



# Italcanditi Group Sustainability Report

2024



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Introduction

# Letter to Stakeholders

Dear Stakeholders,

Our Group continues to grow and sustainability remains a key priority for our business becoming an increasingly integral part of our strategy. With an approach deeply rooted in pragmatism, we strive to set goals that are both achievable and meaningful, focusing on what drives real change. We are committed to positively impacting our suppliers upstream and to adding value downstream to our customers.

Early investments in energy efficiency and renewable energy have enabled us to build highly efficient operations. These decisions not only reduce our environmental footprint but also allow us to remain competitive on cost, quality, and performance, thus reinforcing our positioning as a reliable partner for the yogurt, ice cream and bakery segments.

With the acquisition of the innovation and manufacturing plant of Goes (The Netherlands) from CSM Ingredients in 2024, we further strengthened our capabilities in the semi-finished fruit products area, allowing us to increase production synergies and to be even better equipped to serve fast-growing segments such as the plant-based dairy alternatives one.

Innovation remains at the heart of how we anticipate and respond to emerging needs. We continue to monitor industry trends closely to stay ahead of the market, providing innovative solutions in areas ranging from protein enriched and no-sugar-added to natural origin and cleaner labels.

These launches reflect our commitment to innovation and quality, whilst supporting the growing consumer demand for plant-based, better-for-you, and responsibly sourced ingredients.

The food industry at large is seeking certified and responsibly sourced ingredient solutions, reflecting the high standards expected by manufacturers, retailers and end consumers alike. Meeting this demand is central to our strategy for growth, today and tomorrow. In 2025, in particular, we will focus on responsible sourcing, working closely with our suppliers to assess their sustainability practices, identify areas for improvement, and provide support to accelerate progress where needed.

As we look ahead, I am excited about what we can achieve together. Our progress to date gives us a strong foundation to build a more sustainable and resilient future.

Yours sincerely,



Carlo Parmoli

Chief Executive Officer  
Italcanditi

# About this Report

The goal of our sustainability report is to provide transparent information to our stakeholders on how our business delivers its sustainability objectives. It is structured to cover the most material topics to the business. Further information on our materiality analysis is provided on page 20. The report covers the period from 1st January 2024 - 31st December 2024 and incorporates information from Italcanditi S.p.A, Comprital S.p.A and Prodotti Rubicone Srl, and their consolidated subsidiaries.

Italcanditi Group reports in accordance with the GRI Sustainability Reporting Standards 2021 which provides a comprehensive modular framework to report and improve on relevant economic, environmental, and social impacts. The GRI content index can be found in the Appendix to this report on page 89.

Italcanditi Group has initiated work to comply with the Corporate Sustainability Reporting Directive (CSRD) by the original reporting deadline stipulated by the European Commission. In 2024, we updated our double materiality assessment and prepared the organization to be ready for the new implementation date.





2024

# In a Nutshell



**0.04** tons  
Waste produced per  
tons of product sold



**277,190** GJ  
Energy consumption



**12,676** tCO2e  
Scope 1



**2,483** tCO2e  
Scope 2  
Location based



**0** tCO2e  
Scope 2  
Market based



**148,844** tCO2e  
Scope 3



**81,616** tons  
Total quantity  
of product sold



**267,635** m<sup>3</sup>  
Water withdrawn  
**67,478** m<sup>3</sup>  
Water consumption



### Value Creation

Value generation is one of the key impacts the group has on its stakeholders, from the local communities - with which the group is closely linked - to suppliers and clients.

# €218 million

Economic Value Generated, 2024

### Direct Economic Value Generated and Distributed (€/1000)

**192,212**

Economic Value Distributed

**139,726**

Operating costs

**32,906**

Employee Wage and Benefits

**19,567**

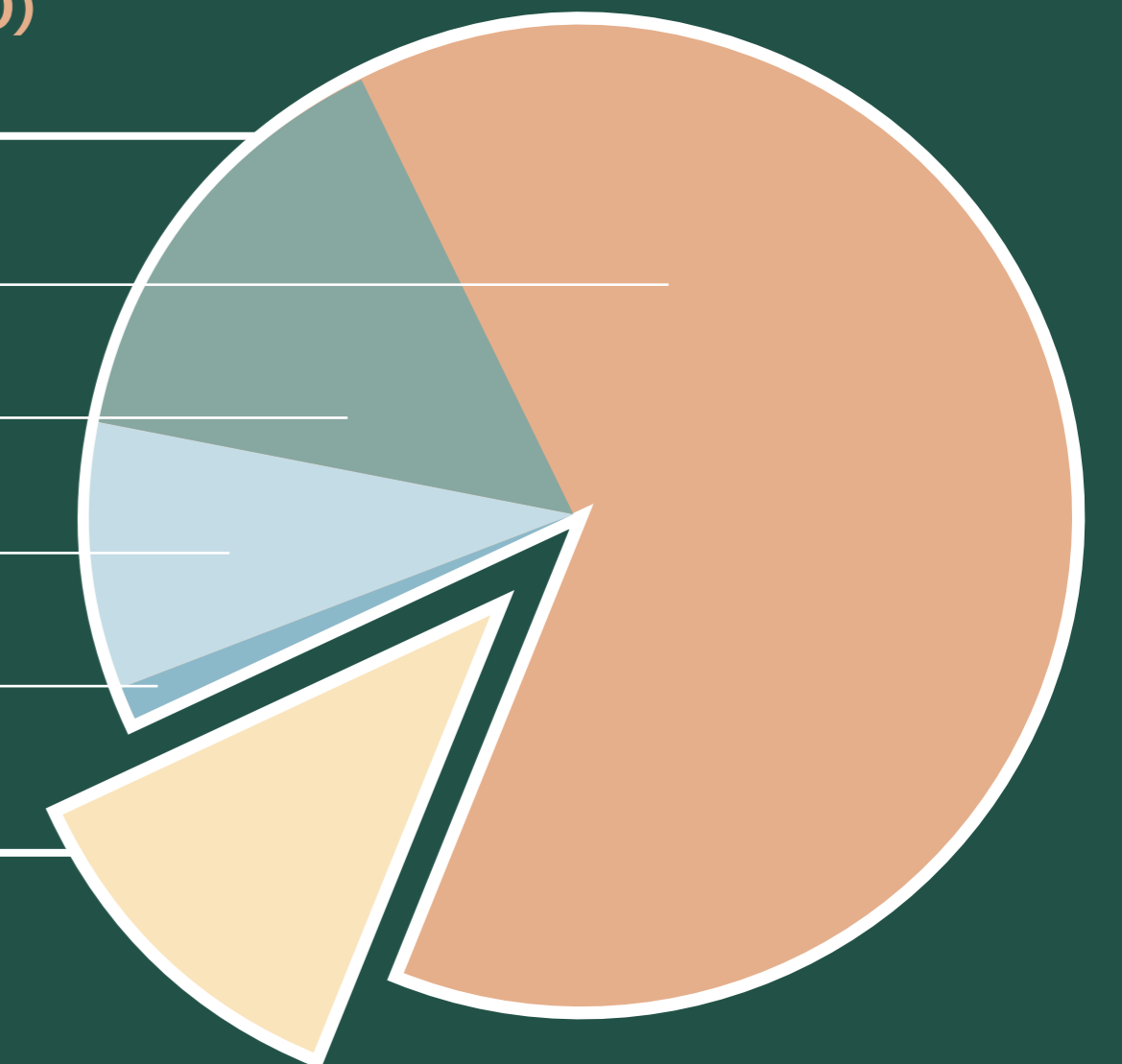
Payments to Capital Provider and Government

**13**

Rest

**25,369**

Economic Value Retained



### Sustainability in our Supply Chain



### Total emissions (tCO2e)



### Total employees



### Launch of Vitalfood

Bringing together the strengths of Italcanditi and CSM Ingredients, combining production facilities in Pedrengo (Italy) and Goes (the Netherlands).

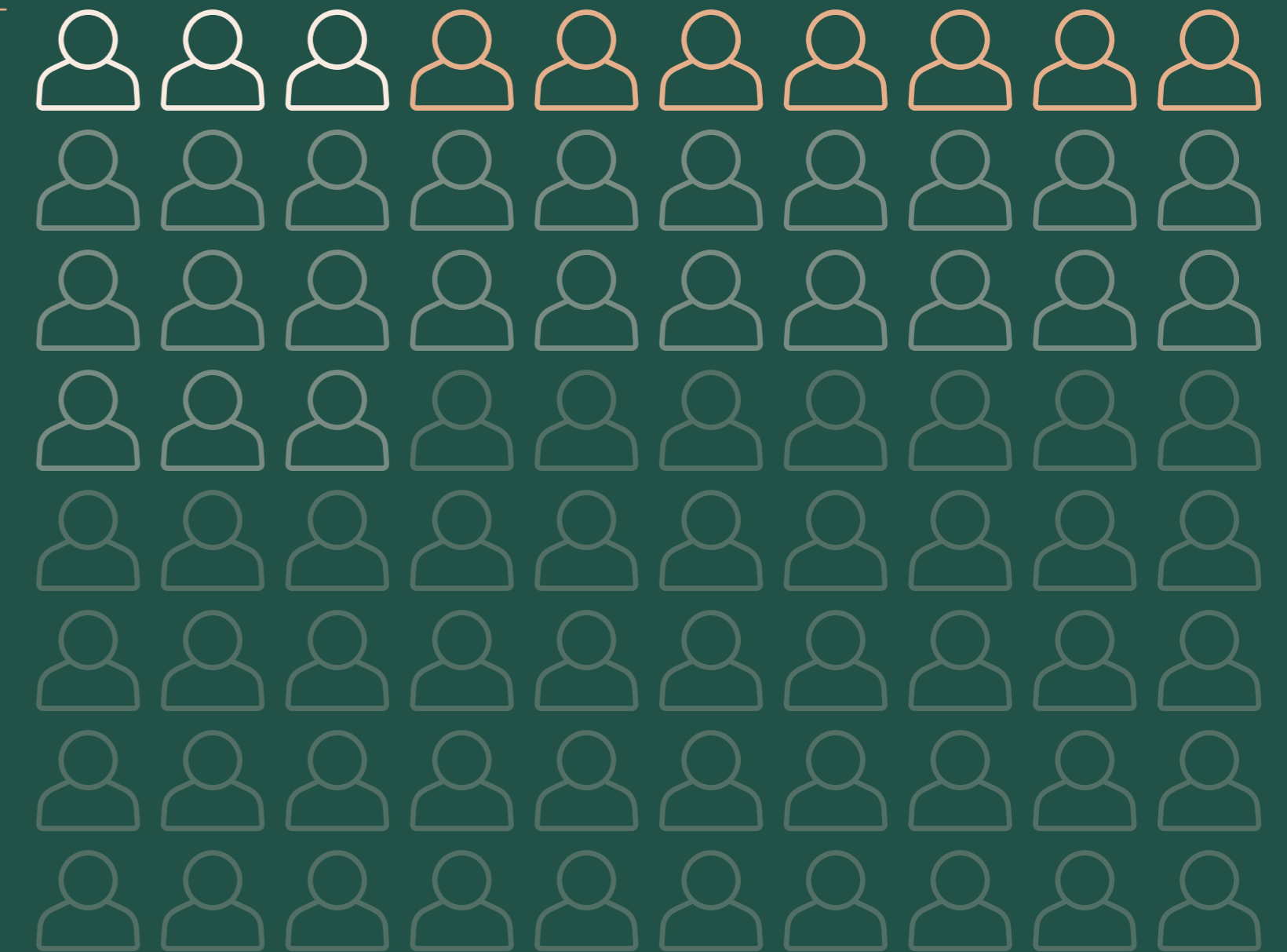


### Health and Safety

The group aims to guarantee a safe and healthy working environment by investing in training and the highest quality equipment.



\*Calculated by multiplying the total number of lost time injuries by 200,000 and then dividing the result by the overall number of hours worked in the reporting period.



#### LEGEND

- Senior Managers - 19 (16 men | 3 women)
- White Collar - 174 (68 men | 106 women)
- Middle Managers - 49 (45 men | 4 women)
- Blue Collar - 350 (290 men | 60 women)

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Chapter 1

# Italcanditi Group

# The Italcanditi Group

Italcanditi Group incorporates three operating companies, Italcanditi S.p.A, Comprital S.p.A and Prodotti Rubicone Srl. The Group offers a range of products for global markets including fruit-based solutions and creams and gelatos. In 2024, Italcanditi SpA acquired the innovation and manufacturing plant of Goes (the Netherlands) from CSM Ingredients. This reorganization combined Italcanditi's knowhow with CSM Ingredients' capabilities in the fruit and water-based preparations field under the brand Vitalfood. As a group of companies, we are committed to improving every day as a sustainable business.

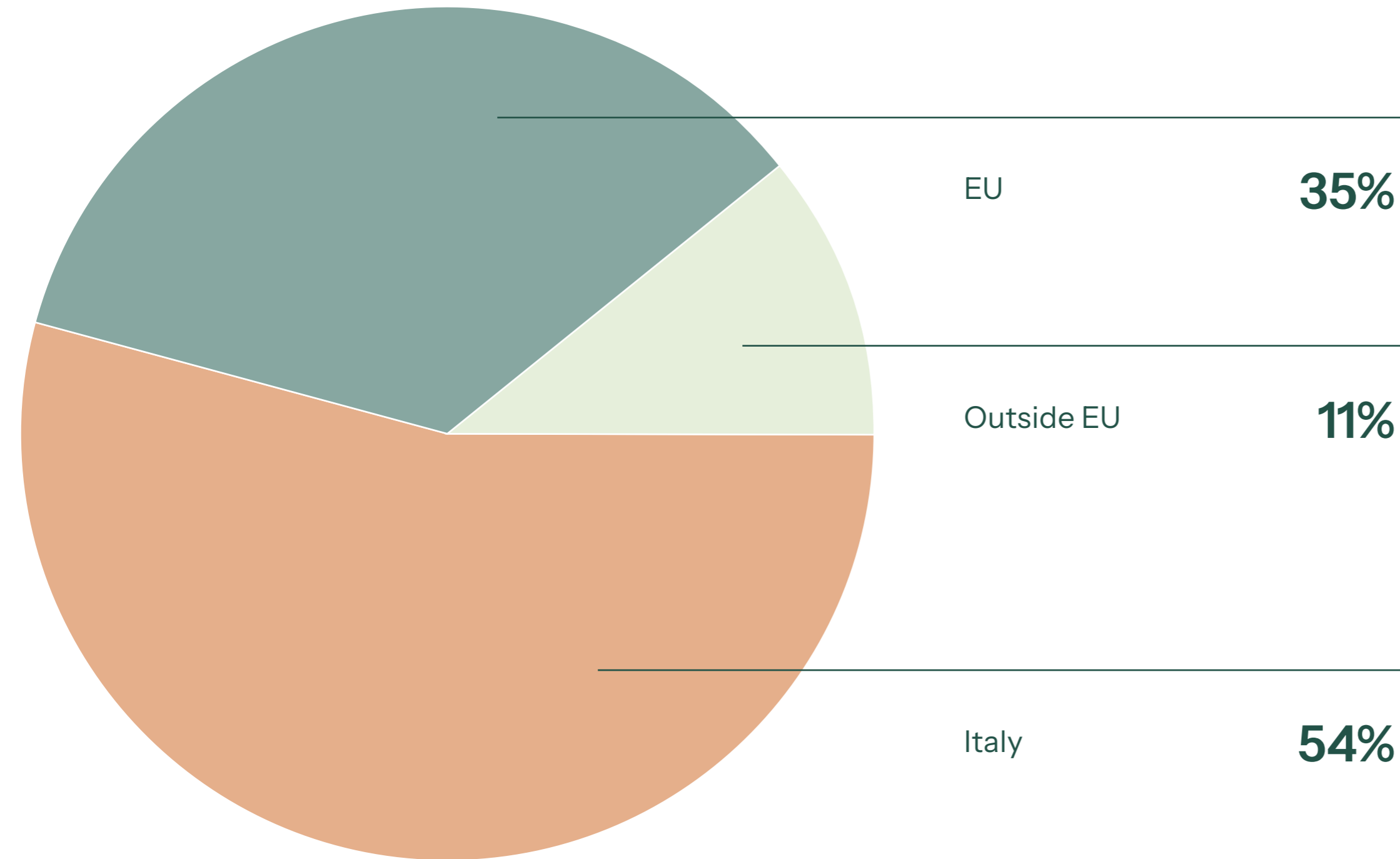
**Our aim is to make positive contributions to the planet and to people through our products.**

At the end of 2024 the Italcanditi Group's team comprised 569 full-time equivalent (FTE) employees in 3 countries. Our operations in Italy are central to the group's business and account for a major contribution of revenue, stemming from a variety of offerings in yogurt preparations, bakery fillings, candied and semi-candied fruit, semi-finished products for ice-cream and savory preparations.

