Agrumaria Reggina

SUSTAINABILITY IN ACTION

Reporting Progress, Driving Impact

Smart Report 2024

SMART REPORT 2024

Agrumaria Reggina

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Agrumaria Reggina

INTRODUCTION

Our Journey

1.1 CEO Letter

At Agrumaria Reggina, we believe that growth cannot exist without accountability. It was this belief that led us, at the beginning of 2025, to become a **Benefit Corporation**, formally embedding in our bylaws a dual commitment: to create economic value and to generate a positive impact on society and the environment.

This decision goes far beyond a formal commitment. It is a strategic choice, fully aligned with our 2029 Strategic Plan ***"Accelerating Growth with Focus and Execution"***. In this journey, we have set clear goals: to achieve B Corp certification, reduce our Scope 1, 2, and 3 emissions, and build a sustainable, transparent, and interdependent value chain. To support this vision, we have adopted the B Corp framework as a structural reference. Our sustainability strategy is built around four key pillars - **People, Environment, Value Chain,** and **Community** - anchored in transparent and impact-driven governance.

We have already begun to take concrete steps. In this first year, we measured our carbon footprint and defined a structured decarbonisation plan; we strengthened our people development and well-being policies; we launched initiatives to make our supply chain more ethical and sustainable, and we enhanced the quality and transparency of our reporting. We also shared our vision internationally, taking part in global conversations, including our partnership with UNESCO for World Engineering Day 2025. These are just some of the results you will find in this report.

The principle of **Positive Impact** is deeply woven into how we think and act. It informs every strategic decision, from selecting raw materials to designing new production lines. In this report, we share the milestones we've achieved with transparency, but above all, the path we are still committed to walk.

Behind every number and objective is the concrete work of individuals, teams, and departments who bring our vision to life each day, with dedication, perseverance, and great effort. Every step forward is born from a shared sense of responsibility: the desire to contribute, even in a small way, to something greater. Because a better future is only possible if each of us chooses to act with consistency and awareness. For us, sustainable regeneration is not a final destination, it's a direction. A daily choice we are determined to follow with ambition, integrity, and accountability.

Felice Chirico
CEO
Agrumaria Reggina

1.2 Methodology

The report focuses primarily on our Italian operations, covering the impact of Agrumaria Reggina S.r.l. and the services related to it.

As a Benefit Corporation, this document serves as our annual Impact Report, a mandatory disclosure embedded in our legal statutes, to reflect our ongoing commitment to transparency and accountability.

Given the evolving European reporting standards, we have anchored our approach to the CSRD framework. While not fully aligned, we applied its principles using EFRAG's Voluntary Sustainability Reporting Standard for SMEs (VSME) to assess and communicate our impact. An initial double materiality assessment has been conducted to map key impacts and risks, laying the groundwork for continuous improvement.

We are committed to **transparency**: while some disclosures, such as water metrics and the Egyptian perimeter, are not included this year, they will be incorporated in next year's reporting. To ensure clarity and traceability, a dedicated connection table, found in the appendix, shows where each KPI has been included throughout this report.

Our method is structured and rooted in real impact. We have defined clear goals across four key areas - People, Environment, Value Chain, and Community - guided by data and continuous dialogue with our stakeholders.

This report is more than a compliance exercise. It's an opportunity to share who we are, what we believe in, and the future we are working to build.

1.3 Our history

A legacy of growth and sustainability

Agrumaria Reggina's story is one of transformation, rooted in tradition, shaped by innovation, and guided by a long-term vision of sustainable growth. Founded and led by the Chirico family, the company has grown from a local enterprise into an international player. Over the years, key milestones have marked our evolution across industries, geographies, and commitments.

1985
The Foundation

Agrumaria Reggina was founded in Calabria, focusing on the processing of oranges and lemons in a region naturally suited for citrus cultivation. This marks the beginning of a family-driven journey deeply rooted in the land.

1990s
Expanding into the Beverage Industry

The company starts producing compounds and bases for the beverage sector, building the foundation for its positioning as a key B2B supplier of natural citrus-based ingredients.

2018
Entry into the Flavour & Fragrance industry

Agrumaria enters the F&F market, supporting major producers and establishing its first dedicated R&D center for essential oils, broadening its innovation and application capacity.

2023
B Corp journey & Global Reach

The launch of the Dubai office marks the start of direct operations in the Middle East and Africa. In the same year, Agrumaria begins its sustainability journey guided by B Corp principles, reaffirming its focus on responsible growth and impact.

2024
Expansion of Operations

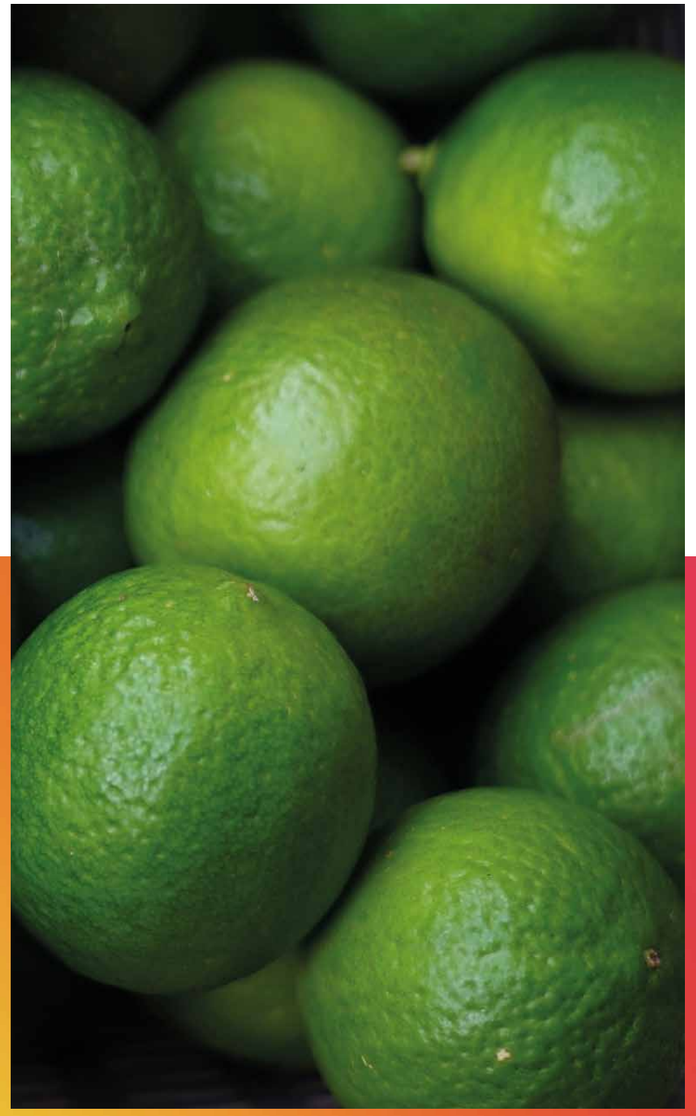
Start of the construction of Agrumaria Reggina Egypt in collaboration with the Abdel Rahim family. Opening of sales offices in the USA (Atlanta) and India (Noida, New Delhi). Launch of PRIMA by Agrumaria Reggina.

