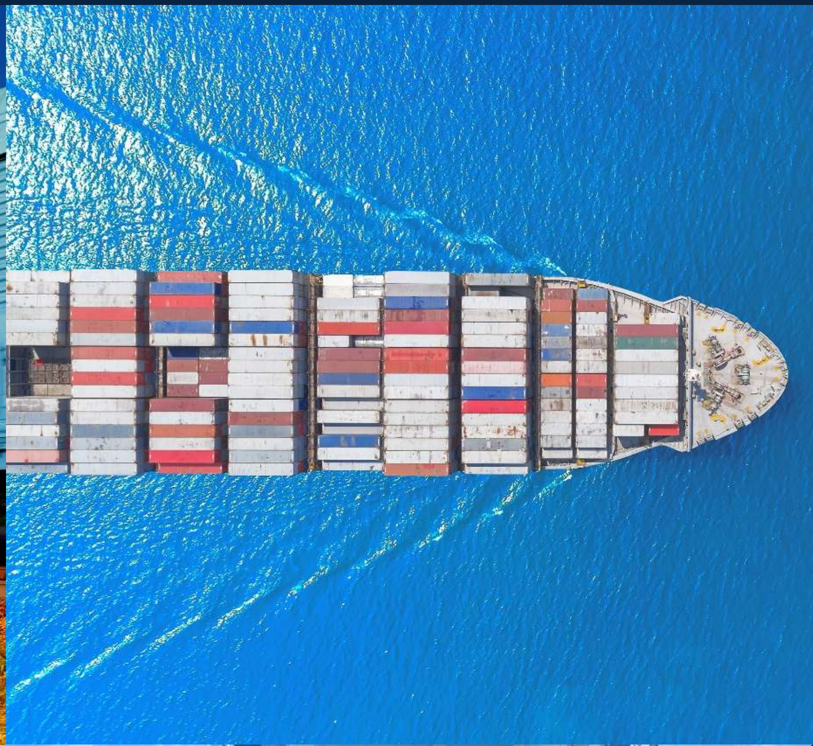
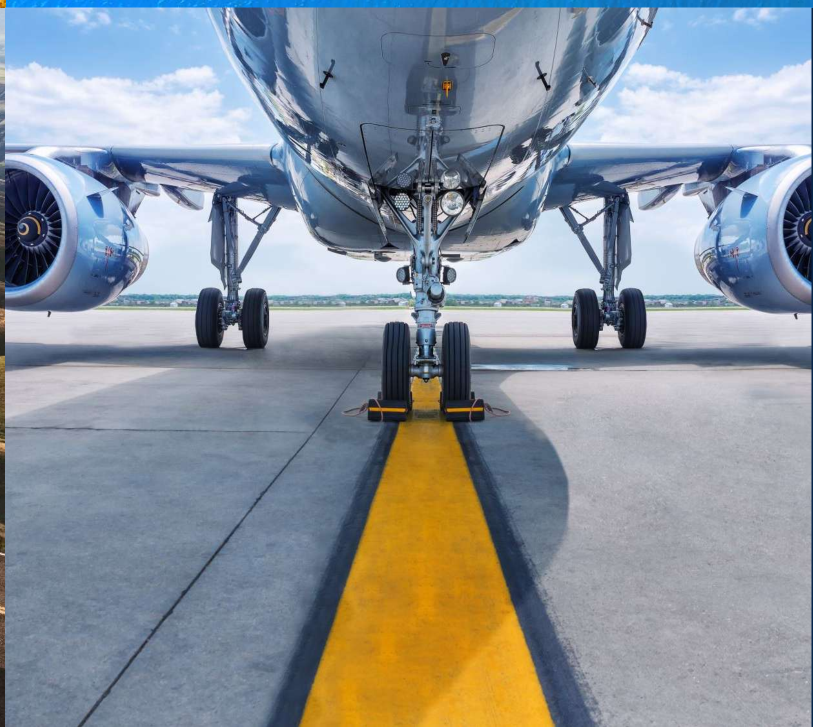





SUSTAINABILITY REPORT 2024

SAVINO DEL BENE

SUSTAINABILITY REPORT 2024

Index

Letter to stakeholders

Savino Del Bene's journey began over 120 years ago. From our origins as a small freight forwarder supporting emigrants heading to the New World, we have grown into a larger and more aware organization—committed to supporting companies in their mission to safeguard the future.

In recent years, we have continued along our growth path through a series of acquisitions that have expanded our workforce. While it's difficult to predict the future in an ever-changing global context, we believe in operating at our best—investing, working with purpose, and approaching the future with creativity and a positive mindset.

We focus on developing the strengths that have guided us throughout the years: our people and our flexibility.
It is the dedication and expertise of our team that allow us to achieve our goals. This is why supporting our employees throughout their journey within the company, and offering them the best possible working conditions, remains our top priority. With a human touch, we are able to support our customers in a unique way—continually strengthening the distinctive qualities for which we are recognized.

Our flexibility allows us to adapt to change, always offering tailored solutions that meet our customers' evolving needs. Investments in our information systems are investments in the future. These systems are designed to simplify daily operations while keeping the human element and the personalization of our services at the forefront.

We began our sustainability journey in 2021 with the launch of our 3S Plan: Savino Sustainable Shipment. The plan established our strategy for organizing sustainability-related knowledge, documentation, and initiatives internally. In 2022, we published our first ESG Report, which detailed the company's environmental, social, and governance performance.

In 2023, the Group launched a project to meet the requirements of the Corporate Sustainability Reporting Directive (2022/2464/EU) within the timeframe outlined by the Directive and the subsequent Omnibus Decree. This marks the second voluntary Sustainability Report submitted by the company. Our objective is to create a single, standardized global report that faithfully represents the entire Savino Del Bene Group.

This is an ambitious goal—but we aim to achieve it in true Savino Del Bene style: with passion, pragmatism, and by embracing the diversity within our Group. There is still much work to be done, but we believe that actions speak louder than words. Our corporate spirit drives us to move forward step by step, staying grounded and steering clear of unattainable or superficial initiatives.

The future looks bright, and we are excited about the opportunities ahead as we work hand in hand with our customers toward a more sustainable world—confident that: "***Every shipment has a story to tell***."

Fabio Nocentini
Vice-president Savino Del Bene

SAVINO DEL BENE GROUP: WHO WE ARE

Since the 1800s, at the service of our transport business, Savino Del Bene has in a wide range of shipping services by sea,

customers. Founded as a small family-run grown into a global logistics company, specializing air, and land across all five continents:

In **1899**, Savino Del Bene founded the company bearing his name in **Florence**, leading it through the challenges of the two World Wars and remaining at the helm until the 1950s.

1899

1953

In **1953**, Alessandro Del Bene took control of the company founded by his father and led it through the economic boom that characterized Italy in the 1950s and 1960s. During this period, the company began expanding across the country, opening **its first Italian offices in Milan, Naples**, and **Livorno**.

In the following years, the company continued to expand its reach, opening **its first foreign office in New York** in 1977, followed by additional offices across the United States, including Dallas, Houston, Los Angeles, and San Francisco. This expansion was overseen by a corporate structure established in **1978**, composed of five managers and led by the **current President, Paolo Nocentini**.

1977

1978

1982

In In **1982**, Savino Del Bene strengthened and expanded its Italian network by opening new offices. Many of these were strategically located in the **country's main industrial hubs**, providing optimal positions to facilitate the global export of Made in Italy products.

After expanding into the United States, Savino Del Bene's growth remained unstoppable. In **1988**, the company entered a new phase of expansion in **South America** by opening its first office in São Paulo, Brazil.

1988

1994

In **1994**, the company's globalization process continued with new office openings across Asia, including **China**, **Japan**, **Indonesia**, **India**, and **Singapore**.

1996 marked Savino Del Bene's **entry into the stock market**, with the company distributing dividends annually.
A few years later, in **2003**, Silvano Brandani (principal shareholder) and President Paolo Nocentini executed a buy-out aimed at **strengthening the corporate structure**. By reducing the number of partners from eight to two, they brought greater stability to the company and improved management efficiency.

1996

2004

Following this delisting operation, Savino Del Bene further reinforced its expansion strategy, continuing its growth in South America in **2004** with new acquisitions in **Mexico**, **Costa Rica**, **Panama**, and **Colombia**.
Thanks to its customer-centric approach and commitment to meeting diverse needs, combined with its ability to provide versatile solutions, the company has become a leading multinational in its sector.

Ten years later, in 2013, his partner Silvano Brandani passed away.

This marked a significant turning point: the **Nocentini family** assumed full leadership of the company, reinforcing a corporate identity and culture built on solid, long-term leadership. This transition was accompanied by a **23% equity stake acquired by the Swiss company MSC**.
The new leadership continues to prioritize adaptability, forward-thinking, and innovation as core elements of its business model.

2014

2019

In **2019**, Savino Del Bene celebrated **120 years of history**—an important milestone that underscored its position as the **leading Italian-controlled company in the shipping and logistics sector**.

2023

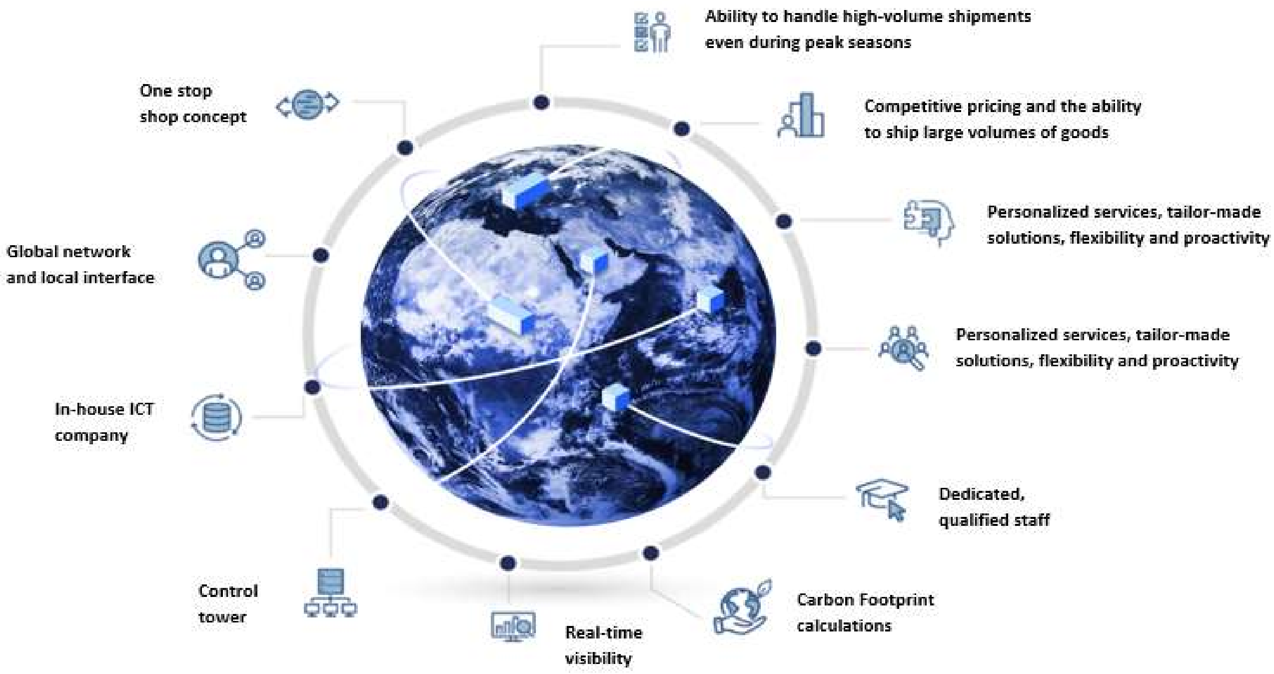
Aware of the important role it plays, Savino Del Bene began reporting on its sustainability performance in **2023**, marking a new chapter in its ongoing journey toward excellence and innovation. In **2024**, the Group will publish its second **Sustainability Report**, aligned with the requirements of the European Sustainability Reporting Standards (ESRS).

2024

Savino Del Bene proudly celebrates its **125th anniversary**.

SAVINO DEL BENE GROUP: WHERE WE ARE

With a network of **342 local offices** and over **6,000 employees** across **60 countries**, Savino Del Bene is the **largest Italian shipping and logistics company** and one of the **leading international operators in freight forwarding**, distinguished by its customer-centric approach, global expertise, and commitment to tailored, efficient solutions.



Thanks to its **flexible**, **multimodal**, and **innovative** approach, the Group is able to manage complex logistics operations and deliver tailor-made solutions—minimizing costs, risks, and transit times, while ensuring full transparency, security, and traceability throughout the supply chain.

SAVINO DEL BENE GROUP: WHAT WE DO

Savino Del Bene is committed to the continuous pursuit of cutting-edge technological solutions, offering services tailored to meet the specific needs of its customers across various industrial sectors:

LUXURY, FASHION AND LIFESTYLE

Savino Del Bene offers flexible, tailor-made solutions for the luxury, fashion, and lifestyle sectors. These include specialized services such as express delivery, Garments on Hanger (GOH), hand-carry services, fashion experience logistics, integrated computing, and more. Comprehensive logistics solutions are also provided, including retail, wholesale, and e-commerce support; cross-dock operations; pick & pack services; reverse logistics; labeling and translation; garment ironing; quality control; repairs; and packaging/repackaging.

FOOD AND BEVERAGE

Savino Del Bene provides specialized food and beverage shipping services that ensure product integrity and freshness, fully compliant with current regulations. Services include standard shipping for dry goods, refrigerated transport for fresh and frozen items, and solutions for liquid goods such as Flexitanks, ISO Kits, Carton Pallets, and Envirotainers. Additional control and security services are offered, including Track & Trace, PO Management (order tracking), Warehouse Management Systems, and EDI (Electronic Data Interchange) for seamless data exchange.
A wide range of logistics solutions is available, all meeting the highest international standards—UNI EN ISO 9001:2015, UNI EN ISO 14001:2015, HACCP protocol (Hazard Analysis and Critical Control Points), FDA Food Facility Registration, C-TPAT (Customs-Trade Partnership Against Terrorism), and AEO (Authorized Economic Operator, EU). These standards are further supported by the use of temperature-control sensors to guarantee optimal storage and transport conditions.

PHARMACEUTICAL AND HEALTHCARE

Savino Del Bene offers logistics and sustainability solutions through services such as multimodal transport and cold chain logistics, utilizing specialized packaging for various temperature ranges. Advanced technologies like geofencing and Control Tower systems enable real-time geolocation and monitoring of cargo movements, while control, safety, and visibility are ensured through Track & Trace systems.

Additional logistics services include technical support for auxiliary operations (such as order packaging and dataloggers), flexible and customized service offerings, development of SOPs and Quality & Technical Agreements, consulting and network design, and the management of dangerous or high-value goods.

FURNITURE

Savino Del Bene offers integrated services tailored to the furniture sector, including 360° expertise, express furniture solutions, groupage/LCL shipments, and comprehensive Track & Trace capabilities. Additional logistics solutions include distribution, storage and warehousing, door-to-door and floor delivery services, pick and pack operations, a P.O. management platform, tracking systems, and customized delivery options.

FLOORING AND CERAMICS

Savino Del Bene offers innovative logistics services including Express, FCL/Groupage, CRANE and Tramacco operations, overweight cargo handling, intermodal pick-ups, and all-truck transport solutions. The company also provides comprehensive logistics support such as in-house customs clearance systems, warehousing, door-to-door delivery, and the shipment of materials and equipment essential for the processing and treatment of ceramics.

MACHINERY

Savino Del Bene delivers reliability and expertise through services such as Control Tower systems for shipment coordination and monitoring, customized solutions based on the Just-In-Time model, Track & Trace capabilities, and performance analysis. The machinery sector encompasses all product types classified under customs code HS 84, including construction and agricultural machinery, industrial equipment, pumps, engines, boilers, turbines, propellers, nuclear reactors, generators, compressors, elevators, instruments, and machinery components.

RAW MATERIALS

Savino Del Bene manages critical and specialized shipments for the transport of steel, timber, chemicals, and leather. With extensive logistics expertise, the company ensures full compliance with current regulations, guaranteeing the safe handling and protection of all materials transported..

SPECIAL PROJECTS

Savino Del Bene provides customized solutions for transporting overweight or oversized materials using breakbulk, mafi trailers, flatbeds, and barge/OOG truck shipping methods. The Group offers specialized services for the natural gas and oil industries, mining and industrial projects, renewable energy sectors, and NGOs in the third sector. Additional logistical solutions include goods inspection, coordination with manufacturers' technical staff, selection of the best partners, creation of tailored packaging, and the loading and lashing of cargo on board transport vehicles.

WINES AND SPIRITS

Savino Del Bene offers customized shipment solutions for bulk and bottled wines and spirits, including management and storage services. The company ensures continuous monitoring and control of the supply chain, supported by tailored insurance programs, regulatory consultancy, dedicated customer service, and a strategic presence in key production regions.

The company philosophy

Savino Del Bene was founded and operates based on core values that guide both the company's decisions and the people who are part of it. Among these values, **cohesion** stands out—the belief that the organization's collective interest should take precedence over individual interests. **Humanity** is also central, recognizing that people make a difference in achieving goals. **Collaboration** is key to building a team with a strong sense of belonging, sharing positivity, enthusiasm, **confidence**, and **versatility**.

The Group's mission is to achieve **increasingly shorter delivery times while maintaining fair pricing and ensuring a high level of safety and reliability.**

Its **vision** is to establish itself as the **leading international logistics partner**, earning the trust of companies by offering cutting-edge, sustainable, and tailor-made solutions.

Savino Del Bene recognizes the importance of digital progress and emerging technologies like artificial intelligence, yet it values the human element and direct personal relationships as fundamental. For this reason, the company has chosen to maintain a strong, **widespread presence** in local communities over time.

Savino Del Bene's strategy is based on **flexible adaptation** to market developments and trends, leveraging a strong local presence to better understand customer needs and offer shipping services tailored to those requirements.

To maintain its flexibility and solidity, the Group has adopted a corporate governance structure designed to ensure **reliability** and **accountability**, with transparency and fairness as its foundational principles.

The Organization, Management, and Control Model (MOGC) is an integral **part of this structure**, developed in accordance with the requirements of Legislative Decree no. 231/2001. Based on a thorough analysis of business processes and their specific characteristics, it establishes rules of conduct and organizational procedures designed to minimize the risk of committing potential offenses.

The Model 231, together with the Code of Ethics, internal auditing activities, and the Integrated Management System, serves as an effective **tool for fostering awareness and internal control**. It includes all the necessary elements to guide and verify that business activities comply with laws and company procedures. A key component is the **Supervisory Body** (SB), which holds the authority to initiate actions, monitor operations, and ensure the effectiveness and compliance of the MOGC.

1. General information

BP-1 General Criteria for Reporting Sustainability Statements

The Savino Del Bene Group's Sustainability Report is prepared on a consolidated basis, encompassing the Parent Company, Savino Del Bene S.p.A., and its subsidiaries. The scope of the Sustainability Report differs from that of the Consolidated Financial Statements, as it excludes associates.

In response to the evolving European regulatory framework on non-financial reporting, the Savino Del Bene Group (hereinafter "Savino Del Bene" or "the Group") has begun a gradual alignment with the European Sustainability Reporting Standards (ESRS) introduced by the European Commission under the Corporate Sustainability Reporting Directive (CSRD), to which the Group is not yet subject. This voluntary report has therefore been prepared in accordance with ESRS standards, ensuring accurate and consistent communication of all relevant information and covering both the Group's direct operations and its value chain, upstream and downstream.

The information and data in this document refer to the period from 1 January 2024 to 31 December 2024.

In preparing this report, the Group has not exercised the option to omit information related to intellectual property, know-how, or innovation results, nor has it excluded details about upcoming developments or ongoing negotiations.

This statement demonstrates the Group's commitment to sustainability and its proactive approach to keeping pace with the latest regulatory developments in non-financial performance reporting.

BP-2 Disclosure in Relation to Specific Circumstances

In preparing this document, the Group has adopted the following criteria:

Time horizons
The Group adheres to the time horizons defined in ESRS 1, section 6.4, for reporting purposes. Specifically, the short term is considered to be annual, aligning with the reference period of the consolidated financial statements. The medium term covers a period of one to five years, while the long term extends beyond five years.

Information required by other regulations or sustainability standards is not included in this Report.

Metric estimates and causes of uncertainty in estimates and results
No value chain estimates were used, except for those applied in calculating indirect greenhouse gas emissions (Scope 3), as detailed in ESRS E1.

Causes of uncertainty in estimates and results
The quantitative metrics reported that carry a high degree of uncertainty are identified in the ESRS E1-6 Standards section, particularly concerning the calculation of Scope 3 greenhouse gas emissions. For more detailed information, please refer to the relevant paragraph in the standards.

Changes in the drafting and presentation of sustainability information
There have been no changes in the preparation or presentation of sustainability information compared to previous reporting periods. Additionally, no significant errors were identified in the sustainability data reported in the prior year.

Disclosures required by other regulations or generally accepted sustainability reporting requirements
Except for the information mandated by the ESRS standards, this Report does not include disclosures required by other sustainability obligations. Furthermore, neither voluntary disclosures nor those subject to the phase-in option applicable during the initial reporting year(s) have been included.

Inclusion by reference
In preparing the Report, the Savino del Bene Group employed the method of inclusion by reference. This approach is clearly indicated within the relevant sections, providing precise references to specific parts of the document that complement and complete the information presented.

GOV-1 – Role of administrative, management and control bodies
The corporate structure of the Savino Del Bene Group is composed of the Nocentini family and a select group of executives who have been managing business activities for years with dedication and professionalism. The Group's governance model follows a traditional framework and includes the following corporate bodies:

Board of Directors (BoD)

The Board of Directors is the Group's main decision-making body, responsible for defining corporate and governance strategies in the best interest of the Company and its stakeholders. It ensures the development and growth of the company's activities and business. The Board of Directors of Savino Del Bene is composed of:

- Paolo Nocentini, Chairman of the Board of Directors
- Fabio Nocentini, Vice President of the Board of Directors
- Luciano Ciofi, Executive Managing Director
- Carlo Bossi, Director
- Andrea D'Angelo, Director

The Board consists of five members, all men over the age of 50, appointed directly by the Shareholders' Meeting. They will remain in office until the approval of the financial statements as of December 31, 2026.

The Chairman, Deputy Chairman, and Chief Executive Officer are executive members of the Board of Directors, dedicated to promoting corporate integrity and avoiding any conflicts of interest. All other directors are independent, with the exception of these three executive members. In accordance with the Group's Code of Ethics, directors are required to refrain from any initiatives that could interfere with their roles and responsibilities within the company, exercising due diligence at all times. The Board does not include representatives of employees or other workers.

The Board is composed of members with diverse academic and professional backgrounds, united by extensive experience in the logistics sector. This expertise equips them to effectively identify and manage the impacts, risks, and opportunities associated with the Group's business activities.

For sustainability matters requiring advanced expertise, Savino Del Bene relies on external experts and specialized consultants, and also provides targeted training programs to enhance internal knowledge.

The Board of Directors is responsible for the Group's economic, social, and environmental performance and plays an active role in managing impacts related to ESG (Environmental, Social, and Governance) issues. It works to strengthen positive effects while mitigating negative ones. In its routine and extraordinary administrative activities, the Board considers environmental, social, and governance factors wherever possible, aiming to promote a corporate approach grounded in fairness, equity, and resilience.

Although there is no formalized evaluation system for Board members that includes non-financial performance or variable remuneration linked to sustainability objectives, the Board proactively responds to feedback from shareholders and external stakeholders, particularly customers. The Board receives annual updates on ESG performance, based on which it defines and approves necessary actions and monitors progress.

Board of Statutory Auditors

The Board of Statutory Auditors is responsible for overseeing the activities of the directors and ensuring that the Group's management and administration comply with current economic and financial regulations. The Board is composed of:

- Vieri Chimenti, Chairman of the Board of Statutory Auditors
- Alessia Bastiani, Mayor
- Massimo Innocenti, Mayor
- Lorenzo Fiori Galeotti, Alternate Auditor
- Roberto Zaffina, Alternate Auditor

The current Board of Statutory Auditors, appointed by the Shareholders' Meeting, consists of four men and one woman, all over the age of 50. Women represent 20% of the Board, while men make up 80%. The Board will remain in office until the approval of the financial statements as of December 31, 2026.

Supervisory Body

The Supervisory Body is responsible for overseeing the correct functioning and compliance with the Organisation, Management, and Control Model (known as Model 231). Its duties include monitoring adherence to the Model's provisions, assessing its effectiveness, and identifying the need for updates in response to regulatory or organizational changes.

Any incidents or situations that could expose the Group to the risk of wrongdoing are reported to the Supervisory Body.

The Group's Supervisory Body is composed of three members: two men and one woman.

- Michele Gucci, President of the Supervisory Board
- Roberto Tofani, Member
- Alessia Bastiani, Member

ESG Committee

In 2024, the Group established an ESG Committee within its corporate governance structure, specifically tasked with managing non-financial issues.
The Committee consists of three permanent members and involves other corporate functions as needed. The permanent members are:

- Fabio Nocentini, Executive Vice President
- Simona Bartolozzi, Vice President Member of Leadership Committee
- Sandro Pietramala, Sustainability and QHSE Manager

The ESG Committee is responsible for overseeing and guiding the Group's environmental, social, and governance strategies and practices. Its responsibilities, functions, and operating procedures are formally defined in the relevant Regulations, which are integrated into the company's governance policies.

Compliance and Risk Management Committee

In 2024, the Group introduced a Compliance and Risk Management Committee within its corporate governance structure. This Committee meets twice a year to identify and discuss the most significant risks facing the Company, evaluate related mitigation activities, and identify any additional risks requiring attention. The Committee is composed of the members of the ESG Committee plus one Risk Expert. Similar to the ESG Committee, Business Area Managers and Regional Directors are invited to participate based on the topics under discussion.

The Compliance and Risk Management Committee works in an integrated, consistent, and synergistic manner with the ESG Committee, sharing methods, objectives, and values to generate added value for the Group.