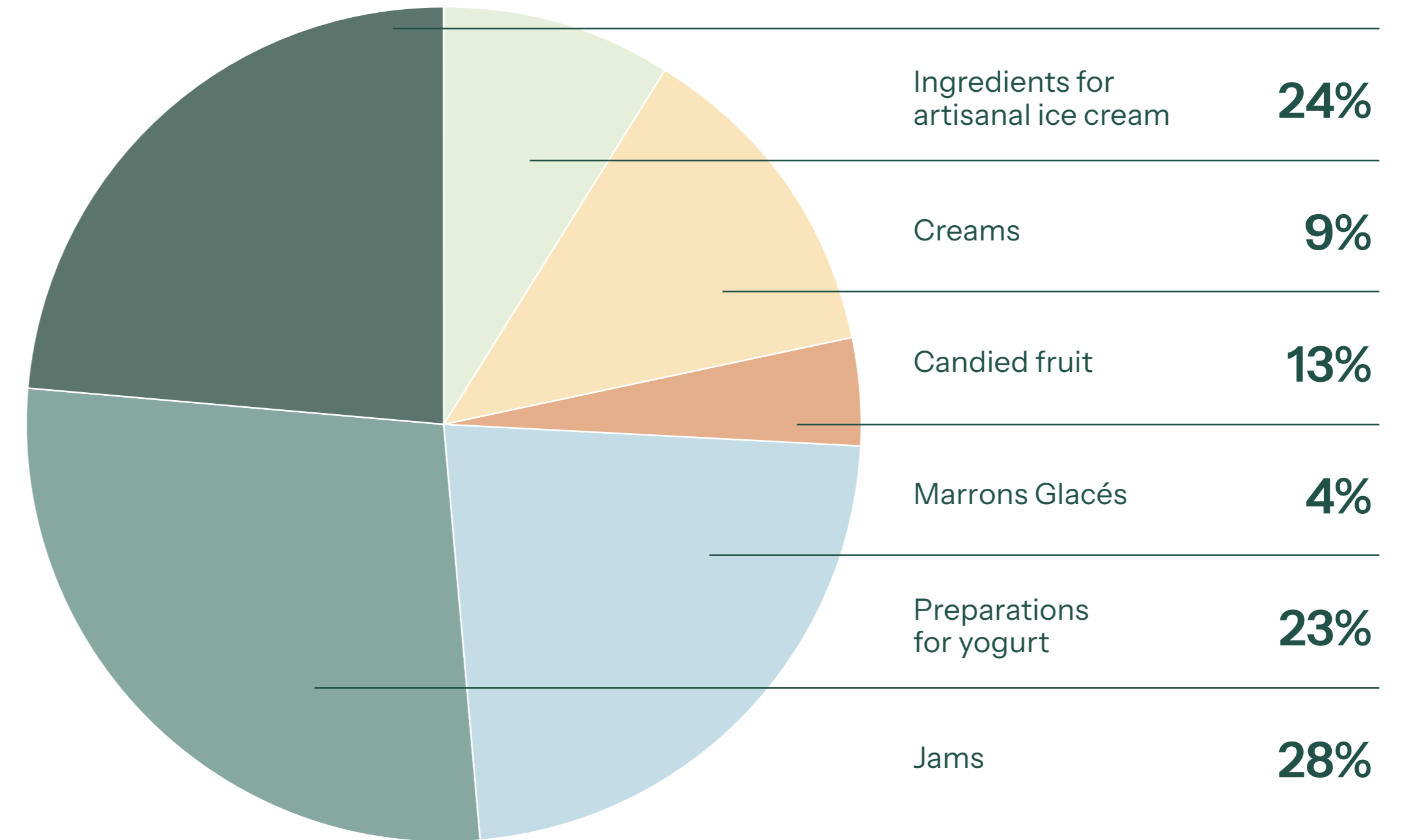
\*\*A Full-Time Equivalent (FTE) is a unit of measurement used to standardize the comparison of employees. A FTE is calculated as 2,080 hours per year, which is based on a standard 40-hour work week over 52 weeks.

Direct Economic Value Generated and Distributed (in thousands of €)	2021	2022	2023	2024
<b>Direct Economic Value Generated</b>	<b>138,808</b>	<b>154,743</b>	<b>176,252</b>	<b>217,581</b>
<b>Economic Value Distributed</b>	<b>121,867</b>	<b>137,521</b>	<b>157,596</b>	<b>192,212</b>
Operating Costs	83,154	100,873	109,497	139,726
Employee Wage and Benefits	28,362	28,387	30,890	32,906
Payments to Providers of Capital	6,194	6,105	10,108	10,682
Payments to Government	4,153	2,133	7,097	8,885
Community Investments	4	23	4	13
<b>Economic Value Retained</b>	<b>16,941</b>	<b>17,222</b>	<b>18,656</b>	<b>25,369</b>

### Revenues by Geographic Area (2024)



### Revenues by Business Line (2024)



# Italcanditi

Established in 1963, Italcanditi has become a leader in the production of fruit-based solutions and water-based creams.

Italcanditi is renowned for its research and development capabilities, as well as the high quality of its offerings and agile customer service. The company’s extensive product range covers seven key categories: yogurt bases, fruit jams and preparations, water-based creams, marrons glacés, semi-candied and candied fruits, and savory creams. Italcanditi is dedicated to offering tailored products and exceptional customer service to its diverse customer base, providing scalable and agile solutions for different segments.

Italcanditi’s industrial know-how was further strengthened in May 2024, when CSM Ingredients transferred its subsidiary in the Netherlands to Italcanditi along with its production plant located in Goes. Today, Italcanditi operates the Pedrengo (Italy) and Goes (the Netherlands) manufacturing sites under the Vitalfood brand, offering a wide range of innovative and customized solutions for traditional trade and industrial customers operating in the bakery, fine pastry, yogurt, plant-based yogurt and ice cream market segments.

Clients

2,000

Countries

40

Recipies

2,500+



# Comprital

Established in 1985 as a family enterprise driven by a passion for ice cream, Comprital, and its subsidiaries in Poland and China\* deliver high-quality solutions, including a rich selection of semi-finished products, ingredients, and premium ice cream bases for ice cream and pastry shops.

Comprital's business is committed to creating enjoyable experiences through taste, by offering an extensive portfolio of products that cater to the needs of dessert professionals. At the heart of Comprital's operations are people, the environment, and the community, which is why respect is one of its founding principles, guiding its interactions with all internal and external stakeholders.

An entrepreneurial spirit has driven the company's commitment to continuous innovation, securing its position within the industry while consistently providing the finest ingredients and solutions.

Comprital was acquired by Italcanditi in 2020.

**60+**

Countries

**35**

Different product lines

\*The subsidiary 'Sale Partner' in Shanghai is not in scope for this Sustainability Report.





# Prodotti Rubicone

**Exports to over 75 countries worldwide**

Established in 1959 as a family enterprise driven by innovative ideas and a commitment to producing high-quality, artisanal ice cream, Prodotti Rubicone has become a point of reference in the art of Italian ice cream making. The company's early success was fueled by its dedication to the art of "Buon Gusto", through a skillful interpretation of classic Italian recipes, using local ingredients like Sicilian Pistachio and Mascarpone, and crafting traditional desserts such as panna cotta and tiramisù.

Today, Prodotti Rubicone's solutions include a variety of ice cream bases, flavored pastes, and mixtures for waffles, pancakes, and crêpes. This approach resonated with ice cream connoisseurs around the world and the business has now expanded to international markets including Australia, Asia, the Middle East, and the United States.

Thanks to the high level of international specialization, the company is able to identify the best nuances of raw materials, colors, additives, and allergens to best appeal to foreign markets, and to ensure that accurate labeling and health certificates comply with diverse international standards.

Prodotti Rubicone was acquired by Italcanditi in 2019.

## Italcanditi Group's Timeline

**1959**

Creation of Prodotti Rubicone and formulation of the ice cream base

**1985**

Creation of Comprital and launch of the first Speedy product

**2013**

Prodotti Rubicone creates the ice cream academy, Gelato College

**2016**

Comprital acquires the historic gelato brand La Preferita

**2020**

Italcanditi acquires Comprital

**2024**

Italcanditi acquires the Goes plant and incorporates it with the Pedrengo plant under the Vitalfood brand

**1963**

Angelo Goffi creates Italcanditi

**2000**

Beginning of international exports and global outreach for Rubicone

**2014**

Comprital inaugurated the training center Athenaeum

Creation of Comprital Polska and Comprital Shanghai

**2019**

Acquisition of Italcanditi by a fund managed by Investindustrial\*

Italcanditi acquires Prodotti Rubicone

**2022**

Italcanditi Group becomes part of the Ingredient-Tech Platform

\*Italcanditi was acquired by a fund managed by Investindustrial, a European group of independently managed investment, holding and advisory companies.

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Chapter 2

# Our Commitment to Sustainability

# Governance Model

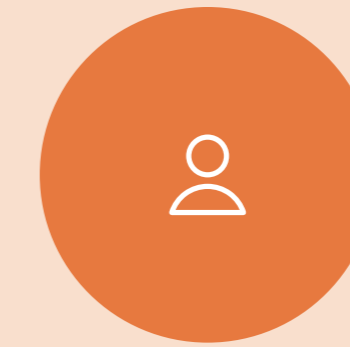
Italcanditi Group has a robust governance system that incorporates:

- **Board of Directors**
- **Board of Statutory Auditors**
- **Supervisory Board**
- **Independent auditing firm**
- **Sustainability Committee**

Board members are appointed by the Shareholders' Meeting based on their expertise and understanding of the company's impacts. The Board meets bi-annually to review strategic progress as well as monthly to review business and financial performance. The remuneration of BoD members is approved by shareholders and does not currently include ESG-linked targets or incentives. The Board is responsible for the management of decision-making processes and impacts. All members serve a three-year term, in accordance with Italian law.

The CEO oversees the group's sustainability strategy and chairs the Sustainability Committee.

## Chair of the Board

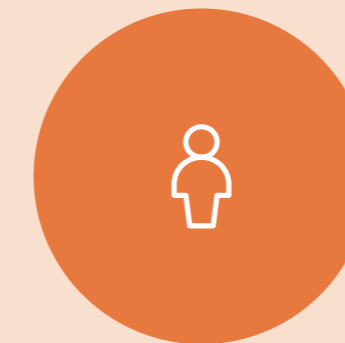


Maurizio Pieralfredo Goffi

## Board Members



Gabriele  
Del Torchio



Mara Anna  
Rita Caverni



Dante  
Razzano



Salvatore  
Catapano



Bruno  
Romeo



## Business Ethics and Integrity

The Italcanditi Group has established policies and procedures to ensure consistent adherence to its business values and legal standards. All the policies and documents adopted by the companies have been approved by the Board of Directors. In 2024, we adopted a Code of Ethics to complete the requirements for Model 231 thus promoting transparency and accountability as well as safe and ethical work environment.

# Sustainability Journey

Sustainability is an integrated part of our business strategy and our approach is built on 3 strategic principles:

- **Climate Action and Responsible Sourcing**
- **Production Excellence**
- **Safe Workspace**

Italcanditi is a signatory to the United Nations Global Compact (UNGC) - an initiative to drive the implementation of universal sustainability principles covering human rights, labor, environment, and anti-corruption. Additionally, Italcanditi SpA (Pedrengo) and Comprital SpA have maintained their EcoVadis Silver Medal reflecting the commitment to environmental, labor, ethical, and procurement standards.



# Materiality Assessment

The Italcanditi Group's sustainability commitment is shaped by a rigorous and analytical process to identify and prioritize the sustainability issues that matter most for the business. In 2024, the Group undertook a double materiality assessment (DMA) to align with the requirements of the Corporate Sustainability Reporting Directive (CSRD). This work complements the GRI Standard aligned material assessment conducted in 2023. The DMA results confirmed the strategic directions from the GRI materiality assessment. In addition to the topics identified in the GRI materiality assessment, the DMA highlighted 'damage to ecosystems and biodiversity' as key material topics and found 'business ethics' as not material to the Italcanditi Group.

The 2023 materiality analysis is used as the basis for reporting. The approach incorporates an assessment of the severity of sustainability impacts that considers three main dimensions: scale, which measures the extent of the impact on the economy, environment, and society; scope, which determines the impact's reach throughout the value chain; and irreversibility. The results were used to establish the foundation for the disclosures in this report, which incorporates the most material topics. As part of the assessment, key stakeholders were identified in the value chain based on their dependency on or impacts from our Group's activities.



The impact materiality table below describes the material topics identified and where the actual and potential negative and positive impacts lie across the entire value chain, including upstream, direct, and downstream activities.

Material Topic	Impact	Description	Value Chain
<b>Fight against Climate Change</b>			
	Climate change caused by greenhouse gas emissions	Energy consumption for cultivation, production, and transport, mainly from fossil sources, generates greenhouse gas emissions that contribute to climate change.	Upstream Core Downstream
<b>Waste and Water Management</b>			
	Environmental damage caused by incorrect waste management	Improper waste disposal along the entire Italcanditi value chain, including both packaging and process materials, can have an impact on ecosystems.	Upstream Core Downstream
	Depletion of water resources due to intensive exploitation	Agriculture and food-related activities typically require significant amounts of water in both the direct and upstream stages of the value chain. Intensive exploitation can lead to serious damage to ecosystems.	Upstream Core
<b>Occupational Health and Safety</b>			
	Health damage due to workplace accidents	The activities carried out by Italcanditi, including those of suppliers along the value chain, expose workers to various types of health and safety risks and accidents.	Upstream Core Downstream

**Material Topic****Impact****Description****Value Chain****Human Capital Development**

Failure to develop skills as a result of an inadequate training plan

The absence of adequate training programs by Italcanditi for its employees could lead to problems with talent attraction and retention, issues regarding business continuity related to specific skills needed to perform production tasks.

Core

**Diversity and Equal Opportunities**

Workplace discrimination due to a lack of supervision

The absence of adequate worker protection practices could lead to cases of discrimination.

Upstream  
Core  
Downstream**Safeguarding Human Rights**

Human rights violation caused by inadequate working conditions

The absence of adequate worker protection practices could lead to cases of human rights violations along the entire value chain.

Upstream  
Core  
Downstream**Product Quality and Innovation**

Implementation of good practices related to food safety

Product quality and consumer safety are central aspects of Italcanditi's business model, from material selection to traceability.