2025
Becoming a Benefit Corporation

At the end of 2024, Agrumaria Reggina Board of Directors approved the adoption of Benefit Corporation legal status. On February 5th 2025, Agrumaria Reggina officially becomes a Benefit Corporation, embedding social and environmental goals into its legal structure and committing to transparent annual reporting and shared value creation.

A vision in motion

Guided by the third generation, Agrumaria Reggina continues its journey of **responsible growth**. Our strategic expansion into Egypt marks a key step in this path, ensuring sustainable sourcing, greater supply chain transparency, and stronger local engagement. Building on this foundation, we are expanding internationally with **clear priorities**: reducing CO_2 emissions, deepening our expertise in fruit-based solutions, and leading citrus innovation across the Euro-Mediterranean region, always staying true to our roots.



1.4 A new chapter in Egypt

Nurturing impact beyond borders

Our expansion into Egypt marks a significant strategic step, reflecting our determination to reinforce transparency, traceability, and sustainability across our value chain.

The new **Agrumaria Reggina facility in Egypt**, spanning 24,000 square meters, including 6,000 sq m dedicated to production and 1,000 sq m for offices and quality control laboratories, allows us direct oversight of every production stage, from citrus cultivation to final processing. This proximity ensures rigorous monitoring and adherence to the highest quality standards.

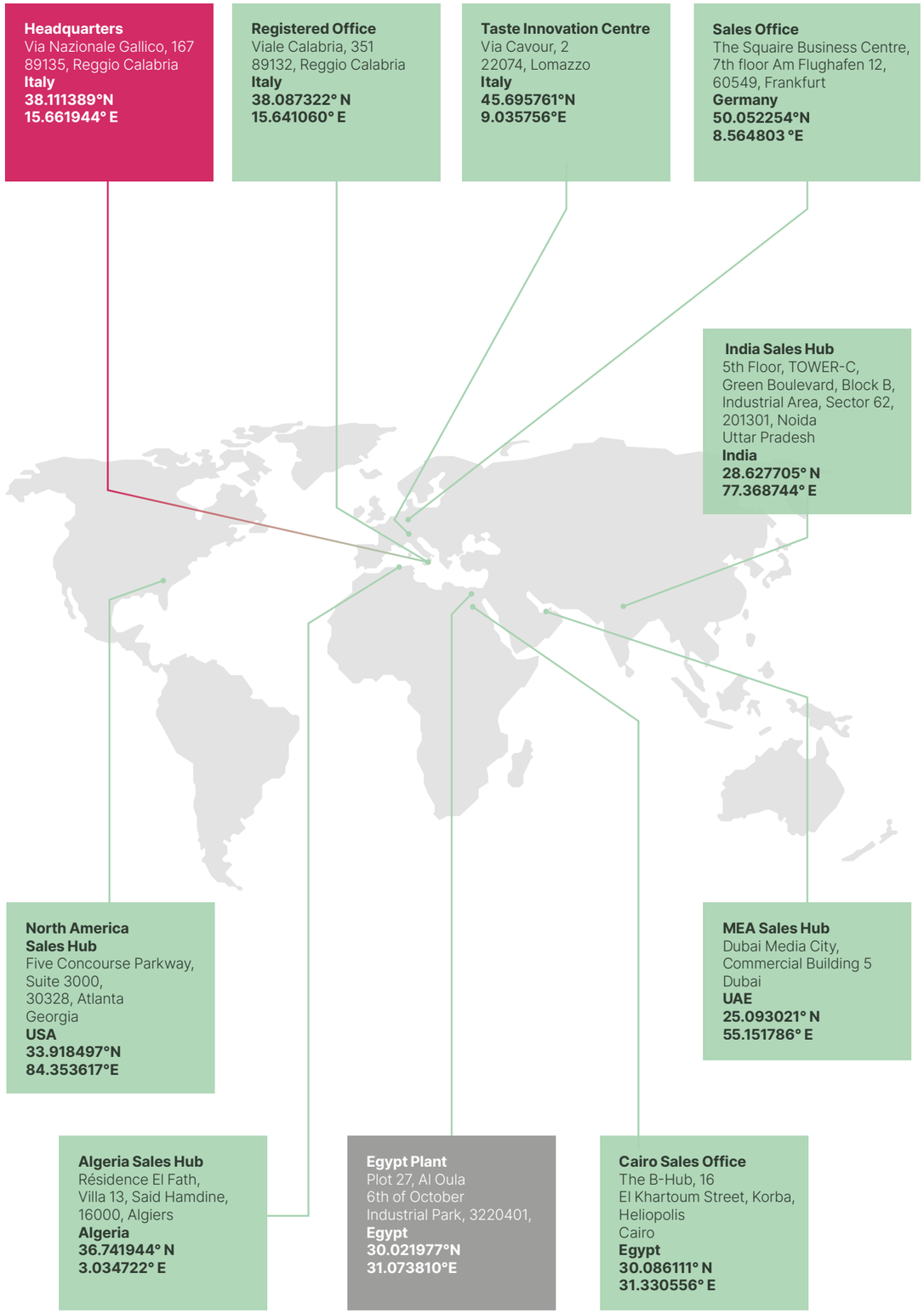
Egypt's exceptional citrus production, combined with our decades of Italian expertise and innovation, positions us uniquely to meet the growing global demand for processed citrus products. Investing in Egypt aligns with our vision of sustainable co-development, creating local economic growth, fostering job creation, and enhancing technological know-how within local communities.