Beyond these collegial bodies, the Group's extensive geographical reach and the nature of its activities necessitate additional roles that further enhance the governance model adopted by the Group:

- **Regional Directors**: they deal with the management of the individual offices located in the various continents and allow the development of the commercial forces of the different geographical areas.
- **Vertical Markets**: these are made up of teams of industry experts who interact, following a matrix model, with the Regional Directors.
- **Leadership Committee,** consisting of a total of nine members:
  - Paolo Nocentini, President
  - Fabio Nocentini, Executive Vice President
  - Michele Gucci, Secretary of the Committee
  - Boris Bello, CFO
  - Stefano Marranci, Italy Managing Director
  - Alberto Rivola, Head of Global Ocean Procurement
  - Stefano Redditi, Corporate Director Sister Companies Strategy
  - Simona Bartolozzi, Vice President Member of Leadership Committee
  - Andrea Rimediotti, Global Director of Vertical Markets
  - Giovanni Chiarelli, Albatrans Global CEO
- **The Mentors Committee** is a strategic body tasked with ensuring that the Group's core values are understood, embraced, and practiced by all members of the Group, regardless of their location worldwide. The Group's values are the company's beating heart: guiding principles that inspire daily actions and serve as a bridge between the past, present, and future. These values help maintain the Group's consistency, identity, and vision over time.
  The Committee is composed of:
  - Paolo Nocentini, President
  - Sergio Bazzurro, Senior Vice President
  - Pierluigi Barbieri, Ocean Corporate Director
  - Luciano Ciofi, Financial & Managing Director
  - Marcello Niccolai, Italy Sales Director

GOV-2 – Information Provided to the Administrative, Management, and Supervisory Bodies and Sustainability Issues Addressed

The Board of Directors performs a strategic oversight role on ESG issues, ensuring that sustainability aspects are fully integrated into decision-making processes. Specifically, the Board is consulted at least once a year to approve the analysis of impacts, risks, and opportunities related to sustainability, following validation by Top Management.
Additionally, the Board reviews the results and effectiveness of sustainability policies, actions, metrics, and targets.

For a detailed list of the material impacts, risks, and opportunities faced by the administrative, management, and control bodies, please refer to the comprehensive tables presented in Chapter SBM-3: Significant Impacts, Risks, and Opportunities and Their Interaction with the Strategy and Business Model.

GOV-3 – Integration of sustainability performance into incentive systems

The current remuneration system for members of the administrative, management, and supervisory bodies does not include incentives linked to sustainability performance.

GOV–4 – Due Diligence Statement

To fulfil its duty of care, the Savino Del Bene Group implements an ongoing process to identify, prevent, mitigate, and account for actual and potential negative impacts on the environment and on all stakeholders connected to its business. This process encompasses the identification and assessment of adverse impacts related to the company's direct activities as well as its entire value chain—both upstream and downstream—including products, services, and business relationships.

The due diligence activities carried out by the Group are detailed in this Report.

For further information, please refer to the following paragraphs:

KEY ELEMENTS OF DUE DILIGENCE	PARAGRAPHS
a) Integrate due diligence into governance, strategy and business model	ESRS 2 GOV-2 ESRS 2 SBM-3 ESRS E1SBM-3 ESRS E4 SBM-3 ESRS S1 SBM-3 ESRS S2 SBM-3 ESRS S4 SBM-3 S4
c) Identify and assess negative impacts	ESRS 2 IRO-1 ESRS 2 SBM-3 ESRS E1 SBM-3 ESRS E4 SBM-3 ESRS S1 SMB-3 ESRS S2 SBM-3 ESRS S4 SBM-3
d) Taking action to address negative impacts	ESRS E1-3 ESRS E2-2 ESRS E4-3 ESRS S1-4 ESRS S2-4 ESRS S4-4
e) Monitor the effectiveness of interventions and communicate results	ESRS E1-5 ESRS E1-6 ESRS S1-6 ESRS S1-8

	ESRS S1-9 ESRS S1-13 ESRS S1-14 ESRS S1-17

GOV–5 – Risk management and internal controls on sustainability reporting

During 2024, the Group implemented an Enterprise Risk Management (ERM) model aimed at strengthening its ability to manage uncertainties and ensure business continuity over the medium to long term.

The adopted model is based on the international framework Enterprise Risk Management – Aligning Risk with Strategy and Performance, developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). This framework has enabled the integration of risk management into the corporate strategy, fostering an organizational culture focused on prevention, resilience, and the creation of sustainable value.

Savino Del Bene plans to develop a Business Continuity Plan to address potential risks that could impact business performance. The objective is to equip the Group with strategies to minimize risks and protect operations from unexpected events such as natural disasters, power outages, human error, cyberattacks, and similar hazards.

Specifically, the Plan aims to ensure that the Group is adequately prepared to handle emergencies efficiently, minimizing downtime as well as economic and reputational damage.

The ERM system implementation project included the following operational phases:

1. **Identification of risks and objectives** The main risk factors related to strategic, operational, financial, compliance and fraud objectives were identified.
2. **Definition of the Risk Universe** A preliminary risk perimeter was established, associating risks with business processes, areas of activity, and organizational responsibilities.
3. **Execution of the Risk Assessment** Through workshops and interviews with management, a qualitative and quantitative assessment of risks was conducted to measure exposure levels and identify existing controls.
4. **Gap Analysis and definition of corrective actions**
   By comparing practices with industry best practices, key areas for improvement were identified, and actions necessary to reduce risks to acceptable levels were defined.
5. **Risk ranking and prioritization** Risks were classified based on their criticality, enabling prioritization and planning of corrective actions.

A distinctive feature of the ERM model adopted by Savino Del Bene is the integration of ESG risks into the Risk Universe, which adds significant value. By considering environmental, social, and governance factors in risk management, the Group not only meets stakeholder expectations and emerging regulations but also fosters a responsible corporate culture focused on creating sustainable value.

Currently, the risk management system does not encompass aspects related to the non-financial performance reporting process. Additionally, the Group has yet to implement an internal control system specifically addressing sustainability issues.

SBM-1 – Strategy, Business Model and Value Chain

The Savino Del Bene Group, founded as a small family transport business, now operates globally in the logistics sector. The Group distinguishes itself through a comprehensive range of shipping services, which form the core of its business.

Sea freight is a vital component of the Group's operations, providing complete solutions for all types of cargo. Key sea freight services include Full Container Load (FCL), Consolidated or Less than Container Load (LCL) shipments, temperature-controlled and refrigerated shipments, as well as special cargo such as industrial projects, heavy and oversized loads, and dangerous goods.

Air freight is equally important, ideal for urgent deliveries or shipments requiring extra security. The Group offers groupage air shipments, consolidating cargo such as general goods, perishables, refrigerated products, pharmaceuticals and healthcare items, as well as electronic and IT equipment.

Overland shipments round out the Group's offering, featuring Full Truck Load (FTL) and Less Truck Load (LTL) services, intermodal transport, exceptional extra-maritime transport, refrigerated transport across Europe and CIS countries, and road transport of dangerous goods (ADR). Additionally, the Group manages excess loads, showcasing its flexibility and ability to meet the specific needs of its customers.

Rail transport is another key service, covering the movement of heavy and oversized closed wagons and leveraging the Euro-Asian land bridge to facilitate connections between Europe and Asia.

The Group's logistics and additional services encompass warehouses and container loading stations, internal Warehouse Management Systems (WMS), bonded and fiscal warehouses, refrigerated warehouses and cold rooms, cross-docking, Pick & Pack stock management, and distribution order fulfillment. These services ensure efficient and secure handling of goods throughout the entire value chain.

Additionally, the Group provides advanced technological and insurance services, including a P.O. management platform, e-booking systems, tracking and tracing, reporting, order and transport management systems, and global customs clearance solutions. Insurance coverage includes All Risks protection as well as coverage against damage caused by third parties, guaranteeing maximum security for goods during transit.

Thanks to its flexible and innovative approach, the Group is capable of managing complex shipments and delivering tailor-made solutions that minimize costs, risks, and transit times while ensuring full traceability and transparency.

Savino Del Bene is committed to the continuous pursuit of cutting-edge technological solutions, offering services tailored to meet the specific needs of the various industrial sectors served by its customers:

- **Fashion, Luxury & Lifestyle**: Savino Del Bene offers flexible and tailored solutions for the luxury, fashion, and lifestyle sectors, including express services, Garments on Hanger (GOH), Hand Carry deliveries, fashion experience services, and integrated digital solutions. The Group also provides specialized logistics services such as Retail, Wholesale, and E-commerce support, Cross-Dock operations, Pick & Pack services, reverse logistics, labeling and translation, garment ironing, quality control, repairs, and packaging/repackaging.
- **Food & Beverage**: Savino Del Bene offers specialized food and beverage shipping services designed to ensure product integrity and freshness, in full compliance with current regulations. Services include standard shipping (for dry goods), refrigerated transport (for fresh and frozen products), as well as solutions for liquid goods such as Flexitanks, ISO Kits, Carton Pallets, and Envirotainers. The Group also provides advanced control and security services, including Track & Trace, Purchase Order (PO) Management, Warehouse Management Systems (WMS), and Electronic Data Interchange (EDI)

systems. All logistics solutions are designed to meet the highest international standards—such as UNI EN ISO 9001:2015, UNI EN ISO 14001:2015, HACCP, FDA registration, C-TPAT, and AEO—supported by the use of temperature-control sensors to guarantee safety and quality throughout the supply chain..

- **Pharmaceutical and Healthcare**: Savino Del Bene provides sustainable logistics solutions through services such as multimodal transport, Cold Chain logistics (with specialized packaging for various temperature ranges), and Geofencing via a Control Tower system to monitor load movements. These are supported by advanced control, safety, and visibility tools, including comprehensive Track & Trace systems. Additional logistics services include technical support for auxiliary activities (such as packaging and dataloggers), flexible and customized service offerings, the development of Standard Operating Procedures (SOPs), and the drafting of Quality & Technical Agreements. The Group also offers specialized consulting, network design services, and the safe management of dangerous and high-value goods.
- **Furniture**: Savino Del Bene offers integrated logistics services tailored to the furniture sector, including its specialized 360° Expertise program. This includes express solutions for furniture, Groupage and Less than Container Load (LCL) services, and end-to-end Track & Trace capabilities. Additional logistics solutions include distribution, storage and warehousing, door-to-door and floor delivery services, Pick & Pack operations, a dedicated Purchase Order (P.O.) management platform, shipment tracking, and fully customized delivery services—ensuring efficiency, visibility, and flexibility throughout the supply chain.
- **Flooring and Ceramics**: Savino Del Bene offers innovative logistics solutions tailored to the ceramics industry, including Express services, Full Container Load (FCL) and Groupage shipments, as well as specialized CRANE and Tramacco services. The Group also manages overweight cargo, intermodal transport, and All-Truck pick-ups to ensure maximum flexibility and efficiency. Complementary logistics services include in-house customs clearance systems, warehousing, door-to-door delivery, and the shipment of materials and equipment essential for the processing and treatment of ceramics.
- **Machinery**: Savino Del Bene offers reliability and expertise in logistics services for the machinery sector, including the use of a Control Tower for shipment coordination, customized solutions based on the "Just In Time" model, advanced Track & Trace systems, and detailed performance analysis. The Group serves all types of goods classified under customs code HS 84, which includes construction and agricultural machinery, industrial equipment, pumps, engines, boilers, turbines, propellers, nuclear reactors, generators, compressors, elevators, instruments, and various machinery components.
- **Raw Materials**: Savino Del Bene manages critical and specialized shipments for the transport of steel, timber, chemicals, and leather, ensuring the safe and efficient handling of sensitive and high-value materials. All logistics services are carried out in full compliance with current regulations, with processes specifically designed to safeguard the integrity and quality of the goods throughout the supply chain..
- **Special Projects**: Savino Del Bene provides customized logistics solutions for overweight and over-gauge (OOG) cargo, utilizing specialized shipping methods such as break bulk, mafi trailers, flatbeds, barges, and OOG truck transport. The Group offers tailored services for sectors including natural gas and oil, mining and industrial projects, renewable energy, and non-governmental organizations (NGOs) operating in the third sector. Comprehensive logistics solutions include: pre-shipment inspections and coordination for viewing of goods, technical consultations with the manufacturer's engineering teams, selection of optimal logistics partners, design and production of ad-hoc packaging, professional loading and lashing of cargo onto the chosen mode of transport. These services ensure maximum safety, compliance, and efficiency for the transport of complex industrial equipment and materials.

- **Wines and Spirits**: Customized shipments for bulk or bottled wines and spirits, management and storage of wines and spirits, supply chain monitoring and control, ad hoc insurance programs, regulatory consultancy, dedicated customer service and strategic presence in the geographical areas of production.

The Group has consolidated its presence in strategic markets including North America, Europe, and Asia, while also expanding into new geographical areas. This growth ensures comprehensive global coverage of the services offered, supporting customers with a seamless international logistics network.

As of December 31, 2024, Savino Del Bene had a total of **4,336 full-time equivalent (FTE) employees**, distributed across the following geographical areas:

- **Europe:** 1,739 FTEs
- **America:** 1,090 FTE
- **Africa:** 474 FTE
- **Asia:** 935 FTE
- **Australia and New Zealand:** 98 FTEs

This distribution reflects the Group's global scale and its ability to operate in close proximity to the world's main logistics hubs.

Savino Del Bene value chain

To analyze the Group's operating environment and identify impacts, risks, and opportunities related to its business activities across the entire value chain, Savino Del Bene has carefully defined the phases that compose its value chain, structured as follows:

- **Upstream**: Activities not directly managed by the company, occurring earlier in the value chain. These include selecting product destinations and delivery schedules, as well as preparing products for shipment.

- **Own Operations**: Activities managed internally by Savino Del Bene, such as managing customer relationships, data collection, defining services to be provided, organizing and planning deliveries, insuring shipments, tracking goods, providing assistance during transport, resolving issues, after-sales support, and managing client satisfaction.

- **Downstream**: Activities managed by third parties further along the value chain, including product transport, storage, and final delivery to the end customer.

Below is a representation of the Group's identified value chain.

When Savino Del Bene offers its comprehensive 360-degree logistics services, the Operations phase takes on a transversal role, encompassing activities that are typically categorized as upstream and downstream as well.

At the heart of Savino Del Bene's sustainability strategy lies the 3S Development Plan – Savino Del Bene Sustainable Shipping. This structured program was launched in 2022 following an in-depth internal analysis of the company's sustainability policies and practices. Since then, the plan has been regularly revised and updated to align with evolving regulatory requirements and stakeholder expectations. It serves as a guiding framework for the organization's responsible growth, balancing operational efficiency with adherence to international standards and the United Nations Sustainable Development Goals (SDGs).

The plan is divided into three fundamental pillars:

1. **Environment**

   The environmental pillar focuses on minimizing the ecological impact of the Group's logistics and operational activities. Key initiatives include:

   - Green Procurement: Selecting and evaluating suppliers based on their environmental performance to encourage sustainable practices across the supply chain.
   - Emissions Calculation: Utilizing certified tools such as ISO 14083, the GLEC Framework, and the GHG Protocol to accurately measure CO_2 equivalent emissions per shipment, in collaboration with the EcotransIT platform.
   - Digital Solutions: Implementing systems like e-AWB (electronic Air Waybill) and eDocs for digital document management, aimed at reducing paper consumption and increasing operational efficiency.
   - Insetting Projects: Providing biofuel options through the Book&Claim model, enabling customers to reduce their Scope 3 emissions without requiring direct involvement in the physical transport process.

2. **Social**

   The social pillar emphasizes the value of people as a core element of the Group's corporate identity. Key actions include:

   - Policies for human rights and multiculturalism.

- Team building, training and professional development initiatives.
- Corporate welfare programs, with a focus on health, safety and well-being.
- Community activities, such as sports sponsorships and charitable projects.

3. Governance

The governance pillar guarantees quality, transparency, and effective risk management. Key components include:

- ESG Committee, responsible for overseeing environmental, social and governance strategies.
- Compliance and Risk Management Committee, in charge of analyzing the risks of business processes and monitoring them periodically.
- Participation in the **EcoVadis** assessment, with a score of 56/100 obtained in 2024.
- Adherence to international standards and industry certifications (ISO 9001, ISO 14001, ISO 37001, AEO, TAPA, GDP, HACCP, etc.)

Through the 3S Development Plan, Savino Del Bene is committed to actively contributing to the achievement of the Sustainable Development Goals (SDGs) defined by the United Nations 2030 Agenda.

In particular, it contributes to seven Sustainable Development Goals, associated with the issues that emerged as relevant for the Group.

The plan and this Report make it possible to define and monitor quantitative Key Performance Indicators (KPIs) for the most relevant environmental issues, with the aim of measuring progress and guiding strategic choices towards a sustainable future.

SBM-2 – Stakeholders' interests and views

Savino Del Bene considers stakeholder expectations a fundamental element in defining its strategy and business model. This approach guides business decisions and ensures that the Group’s activities align with the interests of its stakeholders.

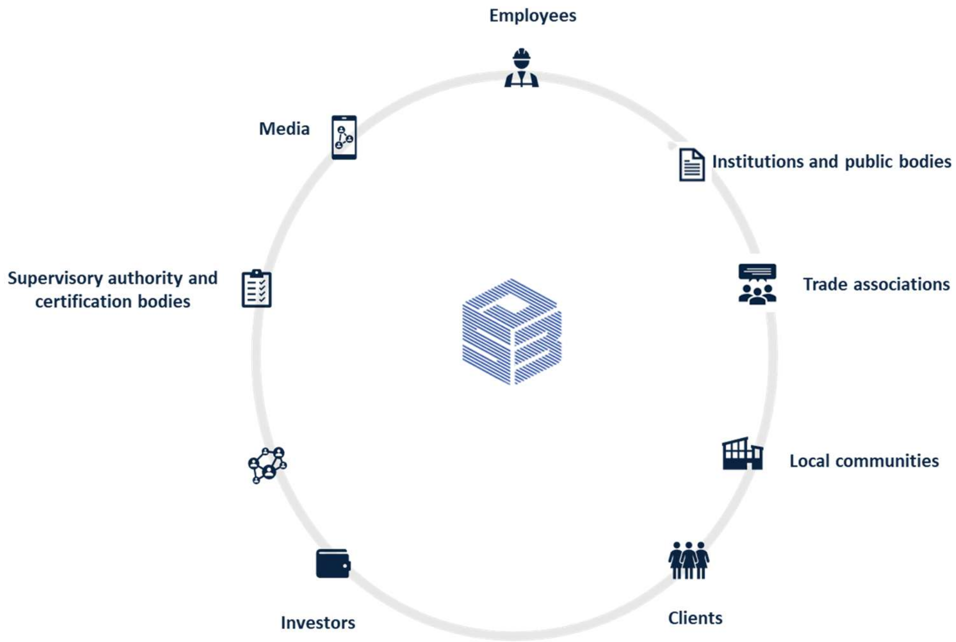
Stakeholders are identified as those who can influence the Group’s decisions or who may be significantly impacted by the company’s choices and operations. To accurately identify these groups, the Group takes into account its organizational structure, business activities, value chain, and network of interlocutors.

This comprehensive approach provides Savino Del Bene with a clear understanding of its operating environment and the relational dynamics that shape it, laying a solid foundation for an effective and responsible business strategy.

The identified stakeholders include employees, media, regulators and certification bodies, suppliers, investors, customers, local communities, trade associations, institutions, and public bodies.

Savino Del Bene is committed to maintaining a constant and constructive dialogue with these stakeholders, fostering mutual trust, transparency, and collaboration. Engagement methods and communication channels are tailored to the specific needs and expectations of each stakeholder group, enhancing the quality of interactions.

Sustainability reporting serves as an additional tool to promote transparency and participation, strengthening the ongoing exchange with stakeholders.



Given the diversity of stakeholders, Savino Del Bene has identified tailored engagement methods for each group. These ad hoc approaches, outlined in the table below, ensure that interactions are focused and effectively address the specific needs and expectations of each stakeholder category.

STAKEHOLDERS	ENGAGEMENT METHODS
EMPLOYEES	• Intranet • Company policies and practices • Code of Ethics • Training • Periodic dedicated meetings • Financial reporting • Non-financial reporting • Trade union representatives
INSTITUTIONS AND PUBLIC ENTITIES	• Institutional reporting channels • Meetings and round tables • Exchange of documents
LOCAL COMMUNITIES	• Company website • Press releases • Financial reporting • Non-financial reporting • Awareness-raising events and projects • Sports sponsorships
CUSTOMERS	• Company website • Direct relationships • Non-financial reporting • Complaint management • Communication campaigns
INVESTORS	• Shareholders' Meeting • Financial reporting • Non-financial reporting • Company website
SUPPLIERS	• Code of Ethics • Supplier evaluation procedure • Exchange of documents
SUPERVISORY AUTHORITIES AND CERTIFICATION BODIES	• Exchange of documents • Non-financial reporting

	• On-site audits • ISO certifications
MEDIA	• Company website • Press releases

SBM-3- Relevant impacts, risks and opportunities and their interaction with the strategy and business model

The Savino Del Bene Group conducted a double materiality analysis to identify the ESRS topics to be reported, focusing on those most significant to its strategy and business model. This analysis enabled the identification of the key impacts, risks, and opportunities relevant to the Group across the three ESG dimensions.

The double materiality analysis considers both the materiality of the impacts generated by the Group along the entire value chain with an *inside-out* perspective (impact materiality), and the influence of ESG issues on the Group's financial and operational performance, in line with the *outside-in* perspective (financial materiality). This integrated approach allows you to have a comprehensive view of the challenges and opportunities that the Group faces.

The impacts, risks and opportunities related to sustainability issues, identified by Savino Del Bene and their related assessment, are presented below:

Impact	Description	Positive/ Negative	Effective/ Potential	Time horizon	Value chain	Relevance
Energy consumption	*Logistics planning is the group's core business and is carried out through IT supports that involve high energy consumption. In addition, the heating and cooling of offices results in high energy consumption. Another indirect source associated with energy consumption is the use of fuel for the shipping phase carried out by the Group's suppliers.*	Negative	Effective	Medium	Upstream Own operation Downstream	**High**
GHG Emissions Generation	*The transport phase generates climate-changing gas emissions mainly related to the combustion of fossil fuels for the operation of ships, trains, planes and truck engines. The industry's reliance on bunker fuel is also a cause for considerable concern due to rising fuel costs and intensifying greenhouse gas (GHG) regulations.*	Negative	Effective	Medium	Upstream Own operation Downstream	**High**
Pollution of environmental matrices	*The distribution phase has a negative effect on the quality of air and marine water due to pollutant emissions related to maritime, air and land transport. In addition, potential accidents in the road transport phase cause soil, subsoil and groundwater pollution. The release of these pollutants leads to damage to human health and the surrounding environment.*	Negative	Potential	Long	Upstream Own operation Downstream	**Average**
Waste production	*The activities of the logistics sector contribute to the production of waste deriving from the material used for the packaging of the transported products; in fact, the impact is generated in the indirect phase of the Group's value chain associated with the preparation of the product to be transported. Inadequate disposal of such waste may cause damage to the environment.*	Negative	Effective	Medium	Upstream Own operation Downstream	Low
Biodiversity loss	*The maritime transport activity included in the downstream phase of the Group's value chain can be characterised by inadequate waste disposal operations and practices, leading to significant environmental externalities, such as marine water pollution and damage to the marine ecosystem.*	Negative	Potential	Long	Upstream Own operation Downstream	**Average**

Impact	Description	Positive/ Negative	Effective/ Potential	Time horizon	Value chain	Relevance
Contribution to the ecological transition of the sector	*The group can contribute with its activities to the ecological transition through the definition of new strategies useful for reducing the footprint of transport on the environment.*	Positive	Potential	Long	Upstream Own operation Downstrea	Low
Inability to ensure cybersecurity and data privacy	*The management of large amounts of data relating to customers and characteristics of the goods being shipped is a fundamental element for the activity carried out by the group. The loss or theft of data can create serious reputational and regulatory damage that can compromise business continuity and customer relationships. In order to mitigate the impact, the group complies with confidentiality and confidentiality constraints of the data and information processed and implements checks on the vulnerability of the system.*	Negative	Potential	Brief	Own operation	**High**
Corruption	*Given the size and complexity of the group, the employees of the organization may resort to the adoption of unethical and transparent behaviors, both in internal relations and in relations with business partners, in order to derive advantages and/or benefits on a personal level. In order to prevent these episodes from occurring, the Group obliges its employees to comply with the law and regulations in force, as well as to comply with the principles of personal honesty, impartiality and transparency.*	Negative	Potential	Brief	Upstream Own operation Downstream	**Average**
Anti-competitive behavior	*Given the size and complexity of the group and the number of specific regulations present in the countries in which the Group operates, there is a risk of incurring some non-compliance with laws and regulations. In order to eliminate this risk, the Group is committed to paying considerable attention to compliance with the law in all its activities.*	Negative	Potential	Brief	Upstream Own operation Downstream	Low
Contribution to Innovation and digitization of services	*Given the type of activities carried out, through research and experimentation, the organization is committed to the development of increasingly efficient and innovative services capable of responding to changing market needs, speeding up and making the various processes safer.*	Positive	Potential	Long	Upstream Own operation Downstream	**Average**
Impact on Occupational Health and Safety	*The impact on the health and safety of workers is mainly linked to transport activities managed directly by the group where there is a high handling of heavy materials. In order to avoid the occurrence of accidents with serious consequences, the organization undertakes to adopt all the necessary measures to prevent risks in terms of health and safety at work and to raise awareness among employees on the importance of compliance with safety protocols.*	Negative	Potential	Brief	Upstream Own operation Downstream	**Average**
Discrimination and lack of protection of equal opportunities	*Cases of equal opportunity violations may occur within the organization, if there is unequal treatment and/or pay among employees. In order to combat this phenomenon, the organization adopts internal policies and monitoring tools aimed at ensuring the protection of equal opportunities within the work environment.*	Negative	Potential	Brief	Upstream Own operation Downstream	**Average**
Human resource management and well-being	*The organization or companies along the work chain could hinder the creation of a stimulating and attractive work environment through, for example, the use of unsustainable working hours or lack of listening, dialogue and employee involvement initiatives. In order to contribute positively to the well-being of workers, the organization is committed to encouraging the adoption of welfare plans, encouraging continuous dialogue with employees and ensuring the right balance between work commitments and the personal sphere.*	Positive	Potential	Medium	Own operation	**Average**