Upstream  
Core  
Downstream

Material Topic	Impact	Description	Value Chain
<b>Impact on Local Communities</b>			
	Value creation for local communities	Italcanditi has always been attentive to the needs of the local communities supporting charitable initiatives and local organizations.	Core
<b>Business Ethics</b>			
	Consequences on the socio-economic system caused by business practices violating regulations	The absence of adequate supervision of suppliers and throughout the entire value chain could lead to the emergence of corruption and unfair business practices that violate regulations.	Upstream Core

# ESG Targets

In 2024, the Italcanditi Group further evolved its ESG strategy to be even better aligned with the purpose of the Ingredient-Tech Platform to which it belongs, focusing on climate and responsible sourcing as core strategic priorities. The Group has made strong progress throughout the year, especially in achieving a reduction in Scope 1 and 2 emissions despite continued business growth and the integration of the Goes production plant. Building on this progress, new targets have been introduced to further reduce emissions, and deploy renewable energy. One of the most significant milestones this year has been the expanded engagement and assessment of tier 1 suppliers, now extended to include suppliers of Italcanditi's operations in the Netherlands (Goes). Looking forward we will continue to build our responsible sourcing platform and are targeting to reach 100% certification of direct materials by 2030 and 100% direct suppliers are monitored and assessed in terms of social impacts by end 2025.



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SDGs									
Target			27.5% reduction in GHG emissions by 2030*		100% renewable electricity by end 2026	100% certified direct materials by 2030 (palm oil, cocoa, soja, paper-based packaging)		100% direct suppliers monitored and assessed in terms of social impacts by end 2025	
KPI			% reduction in GHG emissions (Scope 1 and 2 MB)		% of electricity covered with GOs against total electricity purchased and consumed	% of certified direct materials purchased against total volumes purchased		% direct suppliers monitored and assessed via online questionnaire (Sedex/Ecovadis)	
Baseline			16,786 tCO2e (2019)*		82.4% (2021)	83% RSPO certified palm oil in 2024 (Italcanditi) 22% Rainforest Alliance and Fairtrade certified cocoa in 2024 (Italcanditi)		Not applicable	
Status (2024)			On track		Achieved	On track		On track	

\*The target for the GHG emissions reduction has been defined based on the WB2C (Well Below 2°C) scenario according to the methodology outlined by the Science Based Targets initiative. The target and the baseline are referred to Italcanditi SpA only (Pedrengo).

# Our People

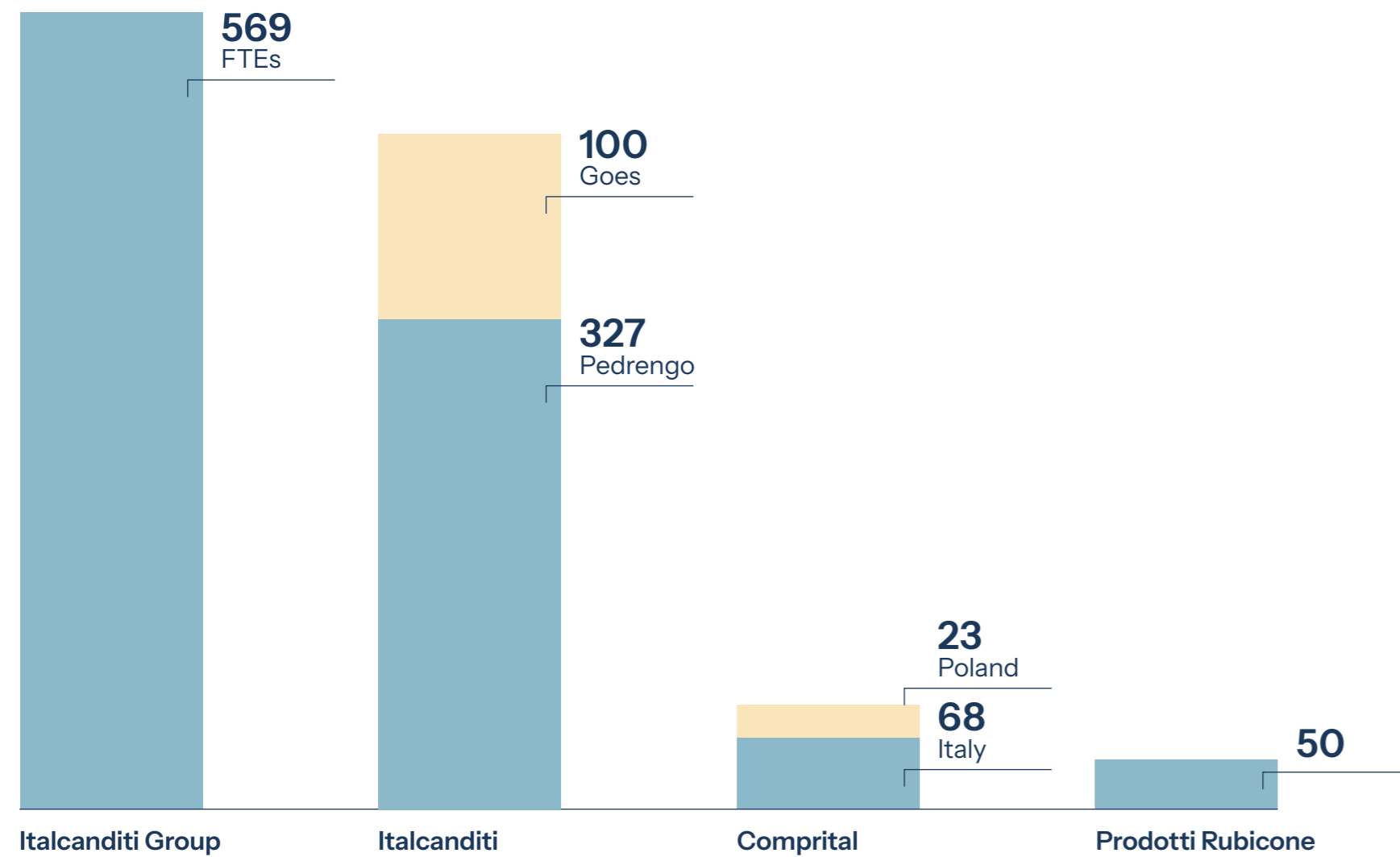


# Our Employees

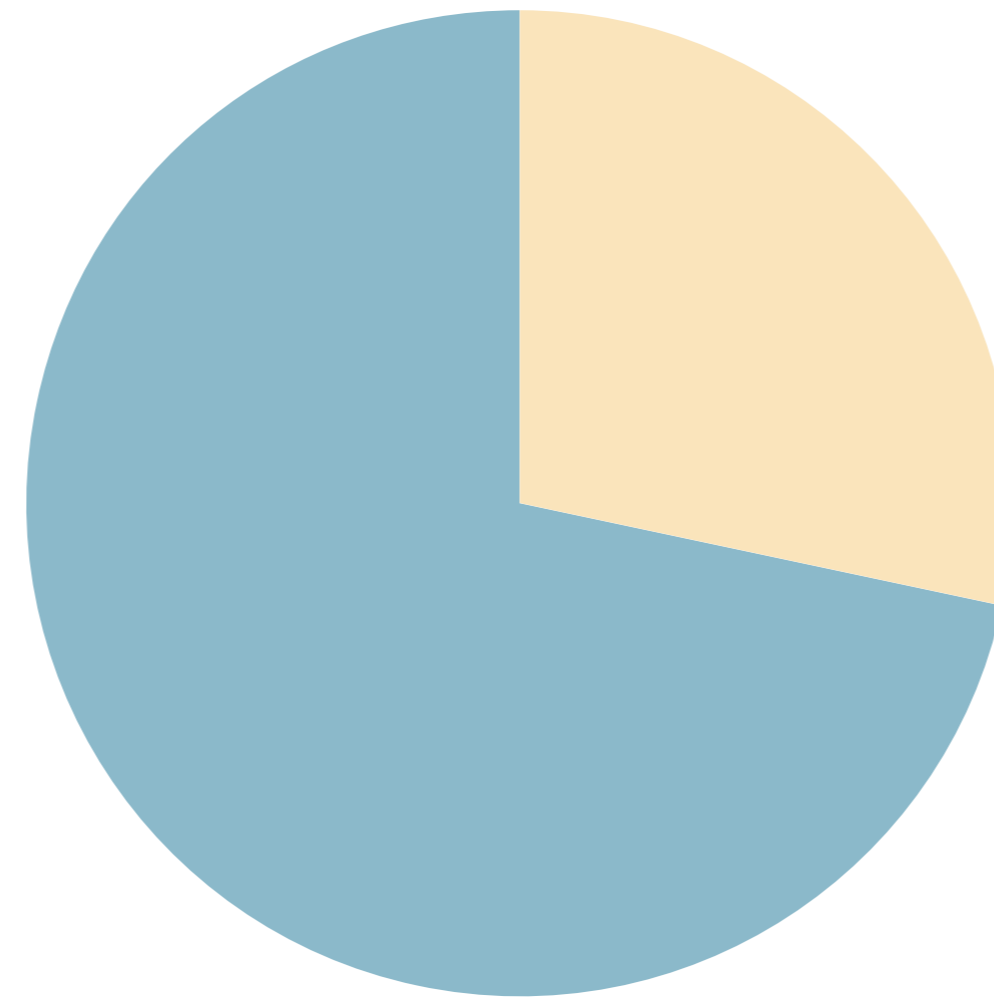
Our employees are valued as individuals above all else, and we are proud of the family-oriented culture that lies at the heart of our business. In 2024, the Italcanditi Group acquired the innovation and manufacturing site for fruit preparations and water-based creams located in Goes, the Netherlands, previously part of CSM Ingredients.

Already integrated into the Ingredients Tech platform, this acquisition enabled us to leverage strong sector expertise while extending our partnerships and strengthening our European presence to better meet customer needs. As a result, more than 100 employees transitioned to join the Italcanditi Group, increasing the workforce from **457 FTEs in 2023 to 569 FTEs in 2024.**

## Business unit split (FTEs)



## Gender Split (FTEs)

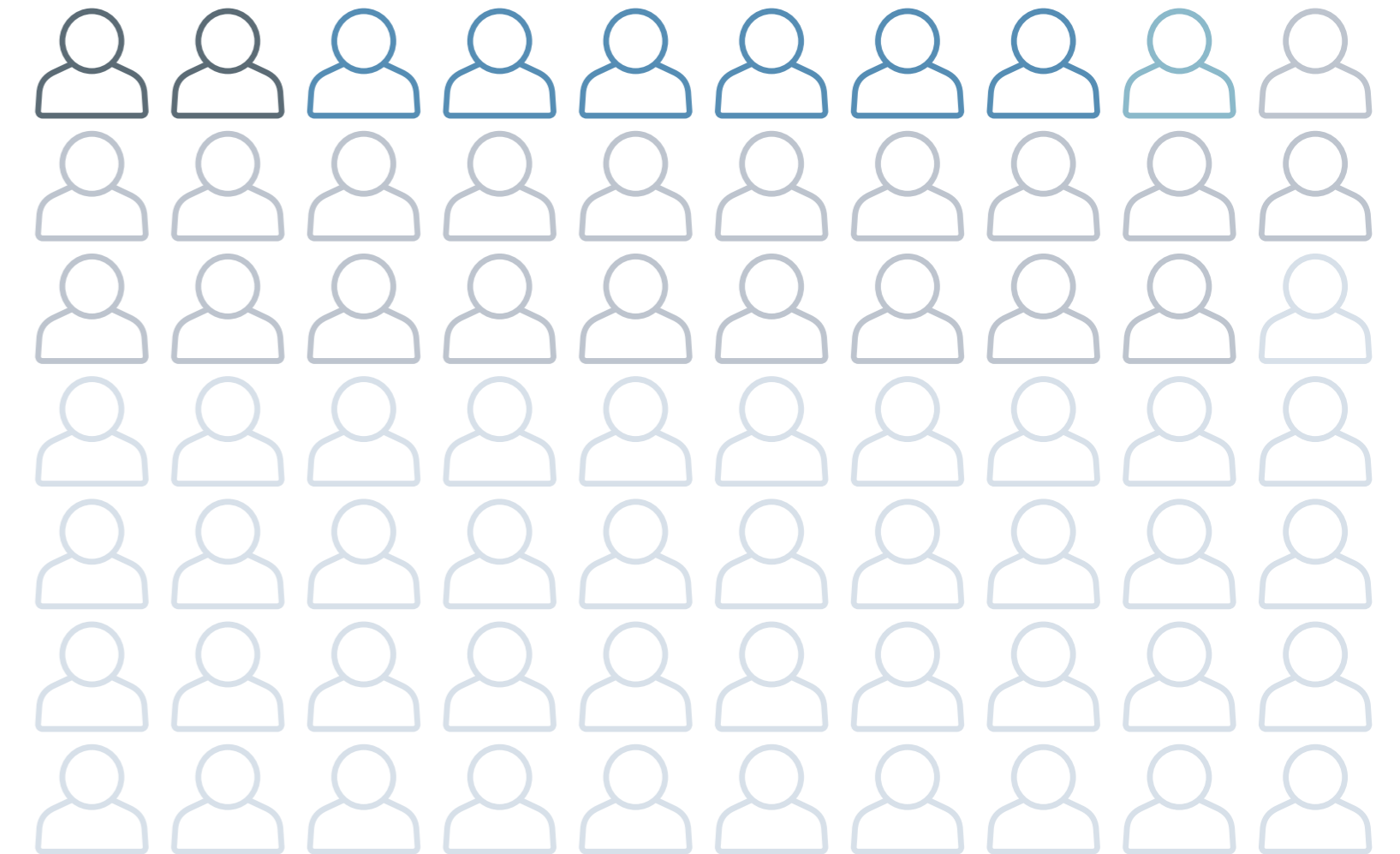


### LEGEND

569 Total  
● Men - 407    ● Women - 162

## Employees by Category (Headcount)

592 Total Headcount



### LEGEND

● Senior Managers - 19 (16 men | 3 women)    ● White Collar - 174 (68 men | 106 women)  
● Middle Managers - 49 (45 men | 4 women)    ● Blue Collar - 350 (290 men | 60 women)



Individual and professional development lies at the core of our People strategy. Training courses offered to our employees range from health and safety to leadership and people management, with a focus on strategic areas of the business. In 2024, we concentrated on Heads of Department in our operational sites, delivering 1,056 hours through a dedicated program titled “Leadership and Employee Management.”

Overall, including additional training programs in areas such as health and safety, cybersecurity, foreign languages, and wellbeing initiatives, such as yoga at work, we increased our total training offer by 35%, reaching 3,970 hours compared to 2,951 hours in 2023.

Heads of Department play a critical role in the success of our training initiatives. Their close engagement with employees enables them to identify individual strengths and tailor development opportunities accordingly. Our strong entrepreneurial mindset places high value on a hands-on, on-the-job training approach, which fosters fast-paced learning while preserving our heritage and consolidated expertise.

# Enhancing People’s Potential

# Our Community

The Italcanditi Group participates in local community initiatives and charitable efforts across its various locations. In 2024 this included social inclusion projects and team participation in fundraising events.

Case Study

## Delta Ride for the Roses



On June 8, 2024, a team of 13 riders from CSM/Italcanditi (Netherlands and Germany), participated in the Delta Ride for the Roses in Goes, Netherlands which is one of the country’s largest charity cycling events, dedicated to raising funds for cancer research.

With over 5,600 participants, the 2024 ride raised an impressive **€482,630** for cancer-related causes. The Italcanditi team cycled distances of 80 km and 120 km through the scenic Zeeland landscape in support of the event.

Case Study

## Stars Natale 2024



In 2024, Italcanditi launched “Stars Natale 2024” as part of its ongoing commitment to community engagement and social inclusion. The project was designed to strengthen relationships with local non-profit organizations while creating meaningful opportunities for individuals with disabilities.