By integrating directly into Egypt's citrus sector, we not only leverage the region's economic momentum but actively contribute to the **sustainable and responsible growth** of the Mediterranean citrus industry.

1.5 About us

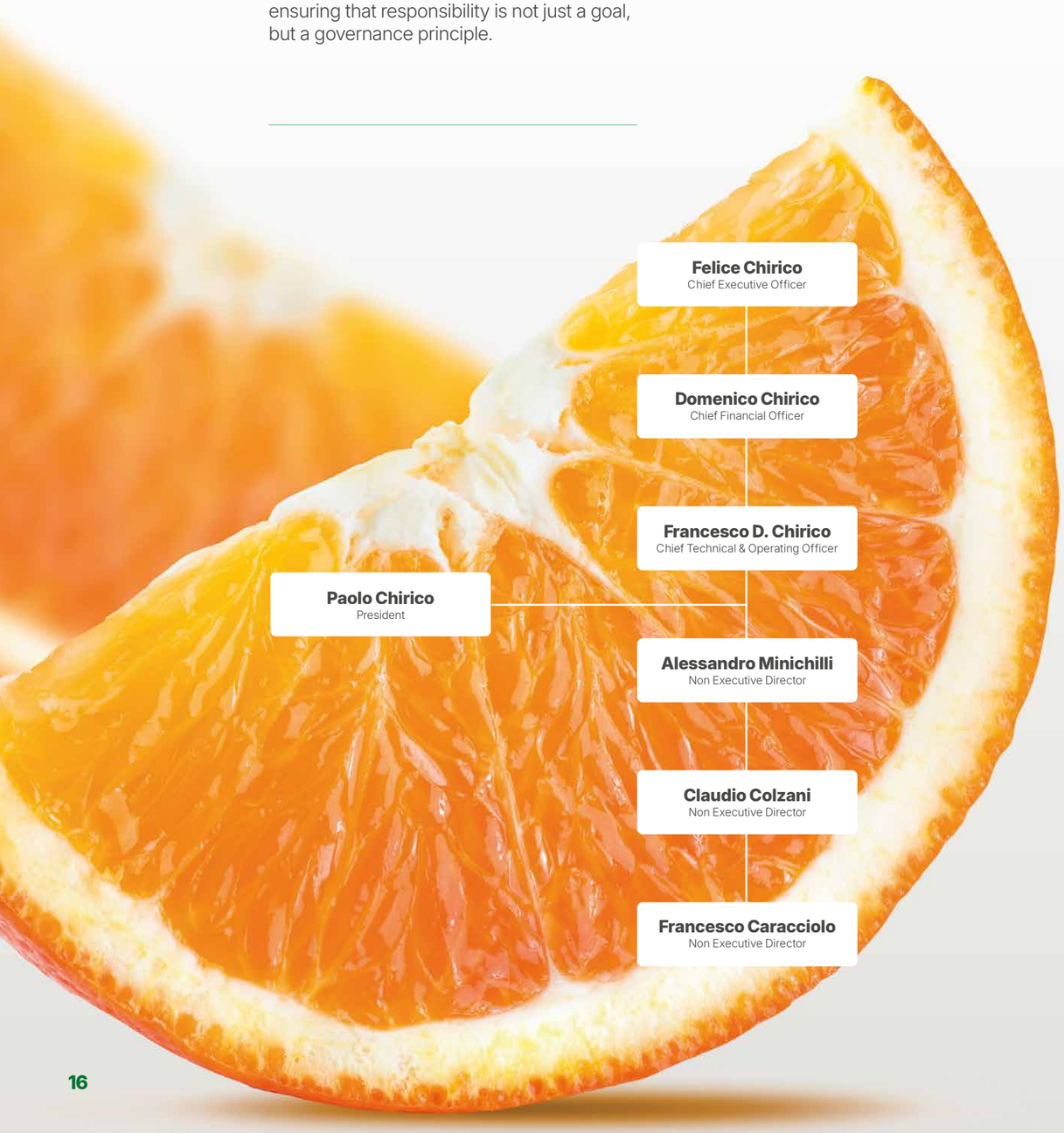
Being transparent by nature

Legal form	**Agrumaria Reggina S.r.l. Via Nazionale Gallico, 167 89135 Reggio Calabria – Italy**
NACE sector classification code(s)	**Section C — Manufacturing, Division 10 — Manufacture of food products, Group 10.3 — Processing and preserving of fruit and vegetables, Class 10.32 — Manufacture of fruit and vegetable juice.**
Size of the balance sheet (in Euro)	**€ 73,744,796**
Turnover (in Euro)	**€ 101.933.526**
Number of employees	**130**
Country of primary operations	**Italy**



1.6 Board of Directors

Our Board of Directors plays a pivotal role in integrating sustainability across our strategy, ensuring that responsibility is not just a goal, but a governance principle.



Felice Chirico
Chief Executive Officer

Domenico Chirico
Chief Financial Officer

Francesco D. Chirico
Chief Technical & Operating Officer

Paolo Chirico
President

Alessandro Minichilli
Non Executive Director

Claudio Colzani
Non Executive Director

Francesco Caracciolo
Non Executive Director

1.7 What we do

What we do *reflects* ***who we are,***
and who we are shapes ***how we care.***

Our Ambition

Being an innovative and sustainable company, capable of supporting its customers in improving the lives of their consumers.

Our Mission

To create nature-inspired ingredients and solutions with reduced environmental footprint, delivering happiness and unique experiences in Nutrition & Beauty.