Impact	Description	Positive/ Negative	Effective/ Potential	Time horizon	Value chain	Relevance
Inability to manage labor relations	*Given the number and geographical distribution of employees, the organization may have significant problems in managing relations with trade unions or trade bodies*	Negative	Potential	Medium	Upstream Own operation Downstream	Low
Failure to respect human rights	*The activities carried out by companies present along the Group's entire value chain may be characterised by inadequate working conditions and cause episodes of human rights violations. This impact can be mitigated through the adoption of dedicated monitoring policies or requests for greater control from its suppliers regarding respect for human rights.*	Negative	Potential	Brief	Upstream Own operation Downstream	**High**
Contribution to the development of local communities	*The organization contributes positively to the well-being of citizens through donations and sponsorships of sports teams.*	Positive	Effective	Long	Own operation	**Average**
Employee training, education and development	*The organization contributes positively to the development of new talents and the professional growth of its employees by promoting specific training programs both in health and safety and in the technological field.*	Positive	Effective	Medium	Own operation	**High**
Management of the relationship with small and medium-sized suppliers	*In the logistics sector, the relationships between large groups and small suppliers are crucial for the efficiency and sustainability of the entire supply chain. The bargaining power dynamics between these actors can have a significant impact on the day-to-day operations and financial health of small businesses. Delayed or unfair payment practices can cause economic hardship for suppliers, compromising their operational capacity and quality of services.* *Large groups, thanks to their dominant position, can impose payment conditions and timing that do not always take into account the needs of small suppliers. This can negatively affect the liquidity and investment capacity of small businesses, putting their long-term sustainability at risk.* *It is essential that large groups recognise the importance of fair contractual conditions, which promote a more balanced and sustainable logistics ecosystem.*	Negative	Potential	Medium	Own operation	**Average**

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Relevance
Operational and economic risk related to physical damage caused by extreme weather events	*Globally, climate change is intensifying the frequency and severity of extreme weather events.* *The World Meteorological Organization (WMO) has confirmed that 2024 will be the hottest year on record, showing an alarming trend.* *According to the World Economic Forum's Global Risks Report 2024, extreme weather events and critical changes to earth systems are the main long-term concern. Also at the national level, Legambiente has indicated a significant increase in extreme weather events in 2023, equal to 22% compared to 2022, causing significant economic damage, especially in areas at hydrogeological risk.* *Extreme weather events, such as floods, wildfires, droughts, heat stress, and hurricanes, can damage business assets and assets, impacting the entire value chain. This could negatively affect the production processes of companies, causing delays, suspensions of activities and production losses and directly impact the Group's revenues.* *Savino Del Bene's assets are distributed all over the world. Considering the many areas in flood-prone areas and the growing number of hurricane-affected areas, these assets are exposed to potential physical damage. In particular, warehouses could experience flooding that would damage stored goods and require costs to mitigate damage.* *Considering that the economic damage is mainly related to warehouses due to the presence of goods, a minimum magnitude has been attributed to this risk.* *Furthermore, given that Savino del Bene's warehouses are located all over the world and that climate change is increasing the frequency and intensity of extreme weather events, it is very likely that such a risk will occur.*	Potential	Brief	Own operation	Low
Operational and economic risk related to extreme weather events that can impact shipments	*Globally, climate change is intensifying the frequency and severity of extreme weather events.* *The World Meteorological Organization (WMO) (in the "State of the Climate 2024 Update" report) has confirmed that 2024 will be the hottest year on record, showing an alarming trend. According to the World Economic Forum's Global Risks Report 2024, extreme weather events and critical changes to earth systems are the main long-term concern.* *Also at the national level, Legambiente has indicated a significant increase in extreme weather events in 2023, equal to 22% compared to 2022, causing significant economic damage, especially in areas at hydrogeological risk.* *Extreme weather events, such as floods, hurricanes, wildfires, droughts, and heatwaves, can have a significant negative impact on business operations, causing delays, operational suspensions, and lost production, resulting in repercussions on revenues.* *In the transport and logistics sector, such events can damage means of transport, lead to the suspension of travel and require changes of route.* *These situations can result in costly vehicle repairs or replacements, supply chain disruptions, lost production, and delivery delays.* *Savino Del Bene relies on external transport providers who may be unable to provide services due to extreme weather events and thus hinder the Group's business.* *Adverse weather conditions can prevent flights and ships from departing and cause road closures, blocking land, air and sea transport.* *These disruptions compromise Savino Del Bene's ability to meet delivery deadlines, causing economic losses and reputational damage.* *The increase in the frequency of such events and their scope could lead to a diversification of routes, an increase in insurance costs for the Group and the need to invest in prevention measures, further increasing operating costs.* *The magnitude attributed to this risk is minimal, as the economic damage would be small, especially considering the contractual clauses that can sometimes transfer responsibility for the shipment directly to logistics operators.* *However, climate change is increasing the frequency and intensity of extreme weather events, directly impacting transporters' activities. Therefore, such a risk is expected to occur.*	Effective	Brief	Upstream; Own operation; Downstream	Low

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Releva nce
Risk related to the increase in costs related to the purchase of fuels for means of transport	*2024 saw a further increase in energy costs globally, influenced by several factors. As reported by the International Energy Agency (IEA) in its World Energy Outlook 2024 report, geopolitical tensions, such as the conflict in the Middle East and the war in Ukraine, have increased risks to energy security.* *In addition, energy dependencies can quickly turn into vulnerabilities, as demonstrated by the recent global energy crises.* *In the Energy Prices and Costs Report 2023 published by the European Commission, the gas price crisis was triggered by reduced gas supplies from Russia and increased post-pandemic demand. Fluctuations in energy prices and high gas prices remain a challenge for the EU.* *Rising energy costs and dependence on non-renewable sources pose a significant risk to activities that require the intensive use of electricity and fossil fuels. The unpredictability of oil prices can cause significant variations in transportation providers' operating costs, affecting their ability to offer services at competitive prices.* *For Savino Del Bene, which offers logistics services and relies on external suppliers for transport, an increase in fuel costs for means of transport could translate into higher rates for supplier services, increasing the Group's costs.* *In addition, it could lead to a reduction in the number of services offered, especially in times of high volatility in energy prices.* *However, the financial effect of this risk would be minimal for the Group, especially if it did not use its own fleet for transport, and the same dynamics also influence competitors. In relation to the probability of occurrence, this risk is expected to occur, as the increase in costs related to the purchase of energy from non-renewable sources is already occurring.*	Effective	Brief	Upstream; Own operation; Downstream	Low
Risk related to the increase in costs related to the purchase of energy from non-renewable sources	*2024 saw a further increase in energy costs globally, influenced by several factors. As reported by the International Energy Agency (IEA) in its World Energy Outlook 2024 report, geopolitical tensions, such as the conflict in the Middle East and the war in Ukraine, have increased risks to energy security. In addition, energy dependencies can quickly turn into vulnerabilities, as demonstrated by the recent global energy crises. As reported in the Energy Prices and Costs Report 2023 published by the European Commission, the gas price crisis was triggered by reduced gas supplies from Russia and increased demand post-pandemic. Fluctuations in energy prices and high gas prices remain a challenge for the EU. Rising energy costs and reliance on non-renewable sources pose a significant risk to businesses that require intensive use of electricity and fossil fuels, causing variations in companies' operating costs. For Savino Del Bene, an increase in energy procurement costs could translate into higher operating expenses, especially considering the Group's dependence on energy for its operations and the high use of non-renewable energy sources (72% in 2023 for European subsidiaries). This increase in energy costs could reduce profitability and require mitigation measures, such as investing in renewable energy sources or implementing energy efficiency practices. However, this risk has been attributed a low magnitude, as the cost of energy in Savino Del Bene's economic balance sheet is very marginal. This means that even if energy costs rise, the economic impact is limited. In relation to the probability of occurrence, this risk is expected to occur, as the increase in costs related to the purchase of energy from non-renewable sources is already occurring.*	Effective	Brief	Own operation	Low

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Relevance
Development Opportunities for Energy Efficiency and Renewable Energy Supply	*The European Commission's 2024 State of the Energy Union report shows the progress the EU has made to ensure secure, competitive and affordable energy for all. Renewable energy production is reaching new capacity records, with half of the EU's electricity generation coming from renewable sources in the first half of 2024. At the international level, the International Energy Agency (Report Renewables 2024) predicts that global renewable energy capacity will grow 2.7 times by 2030, exceeding countries' current ambitions by almost 25%. Climate and energy security policies in nearly 140 countries have played a crucial role in making renewables cost-competitive with fossil fuel power plants. Investing in technologies and practices that improve energy efficiency and adopting renewable energy sources represent significant opportunities for businesses. These initiatives can reduce long-term operating costs, stabilize energy costs, and improve competitiveness. For Savino Del Bene, investing in energy efficiency can lead to a reduction in operating costs, and the adoption of renewable energy can help reduce environmental impact and stabilize energy costs. In addition, the development and implementation of innovative energy management solutions can improve the company's competitiveness. A commitment to sustainability and the reduction of climate-changing emissions could improve the corporate image and attract climate-sensitive customers and investors. The financial effect of this opportunity was considered low, since Savino Del Bene's energy expenditure represents a very marginal value in the Economic Balance Sheet. Considering the activation of projects in the field of energy efficiency by the Group, it is possible that this opportunity will occur.*	Potential	Medium/ Long	Own operation	Low
Economic and reputational risk related to non-compliance with regulations relating to climate change mitigation	*Regulatory compliance on climate change mitigation has become increasingly stringent globally. The EU, following the setting of climate targets, has introduced the Carbon Border Adjustment Mechanism (CBAM) which aims to reduce greenhouse gas emissions associated with the production and transport of goods imported into the EU. This is achieved by imposing a price on the carbon emitted during the production of these commodities. The goal is to reduce production in non-EU countries with less stringent environmental regulations, in particular in relation to the reduction of climate-changing emissions. In addition, Directive (EU) 2024/825 was adopted by the European Union, which introduces new rules to protect consumers against unfair commercial practices, including misleading environmental claims (greenwashing). The risk of greenwashing is particularly relevant in this context: companies may claim to use green energy and advertise about it, but in reality do not comply with these claims. Another step forward on the issue is the introduction of the Corporate Sustainability Reporting Directive (CSRD), which requires many companies to regularly publish reports on their environmental performance, including energy consumption, climate-changing emissions and the achievement of reduction targets. These regulations reflect a growing commitment to sustainability and transparency, and companies are required to comply to avoid legal penalties and reputational damage. Non-compliance could lead to legal consequences and reputational damage for companies and limit business opportunities. Considering the activities carried out and the size of Savino Del Bene, the need to comply with the new regulations and laws relating to the issue of climate change is highlighted. Failure to comply with these regulations could result in legal penalties, operating restrictions, and reputational damage. The Group may be perceived as environmentally unresponsible, which may alienate customers and investors. The financial effect of this risk, if it occurred, would be minimal, as the economic and reputational damage is low for the Group. In addition, these regulations are mainly applicable to a few of the Group's customers, so it is also unlikely that such a risk will occur.*	Potential	Medium/ Long	Own operation	Low

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Relevance
Opportunities for packaging reuse and recycling	*Packaging waste management is a significant environmental challenge. According to the Council of the European Union, an agreement has been reached to make packaging more sustainable and reduce waste in the EU by requiring that all packaging be recyclable and that the presence of substances of concern be minimized. The European Parliament has adopted new rules to tackle the growth of packaging waste, with reduction targets and limits on empty space in packaging. The OECD's Global Plastics Outlook reports that packaging accounts for a significant portion of global plastic waste: 37% in the United States, 38% in Europe, and 45% in China. The Global Waste Management Outlook 2024 points out that without urgent action, the global annual cost of waste management could nearly double by 2050. However, by adopting waste prevention and management measures, annual net costs could be limited, and a circular economy model could lead to significant economic gain. This data points to a significant opportunity for companies to contribute to environmental sustainability through the reuse and recycling of packaging. Implementing these practices can improve the company's image, reduce long-term costs and attract environmentally conscious investors and strengthen customer relationships. Companies that adopt these practices or collaborate with customers and suppliers on this issue can also attract customers and investors who are sensitive to environmental issues, helping to differentiate themselves from competitors.* *Savino Del Bene can take this opportunity to strengthen its relationships with customers and suppliers, promoting sustainable practices for the disposal of packaging. This commitment can translate into an improvement in the corporate image, demonstrating a shared environmental responsibility. However, the Group does not have significant control over the packaging used by customers, as it receives the packaged goods directly. For this reason, the probability of such an opportunity occurring is very low. In addition, from a financial point of view, this opportunity would have minimal impact on the Group.*	Potential	Medium/ Long	Own operation; Downstream	Low
Economic opportunity linked to customer support in the Green Transition	*Environmental sustainability has become a priority for many companies, driven by both increasingly stringent regulations and growing consumer awareness. In particular, the European Union has issued the Corporate Sustainability Reporting Directive (CSRD), which imposes reporting obligations on environmental, social and governance (ESG) aspects and the Taxonomy Regulation, a classification system that defines the criteria for economic activities considered environmentally sustainable. The purpose of these regulations is to increase transparency on non-financial performance and direct investments towards economic activities that can contribute most to the ecological transition, in line with the objectives of the European Green Deal. In this context, organizations are driven to improve their performance and have the opportunity to exploit possible synergies with other economic operators: among these, the main players involved are those in the logistics sector, since they operate in a business that cuts across all economic activities. Savino Del Bene could provide customers with its own contribution, offering an accompanying service in the transition to greener practices, distinguishing itself from competitors and, in particular, from small and medium-sized shippers. In fact, Savino Del Bene could offer consulting services and design of customized solutions to help customers improve the sustainability of their logistics chains, including the optimization of transport routes to reduce CO2 emissions and the implementation of green technologies to improve energy efficiency. By offering these services, in addition to benefiting from an increase in revenues, Savino Del Bene can improve its corporate image, attract customers looking for reliable and innovative partners, differentiate itself from competitors and strengthen its reputation as a leader in the sustainable logistics sector. The magnitude attributed to this opportunity is moderate, as supporting customers in the green transition can lead to a broadening of the mid-sized customer base, improving corporate reputation and potentially increasing revenues. The probability attributed is possible as Savino Del Bene is working towards the realization of these initiatives.*	Potential	Medium/Long	Own operation	**Average**

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Relevance
Economic, legal and reputational risk related to the violation of privacy and the theft of sensitive data	*In recent years, the protection of personal data has become increasingly important, especially due to a worrying increase in hacking incidents and cybersecurity breaches. According to the Clusit (Italian Association for Information Security) report, 2,779 serious incidents were recorded globally in 2023 alone, an increase of 12% compared to the previous year. This alarming figure highlights how threats to data security are constantly growing. In response to this worrying trend, new regulations have been introduced to protect personal data and ensure greater cybersecurity. These include the European Union's GDPR (General Data Protection Regulation) and the US CCPA (California Consumer Privacy Act): the GDPR, which came into force in May 2018, sets strict requirements for the collection, use, and protection of personal data within the EU, imposing severe penalties for violations; the CCPA, on the other hand, gives California consumers new rights regarding their personal information, including the ability to know what information is being collected and to request deletion. These regulations reflect the growing awareness of the importance of data protection and represent an attempt to respond to the increasingly sophisticated threats that characterize today's cybersecurity landscape. Their implementation is crucial to ensure that personal information is properly protected and that companies adopt stricter security practices to prevent future incidents. Protecting sensitive data is not just a matter of regulatory compliance, but is a critical element in maintaining customer trust and ensuring business continuity. In fact, the lack of protection of customer, supplier and employee data can cause serious reputational and legal damage, compromising business continuity and relationships with interested parties. Given the large amount of sensitive data managed by Savino Del Bene, the security of information and sensitive data are essential aspects for the business. In particular, episodes of loss of sensitive data would lead the Group to face high legal costs and reputational damage. For this reason, a high magnitude has been attributed. In light of today's trend of increasing cyber threats, the risk has been assessed as possible.*	Potential	Brief	Own operation	**Average**
Operational and legal risk related to accidents in the workplace	*Occupational health and safety are critical, as workplace accidents can have serious consequences, including the suspension of business operations. According to Eurostat data from 2021, the transport and warehousing sector recorded an incidence of 2,622 non-fatal accidents per 100,000 workers, one of the highest rates among economic sectors. In addition, it reported 548 fatal accidents, highlighting the importance of taking strict safety measures. Workplace injuries can occur during loading and unloading operations, in the handling of goods, or in the use of equipment and vehicles. Such events can cause a temporary interruption of activities. Additionally, serious incidents can expose the company to legal disputes and damage its reputation. For Savino Del Bene, the risk related to accidents and company equipment is particularly relevant in warehousing activities. Accidents can occur during freight movement operations, causing disruptions in operations and delays in deliveries. Any cases of accident accidents could have an economic impact: in particular, serious accidents related to Health and Safety at Work could expose the Group to legal disputes and penalties for non-compliance with the relevant regulations. For this reason, the financial effect was considered moderate. However, as far as Savino's work is concerned, it is important to point out that his workers are mainly employed in office activities. Although there are risks associated with these activities (e.g. ergonomic aspects, such as poor posture, prolonged use of the computer and lack of adequate breaks), serious injuries related to them are generally less frequent than those in the transport & warehousing sector. In light of this, the occurrence of this risk was assessed as unlikely.*	Potential	Brief	Upstream; Own operation; Downstream	Low

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Relevance
Regulatory and reputational risk related to failure to comply with workplace safety regulations	*According to EU-OSHA's report "Occupational safety and health in Europe: state and trends 2023", compliance with safety regulations is essential to reduce the number of accidents and improve working conditions. The report highlights that, despite progress, there are still areas that require improvement, such as the management of psychosocial risks and the adoption of new safety technologies. However, European regulations require companies to take preventive measures, such as risk assessment, employee training, and the implementation of safety management systems.* *Failure to comply with occupational safety regulations can result in serious legal and reputational consequences. Inspections and audits by the competent authorities can lead to fines and compliance obligations.* *Additionally, an unsafe work environment can increase the risk of accidents, leading to legal costs and reputational damage. For Savino Del Bene, workplace safety is essential to ensure business continuity and employee protection, given the large number of its offices. Failure to maintain and control safety systems, such as fire extinguishing systems, can lead to serious accidents, putting the safety of employees and the Group's business continuity at risk.* *This would also have a regulatory and reputational impact on the Group. Such a risk would involve both facilities and people, with a significant financial effect. In particular, this risk would become more significant if it materialized in warehouses, given the presence of numerous assets entrusted by customers. For this reason, a high magnitude has been attributed. In addition, the number of offices and employees means that the probability of such a risk occurring is possible.*	Potential	Brief	Own operation	**Average**
Operational and reputational risk related to any episodes of discrimination and lack of equal opportunities	*According to a 2022 ILO (International Labour Organization) Survey, globally more than 23% of employed people have experienced an episode of discrimination (violence, harassment, etc.). In addition, industry studies have shown that gender distribution is still a critical element for the sector: for example, a report ("Making Way for Women in Transport and Logistics: Promising Practices in Europe and Central Asia") by UNESCAP revealed that women represent only 23% of employees in the transport, storage and communication sector. In this context, possible risks related to Diversity & Inclusion become more significant. In fact, any episodes of discrimination and lack of equal opportunities could damage the company's reputation, as well as negatively affect the trust of customers and business partners. In addition, they could lead to behavioral changes among workers, such as decreased productivity, increased absenteeism, and resignations, resulting in new costs for recruiting and training new employees.* *Operating in an international context, Savino Del Bene must consider the different local regulations on Diversity & Inclusion and ensure that all its operations comply with current laws.* *Promoting an inclusive and respectful work environment is not only a matter of legal compliance, but also a strategic element: episodes of discrimination, both among employees and towards customers or suppliers, can undermine trust in the Group and compromise the business relationships built over time.* *If such a risk were to occur, the financial effect would be small, which is why a low magnitude has been attributed. The likelihood attributed to this risk is unlikely, as there have been no incidents of discrimination or lack of equal opportunities within the Group in the past.*	Potential	Brief	Upstream; Own operation; Downstream	Low

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Relevance
Operational risk related to lack of adequate training	*The ineffectiveness of training policies refers to the possibility that the technical-professional training of personnel is inadequate or ineffective, with potential negative consequences on operational efficiency and employee satisfaction. INAPP's Survey on Adult Learning Behaviours ("INDACO Adults 2022") highlights that adult training participation is essential to close skills gaps and improve the competitiveness of companies. This risk can result from limited resources, poorly structured training programs, or a lack of employee engagement. An ineffective training program can lead to a low level of staff proficiency, increasing the likelihood of operational errors and reducing the quality of service offered. Additionally, inadequate training can cause high staff turnover, resulting in additional costs for recruiting and training new employees. Even when it comes to occupational safety, a lack of training can also increase the risk of injury, with potential legal and financial consequences for the company. The ineffectiveness of training policies could have a financial impact on Savino Del Bene as a low level of staff competence can lead to an increase in operational errors, compromising the quality of service offered to customers and damaging the company's reputation. For example, errors in handling shipments or customs documentation can cause delays and additional costs. In addition, inadequate training can lead to high staff turnover. This can be particularly problematic in an industry such as logistics, where staff continuity and experience are crucial to maintaining operational efficiency. The likelihood of such a risk occurring was assessed as unlikely, as most of the activities carried out by the Group's employees allow them to acquire skills directly in the field. Considering this aspect and the low magnitude of the operational damage, the financial effect is also considered low*	Potential	Medium / Long	Own operation	Low
Operational and reputational risk related to the loss of personnel	*According to the Mercer Global Talent Trends 2022 research, the turnover trend has been a growing phenomenon in recent years.* *Studies conducted by the American Psychological Association have shown that a lack of opportunities for professional growth and development is a major reason employees leave their jobs.* *Workers' well-being and career opportunities are closely linked to their productivity and their intention to stay with the company. In fact, when employees perceive that there are no opportunities for advancement or that their skills are not being adequately developed, they tend to look for opportunities elsewhere. These aspects can affect both the quality of work, which can be down, and the level of efficiency, due to the possible increase in operational errors.* *Additionally, dissatisfied employees due to inadequate pay and lack of work-life balance can negatively affect the work environment.* *Once employees leave the company, they must be replaced, which leads to additional costs for recruiting and training new employees.* *Considering Savino del Bene's heavy dependence on human resources, their inadequate management could lead to a loss of staff and, consequently, a slowdown in activities and additional costs for the selection and training of new employees. For this reason, a Moderate financial effect was assessed if such a risk occurred.* *However, the Group confirmed a positive trend in the number of employees in 2023, so it is unlikely that this risk will occur.*	Potential	Medium / Long	Own operation	Low

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Releva nce
Legal and reputational risk related to the failure to respect the human rights of employees	*The responsibility for ensuring respect for human rights lies with organizations, which should verify the absence of unethical business practices in all their operations. According to Amnesty International (in the report "Amnesty International Report 2022/23: The State of the World's Human Rights"), many global companies are not doing enough to prevent human rights violations, exposing workers to dangerous working conditions and exploitation. In particular, Amnesty International's "Time to Recharge" report highlighted how human rights violations, including forced and child labour, are still prevalent in many sectors.* *Failure to assess and manage human rights violations can result in serious legal and reputational consequences since, in the event that episodes of labor exploitation occur or unsafe working conditions emerge, the organization concerned could face possible legal consequences, significant fines and reputational damage. In addition, the disclosure of such episodes could adversely affect customer and investor confidence.* *Considering that Savino Del Bene has opened offices and territorial offices in numerous countries around the world, ensuring full adherence to the high standards imposed at central level is an important aspect. Incidents of human rights violations within the Group could lead to legal sanctions, especially in countries with more stringent regulations on the subject, negatively affecting the Group's reputation and its financial stability and growth.* *For this reason, the financial effect of this risk has been assessed as Moderate, as human rights violations directly involving Savino Del Bene's employees would result in legal and reputational damage to the Group. The probability of occurrence was assessed as low, as there have been no cases of human rights violations in the Group's business in the past.*	Potential	Brief	Own operation	Low
Operational risk related to the violation of Human Rights in the Value Chain	*As the company's operations expand internationally, companies find themselves interacting with a vast network of suppliers and business partners in different regions of the world: this increase in complexity makes it even more crucial to ensure that human rights are respected at every stage of the value chain. According to the report "Global Estimates 2023 on Child Labour" by UNICEF and ILO (International Labour Organization), globally in 2023, 130 million children were involved in child labour, including 73 million in hazardous work. In particular, BSR's "10 Human Rights Priorities for the Transport and Logistics Sector" report indicates that companies in the transport and logistics sector face significant risks related to unsafe working conditions, forced labor and human trafficking. Failure to assess and manage possible human rights violations along the value chain can result in serious reputational and economic consequences for a company. In fact, episodes of labor exploitation could occur and unsafe working conditions could emerge, leading to legal penalties, significant fines, and reputational damage. In addition, the disclosure of such incidents could adversely affect the trust of customers and business partners.* *Considering the dependence and importance of suppliers for Savino Del Bene, respect for the human rights of the suppliers with whom it interacts is essential to maintain working relationships and ethical practices. Selecting logistics operators who do not comply with these criteria can expose the company to significant reputational risks and result in operational blockages. In addition, any non-compliance issues of suppliers could cause delays and inefficiencies, with negative impacts on business continuity. Given the complexity and vastness of Savino Del Bene's supplier network, both in terms of number and geographical location, the risk of human rights violations is considered possible. However, the financial effect of this risk, if it occurred, would be assessed as low, since the handling of the goods is divided between numerous carriers, each of which handles only a marginal part of Savino Del Bene's goods. As a result, an operational shutdown caused by major breaches by a single vendor would have limited impact.*	Potential	Brief	Upstream; Downstream	Low

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Relevance
Operational and reputational risks related to the management of Trade Union Relations	*According to Eurofound (in the "Living and Working in Europe 2022" report), in 2022 European countries recorded an average of 50 days of strike per 1,000 workers; The most affected sectors were transport and health. In light of the relevance of labour relations, the ILO (International Labour Organisation) has introduced the "Declaration on Fundamental Principles and Rights at Work", which sets out fundamental principles and rights at work, including trade union rights and freedom of association. The document "Trade Unions, Labour Governance and Economic Upgradation in Value Chains" (ILO Working Paper 127) explores the role of trade unions in labour governance and the economic improvement of value chains, highlighting the importance of labour relations for job quality and productivity. The inability to effectively manage labor relations can lead to strikes or other collective actions, which can lead to a disruption of company activities, economically and operationally impacting operations. For Savino Del Bene, which has a global presence and a significant number of employees, the inability to manage labor relations could have consequences on operations. The wide geographical distribution of employees means that the company has to deal with different labor legislations and union cultures, making managing labor relations even more complex. For this reason, it is possible that such a risk will occur. A failure to manage labor relations could lead to strikes or other collective action that could disrupt logistics operations, causing delays in deliveries and negatively affecting customer satisfaction. However, the financial effect of such a risk, if it occurred, was assessed as Low, as the magnitude of the operational and reputational damage would be minimal.*	Potential	Brief	Own operation	Low
Operational and reputational opportunity related to employee enhancement	*In an increasingly competitive labor market, investment in the training and development of its employees, together with attention to well-being, are fundamental aspects to attract and retain qualified resources. The Labour Market Observatory (OML) study "The work of the future: ensuring lifelong learning and training of workers" highlights, at European level, how training is an essential element to ensure skills and employability in a context of continuous technological progress. Investing in employee development has a hugely positive impact on both staff skills and job satisfaction.* *Empowering employees through professional development programs creates a work environment where people feel valued and supported on their growth path. Savino Del Bene's large corporate staff makes investing in the training and continuous development of its employees an essential aspect of maintaining a high level of skills, improving the quality of work and increasing operational efficiency, which is essential for the sector in which it operates. Additionally, employee enhancement can help create a positive and stimulating work environment, reducing turnover and attracting new talent.* *Savino Del Bene has implemented an e-learning platform with over one hundred training courses that can be used by employees of all areas and levels within the organization and includes managerial, business, sector or transversal skills strengthening topics.* *In this way, the Group can benefit from a qualified workforce that is up-to-date on the latest trends and technologies in the sector, which can be a competitive advantage. In addition, the process of accompaniment throughout the entire professional career of employees developed by the Group to ensure the enhancement of each person's skills can lead to numerous advantages from the point of view of talent attraction. For these reasons, this opportunity is very likely to occur.* *However, the magnitude attributed to this opportunity is low, as the financial return is marginal: despite improvements in skills and employee satisfaction, the direct impact on company revenues is limited.*	Potential	Medium / Long	Own operation	**Average**