The initiative involved the SFA (Autonomy Training Services) of the municipalities of Pedrengo, Scanzorosciate and Treviolo, and ICB – Industria Cartotecnica Bergamasca, which generously supported the project by donating star-shaped boxes.

### As part of the collaboration:

Italcanditi donated around 13,000 individually packaged marron glacés, which were put in each star box by SFA users. About 12,000 stars have been distributed to schools, retirement homes, sports centers and the various associations operating in the area raising inclusivity awareness while having a sweet break.

Hand assembled stars were then gifted to every Italcanditi employee during the Christmas season, serving as a symbolic reminder of the power of inclusion and shared purpose.

The project provided the young participants with a constructive, social activity that fostered both individual focus and teamwork. Several SFA users also visited the company’s candying department giving them insight into the wider production process.

\*This is the small greeting card containing the explanation of the initiative that has been inserted into each star.

# Health and Safety

Safeguarding the health and wellbeing of employees is a priority for the business. To maintain its stringent standards, Italcanditi Group uses the highest level of protective equipment and ensures that its health and safety policy is implemented across all sites.

To manage the health and safety of the team, assigned roles and responsibilities for implementing safety protocols are clearly defined, and consistent across our facilities. There is a dedicated role that covers the Risk Assessment Document (DVR), and an externally appointed Prevention and Protection Service Manager (RSPP). In compliance with Italian laws and regulations, regular evaluations of safety hazards are conducted, ensuring that all essential measures for risk reduction and prevention are implemented.

Italcanditi Group is dedicated to minimizing occupational injuries with the goal of reaching a zero-injury workplace. To promote collective accountability within the organization and aim to decrease injury rates its initiatives include:



## Injury-free day screens

Visible displays at facilities to raise awareness and reinforce a culture of safety.



## “Golden Rules” Handbook

A practical guide that outlines mandatory safety behaviours and prohibited actions (see case study).



## Ongoing employee feedback

Periodic surveys gather direct input on workplace safety conditions



## Noise and vibration assessments

Regular monitoring ensures a safe and comfortable working environment for all employees.



## Regular inspections

A dedicated monitoring team conducting routine inspections to identify health and safety concerns.



## Monthly H&S questionnaires

Designed to test knowledge of safety protocols; incorrect answers trigger immediate refresher training.



## Specialized training

Programmes tailored to reduce injury risk and address high-risk activities, such as repetitive tasks and machinery use.

In 2024, to enhance engagement and awareness around health and safety, the Italcanditi Group organized three safety meetings which went beyond the single meeting required by law. These meetings were attended by all legally mandated participants, including the employer, the competent doctor, the RSP (Head of the Prevention and Protection Service), and the RLS (Workers' Safety Representative). Participation was also voluntarily extended to department heads and office managers to ensure broader involvement and shared accountability across the organization.

Additionally, joint site inspections were introduced with the external instructors who deliver the Group's safety training. These inspections are designed to improve the quality and relevance of training by focusing on the specific risks associated with the Group's production processes and equipment.

When an incident does occur, Italcanditi Group operates in full compliance with local and national safety regulations, performing in-depth investigations into the causes of accidents by collaborating with department leaders, employee representatives, and impacted workers. Specialized training programs aimed at injury reduction have been developed with the purpose of eliminating work-related injuries across all production lines in the upcoming years.

## Health & Safety - Key performance 2024

Worked hours	1,136,777
Number of recordable work-related injuries	18
Number of recordable high-consequence work-related injuries	0
Recordable fatalities as a consequence of work-related injuries	0
Injury rate*	3.17
High-consequence injury rate**	0
Lost time injury frequency rate (LTIFR)***	3.17

\* Calculated by dividing the total number of recordable work-related injuries by the number of working hours and then multiplying the result by 200,000.

\*\* Calculated by dividing the total number of recordable high-consequence work-related injuries by the number of working hours and then multiplying the result by 200,000.

\*\*\* Calculated by multiplying the total number of lost time injuries by 200,000 and then dividing the result by the overall number of hours worked in the reporting period.

## Case Study

## Anti-seismic Reinforcement Project

In March 2024, the Italcanditi Group launched a major anti-seismic reinforcement project across its production warehouses, committing a relevant investment to enhance the structural safety and resilience of its facilities. The project involved seismic upgrades on six prefabricated buildings, covering a total area of 8,987 square meters.

One of the primary challenges was executing the work without interrupting production or compromising cleanliness. Key Technical Solutions Included:

- Anchoring of critical structural nodes (tile-beam, gutter-column, beam-column, and panel-column connections).
- Roof interventions to install anti-seismic devices while preserving system functionality.
- Work scheduled at night and on weekends to minimize disruption to daily operations.

The flexibility and precision of the work allowed the Italcanditi Group to maintain full production capacity while significantly reducing structural risk in the event of an earthquake.

This project, scheduled for completion in 2025, demonstrates the Group's commitment to safety and uninterrupted service, prioritizing both employee wellbeing and business continuity through forward-looking infrastructure investments.



Introduction

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Italcanditi Group

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Chapter 4

# Safeguarding the Planet

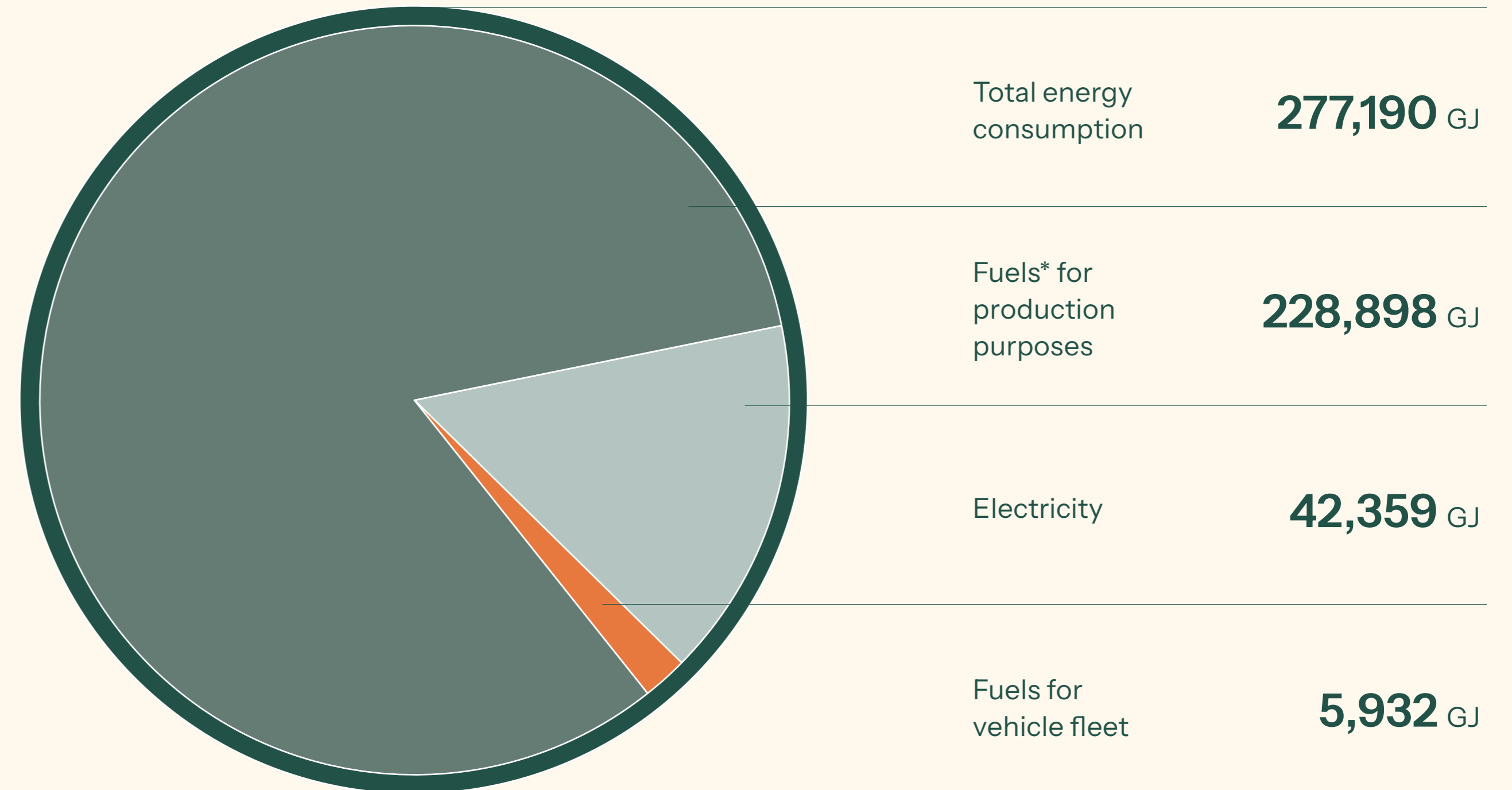
# Energy consumption

Energy plays a significant role in the Italcanditi Group's production and logistics. Improving energy efficiency offers a key opportunity to enhance operational performance, lower costs, and reduce carbon emissions. The Group is committed to driving year-on-year improvements in energy efficiency as part of its broader sustainability strategy.

Italcanditi Group's operations require heat at various stages of production, including heating and cooking, candying fruit, and key food safety steps such as sterilization and pasteurization. Pasteurization is particularly energy-intensive, involving precise cycles of heating and cooling to ensure product quality and safety as well as requiring refrigerated cells for storing fruit. Comprital and Rubicone differ significantly from the Italcanditi operational sites at Pedrengo (Italy) and Goes (the Netherlands) in terms of fuel usage within their production processes as both companies primarily conduct their processes at room temperature.

The business has made targeted investments to improve efficiency and reduce emissions. This includes deploying technologies that recover and reuse heat, helping to lower both carbon emissions and energy costs. In addition both Rubicone and Italcanditi have installed solar panels at their sites to generate renewable electricity.

## Italcanditi Group Energy Consumption



\*Fuels for production purposes are composed by natural gas.

Case Study

## Biogas Cogeneration



To increase energy efficiency, Italcanditi (Pedrengo) operates a biogas cogeneration system that simultaneously produces heat and electricity from a single fuel source. This process, known as combined heat and power (CHP), captures and repurposes the heat generated during electricity production instead of letting it go to waste.

The biogas used to power this system is produced on-site through anaerobic digestion at Italcanditi’s wastewater treatment plant. The recovered heat is used in production processes, while the electricity generated is fed back into the national grid. In 2024, the cogeneration plant contributed 1533 MWh to Italy’s energy system, supporting a cleaner national energy mix.

Case Study

## Natural Gas Trigenation



Italcanditi (Pedrengo) also runs a natural gas trigenation system (CCHP, Combined Cooling, Heat and Power), which extends the benefits of cogeneration by also generating cooling energy from recovered thermal energy. This system provides electricity to office facilities, as well as cooling and heat for production, including the large-scale refrigeration needed to preserve fruit at temperatures between -25°C and +4°C.

Trigenation systems are significantly more efficient than conventional energy systems, reducing fuel use, carbon emissions, and overall operating costs.

Case Study

## Renewable Electricity



In 2024, Italcanditi Group sourced 100% of its electricity from renewable sources. 91% of this amount was secured by Guarantees of Origin (GOs) and the rest was generated from on-site photovoltaic systems.

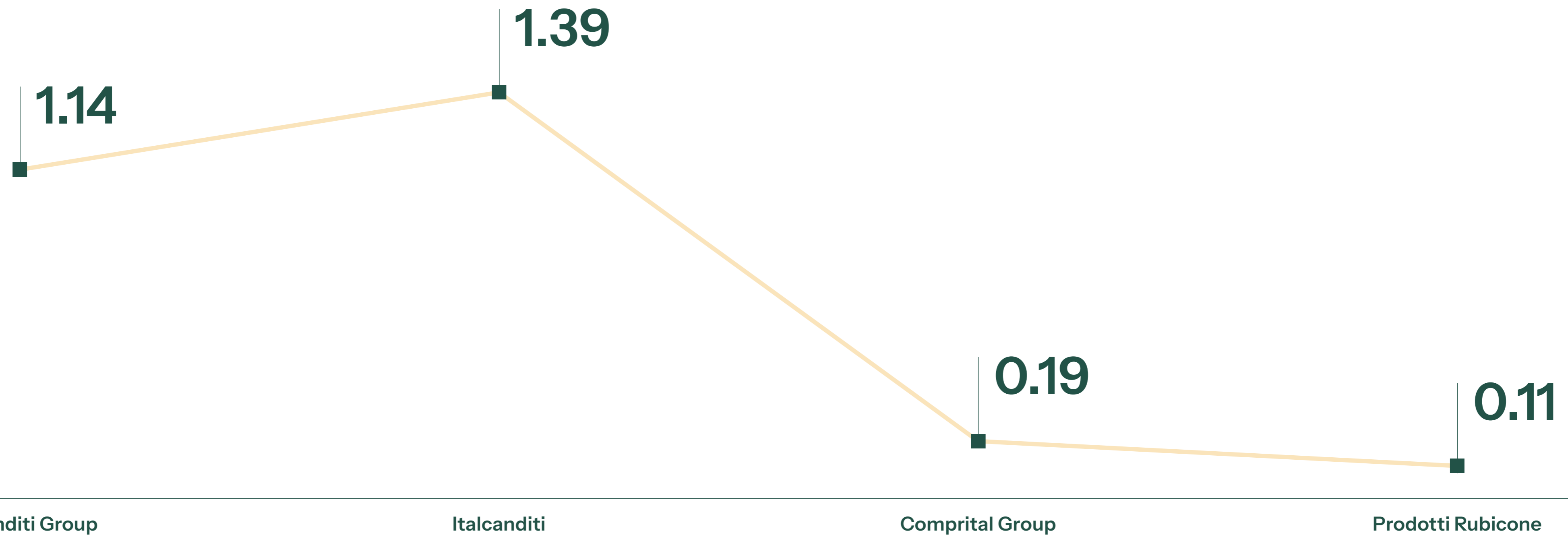
Italcanditi Group first installed solar panels in 2011 and has continued to upgrade its system with more efficient models. In 2023, a major expansion was completed to reach a total capacity of 1,255 kWp, which was completed and fully operational in early 2024.

Prodotti Rubicone has been investing in solar energy since 2012. In 2023, it further expanded its photovoltaic system, bringing total capacity to 80 kWp.

Comprital also joined the group’s transition to renewable electricity by starting to install a photovoltaic system in 2023 which is due to be operational in 2025. The group remains committed to continuously monitor its energy consumption and identify opportunities to reduce its environmental impacts.

Energy intensity improved from **1.21 GJ/€k in 2023** to **1.13 GJ/€k in 2024**, reflecting a reduction in energy consumption across the Group relative to economic output. The reduction in intensity is mainly due to the acquisition of the Goes site.

### Energy Intensity (GJ/€k Revenue)



# Carbon Footprint

We recognize the need to decarbonize our business and to play our role in addressing climate change. Italcanditi has been reporting against baseline emissions data since 2019. Prodotti Rubicone and Comprital, began reporting in 2023. We carefully monitor our GHG emissions to identify the priority areas to act. Italcanditi Group calculates and reports its greenhouse gas (GHG) emissions using the Greenhouse Gas Protocol’s standards and guidelines.

**Scope 1** **Direct emissions:** Emissions from natural gas and other fossil fuel consumption, refrigerant gas emissions, and emissions from fuel consumed by the vehicle fleet under the group’s control.

**Scope 2** **Indirect energy-related emissions:** Emissions deriving from the consumption of electricity acquired from the national grid. This category is divided into location-based and market-based methods. The location-based method reflects the average emissions intensity of grids on which energy consumption occurs. The market-based method, on the other hand, reflects the emissions associated with the specific electricity a company has purposefully chosen to purchase.