Our Values

1. Customer centricity
2. Speed of action
3. Positive impact
4. Continuous improvement
5. One Team
6. Gentle Leadership

1.8 Agrumaria Reggina´s Approach

We create natural ingredients that carry the essence of the land, shaped by innovation, care, and connection. Our expertise is rooted in Italian citrus production, where working close to the source allows us to uphold the highest standards of quality, traceability, and respect for raw materials.

As a B2B partner, we serve the **Food & Beverage** and **Flavour & Fragrance** industries with tailored solutions: from juices and essential oils to flavour development and integrated systems for beverage formulation.

Our **international presence** is anchored in Italy and strengthened by our operations in Egypt, supported by a commercial network that spans Europe, the Middle East, Africa, North America, and Asia. This agile structure allows us to respond to diverse market needs while maintaining close relationships with partners across the value chain.

We work with **long-term suppliers** of agricultural raw materials, mainly fruit and semi-processed ingredients, from key countries such as Italy and Egypt. These partnerships ensure the quality and traceability of our ingredients. Our clients are in the **Nutrition & Beauty** industries, with a strong presence in Italy, Poland, the Netherlands, the U.S., Ireland, and the UAE. We engage with them through both direct and indirect channels, promoting co-development, technical collaboration, and transparency.

Our vision connects local agricultural knowledge with global markets, and is guided by a clear purpose: to use natural resources **responsibly** and **transparently**, to foster growth that respects both the environment and people, and to actively engage with stakeholders to shape a sustainable future.

This commitment goes hand in hand with our dedication to **ethical business conduct**. We operate in full adherence to the laws and regulations of every jurisdiction where we are present. In 2024, no material breaches or regulatory sanctions were recorded, confirming our ongoing commitment to ethical and responsible business practices. For us, acting responsibly is not just about following the rules, but about building trust, ensuring long-term value, and staying true to the principles that guide our growth.

Revenues from certain sectors and exclusion from EU reference benchmark

Agrumaria Reggina confirms that it is not active in any of the sectors listed as requiring specific revenue disclosure, including controversial weapons, tobacco cultivation and production, the fossil fuel sector (coal, oil, and gas), and the production of pesticides and other agrochemical products. Furthermore, Agrumaria Reggina is not excluded from any EU reference benchmarks that are aligned with the Paris Agreement. Our business activities focus on the processing and supply of natural ingredients for the food, beverage, and fragrance industries, emphasizing sustainability and responsible practices throughout our value chain.

1.9 Sustainability Department

Driving purpose into practice

2024 marked the creation of Agrumaria Reggina's first dedicated **Sustainability Department**, a milestone that ensures our strategic goals are aligned and integrated across every level of the organization. Reporting directly to the CEO, it provides leadership, strategic alignment, and a clear commitment at the highest levels of decision-making.

The foundation of this team starts with our first **Sustainability Specialist**, whose international expertise and strong academic background are pivotal in shaping strategy, tracking emissions, and ensuring transparent stakeholder communication. Her role sets the groundwork for a growing team, driving ESG integration forward and making sustainability not just a target, but a daily practice embedded in how we work.

"Building Agrumaria Reggina's Sustainability Department from the ground up is both a responsibility and a privilege. My goal is to ensure that sustainability is not an isolated initiative, but a shared mindset that guides decisions across every function. By aligning our operations with ESG principles and collaborating across teams, we can translate values into action — making sustainability a core strength of our business and a driver of lasting impact".

Fresia Messi
Sustainability Specialist

We also continue our strategic partnership with **NATIVA**, the Regenerative Design Company that has spent over a decade helping some of Europe's leading businesses accelerate their transition toward sustainability, regeneration, and shared value creation. As the first Benefit Corporation in Europe and Italy's first certified B Corp, NATIVA played a pivotal role in launching the B Corp Movement in Europe in 2013 and contributed to making Italy the first sovereign country to pass Benefit Corporation legislation in 2015.

www.nativa.eco

1.10 Organizational models, Certifications and Policies

Taking care of our greatest resource: People

Ethics and transparency are the pillars of how we operate. Our organizational model follows **Decree 231**, including a Code of Ethics and anti-corruption practices. We provide mandatory ethics training and maintain a whistleblowing portal to ensure accountability and protection for all.

We are certified under FSSC 22000 for food safety, ISO 14001 for environmental management, and ISO 45001 for occupational health and safety. These systems reflect our commitment to creating value without compromise.

Whistleblowing system

Our whistleblowing portal is designed to manage reports of risks, irregularities, or unethical behaviors related to company activities. Reports are handled with the highest level of confidentiality, ensuring the protection of the whistleblower and fair assessment of the reported facts by designated corporate recipients. Anonymity is guaranteed, and every step of the investigation process is conducted with full respect for individual rights.

Our Certification

FSSC 22000
A comprehensive Food Safety Management System

ISO 14001:2015
Environmental Management System certification.

ISO 45001:2023
Occupational Health and Safety Management certification.

Agrumaria Reggina

STRATEGY

Blueprints for a better Business

2.1 The value behind the vision

Agrumaria Reggina's business model is built to create shared value, connecting nature's raw materials to innovative, sustainable solutions in the food, beverage, and fragrance sectors. We operate with a **dual focus**: delivering high-performance products while embedding long-term environmental and social responsibility at every level.

In 2025, this vision was formalised as Agrumaria Reggina became a **Benefit Corporation**, taking a legal step that reinforced our long-standing commitment to balancing economic success with positive environmental and social impact. More than a symbolic milestone, this transformation gives structure to a path already underway, charting a clear direction toward B Corp certification and the full integration of purpose within our business model.

Becoming a Benefit Corporation means adopting a new way of managing the company. It's not just a statement of intent, but a concrete management model that embeds our benefit purpose into decision-making and value creation. At its core are the four **Common Benefit Purposes** we have formally outlined in our bylaws: **People**, **Environment**, **Value Chain**, **and Community**.

People

We are committed to promoting a work culture defined by a sense of belonging and authenticity, which supports well-being and personal development.

Environment

We are committed to progressively transforming our business and operational model toward a zero greenhouse gas emissions economy, in line with global climate goals.

