FRATELLI MARTINI SECONDO LUIGI S.P.A.
DAL 1947

SUSTAINABILITY REPORT

2026

NOTA METODOLOGICA

.Letter to stakeholders

Dear Stakeholders,

We are pleased to present Fratelli Martini's second Sustainability Report, through which we report on the results achieved during 2025-2026 and narrate our journey towards an increasingly sustainable growth model.

The publication of this second edition represents an important consolidation moment for us. After launching our reporting process with the previous Sustainability Report, over the past year we have continued integrating ESG topics into our business processes, strengthening our analysis, monitoring and planning tools to support our sustainability journey.

In a constantly evolving economic, environmental and social context, characterized by increasingly high expectations from customers, consumers, institutions and other stakeholders, we believe it is fundamental to adopt a long-term vision that integrates sustainability into business decisions. For Fratelli Martini, this means not only guaranteeing the quality of our products, but also promoting responsible resource management, valuing relationships along the supply chain and contributing to the development of the territories in which we operate.

With the aim of further fortifying this approach, during 2025/2026 we conducted for the first time a double materiality analysis and a value chain mapping. These activities allowed us to deepen our understanding of the impact generated by our activities, the risks and opportunities connected to the business, and the role played by stakeholders throughout the supply chain.

We continued to monitor progress against the objectives defined in previous years. The results achieved testify to the concrete commitment made by the Company and its people in translating sustainability principles into operational actions.

Aware of the challenges that characterize the wine sector and the context in which we operate, we will continue to work to strengthen the sustainability of our processes, value the contribution of our people, promote responsible relationships along the supply chain, and generate value for the territories with which we have collaborated for generations.

Sincerely,
Gianni Enrico Martini

.Methodological Note

A measurable commitment, a sincere promise: sustainability as our signature on tomorrow.

Fratelli Martini Secondo Luigi S.p.A., hereinafter Fratelli Martini or the Company, has voluntarily prepared its second Sustainability Report according to GRI Standards, describing the initiatives undertaken, the main results achieved and future trajectories in the economic, environmental and social (ESG) sphere for the period from July 1, 2025, to June 30, 2026. The Company has availed itself of the methodological support of Deloitte & Touche S.p.A. for the preparation of this Sustainability Report.
Over time, Fratelli Martini has undertaken an increasing number of sustainability projects, particularly in the environmental and governance spheres. This Report aims to systematize and enhance the initiatives undertaken, with the objective of acquiring greater awareness of the present and identifying actions to be launched for a future increasingly oriented towards sustainability. The objective is to transparently report activities to all the Company's Stakeholders.
It should be noted that, in order to respond to various market requests, the Company decided to prepare this document by anticipating the closure of the fiscal year. Therefore, the last two months of the 2025/2026 fiscal year were subject to estimates[1].

In order to allow for a correct and thorough understanding of the document, for each estimated data point, the methodology used to determine the last two months of the fiscal year as of June 30, 2026, has been reported.

In order to allow data comparability over time, data from the 2023/2024 and 2024/2025 fiscal years have also been reported.

This document was prepared by reporting a selection of the "Global Reporting Initiative Sustainability Reporting Standards" (GRI-Referenced claim) defined in 2021 by the Global Reporting Initiative (GRI).
In line with GRI Standards, Fratelli Martini was inspired by the principles of balance, clarity, accuracy, timeliness, comparability and reliability to ensure information quality and adequate presentation methods. Furthermore, it considered its Stakeholders and the sustainability context in which it operates for a complete definition of contents.

Fratelli Martini has voluntarily adopted a **double materiality approach** in order to identify and communicate material topics to its stakeholders. Double materiality analysis considers two complementary dimensions:

1. **Impact Materiality** (Outside-In): evaluates the effects that Fratelli Martini generates on the economy, environment and people, including those on human rights;
2. **Financial Materiality** (Inside-Out): identifies sustainability areas that have a significant impact on Fratelli Martini's financial performance, risk management and value creation.

The methodology adopted is inspired by the principles of the European Sustainability Reporting Standards (ESRS), which represent the most advanced framework for integrating double materiality into sustainability reporting.
In the appendix to the document, it is possible to consult the "GRI Content Index" where GRI indicators associated with each material topic are reported.

The Sustainability Report is published annually.
For information regarding Fratelli Martini's Report, please contact: **sustainability@fratellimartini.it.**

1 - To ensure the document can be correctly interpreted, the methodology used to estimate the final two months of the fiscal year ending 30 June 2025 has been specified for each estimated figure.

1.Highlights

FRATELLI MARTINI SECONDO LUIGI S.P.A. DAL 1947

- **GLASS** from italian glassworks; weight and color selected for maximum CO_2 savings
- **CAPS** recyclable aluminum stelvin (95% energy saved); biopolymers from sugarcane (100% renewable); FSC cork (natural and recyclable);
- **CAGES** in alluminum and **CAPSULES** in innovative and sustainable materials;
- **LABELS** FSC paper;
- **CELLOPHANE** completely recyclable;
- **BOXES, CASES, CARTONS AND CELLS** from recycled materials and sustainably managed forests;
- **PALLETS** in recyclable wood certified PEFC.

80 employees

95% WITH PERMANENT CONTRACTS

Sustainable and certified packaging and production materials throughout the value chain

79 years of history

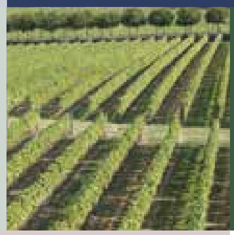
IGT WINES, DOC, DOCG, ORGANIC WINES,
0% ALCOHOL BEVERAGES, "SPIRITS" PRODUCT LINE

Energy and resource efficiency initiatives

- Photovoltaic energy self-production;
- Installation of rainwater recovery tanks

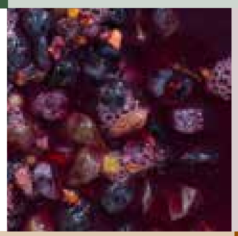
98% Italian suppliers

rigorously evaluated according to the major international standards (BRCGS, IFS, FSC, PEFC, Equalitas)



Sound corporate governance grounded on principles of responsibility, transparency and risk management

- **ADOPTION OF THE MODEL 231 E CODE OF ETHICS**, reserved channels for whistleblowing to protect legality and transparency;
- **CYBERSICURITY**: introduced firewall e 24/7 MDR/NDR services to strengthen additional safeguards; **0 cases of information security violations;**
- **0 cases of non-compliance** regarding labeling, marketing, consumer health and safety.



CASA SANT'ORSOLA

leader in Italy

CANTI THE ITALIAN STYLE

exported in over 60 countries

Active presence on the territory, to involve local communities

- Moscato Festival for Piedmont contributors;
- Participation in local foundation for social, health and educational initiatives;
- Donations to NGOs and national and international sports assosiations for philnatropic activities

93% of value generated distributed

ECONOMIC VALUE DISTRIBUTED TO STAKEHOLDERS:
184 MILLION EUROS

Company with national and international certifications

ISO 14001,
ISO 14064
(Carbon Footprint),
ISO 14046
(Water Footprint),
ISO 45001,
IFS e BRCGS,
Equalitas, SMETA

Projects aimed at reducing environmental impact across the production process

- **BOTTLE WEIGHT REDUCTION AND COLOR CHANGE PROJECTS**; expected reduction of at least 260 tCO_2 next year;
- **ADOPTION OF CAPSULES** made with innovative and sustainable materials for the sparkling wine line;
- **REDUCTION IN WASTE GENERATED**, ensuring recovery according to ISO 14001 as well as resuse and recycling (**-24% already achieved**);
- Virtuous management of **WATER RESOURCES** (interventions on the purification system, new irrigation system, etc.)

Approximately 4 million euros invested

Around 350 thousand euros in infrastructure renewal
Over 3,5 million euros invested in technological innovaton (Industry 4.0 e 5.0)

1. Fratelli Martini's identity

Fratelli Martini's identity

1.1 Our history

Fratelli Martini is a renowned family-run wine company, founded in 1947 by brothers Secondo and Luigi Martini.
Located in Cossano Belbo, in the heart of the Piedmont Langhe region, the Company has always cultivated a deep passion for wine and for the territory.
The founders, brothers Secondo and Luigi, always believed in everyone's right to enjoy quality wine and worked to preserve the resources of their land. Even with international expansion, the bond with the territory and local suppliers remained strong.

Currently, the Company is led by Gianni Martini, who has adhered to the founders' values since joining in 1971. Gianni promoted foreign markets expansion, bringing the Company exports to over 60 countries. His entrepreneurial success culminates in his appointment as President, consolidating family and company values. Eleonora Martini, Gianni's daughter, has also begun collaborating with the Company as an expert in image consulting in the luxury sector and brand management, contributing significantly to marketing and the image of company brands.

Fratelli Martini is one of Italy's leading private wine companies, renowned in Italy with the Casa Sant'Orsola brand and internationally with the Canti brand. With revenues of approximately €200 million and a workforce of 80 employees, the Company has a total production capacity of 1,500,000 hl, with flexible and high-speed bottling lines to meet variable national and international demand for wines and sparkling wines.

The headquarters in Cossano Belbo hosts an exclusively owned production complex that uses modern oenological technologies thanks to the new facility designed in 2013 with the contribution of renowned architect Piero Lissoni, who created a fusion between technology and nature.
Fratelli Martini is among the leading producers of Asti DOCG, Gavi DOCG, Barbera DOCG and Barolo DOCG, with crushing centers in Cossano Belbo and Gavi. It collects approximately 100,000 quintals of grapes from over 1,000 hectares of vineyards, consolidating its position in the Piedmont wine sector

ur roots shape history. Our care defines the future.

1947
Establishment of the company by Secondo and Luigi Martini

1971
Gianni Martini joined the company

1980
International expansion

1994
First Moscato Festival

2002
Creation of the CANTI brand for the UK market

2006
Inauguration of the Magnificat, the barricaia wine of the company

2011
Beginning of the collaboration with Eleonora Martini and revamping of marketing strategies

2013
Expansion and modernization of the plants at the head office in Cossano Belbo

2015
Inauguration of the winery cellar, heart of the company, followed by a careful renovation work

2021
Obtained the Equalitas certification and publication of the first Sustainability Report

2022
Adoption of Model 231, and ISO 14001:2015 and ISO 45001:2018 certifications

2025
First Sustainability Report according to GRI

2026
Second Sustainability Report according to GRI and first Double Materiality Analysis exercise;
Photovoltaic system commissioning and infrastructure modernization (offices, laboratory rooms, tasting rooms)

With a strong and rigorous corporate governance, Fratelli Martini ensures responsible and future-oriented management, with experienced leadership and a state-of-the-art internal control system, to guarantee sustainable growth and value creation for all its stakeholders, rooted with passion in the productive heart of the Cuneo hills.

1.2 Governance and business principles

Fratelli Martini's registered office is located in Milan, while the production and logistics site is in Cossano Belbo, in the province of Cuneo.

Fratelli Martini's Board of Directors consists of two members.

The current administrators are Gianni Enrico Martini, **Chairman of the Board of Directors**, and Giulio Maria Tommaso Culasso, **Delegate Councilor**. Gianni Enrico Martini holds broad operational management and administrative powers within the Company. He is responsible for patrimonial, economic and financial results, and represents the Company before associations, federations, consortia and during commercial events. Giulio Maria Tommaso Culasso, on the other hand, has ordinary administration powers. He manages civil, tax, social security and welfare obligations, and oversees the company management control system. There is also a **Board of Statutory Auditors** composed of five members, including the president and two alternate auditors.

Furthermore, there is a **Delegate Attorney** responsible for managing local units and responsible for matters of health, safety and workplace hygiene, environmental protection and food hygiene.

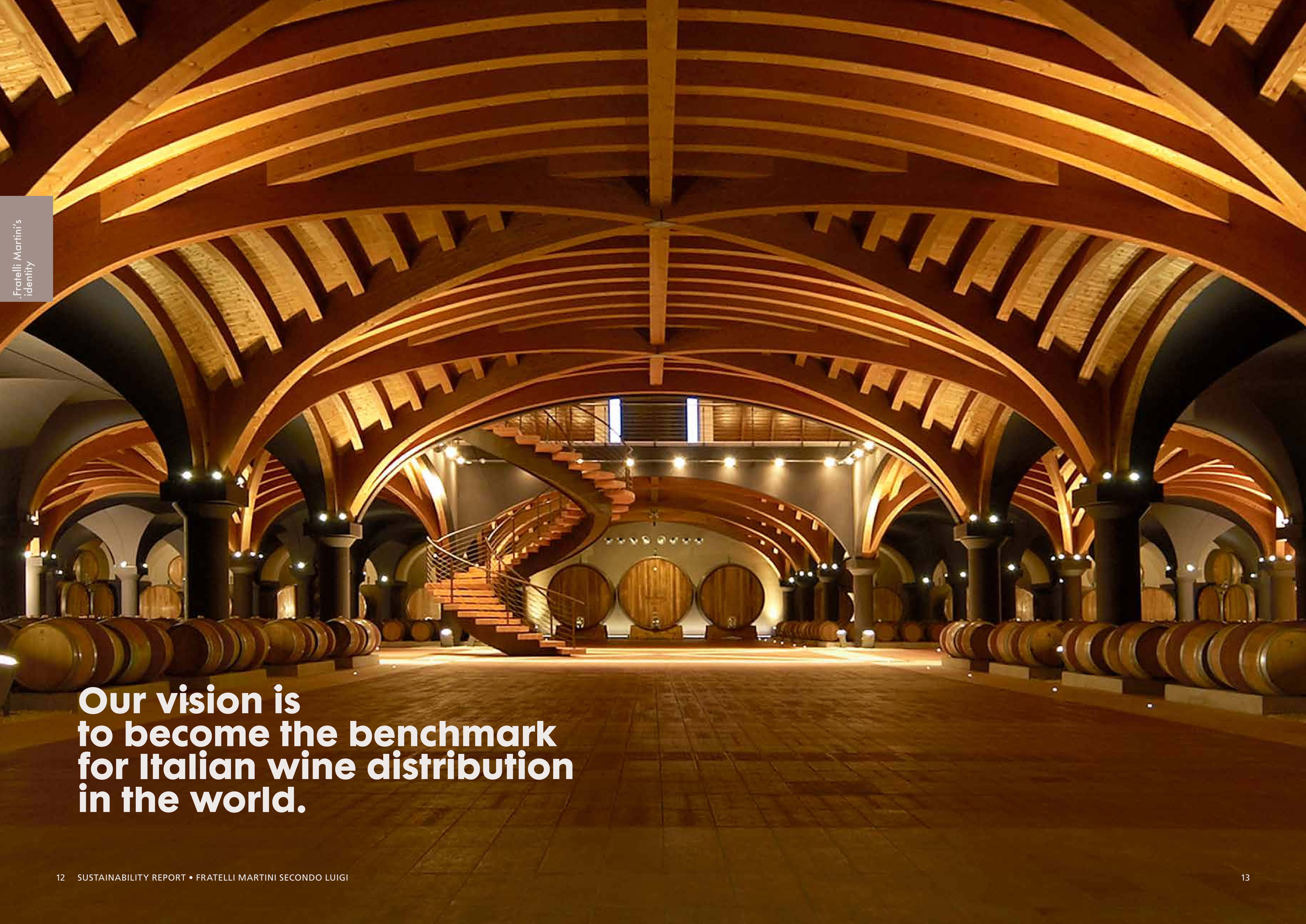
Corporate governance is committed to recognizing and promoting ethical and transparent values and principles, both towards its employees and towards all business partners. This attention is affirmed through tools that fortify the internal control system and risk management, in particular: the Code of Ethics and the Organization, Management and Control Model pursuant to Legislative Decree 231/2001[2].

Moreover, a **Supervisory Body** has been established with the main task of monitoring the effectiveness, updating and compliance of Model 231. The Supervisory Body is responsible for verifying that the model is adequately implemented and observed, conducting control and analysis activities. In instances of non-compliance, the Supervisory Body proposes necessary corrective measures and meets periodically to update the Board of Directors and the Board of Statutory Auditors. The Supervisory Body plays a fundamental role in promoting corporate integrity culture, organizing awareness activities for employees on the model's principles. Equipped with full autonomy and authority, the Supervisory Body ensures that its decisions are independent and aimed at strengthening corporate governance, guaranteeing that the Company's operations are conducted in compliance with applicable regulations.

ADMINISTRATION AND MANAGEMENT BODIES

Board of Directors	Board of Statutory Auditors	Delegate Attorney	Supervisory Body
Gianni Enrico Martini Chairman of the Board of Directors	**Edoardo Fea** President of the Board of Statutory Auditors	**Vaniel Nervo** Attorney	**Dott. Francesco Maria Massolo** *Accountant and auditor, financial statements expert*
Giulio Maria Tommaso Culasso Chief Executive Officer	**Giovanni Vissio** Auditor		**Avv. Arnaldo Bernardi** *External lawyer, compliance and internal investigation expert*
	Barbara Negro Auditor		**Avv. Matteo Vizzardi** *External lawyer, compliance and criminal law expert*
	Francesco Massolo Alternate Auditor		
	Deborah Tallone Alternate Auditor		

2 - For further information, please refer to Chapter 5. "Business Conduct".



Our vision is to become the benchmark for Italian wine distribution in the world.

.Values

.Fratelli Martini's identity

People

People are the true driving force of the company. Rather than being mere cogs, every member of Fratelli Martini's team is valued and encouraged to express themselves, fostering a collective effort towards a more prosperous future.

Territory

The territory is the starting point;
it is the source of prosperity.
For this reason, the environment has a crucial value for Fratelli Martini, so sustainability, minimal impact and a respectful approach to viticulture are essential values.

Wine

Nothing would be meaningful without the key protagonist, the wine. Fratelli Martini offers a quality product that is accessible to consumers across the various countries it serves. Since its inception, the exceptional quality of products from Casa Sant'Orsola, Canti, and other brands has always been complemented by affordable pricing, ensuring that everyone can enjoy a high-level wine experience.

Fratelli Martini's identity

Certification system

Sustainability represents a central and transversal element in Fratelli Martini's activities, supported by a structured management system recognized internationally through numerous certifications in the areas of quality, food safety and environment, including:

Organic Production

BRCGS Food

UNI EN ISO 14001

UNI EN ISO 45001

EQUALITAS

IFS Food

SEDEX - SMETA

HACCP Compliant

1.3 Our sustainability journey

Fratelli Martini has developed a sustainability path over the years, reaching significant milestones and defining ambitious objectives that reflect a vision oriented towards creating value for the environment, society and economy.

Since 2021, the Company has been certified according to the Equalitas Standard[3], the first certification for the wine sector demonstrating the sustainability of practices adopted by wineries. This standard provides for certification of three production dimensions: the enterprise (Organization Standard), the finished product (Product Standard) and the territory (Territory Standard). In the same year, Fratelli Martini prepared its first sustainability report, marking the beginning of a structured monitoring and communication path for its ESG performance.
In 2021, the Company also formalized its commitment through the adoption of a Sustainability Policy, which defined priority objectives and guiding principles that orient business activities according to criteria of production excellence and environmental, social and economic sustainability:

- **Customer satisfaction**, by increasing and consolidating quantities of products sold.

- **Ensuring operations compliant** with quality and legal requirements at national and international levels, respecting environmental requirements and voluntary standards undersigned, as well as specifications defined through the implementation of planned processing processes.

- **Constantly ensuring food safety** of products, respecting hygene requirements of processed products and protecting consumer health through the application and improvement of the Food Safety Management System.

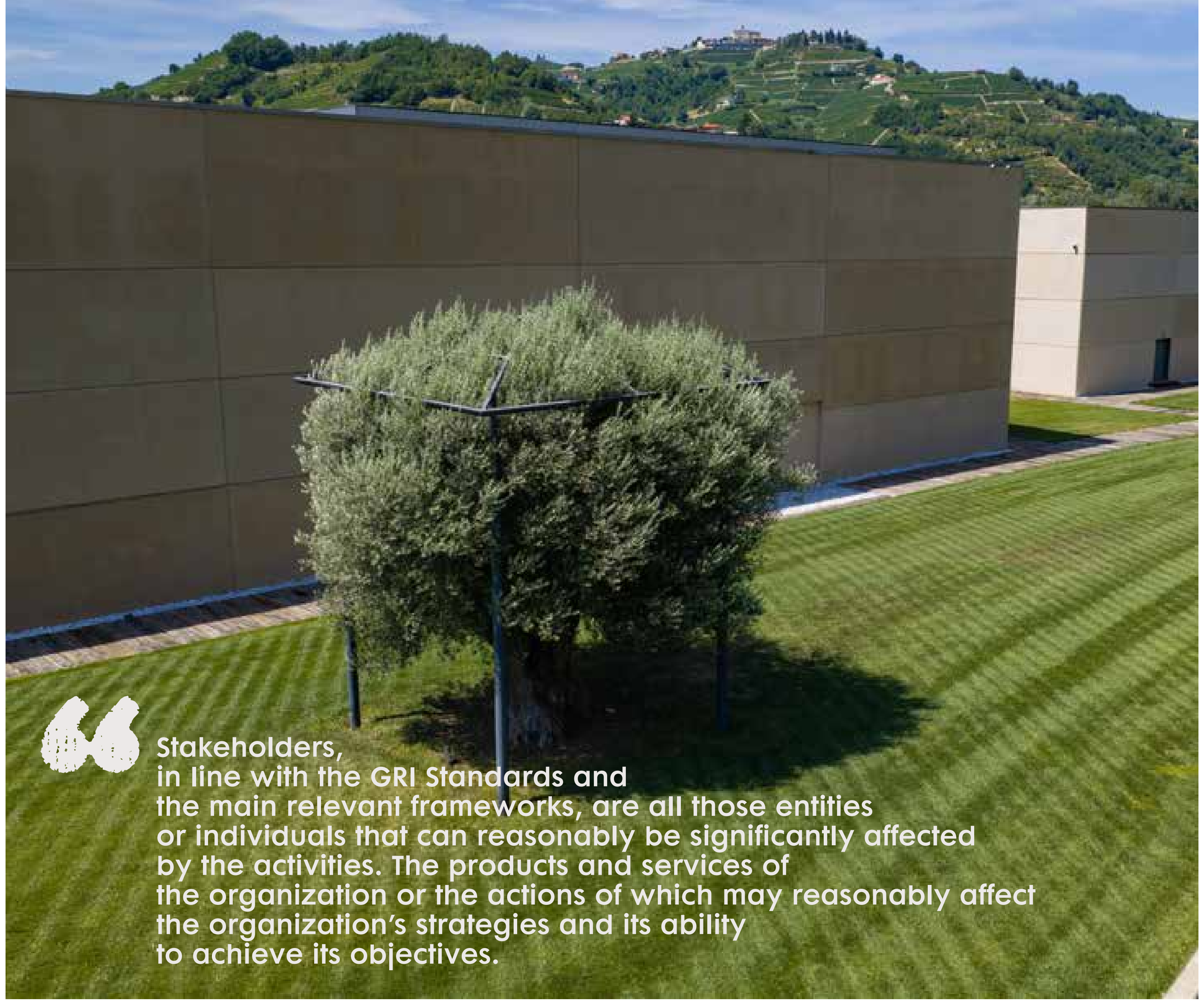
- **Minimizing instances of non-compliance** across all phases of business processes, maintaining customer complaints to zero.