**Scope 3** **Other indirect emissions:** All indirect emissions that occur in a company’s value chain, both upstream and downstream, but are not directly associated with its owned or controlled assets. These emissions are grouped and categorized with the following scope 3 emissions categories relevant to Italcanditi Group.



## Reported GHG Scope 3 Emissions Categories

### Description

#### 1 - Purchased Goods and Services

Upstream emissions from the production of products purchased or acquired.

#### 2 - Capital Goods

Upstream emissions from the production of capital goods purchased or acquired.

#### 3 - Fuel- and Energy-Related Activities

Emissions related to the production of fuels and energy purchased and consumed.

#### 4 - Upstream Transportation

Emissions associated with the transportation and distribution of products purchased between a company's tier 1 suppliers and its own operations, using vehicles not owned or operated by the reporting company. This also includes emissions related to the transportation and distribution of services purchased by the reporting company, such as inbound and outbound logistics (e.g., for sold products) and transportation between the company's own facilities.

#### 5 - Waste Generated in Operations

Emissions from the third-party disposal and treatment of waste generated by the group's owned or controlled operations.

#### 6 - Business Travel

Emissions from the transportation of employees for business-related activities.

#### 7 - Commuting

Emissions from the transportation of employees between their homes and worksites.

#### 9 - Downstream Transportation

Emissions from the transportation and distribution of products sold by the reporting company between its operations and the end consumer (if not paid for by the reporting company).

#### 12 - End-of-Life Treatment of Sold Products

Emissions from the waste treatment of the residual packaging sold by the reporting company at the end of its life.

<b>GHG Emissions</b>	<b>UoM</b>	<b>Italcanditi Group 2023</b>	<b>Italcanditi Group 2024</b>
<b>Direct Emission (Scope 1)</b>	tCO2e	10,648	12,676
<b>Indirect Emissions (Scope 2) – Location-based</b>	tCO2e	1,923	2,483
<b>Indirect Emissions (Scope 2) – Market-based</b>	tCO2e	193	0
<b>Indirect Emissions (Scope 3)</b>	tCO2e	122,492	148,844
<b>1 - Purchased Goods and Services</b>	tCO2e	98,550	124,385
<b>2 - Capital Goods</b>	tCO2e	1,049	1,120
<b>3 - Fuel - and Energy-Related Activities</b>	tCO2e	1,792	2,332
<b>4 - Upstream transportation</b>	tCO2e	13,972	15,070
<b>5 - Waste Generated in Operations</b>	tCO2e	215	467
<b>6 - Business Travel</b>	tCO2e	58	72
<b>7 - Commuting</b>	tCO2e	338	416
<b>9 – Downstream Transportation</b>	tCO2e	6,385	4,564
<b>12 – End-of-Life Treatment of Sold Products</b>	tCO2e	133	419
<b>Total Emissions (Location-based)</b>	tCO2e	135,063	164,003
<b>Total Emissions (Market-based)</b>	tCO2e	133,333	161,520

### Total emissions (tCO2e)

# 161,520

Total (Market based)

Scope 1

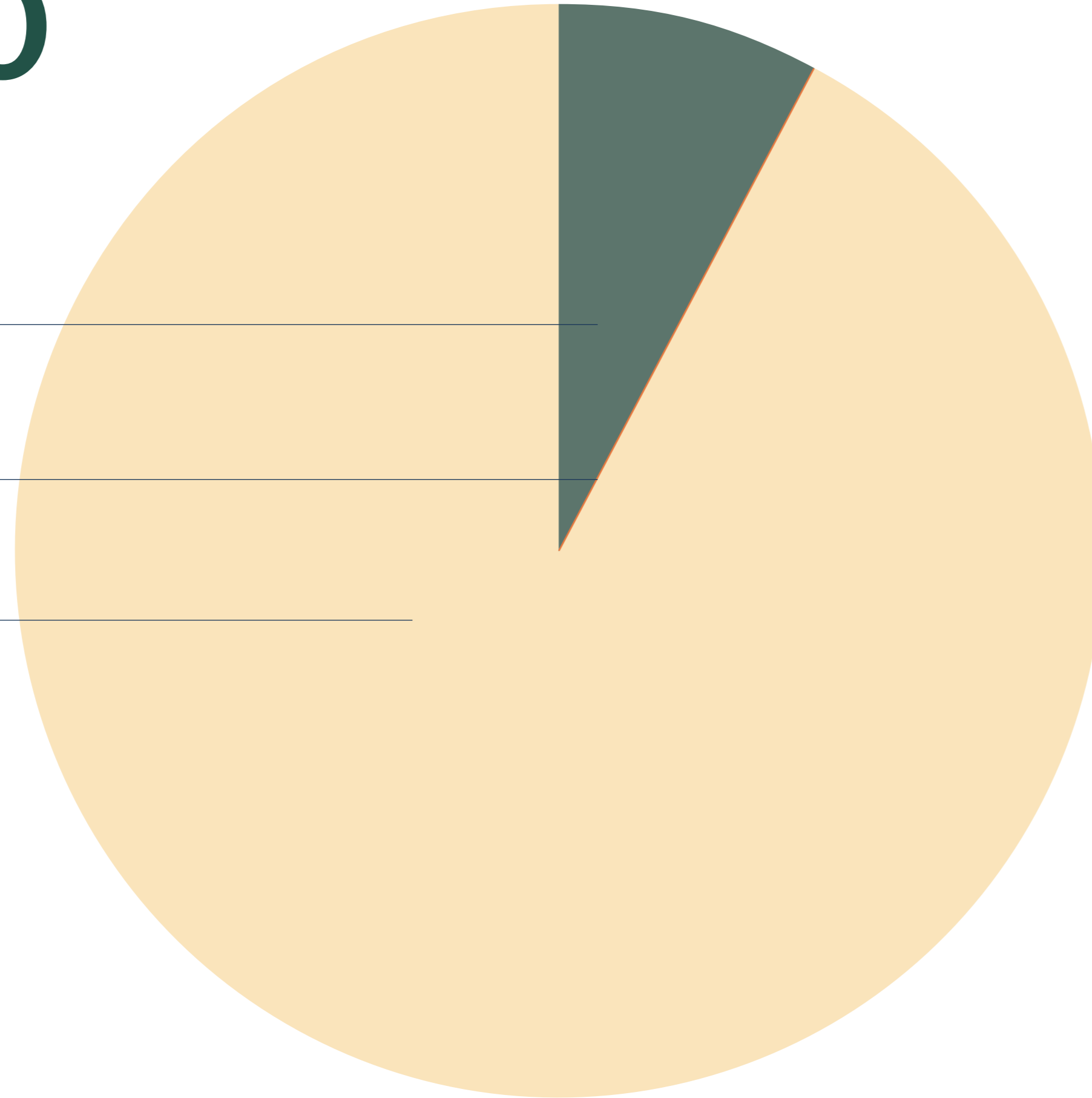
12,676

Scope 2  
(Market based)

0

Scope 3

148,844



### Scope 1

The predominant sources to the group’s direct emissions are the combustion of fuels for boilers, heating, cogeneration, and trigeneration systems, followed by vehicle fleet related emissions, and refrigerant gas refills for cooling facilities. In 2024 scope 1 emissions rose 19% compared to 2023. This is due to business growth and increasing production volumes at our sites and the integration of the Goes (Netherlands) plant in the Group.\*

### Scope 2

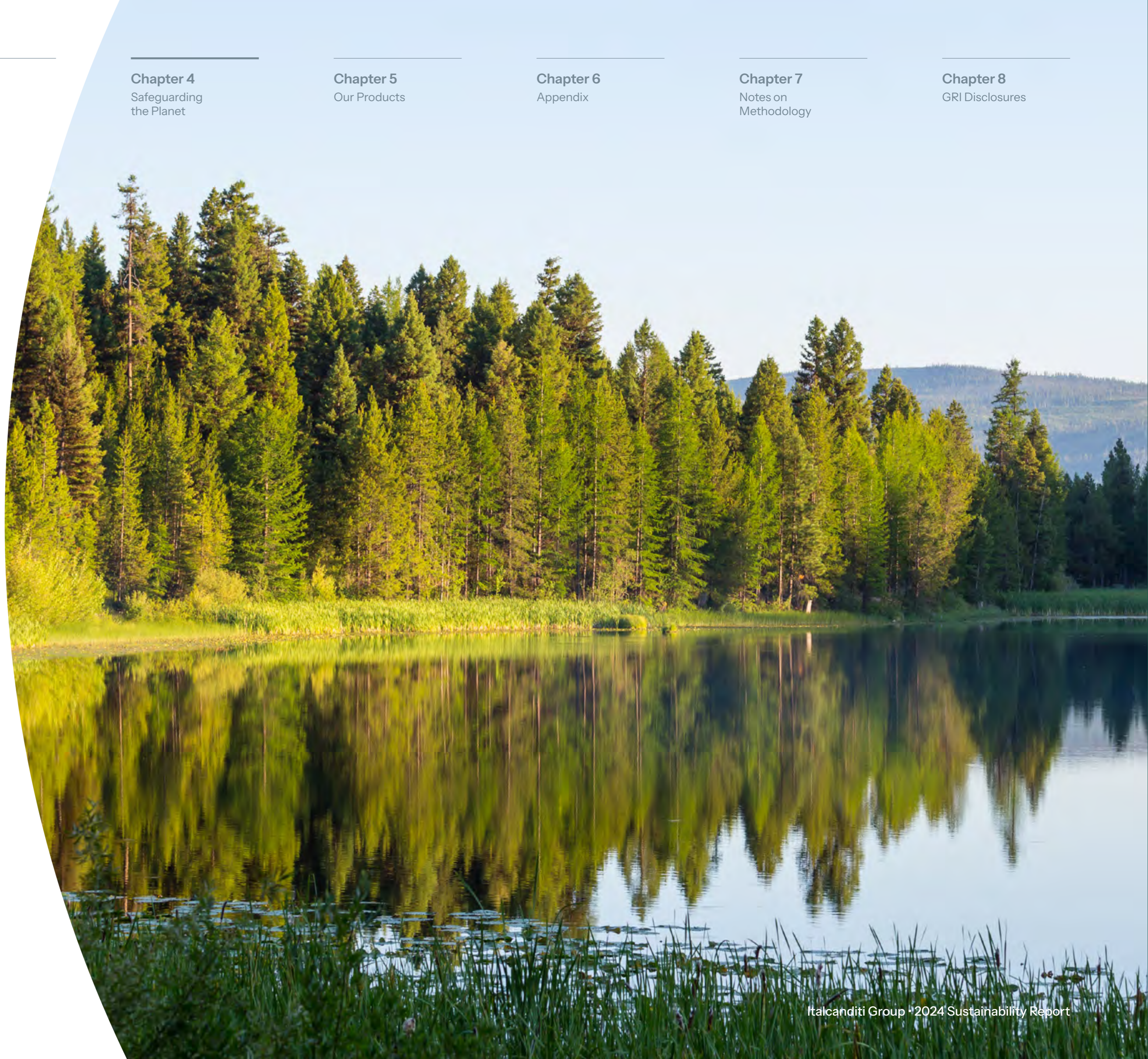
In 2024, Scope 2 Market-based emissions were 0 (tCO2e). Italcanditi Group secured Guarantees of Origin for 100% of the electricity acquired.

### Scope 3

The most significant contribution to our scope 3 GHG emissions is our purchased goods and services, which account for over 83% of our scope 3 emissions (equal to 124.385 tCO2e). More than half of our purchased goods and services emissions is attributed to the purchase of glucose and its derived products.

# Carbon offsetting projects

As a complement to Italcanditi Groups' initiatives to manage and reduce its absolute greenhouse gas ("GHG") emissions, the Company has since (2021) purchased carbon credits to offset its unabated scope 1 and 2 greenhouse gas emissions. The Company's primary climate mitigation approach is to reduce its absolute carbon emissions over time. Through the purchase of carbon credits, Italcanditi Group also provides carbon financing to climate mitigation projects beyond its value chain. From the outset, the two projects from which Italcanditi Group has purchased carbon credits are the "Great Bear Forest Carbon" and the "Guatemalan Conservation Coast" projects. These two projects were chosen because of their strong credentials on environmental and biodiversity issues as well as their social initiatives.





## Great Bear Forest Carbon, Canada

The Great Bear Rainforest is one of the world’s largest remaining, intact rainforests. Stretching across 6.4 million hectares on British Columbia’s northern coast, it contributes to carbon absorption on a massive scale. This landscape is home to diverse wildlife, including the rare Spirit Bear. First Nations communities have protected and cared for this rainforest for over 14,000 years.

The Great Bear Forest Carbon Projects protect the ecological and cultural integrity of the Great Bear Rainforest and Haida Gwaii. Revenue from these projects funds vital initiatives such as forestry planning, marine and biodiversity management, and investment in sustainable industries – including renewable energy, tourism, shellfish aquaculture, and non-timber forest products. By purchasing carbon offsets from the Great Bear Forest Carbon Projects, buyers contribute to a globally recognized conservation effort that safeguards ancient forests, upholds Indigenous rights, and supports resilient communities.

### Great Bear Carbon | Indigenous-Led

The Great Bear Forest Carbon project is registered on the British Columbia Registry under three different projects: Great Bear (South Central Coast) 104000000011319, Great Bear (Haida Gwaii) 104000000011559 and Great Bear (North and Central-Mid Coast) 104000000012798 aims to generate Improved Forest Management and reforestation-based carbon credits.



## Guatemalan Conservation Coast, Central America

The Guatemalan Conservation Coast programme works to address the drivers of deforestation through effective law enforcement, land-use planning, education, economic opportunities, and sustainable agroforestry initiatives. Some of the most important project achievements to date are the protection of 30 threatened tree species including the Baird’s tapir and West Indian manatee, the protection of 54,157 hectares of threatened forest in the Mesoamerican Biological Corridor and the creation or support of 487 jobs for indigenous and local communities.

The Guatemalan Conservation Coast project is registered on the Verra registry, REDD+ Project for Caribbean Guatemala: The Conservation Coast 1622, applies Verra’s Verified Carbon Standard (VCS Standard v4.3 VM0015) and the Climate, Community and Biodiversity Standards v.3.1, and will generate carbon credits from avoided unplanned deforestation representing c. 22 million tonnes of CO2e.