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Relevance
Reputational opportunities related to contributing to the development of local communities	*Companies that contribute to the development of local communities can benefit from an improvement in their reputation and a strengthening of relationships with local stakeholders.* *Investing in the communities in which they operate can also lead to a more stable and prosperous economic and social environment, which in turn can foster business growth.* *Supporting local initiatives, such as educational programs, infrastructure development projects or cultural activities, demonstrates the company's commitment to the well-being of the communities in which it operates. In particular, the Group periodically makes donations to charities and non-profit organizations active on various fronts, from the medical field to the restoration of old buildings.* *The activities of involvement and support to the local community carried out by Savino Del Bene can help to build positive and lasting relationships with local communities, promoting their development and increasing the company's reputational level in the reference area. However, the activities of the Local Community Support Group are mainly guided by an ethical approach, rather than by marketing needs, corporate image or economic objectives. For this reason, the financial effect related to this opportunity was assessed as minimal. Another strategic choice of the company is to be present in the area at a global level, even with small branches, in order to support the social and economic development of the territory. As a result, the probability of such an opportunity occurring was assessed as Possible.*	Potential	Medium/Long	Own operation	Low
Economic and operational risk related to geopolitical instability	*The current geopolitical scenario is characterized by instability in different regions of the world, with armed conflicts, political tensions and trade wars affecting strategic international transport corridors. War zones and tensions in strategic areas for traffic can disrupt global supply chains and create economic uncertainty.* *For this reason, geopolitical instability represents a significant operational risk for companies operating in different countries around the world. In addition to this, there are possible economic sanctions imposed by some countries, with a reduction in business activities in certain markets. In fact, geopolitical tensions can lead to the introduction of customs duties and import/export restrictions, with possible negative repercussions on business activities and with an increase in operating costs.* *Savino Del Bene, with its global business, is particularly exposed to these risks: trade barriers can hinder the company's access to specific markets, with negative consequences on revenues and business growth. In addition, considering the sector in which the Group operates, geopolitical instability can slow down logistics activities and increase operating costs.* *The financial effect of this risk is high, as it would lead to significant economic and operational problems for the Group's activities. In fact, due to the materialization of risk, Savino Del Bene faces disruptions in supply chains, increases in operating costs, difficulties in accessing markets and potential economic sanctions.* *Such damages have a high financial impact, negatively affecting revenues and business growth. Considering the global market in which Savino Del Bene operates, the probability of this risk occurring is expected, as geopolitical instability is already present in many areas of the world and could extend further.*	Effective	Brief	Upstream; Own operation; Downstream	**High**

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Releva nce
Risk of non-compliance related to regulations on social issues	*In the current context, social regulations are becoming increasingly stringent, with an increasing focus on respect for human rights, working conditions and corporate social responsibility. The European Union's Corporate Sustainability Due Diligence Directive (CSDDD), introduced in 2022, requires companies to identify, prevent, and mitigate adverse impacts on human rights and the environment throughout the supply chain.* *Failure to comply with social regulations can result in serious legal and reputational consequences for companies, which have an obligation to monitor and manage human rights risks in their operations and supply chains.* *Non-compliance can lead to financial penalties, lawsuits, and reputational damage, as well as undermine consumer and investor confidence.* *Savino Del Bene, operating in the logistics and international shipping sector and having relationships with many suppliers/customers, is possible that he is exposed to risks related to non-compliance with social regulations. However, the financial effect of such a risk, if it occurred, would be minimal, given the low economic damage.*	Potential	Medium / Long	Own operation	Low
Legal and reputational risk related to corruption and money laundering	*According to the Financial Intelligence Unit of the Bank of Italy, the recommendations of the FATF (Financial Action Task Force) represent the fundamental principles on the prevention and combating of money laundering and terrorist financing. A 2023 Europol report, "Serious and Organised Crime Threat Assessment", estimates that the annual profits of organised crime range between $92 billion and $188 billion, with less than 2% of these profits recovered. Unfair business practices, such as corruption, money laundering, and anti-competitive behavior, pose a significant risk to companies. These behaviors can expose companies to penalties, seriously damage their image in the eyes of customers and suppliers, and compromise future revenues.* *For Savino Del Bene, involvement in cases of corruption, money laundering or anti-competitive practices could have devastating consequences mainly due to reputational damage, in addition to the possible sanctions related to such cases. This could compromise the Group's relationships with customers and trusted business partners and result in a loss of business and difficulties in attracting new customers. In addition, the legal consequences of being involved in bribery or money laundering activities can include heavy financial penalties, prosecution, and operating restrictions. For this reason, the financial effect of this risk, if it occurred, was assessed as high. Considering the global market in which Savino Del Bene operates and, at the same time, the absence of cases of unfair business in recent years, this risk has been assessed as Possible.*	Potential	Brief	Own operation	Low

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Relevance
Market risk related to delays in the Innovation and Digitization of Services	*According to the World Economic Forum, digitalization could add up to $1.36 trillion to global GDP by 2025, thanks to the adoption of technologies such as artificial intelligence. In addition, the "Future of Jobs 2023" report predicts that the adoption of technology and increased digital access will create net job growth, with roles related to artificial intelligence and cybersecurity growing by 30% by 2027.* *In the logistics sector, especially on a large scale, the optimal use of technology, innovation and digitization of services are essential to stay ahead of market trends and competitors.* *The ability to quickly adopt new technologies can make or break a business in this highly competitive industry. The delay in the adoption of advanced digital solutions poses a significant risk for companies in the logistics sector.* *Technological innovation makes it possible to optimize business processes, reduce operating costs and improve the quality of the services offered.* *Companies that fail to keep up with rapid technological developments risk losing competitiveness, seeing their costs increase and compromising customer satisfaction.* *For Savino Del Bene, the main risk is that IT efforts are not fast or effective enough with respect to market trends.* *Although the company has an internal unit dedicated to the management of IT processes, there remains the risk that digitization and innovation initiatives will not live up to market expectations.* *This could result in less efficient management of business processes, higher operating costs, and lower quality of services offered.* *Failure to adopt advanced digital technologies in a timely manner could compromise Savino Del Bene's ability to respond effectively to customer needs, damaging customer satisfaction and loyalty. Customer trust is paramount to Savino Del Bene's business, and its loss could have significant financial consequences.* *For this reason, the financial effect of a delay in technological development would be Moderate.* *Considering today's market trends and customer demands, this risk is very likely to occur.*	Potential	Medium / Long	Own operation	**Average**
Opportunities for public funding on corporate training	*In recent years, training has become a global priority. In line with this trend, organizations are increasingly looking to implement measures that can promote the education and professional development of their employees. Training not only improves the technical and professional skills of staff, but also contributes to increasing business competitiveness and fostering a culture of innovation and excellence. In addition, the training helps ensure that you are up-to-date with industry best practices, helping to keep your business ahead of the curve and compliant with the latest regulatory changes. Savino Del Bene has the opportunity to access public funding dedicated to training. These loans are designed to support companies in strengthening their staff development policies through specific training programs. By accessing this funding, the company could reduce the costs associated with training, which would otherwise be very high due to the large number of globally distributed employees. In addition, investing in training is essential to spread good practices in the workplace. Savino Del Bene has already benefited from this funding in the past, so it is possible that this opportunity will come true. Considering the size of the amounts allocated to the benefit of companies, the magnitude of this opportunity was considered Low.*	Potential	Brief	Own operation	Low

Risk/Opportunity	Description	Effective/ Potential	Time horizon	Value chain	Relevance
Market risk related to clients' preferences on ESG issues	*The report, "Consumer Products and Retail: How sustainability is fundamentally changing consumer preferences," highlights how sustainability is influencing the shopping habits of more than half of the population. 79% of consumers are changing their shopping preferences based on criteria such as social responsibility and environmental impact.* *Logistics service providers are confronted with the market risk of their customers preferring competitors who can provide greener modes of transport. This risk is amplified by consumers' growing awareness and concern about environmental issues. Companies that fail to meet these expectations risk losing customers to more sustainability-oriented competitors. Savino Del Bene, operating as a logistics service provider and not as a direct carrier, has a limited margin of choice compared to the available carriers, since it relies on third parties. The Group may face risk arising from the inability to respond to customer preferences or the possibility that customers decide to internalise certain logistics activities.* *The magnitude attributed to this risk is high, as the financial losses could be significant and it would be materially difficult for Savino Del Bene to prevent this risk from materialising. The likelihood of this risk is considered possible, given the growing demand for sustainable transport solutions and Savino Del Bene's limited ability to directly influence the practices of third-party transporters.*	Potential	Medium / Long	Own operation	**Average**

RO-1- Description of processes to identify and assess relevant impacts, risks and opportunities

The double materiality analysis included a comprehensive mapping of the impacts, risks, and opportunities associated with environmental, economic, and social aspects throughout the Group's value chain.

1. **Impact materiality**
   a. **Understanding the context:** a fundamental part of the process of identifying and prioritizing the impacts generated involved understanding the context in which the Group operates, including the value chain and an analysis of the sector, starting from internal and external sources.

   b. **Identification of actual and potential impacts**: The second phase of the materiality analysis involved a thorough review of the Group's activities and external pressures to identify both actual impacts—those that have occurred or are currently occurring—and potential impacts—those that could occur—on the environment, people, and governance.
   To identify the most relevant impacts to be investigated, a multi-level analysis was conducted which considered the following elements:
   - **Industry-specific trends**, identified through the analysis of industry reports and publications from major international organizations;
   - **Benchmarking** against competitors and comparable companies, which enabled the identification of the environmental, social, and economic impacts most commonly addressed in publicly available documents—those considered of paramount importance by industry professionals or linked to the most significant sector-specific impacts, strategies, and established objectives.
   - **Internal documentation**, consisting of policies, reports, analyses and other internal documents of the Group.
   - **Media analysis** and regulatory context definition, through a mapping of the impacts most frequently addressed by international organizations and government institutions on logistics-related issues.

c. **Assessment of the significance and relevance of the impacts**: The significance of the identified impacts was evaluated based on two dimensions: the probability of occurrence and the severity. Severity was determined using three factors: intensity, scope of application, and irreversibility. Each impact was then analyzed and prioritized using a two-dimensional scale, with both dimensions scored from 1 to 5.

d. **Prioritization of the most significant impacts for reporting**: The most significant impacts for Savino Del Bene were prioritized. To validate the identified impacts and assess the importance assigned to each, key corporate functions and top management participated in a dedicated workshop. This allowed for the evaluation of diverse perspectives on the issues addressed.

2. **Financial materiality**

a. **Analysis of the Group's dependencies:** In this phase, the Group's key dependencies were identified. The main dependencies that emerged include human capital, suppliers, the regulatory environment, customers, the geopolitical context, infrastructure, patents and licenses, as well as technology and information systems..

b. **Identification of risks and opportunities:** Based on the benchmark analysis, global trends, and the Group's internal documentation, the risks and opportunities relevant to the Group were identified by examining the following aspects:

- **Impacts**: identification of risks or opportunities generated by the Group that affect people and the environment;
- **Resources**: evaluation of the human and social resources that are essential to the Group's business processes;
- **Sustainability context**: analysis of the actions taken by the Group to reduce negative impacts and enhance positive contributions to sustainability.

c. **Assessment and materiality of risks and opportunities**: The materiality of the identified risks and opportunities was assessed based on a combination of the probability of occurrence and the potential magnitude of their financial effects. Each dimension was assigned a score from 1 to 5;

d. **Validation of the prioritization of identified risks and opportunities:** In this phase, the risks and opportunities deemed relevant for the Group were validated through a workshop with company management. However, any strategic decisions concerning the management of material issues ultimately remain the responsibility of the Board of Directors.

Once the two analyses (impact materiality and financial materiality) were completed, the results were aggregated to identify the material themes—representing significant impacts, risks, and opportunities—to which the ESRS themes and sub-themes were subsequently linked.

IRO-2- Disclosure requirements of ESRS covered by the company's sustainability statement

ESRS 2- General information

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S1 – Own Workforce

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S4 – Consumers and end users

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G1 – Business conduct

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ESRS 2 GOV-1 Gender diversity in the council, paragraph 21(d)	Annex I, Table 1, Indicator 13		Delegated Regulation (EU) 2020/1816, Annex II		GOV 1 – Role of administrative, management and control bodies
ESRS 2 GOV-1 Percentage of independent members of the Management Board, paragraph 21(e)			Delegated Regulation (EU) 2020/1816, Annex II		GOV 1 – Role of administrative, management and control bodies
ESRS 2 GOV-4 Due diligence statement, paragraph 30	Annex I, Table 3, Indicator 10				GOV 4 - Due Diligence Statement
ESRS 2 SBM-1 Involvement in activities linked to activities in the Fuel sector Fossil fuels, paragraph 40(d)(i)	Annex I, Table 1, Indicator 4	Article 449a of the Regulation (EU) no. 575/2013; Regulation of execution (EU) 2022/2453 Commission (6), Table 1 – Information qualitative risk and Table 2 –Information qualitative risk social	Regulation delegate (EU) 2020/1816 Commission Annex II		SBM 1 – Strategy, Business Model and Value Chain
ESRS 2 SBM-1 Involvement in activities related to the production of chemicals, paragraph 40(d)(ii)	Annex I, Table 2, Indicator 9		Commission Delegated Regulation (EU)		SBM 1 – Strategy, Business Model and Value Chain

Disclosure obligation and corresponding information element	Reference SFDR	Reference Pillar 3	Benchmark Regulation Reference	EU Climate Law Reference	Section
			2020/1816, Annex II		
ESRS 2 SBM-1 Participation in Controversial Weapons-Related Activities, paragraph 40(d)(iii)	Annex I, Table 1, Indicator 14		Article 12(1) of Delegated Regulation (EU) 2020/1818 (7) and Annex II to Delegated Regulation (EU) 2020/1816		SBM 1 – Strategy, Business Model and Value Chain
ESRS 2 SBM-1 Involvement in activities related to tobacco cultivation and production, paragraph 40(d)(iv)			Article 12(1) of Delegated Regulation (EU) 2020/1818 and Annex II to Delegated Regulation (EU) 2020/1816		SBM 1 – Strategy, Business Model and Value Chain
ESRS E1-1 Transition plan to achieve climate neutrality by 2050, paragraph 14				Article 2, paragraph 1 of Regulation (EU) 2021/1119	E1-1 – Climate Change Mitigation Transition Plan
ESRS E1-1 Companies excluded from Paris-aligned benchmarks, paragraph 16(g)		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Indicators of potential transition risk related to climate change: Credit quality of exposures by sector, issuance residual maturity	Article 12(1), points (a), (d) to (g), and (2) of Delegated Regulation (EU) 2020/1818		E1-1 – Climate Change Mitigation Transition Plan
ESRS E1-4 GHG emission reduction targets, paragraph 34	Annex I, Table 2, Indicator 4	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU)2022/2453, Template 3: Banking book – Indicators of potential transition risk	Article 6 of Delegated Regulation (EU) 2020/1818		E1-4 – Climate change mitigation and adaptation targets

Disclosure obligation and corresponding information element	Reference SFDR	Reference Pillar 3	Benchmark Regulation Reference	EU Climate Law Reference	Section
		related to climate change: alignment metrics			
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ESRS E1-5 Energy consumption and energy mix, paragraph 37	Annex I, Table 1, Indicator 5				E1-5 – Energy Consumption and Energy Mix
ESRS E1-5 Energy intensity associated with activities in climate-intensive sectors, paragraphs 40 to 43	Annex I, Table 1, Indicator No 6				E1-5 – Energy Consumption and Energy Mix
ESRS E1-6 Scope 1, 2, 3 gross emissions and total GHG emissions, paragraph 44	Annex I, Table 1, indicators no. 1 and 2	Article 449a of Regulation (EU) no. 575/2013; Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Indicators of potential transition risk related to climate change: Credit quality of exposures by sector, issuance and residual maturity	Article 5, paragraph 1, Article 6 and Article 8, paragraph 1 of the Delegated Regulation (EU) 2020/1818		E 1-6 – Scope 1, 2, 3 gross GHG emissions and total GHG emissions
ESRS E1-6 Gross GHG emissions intensity, paragraphs 53 to 55	Annex I, Table 1, Indicator 3	Article 449a of Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Indicators of potential transition risk related to climate change: alignment metrics	Article 8, paragraph 1 of the Delegated Regulation (EU) 2020/1818		E 1-6 – Scope 1, 2, 3 gross GHG emissions and total GHG emissions
ESRS E1-7				Article 2,	

Disclosure obligation and corresponding information element	Reference SFDR	Reference Pillar 3	Benchmark Regulation Reference	EU Climate Law Reference	Section
GHG removals and carbon credits, paragraph 56				paragraph 1 of Regulation (EU) 2021/1119	Not relevant
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66			Annex II to Delegated Regulation (EU) 2020/1818 and Annex II to Delegated Regulation (EU) 2020/1816		Undetectable (Transitional Provision)
ESRS E1-9 Breakdown of monetary amounts by acute and chronic physical risk, paragraph 66(a) ESRS E1-9 Position of significant assets at significant physical risk, paragraph 66(c)		Article 449a of Regulation (EU) no. 575/2013; points 46 and 47 of Commission Implementing Regulation (EU) 2022/2453; Template 5: Banking book – Indicators of potential physical risk related to climate change: exposures subject to physical risk			Undetectable (Transitional Provision)
ESRS E1-9 Breakdown of the carrying amount of its immovable assets by energy efficiency classes, paragraph 67(c)		Article 449a of Regulation (EU) no. 575/2013; paragraph 34 of the Implementing Regulation (EU) 2022/2453; Template 2: Banking book – Indicators of potential transition risk related to climate change: loans secured by real estate – Energy efficiency of collateral			Undetectable (Transitional Provision)
ESRS E1-9 Degree of portfolio exposure to climate-related opportunities, paragraph 69			Annex II to Delegated Regulation (EU) 2020/1818		Undetectable (Transitional Provision)
ESRS E2-4	Annex I, Table 1,				Not relevant

Disclosure obligation and corresponding information element	Reference SFDR	Reference Pillar 3	Benchmark Regulation Reference	EU Climate Law Reference	Section
Quantity of each pollutant listed in Annex II of the European Pollutant Release and Transfer Register (E-PRTR) Regulation issued to air, water and soil, paragraph 28	Indicator No. 8; Annex I, Table 2, Indicator 2; Annex 1, Table 2, indicator no. 1; Annex I, Table 2, Indicator 3				
ESRS E3-1 Water and marine resources, paragraph 9	Annex I, Table 2, Indicator 7				Not relevant
ESRS E3-1 Dedicated Policy, paragraph 13	Annex I, Table 2, Indicator No 8				Not relevant
ESRS E3-1 Sustainability of the oceans and seas paragraph 14	Annex I, Table 2, indicator 12				Not relevant
ESRS E3-4 Total water recycled and reused, paragraph 28(c)	Annex I, Table 2, indicator 6.2				Not relevant
ESRS E3-4 Total water consumption in m3 as a percentage of net revenues from own operations, paragraph 29	Annex I, Table 2, Indicator No 6.1				Not relevant
ESRS 2 IRO-1 – E4 paragraph 16(a)(i)	Annex I, Table 1, Indicator 7				IRO-1 — Description of processes to identify and assess relevant impacts, risks, dependencies and opportunities related to biodiversity and ecosystems
ESRS 2 IRO-1 – E4 paragraph 16(b)	Annex I, Table 2, Indicator 10				IRO-1 — Description of processes to identify and assess relevant impacts, risks, dependencies and opportunities related

Disclosure obligation and corresponding information element	Reference SFDR	Reference Pillar 3	Benchmark Regulation Reference	EU Climate Law Reference	Section
					to biodiversity and ecosystems
ESRS 2 IRO-1 – E4 paragraph 16(c)	Annex I, Table 2, Indicator 14				IRO-1 — Description of processes to identify and assess relevant impacts, risks, dependencies and opportunities related to biodiversity and ecosystems
ESRS E4-2 Sustainable agricultural/land use policies or practices, paragraph 24(b)	Annex I, Table 2, Indicator 11				E4-2 — Biodiversity and Ecosystem Policies
ESRS E4-2 Sustainable sea/ocean use practices or policies, paragraph 24(c)	Annex I, Table 2, indicator 12				E4-2 — Biodiversity and Ecosystem Policies
ESRS E4-2 Policies to tackle deforestation, paragraph 24(d)	Annex I, Table 2, Indicator 15				E4-2 — Biodiversity and Ecosystem Policies
ESRS 2 – SBM3 – S1 Risk of forced labour, paragraph 14(f)	Annex I, Table 3, Indicator 13				SBM-3 – Relevant impacts, risks and opportunities and their interaction with the strategy and business model
ESRS 2 – SBM3 – S1 Risk of child labour, paragraph 14(g)	Annex I, Table 3, Indicator 12				SBM-3 – Relevant impacts, risks and opportunities and their interaction with the strategy and business model
ESRS S1-1 Political commitments in the field of human rights, paragraph 20	Annex I, Table 3, Indicator 9 and Annex I, Table 1, Indicator 11				S1-1 – Own Workforce Policies
ESRS S1-1 Due diligence policies on matters covered by the			Delegated Regulation		S1-1 – Own Workforce Policies

Disclosure obligation and corresponding information element	Reference SFDR	Reference Pillar 3	Benchmark Regulation Reference	EU Climate Law Reference	Section
International Labour Organization's core conventions 1 to 8, paragraph 21			(EU) 2020/1816, Annex II		
ESRS S1-1 Procedures and measures to prevent trafficking in human beings, paragraph 22	Annex I, Table 3, Indicator 11				S1-1 – Own Workforce Policies
ESRS S1-1 Occupational accident prevention policy or management system, paragraph 23	Annex I, Table 3, Indicator 1				S1-1 – Own Workforce Policies
ESRS S1-3 Complaint/Complaint Handling Mechanisms, paragraph 32(c)	Annex I, Table 3, Indicator 5				S1-3 – Processes for Remediating Negative Impacts and Channels for Workers to Raise Concerns
ESRS S1-14 Number of fatalities and number and rate of work-related accidents, paragraph 88(88) b) and c)	Annex I, Table 3, Indicator 2		Delegated Regulation (EU) 2020/1816, Annex II		S1-14 – Health and Safety Metrics
ESRS S1-14 Number of days lost due to injuries, injuries, fatalities or illnesses, paragraph 88(e)	Annex I, Table 3, Indicator 3				S1-14 – Health and Safety Metrics
ESRS S1-16 Unadjusted gender pay gap, paragraph 97(a)	Annex I, Table 1, Indicator 12		Delegated Regulation (EU) 2020/1816, Annex II		S1-16 – Compensation metrics (pay gap and total compensation)
ESRS S1-16 Excessive pay gap in favour of the CEO, paragraph 97(b)	Annex I, Table 3, Indicator 8				S1-16 – Compensation metrics (pay gap and total compensation)
ESRS S1-17 Incidents related to discrimination, paragraph 103(a)	Annex I, Table 3, Indicator 7				S1-17 – Human Rights Incidents, Complaints, and Serious Impacts

Disclosure obligation and corresponding information element	Reference SFDR	Reference Pillar 3	Benchmark Regulation Reference	EU Climate Law Reference	Section
ESR S1-17 Failure to comply with the United Nations Guiding Principles on Business and Human Rights and OECD, paragraph 104(a)	Annex I, Table 1, Indicator 10 and Annex I, Table 3, Indicator 14		Annex II to Delegated Regulation (EU) 2020/1816 and Article 12, paragraph 1 of Delegated Regulation (EU) 2020/1818		S1-17 – Human Rights Incidents, Complaints, and Serious Impacts
ESRS 2 SBM-3 – S2 Serious risk of child labour or forced labour in the labour chain, paragraph 11(b)	Annex I, Table 3, indicators nos. 12 and 13				SBM-3 Relevant impacts, risks and opportunities and their interaction with the strategy and business model
ESRS S2-1 Political commitments on human rights, paragraph 17	Annex I, Table 3, Indicator 9 and Annex I, Table 1, Indicator 11				S2-1 – Policies related to workers in the value chain
ESRS S2-1 Policies related to workers in the value chain, paragraph 18	Annex I, Table 3, indicators nos. 11 and 4				S2-1 – Policies related to workers in the value chain
ESRS S2-1 Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 19	Annex I, Table 1, Indicator 10		Annex II to Delegated Regulation (EU) 2020/1816 and Article 12, paragraph 1 of Delegated Regulation (EU) 2020/1818		S2-1 – Policies related to workers in the value chain
ESRS S2-1 Due diligence policies on matters covered by International Labour Organisation Core Conventions 1 to 8, paragraph 19	N/A		Delegated Regulation (EU) 2020/1816, Annex II		S2-1 – Policies related to workers in the value chain
ESRS S2-4 Human rights issues and incidents in its upstream	Annex I, Table 3, Indicator 14				S2-4 – Interventions on material impacts for workers in the value

Disclosure obligation and corresponding information element	Reference SFDR	Reference Pillar 3	Benchmark Regulation Reference	EU Climate Law Reference	Section
and downstream value chain, paragraph 36					chain and approaches for managing material risks and achieving relevant opportunities for workers in the value chain, as well as effectiveness of such actions
ESRS S3-1 Political commitments in the field of human rights, paragraph 16	Annex I, Table 3, Indicator 9 and Annex I, Table 1, Indicator 11				S3-1 – Policies Relating to Affected Communities
ESRS S3-1 Failure to comply with the UN Guiding Principles on Business and Human Rights, ILO Principles or the OECD Guidelines, paragraph 17	Annex I, Table 1, Indicator 10		Annex II to Delegated Regulation (EU) 2020/1816 and Article 12, paragraph 1 of Delegated Regulation (EU) 2020/1818		S3-1 – Policies Relating to Affected Communities
ESRS S3-4 Human rights issues and incidents, paragraph 36	Annex I, Table 3, Indicator 14				S3-4 – Interventions on material impacts on affected communities and approaches to manage material risks and achieve relevant opportunities for affected communities, as well as effectiveness of such actions
ESRS S4-1 Consumer and end-user policies, paragraph 16	Annex I, Table 3, Indicator 9 and Annex I, Table 1, Indicator 11				S4-1 – Consumer and end-user policies
ESRS S4-1 Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 17	Annex I, Table 1, Indicator 10		Annex II to Delegated Regulation (EU) 2020/1816 and Article 12, paragraph		S4-1 – Consumer and end-user policies

Disclosure obligation and corresponding information element	Reference SFDR	Reference Pillar 3	Benchmark Regulation Reference	EU Climate Law Reference	Section
			1 of Delegated Regulation (EU) 2020/1818		
ESRS S4-4 Human rights issues and incidents, paragraph 35	Annex I, Table 3, Indicator 14				S4-4 – Interventions on material impacts on consumers and end-users, approaches to manage material risks and achieve material opportunities in relation to consumers and end-users, and effectiveness of such actions
ESRS G1-1 United Nations Convention against Corruption, paragraph 10(b)	Annex I, Table 3, Indicator 15				G1-1 – Policies on business culture and business conduct
ESRS G1-1 Protection of whistleblowers, paragraph 10(d)	Annex I, Table 3, Indicator No 6				G1-1 – Policies on business culture and business conduct
ESRS G1-4 Fines imposed for breaches of anti-bribery and corruption laws, paragraph 24(a)	Annex I, Table 3, Indicator 17		Annex II to Delegated Regulation (EU) 2020/1816		G1-4 – Cases of active or passive corruption
ESRS G1-4 Rules for combating bribery and corruption, paragraph 24(b)	Annex I, Table 3, Indicator 16				G1-4 – Cases of active or passive corruption

MDR-P Policies

For the policies that Savino del Bene adopts with respect to each sustainability issue, please refer to the paragraphs below E1-2, E2-1, E4-2, S1-1, S2-1, S3-1, S4-1 and G1-1.