- Conducting all activites needed **to achieve set objcetives in the field of environmental, social and economic sustainability**, associating these objectives with the Sustainable Development Goals defined by the United Nations.

A further step in this direction was taken in 2025 with the publication of the first Sustainability Report prepared according to GRI Standards, strengthening the Company's commitment to transparency and dialogue with stakeholders. Following the Report's publication, the first company Sustainability Plan was developed to define priorities and improvement objectives in the ESG field in a structured manner.

During 2026, Fratelli Martini made further progress through the implementation of the first double materiality analysis and value chain mapping. These activities enabled deeper understanding of impacts generated along the supply chain, risks and opportunities connected to business activities and stakeholder expectations, providing a more solid foundation for guiding future sustainability initiatives. This Report therefore represents a new stage in this journey and testifies to the Company's willingness to progressively integrate ESG topics into decision-making processes and operational activities, promoting an increasingly structured approach to creating long-term value.

3 - https://www.equalitas.it/lo-standard/



Fratelli Martini's stakeholders

In the planning and management of its activities and initiatives, Fratelli Martini pays close attention to relations with its stakeholders, committing itself to ensuring a transparent and continuous dialog. The objective is to understand the expectations and needs of all the people and bodies who interact with Fratelli Martini, in order to implement the initiatives necessary to best satisfy them.

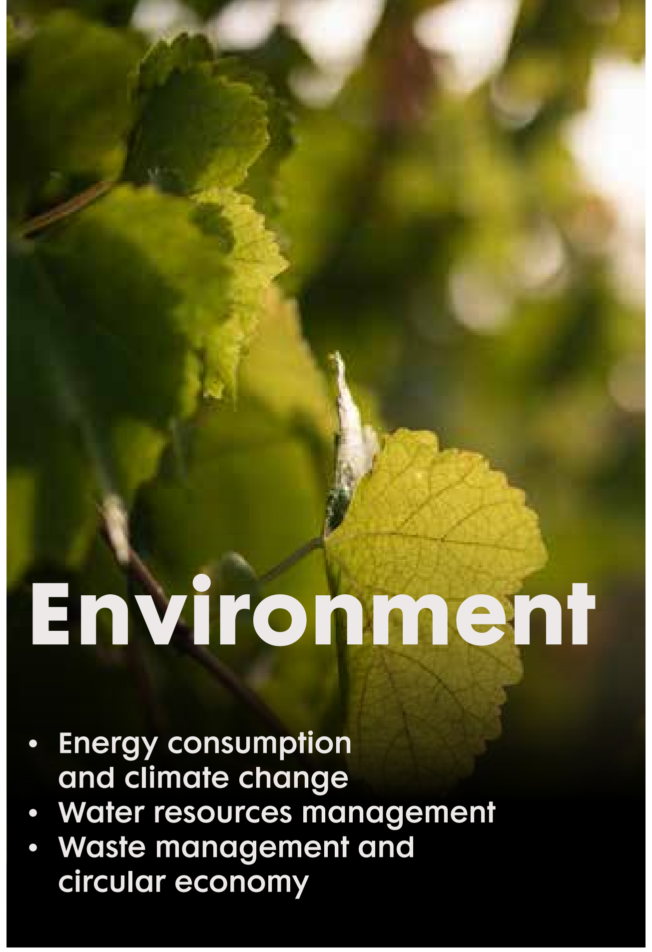
In the context of preparatory activities to the definition of material themes, the main stakeholders for Fratelli Martini were identified by means of a benchmark analysis of some peers in the sector, described in greater detail in the paragraph "The Materiality Analysis". During 2025/2026, the results of this analysis were discussed by management, who made the necessary changes and additions to define the set of subjects with which Fratelli Martini interfaces in the management of its activities.

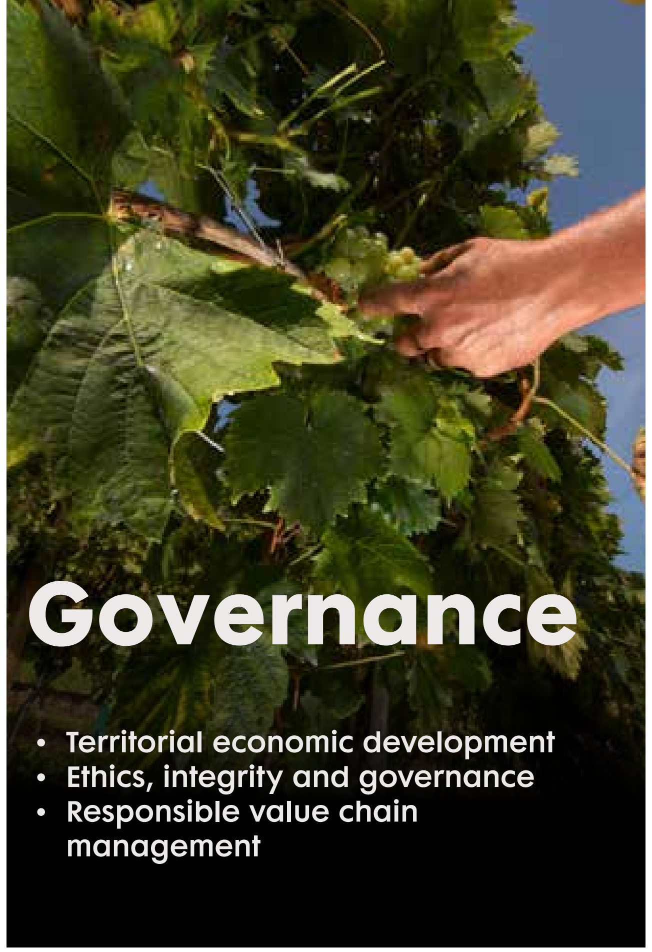
The analysis carried out has led to the identification of eight categories of stakeholders, i.e. individuals or entities whose interests are or may be influenced by the Company's activities and categories represented on the left are to be considered a summary of the categories of subjects that influence the activities of Fratelli Martini or on which the activities of Fratelli Martini have an impact.

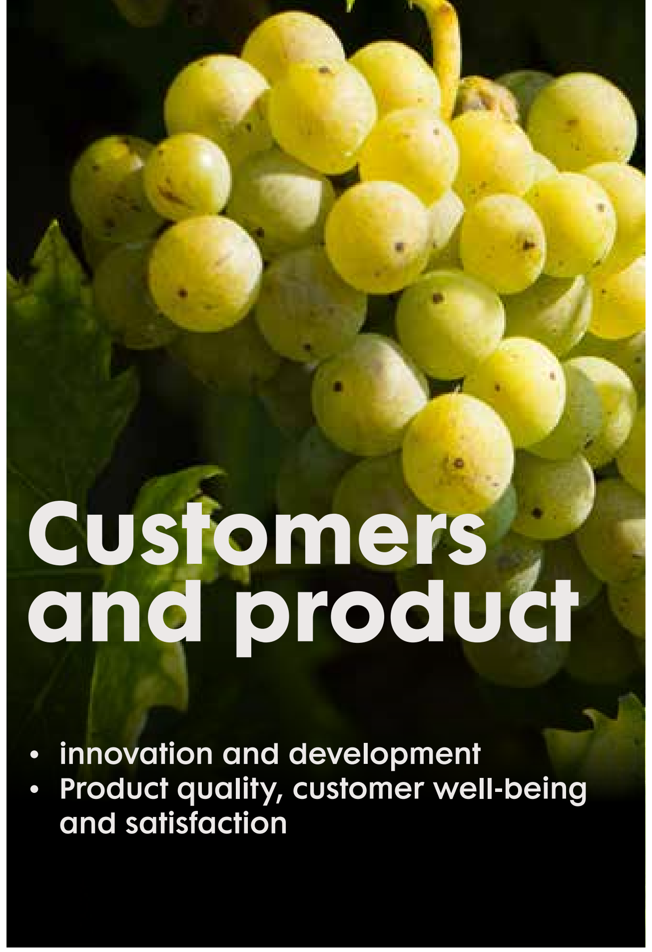
The identification phase of stakeholders, and of their interests and expectations, was a crucial moment during the process of drafting the document. This analysis has been reviewed in the context of the Double Materiality process and the mapping of the value chain, confirming its validity and consistency with respect to the operating context of the Company and the relationships that characterize its supply chain.

Relevant stakeholders

Foster proactive dialoge and strategic collaboration for sustainable growt







Double Materiality Analysis

The contents of this Report were identified starting from the material topics identified by Fratelli Martini, namely the environmental, social and governance aspects most relevant to the Company and its stakeholders.

Fratelli Martini adopted Double Materiality on a voluntary basis during 2026, a methodology introduced by new European standards[4], integrating impact materiality analysis conducted in the previous fiscal year according to GRI Standards 2021.

The two dimensions concern:

- **Impact Materiality**, which considers the evaluation of impacts, positive and negative, current or potential, that the organization's activities and its value chain can have at the economic, social (including human rights) and environmental level, in the short, medium and long term

- **Financial Materiality**, which applies when a sustainability aspect generates, or could reasonably generate in the future, effects of an economic-financial nature. This occurs when such aspect creates or can create risks or opportunities that influence or could influence the organization's development, its financial position, its economic performance and/or cash flows, in the short, medium and long term.

The update of the materiality analysis allowed Fratelli Martini to further understand the effects that the business model generates on sustainability issues and the influences that these have on activities, outlining with greater precision the strategy for the future.

4 - he European Sustainability Reporting Standards (ESRS) were introduced by the sustainability reporting directive (CSRD – Corporate Social Responsibility Directive).
5 - Relevance is based on:
*• **Impact dimension**: Impact's importance on people and on the environment;*
*• **Impact scope**: Impact's extension;*
*• **Impact irreversibility**: applied only to negative impacts, evaluates whether and to what extent impacts could be mitigated, restoring the environment and people involved*

The process for defining **Double Materiality** involved 4 phases:

1 Understanding the context
Through a benchmark analysis of major sector peers: Fratelli Martini, using a sector analysis regarding major sustainability trends, examined the business model and value chain.

2 Identification of impacts, risks and opportunities
(IRO) relevant to the business and business activities: following the sector analysis and comparison with major company contacts responsible for areas affected by sustainability issues, a first list of impacts (current and potential, positive and negative), risks and opportunities were defined, in the short, medium and long term.

3 Evaluation and validation of material topics
Identified impacts were evaluated by top management during a sustainability workshop. Furthermore, through a specific questionnaire, some stakeholder categories were involved to understand their expectations. Impacts were evaluated on a scale of 1 to 5, regarding relevance[5] and probability of occurrence. Regarding financial materiality, the Finance & Control area, once economic thresholds that could influence business continuity were defined, evaluated risks and opportunities on a scale of 1 to 5. The materiality threshold was then defined through the construction of a matrix mapping relevance and probability of occurrence, both for impact materiality and financial materiality. Based on the matrix and different materiality levels, it was decided to consider as relevant those IROs that achieved medium-high and high relevance ratings.

4 Reporting
The score obtained by each IRO allowed identification of sustainability topics relevant to Fratelli Martini. The prioritized list of relevant materiality topics will guide the contents of this document and sustainability strategic directions in the medium-long term

The double materiality analysis defined 11 material topics. These were then divided into 4 categories: **Environment, People, Governance, Customers and product.**

IMPACT MATERIALITY

Material Theme	IRO	Description	Positive/ Negative	Current/ Potential	Stakeholders involved	Value chain
ENERGY CONSUMPTION AND CLIMATE CHANGE	Impact	Energy efficiency of production processes	Positive	Current	Institutions and certifying bodies	Own operations
	Impact	Direct and indirect GHG emissions (scope 1,2,3)	Negative	Current	Local community and territory, customers and consumers, institutions and certifying bodies	Entire value chain
WATER RESOURCE MANAGEMENT	Impact	Water consumption	Negative	Current	Institutions and certifying bodies	Own operations
WASTE MANAGEMENT AND CIRCULAR ECONOMY	Impact	Packaging materials selection by integrating sustainability criteria	Positive	Current	Suppliers and business partners, customers and consumers	Entire value chain
	Impact	Reduce the environmental impact of packaging	Positive	Current	Customers and consumers, suppliers and business partners, local community and territory	Entire value chain
HEALTH AND SAFETY AT WORK	Impact	Employee well-being in the field of safety	Positive	Current	Employees	Own operations
	Impact	Accidents at the workplace due to the use of equipment, machinery and exposure to chemicals	Negative	Current	Employees	Own operations
EMPLOYEE WELL-BEING, DEVELOPMENT AND GROWTH	Impact	Promotion of decent working conditions and respect for the ethics of work	Positive	Current	Employees	Own operations
EQUITY, INCLUSION, AND EQUAL OPPORTUNITIES	Impact	Possibility of discrimination based on gender, origin, ethnicity	Negative	Potential	Employees	Own operations
TERRITORIAL ECONOMIC DEVELOPMENT	Impact	Creating and distributing value to its stakeholders	Positive	Current	Local community and territory, suppliers and business partners, associations and consortia	Entire value chain
ETHICS, INTEGRITY AND GOVERNANCE	Impact	Potential violations of business ethics	Negative	Potential	Employees, customers and consumers, institutions and certification bodies, financial institutions	Own operations
	Impact	Potential privacy breach in customer data management	Negative	Potential	Customers and consumers	Own and downstream operations
RESPONSIBLE MANAGEMENT OF THE VALUE CHAIN	Impact	The importance of creating and maintaining stable and lasting relationships with the supply chain	Positive	Current	Suppliers and business partners	Upstream
	Impact	Strengthening the process of evaluating suppliers on environmental and social criteria	Positive	Current	Suppliers and business partners	Upstream
	Impact	Potential impact on working conditions in the value chain	Negative	Potential	Suppliers and business partners	Upstream
INNOVATION AND DEVELOPMENT	Impact	Managing innovation for quality and sustainability	Positive	Potential	Customers and consumers, suppliers and business partners	Own operations
PRODUCT QUALITY, WELL-BEING AND CUSTOMER SATISFACTION	Impact	Quality management system to guarantee the customer's expectations	Positive	Current	Customers and consumers, distributors/business partners, institutions and certification bodies	Own and downstream operations
	Impact	Communication activities and conscious consumption support	Positive	Potential	Customers and consumers	Own and downstream operations

FINANCIAL MATERIALITY

Material Theme	IRO	Description	Current/ Potential	Stakeholders involved	Value chain
ENERGY CONSUMPTION AND CLIMATE CHANGE	Risk	Dependence on non-renewable energy sources with price volatility (current)	Current	Financial institutions	Own operations
WATER RESOURCE MANAGEMENT	Risk	Interruption/reduction of production due to water stress (potential)	Potential	Suppliers and business partners	Upstream
	Risk	Violation of environmental regulations on exhaust quality (potential)	Potential	Institutions and certifying bodies	Own operations
WASTE MANAGEMENT AND CIRCULAR ECONOMY	Risk	Waste management linked to the costs and investments needed to control, manage and monitor compliance with current environmental regulations	Current	Institutions and certifying bodies	Own operations
	Opportunities	Development of innovative circular economy models (potential)	Potential	Customers and consumers, suppliers and business partners	Entire value chain
HEALTH AND SAFETY AT WORK	Risk	Interruption/reduction of operational continuity for major accidents (potential)	Potential	Employees	Own operations
ETHICS, INTEGRITY AND GOVERNANCE	Risk	Corruption and fraud in business management (potential)	Potential	Employees, institutions and certification bodies, financial institutions	Own operations
RESPONSIBLE MANAGEMENT OF THE VALUE CHAIN	Risk	Reliance on critical vendors with risk of interruption (potential)	Potential	Suppliers and business partners	Upstream
	Risk	Raw materials price volatility (potential)	Potential	Suppliers and business partners, associations and consortia	Upstream
	Risk	Human rights violations in the supply chain (potential)	Potential	Suppliers and business partners, institutions and certification bodies	Upstream
	Risk	Reputational damage due to supply chain violations (potential)	Potential	Customers and consumers, media, financial institutions	Upstream and own operations
PRODUCT QUALITY, WELL-BEING AND CUSTOMER SATISFACTION	Risk	Violation of food safety regulations (potential)	Potential	Customers and consumers, institutions and certifying bodies	Own and downstream operations
	Risk	Consumer litigation (potential)	Potential	Customers and consumers	Downstream
	Risk	Breach of customer data privacy (potential)	Potential	Customers and consumers	Own and downstream operations

Fratelli Martini's identity

Fratelli Martini's commitment to the future: Sustainability Plan

The 17 Sustainable Development Goals (SDGs) approved in September 2015 by the governments of 193 UN General Assembly member countries recognize the close link between human well-being and the health of natural systems, highlighting common challenges that all countries are called to address for a sustainable future. The objectives are part of the ambitious program known as the 2030 Agenda for Sustainable Development and are broken down into 169 "targets." The SDGs are founded on the integration of three dimensions of sustainable development: environmental, social and economic.

Over the years, Fratelli Martini has developed numerous initiatives aimed at generating value for the territory, people and environment. This commitment has progressively consolidated through the adoption of an increasingly structured approach to sustainability and ESG management. In 2025, this path led to the definition of the company Sustainability Plan, through which Fratelli Martini identified its priority intervention areas, improvement objectives and related initiatives along the value chain. During 2026, the Plan was updated based on evidence emerging from the double materiality analysis and value chain mapping, strengthening alignment between company priorities and stakeholder expectations.

The Sustainability Plan represents the main tool through which Fratelli Martini translates its ESG commitments into concrete and measurable actions. Developed starting from the material topics identified by the Company, the Plan defines a multi-year roadmap aimed at integrating sustainability into business activities and throughout the entire value chain.

The Plan's structure is articulated in intervention areas consistent with the main ESG dimensions and provides, for each material topic, the definition of strategic objectives and related operational actions.

The priorities identified in the Plan were subsequently related to the United Nations Sustainable Development Goals, in order to understand the contribution that Fratelli Martini can generate through its activities. The Company analyzed the 169 targets that make up the SDGs, identifying those with respect to which it can exercise more significant influence and contribute more directly through its activities and business model. In particular, Fratelli Martini directly contributes to Goals 3, 5, 6, 7, 8, 9, 12, 13 and 15.

.Sustaninability Plan

ENVIRONMENT

Material topics	Objective	Actions
ENERGY CONSUMPTION AND THE FIGHT AGAINST CLIMATE CHANGE	**Increase in the use of energy from renewable sources**	Purchase of energy from renewable sources with guarantees of origin certification Installation of a photovoltaic system to power the production site
	Zero-Emission Company: reduction and/or offsetting of Scope 1, 2 and 3 emissions	Feasibility study to identify measures aimed at reducing and/or offsetting greenhouse gas emissions
	Energy efficiency improvements in plants and processes	Implementation of advanced technological solutions in line with Industry 4.0 and 5.0 Feasibility study to assess the achievement of ISO 50001 certification on energy efficiency
RESPONSIBLE USE OF WATER RESOURCES	**Adoption of efficient technologies to reduce consumption**	Implementation of a monitoring and waste-prevention system in company processes Replacement of existing filtration systems to reduce specific consumption for water treatment
CIRCULAR MANAGEMENT OF MATERIALS AND WASTE	**Ecodesign and sustainable packaging**	Reduction of the volume of glass used for bottles to cut CO_2 emissions, in line with the technical specifications Use of materials produced with recycled content to reduce the carbon footprint of products Use of products sourced from sustainable and certified supply chains
	Circular economy and recovery of waste	Collaboration with universities, research centers and start-ups for the development of projects to enhance waste and byproducts from a circular economy perspective
	Optimization of separate waste collection and waste monitoring	Rationalization of paper use in offices Reduction of mixed waste Optimization of separate waste collection during production phases

SOCIAL

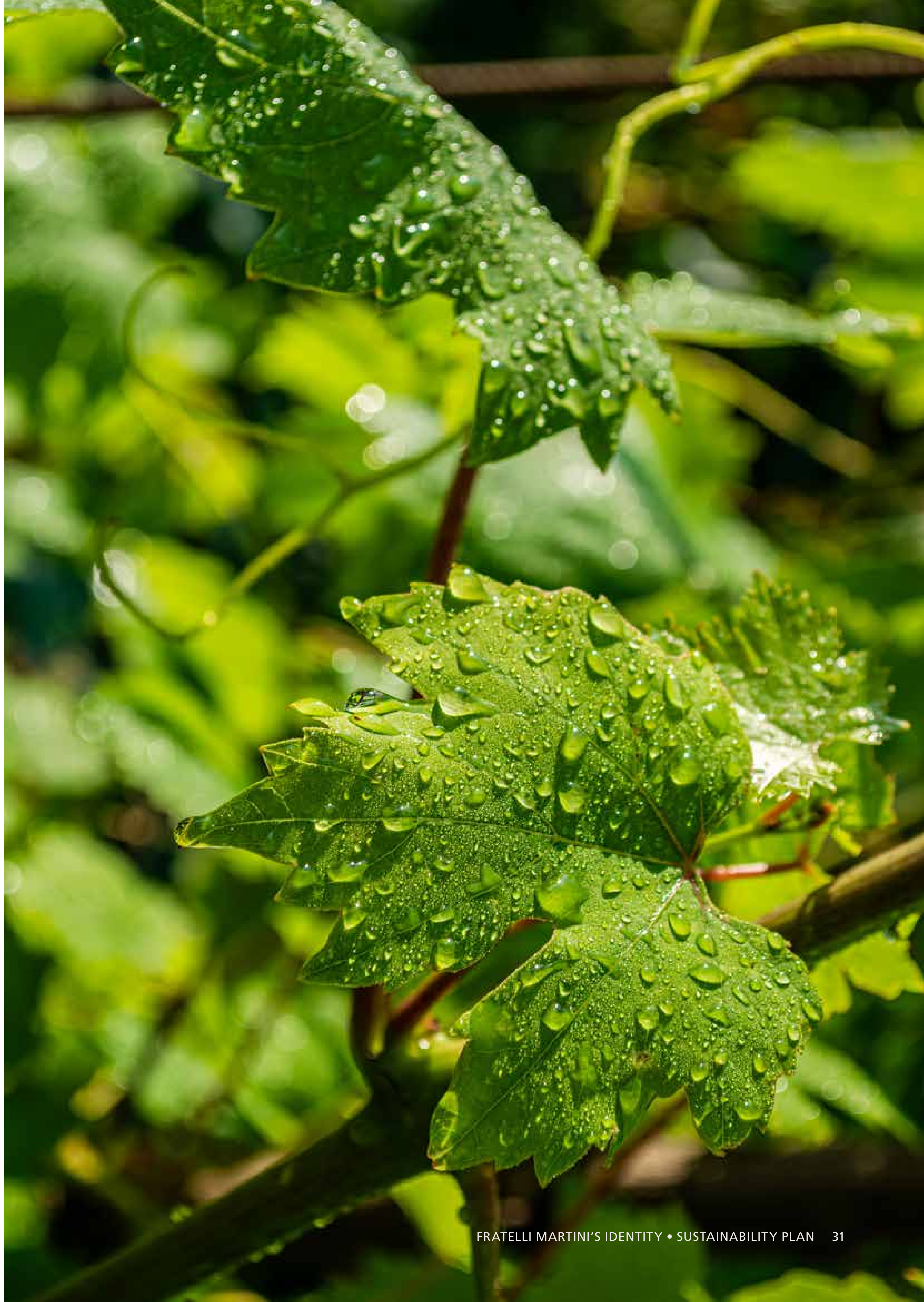
Material topic	Objective	Actions
WELL-BEING, DEVELOPMENT AND GROWTH OF EMPLOYEES	**Development of wellbeing initiatives**	Improvement of company infrastructure
	Enhancement and wellbeing of employees	Mapping of skills, collection of training needs, and definition of training and development plans tailored to roles, in order. to ensure skills acquisition and offer growth opportunities to all employees Periodic company climate surveys to understand employees' needs (e.g. flexible working hours, smart working, shopping vouchers, etc.)
DIVERSITY, INCLUSION AND EQUAL OPPORTUNITIES	**Diversity valorization**	Feasibility study for obtaining UNI/PdR 125 certification Feasibility study for obtaining SA8000 certification
HEALTH AND SAFETY OF WORKERS	**Maintaining the highest health and safety standards**	Maintaining ISO 45001 certification
	Initiatives aimed at prevention and the promotion of healthy lifestyles	Promotion of a culture of health and well-being among employees, with a focus on proper nutrition, physical activity and the prevention of risky behaviors (such as smoking) Promotion of prevention initiatives in the company, such as free health screenings, vaccination campaigns and blood drives
ENHANCEMENT AND DEVELOPMENT OF THE LOCAL AREA	**Value creation for the local community**	support and collaboration with local authorities, businesses and industry associations Promoting business growth and ensuring business continuity through the development of wine tourism, offering an authentic experience of discovery of wine landscapes and regions
	Engagement of younger generations	Promotion of collaborations with local Agricultural Technical Institutes, providing support to teaching activities Annual opening of X internship positions