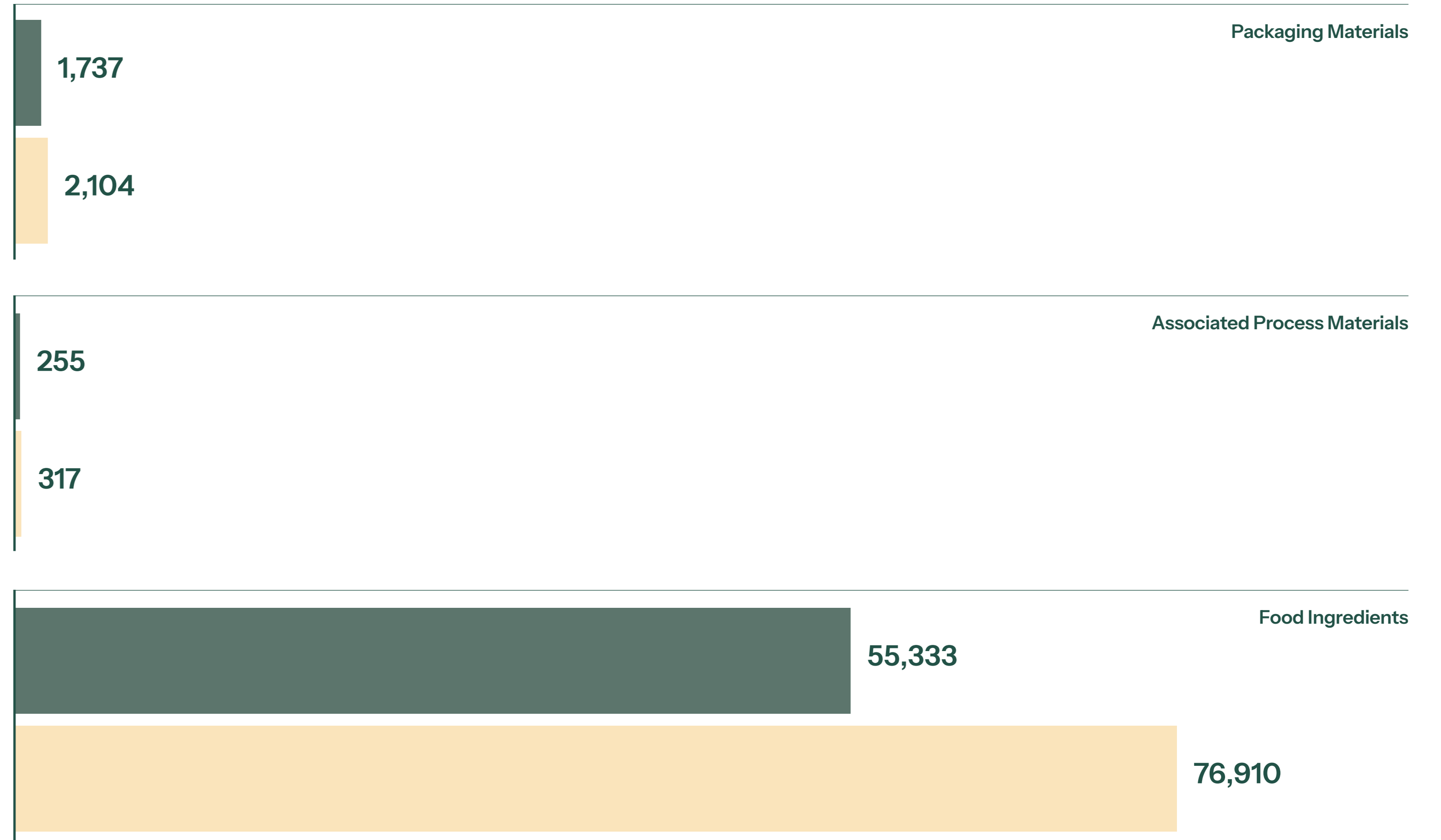
# Raw Materials

Sourcing high-quality raw materials responsibly and sustainably is a central pillar of the Italcanditi Group’s operational strategy. Given the diverse nature of its companies, the Group has tailored sourcing approaches across its operations. A strong emphasis is placed on local sourcing, particularly for its fruit-based preparations, to ensure freshness, reduce transport-related emissions, and enhance traceability.

**In 2024, 70% of the total volume of ingredients sourced across the Group were locally sourced.**

\*2023 Packaging and Associated process materials data has been corrected since what exposed in the last report.

## Material Consumption Italcanditi Group (tons)



## Case Study

**Italcanditi: local sourcing**

Italcanditi is committed to building resilient supply chains that elevate the iconic, high quality ingredients from the regions in which it operates. This approach not only ensures product quality, but also helps to reduce environmental impacts from supply chains and create shared value for local communities.

In Italy, this commitment is demonstrated through the sourcing of fruit ingredients where 68% of the ingredients used in Italian operations come from local suppliers - strengthening rural economies and reducing transport-related carbon emissions.

A clear example of this approach is the sourcing of lemon and orange peels for candied fruit production. In 2024, Italcanditi's Pedrengo site purchased over 6,000 tons of citrus peels, all originating from Sicily or Calabria, areas renowned for high quality citrus production. Furthermore, Italcanditi purchased around 110 tons of pellecchiella apricot, which is a variety of the Vesuvian apricot, a typical Campanian product cultivated since Roman times. By purchasing directly from growers in these areas, Italcanditi supports local livelihoods and helps preserve traditional agricultural practices.

The emphasis on proximity and partnership is mirrored across the business. In the Netherlands, 55% of ingredients are locally sourced and 86% of ingredients used in Comprital products are sourced from within the country.

By choosing to work with regional farmers and suppliers, ranging from small family businesses to larger producers, Italcanditi ensures the authenticity, freshness, and quality of its products while reinvesting in the communities where it operates. This approach not only supports the company's sustainability goals, supports local food cultures, and also helps us build long standing, trusted, partnerships with suppliers who in turn can invest in sustainability in their operations.



# Sustainable Sourcing

In 2024, key certified ingredients across the Italcanditi Group included

**Palm Oil** 83% RSPO certified

**Cocoa** 4% Fairtrade  
10% Rainforest Alliance Certified

**Eggs** 57% free-range

Our target:

# 100%

Certified direct materials\*  
by end 2030

\*In scope: Palm oil, cocoa, soy, paper-based packaging

Case Study

## Sugar beet

The Group purchased approximately 19,500 tons of beet sugar in 2024, and it is a key ingredient in many of its products. From a chemical standpoint, refined beet sugar and cane sugar are identical, both consisting of pure crystallized sucrose.

Sugar beet cultivation contributes to agricultural sustainability in various ways. It is an ideal crop for rotation, so it improves soil health and reduces dependence on chemical fertilizers. Furthermore, the beet sugar industry continues to innovate to lower greenhouse gas emissions, aligning with the European Green Deal’s climate objectives. In addition to its role in soil health and emissions reduction, the industry is exploring ways to maximize the value of by-products, such as repurposing beet pulp for animal feed or energy production, creating new opportunities for circular economy practices.

By sourcing beet sugar locally, the Italcanditi Group supports European farmers, bolsters regional economies and promotes agricultural resilience.



**98% of the sugar used is sourced from European grown sugar beet, supporting local agriculture and minimizing the environmental impact of long-distance transport.**

Case Study

## Deforestation and Conversion

The Italcanditi Group is committed to eliminating deforestation and the conversion of natural ecosystems across its operations and supply chains. This includes aligning with the EU Deforestation Regulation (EUDR), which targets high-risk commodities including some within the supply chain, such as palm oil, cocoa, coffee, soy, and paper-based materials.

The EUDR works to ensure that operators or traders who purchase commodities that are strongly linked with global deforestation, demonstrate that they are not sourced from land that has been recently deforested.



# Supplier Engagement

In 2024, the Italcanditi Group increased its efforts to assess and engage suppliers on ESG issues. A risk assessment based on ESG criteria was carried out for Tier 1 suppliers, covering 95% of Italcanditi Pedrengo's supplier base. At Italcanditi Goes, this assessment was conducted using the SEDEX platform. These initial analyses formed the foundation for ongoing supplier engagement across the Group. Looking ahead, in 2025, the aim is to engage with 100% of the Group's Tier 1 suppliers via Sedex to improve environmental stewardship in the value chain.

All suppliers are required to comply with Italcanditi Group's Supplier Code of Conduct, which sets clear expectations around ethical business practices, environmental responsibility, and regulatory compliance. This is one of the ways we aim to embed our sustainability values throughout the value chain.

**Sedex** | **Member**



# Water

Water plays a vital role across the Italcanditi Group's production sites, supporting core processes such as steam generation for product pasteurization, cooling, storing ingredients in salt solutions, and cleaning equipment and reusable containers. The Group uses water from municipal systems. All wastewater is purified on-site using our own purification plants or collected and treated by authorized operators. In 2024, the Group's total water consumption for manufacturing and operations was 67,478 m<sup>3</sup>.

This represents an increase from 2023 due to the incorporation of Goes (The Netherlands). Over the same period the efficiency of water use improved from as demonstrated by the reduction in consumption related to the quantity of product sold which decreased from 0.82 m<sup>3</sup>/tonnes to 0.74 m<sup>3</sup>/tonnes (Goes excluded)..

Water Direct Usage	UoM	Italcanditi Group 2023	Italcanditi Group 2024
Total water withdrawal from all areas	M <sup>3</sup>	197,554	267,635
Total water discharge to all areas	M <sup>3</sup>	150,117	200,207
Total water consumption from all areas	M <sup>3</sup>	<b>46,005</b>	<b>67,428</b>
Annual quantity of product sold	tons	<b>55,981</b>	<b>81,616</b>
Water direct consumption for each ton of product sold	M <sup>3</sup> /ton	<b>0.82</b>	<b>0.83</b>

# Sustainable Packaging

Italcanditi Group prioritizes packaging solutions that reduce environmental impact and meet the specific needs of its customers.

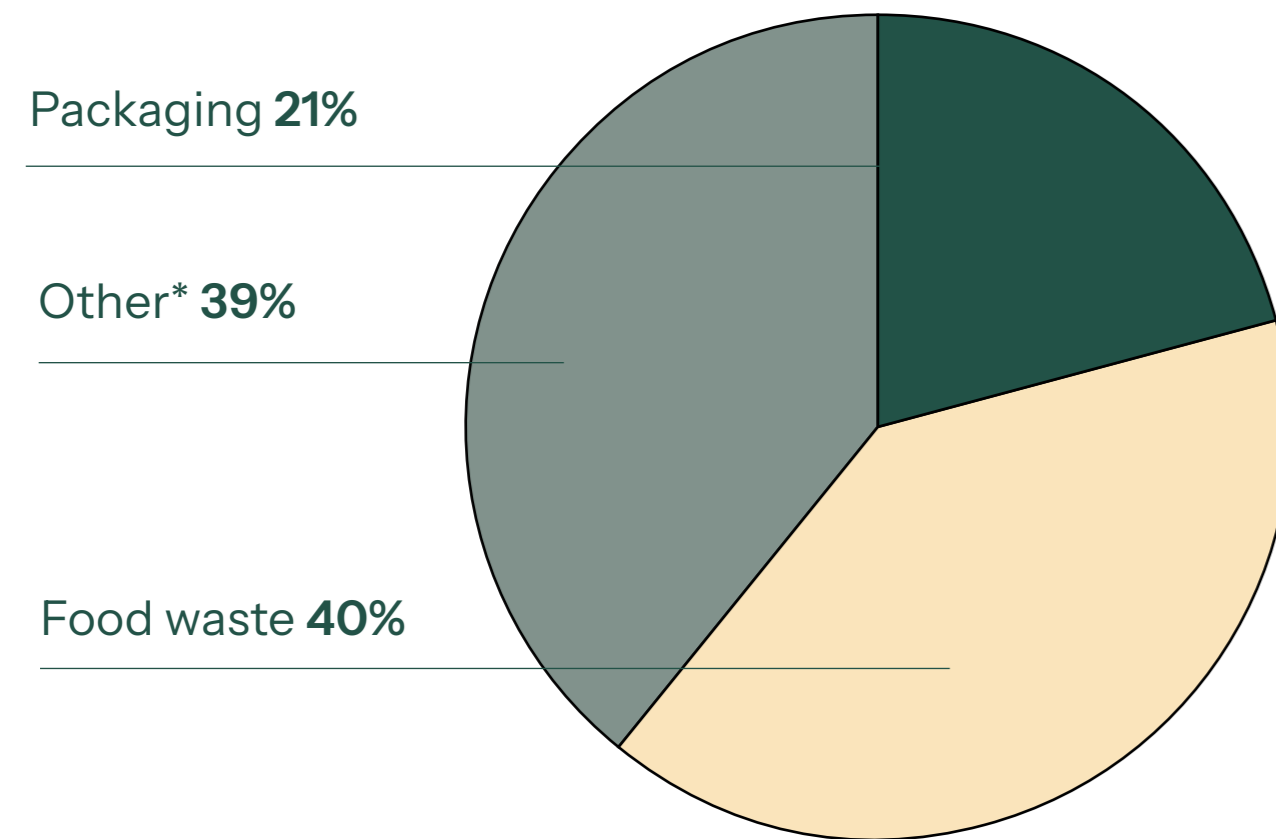
Approximately 85% of Italcanditi's products are delivered to customers in reusable steel tanks, which are cleaned and sanitized for repeated use. This system significantly reduces reliance on single-use packaging and remains a core part of the Group's sustainable packaging approach.

Tailored packaging solutions continue to be available in response to client demands and requests. Smaller containers such as plastic buckets and piping bags continue to be used in the bakery sector and where smaller product volumes are required. These formats are designed to minimize food waste and spoilage.



# Waste

## Waste by composition (2024)



The majority of waste handled by the group is a result of fruit processing and packaging. Food waste is generated from fruit processing and processes such as seed and pit extraction. Packaging waste includes paper and plastic waste. To minimize waste, the Italcanditi Group prioritizes the use of large scale packaging solutions over smaller formats. Additionally, all waste is carefully sorted and managed in dedicated areas according to the European Waste Catalogue (CER) classification.

The Group ensures that all waste is handled by authorized operators and directed to recovery facilities. With the exception of a small quantity currently under review, over 90% of all waste is sent for recycling or reuse rather than for energy recovery (incineration). This includes approximately two tonnes of hazardous waste per year, specifically non-chlorinated mineral oils for engines, gears, and lubrication (CER 130205), which are recovered through approved processes for reuse.

### 2024 Waste Generator (tons)

Total yearly waste generated

Italcanditi Group 2023

2,582

Italcanditi Group 2024

3,150

Hazardous waste

2

2

Hazardous waste %

0.08%

0.06%

\*Sludges, Electronic devices and batteries, metals, washing waste and engine oils, printer ink, insulation materials, incineration waste, chemicals, fluorescent tubes, and other mercury-containing waste.



Chapter 5

# Our Products

# Our Approach

Italcanditi Group takes a customer-centric approach to product design and manufacturing, guided by a deep understanding of customer needs and a commitment to quality, authenticity and sustainability.

These capabilities are strengthened by the supplier relationships that are a core part of the approach. Italcanditi partners with a diverse network of suppliers, ranging from small family-run businesses to larger multinational corporations. Where possible, the company prioritizes local suppliers that are physically closer to its operations, enabling stronger partnerships and contributing to the vitality of local communities.

Certifications are also a key part of Italcanditi's customization process. They offer assurance to customers that high standards are maintained across its supply chain from sourcing to production reinforcing safety, quality, and sustainability.



# Research & Development

Innovation is a driving force across Italcanditi Group, ensuring a continuous response to a rapidly evolving market. The Group's Research and Development (R&D) teams play a central role in enabling each business to stay ahead of consumer trends and deliver tailored, high-performing solutions to customers.

Innovation is embedded in specialized laboratories dedicated to fruit preparation for bakery products, preparations for dairy products, water-based cream fillings, candied and semi-candied fruit, and gelato ingredients. The labs work closely with production teams and customers to develop customized recipes that meet the highest technical and sensory standards.

In 2024, Italcanditi Group expanded its capabilities through the acquisition of production facilities in Goes (the Netherlands) from CSM Ingredients, offering under the Vitalfood brand premium, forward-thinking solutions for the bakery, patisserie, and gelato markets. This strategic move strengthens the Group's position in fruit and water-based preparations, creating new opportunities to scale artisanal expertise alongside technological excellence. By integrating these facilities and capabilities, the Group aims to accelerate innovation across the Vitalfood brand, enhancing product development, expanding market reach, and reinforcing its commitment to quality and sustainability.



Today, Vitalfood has over 3,000 recipes in its portfolio, and has core capabilities in developing:

- **Fruit based preparations**
- **Warm flavor preparations**
- **Glazes and mirrors**
- **Candied and semi-candied fruits**
- **Marron Glacè**

Across the Italcanditi Group portfolio, the focus for product innovation has been on nutritional developments that cover a range of qualities such as low-sugar, high-protein, clean-label, lactose-free, vegan and protein options, that don't compromise on taste. Across all brands, innovation is both a creative and strategic process, anchored in technical expertise, customer co-creation, and a shared commitment to quality.