MDR-A Actions

For the actions that Savino del Bene adopts with respect to each sustainability issue, please refer to the paragraphs below E1-3, E2-2, E4-3.

MDR-M metrics

For the metrics that Savino del Bene reports with respect to each sustainability issue, please refer to the paragraphs below E1-5, E1-6, S1-6, , S1-8, S1-9, S1-13, S1-14, S1-17.

MDR-T O*bjectives*

For the objectives that Savino del Bene adopts with respect to each sustainability issue, please refer to the paragraphs below E1-4, E2-3, E4-4, S1-5, S2-5, S3-5, S4-5.

2. Environmental information

Disclosure pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)

Regulation (EU) 2020/852, known as the Taxonomy Regulation, introduced a classification system for economic activities designed to direct investment flows toward those considered environmentally sustainable. This system is based on the potential of activities—by the manner in which they are carried out—to contribute to the achievement of one or more of the six environmental objectives:

- Climate Change Mitigation (CCM);
- Climate Change Adaptation (CCA);
- Sustainable Use and Protection of Water and Marine Resources (WTR);
- Transition to a circular economy (EC);
- Pollution Reduction (PPC);
- Protection and restoration of biodiversity and ecosystems (BIO).

According to the Taxonomy Regulation, an economic activity is considered **eligible** if it is included in one of the relevant Delegated Acts, and it is defined as **aligned** when it also meets the technical screening criteria, which require that it:

- Makes a significant contribution to the achievement of at least one of the six environmental objectives identified by the Regulation;
- Respects the principle of "Do No Significant Harm" (DNSH), meaning it does not cause significant harm to any of the other environmental objectives;
- Is carried out in compliance with the Minimum Safeguards, which are based on the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the rights established by the eight fundamental conventions of the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, as well as the International Bill of Human Rights.

First, the European Commission issued the Taxonomy Regulation along with the Climate Delegated Act (Delegated Regulation (EU) 2021/2139), which regulate the main sectors and identify an initial set of economic activities, while also defining the technical screening criteria related to the two climate-related environmental objectives: Climate Change Mitigation (CCM) and Climate Change Adaptation (CCA).

Subsequently, the Disclosures Delegated Act (Delegated Regulation (EU) 2021/2178) was introduced, outlining the content and presentation methods for the KPIs to be reported pursuant to the Regulation. This was followed by the Complementary Climate Delegated Act (Delegated Regulation (EU) 2022/1214) and the Environmental Delegated Act (Delegated Regulation (EU) 2023/2486), which expanded the list of economic activities covered and established technical screening criteria for activities related to the other four environmental objectives.

Among the requirements of the Taxonomy Disclosures Delegated Act (2021/2178) is the obligation to publish the percentage of turnover from products or services associated with economic activities considered environmentally sustainable, as well as the percentages of capital expenditures (CapEx) and operating expenses (OpEx) related to assets or processes associated with eligible economic activities aligned with the EU Taxonomy.

ELIGIBILITY AND TAXONOMY ALIGNMENT ANALYSIS

This screening process involved a preliminary mapping of potentially eligible assets, followed by a detailed analysis of the items reported in the Financial Statements. The analysis enabled the identification of eligible activities:

During 2024, Savino Del Bene conducted an assessment of the economic activities related to revenues, capital expenditures, and operating expenses incurred by the Group throughout the year.
This analysis resulted in the identification of the following eligible activities:

- Rail freight transport
- Transport by motorcycles, cars, and light commercial vehicles
- Road freight transport services
- Transport of goods by inland waterways
- Maritime and coastal transport of goods, including ships for port operations and auxiliary activities
- Aircraft leasing
- Air transport of passengers and cargo
- Ground handling operations for air transport
- Construction of new buildings
- Renovation of existing buildings
- Demolition of buildings and other structures
- Installation, maintenance, and repair of energy efficiency devices
- Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and in parking spaces pertaining to buildings)
- Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling the energy performance of buildings
- Installation, maintenance, and repair of renewable energy technologies
- Purchase and ownership of buildings
- Data processing, hosting, and related activities
- Data-driven solutions for reducing greenhouse gas emissions
- Programming, IT consulting, and related activities
- Programming and broadcasting activities
- Provision of data-driven IT/OT (information technology/operational technology) solutions.

With respect to these economic activities, the Group will also conduct an alignment analysis on a voluntary basis, assessing compliance with the technical screening criteria (including Substantial Contribution and Do No Significant Harm—DNSH) as well as the Minimum Safeguard requirements.

E1 Climate change

GOV-3 Integration of sustainability performance into incentive systems

The current remuneration system for members of the administrative, management, and supervisory bodies does not include incentive mechanisms linked to climate-related considerations.

E1-1 Climate Change Mitigation Transition Plan

Savino Del Bene has not yet established a specific transition plan for climate change mitigation. The adoption of such a plan will be evaluated upon completion of the Group's corporate strategy for the reduction of greenhouse gas emissions, in accordance with timelines that have yet to be defined.

SBM-3 Relevant impacts, risks and opportunities and their interaction with the strategy and business model

The double materiality analysis conducted by Savino Del Bene has identified climate change as one of the Group's most significant environmental challenges, with material impacts stemming from both direct operations and indirect activities across the value chain.

One of the primary impacts is the generation of greenhouse gas (GHG) emissions, closely tied to the transportation phase—an essential element of the Group's core business. These emissions are predominantly due to the combustion of fossil fuels in the engines of ships, trains, airplanes, and trucks. The use of bunker fuel, in particular, represents a critical issue, especially in the context of rising costs and increasingly stringent international regulations aimed at curbing climate-related emissions.

A second highly significant impact relates to energy consumption, both within the Group's direct operations and throughout the broader value chain. Logistics planning, which relies on advanced IT systems, entails substantial energy usage, further compounded by the energy required for heating and cooling office environments.

The analysis also identified impacts related to the ecological transition and innovation. On one hand, the Group is firmly committed to the development of increasingly efficient and innovative digital services. These solutions are designed to address evolving market needs, enhance the security and efficiency of operational processes, and contribute to the overall sustainability of the logistics sector. This commitment is reflected in targeted initiatives focused on introducing advanced technological solutions and optimizing performance across the value chain.

On the other hand, while the Group recognizes its potential to play a role in supporting the logistics sector's ecological transition, this contribution has currently been assessed as not material. Nonetheless, Savino Del Bene acknowledges its strategic position within the sector and remains actively engaged in identifying tools and practices to reduce the environmental footprint of transport operations. These efforts include the exploration of more sustainable logistics practices and the development of long-term decarbonization strategies.

Climate-related risks, according to internationally recognized classifications, are divided into two main categories: physical risks and transition risks. Physical climate risks are those related to the direct impacts attributed to climate change, such as sea level rise, extreme weather events, droughts, heat waves. Instead, transition risks refer to the direct and indirect impacts attributed to the transition to a low-carbon economy, such as market, technological, regulatory, and reputational risks.

In terms of climate risks, Savino Del Bene conducted its analysis focusing on these two types, identifying different exposures for its operating context. The physical climate risks identified have been found to be insignificant in terms of economic magnitude, but their probability of occurrence is increasing. These events can damage company assets such as warehouses, disrupt logistics activities and cause delays in deliveries, with potential repercussions on revenues. However, thanks to the geographical distribution of assets and the presence of contractual clauses with suppliers, the direct impact related to the materialization of risk is limited.

Transition risks have been assessed as more significant for Savino Del Bene. Among these, the economic and reputational risks related to non-compliance with environmental regulations were evaluated as not currently material, yet they are being closely monitored. New European regulations—such as the Carbon Border Adjustment Mechanism (CBAM), the Corporate Sustainability Reporting Directive (CSRD), and Directive (EU) 2024/825—introduce stringent requirements for environmental reporting and transparency. Failure to comply with these obligations could result in financial penalties and reputational damage for the Group.

Another relevant transition risk concerns the rising costs of energy and fuel, driven by geopolitical tensions and market volatility. Although Savino Del Bene does not directly operate its own fleet, increased costs incurred by suppliers may lead to higher rates and pressure on operating margins. In this case, while the financial impact of the risk is considered low, the likelihood of occurrence is assessed as high.

Among the market risks, the risk related to evolving client ESG preferences has emerged as particularly relevant. The growing focus of both consumers and businesses on sustainability may lead customers to favor logistics providers with greener operations. Given that Savino Del Bene relies on third-party carriers, its direct control over emissions and environmental performance is limited, which may pose a competitive challenge in an increasingly sustainability-driven market.

Additionally, the delay in adopting advanced digital solutions has been identified as a significant risk. Technological innovation is crucial to optimizing processes, reducing costs, and enhancing service quality—factors that are increasingly important in maintaining competitiveness.

On the opportunity side, investment in energy efficiency measures and renewable energy sourcing presents a potential competitive advantage, although the direct economic impact is currently considered marginal.

More significant is the opportunity to support clients in their green transition. In the context of tightening environmental regulations, Savino Del Bene can differentiate itself by offering consulting services and sustainable logistics solutions, thereby contributing to the reduction of emissions across clients' supply chains. This opportunity is considered moderate in terms of potential impact, with a high likelihood of implementation, aligning with initiatives already underway within the Group.

Currently, Savino Del Bene has not yet conducted a structured analysis of the resilience of its strategy and business model with respect to climate change scenarios. However, the Group is aware of the growing importance of these tools and plans to integrate them into the process of defining its climate transition plan. The goal will be to assess in more depth the organization's ability to adapt to different possible climate scenarios, thus strengthening the robustness of its environmental strategy.

For more details on the impacts, risks and opportunities identified related to climate change, please refer to Chapter 1. General information, specifically in paragraph SBM-3 - Significant impacts, risks and opportunities and their interaction with the strategy and business model and the related detailed tables.

IRO-1 Description of processes for identifying and assessing relevant climate-related impacts, risks and opportunities

For a detailed description of the process undertaken to identify relevant impacts, risks, and opportunities related to climate change, please refer to Chapter 1 – General Information, specifically paragraph IRO-1: Description of the Processes for Identifying and Assessing Impacts, Risks, and Opportunities, which outlines the criteria applied during the assessment.

E1-2 Climate Change Mitigation and Adaptation Policies

Savino Del Bene, recognizing its significant role in the international logistics sector, has initiated the development of a structured Environmental Policy to effectively manage and address the impacts, risks, and opportunities related to climate change.

This Environmental Policy, which forms an integral part of the Group’s overall strategy, establishes clear commitments to environmental protection, with particular focus on two material areas:

- direct impacts, in particular the generation of greenhouse gas (GHG) emissions from the Group's own operational activities;
- indirect impacts, mainly linked to activities carried out by third-party suppliers, such as transport, which can generate emissions and other forms of environmental pollution.

The Policy aims to *"concretely describe the principles and values, strategy, performance indicators and results that Savino Del Bene is implementing to reduce its direct and indirect impact on the environment*".

This approach is developed along two main strategic lines: on the one hand, the implementation of initiatives aimed at mitigating direct impacts, such as the optimization of energy efficiency in offices and warehouses, the integration of technologies with low environmental impact, the production or purchase of energy from renewable sources; on the other, the implementation of targeted interventions along the value chain, where the most significant emissions are concentrated.

The KPIs monitored include, for example, the percentage of electricity from renewable sources, self-generated energy, energy consumption per employee and per square meter, and the rate of offsetting emissions. With this in mind, the policy is implemented according to a plan that includes: the definition of the policy (2024), the first year of partial reporting of KPIs in 2025 and by 2027 full reporting.

Although adaptation to climate change is not explicitly addressed within the Policy, it is actively pursued through the research and implementation of measures aimed at enhancing operational flexibility, developing innovative technological solutions, and continuously monitoring processes. These strategies contribute to the Group’s organizational resilience and preparedness to respond effectively to evolving market dynamics and regulatory changes. Additionally, the Group demonstrates its commitment through investments in sustainability projects and environmental training programs for employees.

E1-3 Climate change policy actions and resources

In line with its Environmental Policy, Savino Del Bene has already initiated a series of concrete actions aimed at contributing to climate change mitigation. These efforts are part of a broader journey towards sustainable and responsible growth, designed to progressively embed environmental sustainability into the Group’s decision-making and operational processes.

A key focus area is energy supply. By the end of 2023, Savino Del Bene completed the installation of two photovoltaic systems at its warehouses, with capacities of 509.3 kW and 248.8 kWp, respectively. Additionally, the new logistics hub in Valencia is equipped with a photovoltaic system that enables on-site renewable energy generation and is expected, starting in 2025, to significantly reduce the carbon footprint of the facility..

At the same time, the Group has reinforced its commitment to the accurate measurement and transparent reporting of greenhouse gas (GHG) emissions through the adoption of advanced digital tools.

Specifically, commercial proposals can include an analysis of the CO_2 emissions associated with shipments, conducted through certified international programs. Upon request, Savino Del Bene also provides customers with customized reports detailing the carbon footprint of the shipments they purchase.

Moreover, the Group's Track & Trace platform integrates the EcoTransIT software, compliant with the GLEC Framework, enabling detailed emissions calculations for each route.

Another key area of focus is the environmental assessment of suppliers, with particular emphasis on climate impacts along the value chain. To promote more sustainable practices and reduce indirect emissions (Scope 3) generated throughout the supply chain, the Group has initiated an environmental qualification process for transport service providers.

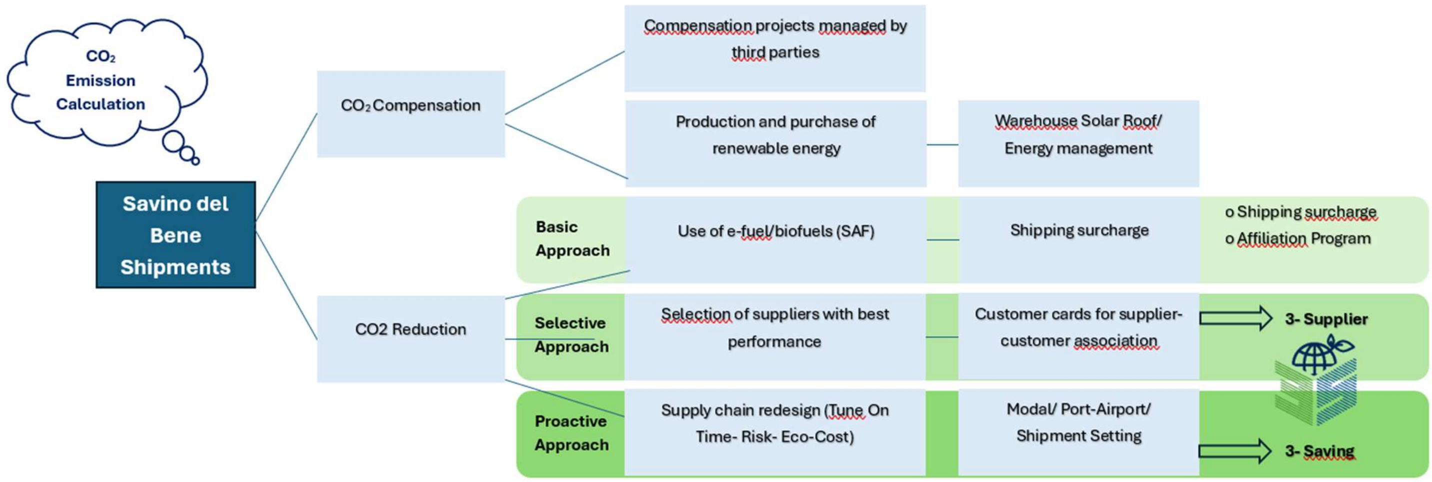
In this context, specific tools are employed to evaluate the environmental performance of trading partners. These tools enhance transparency by including CO_2 emissions analyses in commercial proposals, helping customers make informed decisions and encouraging the selection of logistics solutions with a lower environmental impact.

The Group actively participates in the EcoTransIT World Initiative (EWI), contributing to the development of shared standards for environmental reporting in the logistics sector.

In the first months of 2025, Savino Del Bene further strengthened its international commitment by joining several global initiatives aimed at the decarbonization of the logistics sector. In particular, it became a member of the Smart Freight Centre, a non-profit organization that promotes the reduction of emissions in freight transport.

These initiatives represent the early stages of a structured and gradual journey, which will be further reinforced in the coming years through the implementation of a comprehensive environmental policy.

Outlined below are the actions included in Savino Del Bene's GHG emissions reduction strategy, either already implemented or planned for future execution:



E1-4 Climate change mitigation and adaptation objectives

Savino Del Bene recognizes that defining clear, measurable climate objectives—aligned with its operational context—is a fundamental step toward effectively addressing the impacts, risks, and opportunities associated with climate change.

Although the Group has not yet formalized quantitative targets for reducing greenhouse gas (GHG) emissions or other climate-related goals, it plans to gradually develop a comprehensive environmental strategy.

As outlined in its environmental policy, 2025 will be dedicated to the first environmental reporting exercise, based on a set of selected key performance indicators (KPIs). This step marks a crucial milestone in acquiring structured and reliable knowledge of the company's environmental performance—a necessary foundation for setting concrete and achievable targets in 2026.

This approach reflects the company's commitment to avoiding generic or disconnected goals. Instead, Savino Del Bene aims to establish a clear improvement trajectory, grounded in solid data and a deep understanding of both its direct and indirect environmental impacts.

The KPIs cover different business areas and have been selected to represent the main drivers of climate impact. In particular, they focus on:

- **Warehouse Area**:
    - Electricity consumption of warehouses per m^2 of warehouse space
    - Percentage of self-produced energy
- **Transport Area**
    - Percentage of biofuel used by the company's truck fleet;
    - Scope 3 emissions, category 3.1 third-party goods and services
- **Office Area**:
    - Electricity consumption of offices per m^2 of office space;
    - Percentage of the office's electricity consumption from renewable sources;
    - Electricity consumption per employee for IT cloud services (kWh/employee)

In addition, a set of cross-cutting indicators — though not directly tied to emissions — play a significant role in supporting the Group's broader climate strategy. These include:

- Total electricity **consumption** per employee.
- **Suppliers**: Percentage of qualified suppliers for transport services, aimed at promoting more sustainable practices across the value chain.
- **Training**: Average hours of training on environmental topics per employee, supporting the development of a corporate culture centered on sustainability.
- **Community and innovation**: Investments in sustainability projects (€ invested per employee), reflecting the Group's commitment to generating shared environmental value.

These indicators form the foundation upon which the Group will build its future climate goals. They aim to support an active contribution to the transition toward a low-emission economy while strengthening the organization's resilience to climate change.

E1-5 Energy Consumption and Energy Mix

The table presents energy consumption by source; however, it is important to note that the data for 2022 and 2023 refer to a narrower reporting scope and are therefore not directly comparable with the 2024 data.

ENERGY CONSUMPTION AND ENERGY MIX	Units of Measurement[1]	2022	2023	2024
Fuel consumption from coal and coal products	MWh	0	0	0
Fuel consumption from crude oil and petroleum products	MWh	3.005	6.168	7.823
Natural Gas Fuel Consumption	MWh	1.070	11	3.259
Consumption of fuels from other non-renewable sources	MWh	0	0	0
Consumption of electricity, heat, steam and cooling from sources fossil fuels, purchased or acquired	MWh	2.278	2.355	7.446
Total energy consumption from fossil sources	MWh	6.353	8.534	18.528
Share of fossil fuels in total energy consumption (%)		100%	93%	99%
Consumption from nuclear sources	MWh	0	0	0
Share of nuclear sources in total energy consumption (%)		0%	0%	0%
Consumption of fuels for renewable sources, including biomass	MWh	0	0	0
Consumption of electricity, heat, steam and cooling from sources renewable, purchased or acquired	MWh	0	663	0
Self-produced renewable energy consumption	MWh	0	0	102
Total energy consumption from renewable sources	MWh	0	663	102
Share of renewables in energy consumption (%)		0%	7%	1%
Total energy consumption	MWh	6.353	9.197	18.630

E1-6 Scope 1, 2, 3 gross GHG emissions and total GHG emissions

The total greenhouse gas (GHG) emissions calculated for the financial year 2024—attributable to both the Group's direct operations and its value chain—are expressed in **tonnes of carbon dioxide equivalent (tCO_2e).**

The tables below present the Scope 1, 2, and 3 emission categories. It should be noted that the data for 2022 and 2023 cover a narrower reporting scope and are therefore not directly comparable with the 2024 data.

[1] Consumption is expressed in MWh, based on the conversion factors provided by the UK Government's "GHG Conversion Factors for Company Reporting" (DEFRA) for the years 2022, 2023, and 2024, respectively.

The main categories of gross emissions are summarized below:

- **Scope 1 gross GHG emissions:** deriving from sources owned or directly controlled by the Group, such as fuel consumption for company vehicles and for the management of facilities such as warehouses and offices.[2] There are no Scope 1 GHG emissions covered by regulated emissions trading systems (e.g. ETS, Emission Trading Scheme).

GHG Emissions Category [3]	Units of Measurement	2022	2023	2024
Scope 1 gross greenhouse gas emissions	tCO_2e	916	1.701	2.736

- **Indirect emissions from energy consumption (Scope 2):** associated with electricity purchased from the grid and consumed at the operating sites. The calculation of these emissions was carried out using two methodologies recognized by the GHG Protocol:
  - **Location-Based approach**: considers the national average energy mix of the country where consumption takes place. A standard emission factor is applied, representative of national electricity production, regardless of the actual origin of the energy purchased.
  - **Market-Based approach**: takes into account the actual origin of the electricity purchased. If energy from renewable sources certified through Guarantees of Origin (GO) is purchased, an emission factor of zero is applied for the portion covered by these certificates. The remaining part of the energy is calculated using the residual market mix, which reflects the share of energy produced from non-renewable sources.

GHG Emissions Category	Units of Measurement	2022[4]	2023	2024[5]
Scope 2 Location-based Gross Greenhouse Gas Emissions	tCO_2	713	748	3.071

[2] The primary data used for the calculation correspond to the electricity consumption previously reported (ESRS E1-5 Energy consumption and energy mix). In particular, for the purpose of calculating scope 1 emissions, the consumption of natural gas, LPG for heating and transport, diesel for reheating and for transport, petrol for transport of both fully petrol and hybrid cars were considered.

[3] The emission factors used for the purpose of calculating scope 1 emissions are those provided by the "UK Government GHG Conversion Factors for Company Reporting - DEFRA (Department for Environment Food & Rural Affairs of the United Kingdom)" of 2023, 2024 for the year 2023 and 2024 respectively.

[4] For the year 2022 and 2023, the calculation was made by multiplying the electricity purchased from the national electricity grid by the country-specific emission factors, reported in "Terna 2020 international comparisons".

[5] The calculation was made by multiplying the electricity purchased from the national electricity grid by the country-specific emission factors, reported in "Terna 2020 international comparisons" (in the absence of the country in question, the emission factor of the neighbouring country or the average of the geographical area of reference was taken into account). For European countries, the emission factors used are those provided by the European Environmental Agency (EEA) in the most up-to-date version. For the United States of America, the emission factors provided by Green-e® 2024 were chosen. The figure also includes electricity consumption attributable to each km traveled with electric cars.

GHG Emissions Category	Units of Measurement	2022[6]	2023	2024[7]
Market-based *Scope 2 gross greenhouse gas emissions*	tCO2	1.035	775	4.038

The total Scope 1 and Scope 2 (*Market-Based*) GHG emissions are 6,774 tCO2e.

- **Indirect emissions along the value chain (Scope 3):** as part of its commitment to climate reporting, Savino Del Bene has launched a structured process of measuring **indirect Scope 3 greenhouse gas (GHG) emissions**, i.e. those generated along the value chain, upstream and downstream of the company's activities. In line with the GHG Protocol – *Corporate Value Chain (Scope 3) Accounting and Reporting Standard* – the following categories have been identified as **relevant** for the Group's perimeter:
    - **Category 3.1 – Purchase of goods and services**: includes emissions from the production and transport of the goods and services purchased, in particular transport services operated by third parties.
    - **Category 3.3 – Fuel and energy related activities**: concerns upstream emissions related to the production and distribution of energy and purchased fuels, not included in Scope 1 and 2.
    - **Category 3.6 – Business Travel:** includes emissions generated by staff travel related to business travel by plane, train, car, etc.
    - **Category 3.7 – Employee Commuting**: considers the emissions deriving from the daily travel of employees between home and the workplace.