PRODUCT AND CLIENTS

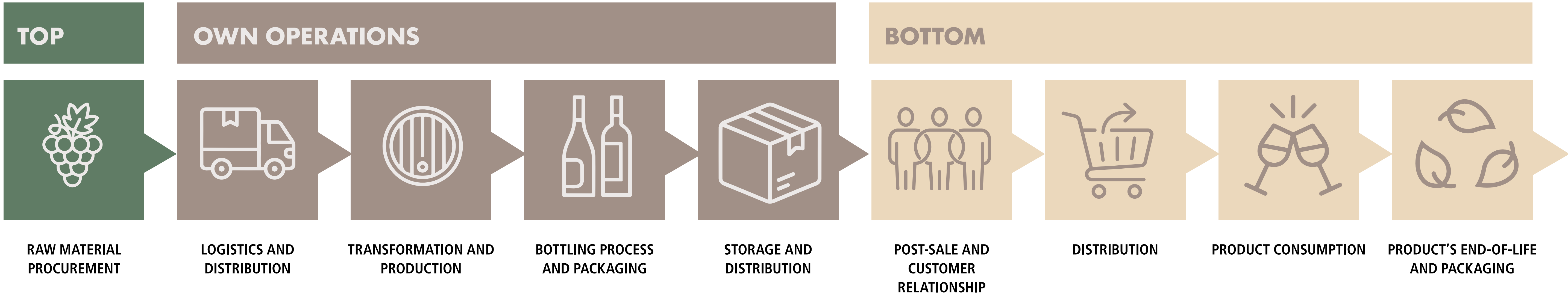
Material topic	Objective	Actions
RESPONSIBLE MANAGEMENT OF THE SUPPLY AND DISTRIBUTION CHAIN	**Formalizing processes for the qualification and assessment of critical/strategic suppliers according to ESG criteria**	Drafting, publication and dissemination of the Supplier Code of Conduct Administering an ESG questionnaire to critical/strategic suppliers. Establishing a process for the qualification and periodic evaluation of suppliers, with minimum acceptability thresholds and risk indicators based on ESG criteria
	Promoting sustainable practices along the value chain	Increasing sourcing from more sustainable agricultural supply chains through the progressive growth of the share of grapes, must and wine from certified suppliers (e.g. SQNPI, Equalitas, Biologico) or committed to sustainable farming practices
	Reducing the environmental impact of logistics and transport	Conducting a feasibility study to assess the environmental sustainability level of current logistics partners and the potential use of intermodal transport solutions
PRODUCT DEVELOPMENT AND INNOVATION	**Measuring and improving the environmental sustainability of products along their life cycle**	Product Carbon Footprint studies or Life Cycle Assessment (LCA) aimed at evaluating the environmental impacts of products (e.g. monitoring impacts related to energy consumption and associated emissions, use of raw materials and management of material flows)
PRODUCT QUALITY, WELL-BEING AND CUSTOMER SATISFACTION	**Garantire standard elevati di qualità e sicurezza alimentare**	Continuous monitoring of the market and regulatory requirements concerning new certifications, in order to guarantee the highest product quality Systematic execution of internal audits and batch controls to verify compliance with hygiene and health standards and ensure batch traceability
	Accrescere la soddisfazione dei consumatori	Implementation of a structured customer care system, based on periodic satisfaction surveys, analysis of post-sales feedback and digital surveys across the main channels

GOVERNANCE

Material topic	Objective	Actions
INTEGRITY, ETHICS AND CORPORATE REPUTATION	**Creation of ESG Governance**	Structuring sustainability responsibilities, both in terms of governance and corporate functions, by establishing a dedicated role Annual internal communication and training activities (e.g. newsletters, workshops, dedicated materials) for all employees on the initiatives implemented by Fratelli Martini
	Promoting the digitalization of company processes to improve operational efficiency	Annual feasibility study to monitor company needs with a view to adopting digital and IT systems to support the integrated management of key processes, including the traceability of production and logistics flows, the monitoring and analysis of consumption, as well as the digitalization of document flows and administrative processes
	Continuous strengthening of legal safeguards for the prevention of corporate risks	Maintenance and updating of risk-prevention tools, including the Code of Ethics, the Organizational Model pursuant to Legislative Decree 231/2001, the whistleblowing system and the appointment of the Supervisory Body
	Ensuring privacy and the protection of personal data	Maintaining effective cyber-security systems to protect the privacy and data of the company and its customers, in compliance with the European "Network and Information Security Directive" (NIS2) Keeping reports of privacy breaches below a defined threshold



Fratelli Martini's value chain



During 2026, Fratelli Martini conducted for the first time a structured mapping of its value chain, with the objective of acquiring a deeper understanding of the activities, actors involved and relationships that characterize its business model along the entire product lifecycle.

The exercise represented an important evolution of the Company's sustainability path, enabling expansion of analysis beyond the boundaries of activities directly managed by Fratelli Martini and consideration of upstream and downstream supply chain phases. This approach enabled more precise identification of subjects involved in value creation, main operational and commercial dependencies and areas where the Company generates or can contribute to generating environmental, social and economic impacts.

The mapping was developed through the involvement of major company functions and through analysis of processes characterizing Fratelli Martini's wine supply chain. The value chain was divided into upstream activities, own operations and downstream activities, identifying for each phase the main material and product flows, geographic areas involved, relevant stakeholders and distinctive elements from a sustainability perspective.

The value chain mapping constituted one of the fundamental elements underlying the double materiality analysis conducted during 2026. Understanding the existing relationships along the supply chain enabled a more accurate evaluation of the impacts generated by business activities and allowed for the identification of risks and opportunities that can influence Fratelli Martini's ability to create value in the short, medium and long term.

The mapping revealed a complex and tightly integrated value chain comprising multiple stakeholders and activities spanning upstream phases, core operations, and downstream activities.

Upstream activities include procurement of agricultural and oenological raw materials, semi-finished products and materials necessary for transformation and packaging. This phase includes grape deliveries from local agricultural producers, predominantly Piedmont, purchase of bulk wines and musts from various wine territories, as well as procurement of bottles, caps, labels, cartons and other packaging materials. The phase includes logistics activities necessary for transferring raw materials and semi-finished products to company facilities.

Own operations include the entire oenological transformation process, from raw material reception and control activities to vinification, clarification, filtration, fermentation, blending and aging phases. The value chain continues with bottling and packaging activities, differentiated according to different product types, and logistics management of finished products through company warehouses and distribution channels.

Downstream activities include product distribution to main reference markets through the Organized Large-Scale Distribution, Ho.Re.Ca., the distributors and specific national and international commercial operators. The mapping considered product consumption phases and end-of-life packaging management, recognizing the role these activities play in generating environmental impacts along the entire product lifecycle.

Finally, the analysis enabled the identification of the main stakeholders involved in different supply chain phases, including agricultural and industrial suppliers, logistics partners, customers, distributors, end consumers, industry associations, control entities and certification bodies, highlighting the interdependence relationships that characterize Fratelli Martini's business model.

In the Langhe, they know how to make wine, but also landscapes.

Fabrizio Caramagna

2.Product responsability and customers relations

2.1 Fratelli Martini's locations

The iconic locations of Fratelli Martini production reflect the Company's deep identity and tell its vision, which unites territorial roots and international vocation. The beating heart of production is in Cossano Belbo, in the heart of the Langhe, a UNESCO World Heritage site since 2014. Here, immersed in a wine landscape of exceptional beauty, stands the Company's production and logistics hub: an architectural complex partly designed by the Lissoni & Partners studio, conceived according to the principle of open architecture.

Fratelli Martini's production facility is modern, technologically advanced and entrusted to the expertise of a highly qualified team of oenologists, capable of meeting diverse production needs with efficiency and quality. Among the main excellences of this facility are a state-of-the-art bottling line for sparkling wines and wines and an integrated logistics center.

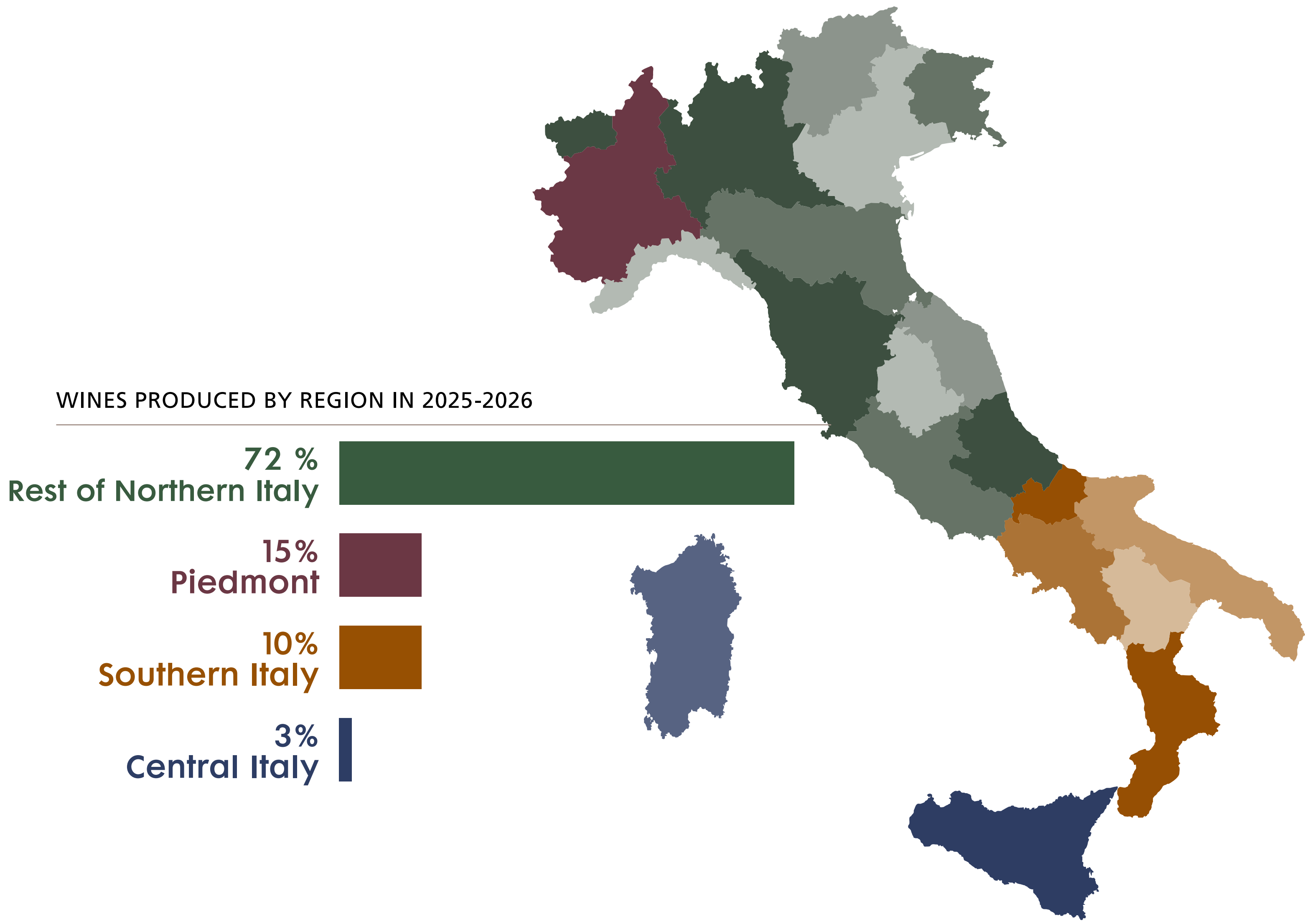
Starting from 2010, the Company began a continuous process of modernization and technological innovation, investing approximately €70 million in site renewal through introduction of new industrial plants and machinery and office refurbishment.
This process has significantly accelerated in recent years, with large-scale adoption of Industry 4.0 principles. Starting from 2021, the Company has invested over €14 million in innovative technologies, of which approximately €200,000 was dedicated to development and implementation of software solutions. Investments involved the introduction of interconnected machinery, advanced automation systems and intelligent monitoring tools, with the objective of making production processes increasingly efficient, traceable and sustainable. The new machinery is equipped with digital connectivity, enabling collection and processing of data useful for more environmentally and managerially conscious decisions. This transformation has involved transversally the vinification, packaging and storage departments, contributing to

- Improving the operational efficiency of processes
- Accurately monitoring the energy consumption of individual machines
- Collecting useful data for analyzing energy efficiency and performance
- Enhancing a predictive monitoring software system, first introduced in 2024, supporting the planning of maintenance activities and the reduction of plant downtime

In line with this strategic trajectory, Fratelli Martini today looks up to the industry 5.0 principles, with the objective of increasingly integrating technology and human centrality, promoting production processes that are not only more efficient, but also more inclusive, resilient and oriented towards people's and territory's well-being.
Within this state-of-the-art facility takes shape one of the most suggestive and representative places of company identity: the Magnificat, the Fine Wines cellar. A space of extraordinary elegance, where oak barrels preserve red wines for aging, accompanying them towards their ideal maturation.

On the external terrace of the structure are cultivated the most representative varieties of Piedmont winemaking tradition: Nebbiolo, Barbera, Dolcetto and Moscato. Each vineyard's terroir has been meticulously reconstructed to allow the grape to evolve to its maximum potential.
Alongside this production facility are the offices where commercial functions and customer care services operate. These coordinate the national and international distribution network, ensuring direct and personalized relationships with customers and commercial partners. In 2026, Fratelli Martini also invested approximately 350.000 euros in modernizing spaces dedicated to reception and tasting rooms, with the objective of offering increasingly functional and modern environment.
Beyond the Cossano Belbo facility, Fratelli Martini has another production site, expressing the same attention to quality, territorial identity and innovation. In Castel di Serra a facility entirely dedicated to Gavi di Gavi DOCG production is located. On-site vinification, beyond responding to disciplinary requirements, stems from the will to preserve the bond with terroir and maximize the authentic expression of the Cortese variety. This facility also confirms the same high quality and sustainability standards that distinguish Fratelli Martini's entire activity.

WINES PRODUCED BY REGION IN 2025-2026



2.2 Products

Fratelli Martini boasts annual production of approximately 60 million liters destined primarily for Italian and foreign large-scale distribution. The Company offers a broad and well-structured product portfolio, designed to meet diverse consumer and market needs. Production mostly revolves around the Sant'Orsola and Canti brands. Sant'Orsola represents the reference for the Italian market, where it holds a prominent position in the sparkling wine segment within large-scale distribution, while Canti presides over international markets contributing to the spread of Made in Italy worldwide.

Fratelli Martini's production is characterized by strong specialization in the sparkling wine segment, with Prosecco DOC e Valdobbiadene – Prosecco DOCG, sparkling wines and Asti DOCG constituting the core of production. In particular, Sant'Orsola reaffirms itself as leader in Italian large-scale distribution. Alongside sparkling wines, the Company offers a selection of still wines that enhance native varieties and territories of origin. The breadth and versatility of the offer is also expressed through quality private label productions, created for selected customers and designed to meet specific market needs. The offering is completed by local jewels, wines of excellence obtained from grapes cultivated within agricultural companies owned by the Martini family and distributed through the Company's commercial channels. Villa Lanata in Cossano Belbo, Cascina Lo Zoccolaio in Barolo, La Toledana in Gavi and Cascina Doria in San Cristoforo represent some of the most significant expressions of Piedmont's wine heritage, contributing to the enhancement of historically wine-production inclined territories.

Some products...

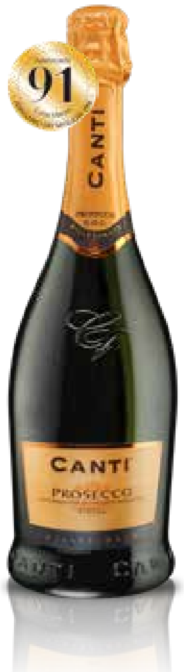
Some Local Jewels products

Products responsibility and customer relations

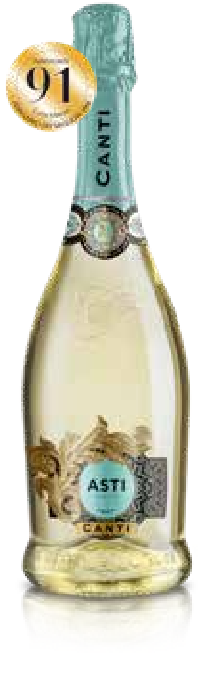
Achievements...

CANTI PROSECCO
MILLESIMATO
D.O.C. ROSÉ
MILLÉSIME 2023

CANTI PROSECCO
MILLESIMATO
D.O.C.
MILLÉSIME 2023



CANTI ASTI
D.O.C.G.
LIBERTY



CANTI ASTI
D.O.C.G.
MILLÉSIME 2023

LO ZOCCOLAIO BAROLO
RAVERA RISERVA
2018

LO ZOCCOLAIO BAROLO
2020

LO ZOCCOLAIO LANGHE
BACCANERA
2021

NEWS
2026

CANTI GAVI
D.O.C.G.
MILLÉSIME 2023

CANTI BAROLO
D.O.C.G.
MILLÉSIME 2023

CANTI MOSCATO D'ASTI
D.O.C.G.
MILLÉSIME 2023

LO ZOCCOLAIO
BARBERA D'ALBA
SUPERIORE SUCULÉ
2021

LO ZOCCOLAIO PIEMONTE
D.O.C. PINOT NERO
RE NOIR
2020

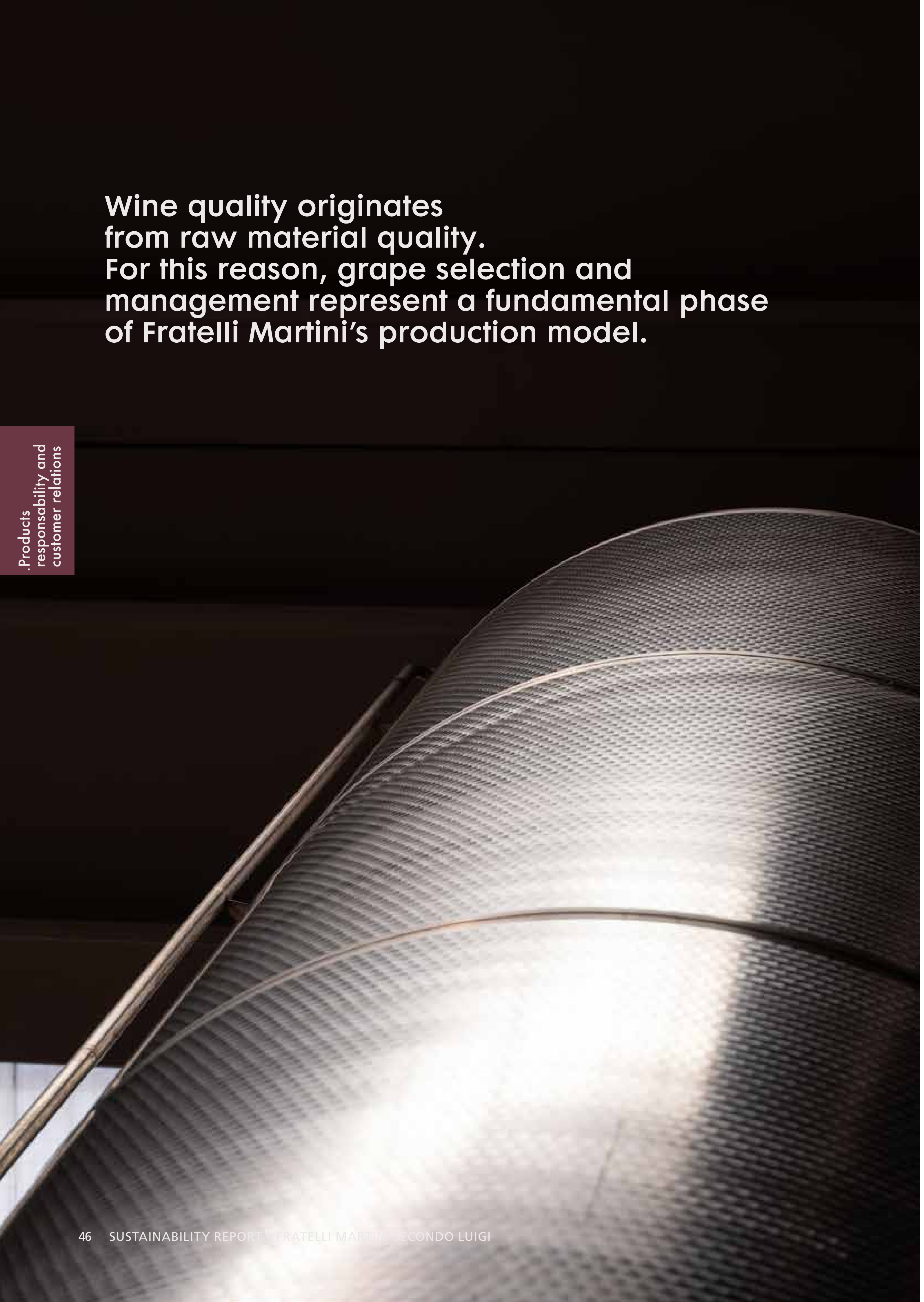
LA TOLEDANA
GAVI DI GAVI
VIGNE RADE
2023

“Spirits” line proposals

Fratelli Martini has expanded its portfolio of products with a business line dedicated to Spirits. This unit has been developed in response to the needs of both the HoReCa and of the larger distributors, further diversifying the Company’s offerings.