## Innovation Highlights for 2024

**Vitalfood**  
(Fruit preparations and  
water-based creams)

**vitalfood**  
Agile by legacy. Innovative by nature.

### Cream Collection

A versatile range of water-based creams in 12 flavors tailored for frozen croissant manufacturers. The collection includes four distinct types:

- Creams with semi-candied fruit inclusions, offering a smooth texture and authentic fruit pairings.
- Creams with indulgent inclusions, combining rich, non-fruit ingredients such as aromatic spices.
- Source of protein creams, enriched with milk protein to deliver both indulgence and nutritional value;
- Vegan creams with inclusions, plant-based fillings with carefully selected ingredients that deliver taste and texture in a dairy-free option using combinations such as almond cream with tonka and seeds.

The line was also featured in the Protein Croissant concept presented at Food Ingredients Europe in Frankfurt in 2024, bringing together HIFOOD's Proteis plant-based proteins, CSM Ingredients' protein mixes for baked goods, and Vitalfood's chocolate protein cream into one concept.



## Taste Collection 2024/25

An inspirational collection of highly innovative flavor combinations and concepts for yogurt, including both dairy and plant-based options, designed in partnership with Strategy Innovation, a spin-out of Ca' Foscari University of Venice. Each flavor explores the concept of “taking a pause,” offering an experience that connects people with the importance of recovery and reclaiming one’s own time. In addition, two of the flavors incorporate ingredients selected for sustainability credentials:

**Vision** This new taste presents a surprisingly unusual combination of popcorn, caramel, and paprika. This taste celebrates its main ingredient, popcorn, transforming it from a waste material into a gourmet delight, symbolizing the potential to enhance what is often overlooked.

**Sensitivity** This taste combines carob extract and cinnamon with banana juice and pulp, evoking the comforting taste of classic banana bread. Banana, with its natural sweetness and creamy texture, forms the base of this blend. Carob extract adds an earthy, chocolate-like flavor and subtle sweetness, enriching the taste profile with a lower impact compared to cocoa.

# TASTE COLLECTION 2024/2025



## Fruit Preparations

In 2024, Vitalfood expanded its range of fruit offerings introducing several new lines with high-fruit content into its portfolio:

**Delifrù selection** Wide range of semi-candied fruits deriving from selected raw materials processed with a cold semi-candying process which preserves and enhances the organoleptic properties of the original fruit.

**Fruffi** Newly integrated into the Group’s portfolio thanks to the Goes acquisition, Fruffi is a high-fruit content filling (up to 90%) with real fruit pieces, ideal for decorating, filling, or coating cakes and frozen desserts. Fruffi is valued for its texture and nutritional profile.

**Confettura Special 50** An increasingly extensive range of multi-use jams with a high percentage of Italian fruit, for professionals who want to combine ease of use with the highest quality of finished products.



# Comprital

(Gelato)



## Vegan Line

Featuring three new clean-label vegan bases, all naturally lactose-free and made with ingredients such as cane sugar and fibers from chicory, citrus, and bamboo. These bases were designed to ensure that taste is never compromised for vegan or lactose-intolerant consumers. The line comprises three technically different bases to ensure an authentic and satisfying experience that is equitable to traditional ice cream.

## Extension of the Speedy Trilogy Line

A line of ready-to-use applications to mix with hot water, further expanded with Speedy Trilogy Mango, Speedy Trilogy Kefir Fragola with chunks of freeze dried strawberry, and Speedy Trilogy Esotico with a mix of mango, coconut, passion fruit and banana. The Speedy Trilogy products are characterized by:

- **Naturalness:** Free from artificial flavors, colorings, and emulsifiers
- **Genuineness:** Made with agave and/or coconut sugar, featuring a significant reduction in sugars
- **Versatility:** Suitable for various applications
- **Ready to use:** Requires only the addition of hot water
- **Sustainability:** Single-material and recyclable packaging



# Prodotti Rubicone

(Gelato)



## Crumbles Line

Expanded in 2024 to include 11 flavors, crumbles are ready-to-use crunchy inclusions combining coated butter biscuit pieces with various spreads and creams to enhance both flavor and appearance. Most of the range is gluten-free and produced in Italy. Prodotti Rubicone's Crumbles stand out for their original and unique formulation: unlike other similar solutions on the market, they are ready-to-use products, created by coating crumbled butter biscuits with different spreads and creams able to enhance both flavor and color of the final product, making them versatile and also customizable.

## Fit Gelato Line

This line offers various and complete ready to use premixes that are sugar free, have no added sugar and are high in protein, suitable for gelato, ice-cream, soft serve, milkshakes, pancake and waffles. Recently, the FIT GELATO line introduced two innovative new products:

- **TOP FRUIT AÇAÍ NSA (no-sugar added):** Ready-to-use flavoring paste to create sorbets, smoothies, slush and soft serves inspired by the famous Brazilian berry, containing only sugars from the raw materials, with no sucrose or sugar added colorings, and emulsifiers.
- **TOPPING AÇAÍ NSA (no-sugar added):** A rippling sauce in a practical squeezable bottle to enhance the açai flavors in dessert or drinks.



The Italcanditi Group’s innovations were presented at SIGEP 2024 (in Rimini, Italy) and Food Ingredients Europe 2024 (in Frankfurt, Germany) showcasing its capabilities in addressing key industry trends, including wellbeing and nutrition, plant-based alternatives, cleaner label, and sustainable indulgence.

“ Italcanditi’s product development begins with the real needs of customers and consumers, translating those needs into customized, practical solutions.”





Case Study

## Atheneum

Comprital’s training arm, The Atheneum School, provides high-quality, expert-led education for professional gelato makers and pastry chefs. Its diverse offering includes 1–2 day courses such as “How to Open a Successful Gelato Shop” and “Creativity, Pairing Science and Sensory Analysis of Gelato.” The School offers a range of support in addition to courses and access to industry masters with education materials that support customers in maximizing value from their Comprital products. In 2024, Atheneum launched the Atheneum on Tour

initiative, delivering courses at leading distributor locations across Italy, significantly increasing the accessibility of professional development opportunities within the sector. As part of the 2024 expansion of the Speedy Trilogy line, Comprital launched a series of video tutorials hosted on its Comprital YouTube channel to support customers with product usage and training. In response to direct feedback from customers, this was enhanced by translating the videos into multiple languages using Artificial Intelligence. This AI-driven approach

allowed to provide multilingual content, significantly improving accessibility across different regions. The translated tutorials not only helped new users better understand the products but also strengthened customer engagement by offering support tailored to local language needs. This initiative reflects Comprital’s broader commitment to innovation and customer care, using technology to break down barriers, respond to customer requests, and ensure that content evolves alongside product lines.

# Ensuring Product Quality

At Italcanditi Group, product quality and safety are ensured through rigorous controls at every stage of production. Each product is tested to meet the specific technical and recipe requirements of our clients.

Processes follow HACCP principles and are supported by regular internal audits and external certification assessments, including BRC Food Safety. Non-conformities are logged and tracked using internal systems, helping us continuously improve and prevent future issues.

Traceability is a core part of our food safety commitment. A barcode-based system is used to track each ingredient from origin to final product, enabling rapid and precise response in case of any issues. Annual crisis simulations are conducted to ensure readiness for potential product recalls.

Labeling and allergen information are carefully managed in line with client requirements, supported by strict procedures to avoid cross-contamination. Segregated storage, controlled workflows, and deep cleaning protocols help uphold product integrity.

Across the group, we also apply quality assurance measures for all incoming materials, including aesthetic checks and supplier evaluations, ensuring raw materials consistently meet our standards and those of our clients.



## Italcanditi Group - Certifications

IFS and BRC	Pasteurization and/or sterilization of preparations used in dairy industries, in particular for yogurts, MAP packed in stainless steel containers or packed in poly laminate material containers, of fruit-based preparations, jams, filling creams, savoury preparations packed in stainless steel containers in MAP, poly laminate material or polypropylene containers. Candying and semi-candyng of fruits and vegetables packed in polyethylene, polypropylene or in tinplate containers. Packing of marron glace in PET, in poly laminate, in polypropylene and in tinplate containers.
Kosher	Industrial process and material compliance with Jewish ethical and hygienic health standards
Halal	Industrial process and material compliance with Islamic ethical and hygienic health standards
Product certification of organic operations	Organic operations according to the European Union regulation on organic production and the labeling of organic products
Rainforest Alliance (RA)	Sustainable farming of cocoa and coffee
RSPO	Sustainable palm oil procurement from certified sources
RiskPlaza audit	A food safety management system that focuses on controlling risks related to raw materials used in food production
GMP	A management system that establishes standards and procedures to ensure that food products are produced and controlled in a safe, effective and high-quality manner
KAT	KAT is a German quality scheme for egg traceability. The German retail sector places participation in KAT as a condition for selling eggs in Germany.
FAIRTRADE	Sustainable farming of cocoa

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# Appendix

## Appendix

Social Data	Italcanditi Group 2023	Italcanditi Group 2024
<b>Total Number of Full Time Equivalent (FTE) Employees at the End of the Reporting Period</b>		
Male	316.6	407
Female	140	162
<b>Total</b>	<b>456.6</b>	<b>569</b>
<b>Number of Full Time Equivalent (FTE) Employees at the End of the Reporting Period, Excluding External Growth</b>		
Male	316.6	322
Female	140	147
<b>Total</b>	<b>456.6</b>	<b>469</b>
<b>Number of Senior Management / C-Suite</b>		
Male	14	16
Female	4	3
<b>Total</b>	<b>18</b>	<b>19</b>

## Social Data

## Italcanditi Group 2023

## Italcanditi Group 2024

Voluntary Employee Turnover Rate

12%

9.9%

Presence of a Workers' Council

Yes

Yes

Lost Time Injury Frequency Rate (LTIFR)

4.7

3.2

Accident Severity Rate

0.4

0.30

Absentee Rate

5.3%

4.8%

Environmental Data	Italcanditi Group 2023	Italcanditi Group 2024
Presence of an Environmental Manager	Yes	Yes
Total Electricity Consumption Met via Renewable Energy Sources (kWh)	7,640,802 kWh 27,522 GJ	11,836,739 kWh 42.634 GJ
% Renewable Electricity	<b>96%</b> (13% of total energy consumption)	<b>100%</b> (15% of total energy consumption)
Energy Consumption (kWh)	59,288,525 kWh 213,553 GJ	76,955,756 kWh 277,190 GJ

*GRI 201-1: Direct Economic Value Generated and Distributed (in thousands of €)*

	Italcanditi Group 2023	Italcanditi Group 2024
Direct Economic Value Generated	176,252	217,581
Economic Value Distributed	157,596	192,212
Operating Costs	109,497	139,726
Employee Wages and Benefits	30,890	32,906
Payments to Providers of Capital	10,108	10,682
Payments to Government	7,097	8,885
Community Investments	4	13
Economic Value Retained	18,656	25,369

*GRI 2-7: Employees (FTEs)*

	Italcanditi Group 2023	Italcanditi Group 2024
Employees	456.6	569
Full-time Employees	435	541
Women	123	139
Men	312	402
Part-time Employees	21.6	28
Women	17	23
Men	4.6	5

*GRI 2-8: Workers Who Are Not Employees (n.)*

	Italcanditi Group 2023	Italcanditi Group 2024
<b>Workers Who Are Not Employees</b>	<b>48</b>	<b>41</b>
Agency Workers	46	40
Other Subcontractors	0	0
Internships	2	1

*GRI 401-1: Employee Hires (n.)*

	Italcanditi Group 2023	Italcanditi Group 2024
<b>Total Hires</b>	139	133
<b>Gender</b>		
Women	73	63
Men	66	70
<b>Age Brackets</b>		
<30	39	36
$30 \leq x \leq 50$	56	56
>50	44	41
<b>Hiring Rate (%)</b>	<b>30.9%</b>	<b>25.1%</b>

## GRI 403-9: Work-related Injuries: Employees

	Italcanditi Group 2023	Italcanditi Group 2024
Worked Hours	758,289	1,042,741
Number of Recordable Work-related Injuries	15	12
Number of Recordable High-Consequence Work-related Injuries	0	0
Number of Recordable Fatalities as a Consequence of Work-related Injuries	0	0
Injury Rate*	4.0	2.3
High-consequence Injury Rate	0.0	0
Lost Time Injury Frequency Rate (LTIFR)**	4.0	2.3

\* Calculated by dividing the total number of recordable work-related injuries by the number of working hours and then multiplying the result by 200,000.

\*\* Calculated by multiplying the total number of lost time injuries by 200,000 and then dividing the result by the overall number of hours worked in the reporting period.

*GRI 403-9: Work-related Injuries: Workers that Are Not Employees*

	Italcanditi Group 2023	Italcanditi Group 2024
<b>Worked Hours</b>	<b>99,472</b>	<b>94,036</b>
Number of Recordable Work-related Injuries	5	6
Number of Recordable High-Consequence Work-related Injuries	0	0
Number of Recordable Fatalities as a Consequence of Work-related Injuries	0	0
Injury Rate*	10	12.8
High-consequence Injury Rate	0.0	0
Lost Time Injury Frequency Rate (LTIFR)**	10	12.8

\* Calculated by dividing the total number of recordable work-related injuries by the number of working hours and then multiplying the result by 200,000.

\*\* Calculated by multiplying the total number of lost time injuries by 200,000 and then dividing the result by the overall number of hours worked in the reporting period.

*GRI 404-1: Average Hours of Training per Year per Employee (h)*

	Italcanditi Group 2023	Italcanditi Group 2024
<b>Gender</b>		
Women	5.1	10.8
Men	6.6	6.2
<b>Employee Category</b>		
Senior Managers	1.1	7.9
Managers	4	23.1
White collar	3.3	4.7
Blue collar	2.3	2

GRI 301-1: Materials (tons)

	Italcanditi Group 2023	Italcanditi Group 2024
Food Ingredients	55,333	76,910
Associated Process Materials	255	317
Packaging Materials	1,737	2,104

### GRI 302-1: Total Energy Consumption within the Organization (GJ)

	Italcanditi Group 2023	Italcanditi Group 2024
Fuels for Vehicle Fleet	4,506	5,932
Fuels for Production Purposes	180,154	228,898
Total Electricity	28,779	42,359
Electricity Produced from Renewable Sources and Consumed	1,755	3,391
Of which Sourced from Energy Provider with Guarantee of Origin	25,752	38,968

### GRI 302-3: Energy Intensity (GJ/ €k revenues)

	Italcanditi Group 2023	Italcanditi Group 2024
Energy Intensity	1.21	1.13

*GRI 303-5: Water Consumption (m3)*

	Italcanditi Group 2023	Italcanditi Group 2024
Water Consumption	46,648	67,478

*GRI 305-1: Direct (Scope 1) GHG Emissions (tCO2e)*

	Italcanditi Group 2023	Italcanditi Group 2024
<b>Direct Emissions (Scope 1)</b>	<b>10,648</b>	<b>12,676</b>
Refrigerant Gas Refills for Refrigerating Rooms and Air Conditioning	186	398
Vehicle Fleet	313	419
Fuels for Boilers, Heating, Cogeneration, and Trigeration Systems	10,149	11,859

*GRI 305-2: Energy Indirect (Scope 2) GHG Emissions (tCO2e)*

	Italcanditi Group 2023	Italcanditi Group 2024
Indirect Emissions (Scope 2) – Location-based	1,923	2,483
Indirect Emissions (Scope 2) – Market-based	193	0

### GRI 305-3: Other Indirect (Scope 3) GHG Emissions (tCO<sub>2</sub>e)

	Italcanditi Group 2023	Italcanditi Group 2024
<b>Other Indirect Emissions (Scope 3)</b>	<b>122,492</b>	<b>148,844</b>
<b>1 - Purchased Goods and Services</b>	<b>98,550</b>	<b>124,385</b>
2 - Capital Goods	1,049	1,120
3 - Fuel and Energy-related Activities	1,792	2,332
4 - Upstream Transportation	13,972	15,070
5 - Waste Generated in Operations	215	467
6 - Business Travel	58	72
7 - Commuting	338	416
9 - Downstream Transportation	6,385	4,564*
12 - Treatment of Sold Products	133	420

\*Italcanditi BV (Goes) is not included in the reporting

*GRI 306-3: Waste Generated (tons)*

	Italcanditi Group 2023	Italcanditi Group 2024
<b>Total waste</b>	<b>2,564</b>	<b>3,150</b>
Food waste	746	1,259
Packaging	990	1,243
Others	828	647

# Notes on Methodology



The Sustainability Progress Report has been drafted in accordance with the GRI standards 2021. The content of the document reflects the results of the materiality analysis as described in detail in the section “Sustainability Journey”.