Value Chain

We are committed to maintaining a relationship of interdependence with our supply chain partners, collaborating to protect nature, enhance ingredients, and uphold respect.

Community

We are committed to promoting sustainable development and the well-being of the communities in which we operate by enhancing local resources and respecting the territory.

To translate this commitment into daily actions, we have built a dedicated **Sustainability Framework**, inspired by the Benefit Corporation principles and aligned with EFRAG's Voluntary Sustainability Reporting Standards.

2.2 Our sustainability framework

Pillars

People | Environment | Value Chain | Community

Strategic Drivers

Health & Wellbeing	Circular Economy	Responsible & Ethical Sourcing	Community Engagement
Diversity & Inclusion	Net-Zero	Safe & Quality Products	Sustained Employement
Training & Skill	Resource Management	Collaboration and Transparency	
	Biodiversity & Regenerative Agriculture		

Transparency and Reporting

Beyond formalizing our commitments, our Sustainability Framework guides Agrumaria Reggina's evolution, ensuring every strategic action is aligned with our long-term vision. This **integrated strategy** ensures that every action we take — whether environmental, social, or governance-related — works in synergy, translating purpose into measurable, long-term impact.

2.3 Impact profile

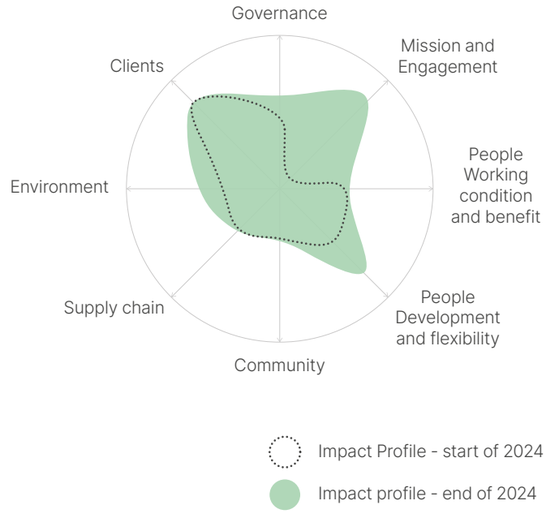
Building impact one step at a time

In 2023, before becoming a Benefit Corporation, Agrumaria Reggina set ambitious impact goals across five areas of action: **Governance**, **Environment**, **People**, **Value Chain**, and **Community**.

These goals formed the foundation of a transformative plan detailed in last year's report. We stayed true to that roadmap, exceeding expectations and evolving how we track and communicate our progress. Being adherent with the methodology we used to build our sustainability roadmap, we also keep monitoring our evolution through the strategic tool "Impact profile", in which our evolution is clearly visible.

Profile 2024

77.4



NATIVA

Measuring our actual impact through the B Impact Assessment tool by B Lab, the evolution of our impact profile is reflected in a current score of **77.4** out of 200.

On the next page, we provide a detailed breakdown of our overall score across the **key categories**: Governance, Environment, People, Value Chain, and Community.

Governance: 12.9

We exceeded our key goals by becoming a Benefit Corporation earlier than planned, clearly defining our common benefit objectives and strengthening oversight with systematic tracking of our social and environmental performance by senior leadership.

Environment: 23.2

We launched internal initiatives to reduce the environmental impact of packaging through improved recycling practices. For the first time, we comprehensively measured our Scope 1, 2, and 3 emissions and set medium and long term goals to manage our environmental impact more effectively.

People: 24.3

We introduced flexible working arrangements, strengthened inclusive hiring practices, broadened our recruitment efforts to enhance diversity, and promoted greater sustainability awareness throughout the company.

Value chain: 9.3*

Our procurement teams took a more active role in sustainability initiatives, preparing innovation pathways for 2025 and closely aligning our supplier engagement strategies with client demands for verified sustainability standards and certifications.

Community: 7.5

We defined three core commitments to guide our impact in the communities where we operate: reducing food waste, promoting opportunities and equality for young people and supporting humanitarian efforts in developing countries. Our focus remains on empowering young adults through local engagement and initiatives that foster inclusion and long-term resilience.

* *Clients: 4*
Suppliers: 5.3

2.4 Double materiality, risk & opportunities

Seeing the whole picture

Our sustainability journey is built on the clear understanding that impact flows both ways: external factors influence us, and our actions influence the wider world.

To further evolve the strategy defined in our sustainability profile, we needed a robust method to prioritize where to focus our efforts. That's why, in 2024, we conducted our first full **double materiality assessment** to identify the ESG issues most relevant to Agrumaria Reggina and its stakeholders, considering both **impact materiality** (our effects on people and the environment) and **financial materiality** (ESG risks and opportunities for the business).

The process followed ESRS standards and EFRAG's IG 1 guidance, using a mix of qualitative and quantitative data. It covered our full value chain, including sourcing and commercial channels, and engaged key internal and external stakeholders. The result is a **materiality matrix** that now informs our targets and next steps, ensuring our sustainability strategy stays focused on what truly matters. This is not a one-time effort: we plan to revisit and update the assessment every two years (or sooner if significant shifts in our business, regulatory landscape, or methodology occur) because staying responsive is essential to achieving meaningful and lasting results.

Analysis Process

To build our materiality matrix, we followed a structured process grounded in industry benchmarks, scientific evidence, and stakeholder insight.

1

Value Chain & Context Analysis

We started by mapping our value chain, covering direct operations, upstream, and downstream activities, while identifying key environmental and social dependencies. This was enriched with sector benchmarks, academic research, internal data, and a detailed analysis of the juices, flavours, essential oils, and fruit-based semi-finished products sector, enabling us to identify the most relevant dynamics and future challenges.

2

Identification & Assessment of IROs

Using ESRS Application Requirement 16 (AR 16), we identified key Impacts, Risks, and Opportunities (IROs) for Agrumaria Reggina, considering internal factors like strategy and product portfolio, and external sources like peer and institutional analyses. IROs were assessed based on their links to critical resources (e.g., citrus, water, soil) and relationships (e.g., suppliers, employees, customers), establishing connections between impacts and related risks and opportunities.