Scope 3 Category	Units of Measurement	2023	2024
3.1 Goods and services purchased	tCO2e	3.942.301	5.217.444
3.3 Fuel and energy activities	tCO2e	ND	1.511
3.6 Business travel	tCO2e	260	976
3.7 Employee commuting	tCO2e	951	5.235
Total	tCO2e	3.943.512	5.225.166

The table below shows the methodologies adopted for the purpose of calculating the scope 3 categories:

Scope 3 Category	Calculation methodology and emission factors used
3.1 Goods and services purchased	The calculation of this category was performed using data extracted from the EcoTransIT platform, covering shipments by sea, air, and land.

[6] For the year 2022 and 2023, the calculation was made by multiplying the amount of non-renewable electricity by the residual mix emission factors of each country indicated in "European Residual Mixes, AIB" – 2022 data. For Turkey, the same factor used for the calculation according to the Location-Based methodology was used, as the associated factor according to the Market-Based approach was not present.

[7] The calculation was made by multiplying the electricity purchased from the national electricity grid by the country-specific emission factors, reported in "Terna 2020 international comparisons" (in the absence of the country in question, the emission factor of the neighbouring country or the average of the geographical area of reference was taken into account). For European countries, the emission factors used are indicated in "European Residual Mixes, AIB" – 2023 data. For the United States of America, the emission factors provided by Green-e® 2024 were chosen. The figure also includes electricity consumption attributable to each km traveled with electric cars.

Scope 3 Category	Calculation methodology and emission factors used
	In cases where the tonCO2e value for the shipment was not available, the calculation was made by multiplying the route made in km, the weight of the goods transported and the UK Department for Environment, Food & Rural Affairs (DEFRA) specific emission factor of 2024. For air shipments without data on the weight of the transported goods, an estimate was made based on a proportional breakdown, using the total number of air shipments and the related calculated CO_2e tons. The calculation of emissions associated with this category is based, in accordance with the provisions of the GHG Protocol, on an Average-data method.
3.3 Fuel and energy activities	The value of greenhouse gas emissions associated with fuel and energy activities was calculated by considering three main components. As for fossil fuels, the calculation was made by multiplying their consumption by the 2024 UK Department for Environment, Food & Rural Affairs (DEFRA) factors, relating to pre-combustion processes. For electricity, the 2021 DEFRA national emission factors were multiplied between electricity consumption and the pre-combustion processes of the fuel used to produce electricity. Finally, for the share of emissions associated with T&D, the multiplication between electricity consumption and the 2021 DEFRA emission factors was carried out. In the absence of the country in question, the emission factor of the neighbouring country or the average of the geographical area of reference was taken into account. The calculation of emissions associated with this category is based, in accordance with the provisions of the GHG Protocol, on an Average-data method.
3.6 Business travel	The value of these emissions was calculated in part directly by the Group's supplier (Cisalpina Tours), by multiplying the km traveled by train, plane and car by the emission factor provided by the LifeGate company in the document "LifeGate Report emission factors - passenger transport carriers), specific to each means of transport. The remaining share of emissions associated with this category is related to journeys made by train and plane not included in the aforementioned report. In this case, to obtain the GHG emissions generated, the km associated with the route carried out were multiplied by the emission factor in the table "UK Government GHG Conversion Factors for Company Reporting – Business Travel-land" of the UK Department for Environment, Food & Rural Affairs (DEFRA) of 2023 (for 2023 data) and 2024 (for 2024 data). The calculation of emissions associated with this category is based, in accordance with the provisions of the GHG Protocol, on a distance-based method
3.7 Employee commuting	The calculation of this category was carried out by multiplying the km travelled daily by employees, obtained through the questionnaire distributed to the Parent Company's staff, the number of working days in the year and the emission factors - specific to the vehicle used - present in the DEFRA table for 2023 (for data relating to 2023) and 2024 (for data relating to 2024). The data of non-respondents and employees of the companies not involved were estimated on the basis of the results obtained from the responses received. The calculation of emissions associated with this category is based, in accordance with the provisions of the GHG Protocol, on a distance-based method.

Considering the *Market-Based* approach for the calculation of Scope 2 GHG emissions, in 2024 the Group's total GHG emissions were **5,231,941 tCO2e** On the other hand, following the *Location-Based* approach for Scope 2, total GHG emissions are **5,230,973 tCO2e**.

E2 Pollution

IRO-1 Description of processes for identifying and assessing relevant pollution-related impacts, risks and opportunities

In conducting its double materiality analysis, the Savino Del Bene Group identified a potentially significant indirect negative impact related to environmental pollution. Specifically, the distribution phase—which encompasses maritime, air, and land transport—was found to potentially generate considerable negative effects on air and marine water quality due to pollutant emissions. Additionally, potential impacts from accidents during transport, which could lead to contamination of soil, subsoil, and water, were also taken into account. The release of these pollutants poses risks to both human health and surrounding ecosystems.

It is important to note that during the materiality analysis process, no direct consultations were held with communities potentially affected by environmental impacts. The analysis considered all of the Group's sites and business activities, including its own operations and those along the value chain—both upstream and downstream. However, a detailed site-by-site analysis was not performed; instead, impacts were assessed in aggregate based on the types of activities and processes involved.

For a detailed description of the process for identifying relevant impacts, risks, and opportunities related to pollution, please refer to Chapter 1: General Information, specifically IRO-1, "Description of the Processes for Identifying and Assessing Relevant Impacts, Risks, and Opportunities," as well as the detailed tables in SBM-3, "Relevant Impacts, Risks, and Opportunities and Their Interaction with the Strategy and Business Model.".

E2-1 Pollution policies

Savino Del Bene recognizes the importance of adopting a structured and responsible approach to managing environmental impacts, including those related to pollution.

To this end, the Group has established a dedicated Environmental Policy, which serves as a cornerstone of its overall sustainability strategy. Formally approved in 2024, the Policy will undergo a revision to align with the latest ESRS standards and the Company's Management, Monitoring, and Control system.

The Savino Del Bene Group's Environmental Policy outlines its commitments to environmental protection, focusing on two key material areas:

- direct impacts, in particular the generation of greenhouse gas (GHG) emissions from the Group's operating activities;
- indirect impacts, mainly linked to activities carried out by third-party suppliers, such as transport, which can generate emissions and other forms of environmental pollution.

As part of this Policy, the Group is committed to promoting sustainable and environmentally responsible management practices among its suppliers, encouraging the adoption of lower-emission solutions throughout the value chain.

To support this commitment, the Group has implemented a dedicated environmental assessment tool for suppliers. This tool includes environmental qualification criteria, ongoing performance monitoring, and initiatives designed to encourage responsible and sustainable behavior among logistics partners.

At the same time, the Group has implemented a QHSE Policy that integrates aspects of Quality, Health, Safety and the Environment, defining general commitments in terms of sustainability and environmental protection. Among the principles enshrined, there is also the commitment to ensure sustainable management by suppliers, promoting responsible behavior along the value chain. To support this commitment, Savino Del Bene has planned actions aimed at monitoring the environmental impact of shipments, thus contributing to the mitigation of indirect impacts related to air, marine and soil pollution.

E2-2 Pollution-related actions and resources

The Savino Del Bene Group has identified pollution as a significant indirect impact occurring along its supply chain. By nature, logistics activities involve maritime, air, and land transport, which can generate pollutant emissions and contribute to the degradation of air, water, and soil quality. These environmental impacts primarily stem from fossil fuel consumption, greenhouse gas emissions, noise pollution, and the intensive use of infrastructure by carriers.

Accordingly, the Group's mitigation efforts are mainly focused on the environmental management of suppliers, aiming to reduce the ecological footprint of the logistics services provided.

Specifically, the Group's environmental strategy includes the integration of ESG criteria into supplier qualification and monitoring processes through:

- ESG Scoring: an internal sustainability assessment system, which allows suppliers to be monitored and classified based on their environmental, social and governance performance;
- Risk assessment tools: which allow you to monitor all stages of shipping and to analyze the risks associated with the services offered in relation to their environmental impact;
- Transparent business proposals: which include the analysis of CO_2e emissions related to shipments, calculated through certified international programs;

These actions form an integral part of a broader strategy to build a sustainable supply chain that meets both the environmental expectations of customers and the international standards to which the Group adheres.

E2-3 Pollution-related targets

To date, the Savino Del Bene Group has not yet established internal targets specifically related to reducing pollution of environmental matrices.

Currently, the Group is concentrating its efforts on minimizing the direct environmental impacts arising from its own operations. In a subsequent phase, it plans to evaluate the development of a broader strategy that includes specific objectives to mitigate indirect impacts, with the aim of progressively improving environmental performance across the entire value chain.

E4 Biodiversity and ecosystems

SBM-3 Relevant impacts, risks and opportunities and their interaction with the strategy and business model

As part of the double materiality analysis conducted by the Group, a significant indirect impact related to biodiversity was identified, specifically linked to activities in the downstream phase of the value chain. This impact concerns biodiversity loss, recognized as a major environmental externality arising from unsustainable operational practices.

In particular, maritime transport activities—within the downstream segment of the Group's value chain—have been highlighted as potentially associated with inadequate waste disposal practices and pollution of marine waters. Such activities may lead to the release of pollutants including waste oils, contaminated ballast water, and microplastics, which degrade the quality of the marine environment. The resulting consequences include the deterioration of aquatic ecosystems, loss of biodiversity, alteration of natural habitats, and accumulation of toxic substances within the marine food chain. These effects may also impact local economies reliant on fishery resources.

Although these impacts are not directly generated by the Group's own operations, they are considered significant because they arise from logistics services performed by third-party suppliers.

Since the identified significant negative impact is indirect and not linked to activities at sites under the Group's direct operational control, no internal operations have been found to negatively affect biodiversity-sensitive areas. Consequently, a site-level breakdown based on ecological status was not conducted, and no sensitive areas impacted by the Group's operations have been identified.

To date, the Group has not identified significant negative impacts related to soil degradation, desertification, or soil sealing. Additionally, the Group's activities are not known to affect threatened species.

For a detailed description of relevant impacts, risks, and opportunities, please refer to the detailed tables in Chapter 1: General Information, specifically SBM-3, "Relevant Impacts, Risks, and Opportunities and Their Interaction with the Strategy and Business Model."

IRO-1 Description of processes for identifying and assessing relevant impacts, risks and opportunities related to biodiversity and ecosystems

For a detailed description of the process for identifying relevant impacts, risks, and opportunities related to biodiversity and ecosystems, please refer to Chapter 1: General Information, specifically section IRO-1, "Description of Processes to Identify and Assess Relevant Impacts, Risks, and Opportunities."

E4-1 Transition Plan and Focus on Biodiversity and Ecosystems in Strategy and Business Model

To date, Savino Del Bene has not yet adopted a Transition Plan and attention to biodiversity and ecosystems in its strategy and business model.

E4-2 Biodiversity and Ecosystem Policies

Savino Del Bene is currently engaged in updating its Environmental Policy to align it with the new ESRS principles. However, this policy does not include specific references to biodiversity, as the impact of the Group's direct activities is residual.

In any case, given the indirect but significant nature of the environmental impacts generated along the value chain, the Group recognises the importance of including in its environmental strategy elements that can contribute to the protection of biodiversity through the responsible management of suppliers.

This focus on the supply chain represents a first step towards a broader and more structured approach which, in the future, may also include specific objectives and actions on biodiversity, in line with the evolution of the Group's environmental strategy and with the path of continuous improvement outlined in the environmental policy implementation plan.

E4-3 Actions and resources related to biodiversity and ecosystems

Savino Del Bene recognizes the importance of protecting biodiversity and ecosystems as an integral part of its sustainability strategy. Although the company's direct environmental impact on these aspects is limited, the complexity in managing these issues internally derives from the fact that the impacts occur mainly indirectly, along the value chain.

At this stage, the Group is committed to understanding and structuring an effective approach to manage these indirect impacts. One of the main actions already implemented is the environmental assessment of suppliers, for further information please refer to chapter E2-2 Actions and resources related to pollution.

E4-4 Biodiversity and Ecosystem Targets

To date, the Savino Del Bene Group has not yet identified internal objectives related to the protection of biodiversity and ecosystems.

3. Social information

S1 Own Workforce

SBM-2 Stakeholder interests and views

The Group recognizes workers as key stakeholders, acknowledging that their interests, opinions, and rights play a fundamental role in shaping both the corporate strategy and business model.

To ensure meaningful engagement, the Group has adopted structured tools and communication channels that facilitate active dialogue with its workforce. The main channels of interaction include:

- The company intranet, used for the timely dissemination of communications, updates, and relevant documentation;
- Company policies and practices, which clearly define the rights, duties, and mutual expectations between the company and its employees;
- The Code of Ethics, which serves as a reference for values and behavior expected of all employees;
- Training, viewed as an opportunity for professional development and direct engagement with the organization;
- Dedicated periodic meetings, aimed at gathering feedback, sharing objectives, and monitoring the progress of activities;
- Consolidated financial statements and non-financial reporting, which provide transparency and allow employees to understand the company's overall performance;
- Trade union representatives, who play an active role in fostering social dialogue and protecting the collective interests of workers.

SBM-3 Relevant impacts, risks and opportunities and their interaction with the strategy and business model

At Savino Del Bene, people are considered a strategic resource and a key driver of the organization's sustainable growth. Their daily commitment, professionalism, and ability to adapt to an ever-evolving environment play a decisive role in achieving corporate objectives and strengthening the Group's global competitiveness.

The Group is committed to ensuring safe, inclusive, and stimulating working conditions, while promoting employee well-being, professional development, and the enhancement of individual skills.
In this context, the analysis of double materiality has highlighted several significant impacts—both positive and negative—that reflect the complexity and diversity of the operational environment in which the organization operates.

Among the most notable positive impacts is the Group's ongoing commitment to training, which supports the personal and professional growth of employees and enhances their value. The Group actively promotes training programs focused on health, safety, and technological innovation, thereby contributing to the development of strategic competencies and fostering a dynamic, skilled work environment.
At the same time, some potential negative impacts have been identified, requiring careful and ongoing monitoring. These include the risk of discriminatory behavior or failure to uphold equal opportunities, particularly with regard to fair treatment and remuneration.

To address these risks, the organization has adopted internal policies and monitoring tools designed to ensure equity, inclusion, and respect for diversity. For more information on the policies and tools implemented by the Group, please refer to the following sections: "S1-1 Policies Relating to the Own Workforce" and "S1-3 Processes to Remedy Negative Impacts and Channels That Allow Own Workers to Raise Concerns."

Another critical area of focus is Health and Safety at Work, particularly in activities involving the transport and handling of heavy loads, where the risk of accidents is higher. In response, the Group has introduced preventive measures, targeted training programs, and strict protocols to protect the physical well-being of its employees.

The overall well-being of human resources is also a priority. The organization recognizes that unsustainable working hours or the absence of effective listening and engagement mechanisms can negatively impact the quality of the work environment. To address this, the Group has launched various corporate welfare initiatives, promoted structured dialogue, and encouraged a healthy work-life balance.

Special attention is also given to the protection of human rights within the workforce. The Group acknowledges that inadequate working conditions—even within internal settings—can lead to significant negative consequences. Therefore, specific safeguards have been established to ensure safe and dignified working environments that uphold the fundamental rights of every employee, reinforcing a corporate culture grounded in ethics and social responsibility.

All the impacts described above have been assessed across the entire workforce, including both direct employees and, where applicable, non-employees involved in operational activities or within the value chain. To date, no systemic risks of child or forced labour have been identified, nor have any widespread negative impacts been detected. Nevertheless, the organization continues to employ active monitoring and prevention tools to ensure the protection of fundamental rights in all the contexts in which it operates.

The Group also acknowledges that certain impacts, risks, and opportunities may affect specific groups of workers differently, depending on factors such as role, geographical location, or type of contract. For this reason, impact assessments are carried out with attention to the specific characteristics of each segment of the workforce, with the aim of identifying any particular vulnerabilities and implementing targeted, inclusive measures.

Based on the identified impacts, workforce-related dependencies, and the broader operating context, an in-depth assessment of the risks and opportunities associated with the Group's workforce has been conducted. This analysis has helped the Group understand how internal workforce dynamics—such as training, well-being, health and safety, equal opportunities, and the protection of fundamental rights—are closely linked to the corporate strategy and business model, supporting their evolution and enhancing overall resilience.

The identified risks have been analyzed based on their likelihood of occurrence, the potential financial impact, and their ability to affect the Group's business continuity and reputation.

Health and safety at work represents a particularly sensitive area. The regulatory and reputational risks associated with non-compliance with safety standards—especially in operational areas such as warehouses—have been assessed as significant for the Group. Given the number of offices and employees involved, this risk is considered concrete, with a high potential impact and a likelihood of occurrence deemed possible.

On the opportunity side, one of the most significant is the operational and reputational benefit linked to employee development. Investing in training, professional growth, and employee well-being enables the Group to attract and retain talent, improve work quality, and enhance operational efficiency. The implementation of an e-learning platform offering over one hundred courses reflects the Group's tangible commitment in this area.

For a detailed description of the process used to identify and assess the relevant impacts, risks, and opportunities related to the Group's own workforce, please refer to Chapter IRO-1: Description of the Processes for Identifying and Assessing the Relevant Impacts, Risks, and Opportunities, as well as the detailed tables in Chapter 1 General Information, specifically in section SBM-3: Relevant Impacts, Risks, and Opportunities and Their Interaction with the Strategy and Business Model.

S1-1 Own Workforce Policies

In an increasingly global context that prioritizes corporate social responsibility, Savino Del Bene stands out for its structured, transparent, and deeply human approach to workforce management. People are at the heart of the company's strategy and are essential to the Group's continued growth.

In 2024, Savino Del Bene reinforced its commitment by adopting a Human Rights Policy, which serves as a fundamental pillar of its corporate culture. This policy complements and enhances established tools such as the Code of Ethics and the QHSE Policy, providing a clear framework of core values, responsibilities, and concrete actions that guide the Group's ongoing efforts.

As stated in the Human Rights Policy: " *Savino Del Bene is guided by the protection and promotion of human rights — inalienable and essential prerogatives of every human being, and the foundation for building societies rooted in the principles of equality, solidarity, the rejection of war, and environmental protection.*"

With the adoption of the Human Rights Policy, the Group aims to identify, manage, and minimize potential risks, while maximizing opportunities related to workforce management.

This Policy applies to all business activities and establishes respect for human rights as a fundamental requirement in the execution of Savino Del Bene's operations, both in Italy and internationally. It is addressed to all internal and external stakeholders and is communicated through official channels, including the company website and dedicated training programs.

The Policy is inspired by and promotes the concrete implementation of key international Human Rights frameworks, including: the United Nations Universal Declaration of Human Rights; the Fundamental Conventions of the International Labour Organization (ILO); the OECD Guidelines for Multinational Enterprises; the United Nations Guiding Principles on Business and Human Rights (UNGPs); the principles of the United Nations Global Compact.
n line with these standards, the Group firmly rejects all forms of forced or compulsory labor, as well as child labor, in accordance with international regulations, including ILO Conventions No. 29 and No. 138. It ensures that no worker is subjected to coercion or exploitation, and consistently upholds their freedom and dignity.

In addition, the Group actively promotes respect for diversity and inclusion, firmly opposing all forms of discrimination, whether direct or indirect. This includes rejecting discriminatory practices based on ethnicity, gender, sexual orientation, gender identity, religion, political beliefs, and other personal characteristics. The Group's goal is to foster a work environment where each individual is valued for their uniqueness and encouraged to freely express their opinions.

The Group also recognizes and supports employees' rights to join trade unions and engage in collective bargaining, viewing these as essential means for ensuring their voices are heard and interests represented. It is committed to maintaining open and constructive dialogue with workers' representatives, promoting positive and collaborative relationships.

By prioritizing the health, safety, and well-being of its employees, the Group is committed to ensuring a safe and secure working environment. It adopts rigorous health and safety procedures and provides continuous training to promote responsible behavior. In this regard, the Policy emphasizes that "*Every person must feel* *responsible for their own health and safety, as well as that of others. The culture of safety is an integral part of how we work."*

Finally, the Group has formalized its commitment to the personal and professional development of employees through continuous training programs and growth opportunities within the company. An international mobility plan is also promoted, enabling employees to gain valuable experience in the offices of affiliated companies abroad, thereby enhancing their skills and advancing their career paths. The Group is dedicated to fostering a dynamic and inclusive environment where the talents and aspirations of each employee are recognized and nurtured, while contributing to the organization's strategic success.

The effective and proper implementation of the Policy is overseen by the ESG Committee, which consists of members of Top Management and is supported by function managers. The QHSE and HR departments are actively involved, ensuring the promotion of a corporate culture grounded in equality, inclusion, sustainable development, and the protection of human rights.

Monitoring takes place through a process that includes:

- The definition of specific policies and procedures to ensure the dissemination of the Policy and its implications;
- The adoption of performance indicators (KPIs) to monitor the effectiveness and performance of the Policy;
- The implementation of measures to adapt and update the Policy in response to internal and external changes, new regulations, or evolving business needs;
- The establishment of open communication channels to gather feedback from employees and stakeholders, helping to identify issues and areas for improvement.

The implementation of the Human Rights Policy is approved by the Board of Directors of the Parent Company and communicated to all Group companies for review and adoption. Department heads are responsible for receiving and promoting the Policy within their respective areas of competence, ensuring its effective dissemination and application.

S1-2 Processes for the involvement of own workers and workers' representatives regarding impacts

The Savino Del Bene Group recognizes the importance of actively involving its workforce and workers' representatives in managing the relevant actual and potential impacts that affect them. In line with the principles of due diligence, the organization has adopted a structured and ongoing dialogue with workers, aimed at gathering their perspectives, needs, and proposals, and integrating them into the company's decision-making processes.

This involvement occurs both directly—through internal communication tools, periodic meetings, and training activities—and through engagement with trade union representatives, who play a vital role in promoting social dialogue. These engagement activities are conducted regularly and coordinated by dedicated corporate functions responsible for ensuring that the outcomes are reflected in the formulation of corporate policies and actions.

Currently, no specific tools have been implemented to evaluate the effectiveness of these engagement processes; however, the organization intends to develop mechanisms for monitoring and continuously improving these communication channels in the future.

The Group does not currently have a global framework agreement in place with workers' representatives but actively promotes respect for human rights and trade union freedoms through its internal policies and Code of Ethics.

At present, there is no specific process to systematically gather the perspectives of potentially more vulnerable workers (e.g., women, people with disabilities). However, these employees have access to the same communication and listening channels available to the entire workforce, as described above.

S1-3 Processes to Remedy Negative Impacts and Channels for Workers to Raise Concerns

The Group has implemented a Whistleblowing procedure to manage and address negative impacts on workers, in compliance with Legislative Decree no. 24 of 10 March 2023, which enacts Directive (EU) 2019/1937 on the protection of whistleblowers.

The Parent Company has established a reporting system through an IT application called e-whistle, accessible via the dedicated "Whistleblowing" page on the company website and internal portal.

All individuals operating within the Group's work environment are entitled to submit reports, including:

- Employees of Group Companies, including those with part-time and flexible employment contracts, fixed-term contracts, apprenticeships, ancillary or occasional services;
- Self-employed workers who carry out their activity in one of the companies of the Group;
- Volunteers and trainees, both paid and unpaid, who work for one of the Group companies.

In addition, the right to submit reports extends to individuals who have obtained information during their probationary period, throughout an employment relationship that has since ended, or even prior to the establishment of the relationship, provided the information concerns violations identified during the selection process or pre-contractual phases.

This system ensures that reports can be submitted in complete confidentiality, with strong protections against any form of retaliation. Communications may be made anonymously, including through voice messages or face-to-face meetings with the Whistleblowing Manager.

Reports may relate to violations of national or European regulations that affect the public interest or the integrity of the organization, covering issues such as discrimination, health and safety, human rights, and breaches of the Code of Ethics. However, reports concerning personal interests or individual labor disputes are excluded.

The process for managing reports follows structured phases: receipt, registration, admissibility assessment, investigation, and closure. The Whistleblowing Manager—appointed within the Supervisory Body or its Chairman—is responsible for managing the reporting channel and ensuring compliance with deadlines, including providing feedback to the whistleblower within three months.

The procedure guarantees specific protections for whistleblowers and related parties, including a prohibition on retaliatory acts, confidentiality of identity, and limitation of liability for disclosing protected information, provided the report is made in good faith. Disciplinary and administrative sanctions apply in cases of procedural violations or retaliatory behavior.

Finally, the procedure also allows for external reporting through the institutional website of ANAC or other public disclosure channels, when the conditions established by law are met.

Aware of the potential benefits of this tool, the Group actively promotes the training and education of personnel to raise awareness about how to access these reporting channels and the protections available. This effort supports the consolidation of a corporate culture grounded in integrity, transparency, and responsibility. No reports were received during 2024.

S1-4 Interventions on material impacts on the workforce, approaches to mitigate material risks, pursue material opportunities, and the effectiveness of these actions

Savino Del Bene has defined and implemented a range of concrete actions aimed at preventing, mitigating, and, where necessary, remedying negative impacts, while also generating positive outcomes and seizing strategic opportunities for the well-being of its workforce.

Regarding health and safety, the Parent Company has prepared a Risk Assessment Document (DVR), as required by current legislation. This document, developed by a team of experts, identifies risks associated with various tasks and outlines appropriate prevention and protection measures.

To support these efforts, continuous training is provided on the use of Personal Protective Equipment (PPE), with particular focus on warehouse workers. Additionally, to ensure effective emergency management, each Italian office is equipped with an Emergency Plan, which includes floor plans, evacuation procedures, and a safety organization chart.

The competent doctor, present at each of the Group's Italian offices, conducts periodic medical examinations, develops individualized health protocols for employees, and submits an annual health report. The active involvement of Workers' Representatives, combined with the availability of the Risk Assessment Document (DVR) on the company portal, ensures broad dissemination of information and encourages informed participation.

To complement these measures, Savino Del Bene offers employees access to free medical examinations, a supplementary health insurance policy through the Sanilog Fund, psychological counseling services, and programs promoting a healthy lifestyle. These include initiatives facilitated by the company canteen and access to gyms and fitness activities. Such actions underscore the Group's commitment to fostering a safe, inclusive work environment focused on the overall well-being of its people.