## Scope of Reporting

This document includes a description of initiatives and activities carried out from the 1st of January to the 31st of December 2024, as well as the related key performance indicators for Italcanditi Group presented for the 2021–2024 period, where available. The data collection process and the report publication activities are carried out on an annual basis. Beginning in 2023, the scope of sustainability reporting has been aligned with the scope of financial consolidation

The information refers to Italcanditi S.p.A. and includes the company’s registered headquarters, located at Via Cavour, 10 – 24066 Pedrengo (Bergamo, Italy), Italcanditi B.V. located at T.A.V. Finance - Fruitlaan 24 - NL-4462 EP Goes (Netherlands), Comprital S.p.A. located at Via Verdi, 53 - 20049 Settala (Milan, Italy) Comprital Polska Sp. z o.o, situated in Pomiechówek, (Poland), and Prodotti Rubicone Srl located at Via Piana, 325 - 47032 – Bertinoro (Forlì Cesena province, Italy).

## Material Topics and GRI

Material Topics	GRI Material Aspects
Human Capital Development	Training and Education
Fight Against Climate Change	Energy
	Emissions
Human Rights Safeguarding	Labor-management Relations
Occupational Health and Safety	Occupational Health and Safety
Waste and Water Management	Waste
	Water and Effluents
Product Quality and Innovation	Marketing and Labeling
	Customer Health and Safety
Impact on Local Communities	Materials
	Economic Performance
	Employment
Diversity and Equal Opportunities	Procurement Practices
	Suppliers Environmental Assessment
	Suppliers Social Assessment
Business Ethics	

The Sustainability Report is drafted in accordance with the principles of balance, comparability, accuracy, timeliness, clarity, and reliability, as defined by the GRI Standards. The document highlights both strengths and weaknesses, as well as potential areas of improvement. The data collection and reporting process is structured to ensure comparability and the correct interpretation of information by the key stakeholders interested in the evolution of the group's performance. Furthermore, the group applies the precautionary principle in all its activities. This Sustainability Report is not subject to external assurance.

## Calculation Methodologies

The methodologies and assumptions used to calculate the performance indicators included in the report are presented alongside.

- All data related to injuries refers to employees and contractors of Italcanditi, Comprital and Rubicone. It does not include commuting injuries for which transportation was not organized by the company or first aid cases
- Waste composition has been determined on the basis of waste weights as reported in the Environmental Declaration Form (Modello Unico di Dichiarazione Ambientale)
- The lost time injury frequency rate (LTIFR) is calculated by multiplying the total number of lost time injuries by 200,000, then dividing by the total hours worked during the reporting period.
- Hiring and turnover rates have been calculated using the total number of employees at the beginning of the reporting period as the denominator.
- The energy consumption related to Italcanditi, Comprital, and Rubicone's owned and long-term leased vehicles has been calculated based on available fuel consumption data. The table below shows the conversion factors used.

Typology	UoM	Source
Fuel Density	tCO2e	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factors – Full set, 2021, 2022, 2023, 2024
LCV (Lower Calorific Value)	tCO2e	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factors – Full set, 2021, 2022, 2023, 2024

Greenhouse gas emissions calculations are carried out based on the principles outlined in the GHG Protocol Corporate Accounting and Reporting Standard.

Scope 1 emissions were calculated as follows:

## GHG Emissions – Scope 1

Source Activity Data	tCO2e	Emission Factor	GWP
Car fleet	Fuel consumption (petrol, diesel, LPG)	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factors – Full set, 2021, 2022, 2023, 2024	CO2 equivalent has been considered.
Fuels for boilers and heating	Fuel consumption (natural gas, LPG)	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factors – Full set, 2021, 2022, 2023, 2024	CO2 equivalent has been considered.
Refrigerant gas refills for refrigerating rooms and air conditioning	Leakages (kg)	IPCC Sixth Assessment Report (AR6) and also GWP please add: GWP Warming Potentials (GWP's) are taken from IPCC Sixth Assessment Report (AR6)	Global Warming Potentials (GWPs) are taken from IPCC Fifth Assessment Report (AR5) and Sixth Assessment Report (AR6).

Refrigerant gas blends for which a conversion factor was not available were taken from available data provided by suppliers, while the Global Warming Potentials (GWPs) was taken from IPCC Fifth Assessment Report (AR5) and Sixth Assessment Report (AR6).

Scope 2 emissions resulting from the consumption of electricity purchased from the national grid are calculated according to two different methodologies: the location based approach reflects the average emissions intensity of grids where the energy consumption occurs; the market-based approach reflects the emissions from the electricity source the company has purposefully chosen.

To calculate the amount of emissions avoided thanks to the energy generated by Italcanditi and Rubicone's photovoltaic system, the kWh consumption of self-produced electricity from PV panels was converted into CO2 emissions using the European Environmental Agency location-based energy mix.

Scope 2 emissions were calculated as follows:

## GHG Emissions – Scope 2

Source Activity Data		Emission Factor	GWP
Electricity purchased from the national grid – Location-based	Electricity consumption (kWh)	European Environmental Agency 2023 Ministry of Ecology and Environment Department of Energy Security and Net Zero - DESNZ	Only CO2 emissions have been considered.
Electricity purchased from the national grid – Market-based	Electricity consumption (kWh)	AIB, European Residual Mixes 2023 Ministry of Ecology and Environment of the PRC	Only CO2 emissions have been considered.

Scope 3 emissions estimates include indirect emissions. In 2024, Scope 3 comprised a number of categories selected according to the criteria of relevance, data availability, and improvement potential for future initiatives. The calculations carried out relied on the following assumptions: purchased goods and services (Cat. 1) data covers 100% of goods purchased by Italcanditi group, mainly sugar and glucose, cocoa and derivatives, fruits and packaging; for the majority of the products purchased, the available emissions factors only include the emissions related to the production phases (e.g. nursery production, fruit tree seedlings),

thus excluding post-harvest activities such as freezing and processing; capital goods-related emissions (Cat. 2) were calculated based on capital expenditure: relevant investments were classed as those exceeding €10k as the relevance threshold; upstream transportation (Cat. 4) Italcanditi does not include refrigerated services. For further information about the categories involved in Scope 3 analysis, please refer to the “Italcanditi’s group Carbon Footprint” section.

Scope 3 emissions were calculated as follows:

## GHG Emissions – Scope 3

Source Activity Data		Emission Factor	GWP
Transportation of sold goods	Product shipped (km*tonne)	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factors – Full set, 2021, 2022, 2023, 2024	CO2 equivalent has been considered.
Business travel by air	Kilometers	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factors – Full set, 2021, 2022, 2023, 2024	CO2 equivalent has been considered.
Materials procured (Cat. 1)	Weight of raw, process and packaging materials procured	ecoinvent v3.9.1 UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor – Full set, 2021, 2022, ecoinvent v3.10 (2023), ecoinvent, version 3.11 (2024)	CO2 equivalent has been considered.
Water withdrawal (Cat. 1)	Cubic meters of water withdrawn	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor – Full set, 2021, 2022, 2023, ecoinvent, version 3.11 (2024)	CO2 equivalent has been considered.
Capital goods (Cat. 2)	Capex by product category	Department for Environment, Food and Rural Affairs (DEFRA), Conversion factor – “Table 13” Indirect emissions from the supply chain, ecoinvent, version 3.11 (2024)	CO2 equivalent has been considered.

## GHG Emissions – Scope 3

Source Activity Data		Emission Factor	GWP
Fuel- and energy-related activities (Cat. 3)	Fuel and electricity consumption	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor – Full set, 2021, 2022, 2023, ecoinvent, version 3.11 (2024)	CO2 equivalent has been considered.
Upstream and downstream logistics (Cat. 4 & 9)	Kilometers covered by air, truck or ship multiplied by shipped weight (tons)	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor – Full set, 2021, 2022, 2023, ecoinvent, version 3.11 (2024)	CO2 equivalent has been considered.
Waste disposal (Cat. 5)	Weight of waste disposed	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor – Full set, 2021, 2022, ecoinvent v3.10 (2023), ecoinvent, version 3.11 (2024)	CO2 equivalent has been considered.
Wastewater discharged (Cat. 5)	Cubic meters of water discharged	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor – Full set, 2021, 2022, 2023, ecoinvent, version 3.11 (2024)	CO2 equivalent has been considered.
Business travel by air, train and car (Cat. 6)	Kilometers travelled	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor – Full set, 2021, 2022, 2023, ecoinvent, version 3.11 (2024)	CO2 equivalent has been considered.
Employee commuting (Cat. 7)	Kilometers travelled	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor – Full set, 2021, 2022, 2023, ecoinvent, version 3.11 (2024)	CO2 equivalent has been considered.
End-of-life treatment of sold products (Cat. 12)	Packaging disposed	ecoinvent v3.10 (2023), ecoinvent, version 3.11 (2024)	CO2 equivalent has been considered.



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# GRI Disclosures

## Calculation Methodologies

The material of the present Sustainability Progress Report references the following GRI Disclosures. If not otherwise specified, the Disclosures applied have been used in full.

### GRI Content Index

Statement of use

Italcanditi group has reported in accordance with the GRI Standards for the period 01.01.2024 – 31.12.2024

Statement of use

GRI 1: Foundation 2021

Applicable GRI Sector Standard(s)

Not currently available.

Disclosure	Page	Notes	Omission		
			Requirements Omitted	Reason	Explanation
General Disclosure					
GRI 2: General Disclosures 2021	2-1 Organizational details	10	2-1 Organizational details		
	2-2 Entities included in the organization's sustainability reporting	10	The consolidated perimeter is the same in the financial and non-financial reporting		
	2-3 Reporting period, frequency and contact point	82	The reporting period of the financial disclosure is the same as the Sustainability Progress Report		

Disclosure		Page	Notes	Omission		
General Disclosure				Requirements Omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-4 Restatements of information	-	There have been no restatements in the reporting period.			
	2-5 External assurance	-	The report has not undergone to external assurance			
	2-6 Activities, value chain, and other business relationships	10, 20, 21	No significant changes to the organization's supply chain were recorded in the reporting period.			
	2-7 Employees	28, 70				
	2-8 Workers who are not employees	71				
	2-9 Governance structure and composition	17				

Disclosure		Page	Notes	Omission		
General Disclosure				Requirements Omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	17				
	2-11 Chair of the highest governance body	17				
	2-12 Role of the highest governance body in overseeing the management of impacts	17				
	2-13 Delegation of responsibility for managing impacts	17				
	2-14 Role of the highest governance body in sustainability reporting	17				
	2-15 Conflicts of interest	17				

Disclosure		Page	Notes	Omission		
General Disclosure				Requirements Omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	17				
	2-17 Collective knowledge of the highest governance body	17				
	2-18 Evaluation of the performance of the highest governance body	17				
	2-19 Remuneration policies	17				
	2-20 Process to determine remuneration	17				
	2-21 Annual total compensation ratio	-		a, b, c	Omission due to confidentiality constraints	

Disclosure		Page	Notes	Omission		
General Disclosure				Requirements Omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	4				
	2-23 Policy commitments	18	Commitments are published at operating companies' level (Sustainability Policy).			
	2-24 Embedding policy commitments	18				
	2-25 Processes to remediate negative impacts	18				
	2-26 Mechanisms for seeking advice and raising concerns	18				
	2-27 Compliance with laws and regulations	-	During the reporting period, no cases of non-compliance with laws and regulations have been detected.			

Disclosure		Page	Notes	Omission		
General Disclosure				Requirements Omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-28 Membership associations	-	Italcanditi and Comprital are members of Union Food, Italy's leading association for the direct representation of food product categories, and one of the foremost in Europe. The association's mission is to enhance and protect companies, products, and sectors that represent the excellence of the food industry. These companies are continuously challenged to compete in global markets, and Union Food supports them in meeting these challenges every day.			
	2-29 Approach to stakeholder engagement	21				
	2-30 Collective bargaining agreements	-	100% of all employees are covered by collective bargaining			

Material Topics	Disclosure	Page	Notes			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	20				
	3-2 List of material topics	22, 23, 24				

Material Topics	Disclosure	Page	Notes
Economic Performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	10	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	10	
Procurement Practices			
GRI 3: Material Topics 2021	3-3 Management of material topics	44	
GRI 204: Procurement practices (2016)	204-1 Proportion of spending on local suppliers	44	
Materials			
GRI 3: Material Topics 2021	3-3 Management of material topics	44	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	76	

Material Topics	Disclosure	Page	Notes
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	35	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	35	
	302-3 Energy intensity	37	Energy intensity accounts for the energy consumption within the organization only
Water			
GRI 3: Material Topics 2021	3-3 Management of material topics	49	
GRI 303: Water and Effluents 2018	303-5 Water consumption	49	The water consumed was withdrawn from areas not categorized as high risk.

Material Topics	Disclosure	Page	Notes
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	38	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	40, 41	
	305-2 Energy indirect (Scope 2) GHG emissions	40, 41	
	305-3 Other indirect (Scope 3) GHG emissions	40, 41	
Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	51	

Material Topics	Disclosure	Page	Notes
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	51	
	306-3 Waste generated	51	
Supplier Environmental Assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	48	
GRI 308 – Supplier environmental assessment (2016)	308-1 New suppliers that were screened using environmental criteria	48	To date, new suppliers are screened using environmental criteria only when specifically required by clients.
Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	28	

Material Topics	Disclosure	Page	Notes
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	72	
Labour-management Relations			
GRI 3: Material Topics 2021	3-3 Management of material topics	-	
GRI 402 – Labor management relations (2016)	402-1 Minimum notice periods regarding operational changes topics	-	No minimum notice period regarding operational changes is specified.
Occupational Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	31	

Material Topics	Disclosure	Page	Notes
GRI 403: Occupational health and safety 2018	403-1 Occupational Health and safety management system	31, 32	
	403-2 Hazard identification, risk assessment, and incident investigation	31, 32	
	403-3 Occupational health services	31, 32	
	403-4 Worker participation, consultation, and communication on occupational health and safety	31, 32	
	403-5 Worker training on occupational health and safety	31, 32	
	403-6 Promotion of worker health	31, 32	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	31, 32	
	403-9 Work-related injuries	32	

Material Topics	Disclosure	Page	Notes
Training and Education			
GRI 3: Material Topics 2021	3-3 Management of material topics	29	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	29	
Supplier Social Assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	-	
GRI 414 – Supplier social assessment (2016)	414-1 New suppliers that were screened using social criteria	-	To date, new suppliers are screened using environmental criteria only when specifically required by clients.
Customer Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	-	

Material Topics	Disclosure	Page	Notes
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	-	No incidents of non-compliance concerning the health and safety impacts of products and services were recorded in the reporting period.
Marketing and Labeling			
GRI 3: Material Topics 2021	3-3 Management of material topics	-	
GRI 417 – Marketing and labeling (2016)	417-2 Incidents of non-compliance concerning product and service	-	No incidents of non-compliance concerning product, service information, and labeling were recorded in the reporting period.



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