

SAMMONTANA GROUP POLICY

Sustainability Policy



Edition 2025 – 2026

1. Purpose and Scope of Application

This Sustainability Policy outlines the **principles, objectives, and commitments** of Sammontana Group in the areas of environmental, social, and economic sustainability. It applies to all **activities, sites, people, and business processes**, as well as to **partners, suppliers, and relevant stakeholders**, in alignment with the company's legal status as a Benefit Corporation and its B Corp certification.

The Policy aims to **guide responsible behaviour across the Organization**, ensure **strategic coherence**, and support the **continuous improvement** of our environmental, social, and governance (ESG) performance.

2. Corporate Commitment

Our Sustainability Policy is grounded in widely recognised international frameworks:

- The **United Nations 2030 Agenda** and its **Sustainable Development Goals (SDGs)**;
- The **European Green Deal**, particularly its target of climate neutrality by 2050;
- The **Farm to Fork Strategy** for sustainable food systems;
- The Italian **Law 208/2015** on Benefit Corporations;
- The **B Corp Standards** and the B Impact Assessment (BIA) framework;
- Sammontana Group's **Code of Ethics** and **Supplier Code of Conduct**;
- Relevant national and EU legislation on the environment, labour, and human rights.

3. Operational Process

Strategic Sustainability Pillars

Sammontana Group's sustainability strategy is based on **three strategic pillars**, developed following a materiality analysis conducted in 2020 and regularly updated:

3.1 Health and Wellbeing

We are committed to:

- Offering safe, high-quality food products that meet the nutritional needs of diverse consumer groups (vegan, vegetarian, gluten/lactose-free, high-fibre, low-sugar, etc.);
- Adopting voluntary certifications: **VeganOK, VegetalOK, Organic, AIC (Italian Coeliac Association)**;
- Ensuring animal welfare in supply chains;

- Reducing food waste and promoting circular economy practices;
- Fostering diversity, equity, and inclusion within the company;
- Supporting education, training, and intergenerational projects for community development.

3.2 Value Chain

We are committed to:

- Building a responsible and sustainable value chain, based on the principle of interdependence;
- Implementing a **Supplier Code of Conduct** that addresses human rights, environmental protection, and labour ethics;
- Procuring raw materials and packaging responsibly, according to environmental and social sustainability criteria;
- Collaborating with suppliers and partners to reduce risks and maximise positive impact across the entire value chain.

3.3 Environmental Impact

We are committed to:

- Progressively reducing **CO₂ emissions**, across Scopes 1, 2, and 3;
- Improving energy efficiency and resource management;
- Using **sustainable packaging** solutions;
- Promoting production and distribution models aligned with **circularity** and **ecological transition**.

4. Roles and Responsibilities

The implementation of this Policy is a shared responsibility across the organisation, structured as follows:

<i>Sustainability</i>	Supervision, maintenance, and updating, in line with any regulatory developments
<i>Head of Sustainability & Impact</i>	coordinates operations and prepares the annual Impact Report
<i>The Sustainability Steering Committee</i>	including senior management and representatives from stakeholders (including

	investors), provides strategic guidance on ESG matters
<i>Team of Sustainability Ambassadors</i>	promotes sustainability culture across departments
<i>All employees and collaborators</i>	are expected to act in accordance with the principles and objectives of this Policy
<i>Board of Directors (BoD)</i>	the BoD approves this Policy and supervises its implementation at least annually.

5. Implementation, Monitoring, and Continuous Improvement

The Policy is translated into measurable actions through:

- The **B Impact Assessment (BIA)**, regularly updated to assess ESG performance;
- The **Annual Impact Report**, publicly available on the company website, in compliance with Law 208/2015;
- The definition of **environmental, social, and governance KPIs**, linked to the five statutory public benefit objectives;
- Internal audits and external verifications (e.g. by B Lab);
- Internal data systems, employee surveys, interviews, and sector benchmarking.

6. Communication and Review

The Policy is **communicated across all levels of the organisation**, as well as to strategic partners and external stakeholders through:

- Internal communication platforms and intranet;
- Regular employee training;
- Publication on the corporate website;
- Inclusion in supplier contracts and documentation, where relevant.

This Policy is **reviewed and updated at least every two years**, or whenever:

- Legal or regulatory changes occur;
- Strategic or organisational changes require alignment;

- New priorities emerge from stakeholder engagement or BIA results.

7. B Corp Certification and Future Commitments

Sammontana obtained its **B Corp certification in November 2024** with a verified score of **94.1**. The company is progressively extending the B Corp model to all its subsidiaries and corporate entities. In January 2026, Sammontana will merge into **Sammontana Italia S.p.A. Società Benefit**, incorporating its parent company and recently acquired **FDA Group**, with the aim of certifying the entire Group as a B Corp by August 2026.

This transformation consolidates Sammontana Group's vision of a **regenerative enterprise**, rooted in respect, responsibility, and innovation, and focused on delivering long-term shared value for people, the environment, and **future generations**.

8. Lack of Due Diligence

In the event of non-compliance with this Policy, the assessment and management of any violations fall under the responsibility of the Legal Department. Any violations of this Policy may be reported through the dedicated channel available via the following link:

<https://www.sammontanaitalia.com/it/area-legal/segnalazioni-whistleblowing.html>

Empoli, January 8, 2025