3

Inside-Out: Impact Assessment

We evaluated the significance of positive and negative impacts using a 0–4 scale, considering magnitude, irreparability (for negative impacts), probability (for potential impacts), and future trend. Scoring was based on interviews with management and technical staff, using real cases and data. To complement this, we launched a stakeholder survey with customers, collaborators, suppliers, and ownership, assessing the value chain's sustainability impacts as identified in AR 16 (ESRS Application Requirement 16). Results confirmed climate change mitigation, adaptation, and waste as top priorities.

4

Outside-In: Assessment of Financial Risks and Opportunities

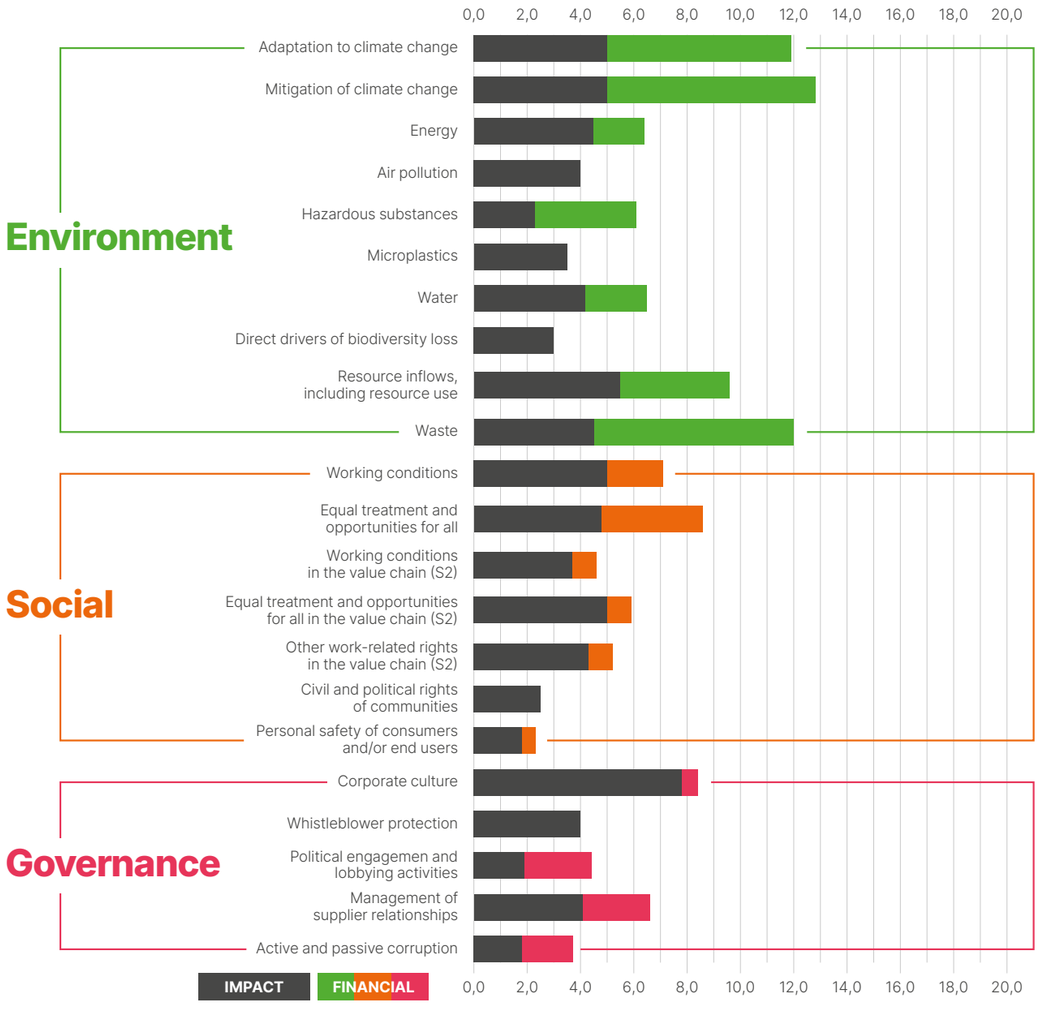
To assess the financial relevance of ESG issues, we engaged the Finance department in a dedicated workshop aimed at building a shared understanding of the company's most pressing risks and opportunities. Starting from the ESRS topics, each item was analyzed in terms of its potential financial impact and its effect on the business model.

This evaluation followed a structured, quantitative methodology with pre-defined thresholds for financial significance and likelihood. The result was a focused set of priority risks to guide adaptation strategies, strengthen resilience, and support long-term value creation.

For environmental and governance-related IROs, additional analyses deepened the assessment. **Once IROs were identified and scored, thresholds for materiality were set at the median of a normalized 1–10 scale for impacts and financial risks. Social topics had a 10% lower relevance threshold, prioritizing human rights and social wellbeing, in line with ESRS guidelines.**

Validation of Material IROs

Once the assessment was completed, the Sustainability team - supported by NATIVA - carried out a comprehensive review to ensure methodological consistency and surface any potential critical issues. The results were then validated through a **structured internal process**: first reviewed by the CEO to ensure alignment with the company's strategic priorities, and subsequently examined and approved by the broader leadership team, who assessed its coherence with governance objectives. This approach guarantees that the outcomes of the double materiality assessment are not only **robust**, but **meaningfully integrated** into the **company's strategic direction**.



The double materiality assessment opened up a more detailed conversation about the **risks and opportunities most relevant to Agrumaria Reggina**. We developed an initial mapping and now aim to establish a formal process for continuous review, monitoring, and the implementation of mitigation actions.

Risks

Climate Change	See the next paragraph: focus on climate risk.
Water	The main risk is the potential **breakdown of the water treatment plant**, which could halt production and lead to **fines and reputational damage**.
Pollution	**Pesticides and fungicides** represent a risk in the supply chain due to their **negative impact on human health** (e.g., Imazalil is a substance of concern, banned but sometimes still present on fruits).
Use of Resources and Circular Economy	Improper **use of by-products** (e.g., citrus pulp) may lead to high disposal costs, fines in case of non-compliance, and lost economic opportunities (e.g., biogas), negatively impacting operating margins.
People	For employees, the main risks stem from potential **health and safety** issues, which must be carefully managed. In the supply chain, non-compliance with human rights (although low probability) can have severe reputational and commercial consequences.