Among the flagship products, the Aperitivo stands out, perfectly continuing the legacy of the Prosecco D.O.C Millesimato, long recognized as the “King of the Party”. With its distinctive and original profile, the Aperitivo celebrates moments of conviviality with a fresh, contemporary style. Also noteworthy is the Vermouth di Torino Superiore, crafted with at least 50% Piedmontese wines and aromatized with herbs and spices grown and harvested in Piedmont, as required by the product specification. This offering is deeply rooted in the local winemaking tradition while at the same time enhancing the festive and authentic spirit that has always characterized the Company’s brands. Completing the range is Bitter, designed for mixing, while a series of new products are currently under development and being launched. In 2025/2026, the portfolio was further expanded with the distribution of a new elderflower liqueur.

Wine quality originates
from raw material quality.
For this reason, grape selection and
management represent a fundamental phase
of Fratelli Martini's production model.



PIEDMONT

With regards to Piedmont, where the production plants are located, the supply chain is short and directly managed by Fratelli Martini's appointed agronomist.
Grape suppliers are spread across the whole of Lower Piedmont

OTHER ITALIAN REGIONS

For wines originating from other Italian regions, the company operates through a different model and relies on long-standing relationships with the main cooperatives and wineries in those areas. Thanks to solid agreements, i is able to secure the purchase of the best musts and wine from the various regions, directly controlling their quality with the support of its own oenologists on site.

2.3 Production

Fratelli Martini plans grape harvest and delivery according to a shared calendar, minimizing time between harvest and cellar arrival to preserve quality. Each batch undergoes **rigorous quantitative and qualitative controls**: net weight verification, sugar content (through refractometers and laboratory analysis), sanitary status and berry integrity. All information on origin is recorded to ensure **full traceability**.

After crushing, must is clarified through various techniques: static decantation, flotation, vacuum filtration or **tangential filtration** (technology preserving organoleptic characteristics). Clarified must is stored in temperature-controlled refrigerated cells.

Blend assembly is entrusted to the oenology team and follows seasonal production plans, guaranteeing quality continuity. During **alcoholic fermentation**, sugars convert to alcohol thanks to yeasts. For great reds (Barolo, Barbaresco), **malolactic fermentation** follows, increasing softness and aromatic complexity.

Premium wines, such as Barolo, Barbaresco, Barbera d'Asti Superiore, Barbera d'Alba Superiore, undergo **wood aging**, depending on disciplinary requirements in oak barrels or barriques, to develop aromas and structure. Before bottling, wine undergoes **tangential filtration** and is stored in stainless steel tanks. During bottling, a **final microfiltration** eliminates residual impurities. If necessary, sulfur dioxide is added to protect wine during transport and distribution.

Circular economy in the wine sector

The lees generated during racking are collected and managed separately; they are denatured with lithium chloride, in compliance with current regulations, and sent to the distillery in accordance with environmental requirements.

.Products responsability and customer relations

: PERCENTAGES OF GRAPES ACQUIRED DURING 2025-2026[6]

87 % White grapes purchased

13 % Red grapes purchased

2.4 Suppliers

Fratelli Martini's product quality is founded on an articulated supply chain deeply rooted in its territories of origin. The Company collaborates with a diversified network of partners including agricultural companies, wine cooperatives, protection consortia and specialized goods and services suppliers, contributing to ensure production continuity, high quality standards and full traceability throughout the entire value chain.

The procurement model is based on long-term relationships, mutual trust and deep knowledge of realities with which the Company operates. This approach is also reflected in the geographic composition of the supplier base: in the 2025-2026 biennium, 98% of suppliers are located on national territory, while the remaining 2% come from foreign markets. This choice enables direct quality oversight of supplies, strengthens bonds with territories and contributes to reducing impacts associated with logistics and transport.

The grape supplier network is predominantly composed of small and medium-sized Piedmont agricultural companies, often family-run, delivering varieties representative of local oenological tradition, including Barbera d'Asti and d'Alba, Brachetto d'Acqui, Nebbiolo, Moscato d'Asti and Cortese. Despite diversity in company sizes and production characteristics, suppliers share a common orientation towards quality, vineyard care and enhancement of local wine heritage. The relationship established by Fratelli Martini with these partners goes beyond simple commercial relations and develops through constant and structured dialogue. The Company indeed guarantees technical and agronomic support throughout the entire production cycle, promoting periodic vineyard visits, cellar discussion moments and meetings dedicated to regulatory updates and of best agricultural practices.

Alongside suppliers, the Company stabely collaborates with wine cooperatives and social cellars distributed in major Italian production districts, providing musts and wines destined for diverse product lines. These collaborations enable the expansion of supply chain territorial oversight, valorization of regional products and help maintain high quality, traceability and regulatory compliance standards. Cooperatives and social cellars involved also represent important safeguards for local agricultural fabric. For Fratelli Martini, collaborating with these realities means contributing to construction of a widespread, resilient and inclusive supply chain, capable of generating economic and social value for involved rural communities.

Beyond suppliers and cooperatives, Fratelli Martini avails itself of a structured network of specialized goods and services suppliers essential for completing the production and packaging cycle. The Company privileges long-term relationships with partners selected based on quality, reliability, technical expertise and attention to environmental and social aspects, while favoring adoption of innovative solutions capable of improving operational efficiency and environmental performance.

6 - *Data as of the 31st of May 2026. Although the fiscal year ends on the 30th of June, the data is considered to be representative of the overall trend and in line with the available data, using therefore an estimated value for the year-end closing.*

Among strategic suppliers are those of oenological additives and technical aids, contributing to ensure high safety, traceability and regulatory compliance levels throughout all production process phases.

A central role is also played by packaging and materials suppliers for finished product dressing. Collaboration with glassworks has enabled development of bottle lightening projects, with benefits in terms of reduced raw material use and CO_2 emissions. For caps and cages, Fratelli Martini works with selected Italian companies offering sustainable solutions in recyclable aluminum, recyclable plastic, bio-based materials and FSC-certified cork, ensuring environmental standard compliance and traceability throughout the supply chain. Cardboard and label suppliers are chosen with equal attention: these are certified companies, such as suppliers adhering to the Ethical Trade Audit standard according to Sedex Members Ethical Trade Audit (SMETA), or equipped with certifications such as FSC and Programme for the Endorsement of Forest Certification (PEFC), ensuring use of raw materials from responsibly managed forests and traceability throughout the supply chain. Cells and cartons used for transport also meet specific environmental requirements and predominantly come from Italian industrial realities operating in compliance with major sector standards.

For more specialized services, the Company defines rigorous technical requirements and selects partners capable of respecting high quality and regulatory standards. This is the case for bulk wine transporters, subject to specific hygiene and traceability protocols, and analysis laboratories, chosen exclusively among Accredia-accredited facilities, guaranteeing result reliability and validity.

Prosecco D.O.C. Millesimato (Luxury)

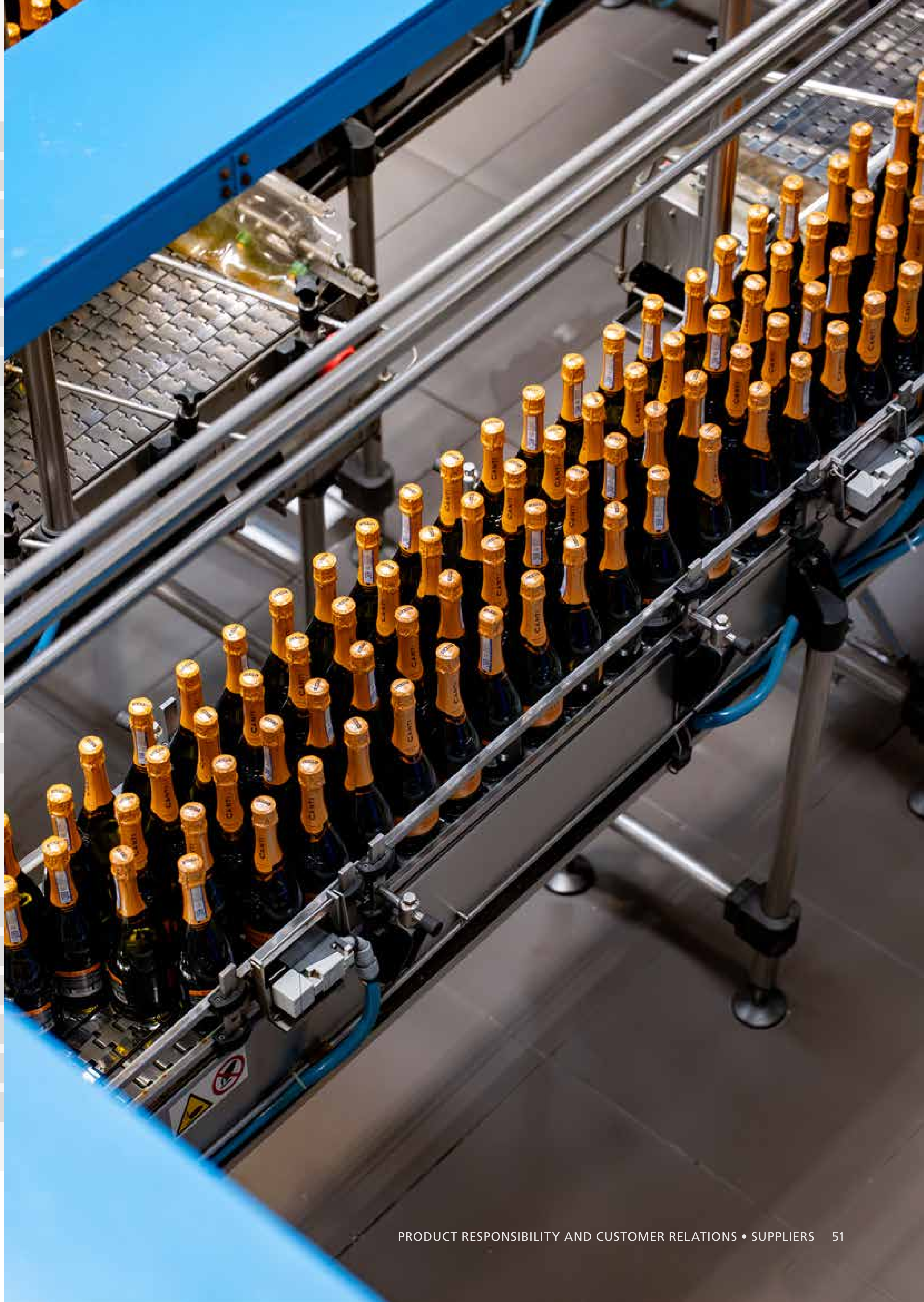
- Prosecco Wine D.O.C.
- Cork cap sourced from an FSC-certified supply chain
- SMETA certified Wire Cage
- Fully recyclable cellophane
- Glass bottle with ongoing weight r eduction projects
- FSC/PEPC/SMETA certified Labels
- Certified paperboard boxes

Barolo D.O.C.G.

- D.O.C.G Wine
- Cork cap sourced from an FSC-certified supply chain
- Certified capsule
- Amber-Red glass bottle incorporating partially recycled material, with reduced CO_2 emissions compared to Green glass bottle.
- FSC/PEPC/SMETA certified Labels
- Certified paperboard boxes

Asti D.O.C.G.Liberty

- D.O.C.G Wine
- Cork cap sourced from an FSC-certified supply chain
- SMETA certified Wire Cage
- Fully recyclable cellophane
- FSC/PEPC/SMETA certified Labels
- Certified paperboard boxes



1 COMPLIANCE TO CONTRACTUAL REQUIREMENTS

2 THE ABILITY TO ENSURE BATCH TRACEABILITY

3 TIMELY MANAGEMENT OF NON-COMPLIANCE

4 THE SUCCESSFUL COMPLETION OF THIRD-PARTY AUDITS

Selection, evaluation and management of suppliers

Fratelli Martini attributes a strategic role to supplier selection, qualification and management, aware that product quality, safety and sustainability also depend on partner performance and reliability involved throughout the entire value chain. For this reason, the Company has developed a structured evaluation and monitoring process involving suppliers from major product categories and enabling systematic oversight of quality, regulatory and sustainability aspects associated with supplies.

Within this process, suppliers are required to periodically complete a questionnaire developed internally by Fratelli Martini, aimed at collecting information not only regarding technical and regulatory supply compliance, but also adoption of responsible practices from environmental, social and ethical perspectives. Evaluation activity begins with raw materials, a fundamental element for ensuring quality and safety throughout the entire production chain. Particular attention is dedicated to food fraud prevention and management of risks associated with supplies. Among aspects subject to verification are, for example, risk of ingredient substitution or adulteration, correct product labeling, presence of allergens, foreign bodies, microorganisms, genetically modified organisms (GMOs) and chemical residues. Supplies considered most sensitive, such as certified organic musts, are subject to reinforced monitoring and analytical controls, also conducted with support of external accredited laboratories.

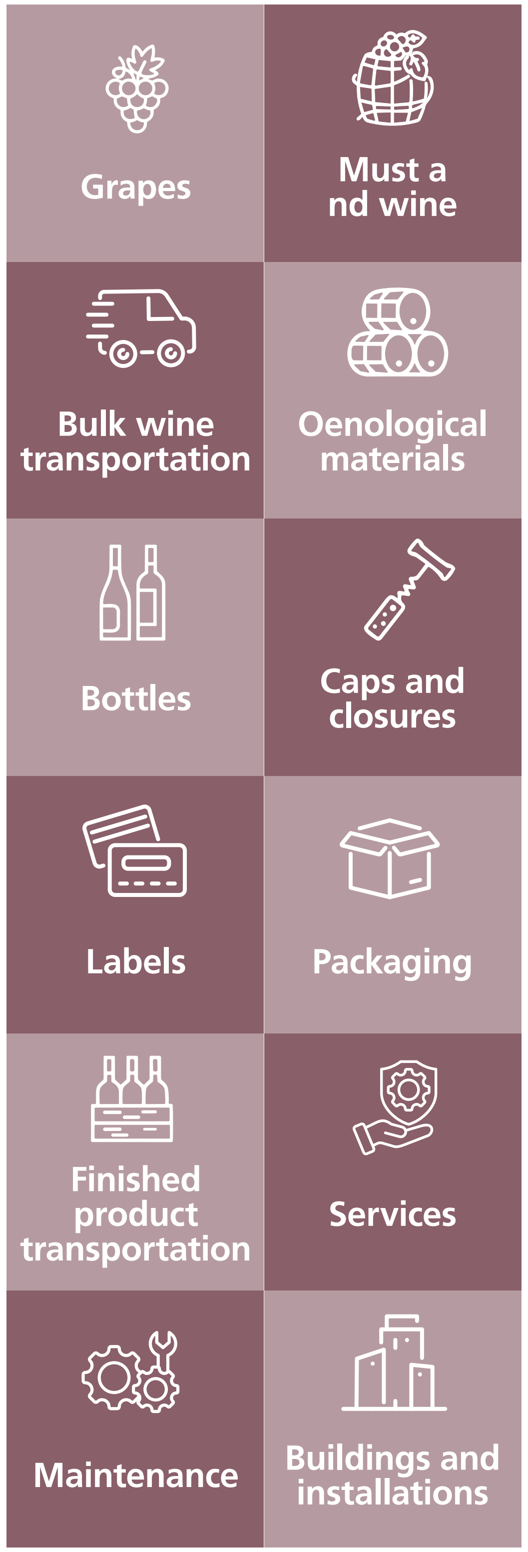
Beyond aspects directly connected to raw material quality and safety, the evaluation process also considers overall supplier reliability and performance demonstrated over time.

The main requirements subject to monitoring concern:

1. **Compliance with contractual requirements**
2. **Ability to ensure batch traceability**
3. **Timely non-conformity management**
4. **Passing a third-party audit**

An additional area of assessment concerns the presence of certifications relating to quality, food safety and environmental and social responsibility. Fratelli Martini regards adherence to internationally recognised standards as an added value, such as the British Retail Consortium (BRC), the International Featured Standards (IFS), the Food Safety System Certification 22000 (FSSC 22000) and the International Organization for Standardization 22000 (ISO 22000) for food product safety, ISO 14001 for environmental management, ISO 45001 for workers' health and safety, as well as schemes such as the Forest Stewardship Council (FSC), the Programme for the Endorsement of Forest Certification (PEFC), the Sistema di Qualità Nazionale Produzione Integrata (SQNPI), the VIVA programme for sustainability in winegrowing and the Equalitas standard, which promote more sustainable agricultural and industrial practices.

Evaluation results are formalized through assignment of an overall score enabling supplier classification based on associated risk level and degree of requirement compliance. The rating system is periodically updated and constitutes a decision support tool for procurement, favoring continuous supply chain performance monitoring and timely identification of any critical issues. Should significant non-conformities be detected, Fratelli Martini activates specific management procedures that may provide for blocking of affected batches, request for corrective actions and, in most critical cases, suspension or termination of the supply relationship. This approach enables the Company to promote continuous improvements along the supply chain and maintain quality, safety and sustainability standards in all value chain phases.



.Products
responsability and
customer relations

Questionnaire...

Thematic categories of the questionnaire by supplier type

The questionnaire administered to suppliers is structured into thematic sections differentiated according to the type of supply.

Grape suppliers

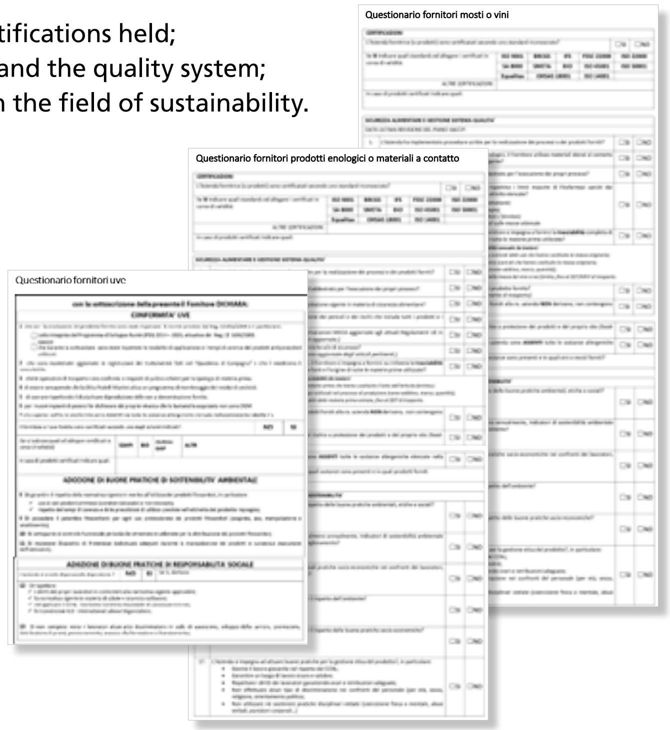
- compliance of the grapes supplied;
- adoption of good environmental sustainability practices;
- adoption of good social responsibility practices.

Most suppliers

- quality and sustainability certifications held;
- management of food safety and the quality system;
- adoption of good practices in the field of sustainability.

Suppliers of oenological products and contact materials

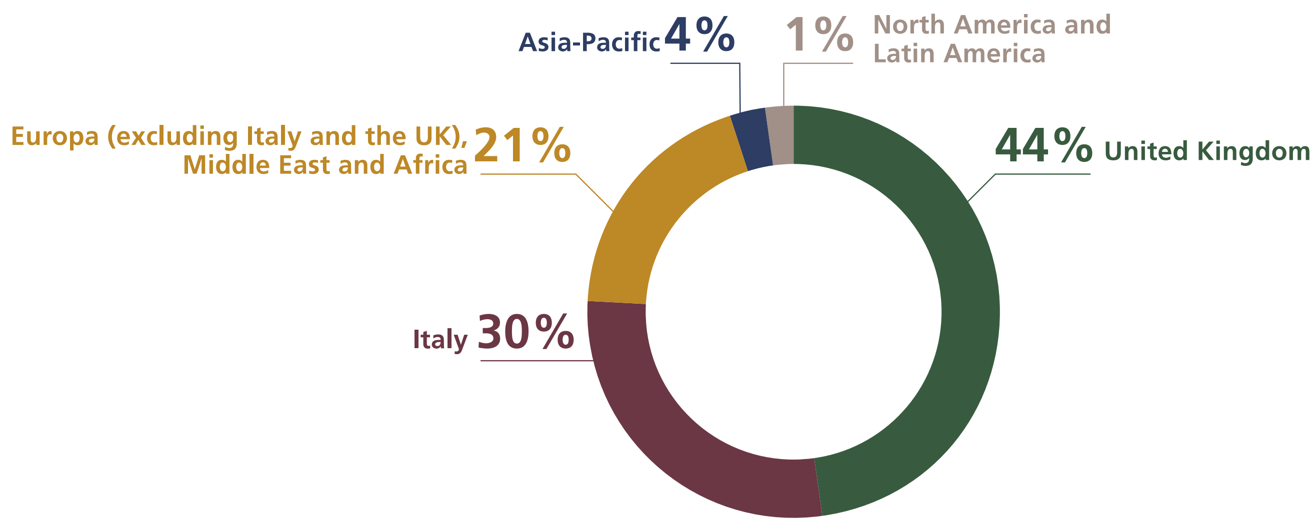
- quality and sustainability certifications held;
- management of food safety and the quality system;
- adoption of good practices in the field of sustainability.


Questionario fornitori mosti o vini

Questionario fornitori prodotti enologici o materiali a contatto

Questionario fornitori uve

PERCENTAGE REVENUE BY GEOGRAPHICAL AREA IN 2025-2026[7]



.Products responsability and customer relations

2.5 Customer relations

Customers

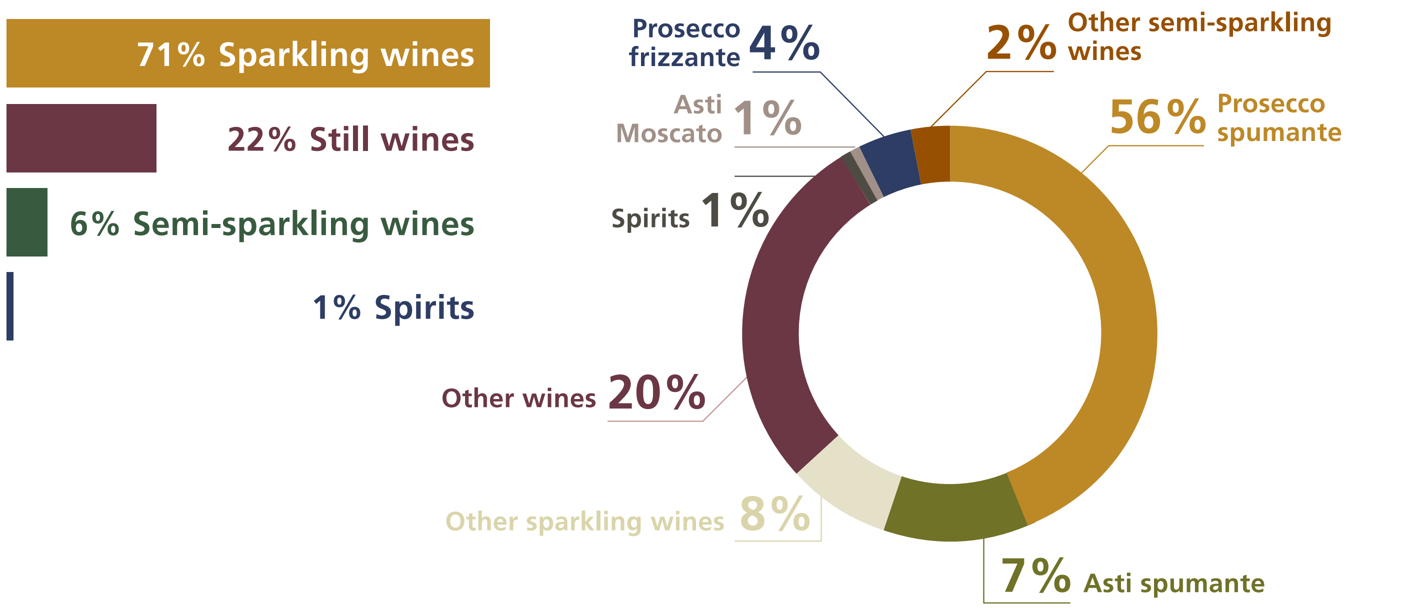
Fratelli Martini adopts a commercial model combining strong national market presence with consolidated international vocation, valorizing two complementary brands: Sant'Orsola, primarily aimed at the Italian market, and Canti, developed for foreign markets and today present in numerous countries worldwide. Through the Canti brand, the Company has consolidated over years a significant presence in Europe, Asia and South America, spreading the Italian oenological culture and strengthening its international positioning. In 2026, this presence was further strengthened also in the Chinese market, where growing consumer interest in Piedmont wines and made in Italy excellences created new commercial development opportunities. Sant'Orsola, on the other hand, represents a reference point in the national market thanks to consolidated presence in Organized Large-Scale Distribution and commercial relationships built over time with major sector operators.