Additionally, the Group supports psycho-physical well-being and professional growth through various corporate initiatives. Annual team-building events and award ceremonies celebrate employees' seniority milestones, reinforcing team cohesion and boosting morale. A notable example is the team-building activity organized for the Guangzhou team in Huizhou, China, featuring engaging activities such as Counter-Strike (CS) games, archery, and kayaking, which enhanced mutual understanding and workplace enthusiasm.

In 2023, the Group launched the "What's in the box?" initiative, designed to promote the company's mission, vision, and values. Using multimedia content, this tool communicates and reinforces the Group's core values on a global scale, actively engaging key figures from the Chairman to mentors.

Complementing this, the "What day is today?" initiative celebrates internal multiculturalism by highlighting religious and cultural holidays from around the world. Employees receive daily updates about various anniversaries and observances across the Group's locations, including both religious and secular events such as Ramadan and Chinese New Year.

The Group has also enhanced its corporate welfare offerings, providing meal vouchers and bonuses through the Pellegrini platform, refreshment areas in all offices, and a free company canteen at headquarters that uses fresh products sourced from Fattoria San Michele a Torri. Additionally, Family Friendly Programs (FFPs) have been introduced to support employees' work-life balance by offering family assistance and childcare services.

Savino Del Bene has implemented numerous structured training programs to support employee development. The "Global Talent Program," now in its fourth edition, targets recent graduates and offers over 200 hours of technical and managerial training, practical experience, and placements at international locations.

The "Campus Italia Training Program" is designed for new hires and includes mandatory training modules delivered via the company's e-learning platform.

In 2024, the "NEXT – New Expert for Tomorrow" program continued, engaging over fifty young professionals selected to become the Group's future leaders. This program combines theoretical sessions, practical exercises, role-plays, and case studies, with contributions from internal managers and external experts.

Additionally, through a partnership with the Yacht Club Rewa in Poland, employees were able to obtain boat licenses and enjoy boat access during the 2024 and 2025 seasons.

Finally, the "Free Thinkers" initiative offered sessions with experts from cultural, sports, and academic fields, open also to employees' families. These meetings were recorded and made available on the e-learning platform to ensure accessibility and ongoing learning.

Together, these initiatives demonstrate the Group's commitment to fostering a safe, inclusive, and stimulating work environment where every individual can grow professionally and contribute actively to collective success.

S1-5 Objectives related to the management of material negative impacts, the enhancement of positive impacts and the management of material risks and opportunities

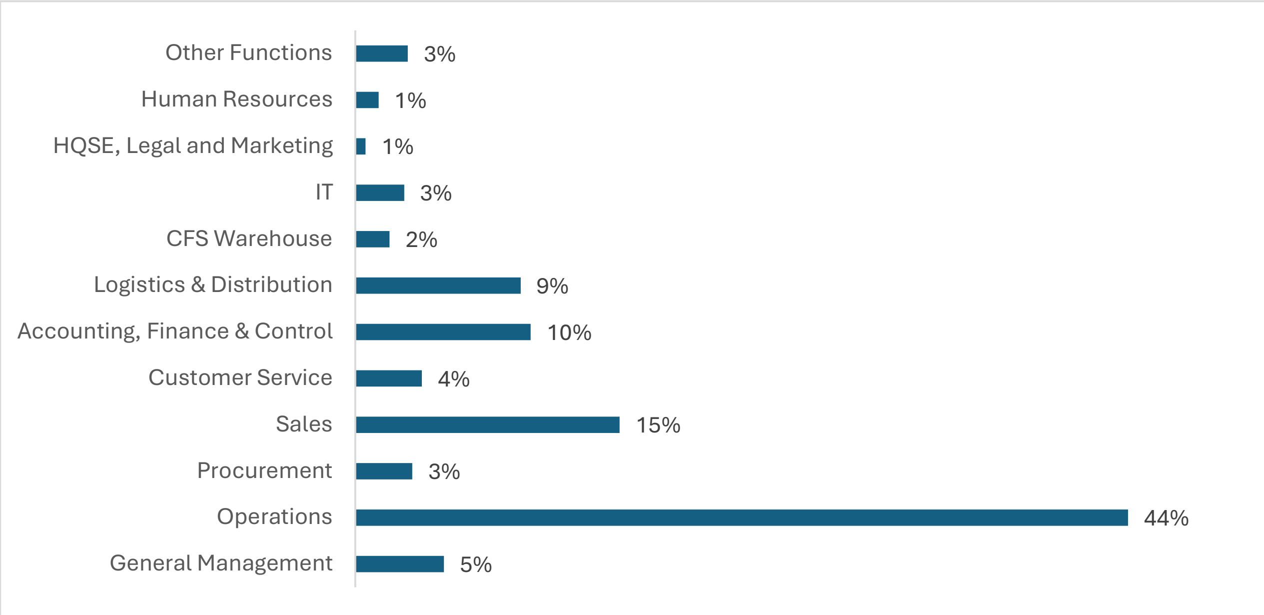
Savino Del Bene has not currently set targets with reference to the management of relations with its workforce.

S1-6 Characteristics of the Employees of the Enterprise

As of December 31, 2024, the Group's workforce consisted of 4,336 employees[8], with a balanced distribution of 2,172 women and 2,164 men. This composition represents a very marked gender balance, with 50.09% of women and 49.91% of men.

[8] All data and metrics presented in this chapter are expressed in terms of Full Time Equivalent (FTE). In particular, an FTE corresponds to a full-time worker for the entire reference year, while workers with part-time contracts or contracts with a duration of less than one year are weighted proportionally according to the hours actually worked.

The staff is also distributed among the main operational functions, as shown in the table below.



The composition of the workforce reflects the Group's global dimension, with a significant presence in Italy, where 25% of employees are located, in the United States (12%) and in South Africa (approximately 9%). The table below presents the full breakdown by country.

2024					
Country	Area	FTE	Country	Area	FTE
Argentina	America	57	Bangladesh	Asia	11
Brazil	America	85	Cambodia	Asia	8
Canada	America	52	China	Asia	221
Chile	America	41	Dubai	Asia	30
Colombia	America	58	Hong Kong	Asia	68
Costa Rica	America	21	India	Asia	132
Dominican Republic	America	18	Indonesia	Asia	36
Mexico	America	143	Israel	Asia	8
Nicaragua	America	12	Japan	Asia	42
Panama	America	14	Kazakhstan	Asia	4
Peru	America	50	Korea	Asia	40
Quebec	America	7	Kurdistan	Asia	5
Uruguay	America	8	Malaysia	Asia	40
USA	America	524	Russia	Asia	2
Belgium	Europe	17	Saudi Arabia	Asia	13
Croatia	Europe	2	Singapore	Asia	57
Finland	Europe	4	Taiwan	Asia	16
France	Europe	132	Thailand	Asia	45
Germany	Europe	44	Turkey	Asia	59
Italy	Europe	1.086	Vietnam	Asia	98
Luxembourg	Europe	11	Algeria	Africa	20
Netherlands	Europe	20	Egypt	Africa	24

2024					
Country	Area	FTE	Country	Area	FTE
Poland	Europe	106	Ghana	Africa	17
Portugal	Europe	34	Morocco	Africa	11
Romania	Europe	3	Mozambique	Africa	5
Spain	Europe	165	South Africa	Africa	370
Sweden	Europe	12	Tunisia	Africa	27
Switzerland	Europe	27	Australia	Australia & NZ	93
United Kingdom	Europe	76	New Zealand		5

During the year, the Group recorded 878 employee exits, resulting in a turnover rate of 21%.[9]

S1-8 Collective bargaining coverage and social dialogue

The Savino Del Bene Group recognizes the importance of actively involving employees in fostering a balanced work environment. In this regard, collective bargaining serves as a fundamental tool to ensure fair and stable working conditions aligned with sustainability principles. In 2024, 33% of the Group's employees are covered by collective bargaining agreements, including those in Italy, France, Finland, Spain, and Portugal.

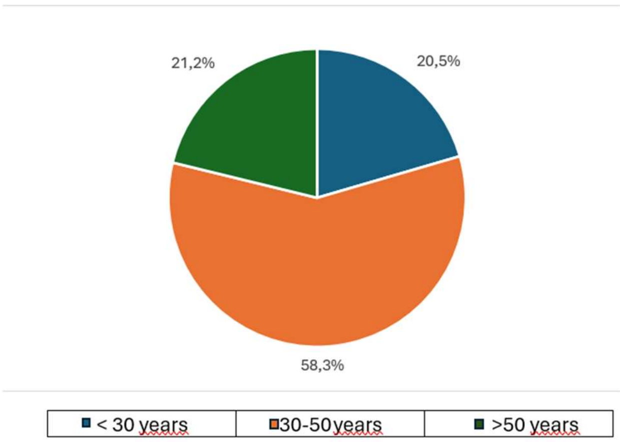
Within the European Economic Area (EEA), Italy is the only country where the Group has a significant workforce presence. Here, 100% of employees are covered by the National Collective Bargaining Agreement (CCNL) applicable to the logistics, transport, goods, and shipping sectors.

Regarding social dialogue, 39% of the Group's employees are actively represented through structured participation mechanisms such as trade union representation or works councils. This coverage includes employees in Italy, Spain, South Africa, and Brazil, where periodic consultation and discussion mechanisms with workers' representatives are in place, in compliance with national legislation and applicable collective agreements.

S1-9 Diversity Metrics

As of December 31, 2024, Savino Del Bene's workforce is made up of 58% employees aged between 30 and 50 and 20% under the age of 30. Only 21% are over 50 years old. This distribution highlights a diverse composition by age that contributes to creating a dynamic work environment and enhancing heterogeneous experiences.

The following table shows the distribution of Group employees by age group.



2024	
Total number of employees	4.336
No. of employees under 30 years of age	890
No. of employees between 30 and 50 years old	2.556
No. of employees over 50 years of age	920

[9] The turnover rate was calculated as the ratio between the number of employees who ceased to collaborate with the Group on a voluntary basis or due to dismissal and retirement and the number of employees as at 31.12.2023.

As of December 31, 2024, the senior management of the Savino Del Bene Group—comprising 167 individuals—was composed of 67.1% male employees with an average age of 51.8 years, 23.4% female employees with an average age of 48.5 years, and 9.5% employees who did not disclose their gender.

The same dataset was used to calculate this indicator as was used for the ESRS S1-6 disclosure[10].

S1-10 Adjusted Wages

Savino Del Bene is committed to ensuring the best possible working conditions and to providing fair and timely remuneration in a manner that guarantees dignity (the so-called Living Wage) for all employees, appropriate to their local context.

The company complies with all legal obligations regarding weekly and compensatory rest periods, as well as holidays, and offers wages and social benefits that often exceed the minimum requirements set by law in the various countries in which it operates. It also guarantees fair compensation for overtime hours worked.

S1-13 Training and Skills Development Metrics[11]

In 2024, the Parent Company reinforced its commitment to employee training and professional development by offering a wide range of learning opportunities aimed at enhancing skill growth and supporting continued employability. The data presented is sourced from the INAZ management system and refers exclusively to Savino Del Bene S.p.A.

Focusing solely on the Parent Company, each employee received an average of approximately 10.1 hours of training, involving a total of 943 employees.

The average training hours per employee were calculated by dividing the total number of training hours delivered by the total number of employees.

	No. of employees	Total hours training[12]	Average hours of training
Women	436	4.495	10,18
Men	507	5.064	9,59
Total	943	9.560	10,08

Training was delivered through both synchronous methods (such as classroom sessions, videoconferences, and outdoor activities at international shipping sites) and asynchronous formats (including video courses, teaching materials, podcasts, and interactive content), all made available via the company's Learning Management System (LMS) platform.
The LMS currently offers over one hundred courses, accessible to all employees—regardless of seniority—covering corporate, managerial, and cross-functional topics.

The training courses were structured to meet the specific needs of various company functions and levels of seniority. These included mandatory programs for new hires (CAMPUS), recommended development paths

[10] Workforce diversity metrics were calculated in terms of FTEs, in line with the data reported in ESRS S1-6.

[11] The information included in this chapter refers only to Savino del Bene S.p.A. Italy.

[12] The total number of hours of training in 2024 was calculated by adding the total hours of work dedicated to the courses by all participants.

(EXPERT), and specialized modules for middle and country managers (EVOLUTION). This approach has helped to strengthen internal capabilities and foster a culture of continuous learning.

Training activities also addressed environmental and social topics such as health and safety, discrimination and harassment, and environmental sustainability. Additionally, programs focused on developing both cross-functional and business-specific skills were carried out.

S1-14-Health and Safety Metrics[13]

The health and safety of workers is a top priority for the Savino Del Bene Group. In line with principles of social responsibility and relevant international standards, the Group adopts a systematic approach to managing workplace health and safety risks.

During the reporting year, 100% of employees in Italy were covered by a health and safety management system compliant with recognized regulations or standards, reflecting the Group's ongoing commitment to accident prevention and the promotion of safe working environments.

2024	
Number of recordable occupational accidents	1
Number of commuting accidents	8
Number of hours worked	1.589.540
Injury rate[14]	0,63
Number of days lost due to work-related injuries and deaths due to work-related accidents, work-related illnesses and deaths as a result of illnesses	106
Number of days lost due to commuting accidents	13

During the reporting year, no work-related fatalities or illnesses were recorded among employees. Likewise, there were no reported cases of occupational diseases, confirming the effectiveness of the health and organizational measures implemented to monitor and prevent work-related health conditions.

S1-17 Human Rights Incidents, Complaints, and Serious Impacts

In 2024, Savino Del Bene did not record any human rights incidents with possible impacts on the Group's workers.

[13] The information included in this chapter refers only to Savino del Bene S.p.A. Italy.

[14] The accident rate is calculated by dividing the number of accidents at work (excluding commuting accidents) by the number of hours worked and multiplying the figure by 1 000 000.

S2 Workers in the value chain

SBM-2 Stakeholder interests and views

The Group recognizes workers, including those who are not directly part of its workforce, as key stakeholders in its activities.

All workers across the value chain—both upstream and downstream—have a significant impact on the Group's business, and therefore are considered in both impact assessments and the development of corporate strategies.

Aware of the importance of enhancing oversight and monitoring of workers' conditions throughout the value chain, the Group has integrated this commitment into its corporate strategy by initiating or maintaining business relationships only with partners and suppliers who demonstrate full compliance with human rights, fair working conditions, and occupational health and safety standards.

SBM-3 Relevant impacts, risks and opportunities and their interaction with the strategy and business model

In the process of identifying material issues, the Savino Del Bene Group conducted a structured analysis to determine the most significant impacts, risks, and opportunities (IROs) related to the conditions of workers along the value chain. This analysis helped to highlight the areas where the Group's activities may generate significant effects and to understand how these aspects are interconnected with the business model and the organization's strategic decisions.

One of the most significant impacts identified concerns the health and safety of workers within the value chain. In particular, goods handling, loading, and unloading activities—often carried out by third-party operators—can involve considerable physical risks, especially in environments where working conditions are not fully regulated or monitored. In such cases, the lack of adequate personal protective equipment, insufficient safety training, and the absence of standardized operating procedures can increase the likelihood of injuries or accidents.

A second significant impact concerns the respect for human rights along the value chain. Activities carried out by suppliers and subcontractors, particularly in regions where regulatory protections are less established, may expose workers to inadequate conditions or instances of exploitation.

To address this risk, the Group has strengthened its due diligence policies, encouraging its business partners to adopt minimum human rights standards. As part of this effort, monitoring and control mechanisms—such as periodic audits and documentary requests—have been implemented to prevent or remediate any violations.

Finally, the analysis also highlighted discrimination as a further important impact. In complex and geographically diverse operating contexts, such as those where many of the Group's suppliers operate, unequal treatment based on gender, ethnicity, age, sexual orientation, or other personal characteristics may occur. This discrimination can manifest as pay disparities, limited access to professional development opportunities, or unfair working conditions.

The analysis also identified some risks considered non-priority, as their potential financial impact on the Group's activities is currently deemed insignificant.

For a detailed description of the process used to identify the relevant impacts, risks, and opportunities associated with workers in the value chain, please refer to chapter IRO-1, Description of Processes for Identifying and Assessing Relevant Impacts, Risks, and Opportunities, as well as the detailed tables in chapter

1, General Information, specifically SBM-3, Relevant Impacts, Risks, and Opportunities and Their Interaction with the Strategy and Business Model.

S2-1 Policies related to workers in the value chain

Savino Del Bene carefully selects its suppliers based on transparent negotiations and good faith, in accordance with the principles outlined in its Code of Ethics and Anti-Corruption Guidelines. Additionally, the selection, qualification, and management of suppliers are conducted in compliance with the quality standards established by the UNI EN ISO 9001:2015 certification. Specifically, the Company maintains a Quality Management System Manual and related Procedures that govern these processes.

Human Rights Policy

Savino Del Bene recognizes its significant role in the market and its responsibility to respect human rights and safeguard the well-being of all people, including workers throughout the value chain. To this end, the Company has adopted a human rights policy designed to ensure that respect for human rights is a fundamental requirement in all operational activities, both in Italy and abroad, as well as along the supply chain.

This policy applies to all internal and external stakeholders, including employees, suppliers, and business partners, and is communicated through official channels such as the company website.

The policy is inspired by and promotes the implementation of key international frameworks in the field of human rights and labor, including the United Nations Universal Declaration of Human Rights; the Fundamental Conventions of the International Labour Organization (ILO); the OECD Guidelines for Multinational Enterprises; the United Nations Guiding Principles on Business and Human Rights (UNGPs); and the principles of the United Nations Global Compact.
As stated within the policy, "*Savino Del Bene is guided by the protection and promotion of human rights—inalienable and essential prerogatives of human beings [...] and the foundation for building societies based on the principles of equality, solidarity [...], and the protection of civil and political rights, as well as social, economic, and cultural rights.*"

The policy states that suppliers must adopt practices consistent with business principles, including:

- the rejection of forced and child labour;
- respect for personal dignity and non-discrimination;
- freedom of association and collective bargaining;
- fair and favourable working conditions;
- the protection of health and safety at work.

Therefore, the policy states that "*Supplier performance must go hand in hand with a commitment to adopt best practices in terms of human rights and working conditions [...] including adequate working hours, respect for personal dignity, non-discrimination and inclusion of diversity*".

For more information regarding the policy, please refer to ESRS S1-1 Own Workforce Policies.

S2-2 Worker engagement processes in the value chain with regard to impacts

Currently, the Group does not have a structured process for the direct involvement of workers in the value chain. However, through supplier qualification and monitoring mechanisms, Savino Del Bene promotes respect for human and labour rights, sustainable practices and social responsibility. These mechanisms make it possible to verify, in an indirect but systematic way, the working conditions along the value chain, through audits, self-assessment questionnaires and documentary checks, thus helping to identify any critical issues and promote the continuous improvement of social standards among business partners.

S2-3 Processes to remedy negative impacts and channels that allow workers in the value chain to express concerns

Savino Del Bene is aware that significant negative impacts may arise along its value chain in relation to certain social aspects, including inadequate management of trade union relations, human rights violations, discrimination, lack of equal opportunities, and ineffective management of occupational health and safety measures.

To address these critical issues, the Group has established a prevention and remediation system based on an integrated set of tools and procedures. Each supplier deemed significant is required, through a contractual clause, to acknowledge the Group's Anti-Corruption Guidelines and Code of Ethics. In the event of violations, the Group implements appropriate corrective measures, which may include the suspension or termination of the supplier's status.
Supplier performance is continuously monitored through technical audits, document reviews, ESG questionnaires, periodic feedback from contract managers, and a rating system that combines qualitative and quantitative parameters. Regarding the protection of workers in the value chain, it is important to highlight that Savino Del Bene's audits cover human resource management and training, compliance with occupational health and safety obligations, non-conformity management, goal setting, and continuous improvement.
Furthermore, Savino Del Bene has participated for several years in the EcoVadis platform, which facilitates the sharing and assessment of ESG performance among its suppliers engaged in the initiative. These measures enable the Group to evaluate working conditions at supplier sites and promote responsible practices throughout the value chain.

Regarding communication channels, Savino Del Bene has implemented a reporting system that can be accessed anonymously, in compliance with Legislative Decree No. 24 of March 10, 2023, concerning the protection of whistleblowers. This tool enables individuals to report any violations, misconduct, or critical situations securely and confidentially, ensuring they receive support and benefit from a structured complaint management process. The system is publicly accessible via the company website, making it available to all stakeholders along the value chain.
The procedure includes specific safeguards to protect whistleblowers, such as identity confidentiality and protection against retaliation. The entire process is managed independently and transparently, following clearly defined steps, including receipt of the report, assessment of admissibility, investigation, and case closure.

The recipients of the whistleblowing procedure include not only Group employees but also workers and collaborators performing activities for third parties, whether public or private, who supply goods or services or carry out work on behalf of the Group.
This inclusive approach reflects the organization's commitment to extending its ethical and protective standards beyond company boundaries, fostering a respectful work environment throughout the value chain.
Through these tools, Savino Del Bene aims to strengthen workers' trust across the value chain and promote a corporate culture founded on integrity, responsibility, and respect for fundamental rights.

For more information on the whistleblowing procedure, including how to access and manage reports, please refer to chapter G1-2, Policies on Corporate Culture and Business Conduct.

S2-4 Interventions on material impacts for workers in the value chain and approaches for the management of material risks and the achievement of opportunities

Savino Del Bene recognizes the importance of ensuring decent and safe working conditions for workers throughout its value chain and has identified the operational risk of human rights violations as one of its most significant concerns. To mitigate this risk, the Company is committed to collaborating with suppliers who demonstrate a strong focus on social responsibility and actively promote good practices along the value chain.

To maintain high-quality standards, suppliers are required to commit to adopting best practices regarding the protection of human rights and fair working conditions. These include reasonable working hours, prevention of forced and child labor, respect for personal dignity, non-discrimination and promotion of diversity, protection of freedom of association and collective bargaining, as well as adherence to occupational health and safety standards.

Savino Del Bene has implemented a supplier qualification process tailored to the level of criticality and strategic importance of the supply, managed through a dedicated digital platform. The process includes:

- ESG questionnaires to assess suppliers' commitment to environmental, social and governance issues;
- technical audits and documentary verifications;
- periodic performance evaluations through feedback and rating indicators;
- legal and reputational checks, in particular in the case of extraordinary transactions.

The qualification process initially involves all suppliers to the Savino Del Bene Group, categorized by type and distinguished according to their direct relevance to the company’s core business activities (*core* and *non-core* suppliers).

The evaluation of supplier performance is carried out through the use of various tools:

- Periodic evaluation questionnaires completed by the contract manager responsible for the supplier;
- On-site visits carried out according to an internally defined audit plan to verify compliance with legislative and contractual requirements;
- ESG questionnaires designed to assess suppliers’ initiatives, activities, and certifications related to sustainability, with particular attention to human rights issues;
- A rating index that evaluates suppliers based on quantitative and qualitative parameters, considering the information gathered from the assessments with varying levels of weighting..

In 2024, 6.2% of new suppliers were audited by Savino Del Bene.

Savino Del Bene also recognizes the importance of promoting ethical and sustainable working conditions throughout the value chain. For this reason, the Company has adopted a Supplier Code of Conduct that clearly defines the principles and requirements concerning human rights, safety, environmental responsibility, and respect for workers’ rights. It is the Company’s intention to:

- send the Code to all active suppliers, with the aim of ensuring that they are aware of expectations in terms of social and environmental responsibility;
- periodically monitor the level of adherence to the code, verifying that a certain percentage of suppliers formally respond by signing the acceptance and acknowledgment clause;
- in the event of non-compliance or reports of non-compliance, take corrective measures and consider suspending relations with suppliers who do not comply with the fundamental criteria of the Code.

Through these actions, the Company aims to reduce the negative impacts related to working conditions in its supply chain, promoting a more responsible and transparent approach.

S2-5 Objectives related to the management of material adverse impacts, enhancement of positive impacts and management of material risks and opportunities

Although Savino Del Bene has not currently established specific time targets for managing relations with workers in the value chain, the Group is committed to the continuous improvement of its practices in this area. In particular, building on previous efforts, the Group plans to circulate the Supplier Code of Conduct again, requesting the return of the signed acknowledgment clause.

For more details on the Supplier Code of Conduct, please refer to chapter S2-4 – *Interventions on Significant Impacts for Workers in the Value Chain and Approaches for Managing Significant Risks and Achieving Opportunities*.

S3 Affected Communities

SBM-2 Stakeholder interests and views

Savino Del Bene's operating activities serve as a means through which the Group creates value both locally and globally, fostering economic growth and generating employment—directly and throughout the value chain.

To ensure that communities benefit from the value generated, the Group places strong emphasis on building relationships based on trust. In this regard, it promotes open and transparent dialogue with the communities involved in its operations, addressing both the mitigation of negative impacts and the generation of long-term positive outcomes.

The Group has implemented communication tools and channels designed to facilitate this open and transparent dialogue, with the goal of understanding the views and interests of the communities where it operates. The main channels of interaction include:

- The company website, which hosts key documents such as the Code of Ethics and the Human Rights Policy;
- Press releases and institutional updates;
- The Consolidated Financial Statements and non-financial reporting, which provide insights not only into economic performance but also into social and environmental indicators;
- Local events and awareness-raising projects;
- Sports sponsorships and initiatives that promote the social and cultural well-being of communities.

Through these channels, the Group is committed to fostering a culture of respect, inclusion, and social responsibility, thereby contributing to the sustainable development of the communities and regions in which it operates.

SBM-3 Relevant impacts, risks and opportunities and their interaction with the strategy and business model

As part of the materiality analysis conducted by the Savino Del Bene Group, the impacts, risks, and opportunities associated with local communities were identified as factors that significantly influence the Group's business strategy and model.
Particular attention was given to local communities that are directly or indirectly affected by the Group's activities—both in the areas where it has operational offices and in regions where its partners and suppliers are active.

The contribution to the development of local communities was identified as one of the Group's most significant impacts. Through sponsorship initiatives and donations, Savino Del Bene actively supports the well-being of the communities in which it operates, promoting sporting, cultural, and social activities that strengthen ties with the local area and foster social cohesion. These efforts generate a positive impact on the local fabric.
The communities involved include citizens, associations, sports organizations, and third-sector entities that directly benefit from the support provided.

In the context of the risk analysis, the economic and operational risks associated with geopolitical instability were identified as material. The current international landscape is marked by armed conflicts, political tensions, and trade disputes that directly impact key global transport corridors. Specifically, war zones and trade restrictions can disrupt supply chains, increase operational costs, and restrict access to certain markets.