Opportunities

Climate Change	Improved strategic and reputational positioning, leading to increased competitiveness. Easier access to credit, with improved rating scores and lower debt costs. Increased **innovation**: currently, it is strongly tied to climate change and **decarbonization**.
Use of Resources and Circular Economy	Using **reusable packaging** represents an opportunity to increase margins by reducing costs. Reusing waste materials (e.g., citrus pulp, sludge residue) creates business opportunities.
People	Topics related to **well-being**, **equity**, **health**, and **safety**, when properly managed, create added value for talent acquisition and retention, and employee productivity.
Supplier Relationships	Sustainability efforts help strengthen supplier relationships, building a more **resilient** and **collaborative supply chain**, with better **risk control** and the ability to plan mitigation actions.
Emerging and Current Opportunity	The topic of **biodiversity** is becoming increasingly important in the agri-food sector. This opens up the possibility to be **leaders** in the field by working closely with the supply chain — for example, by following standards such as **UEBT**.

2.5 Focus on climate risks

As part of the preliminary work for its first **Double Materiality Assessment**, Agrumaria Reggina conducted a climate risk analysis to identify the most relevant hazards and assess the exposure of its value chain: an essential step for ensuring long-term resilience and sustainable value creation.

Climate risks fall into two main categories: **physical risks**, such as extreme weather events, and **transitional risks**, linked to the global shift toward a low-carbon economy. Each requires a distinct approach for analysis and mitigation.

Agrumaria Reggina utilized heat maps from reputable digital platforms like the Copernicus Interactive Climate Atlas. This allowed for the visualization of risk levels, considering Agrumaria Reggina's dependencies and the physical hazards detailed in Appendix A of the EU Taxonomy Regulation (2021/2139). The assessment considered multiple climate scenarios, structured around Shared Socioeconomic Pathways (SSPs). Key upstream and downstream partner locations were overlaid on these maps to evaluate exposure to specific hazards. The Finance department then reviewed the results during the Outside-In workshop, focusing on short-term risks while also considering how these hazards might evolve over time.

Physical Risks:

Agrumaria Reggina's operations heavily rely on fresh fruits and intermediate fruit-based products, thus potential **disruptions on agricultural ecosystems** are a significant concern for the company. Variations in temperature, precipitation, and the increased frequency of extreme weather events can directly impact crop yields, quality, and the stability of supply. However, the company's differentiated supply chain, sourcing from diverse geographic regions and suppliers, inherently provides a robust structure for resilience against localized climate physical risks.

Transitional Risks:

Agrumaria Reggina's downstream value chain partners, particularly large multinational corporations, are increasingly **prioritizing sustainability performance** within their operations and supply chains. This growing emphasis is driven by heightened environmental awareness and an increasingly stringent regulatory landscape. A failure to continuously improve its own sustainability performance could lead to a loss of competitiveness and market access as partners seek suppliers aligned with their evolving environmental and social standards. Maintaining pace with the sustainability expectations of key downstream partners is therefore critical for business continuity and growth.

Thanks to the diversification of upstream partners, the residual physical climate risk is low. Similarly, the proactive attention given to sustainability topics in recent years has resulted in a **low residual transitional climate risk**. Consequently, Agrumaria Reggina has determined that implementing new specific adaptation actions is not currently necessary.

2.6 Future plans

The future we are already building

As we build on the momentum of 2023 and the milestones of 2024, we are charting a future where sustainability is leading our growth. Thanks to insights from the double materiality assessment, now integrated into our improvement plan, we are better equipped to mitigate key risks and embrace emerging opportunities.

Key Priorities include:

Achieving B Corp certification by 2027, extended from the initial 2026 target to allow full integration of updated standards, and to include the expansion of our perimeter to Egypt.

- 46% absolute reduction of Scope 1 and 2 CO_2 emissions by 2030, from a 2023 baseline as part of our decarbonization efforts.

Investing in Safety, Environment & Hygiene programs, reinforcing our focus on people and operational excellence.

These priorities drive us in defining our strategic initiatives.

2.7 Strategic initiatives

Deepen impact measurement

We will refine our KPI set across all ESG areas, improving granularity and expanding data coverage, especially in Scope 3 emissions and social impact indicators.

Enhance circular innovation

We will explore opportunities for circular design by analyzing our packaging and by-product streams, to identify areas where resource efficiency and valorization can be improved.

Foster inclusive culture

Inclusion, equity, and well-being remain central. We aim to strengthen internal processes that promote belonging and ensure all voices are represented.

Formalize risk mitigation plans

Building on our double materiality work, we'll develop structured mitigation actions tied to our top ESG risks and opportunities.

We know that impact doesn't follow intentions: it follows **action**. That's why our plans are not just aspirations, but accountable steps forward. ***What's next will be measured, shared, and shaped with purpose.***

Agrumaria Reggina

AREAS OF IMPACT

3.1 **People**
3.2 **Environment**
3.3 **Value Chain**
3.4 **Community**

AREAS OF IMPACT /
3.1 People

We are dedicated to fostering a workplace culture grounded in authenticity and a sense of belonging, promoting personal and professional growth, and encouraging individual and collective responsibility.

Well-being, growth, and inclusion as daily practices

Our people are the root system of everything we do. We are continuously deepening our commitment to well-being, inclusion, and professional development, because a healthy, empowered workforce is essential to building meaningful, long-term impact.

3.1.1 Policy

Code of Ethics

Agrumaria Reggina's Code of Ethics is a cornerstone of our commitment to responsible business conduct. Aligned with the **UN Universal Declaration of Human Rights and the Ethical Trading Initiative** (ETI), it sets clear expectations for fair wages, non-discrimination, access to training, and health and safety protections across all levels of employment. It also includes robust principles on anti-corruption and conflict of interest, applicable to all employees, directors, suppliers, and agents. Specific areas covered include child labour, forced labour, human trafficking, discrimination, and accident prevention, ensuring a safe, ethical, and inclusive working environment throughout our operations.