Both in Italy and abroad, Fratelli Martini operates primarily through two sales channels: Organized Large-Scale Distribution (GDO) and Ho.Re.Ca. channel (Hotellerie, Restaurants and Cafè), presided directly or through distributors and commercial partners active in strategic markets. Channel diversification enables the Company to reach broad and diversified clientele and effectively respond to consumption preference evolution.

Alongside traditional channels, Fratelli Martini has developed its presence also in e-commerce, expanding product access methods and strengthening direct relationships with end consumers.

7 - Data as of the 31st of May 2026. Although the fiscal year ends on the 30th of June, the data is considered to be representative of the overall trend and in line with the available data, using therefore an estimated value for the year-end closing.
8 - Data as of the 31st of May 2026. Although the fiscal year ends on the 30th of June, the data is considered to be representative of the overall trend and in line with the available data, using therefore an estimated value for the year-end closing.
9 - Data as of the 31st of May 2026. Although the fiscal year ends on the 30th of June, the data is considered to be representative of the overall trend and in line with the available data, using therefore an estimated value for the year-end closing.

PERCENTAGE REVENUE BY PRODUCT TYPE IN 2025-2026[8]



Customer satisfaction

Fratelli Martini Fratelli Martini attributes great importance to building solid and lasting relationships with its customers, founded on mutual trust, operational reliability and ability to promptly respond to diverse market needs. Customer relationships develop through constant dialogue and continuous collaboration oriented to ensure high satisfaction levels. Supporting this approach, the Company can count on a highly performing production and logistics structure, capable of ensuring supply continuity, rapid deliveries and operational flexibility even during peak demand periods. High storage capacity enables management of important production volumes and large batch bottling requests without interruptions, while logistics process efficiency ensures constant service levels and reliable delivery times. This operational solidity was also recognized by one of the Company's main commercial partners, which attributed to Fratelli Martini the maximum score in a recent service performance evaluation, rewarding its punctuality, order management precision and supply continuity.

Trust built over time finds further confirmation in the choice of various customers to entrust Fratelli Martini also with production of private label references, an acknowledgment of our product quality and reliability demonstrated in managing the production and logistics chain.

A further indicator of relationship quality built with the market is represented by the extremely limited number of complaints received. During 2026[9], against approximately 17,000 deliveries, only a couple of cases were registered. Each report is managed through a structured process involving Customer Service, Quality Control, Logistics and, where necessary, commercial and production functions. Through product path reconstruction and analysis of causes that generated the report, the Company promptly identifies necessary corrective and preventive actions, transforming each complaint into a continuous improvement opportunity.

During the reporting period, Fratelli Martini successfully passed numerous audits conducted by third parties. These included second-party audits promoted by leading international retailers to verify compliance with the standards required by large-scale retail chains, as well as third-party audits carried out by certification bodies such as BRC, IFS, Equalitas, SEDEX-SMETA.

.Products responsability and customer relations

Responsible communication

Fratelli Martini attributes great importance to information transparency provided to consumers and adopts a rigorous approach in managing product labeling and communication. All information reported on packages is subject to specific verifications aimed at ensuring completeness, accuracy and compliance with applicable regulations in reference markets. Labels include information regarding product denomination, origin, alcohol content, allergens, consumption methods and environmental indications required by applicable regulations. Particular attention is dedicated to respecting requirements set by different destination countries, including extra-European markets.

Commitment to transparency extends also to commercial and promotional communication activities. Fratelli Martini adopts principles of correctness, consistency and responsibility in representing its products and brands, ensuring that information disseminated through different channels is truthful, verifiable and compliant with sector regulations. During the reporting period, no non-compliance cases were registered regarding product labeling nor violations connected to marketing and communication practices. This result confirms the effectiveness of control processes adopted by the Company and constant commitment to ensuring transparent, accurate and responsible communication towards all stakeholders.

Consumer health and safety

Consumer health and safety protection represents a priority for Fratelli Martini, which considers product quality not only a technical and commercial objective, but a responsibility towards all those who choose its wines in Italy and international markets. Ensuring safe, traceable and compliant products with the highest quality standards constitutes a central element of the production model and company culture. To operationalize this commitment, Fratelli Martini has developed an integrated quality and food safety management system, certified according to major internationally recognized standards, including British Retail Consortium Global Standard (BRCGS) and International Featured Standards (IFS). Adoption of such schemes enables the Company to apply a structured approach to risk management, promoting prevention, monitoring and continuous improvement activities throughout all production process phases. Fratelli Martini adopts a sanitary self-control plan based on HACCP guidelines, in compliance with Codex Alimentarius (CAC/RCP 1-1969, Rev. 2020) on all commercialized products. The system is supported by an analytical control plan defining specific parameters for each product type and each process phase. The Company has two internal laboratories, one dedicated to oenological analyses and one to packaging materials. In these facilities, controls and verifications are conducted regarding, among other aspects, presence of allergens, contaminants, stability parameters and compatibility requirements with different destination markets, ensuring maintenance of required quality standards.

In line with international BRCGS and IFS standards, Fratelli Martini has adopted an integrated system for managing quality, food safety and sustainability along the entire production chain. The company has implemented systematic controls on raw materials, continuous monitoring of hygiene conditions in facilities, a structured assessment of microbiological, chemical and physical risks, and an up-to-date, fully operational HACCP plan.

Procedures are also applied in accordance with good manufacturing practices and stringent standards of traceability and legality, supported by periodic audits and continuous staff training.

From a sustainability perspective, Equalitas serves as the benchmark for a measurable and transparent approach that considers environmental, social and economic aspects, including biodiversity, water and carbon management, workers' well-being and the engagement of the supply chain.

To prevent potential foreign body contamination, beyond microfiltration identified as a critical control point (CCP-2), the Company has adopted a series of measures throughout the entire bottling line:

Automatic depalletisation

Verification of the presence and correct positioning of the capsule or cap

Inspection of label type, presence, position, and batch

Washing, filling, and capping in a monoblock

Optical laser inspection and rejection of defective bottles

Rejection of non-compliant samples

Weight control during packaging

Pallet formation and logistical labelling

Pallet formation and logistical labelling

.Products responsability and customer relations

Management plans for cellar and production activities are integrated with the internal traceability system, enabling complete product path reconstruction. System effectiveness is verified biannually through specific tests involving wines, musts and finished products distributed on the market. As part of its continuous improvement efforts, Fratelli Martini conducts internal audits and second-party audits at suppliers, aimed at verifying compliance with quality, regulatory and, where applicable, social and environmental aspects. Adopted safeguard effectiveness is also confirmed by results obtained: during the 2024-2025 reporting period, no non-compliance cases occurred regarding impacts on product and service health and safety, testifying to constant attention dedicated to consumer protection and system management effectiveness implemented by the Company.

3. Environmental responsability[10]

3.1 Policies and mitigation of environmental impacts

Fratelli Martini orients its industrial model toward a structured management of environmental impacts, recognizing the importance that production activities have on the territory and on the global climate context. Sustainability is a strategic lever of development, translating into projects and initiatives aimed at reducing negative externalities on the environment and the valorization of the territory in which it operates.

In this perspective, in recent years significant modernization and retraining of the company's spaces has been carried out, with the aim of integrating the production site into the surrounding landscape. This includes the enhancement of green areas, the planting of a wooded park and the creation of a cane garden, as part of the "open architecture" project, to promote a continuous interaction between the plant and the territory.

In terms of management systems, in June 2025 the ISO 14001 certification was renewed for the plant in Cossano Belbo, subsequently integrated into an HSE framework[11] that combines environmental, health and safety policies at work. This approach promotes coordinated risk and performance management, therefore enabling to address environmental challenges in a systematic and documented way.

The commitment to industry-recognized sustainability practices has been further confirmed by compliance with the Equalitas standard, which qualifies Fratelli Martini as a "sustainable organization" with reference to the main ESG dimensions. The Company will undergo the renewal of the certification in the year 2026/2027, and, in accordance with the requirements of the standard, Fratelli Martini will update the calculation of carbon Footprint[12] according to ISO 14064 and water Footprint[13] according to ISO 14046.

10 - he environmental data presented in this chapter, for the reporting year 2024-2025 and 2025-2026, include an estimated component.
For more details on the estimation methods applied, see the section "Environmental Performance" in the detailed tables in Chapter 6 – Annexes.
11 - The scope of ISO 14001 certification is limited to the plant in Cossano Belbo.
12 - Carbon footprint is the sum of GHG emissions directly and indirectly caused by an individual, organization, event or product, and is expressed in terms of CO_2 equivalent (CO_2eq). (IPCC, 2014 – Fifth Assessment Report, AR5).
13 - The water footprint is an indicator of the direct and indirect consumption of water by a consumer or producer.
It includes the use of blue (surface and underground), green (rain stored in the soil) and gray (amount of water required to dilute pollutants).
(Source: Hoekstra et al., 2011 – the water Footprint Assessment Manual, Earthscan).

3.2 Energy and climate change

Climate change is one of the most important challenges for the coming years, as it requires the industrial sector to define structured adaptation and mitigation plans. In this context, Fratelli Martini strengthens the adoption of management and operational practices aimed at reducing the environmental impact of the business.

Wine production is characterized by a considerable energy requirement, which includes the energy used in the processing phases of grapes (e.g. pressing and fermentation), bottling, packaging and storage of finished goods. The result is the need to systematically monitor and optimize energy consumption, helping to mitigate the climate-altering emissions associated with the production cycle.

1

CONTROL STATION

The control station manages the critical crushing, bottling and logistics processes.
It is the main energy consumer of the facility.

2

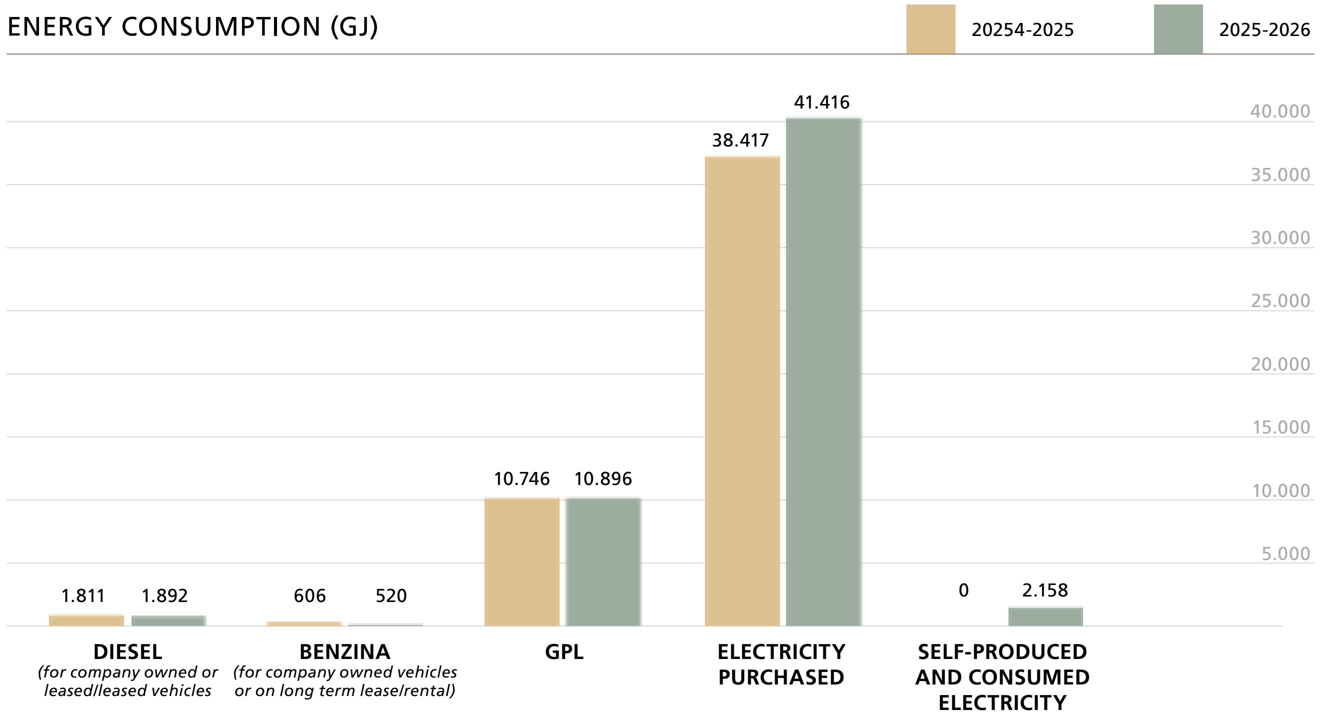
OFFICE STATION

The Office station supports administrative operations and manages the wine refrigeration systems. It also powers the compressors for in-house nitrogen production, a critical element for business processes.

3

DEDICATED SUBSTATIONS

Two dedicated substations exclusively supply the bottling processes, ensuring operational continuity.



Energy consumption is constantly monitored in the various electrical substations that power the main business departments. Energy sources used by the Company include electricity, LPG, diesel and gasoline. LPG is used for heating and for the direct generation of electricity or steam for the sterilization of plants, while diesel and petrol are used for the supply of the company fleet.

Fratelli Martini's fleet consists of a truck, three trucks and two vans, used exclusively for handling and managing materials between company buildings and deliveries within a limited radius, approximately 20 km. The related fuel consumption is managed through company fuel cards, which allow a timely and continuous check of the withdrawals.
For a more accurate management of consumption, Fratelli Martini has installed internal counters dedicated to the different production areas, which allow to analyze the energy requirements per department. On the basis of the available measurements, consumption is distributed in an almost balanced way between the cellar and the bottling area.

The peaks of energy consumption are recorded mainly in the summer period, due to a higher absorption of the refrigeration cells that guarantee the maintenance of the optimal temperatures of the wine. This thermal control is a critical factor in preserving product quality and ensuring proper storage.

During the year 2025/2026, Fratelli Martini has recorded a total energy consumption of **56.882 GJ** (an increase of 9% compared to 2023/2024)[14]. The consumption of motor vehicle fuel and LPG was substantially in line with the previous year. From 2025/2026, to the demand covered by purchased energy is added the **self-produced electricity** from photovoltaic and self-consumed plant, equal to **2.158 GJ**; in the same period the Company has also **introduced 20 GJ** of photovoltaic energy **into the network**.

14 - Compared to the previous year, the Gavi plant was added to the reporting perimeter, which is why consumption rose compared to 2023/2024.

Fratelli Martini has implemented various energy efficiency measures thanks to a solid sustainability strategy applied to its business model. The following are the main projects that bear witness to the Company's commitment to rethink its operations for greater energy efficiency and a reduction in environmental impact

Since 2021, Fratelli Martini has progressively streamlined its production processes, increasing automation through the adoption of computer tools dedicated to the final collection of data and to the timely planning of maintenance activities. This has reduced downtime, with tangible benefits both economically and operationally.

At the same time, the Company has strengthened production planning, maintaining two shifts throughout the day, trying to avoid the third even in peak seasonal moments. This choice has led to a significant reduction in the overall energy requirement associated with the processing and production times. Digital Factory:

2019-2020

Expansion of the production and storage capacity of the wine department and improvement of the installation of about 30 stainless steel tanks insulated with fixed connecting pipes.

2021-2022

Pump installation of the tangential filter, the new refrigeration plants, the pneumatic and the bottom bottling line in order to implement the types of secondary packaging and meet the requirements of the customers.

2022-2023

Purchase of new tankers, external electrical installation and modernization of transport shuttles for the automatic warehouse.

2024-2025

Installation of nine high-tech 800-hl autoclaves for the production of sparkling wines, allowing more precise control of temperature and pressure, improving product quality and production capacity

2025-2026

In the framework of investments in Industry 4.0 and 5.0, purchase and installation of innovative machinery (capping and depalletizing machine for the sparkling wine line, water microfilter) for process efficiency and reduction of electricity and water consumption.

Self-production of photovoltaic energy

Fratelli Martini has completed the installation, at the plant in Cossano Belbo (CN), of a grid-connected **photovoltaic system** of 2.024 kWp with high efficiency monocrystalline two-sided modules, designed to measure for the existing coverings: The plant, with an expected annual production of approximately 1,89 GWh and an **estimated saving of 751 tCO_2**, it allows to significantly reduce the electricity draw from the grid and is part of the wider transition program toward an industrial 5.0 production model, energy efficiency and environmental impact mitigation.

Fratelli Martini has converted the entire production site to LED lighting with smart timers and presence sensors to automatically adjust consumption. The Company replaced 192 spotlights in the barrel cellar during 2025/2026 and adopted high efficiency light effect lights to contain light pollution. For its refrigeration systems, it has implemented automatic control that reduces energy demand at peak hours and is upgrading refrigeration systems with low GWP coolers (below 2.500) in accordance with the fluorinated gas regulation. Thermal insulation of the pipes is also being installed to limit energy losses. After its energy consumption, Fratelli Martini calculated greenhouse gas emissions

DIGITAL FACTORY

Fratelli Martini has invested about 3,6 M€ in machinery and solutions that meet the requirements of **Industry 4.0 and 5.0** since 2021. The progressive digitalization of the plants, enabled by an advanced system of energy monitoring, allows to measure on time the electrical consumption of machinery and processes, to monitor the operational efficiency and to pursue the increase in **energy efficiency** compared to the baseline year and the reduction in consumption per liter of product. This includes, among others, the adoption of a new high-efficiency cooler to reduce the consumption of refrigeration systems by up to 80%, the installation of new autoclaves, overlapping tanks, an automated "depalletizer" and a capping machine, as well as the progressive replacement of lighting systems in favor of LED technology.

Fratelli Martini has an IT program that allows the **monitoring** of energy **consumption** and loads in the various departments of the company. The system is composed of 47 meters that allow through app to evaluate daily the consumption of the individual areas and the timely detection of anomalous peaks or drifts of the consumption linked to possible malfunctions.

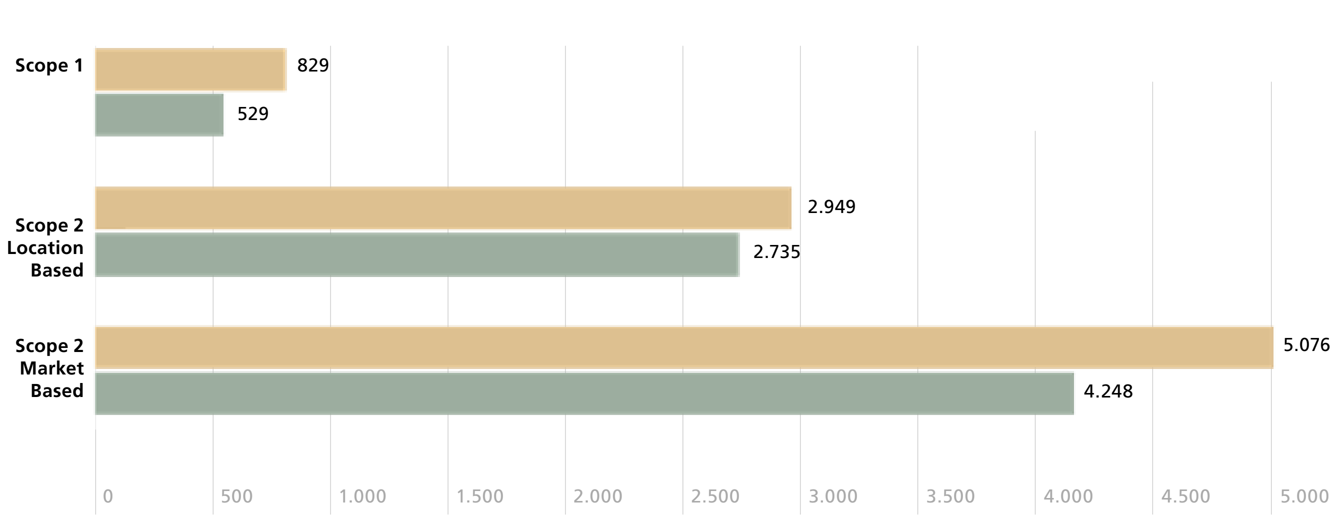
Fratelli Martini has completed the installation of a **photovoltaic system** connected to the network with more than 3.000 panels at the service of the production site, diversifying the company's energy mix and significantly reducing the drawing of electricity from the network.

estimated saving of 751 tCO_2

After its energy consumption, Fratelli Martini calculated greenhouse gas emissions (GHG)[15], taking into account direct emissions (Scope 1) and those related to electricity purchased (Scope 2).
In 2025/2026, Fratelli Martini's emissions were 829 tCO_2eq for Scope 1, 2.949 tCO_2eq for Scope 2 location based and 5.076 tCO_2eq for Scope 2 market based.

The emission profile of the Company is therefore strongly concentrated on indirect emissions from electricity purchased, which represent the prevailing share of the total, especially in the market-based metric, confirming the centrality of contractual choices of supply and strategies of energy supply at low emissions.

SCOPE 1 AND **SCOPE 2** EMISSIONS (tCO_2eq)



Carbon footprint

Fratelli Martini undertakes to calculate its carbon footprint, in accordance with the ISO 14064 standard and in compliance with the Equalitas standard, during the year 2026/2027. This study will monitor the direct and indirect emissions of Scope 1, 2 and 3, so as to have a clear view of the environmental impact on the activities over which it has operational control.

In order to undertake the first calculation of Scope 3 emissions, the Company has considered adopting a "from cradle to gate" approach and will report categories 1, 2, 3 (excluding 3.3) and 4 (excluding 4.5) according to ISO 14064 standard[16].
Through this study, Fratelli Martini will define further targets for emission reduction and compensation.