Furthermore, the imposition of customs duties, economic sanctions, or import/export limitations may negatively affect the Group's revenues and growth prospects.

For a detailed description of the process used to identify relevant impacts, risks, and opportunities related to the affected communities, please refer to chapter IRO-1: Description of the Processes for Identifying and Assessing Relevant Impacts, Risks, and Opportunities, as well as the detailed tables in chapter 1: General Information, specifically SBM-3: Relevant Impacts, Risks, and Opportunities and Their Interaction with the Strategy and Business Model.

S3-1 Policies Relating to Affected Communities

The Group's policies regarding the communities affected by its activities are founded on the principles of social responsibility, respect for human rights, and the active involvement of local communities. Through the adoption of the Code of Ethics and the Human Rights Policy, the Group is firmly committed to minimizing negative impacts within its areas of operation and promoting sustainable development in the territories where it operates.

As part of its Human Rights Policy, the Group is dedicated to conducting its investments sustainably, supporting initiatives of cultural, social, and economic value, while fully respecting both local and national communities.

In this regard, the politician emphasizes that "*individual conditions, economic and social development, and the overall well-being of the community are closely interconnected. For this reason, the Company is committed to conducting its investments sustainably and promoting initiatives of cultural, social, and economic value, with respect for local and national communities, to foster social inclusion*".

The policy is aligned with key international standards, including the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Declaration on Fundamental Principles and Rights at Work, and the International Finance Corporation standards.

For more information regarding the policy, please refer to ESRS S1-1 Own Workforce Policies.

S3-2 Affected Community Engagement Processes on Impacts

Currently, the Group has not yet formalized a specific process to involve the communities concerned. However, a tangible example of dialogue and active engagement is represented by the volleyball team sponsored by Savino Del Bene, which serves as a valuable channel to strengthen ties with the local community and promote shared values.

S3-3 Processes to Remediate Negative Impacts and Channels for Affected Communities to Express Concerns

The materiality analysis conducted did not identify any negative impacts attributable to the Group's activities and business model. However, affected communities have the opportunity to express their concerns through the whistleblowing mechanism, an accessible and confidential tool designed for reporting potential negative impacts, non-compliant behavior, or risk situations.

For more information on the whistleblowing procedure, including how to access and manage reports, please refer to chapter G1-2: Policies on Corporate Culture and Business Conduct.

S3-4 Interventions on material impacts on affected communities and approaches to manage material risks and achieve relevant opportunities for affected communities, as well as effectiveness of such actions

The double materiality analysis conducted by the Savino Del Bene Group revealed a significant positive impact stemming from the Group's contribution to the economic, social, and cultural development of local communities. This impact reflects the benefits derived from Savino Del Bene's business model and corporate strategy, which are grounded in a vision of sustainable and inclusive growth—where the value generated extends beyond economic performance to encompass collective well-being and the enhancement of human and social capital.

To maximize this positive impact, the Group has implemented a range of concrete initiatives across various areas:

- Sport and social inclusion: The sponsorship of the **Savino Del Bene Volley** women's volleyball club exemplifies the Group's commitment to promoting sport as a tool for social cohesion, female empowerment, and regional development. The first team has reached significant milestones both nationally and internationally, including winning the 2021-2022 CEV Challenge Cup, the 2022-2023 CEV Cup, reaching the championship final in the 2023-2024 season, and the historic 2024-2025 CEV Champions League final. Additionally, the 2024-2025 season marked remarkable achievements in the youth sector, with the victory of the B2 series championship, third place in the national finals for the under-16 category, and fifth place nationally with the under-18 team. These successes help promote the values of sport and strengthen the local community's sense of belonging;
- International development and cooperation: Savino Del Bene actively participated in FACIM in Maputo, one of Mozambique's leading trade fairs, supporting the promotion of Made in Italy and fostering new opportunities for investment and local economic growth. Additionally, the Group served as the official logistics partner for the **2024 Honda Ladakh Adventure**, managing the transport of six Honda Africa Twin motorcycles from Italy to India. This enabled a team of six riders to undertake an extraordinary challenge—crossing four of the highest Himalayan passes to reach Umling La, the world's highest carriageable pass at 5,798 meters;
- Solidarity and health: The Group financed the construction of a water supply tower at **Bishop Caesar Asili Hospital** in Uganda, ensuring continuous access to clean drinking water for patients and healthcare staff. This initiative has had a direct positive impact on the quality of healthcare services and the resilience of the hospital's infrastructure;
- Culture and heritage: Between 2019 and 2024, Savino Del Bene made substantial donations to support the renovation of the Abbey of San Salvatore and San Lorenzo in Settimo, restoring an important religious and cultural landmark for the community;
- Humanitarian emergencies and volunteering: The Group actively provides logistical support during emergency situations by organizing shipments of essential supplies. Additionally, it promotes bone marrow donation in collaboration with ADMO, raising awareness among employees and local communities about the importance of this vital act of solidarity.

Regarding the economic and operational risks associated with political instability in the countries where it operates, this is a factor beyond the direct control of the organization. However, the Group addresses this risk through a strategy focused on operational efficiency, geographical diversification, and logistical flexibility, enabling it to quickly adapt to changing circumstances.

In particular, the Group's widespread presence across multiple geographical areas, continuous monitoring of international developments, and ability to rapidly reorganize logistics flows are key tools to ensure business continuity even in situations of instability.

To date, the Group has not received any reports of serious human rights issues or incidents concerning the affected communities.

S3-5 Objectives related to the management of material negative impacts, the enhancement of positive impacts and the management of material risks and opportunities

Savino Del Bene has not yet established formalized objectives regarding the management of relations with the communities concerned.

ESRS S4 – Consumers and End Users

SBM-2 Stakeholder interests and views

The Group recognizes clients as one of its main stakeholders, given their significant influence on the business. For this reason, clients play a key role in guiding the definition of corporate strategies.

To better understand customers' expectations and needs, the Group has implemented structured tools and communication channels to ensure transparent and continuous interaction. The main communication tools and channels include:

- The company website, serving as a central access point for information, updates, and documentation on data protection and security policies;
- Direct relationships, where technical and commercial staff maintain ongoing dialogue with customers, collecting feedback and reports;
- Non-financial reporting, providing detailed information on the measures taken in data protection and cybersecurity;
- Complaint management, which enables prompt resolution of any issues reported by users;
- Communication campaigns, aimed at raising awareness among customers and stakeholders about the importance of digital security and the Group's commitment in this area.

SBM-3 Relevant impacts, risks and opportunities and their interaction with the strategy and business model

The Group's logistics business involves processing large volumes of customer data, including shipment details, goods transported, and customer preferences.

In the event of loss, unauthorized access, or misuse of such data, customers may suffer material harm, including identity theft, fraud, privacy violations, and misuse of personal information. Such incidents can have serious consequences for users' IT security and compromise their right to privacy.

In this context, the materiality analysis identified the management of information and personal data as a significant impact area. Inadequate processes in this regard can cause harm to customers. Simultaneously, the economic, legal, and reputational risks associated with privacy violations and the loss of sensitive data were recognized as significant. Non-compliance with current regulations (e.g., GDPR, CCPA) or vulnerabilities in company IT systems to external attacks may result in penalties, reputational damage, and operational disruptions, potentially prolonged.

For a detailed description of the process used to identify relevant impacts, risks, and opportunities, please refer to chapter IRO-1: Description of the Processes for Identifying and Assessing Relevant Impacts, Risks, and Opportunities, and the detailed tables in chapter SBM-3: Significant Impacts, Risks, and Opportunities and Their Interaction with the Strategy and Business Model.

S4-1 Consumer and end-user policies

Aware of the importance of strengthening its oversight of data protection and IT security, the Group has integrated the results of the double materiality analysis into its strategy. This analysis highlighted that privacy protection, prevention of sensitive data theft, and ensuring robust cybersecurity are priority concerns for customers and users of its services.

In light of the findings from the double materiality analysis, Savino Del Bene recognizes the importance of protecting the personal data and privacy of its clients, considering it a fundamental element for safeguarding basic rights and building trust-based relationships.

In compliance with Regulation (EU) 2016/679 (General Data Protection Regulation – GDPR), Legislative Decree 196/2003, and other relevant Italian and European data protection regulations (hereinafter "Privacy Legislation"), Savino Del Bene S.p.A. has adopted a Privacy Policy designed to ensure transparency and fairness in processing the personal data of customers and suppliers.

This policy, available on the company website and referenced in electronic communications, is drafted pursuant to Article 13 of the GDPR, which requires that data subjects be informed about the collection of their personal data. It clearly describes the following aspects: the purposes of processing, categories of data processed, recipients of the data, retention periods, and the rights of data subjects—specifically, the rights to access, rectify, restrict, and delete data, object to processing, and file complaints with the supervisory authority.

The protection of privacy is also embedded in the Group's Human Rights Policy, which recognizes the right to privacy as an essential component of respect for human dignity:

"*The Company respects the confidentiality and right to privacy of its stakeholders and is committed to the proper use of data and information provided by employees, customers, and other stakeholders.*

The Company processes personal data in full compliance with fundamental rights and upholds the freedoms and principles recognized by law, particularly respect for private and family life, home and communications, data protection, freedom of thought, conscience and religion, and freedom of expression and information.

The protection and responsible processing of personal data represents a major challenge in the era of digitization and globalization of markets."

To address these challenges, Savino Del Bene adopts an approach that integrates privacy protection into the design of its business processes, following the principles of "privacy by design"—where privacy is incorporated from the outset—and "privacy by default", meaning personal data processing is limited to what is necessary and retained only for the period strictly required. These principles are integral to the company's digitalization efforts, risk analysis, and personal data protection strategies.

The Company engages external consultants to ensure data processing and storage methods comply with European and national regulations, adopting international security standards. Additionally, special attention is given to third parties who process customers' personal data on behalf of the Company. In such cases, specific contractual clauses are included to ensure these partners uphold the same standards of data protection and confidentiality.

Savino Del Bene recognizes its significant role in the market and the responsibilities that come with it. Accordingly, in 2024, the Group adopted a Human Rights Policy aimed at promoting the protection of fundamental rights—including the right to privacy—of all stakeholders, considering this an essential requirement in its business activities both in Italy and abroad.

The Policy is inspired by and promotes the concrete implementation of the main international frameworks in the field of Human Rights, including the United Nations Universal Declaration of Human Rights; the Fundamental Conventions of the International Labour Organization (ILO); the OECD Guidelines for Multinational Enterprises; the United Nations Guiding Principles on Business and Human Rights (UNGPs); and the principles of the United Nations Global Compact.

The Policy is addressed to all internal and external stakeholders, including employees, suppliers, and business partners, and is disseminated through official channels such as the company website and dedicated training programs.

The effective and correct implementation of the Policy is the responsibility of the ESG Committee, which is composed of members of Top Management and supported by function managers, with the active involvement of the QHSE and HR departments. The Committee ensures compliance with the Policy and promotes a corporate culture based on equality, inclusion, sustainable development, and the protection of Human Rights.

The implementation of the Human Rights Policy is approved by the Board of Directors of the Parent Company and communicated to all Group companies for review and adoption. Department heads are responsible for receiving and promoting the contents of the Policy within their respective areas of competence, ensuring its dissemination and application.

The effectiveness of the Policy is monitored through a due diligence process, in line with the United Nations Guiding Principles on Business and Human Rights. This process includes the mapping of risks within the Enterprise Risk Management System, the assessment of potential and residual risks, the definition of specific policies and procedures, the adoption of management systems with performance indicators (KPIs), and the establishment of continuous improvement pathways.

S4-2 Consumer and end-user engagement processes on impacts

Currently, the Group has not yet implemented any process to engage customers regarding the protection of personal data.

S4-3 Processes to Remedy Negative Impacts and Channels for Consumers and End-Users to Express Concerns

Savino Del Bene adopts a structured and responsible approach to prevent, manage, and, when necessary, remedy any negative impacts that may affect clients, particularly concerning the protection of personal data—identified as a significant impact area in the materiality analysis.

To ensure open and transparent dialogue, Savino Del Bene provides customers with multiple channels to express concerns, report issues, or request assistance. These include a dedicated email address through which customers can exercise their rights under the GDPR, receive support, and obtain clarifications on the processing of their personal data. Additionally, customers can access digital features such as the "My SDB" reserved area and the online tracking service, which offer tools for autonomous information management and direct communication with the Group's offices.

Savino Del Bene continuously monitors the effectiveness of these channels through request tracking systems, response time analyses, and periodic user satisfaction assessments.
Each process is designed to ensure the highest level of personal data protection, including collaboration with qualified external partners and the inclusion of specific contractual clauses in agreements with third parties who process data on behalf of the Group.

S4-4 Interventions on material impacts on consumers and end-users, approaches to manage material risks and achieve material opportunities in relation to consumers and end-users, and effectiveness of such actions

Savino Del Bene's double-materiality analysis identified that inadequate processes and measures for personal data protection and IT security can significantly impact customers' right to privacy. Furthermore, incidents of privacy violations or theft of sensitive data pose a substantial risk to the Group.

In an environment where process digitization is increasingly central, protecting privacy and ensuring IT resilience have become essential priorities to maintain business continuity and stakeholder trust.

The Group's IT system is the backbone of the entire business, supporting data management, internal and external communication, information processing, and digital document storage. Given the large volume of personal data processed through the company's systems, there is a significant responsibility to safeguard customers' confidentiality.

For this reason, Savino Del Bene has adopted a systematic and integrated approach to cybersecurity management, structured around four main phases: prevention, identification, mitigation, and management/recovery.

Prevention activities include the adoption of advanced hardware and software, real-time backup systems on duplicate servers, and security measures designed to prevent information loss. Continuous monitoring enables the early identification of potential cyber threats, while mitigation procedures aim to reduce the severity of any identified risks. In the event of an incident, the Group can activate a response and recovery plan, supported by a 24-hour emergency service, to ensure business continuity.

To further enhance system resilience, a disaster recovery plan has been developed, and the implementation of a Business Continuity Plan—which will also address privacy risk management—is planned. These tools are essential for ensuring compliance with the GDPR and international personal data protection regulations.
The effectiveness of these measures is verified through periodic audits (ITGC – IT General Controls), threat analyses, and the continuous updating of security policies.

Demonstrating its ongoing commitment to responsible IT security and supply chain management, Savino Del Bene has obtained key international certifications that attest to the adoption of high and globally recognized standards, including AEO, TAPA, and C-TPAT.

The AEO certificate, awarded to companies that meet stringent criteria in customs compliance, accounting, solvency, and security, reflects the growing digitization of customs processes. The new computerized procedures under the AEO program require secure, traceable, and standards-compliant IT systems, making IT security an essential prerequisite for obtaining and maintaining this certification.

Additionally, Savino Del Bene is a member of TAPA, which enables the Group to implement advanced measures to protect global supply chains. The TAPA guidelines address not only physical aspects such as theft and damage prevention but also include requirements related to information protection and secure data management throughout the supply chain. This integrated security approach is particularly important for companies operating in high-risk industries that handle sensitive information, such as customer, shipping, and customs documentation.

Savino Del Bene also participates in the C-TPAT program, promoted by U.S. Customs and Border Protection (CBP). This program requires participating companies to conduct thorough vulnerability assessments, including cyber vulnerabilities. Required countermeasures include protecting corporate IT systems, managing secure access, and preventing digital intrusions. As one of the first Italian companies to be validated in 2003, Savino Del Bene has demonstrated a pioneering commitment to protecting international logistics activities, extending security measures into the digital realm.

For Savino Del Bene, protecting its customers means prioritizing personal data protection and IT security. In this context, the absence of privacy violations or data theft in 2024 serves as a clear indicator of the effectiveness of the measures implemented and the alignment between declared commitments and actual results.

S4-5 Objectives related to the management of material negative impacts, the enhancement of positive impacts and the management of material risks and opportunities

Although no specific time targets have yet been set for managing customer relations, the Group has identified the development of a framework to manage corporate risks related to cybersecurity and personal data protection as a strategic priority.

During 2024, the company strengthened its commitment in this area by prioritizing the adoption of additional tools to mitigate cybersecurity risks. In particular, the Group is in advanced discussions to finalize a global insurance policy dedicated to covering cyber risks, aimed at enhancing its ability to respond effectively to critical cyber incidents. This policy, set to become active in 2025, is designed to provide coverage for potential damages affecting both the company and its customers.

4. About Governance

ESRS G1 – Business conduct

GOV-1 – Role of administrative, management and control bodies

For information regarding the composition, diversity, roles, and responsibilities of the administrative, management, and control bodies, please refer to ESRS 2 GOV-1 – Role of Administrative, Management, and Supervisory Bodies in the General Information section of this document.

IRO-1 – Description of processes to identify and assess relevant impacts, risks and opportunities

For a description of the process used to identify impacts, risks, and opportunities related to business conduct, please refer to Chapter IRO-1. This chapter details the analyses performed and the criteria applied in the assessment process, which include the geographical location of activities, the nature and specific characteristics of the sector, as well as the Group's organizational and operational structure and the dynamics of the value chain.

G1-1 Policies on business culture and business conduct

Savino Del Bene promotes a corporate culture grounded in integrity, transparency, and responsibility, in line with the principles set forth in its Code of Ethics and Anti-Corruption Guidelines.

The company believes that ethical conduct in its activities and the pursuit of its objectives fosters an image of reliability, fairness, transparency, and professionalism.

A strong reputation encourages investment in society, strengthens relationships with commercial, entrepreneurial, and financial partners, enhances trust with creditors and suppliers, and attracts top talent.

Savino Del Bene is committed to ensuring that all activities are carried out with these guiding values in mind, particularly:

*• **Positivity:** Maintaining a positive attitude, focusing on the constructive aspects of situations, and not allowing inevitable difficulties to hinder the desire to act and build;*

*• **Cohesion:** Prioritizing the interests of the organization as a whole over individual or personal interests. Wealth creation is a collective effort that shapes a positive present and enables a sustainable future;*

*• **Humanity:** Placing the human aspect at the center of the project by fostering direct human relationships, which—when not filtered by technology—enhance the company's greatness. Listening, respect, and attention to others are the company's strengths;*

*• **Pride:** Taking satisfaction in meeting people's needs through shipments made worldwide. This activity must be performed to the highest standards and in an environmentally sustainable manner;*

*• **Evolution:** Embracing challenges and change enthusiastically. The goal is continuous improvement, avoiding complacency by accepting a balanced amount of risk and innovation—essential for securing the future;*

*• **Collaboration:** Focusing on customer orientation and sharing departmental results as collective business achievements. Individuals are encouraged to express creativity and diversity freely, while understanding that*

sharing knowledge is invaluable and that the best results are achieved through teamwork. The strength of the team amplifies individual strengths;

• ***Sharing:*** *Recognizing the importance of sharing knowledge and experience. Ensuring the company's know-how is easily accessible and usable across all parts of the Group;*

• ***Trust:*** *Pursuing fairness and balance in interpersonal relationships, which are fundamental to building lasting connections both inside and outside the company. Long-term relationships based on mutual trust with people and business partners are key;*

• ***Versatility:*** *Respecting rules while adapting behavior to different situations, maintaining a critical awareness of reality.*

Savino Del Bene has adopted a structured system to prevent, detect, and manage behavior that is contrary to current legislation or its ethical values. In this context, it has implemented its Organization, Management, and Control Model pursuant to Legislative Decree 231/2001, aimed at ensuring correctness, transparency, and responsibility in business conduct. Model 231 represents an integrated system of principles, rules, and procedures designed to ensure corporate behavior complies with the law and the Group's ethical values. Its primary function is to prevent the commission of crimes—such as corruption, corporate offenses, environmental violations, computer crimes, and offenses against the Public Administration—that could be committed in the interest of, or to the advantage of, the organization. Beyond prevention, the Model promotes a corporate culture based on ethics, transparency, and regulatory compliance, helping to strengthen stakeholder trust. Another objective is to ensure the traceability and integrity of decision-making and operational processes through a structured and continuously updated internal control system.

The Model is a dynamic and shared tool that actively involves all staff through awareness-raising activities and is based on an analysis of specific risks. It is periodically updated to reflect regulatory and organizational changes and is supervised by an external, autonomous, and independent Supervisory Body (SB), which ensures the effectiveness and proper application of the prevention system. The SB operates independently from the operational chain of command and reports directly to the administrative and control bodies.

Additionally, Savino Del Bene has established internal reporting channels to collect, including anonymously, any concerns from internal and external stakeholders. Reports may relate to violations of the Code of Ethics, the Anti-Corruption Guidelines, or other internal and legislative provisions.

Reports are handled promptly, independently, and impartially, ensuring maximum confidentiality and protection from any form of retaliation against whistleblowers. In accordance with Directive (EU) 2019/1937, the identity of the whistleblower is protected and may not be disclosed without their consent, except in cases where disclosure is strictly necessary to defend the reported person. Retaliatory acts, even if only attempted, are strictly prohibited, and disciplinary and administrative sanctions apply in the event of confidentiality breaches.

The Group has established Anti-Corruption Guidelines in accordance with the United Nations Convention against Corruption. These guidelines apply to all Group companies, both in Italy and abroad, and include specific protocols for managing relationships with third parties, selecting suppliers, stipulating contracts, and handling financial resources.
In line with the provisions of the Anti-Corruption Guidelines, Savino Del Bene implements a system of information, awareness, and training for staff, aimed at promoting corruption prevention and ethical responsibility.

The staff responsible for receiving and managing reports is represented by the Reports Manager, who coincides with the Supervisory Body or its President. These individuals are formally designated and adequately trained to ensure the proper management of the internal reporting channel, in full compliance with current legislation.

In addition to the legally required procedures for handling reports, the Group has implemented internal mechanisms to conduct rapid, independent, and objective investigations into any instances of non-compliant conduct, including cases of active and passive corruption.

Investigative activities may involve specialized company functions or, when necessary, external experts, always ensuring confidentiality and protection for the individuals involved.

Particular attention is given to corporate functions most exposed to corruption risks, such as those involved in purchasing, relations with Public Administration, and the selection of commercial partners. These areas are subject to enhanced controls and specific prevention protocols, in line with the internal control system and the Organizational Model 231 adopted by the Group.

G1-2 Supplier Relationship Management

Savino Del Bene recognizes the strategic role of its supplier network in ensuring an efficient, safe, and sustainable logistics service. Although the Group does not currently have a formalized policy to prevent late payments, it operates in accordance with the principles of fairness and transparency set forth in the Code of Ethics and the Organizational Model 231, committing to uphold the agreed contractual conditions, particularly with regard to small and medium-sized enterprises:

"*The general principle upheld by Savino Del Bene in its relations with all potential suppliers of goods and services is to negotiate in good faith and with transparency.*
Relations with suppliers are governed by principles common to the entire Group and are subject to continuous monitoring by the Company's responsible offices.
The purchasing processes, in particular, are designed to ensure equal opportunities for all suppliers, clarity and transparency in supply conditions, and the minimization of operational risks borne by the Company".

The company's approach to managing relationships with suppliers is based on careful selection and transparent, good-faith negotiation. The qualification process includes a pre-selection phase that considers both objective and subjective criteria, such as financial strength, reputation, possession of licenses and certifications, and compliance with high safety and quality standards. This process is supported by specific operational protocols for transport and freight service providers, as well as a periodic monitoring system to ensure adherence to the required technical and professional standards.

Savino Del Bene integrates social and environmental criteria into the selection and evaluation of suppliers, promoting a responsible supply chain.

All suppliers are required to adhere to the Supplier Code of Conduct and sign an ethics clause that includes commitments to human rights, decent working conditions, equal treatment, anti-corruption, environmental protection, and responsible resource use. Furthermore, the Group has introduced an ESG scoring system that assesses the sustainability performance of suppliers, favoring those with higher scores during the selection process. For more information on the ESG scoring system, please refer to the ESRS S2 Workers in the Value Chain Chapter, paragraph S2-4: Interventions on Material Impacts for Workers in the Value Chain and Approaches for Managing Material Risks and Achieving Opportunities.

G1-3 Prevention and detection of bribery and corruption

Savino Del Bene has adopted a comprehensive and structured system to prevent, identify, and manage the risks of active and passive corruption, based on the implementation of the 231 Organizational Model, the Code of Ethics, and the Anti-Corruption Guidelines. These tools establish a coherent set of rules, procedures, and control measures designed to ensure transparency, fairness, and legality in the conduct of company activities. The anti-corruption procedures include specific protocols for high-risk areas, internal control measures, obligations to trace transactions, segregation of duties, and a disciplinary system that reinforces their effectiveness.

Anti-corruption policies are communicated clearly and accessibly to all stakeholders. They are published on the company website, disseminated via the intranet, and integrated into supplier contracts through the ethics clause and the **Supplier Code of Conduct**.

Training is a fundamental pillar of the prevention system. The Group has implemented a comprehensive training plan that includes both classroom sessions and e-learning, with content tailored to different roles and levels of risk. Thanks to this approach, the training program covers 100% of the functions deemed at risk, ensuring that all personnel receive appropriate training related to their specific risks, including those associated with corruption prevention, based on the activities they perform. Participation in the courses is mandatory for all personnel, including those in risk-related roles, and extends to members of the Board of Directors.

G1-4 Established cases of active or passive corruption

During the reporting period, Savino Del Bene maintained continuous monitoring of the risks of active and passive corruption through the implementation of its 231 Organisational Model, Anti-Corruption Guidelines, and Code of Ethics. No confirmed cases of active or passive corruption were detected, and no public legal proceedings related to such corruption were initiated against the Group or its employees. Regarding sanctions, Savino Del Bene did not receive any convictions or fines for violations of laws against active or passive corruption during the reference period. Should any insufficiently monitored risk areas emerge, the Group would take corrective actions, including strengthening internal controls, updating operational protocols, and intensifying training activities for risk-related functions.

G1-6 Payment Practices

Savino Del Bene manages payments to its suppliers in accordance with the commercial practices of the countries in which it operates, maintaining an approach grounded in fairness and continuity of relationships. Although standard payment terms are not formalized at the Group level for different supplier categories, Savino Del Bene is committed to honoring agreed conditions, with particular attention to ensuring continuity and reliability for small and medium-sized enterprises. In 2024, the Group recorded a Days Payable Outstanding (DPO) value of 65 days[15], an indicator reflecting the average number of days taken to settle received invoices. As of the date of this document, there are no pending legal proceedings related to late payments.

[15] The DPO was calculated as the ratio of trade payables to the sum of core costs and overheads, multiplied by 365 days, in line with consolidated accounting methodologies. This value represents a balance between efficiency in working capital management and compliance with contractual commitments made with suppliers.