15 - GHG (Green House gases) Protocol Corporate Standard classifies emissions into:
- Direct emissions of Scope 1 are emissions from sources owned or controlled by the organization;
- Indirect Scope 2 emissions are emissions from the production of electricity, heat or steam imported and consumed by the organization. As far as the calculation of Scope 2 emissions is concerned, two distinct calculation approaches are used: "Location-based" and "Market-based". The "Location-based" approach uses average energy generation emission factors for well-defined geographic boundaries, including local, subnational, or national boundaries. The "Market-based" approach takes into account electricity purchased as a whole, including electricity purchased from renewable sources through certificates of origin guarantee;
- Scope 3 indirect emissions include all other indirect emissions from resources not controlled or directly owned by an organization, but occurring within its value chain, both upstream and downstream.
16 - According to ISO 14064-1, the emission classification differs from the GHG Protocol: The articulation consists of six categories, the first two of which correspond to Scope 1 and 2 and the remaining four represent indirect emissions (Scope 3):
- Category 1 – Direct emissions (scope 1).
- Category 2 – Indirect emissions from imported energy (scope 2).
- Category 3 – emissions from transport (upstream and downstream transport and distribution, business travel, employee commuting).
- Category 4 – Indirect emissions from the production of goods purchased by the organization
- Category 5 - indirect emissions generated by the use of the organization's products after their sale. When no reliable data is available on their final fate, plausible scenarios are developed for each product.
- Category 6 - Indirect emissions from sources outside other categories.

.Environmental Responsibility

3.3 Water resource management

Water footprint

Fratelli Martini undertakes to calculate its own water footprint, that is to say the measurement of the Company's potential environmental impacts on water resources throughout the life cycle of its activities, during the year 2026/2027. This is an environmental indicator that quantifies freshwater consumption, including both direct and indirect uses related to business operations and the value chain. The water footprint is therefore a tool for evaluating potential impacts related to water and supports the integration of this dimension into the company's decision-making processes and environmental management systems.
Fratelli Martini will define further specific objectives for the reduction of the water footprint in order to plan possible targeted interventions of efficiency in the use of the water resource along the production cycle.

Fratelli Martini, because of the nature of its production processes, in particular the washing phases of the plants and bottling, makes a relevant use of the water resource and systematically monitors its consumption.

Fratelli Martini has implemented several technological solutions to progressively reduce water consumption. These include "clean in place" (CIP) systems for automated plant cleaning, a semi-automatic tank washing machine, and the restructuring of the Flottweg C3E decantation plant for the dehydration of liquid sludge, which allows a significant reduction in COD before the wastewater is discharged.

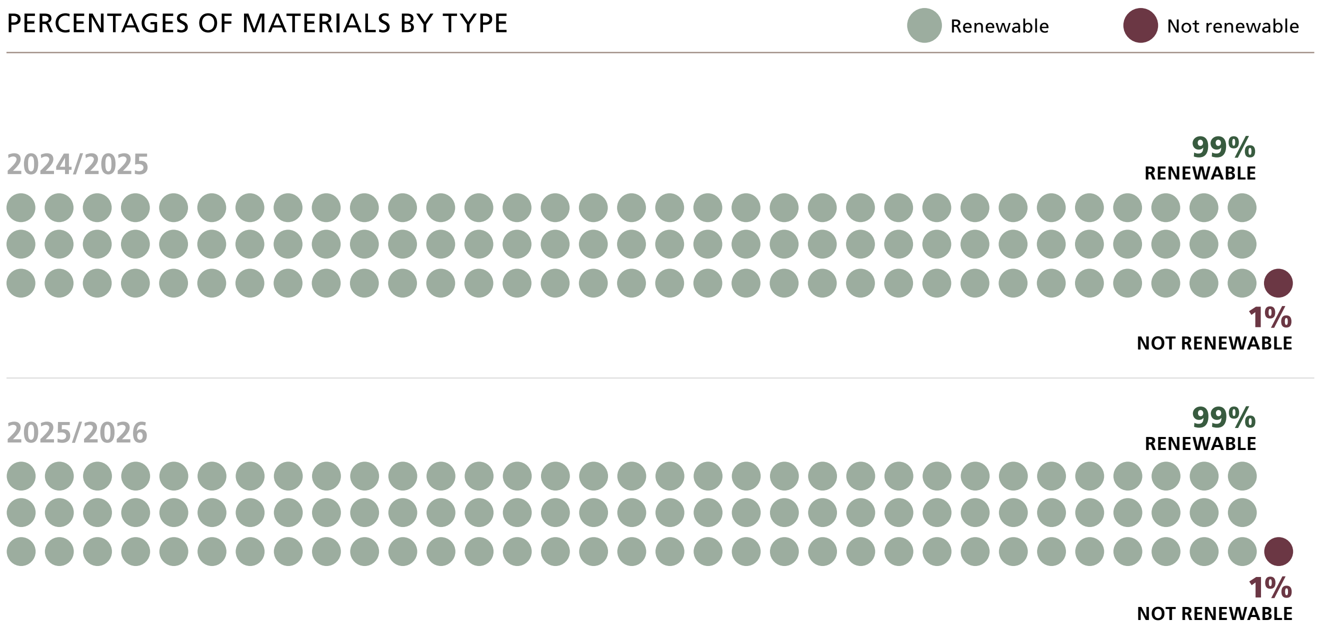
In addition, the Company has implemented a **rainwater recovery system** using containment tanks and has rationalized the sewerage network to separate wastewater and rainwater. Rainwater (1.000 m^3) is used for irrigation and fire protection.

Finally, Fratelli Martini has developed systems for **the reuse of process waters**: the condensation water produced from the steam is conveyed to the thermal power station to be used as energetic vector, while the water from softening and cleaning is recovered and reused, reducing the use of supply water.

During 2025/2026, Fratelli Martini continued the program of technological innovation for a more efficient and circular management of the water resource. The **new purification line** and the installation of a **new generation decanter** have been completed, allowing a more efficient treatment of waste and a better separation of solids for the recovery of water and by-products.

The Company has launched a feasibility study to define a large **plan for plant upgrading** which includes, among the planned interventions, the revamping of the purifier with new technologies to reduce discharges into surface waters and the installation of a desalination plant for the recovery of water and reduction of specific consumption (m^3/hl).
In 2025/2026, Fratelli Martini withdrew about 78 ml of water, of which 47 ml from groundwater. Discharges are entirely derived from business processes and also include so-called parasitic waters due to rainfall, which increase the total volume of waste compared to the water actually used in the processes. During the same period, the volumes of water discharge decreased with respect to the previous year (80 ml), reaching values of about 55 ml. This decrease is mainly due to the strengthening of the monitoring system that has been put into operation during the year.


CANTI



3.4 Materials, waste and circularity

The main materials used for packaging and production are:

• **Cardboard** made from Raw materials from forests that comply with the main forest management standards and chain of custody;

• **Beehives** produced at 100% with recycled paper, coming from certified sources in Italy and the European Union, allowing to reduce the environmental impact of transport;

• Paper **labels** from sustainably managed forests (FSC);

• Wood **footboards**, fully recyclable and PEFC certified, supplied by a partner recognized for its sustainable practices and classified in the top 1% of the sector according to the Enovadis evaluation.

Fratelli Martini is particularly attentive to the materials used for the production of closures of company products, for which four types of closures are mainly used:

• **Stelvin caps**, made of recyclable aluminium. The aluminium used for the production of this product can be recycled indefinitely without affecting the quality of the material. Its reuse saves up to 95% of energy compared to that used for its primary production;

• **Technical caps in plastic material** containing biopolymers of the sugar cane. This product is 100% renewable and contains polymers extracted from sugar cane from eco-responsibly cultivated plantations;

• **Technical stoppers in micro-granular cork with cork** coming from FSC certified die;

• **The one-piece stoppers with cork** coming from FSC certified die. This type of product is 100% natural and recyclable;

• Aluminium **cages** and **Capsules** in innovative and sustainable materials.

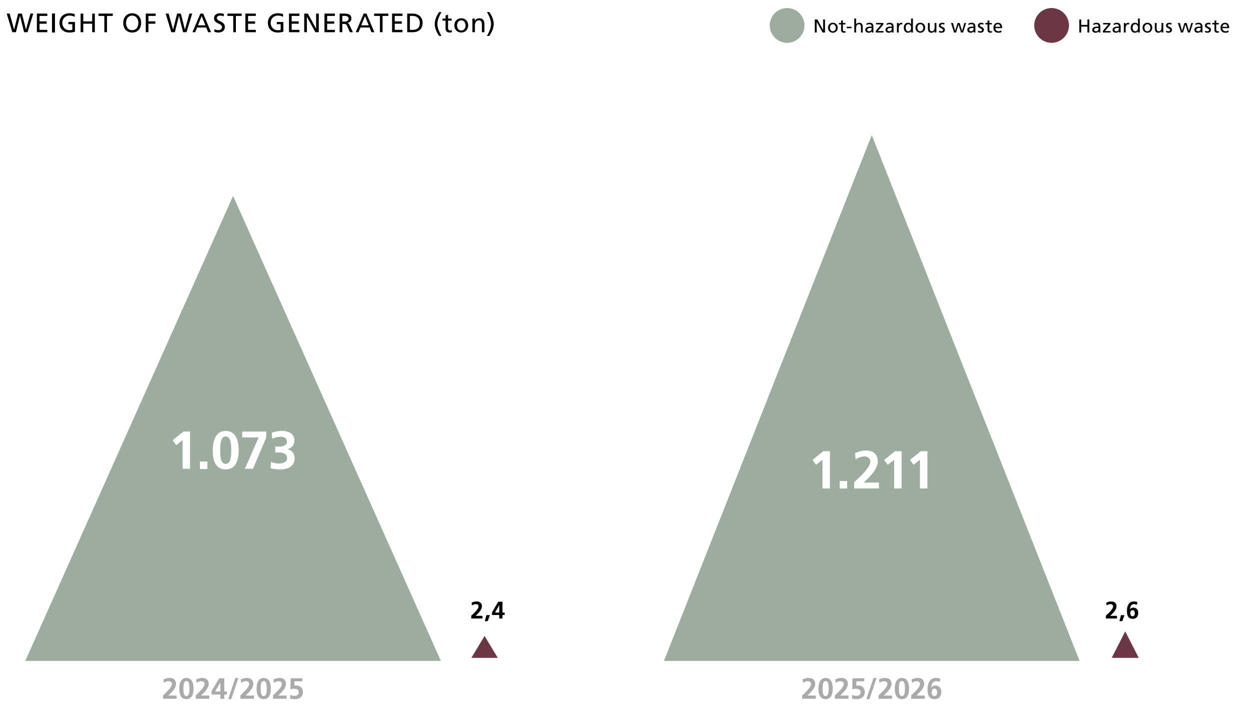
As regards **glass**, Fratelli Martini is committed to withdrawing bottles from the stores of the main market players

Project
"weight reduction and color change of bottles"

: In 2025, Fratelli Martini started, in collaboration with its glass suppliers, several projects to gradually replace traditional bottles with lightened models, in order to reduce the environmental impact of packaging.
The intervention concerns the bottles of both still and sparkling wines, compatible with the technical characteristics and with the indications of the production disciplinary and the agreements with customers.
The CO_2 reduction project on bottles concerns both weight reduction and color type, as both elements influence the level of CO_2 released during production.

In 2025/2026, Fratelli Martini reduced the CO_2 linked to bottles by about 250tCO_2. Fratelli Martini is proactive in presenting these projects to its customers, national and international, to obtain the ever-greater collaboration necessary to bring to shelf high quality bottles and safety to a lower environmental impact.

TOTAL WEIGHT OF WASTE GENERATED (ton)



Fratelli Martini also pays particular attention to the sustainable management of pallets. Both for those purchased in Italy and for those used in pooling abroad, Fratelli Martini favors partners that meet stringent requirements in terms of sustainability, with a focus on the circularity of the supply chain and on the use of PEFC certified wood[17].

As far as packaging is concerned, a significant proportion is represented by containers for bag-in-box wines. This packaging, designed for industrial use and highly practical, consists of a bag in plastic material housed in corrugated cardboard, with a tapping system that prevents the entry of air and preserves the quality of the product.
Fratelli Martini mainly manages paper, plastic, glass, mixed packaging and fermentation by-products, giving all waste to authorized operators for recovery and recycling operations, in accordance with **ISO 14001** certification. Annual solid waste monitoring supports the implementation of containment plans.

The Company invests in **staff training t**hrough sessions dedicated to the correct management of waste, explaining how to collect and dispose of waste, reading CER codes, use and disposal of hazardous substances and handling of spills.

To extend environmental commitment to end consumers, Fratelli Martini has adopted an **environmental labelling system with QR code** on all products, allowing immediate access to information on the correct way to transfer and process packaging, promoting conscious disposal behavior.

In 2025/2026, Fratelli Martini generated a total of **1.213 tons** of waste, an increase of 13% compared to 2024/2025, mainly due to the disposal of obsolete machinery and to the restructuring and modernization of company infrastructures. Of the waste produced, only **2,6 tons** are **hazardous waste**. The waste categories most produced by Fratelli Martini are packaging, absorbents and similar materials, followed by waste from construction and demolition activities and from those related to agricultural and related activities.

17 - PEFC certification is a forest certification system that promotes sustainable forest management.

Of all the waste produced, 350 tons (29 % of the total) were used for disposal, while the remaining 863 tons were used for recovery.

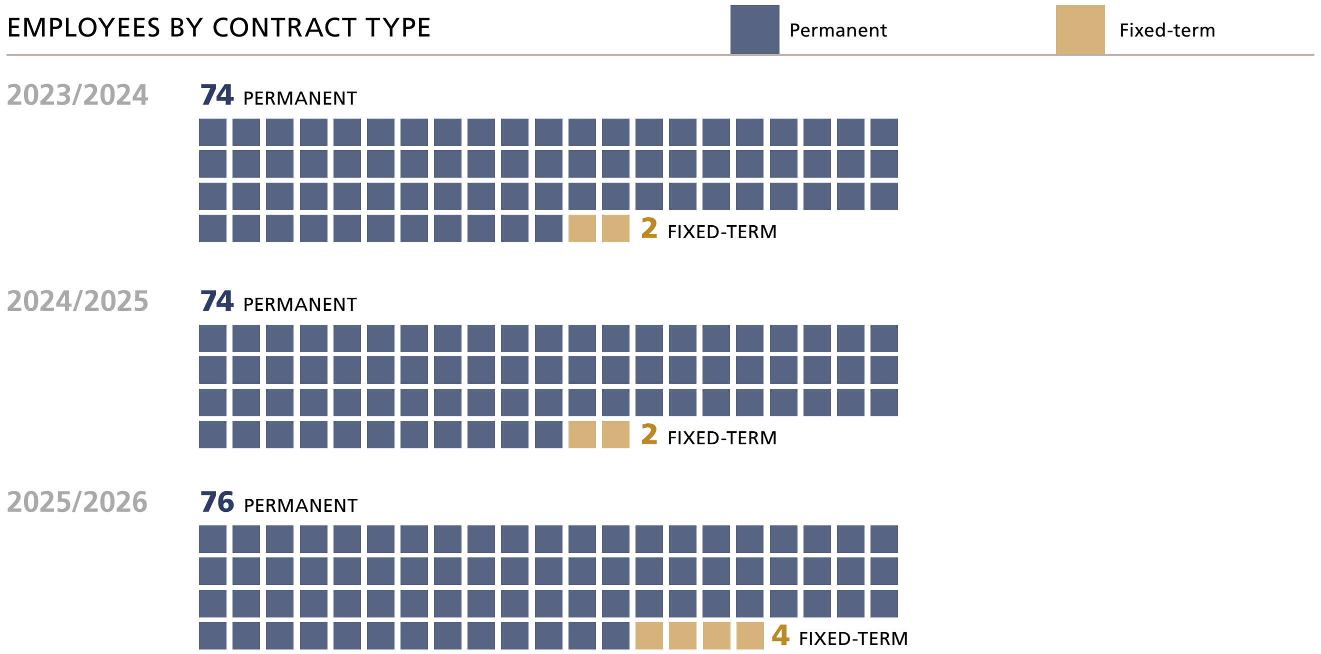
4.Social Responsability

4.1. The human capital of Fratelli Martini

Fratelli Martini considers its workforce, both internal and external, a fundamental resource for ensuring solid business continuity, and is committed to enhancing the capabilities, skills, and well-being of every individual.

The Company guarantees adequate working conditions and a safe working environment, basing all major decisions and initiatives on respect for human rights, attention to working conditions and the professional development of its workers.

EMPLOYEES BY CONTRACT TYPE

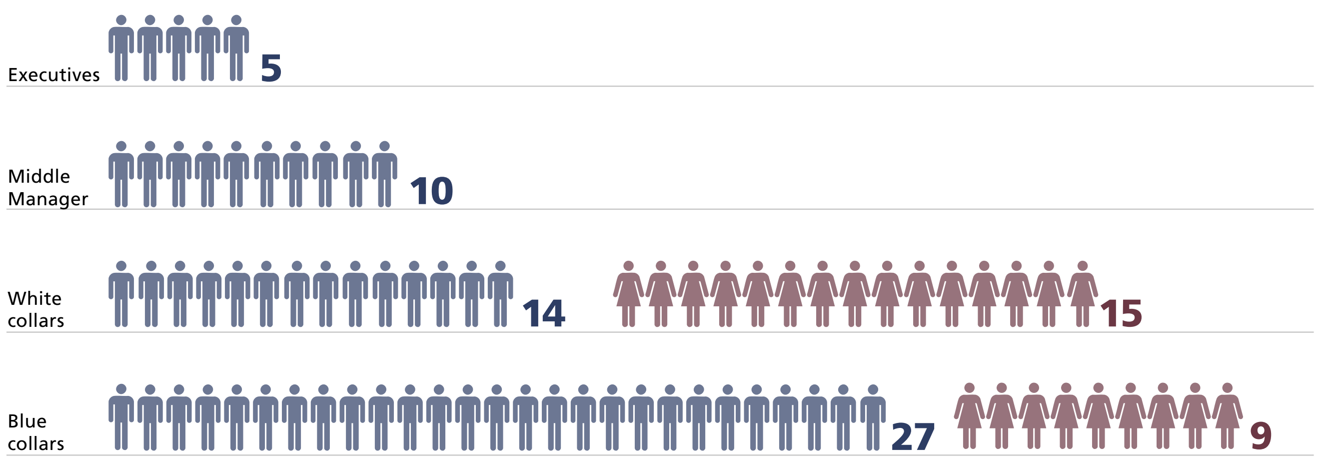


As of June 30, 2026, the Company's workforce consists of 80 employees, 31% of whom are women and 69% men. Of the total workforce, 95% are employed on permanent contracts, while the remaining 5% are on fixed-term contracts, comprising 77 full-time and 3 part-time positions.
Each employee is selected according to the values and characteristics to which the Company is inspired, ensuring a dynamic and competitive working environment in terms of wages. This approach not only favors the retention of staff but also allows to preserve and enhance the company's know-how, contributing to the success and continuous growth of Fratelli Martini.
During the reporting period, there were 13 new hires, corresponding to an inbound turnover rate of 16%, and 10 terminations, with an outbound turnover rate of 13%.

EMPLOYEE INFLOW AND OUTFLOW

BUSINESS DIVERSITY

Employees by gender — Men — Women



As regards the employees' profile, 45% of Fratelli Martini's workforce is made up of blue collars, with a male prevalence that reflects the strong gender polarization typical of the wine sector. White collars account for 33% of staff, of which 53% are women, up from 48% in the previous year, underlining the Company's commitment to ensure an increasingly inclusive working environment. Middle managers account for about 16% of the workforce, while executives account for about 6% of the workforce.

Fratelli Martini attributes great value to generational diversity within its own staff, recognizing it as a fundamental element in enriching its human capital. In the reporting period, the distribution of the workforce by age groups includes 6% of employees under the age of 30, 58% in the age of 30-50, and 36% over the age of 50.

For the purposes of sustainability reporting, Fratelli Martini voluntarily calculated the Gender Pay Gap, comparing the data between basic salary and total salary in the various professional categories. Salary differences that can affect salary depend on experience, role or working time. The goal is to narrow the gap with transparent, meritocratic policies.

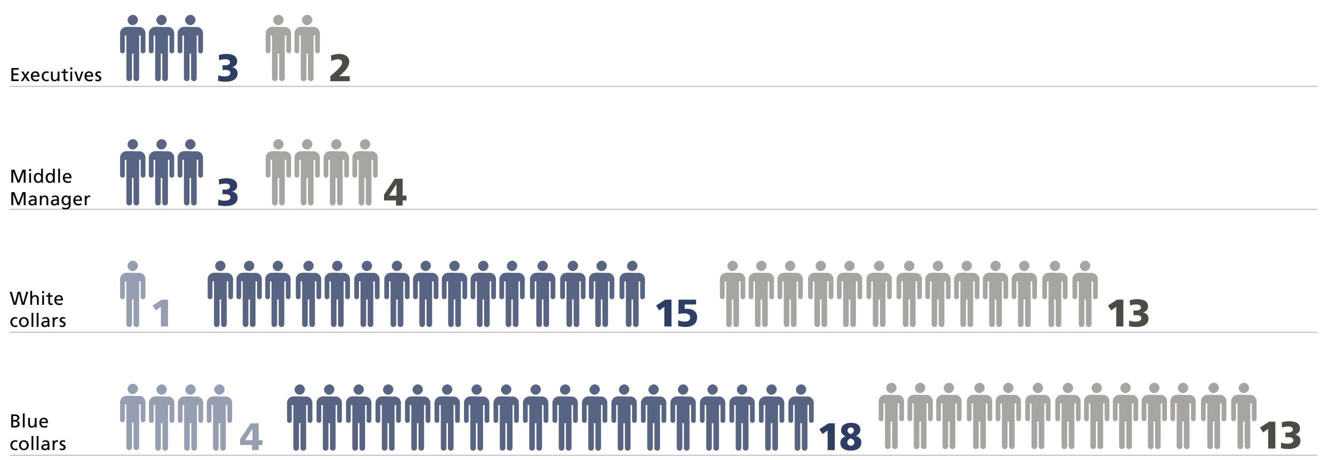
Regarding base salary, no pay gaps are observed between employees at the same professional level; however, when considering total remuneration for white-collar roles, women earn 82% of men's pay (an 18% gap), while for blue-collar roles the gap widens to 24%, with women earning 76% of what their male colleagues earn. There are no women employed in middle-management or executive positions.

All employees are covered by CCDL (National collective Labor Agreement) for food industry workers, which regulates fundamental aspects such as working hours, sick leave, leave, holidays, framework, contract level and disciplinary action.

For some manual activities, such as porterage, packaging and packaging of specific products Fratelli Martini relies on the support of external personnel. In addition, during the harvest period and at some peak times, the Company avails itself of the assistance of an internal workforce at the end of the year, with an internship in activity during the reporting period and an average of 15 resources employed. Fratelli Martini collaborates permanently with a Piedmontese company, from which a large part of the external workforce comes. This collaboration allows the Company to stimulate the territorial context in which it operates, promoting the insertion of young local resources. The partner Company undertakes to monitor a fair gender and cultural diversity among its employees. This choice reflects the commitment to promote the principles of diversity and inclusion in outsourced activities, while maintaining flexibility in workforce management and the ability to respond promptly to unforeseen changes in demand or special situations.

BUSINESS DIVERSITY

Employees by age — <30 years — 30-50 years — >50 years

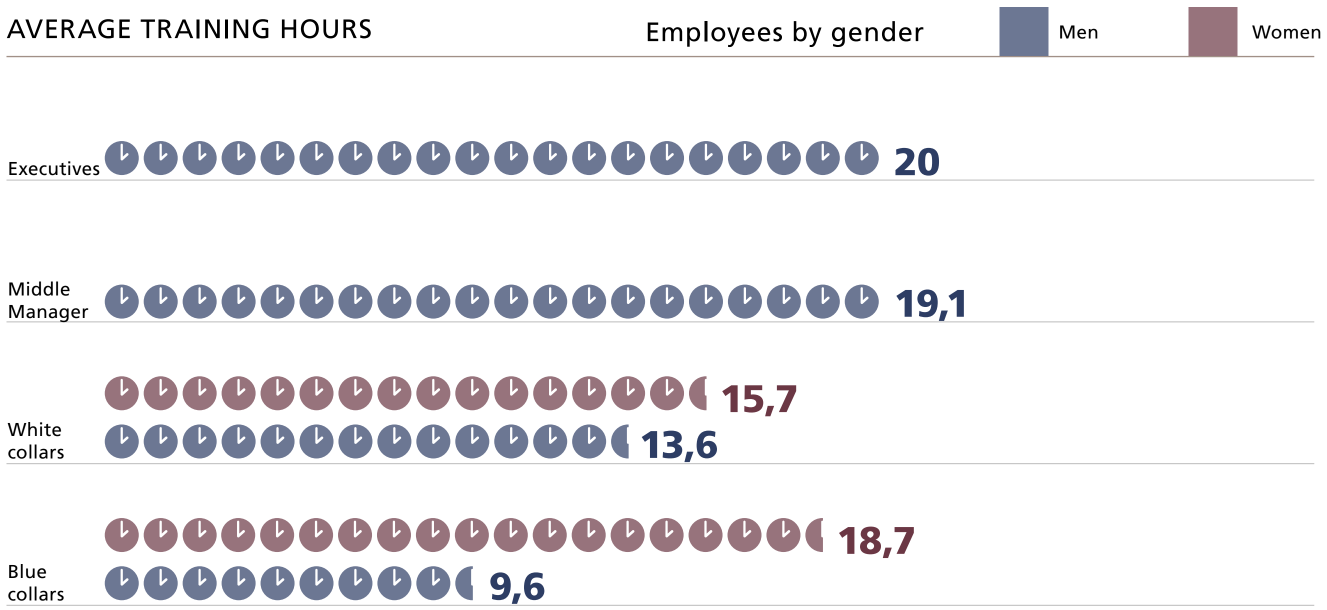


In 2025/2026, 2 employees were entitled to parental leave, 2 of which have benefited; among them, 1 has returned and is still employed at the Company, while 1 is still on leave.

Fratelli Martini organizes personalized training courses, including both compulsory courses by law and internal initiatives, in order to enhance individual skills, develop transversal knowledge, contribute to the professional growth of employees and improve company performance. The Company has organized training sessions for professional updating, taking advantage of funding from Fondimpresa, to further confirm its commitment to promoting an inclusive, stimulating and development-oriented work environment.

Fratelli Martini employees participated in training courses on IT updates, specifically regarding the use of digital tools for online collaboration, and in refresher sessions on the fundamental principles of privacy and personal data protection, with the aim of strengthening corporate practices regarding security and responsibility in information handling. Additionally, a training program was introduced covering the principles and requirements of the Equalitas sustainability standard, designed to foster a culture of sustainability and raise awareness among staff regarding their role in improving environmental and social performance.

AVERAGE TRAINING HOURS



480 hours

480 hours of training courses were delivered, 192 of which held by female employees, on the **Sustainability Report**, on the **interconnection** and **automation** of operations with a green focus, and on the **eco-innovation** of processes and lean transformation.

An operational **handbook** on good **cybersecurity** practices was prepared and distributed to all employees using IT tools, aimed at reducing the risk of IT incidents.

Finally, Fratelli Martini confirms its commitment to promoting an inclusive working environment, based on respect for people and the enhancement of diversity. During the year 2025-2026 there were no incidents of discrimination, highlighting a working environment marked by fairness and attention to individual well-being. Even before the introduction of Whistleblowing legislation in Italy (Dgs24/23), Fratelli Martini has set up an anonymous reporting channel for illegal and/or discriminatory behavior, which sees the Supervisory Body as an impartial recipient. To date, no indication has ever come to the Supervisory Body.

4.2. Health and safety of workers

Fratelli Martini has implemented a system to guarantee the health and safety of workers, in line with the regulations established by Legislative Decree 81/08. This system concerns both employees and self-employed people whose tasks or workplaces are under the supervision of the Company.

Since 2022, Fratelli Martini has been certified according to the system of management of the health and safety of workers according to the ISO 45001 standard[18], attesting the efficiency in the forecast of accidents and occupational diseases and guaranteeing the well-being of employees and collaborators. In addition, in March 2026, the Company passed the SMETA 4 Sustainability and Environment Audit.

The Company has recently increased its staff trained in emergency management, first aid and fire protection. Additional resources have been defined, beyond the roles already trained and mandated by regulations, significantly increasing resources in line with the company's strategy to strengthen occupational health and safety.

In Fratelli Martini, responsibility for security management is delegated to a manager with specific skills, supported by a network of managers distributed between offices and plants. In addition, the Company has a Safety workers Representative (RLS), which covers all corporate sites and is also responsible for ensuring the effectiveness of workplace safety measures.
The Security Organization chart is completed by the Head of the Prevention and Protection Service (RSPP) from an external body, expert in the sector, which collaborates with the Company in the identification and management of risks related to the health and safety of employees. The RSPP maintains a systemic approach through site visits and ongoing assistance, in order to continuously improve the safety of workers in carrying out their daily activities.

Fratelli Martini, in line with Legislative Decree 81/08, has developed a process of analysis and evaluation of company risks, which allows to identify the specific risks for each task and define the necessary preventive measures. This process is explained in the company's risk Assessment (DVR) document. The DVR is a valuable tool for internally defining and disseminating the commitments the Company has decided to undertake to ensure a safe working environment and to monitor potential hazards. The DVR was updated in March 2026 following the replacement of new equipment.

Training and information are the main tools for preventing accidents at work, and that is why Fratelli Martini provides for annual training activities, exceeding the legal standard that provides for these activities to be carried out every five years. These actions ensure that all employees acquire the knowledge and skills necessary to carry out their tasks safely, preventing risks and accidents in the workplace. During the two-year period of reference, approximately 500 hours of health and safety training were provided to train staff on the topics of first aid, fire and confined spaces, as well as general updating. In addition, the Company has provided hours of training regarding existing certification systems, for example the Equalitas certification, and the review of specific internal procedures, bringing the total training hours to about 750.

No injuries were detected during 2025/2026, and no suspected occupational disease was reported.

In conclusion, Fratelli Martini demonstrates a constant and rigorous commitment to the protection of the health and safety of its workers, in accordance with the current regulations and international standards. The Company not only respects regulatory obligations, but goes further, promoting a culture of safety that actively involves all employees and collaborators. For example, the Company has equipped itself with semi-automatic defibrillators, which are not compulsory, and are located in the concierge and reception. The prevention of accidents and occupational diseases is at the heart of company policies.

Fratelli Martini will continue to monitor and improve its own security processes, ensuring that every worker can operate in a safe and healthy environment, thus contributing to the sustainable growth of the Company and to the well-being of the communities in which it operates.

18 - For 2025/2026, it is confirmed that all workers are covered by the health and safety management system, in line with the previous year.

Fratelli Martini has always shown a strong commitment to supporting local communities through initiatives and donations to local authorities and the involvement of citizens.

The following are the most important events and projects supported by the Company of the Year:

In 2026 Fratelli Martini contributed to the 17th national congress "**Radici oltre – History, identity and future**" of the National Network of Agricultural Institutes, where the Company addressed the topics of **quality and sustainability**.

In 2025, in collaboration with **Fondazione ANT**, a **hybrid car was donated** to support free home care for cancer patients and their families, thereby enabling the foundation to expand its services in the area.

The company has been collaborating with **Fondazione 1001 ETS**, the first community foundation in the province of Cuneo, since its establishment in September 2024. The Foundation was created with the aim of improving the quality of life in the area by connecting people, organisations and resources.

In May 2026 Fratelli Martini **welcomed the sixth-year students** of the "Umberto I" Upper Secondary Institute in Alba (**Oenological School**) for a moment of dialogue and openness.
As part of a broader local engagement project launched in 2026, the event allowed students to visit Fratelli Martini's facilities and concluded with a tasting and debate.

The "**Moscato Festival**", an event organized by Fratelli Martini just before the grape harvest, serves as a key opportunity for engagement. For 2025, the initiative once again proved to be a central forum for dialogue and the sharing of ideas among grape suppliers, company technical staff, institutional representatives, industry experts, and representatives from protection consortia.

During the day, participants had the opportunity to:

- analyze and discuss the trend of the previous season;
- evaluate production data;
- reflect on new market trends;
- to deepen the main developments in the wine sector.

Thanks to the plurality of voices involved, the event offered a **complete and up-to-date view** not only of company strategies, but also of territorial policies and local investments that directly affect farms.
In addition, key issues related to environmental sustainability, such as the reduction of pesticide use and the rational and conscious use of plant protection products, were specifically addressed.
At the end of the day, equipment and products for viticulture were donated, helping to further strengthen the community bond.

Social Responsability

Supporting local communities and the surrounding area is a matter of particular importance to the Company, which also benefits, albeit indirectly, from the development and well-being of the local society. Consequently, the Company provides employment opportunities to many people from areas neighboring Cossano Belbo, fostering the development of new local talent and promoting the area's economic growth and development.
Fratelli Martini has a strong relationship with the certification bodies active in the areas in which it operates, with a particular link with Valoritalia, of which it is part of the national Council. The certifications obtained cover many Italian regions where particular disciplinary rules are in force, demonstrating the widespread presence of the Company throughout the Italian territory.
Fratelli Martini actively participates in trade associations and industrial associations, recognizing the importance of being part of networks that promote innovation, quality and sustainability in wine production. Membership of these organizations allows the Company to remain up to date on industry regulations, market trends and best agricultural and production practices. In particular, Fratelli Martini is in numerous associations including:

ASSOCIAZIONI DI CATEGORIA E ASSOCIAZIONI INDUSTRIALI		
ASSOLOMBARDA Confindustria Milano Monza e Brianza	ASSOLOMBARDIA	Associates
IBC	IBC ASSOCIAZIONE INDUSTRIE BENI DI CONSUMO	Associates
UIV Unione Italiana Vini	UNIONE ITALIANA VINI	Associates
ASSOENOLOGI	ASSOENOLOGI	Members of Regional Council
FEDERVINI	FEDERVINI	Associates
FEDERDOC	FEDERDOC	Members of National Council
OIV Organisation Internationale de la Vigne et du Vin	ORGANISATION INTERNATIONALE DE LA VIGNE ED DU VIN	Members of the Technical Committee
VALORITALIA	VALORITALIA	Members and National Councilor

Fratelli Martini adheres to numerous protection consortia and territorial initiatives aimed at promoting sustainable viticulture, responsible and attentive to environmental impacts and communities of the territory. In particular, the Company participates with commitment to projects for the enhancement of the controlled designations of origin DOC and DOCG, in particular to protect Piedmont wines and Prosecco, among which:

CONSORZI DI TUTELA VINI DOC E DOCG		
Consorzio Barbera d'Asti e vini del Monferrato	CONSORZIO BARBERA D'ASTI E VINI DEL MONFERRATO	Vice President
	CONSORZIO PER LA TUTELA DELL'ASTI DOCG	Vice President
BdA Brachetto d'Acqui	CONSORZIO TUTELA BRACHETTO D'ACQUI DOCG	Vice President
Consorzio di tutela Barolo Barbaresco Alba Langhe e Dogliani	CONSORZIO DI TUTELA BAROLO BARBARESCOALBA LANGHE E DINTORNI	Associates
	CONSORZIO PER LA TUTELA DEL PROSECCO DOC	Associates
	CONSORZIO TUTELA DEL GAVI	Vice President
SOAVE Consorzio Tutela	CONSORZIO TUTELA SOAVE	Associates
Consorzio Vino Orvieto	CONSORZIO VINO ORVIETO	Associates
REGIONE PIEMONTE	DISTRETTO DEL CIBO E DEL VINO DELLE LANGHE	Associates

5.Business conduct

5.1. Integrity, ethics and transparency

Fratelli Martini operates according to the principles of legality, transparency and corporate responsibility, systematically integrating the environmental, social and governance dimensions into its organizational strategy.

The Company has adopted the **Organizational Model 231** and the **Code of Ethics** as fundamental tools to prevent crime, to ensure compliance with international regulations and to promote a culture of legality. The **Supervisory Body** is constantly monitoring the implementation of these instruments, ensuring that all operations are conducted with fairness, fairness and professional rigor.

Fratelli Martini recognizes the **safeguarding of the environment and the safety of workers** as strategic priorities. The Company has included environmental crimes as part of the 231 Model crimes and takes preventive measures to ensure compliance with environmental regulations. Audits and audits are carried out periodically (3 times a year) to ensure the effective implementation of health and safety measures, providing employees with all the necessary equipment for a safe and healthy working environment.

In accordance with Legislative Decree 24/2023, Fratelli Martini **guarantees confidential reporting channels** for the communication of offenses and violations of regulations, with total protection against acts of retaliation or discrimination. Fratelli Martini guarantees a correct knowledge on the part of the addressees about the content of the Decree and the obligations deriving from it.

This structure **strengthens the culture of transparency and shared responsibility**. Binding both internally and externally, the Code applies to directors, directors and employees of the Company, to agents, collaborators and external consultants acting in the name and/or on behalf of the Company, as well as to the Board of Statutory Auditors and to the entities carrying out the audit. The prosecutors, agents, all employees, consultants, clients, suppliers, business partners, must also comply with this document. distributors and anyone else who has a relationship with the Company.

The training and information to the target audience is handled by the Supervisory Body and by the managers of the business functions involved in the application of the model.
The procedures for carrying out training and information activities include:
- initial communications to new hires;
- Delivery of the Code of Ethics and the Model;
- regular training and updating meetings.

.Business conduct

The Code of Ethics values System

The Company distributes this Code of Ethics to all the target subjects, requiring them to respect and implement the principles contained in it.

1 Compliance with laws and regulations

FMSL upholds the fundamental principle of adhering to current laws and regulations in Italy and, when operating abroad, to those outside national borders.

2 Fairness and absence of conflict of interest

The company bases all its internal and external relationships on the principle of fairness. Employees are prohibited from engaging in activities or interests that conflict with the Company's interests or diminish their loyalty to the Company.

3 Equality and honesty in internal and external relations

The Society repudiates all forms of discrimination.

4 Efficiency and economy

The Company is founded on the economy and efficiency of the management and of the use of company resources.

5 Privacy protection

The company is committed to safeguarding the privacy of the recipients of this Code, in compliance with all current privacy regulations and the GDPR.
The acquisition, processing, and storage of information and personal data must ensure client privacy and confidentiality.

Fratelli Martini's commitments

The Supervisory Body of Fratelli Martini supervises a wide range of offenses, including those in health and safety at work, environmental offenses, offenses against industry and trade, tax offenses, offenses against the public administration and corruption, corporate offenses, laundering and self-money laundering offenses, computer crimes, copyright violations, smuggling offenses and other offenses. This complete supervision guarantees that the Company operates in **compliance with laws and regulations**, preventing illegal behavior and promoting a corporate culture based on integrity and legality.

Fratelli Martini has adopted an Internal control system that integrates ethical standards, organizational documentation and administrative, accounting and reporting procedures. The Supervisory Body shall verify the effectiveness of the model in the prevention of crime and propose any updates. During the reporting period, the Company has maintained full compliance with laws and regulations, without corruption or antitrust disputes, confirming its commitment to the highest standards of corporate integrity.

Dissemination and updating	Checks and sanctions	Protection and awareness-raising
The dissemination of the Code of Ethics to all employees, agents, other collaborators, customers, suppliers and all those who have relations with the Company.	The conduct of checks following any report of a breach of the rules set out in the Code of Ethics.	Ensuring that no one suffers retaliation for having reported potential violations.
The updating of the contents of the Code of Ethics in line with regulatory developments.	The implementation of sanctioning measures in the event of confirmed violations.	Ensuring that the recipients of this Code of Ethics understand that compliance with the rules contained therein is an essential component of the quality of work performance.

5.2. Privacy Management, Information Security and Cybersecurity

Fratelli Martini has a **Privacy management Policy** in place to ensure compliance with regulations regarding the processing of sensitive information.

The appointment of a **Data Protection Officer** (DPO) to coordinate data management and privacy protection activities and strategies is further evidence of the attention Fratelli Martini devotes to this issue. Regarding prevention, the Company plans measures to mitigate risks associated with security breaches and the protection of personal data.

The cybersecurity infrastructure includes advanced firewalls, anti-virus, and ongoing **Managed Detection and Response (MDR)** and **Network Detection and Response (NDR)** services that run 24x7. In 2025, the Company was classified as "important" by the National CyberSecurity Agency under the European Directive "Network and Information Security Directive" (NIS2). Fratelli Martini undertakes to comply with all the regulations even in times before the expiry of the law, to promote a safe environment for its employees, customers and suppliers also on the net.

During 2025-2026, Fratelli Martini adopted new IT solutions for the digitization and structured management of information on privacy and protection of personal data, with the aim of making approval tracking, document retention and compliance monitoring more efficient.

During the reporting period, **there were no substantiated complaints** about privacy breaches or loss of customer data. Therefore, there was no need to enable cybersecurity breach response services.

ECONOMIC VALUE GENERATED, DISTRIBUTED AND RETAINED 2024/2025

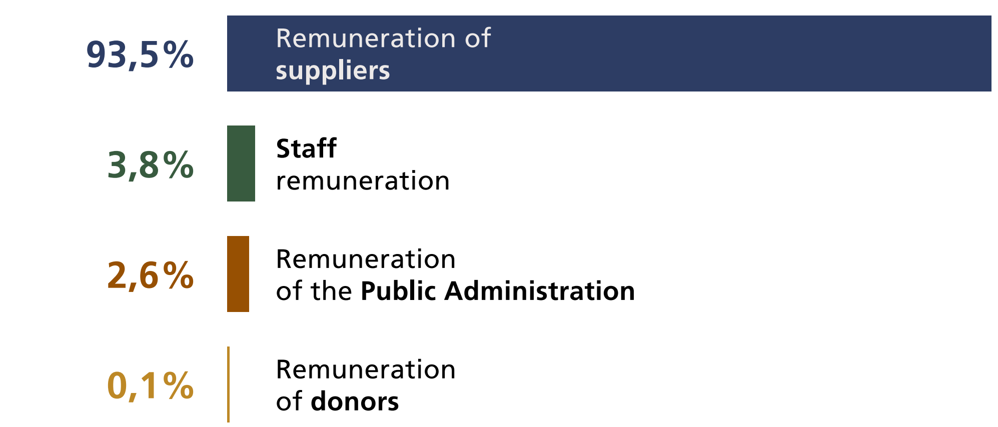
5.3. Economic performance and economic impacts generated

Business performance analysis provides management with a solid foundation for making informed decisions and allows resources to be allocated more effectively by developing strategies that drive sustainable growth.
The activity of Fratelli Martini generates a significant impact on stakeholders and the economy, both at national and international level. The Company actively invests in the territories in which it operates, strengthening its links with national and international bodies and partners, and promoting the development of local communities.
As already indicated in the "Methodological Note", the early closure of the Sustainability Report does not allow the reporting of the final data for the year 2025/2026, but only a forecast, whose trends are in line with those of the previous year.
For this reason, the following data are given for the year 2024/2025 on the economic value generated, distributed and withheld. The recognition of these values allows to monitor financial solidity and how the value generated is distributed to the main stakeholders and/or reinvested in order to promote the growth of the business. The calculation starts with a reclassification of the financial performance reported in the income statement.

The data obtained by reclassifying income statement items as of June 30, 2025, show that 92% of the value generated is distributed. The distribution of value highlights which stakeholder groups benefited from this value creation, and specifically:

- the **staff**, namely employees, collaborators, and individuals holding positions within institutional bodies;
- **suppliers**, through the purchase of goods and services, the enjoyment of third-party goods, services and technical management collaborations and other running costs;
- the **public administration**, through the tax contribution;
- **lenders and credit capital**, for interest liabilities relating to loans.

ECONOMIC VALUE DISTRIBUTION 2024/2025



.Business conduct

6.Attachements

6.1 Details tables

Product responsibility and customer relationship

GRI 204-1: Proportion of spending on local suppliers (Euro thousand)

Proportion of spending on local suppliers	2023-2024		2024-2025		2025-2026[19]	
	Annual spending [€]	Percentage of local / non-local spending	Total Annual spending [€]	Percentage of local / non-local spending	Total Annual spending [€]	Percentage of local / non-local spending
Italia	114.241	95%	104.475	95%	113.046	98%
Abroad	6.480	5%	4.951	5%	2.259	2%
Total vendor spending	**120.722**	**100%**	**109.427**	**100%**	**115.305**	**100%**

19 -The figure for the proportion of expenditure to local suppliers during the reporting year 2025-2026 is estimated. The actual data available until April 30, 2025 were taken into account, supplemented by an estimate for the months of May and June, based on the data recorded in the same months as the previous reporting year, in order to guarantee coverage of the entire annual period.

GRI 416-1: Assessment of the health and safety impacts of product and service categories

Product and service categories	2023-2024	2024-2025	2025-2026
Total number of significant product and service categories	2	2	2
Number of significant product and service categories for which health and safety impacts are assessed for improvement	2	2	2
Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	100%	100%	100%

Environmental performance

GRI 302-1 Energy consumption within the organization [20]

Type of consumption	Unità di misura[21]	2023 - 2024	2024 - 2025[22]	2025 - 2026[23]
Non-renewable fuels	**GJ**	**8.124**	**7.900**	**13.308**
Diesel (for company-owned, leased, or long-term rental vehicles)	GJ	1.853	1.811	1.892
Petrol (for company-owned, leased, or long-term rental vehicles)	GJ	837	606	520
LPG (liquefied petroleum gas)	GJ	5.433	5.483	10.896
Self-produced and consumed electricity	**GJ**	**-**	**-**	**2.158**
Of which from renewable sources	GJ	-	-	2.158
Electricity supplied to the network	**GJ**	**-**	**-**	**20**
Of which from renewable sources	GJ	-	-	20
Electricity purchased	**GJ**	**38.344**	**38.417**	**41.416**
Total energy consumption	**GJ**	**46.468**	**51.580**	**56.882**
Of which renewable energy	GJ	-	-	2.158
% of total renewable energy	**GJ**	**0%**	**0%**	**4%**

20 - For the 2023 and 2024 reporting year calculations, the conversion factors available for 2024 were used, as they were more up to date, as recommended by the reference methodology. For the reporting year 2024-2025, the factors of 2024 were also used, in the absence of those updated to 2025.
21 - The energy consumption is reported in GJ according to the indications of the GRI. The following factors were used for the conversion of energy consumption into GJ:
-For diesel fuels, the conversion coefficient used is 0,0356 GJ/l (source DESNZ/DEFRA 2024);
-For automotive gasoline, the conversion coefficient used is 0,0323 GJ/l (source DEFRA 2024);
-For LPG, the conversion coefficient used is 0,0243 GJ/l (source ISPRA 2024);
-For electricity, the conversion coefficient used is 0,0036 GJ/kWh (source DESNZ/DEFRA 2024).
22 - IThe figure relating to energy consumption during the reporting year 2024-2025 is the result of an estimate. The actual data available until April 30, 2025 were taken into account, supplemented by an estimate for the months of May and June, based on the consumption recorded in the same months as the previous reporting year, in order to guarantee coverage of the entire annual period.
23 The figure relating to energy consumption during the reporting year 2025-2026 is the result of an estimate. The actual data available until April 30, 2026 were taken into account, supplemented by an estimate for the months of May and June, based on the consumption recorded in the same months as the previous reporting year, in order to guarantee coverage of the entire annual period.

GRI 305-1 & 305-2: Direct (Scope 1) and indirect (Scope 2) GHG emissions[24]				
Scope 1 combustion emissions	**Unit of measure**	**2023-2024**	**2024-2025[25]**	**2025-2026[26]**
Diesel (for vehicles owned by the Company or leased/rented long term)	tCO_2e	131	128	135
Petrol (for vehicles owned by the Company or leased/rented long term)	tCO_2e	54	39	34
LPG	tCO_2e	359	362	661
Total emissions scope 1	**tCO_2e**	**543**	**529**	**829**
Scope 2 indirect emissions				
Scope 2 emissions - location based	tCO_2e	2.730	2.735	2.949
Scope 2 emissions - market based	tCO_2e	3.798	4.248	5.076
Total emissions				
Total emissions scope 1 + scope 2 (location based)	**tCO_2e**	**3.274**	**3.264**	**3.778**
Total emissions scope 1 + scope 2 (market based)	**tCO_2e**	**4.342**	**4.777**	**5.905**

24 - The following emission factors were used for the calculation of scope 1 emissions for methane consumption: [Diesel for 2024: 2,51279 kgCO2/SMC (source: DESNZ/DEFRA 2024); Petrol for 2024: 2,34403 kgCO2/SMC (source: ISPRA 2024), LPG for 2024: 1,60299 kgCO2/SMC (source: ISPRA 2024)]. For the "Location based" approach, the emission factor provided by ISPRA 2024 [256 gCO2/kWh] was used. For the "Market based" approach, the emission factor AIB 2024 (residual Mix EU) was used.
25 - Scope 1 and scope 2 emission figures for the reporting year 2024-2025 include an estimated component, in line with what has already been shown for energy consumption.
26 - Scope 1 and scope 2 emission figures for the reporting year 2025-2026 include an estimated component, in line with what has already been shown for energy consumption.

GRI 303-3: Water withdrawal							
Source of the levy	**Unit of measure**	**2023 - 2024**		**2024 - 2025[27]**		**2025 - 2026[28]**	
		Total	**Water stress areas**	**Total**	**Water stress areas**	**Total**	**Water stress areas**
Groundwater (total)	Ml	30,3	30,3	30,0	30,0	47,2	47,2
Fresh water	Ml	30,3	30,3	30,0	30,0	47,2	47,2
Third Party water (Total)	Ml	45,1	45,1	43,0	43,0	31,2	31,2
Fresh water	Ml	45,1	45,1	43,0	43,0	31,2	31,2
Total water withdrawals	**Ml**	**75,4**	**75,4**	**73,0**	**73,0**	**78,4**	**78,4**

27 - The figure for water withdrawals for the reporting year 2024-2025 was not accurately recorded due to the replacement of the water meter, which resulted in a temporary interruption in the recording of actual volumes.
28 - The figure for water withdrawals during the reporting year 2025-2026 is estimated. The actual data available until April 30, 2026 were taken into account, supplemented by an estimate for the months of May and June, based on the consumption recorded in the same months as the previous reporting year, in order to guarantee coverage of the entire annual period.

GRI 303-4: Water discharge							
Destination of the exhaust	**Unit of measure**	**2023 - 2024**		**2024 - 2025[29]**		**2025 - 2026[30]**	
		Total	**Water stress areas**	**Total**	**Water stress areas**	**Total**	**Water stress areas**
Process water (total)	Ml	81,1	81,1	78,0	78,0	54,9	54,9
Fresh water	Ml	81,1	81,1	78,0	78,0	54,9	54,9
Total water discharge	**Ml**	**81,1**	**81,1**	**78,0**	**78,0**	**54,9**	**54,9**

29 - Water discharges for the reporting year 2024-2025 were not accurately reported due to the replacement of the water meter, which resulted in a temporary interruption in the recording of actual volumes.
30 - The figure for water discharges during the reporting year 2025-2026 is estimated. The actual data available until April 30, 2026 were taken into account, supplemented by an estimate for the months of May and June, based on the consumption recorded in the same months as the previous reporting year, in order to guarantee coverage of the entire annual period.

Percentage of renewable or non-renewable material used				
Materials	**Unit of measure**	**2023 - 2024**	**2024 - 2025[31]**	**2025 - 2026**
Bottles (glass)				
Of which not renewable[32]	%	0%	0%	0%
Of which renewable	%	100%	100%	100%
Carton packaging				
Of which not renewable	%	0%	0%	0%
Of which renewable	%	100%	100%	100%
Wood packaging				
Of which not renewable	%	0%	0%	0%
Of which renewable	%	100%	100%	100%
Plugs				
Of which not renewable	%	77%	24%	2%
Of which renewable	%	27%	76%	98%
Labels				
Of which not renewable	%	0%	0%	0%
Of which renewable	%	100%	100%	100%
Capsule				
Of which not renewable	%	6%	5%	8%
Of which renewable	%	94%	95%	92%
Plastic				
Of which not renewable	%	0%	100%	0%
Of which renewable	%	100%	0%	100%
Sagenite				
Of which not renewable	%	0%	0%	0%
Of which renewable	%	100%	100%	100%
Of which non-renewable (%)	**%**	**1%**	**1%**	**1%**
Of which renewable (%)	**%**	**99%**	**99%**	**99%**

31 - The figure relating to the use of renewable and non-renewable materials during the reporting year 2024-2025 is the result of an estimate. The actual data available until April 30, 2025 were taken into account, supplemented by an estimate for the months of May and June, based on the consumption recorded in the same months as the previous reporting year, in order to guarantee coverage of the entire annual period.
32 - With reference to the definitions provided by the GRI Standards," non-renewable material "means a resource that does not regenerate in short periods of time, while "renewable material" is a material derived from abundant resources that rapidly reconstitute through ecological cycles or agricultural processes so that the services provided by these and other related resources are not compromised and remain available for future generations.

GRI 306-3: Waste generated										
Waste composition	**Unit of measure**	**2023 - 2024**			**2024 - 2025**			**2025 - 2026[33]**		
		Hazardous	**Non-hazardous**	**Total**	**Hazardous**	**Non-hazardous**	**Total**	**Hazardous**	**Non-hazardous**	**Total**
Paper and cardboard packaging	Ton	-	304	**304**	-	223	**223**	-	213	**213**
Plastic packaging	Ton	-	168	**168**	-	128	**128**	-	112	**112**
Mixed packing materials	Ton	-	186	**186**	-	128	**128**	-	115	**115**
Glass packaging	Ton	-	188	**188**	-	108	**108**	-	82	**82**
Packaging containing residues of dangerous or contaminated substances	Ton	2	-	**2**	2	-	**2**	3	-	**3**
Iron and steel	Ton	-	10	**10**	-	11	**11**	-	23	**23**
Other insulating materials containing or consisting of dangerous substances	Ton	0,10	-	**0,10**	-	-	**-**	-	4	**4**
Mixed waste from construction and demolition	Ton	-	296	**296**	-	-	**-**	-	273	**273**
Waste produced by washing, cleaning and grinding the raw material	Ton	-	30	**30**	-	357	**357**	-	350	**350**
Sludge from the on-site treatment of effluents	Ton	-	179	**179**	-	64	**64**	-	31	**31**
Wooden packaging	Ton	-	3	**3**	-	2	**2**	-	-	**-**
Equipment not in use	Ton	-	1	**1**	-	1	**1**	-	-	**-**
Non-hazardous construction and demolition waste	Ton	-	48	**48**	-	48	**48**	-	-	**-**
Biodegradable waste	Ton	-	6	**6**	-	-	**-**	-	7	**7**
Aluminum	Ton	-	-	**-**	-	4	**4**	-	-	**-**
Total	**Ton**	**2,2**	**1.416**	**1.418**	**2**	**1.073**	**1.076**	**3**	**1.210**	**1.213**
Percentage	**%**	**0%**	**100%**	**100%**	**0%**	**100%**	**100%**	**0%**	**100%**	**100%**

33 - The figure relating to the use of renewable and non-renewable materials during the reporting year 2025-2026 is the result of an estimate. The actual data available until April 30, 2026 were taken into account, supplemented by an estimate for the months of May and June, based on the consumption recorded in the same months as the previous reporting year, in order to guarantee coverage of the entire annual period.

Social performance

GRI 2-7: Employees									
Number of employees	**2023 - 2024**			**2024 - 2025**			**2025 - 2026**		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Total number of employees	51	25	76	53	23	76	56	24	80
Total	**51**	**25**	**76**	**53**	**23**	**76**	**56**	**24**	**70**
Type of contract									
Indefinitely	49	25	74	51	23	74	53	23	76
A fixed time	2	0	2	2	0	2	3	1	4
Total	**51**	**25**	**76**	**53**	**23**	**76**	**56**	**24**	**80**
Full-time / part-time									
Full-time	51	25	76	53	23	76	54	23	77
Part-time	-	-	-	-	-	-	2	1	3
Total	**51**	**25**	**76**	**53**	**23**	**76**	**56**	**24**	**70**

GRI 2-8: Workers who are not employees			
Number of external workers	**2023 - 2024**	**2024 - 2025**	**2025 - 2026**
Interns	-	2	1
Interim	6	15	23
Free professionals	-	-	2
Total	**6**	**17**	**26**

GRI 2-30: Collective bargaining agreements			
Percentage of employees covered by collective bargaining agreements	**2023 - 2024**	**2024 - 2025**	**2025 - 2026**
Total number of employees	76	76	80
Number of employees with a collective employment contract	76	76	80
Total	**100%**	**100%**	**100%**

GRI 401-1: New employee hires and employee turnover									
Number of recruits	**2023 - 2024**			**2024 - 2025**			**2025 - 2026**		
	<30 years	**30-50 years**	**>50 years**	**<30 years**	**30-50 years**	**>50 years**	**<30 years**	**30-50 years**	**>50 years**
Men	1	4	-	1	2	4	2	4	5
Women	-	1	-	-	1	-	-	2	-
Total	**1**	**5**	**-**	**1**	**3**	**4**	**2**	**6**	**5**
Incoming turnover rate (%)	**1%**	**7%**	**-**	**1%**	**4%**	**5%**	**3%**	**8%**	**6%**

GRI 401-1: New employee hires and employee turnover									
Number of discontinuations	**2023 - 2024**			**2024 - 2025**			**2025 - 2026**		
	<30 years	**30-50 years**	**>50 years**	**<30 years**	**30-50 years**	**>50 years**	**<30 years**	**30-50 years**	**>50 years**
Men	1	4	4	1	3	1	1	0	7
Women	1	4	1	2	1	-	1	1	0
Total	**2**	**8**	**5**	**3**	**4**	**1**	**2**	**1**	**7**
Outgoing turnover rate (%)	**3%**	**11%**	**7%**	**4%**	**5%**	**1%**	**3%**	**1%**	**9%**

GRI 401-3: Parental leave			
Number of employees who have taken parental leave	**Men**	**Women**	**Total**
Total number of employees eligible **for parental leave in 2023/2024**	12	6	18
Total number of employees eligible **for parental leave in 2024/2025**	12	6	18
Total number of employees who received **parental leave in 2023/2024**	0	2	2
of which status as at 31.06.2024:			
Still on leave	-	1	1
returned and still employed	-	1	1
of which they were discontinued	-	-	-
Rate of return to work at 30.06.2025	**-**	**100%**	**100%**
Total number of employees who received **parental leave in 2024/2025**	-	4	4
of which status as at 30.06.2025:			
Still on leave	-	2	2
returned and still employed	-	2	2
of which they were discontinued	-	-	-
Rate of return to work at 30.06.2025:	**-**	**100%**	**100%**
Total number of employees who received **parental leave in 2023/2024**	-	2	2
of which status as at 30.06.2025:			
Still on leave	-	1	1
returned and still employed	-	1	1
of which they were discontinued	-	-	-
Retention rate at 30.06.2025:	**-**	**100%**	**100%**

GRI 405-1: Diversity of governance bodies and employees									
Composition of the Board of Directors by age group	**2023 - 2024**			**2024 - 2025**			**2025 - 2026**		
	<30 years	**30-50 years**	**>50 years**	**<30 years**	**30-50 years**	**>50 years**	**<30 years**	**30-50 years**	**>50 years**
Men	0%	0%	100%	0%	0%	100%	0%	0%	100%
Women	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total	**0%**	**0%**	**100%**	**0%**	**0%**	**100%**	**0%**	**0%**	**100%**

GRI 405-1: Diversity of governance bodies and employees						
Professional category	**2023 - 2024**		**2024 - 2025**		**2025 - 2026**	
	Men	**Women**	**Men**	**Women**	**Men**	**Women**
Managers	7%	0%	7%	0%	6%	0%
Middle managers	8%	0%	9%	0%	11%	0%
Employees	22%	20%	20%	18%	19%	19%
Workers	32%	12%	34%	12%	34%	11%
Total	**68%**	**32%**	**70%**	**30%**	**70%**	**30%**

GRI 405-1: Diversity of governance bodies and employees									
Professional category	**2023 - 2024**			**2024 - 2025**			**2025 - 2026**		
	<30 years	**30-50 years**	**>50 years**	**<30 years**	**30-50 years**	**>50 years**	**<30 years**	**30-50 years**	**>50 years**
Managers	0%	3%	4%	0%	4%	3%	0%	4%	3%
Middle managers	0%	4%	4%	0%	4%	5%	0%	9%	3%
Employees	3%	21%	18%	1%	20%	17%	0%	20%	18%
Workers	4%	24%	16%	6%	24%	17%	6%	25%	14%
Total	**7%**	**51%**	**42%**	**7%**	**51%**	**42%**	**6%**	**58%**	**36%**

GRI 403-9: Work-related injuries				
Employee injury indices	**Unit of measure**	**2023 - 2024**	**2024 - 2025**	**2025 - 2026**
Minor injuries	n.	1	1	0
Serious injury	n.	0	0	0
Fatal injury	n.	0	0	0
Total number of employee accidents at work[34]	**n.**	**1**	**1**	**1**
Number of hours worked by employees	**n.**	**142.058**	**142.522**	**113.058**
Total accident rate[35]	**%**	**1,4**	**1,4**	**-**

34 - "Work-related injuries" means all injuries to which death, days of absence, restrictions on work, transfer to other duties, medical treatment beyond first aid, loss of knowledge can be achieved. These are all accidents caused by risks and dangers to which workers are exposed in the workplace (e.g. death, amputations, tears, fractions, hernia, burns, loss of knowledge and paralysis)..
35 - The calculation of injury indices was based on 200.000 hours worked, according to the following formulae:
- *Total accident rate: (Total work-related accidents/hours worked) * 200.000;*
- *Rate of fatal injury: (Total fatal injuries/hours worked) * 200.000;*
- *Rate of serious injury: (Total serious injury/hours worked) * 200.000;*
- *Rate of other accidents: (Total other accidents/hours worked) * 200.000.*

Economic performance

GRI 201-1 Direct economic value generated and distributed (Euro thousand)				
In euros thousand	2023 - 2024		2024 - 2025	
Remuneration of suppliers	178.949	87%	172.463	93,5%
Staff remuneration	6.464	3%	7.051	3,8%
Remuneration of donors	156	0%	135	0,1%
Remuneration of the Public Administration	5.057	2%	4.719	2,6%
Distributed economic value	**190.626**	**92%**	**184.360**	**93%**
Retained economic value	**15.907**	**8%**	**13.688**	**7%**
Directly generated economic value	**206.533**	**100%**	**198.048**	**100%**

6.2 Correlation table

Scope	Material themes identified	GRI Reference Standards	Type of impact
Environment	Energy consumption and the fight against climate change	Energy	Caused by the Organization and directly connected through a business relationship; To which the Organization contributes
		Emissions	
	Water resource management	Water and water drains	
	Waste management and the circular economy	Materials	
		Waste	
Social	Health and safety of workers	Health and safety of workers	Caused by the Organization
	Well-being, development and growth of workers	Employment	
	Equity, inclusion, and equal opportunities	Diversity and equal opportunities	
		Discrimination	
	Enhancement and development of the territories	N/A.	To which the Organization contributes Caused by the Organization and directly connected through a business relationship
Governance	Territorial economic development	Economic performance	To which the Organization contributes Caused by the Organization and directly connected through a business relationship
	Ethics, Integrity and Governance	Anti-corruption	Caused by the Organization and to which the Organization contributes
		Behavior anti-competitive	
		Customer Privacy	
	Responsible management of the value chain	Procurement practices	Caused by the Organization and directly connected through a business relationship
Products and customers	Innovation and development	N/A.	Caused by the Organization and directly connected through a business relationship
	Product quality, well-being and customer satisfaction	Customer health and safety	
		Marketing and labeling	

Attachments

6.3 GRI Content Index

Declaration of use	Fratelli Martini presented a report with reference to GRI Standards from 1 July 2025 to 30 June 2026.
GRI 1 used	GRI 1 - Basic principles - Version 2021

GRI 2: GENERAL INFORMATION (2021)			
GRI indicator		**Page**	**Notes**
The organization and its reporting practices			
GRI 2-1	Organizational details	10-11	
GRI 2-2	Entities included in the organization's sustainability reporting	2	
GRI 2-3	Reporting period, frequency, and contact point	2	
GRI 2-4	Restatements of information	-	
GRI 2-5	External Assurance	-	This document is not subject to external assurance.
Activities and workers			
GRI 2-6	Activities, value chain and other business relationships	32-33	
GRI 2-7	Employees	78, 81	
GRI 2-8	Workers who are not employees	80	
Governance			
GRI 2-9	Governance structure and composition	11	
GRI 2-11	Chair of the highest governing body	11	
Strategy, policies and practices			
GRI 2-22	Statement on sustainable development strategy	1	
GRI 2-27	Compliance with laws and regulations	-	No cases of non-compliance with laws and regulations were detected in 2025/2026.
GRI 2-28	Membership associations	11	
Stakeholder involvement			
GRI 2-29	Approach to stakeholder engagement	20-21	
GRI 2-30	Collective bargaining agreements	-	All employees of Fratelli Martini are covered by collective bargaining agreements.

SPECIFIC STANDARD DISCLOSURE			
GRI indicator		**Page**	**Notes**
GRI 3 - material Themes - Version 2021			
GRI 3-1	Process to determine material topics	22-25	
GRI 3-2	List of material topics	24-25	
Material theme: Territorial economic development			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	95	
GRI 201: Economic performance			
GRI 201-1	Direct economic value generated and distributed	95	
Material theme: Ethics, Integrity and Governance			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	90-93	
GRI 205: Anticorruption (2016)			
GRI 205-3	Confirmed incidents of corruption and actions taken	-	No corruption incident was detected in the year 2025/2026.
GRI 206: Anticompetitive behavior (2016)			
GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	In 2025/2026, no legal action was taken on anti-competitive behavior, antitrust and monopoly practices.
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	94	
GRI 418: Customer Privacy (2016)			
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-	No complaints about the loss of sensitive data occurred in 2025/2026.
Material Theme: Responsible value Chain Management			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	49-54	
GRI 204: Supply practices			
GRI 204-1	Proportion of spending on local suppliers	49	

Material theme: Energy consumption and climate change			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	64-70	
GRI 302: Energy (2016)			
GRI 302-1	Energy consumption within the organization	64-67	
GRI 305: Emissions (2016)			
GRI 305-1	Direct (Scope 1) GHG emissions	70	
GRI 305-2	Energy indirect (Scope 2) GHG emissions	70	
Material theme: Water management			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	71	
GRI 303: Water and tributaries (2018)			
GRI 303-1	Interactions with water as a shared resource	71	
GRI 303-2	Management of water discharge-related impacts	71	
GRI 303-3	Water withdrawal	71	
GRI 303-4	Water discharge	71	
Material theme: Waste management and circular economy			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	74-77	
GRI 301: Materials (2016)			
GRI 3-3	Management of material topics	74-75	
GRI 306: Waste (2020)			
GRI 306-1	Waste generation and significant waste-related impacts	76-77	
GRI 306-2	Management of significant waste-related impacts	76-77	
GRI 306-3	Waste generated	76-77	

Material theme: Employee well-being, development and growth			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	78-83	
GRI 401: Employment (2016)			
GRI 401-1	New employee hires and employee turnover	78-79	
GRI 401-3	Parental leave	81	
Material theme: Health and safety at work			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	84-85	
GRI 403: Health and safety at work (2018)			
GRI 403-1	Occupational health and safety management system	84-85	
GRI 403-2	Hazard identification, risk assessment and incident investigation	84-85	
GRI 403-3	Occupational health services	84-85	
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	84-85	
GRI 403-5	Worker training on occupational health and safety	84-85	
GRI 403-6	Promotion of worker health	84-85	
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	84-85	
GRI 403-8	Workers covered by an occupational health and safety management system	84-85	
GRI 403-9	Work-related injuries	84-85	
GRI 403-10	Work-related ill health	84-85	
Material theme: Equity, inclusion and equal opportunities.			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	78-83	
GRI 405: Diversity and equal opportunities (2016)			
GRI 405-1	Diversity of governance bodies and employees	80-81	
GRI 406: Non-discrimination 2016			
GRI 406-1	Incidents of discrimination and corrective actions taken	-	No cases of discrimination occurred in 2025/2026.

Attachments

Material theme: Product quality, well-being and consumer satisfaction			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	36-55	
GRI 416: Customer Health and Safety (2016)			
GRI 416-1	Assessment of the health and safety impacts of product and service categories	39	
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	In the year 2025/2026, there were no cases of non-compliance relating to the health and safety impacts of products and services.
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	49-53	
GRI 417: Marketing and labeling (2016)			
GRI 417-1	Requirements for product and service information and labeling	50-53	
GRI 417-2	Incidents of non-compliance concerning product and service information and labeling	-	In 2025/2026, there were no cases of non-conformity concerning information and labeling of products and services.
GRI 417-3	Incidents of non-compliance concerning marketing communications	-	In the year 2025/2026, there were no cases of non-compliance with marketing activities.
Material theme: Innovation and development			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	39-45	
Material theme: Valorisation and local development			
GRI 3: Material themes (2021)			
GRI 3-3	Management of material topics	37	

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