Health and Safety Policy

Agrumaria Reggina's Health & Safety policy (aligned to UNI ISO 45001:2018) ensures continual training, resources and worker participation to safeguard employee well-being, enforcing legal compliance, ethical governance and a structured Safety Management System with defined objectives and reviews.

3.1.2 Key actions

New HR director appointed

A newly appointed HR Director is driving the company's people-first agenda, focusing on cultural transformation and inclusion.

Flexible work launched

We introduced a dual approach to flexibility: remote work options to promote a better work-life balance, and personalized working hours - designed to help people with parenting and caregiving responsibilities.

Inclusive hiring & training formalized

We implemented structured hiring processes and internal training programs to foster a more diverse and equitable workplace.

Internal engagement on sustainability increased

Employees across various departments were engaged through internal sessions that connected daily work with our broader sustainability mission.

HSE programs activated

We launched new initiatives in Health, Safety and Environment (HSE) to strengthen workplace well-being and ensure safer, more sustainable operational practices.

3.1.3 2024 Metrics

Type of contract	Number of employees (headcount or FTE)
Temporary contract	21
Permanent contract	109
Total employees	**130***

* 100% of employees working in Italy are covered by National Collective Labor Agreements (CCNL)

Gender	Number of employees (headcount or FTE)
Male	92
Female	38
Other	-
Not reported	-
Total employees	**130**

Office location	Number of employees (headcount or FTE)
Italy - Reggio Calabria - HQ	117
Italy - Reggio Calabria - Regus	6
Italy - Lomazzo (Sales hub)	3
Italy - Lomazzo (Laboratory)	4
Total employees	**130**

**We also work with collaborators across the USA, India, Algeria, Germany, Cairo and UAE but have been omitted from this disclosure as they are not direct employees of Agrumaria Reggina.*

Turnover

Number of Employees who left during FY 2024	Average Number of employees	Turnover Rate
9	**130**	**7%**

Health & safety performance

Number of Work Related Accidents	Number of Work Related Accidents (per 200.000 working hours)	Number of Fatalities
9	**7.46**	**0**

Gender pay gap

Average gross hourly pay (male)	Average gross hourly pay (female)	Percentage gap
18.2 €/h	**15.5** €/h	**15%**

Training & Development

	Total training hours	Training hours per employee
Male employees	2318	25.2
Female employees	1459	38.4
Other gender employees	-	-
Total employees (hours)	**3777**	**29.1**

Leadership diversity indicators

	Management Team
Female employees	9
Male employees	12
Gender ratio (female-to-male %)	75%

	Governance Body
Female members	1
Male members	4
Gender ratio (female-to-male %)	25%

In 2024, no confirmed cases of child labour, forced labour, human trafficking, discrimination, or other labour-related abuses were reported within our workforce.

3.1.4 Impact story

Empowering the next generation

At Agrumaria Reggina the development of younger generations is a priority. That's why we invest in young professionals, believing that their energy, creativity, and curiosity are vital to shaping a resilient and forward-looking company. Through targeted training and team-building, we support **purpose-driven career paths**, foster intergenerational collaboration, and create space for new ideas to take root.

In 2024, 48% of our employees were 35 y.o. or younger: a sign of our ongoing commitment to cultivating the future from within.

We also believe that a thriving company starts with a thriving community, so we focused on creating spaces of trust, dialogue, and shared growth.

To bring this vision to life, we partnered with **NATIVA** for our first training day dedicated to impact and responsible business practices, with strong engagement across teams.

During the session, we explored the strategic importance of sustainability as a key business driver. To foster a shared language and unified vision around impact, we concentrated on:

- **The core principles of sustainability and the megatrends shaping a new sustainable decision-making**
- **The benefit corporation model as a framework for responsible business**
- **Agrumaria Reggina's vision, ongoing initiatives, and future commitments**

3.1.5 Impact targets for 2025

As a Benefit Corporation, our **targets** are more than numbers: they're **commitments**.

Target	Action (KPI)
50%	Percentage of both full-time and part-time employees receiving formal training on skills directly linked to their job responsibilities.
90%	Percentage of employees involved in structured, two-way feedback sessions.
2	N° of health and wellbeing initiatives sponsored or organised annually.

3.1.6 Future initiatives

Strengthen HSE expertise

We plan to recruit and train **dedicated specialists** in Health, Safety and Environment, to oversee and improve internal practices across all sites. We will also develop and implement dedicated **training initiatives** focused on HSE to promote internal awareness and best practices.

Enhance workplace safety and environmental performance

We will develop and implement targeted action plans to improve **safety standards** and optimize **environmental procedures** throughout operations.

Increase internal audit quality

We aim to raise the frequency and quality of internal audits to ensure **full adherence to hygiene and quality protocols**.

Launch a professional development academy

An internal academy will offer continuous learning opportunities to strengthen skills and support career growth.

Pursue excellence certifications

To reinforce our commitment to an inclusive and people-first workplace, we have initiated the certification process according to **UNI/PdR 125:2022 on Gender Equality** and are concurrently working to obtain the **ISO 30415:2021 certification on Diversity and Inclusion**. Moreover, we are working towards "Great Place to Work" certification.

AREAS OF IMPACT /

3.2 Environment

We are committed to progressively evolving our business and operational model towards a net-zero greenhouse gas emissions economy, in line with European climate neutrality goals and national ecological transition objectives.

Shared ground, shared duty

Respect for nature is not a choice, it's a responsibility.

That's why we continue to step up our efforts toward climate awareness, circularity, and environmental accountability. From reducing emissions to improving resource use and traceability, every action we take is a gesture of care for the land, the people, and the future we share.

3.2.1 Policy

Agrumaria Reggina's Environmental Policy (30/07/2022) commits to minimizing the ecological footprint of all its activities by rigorously complying with legal and standard requirements, obtaining **environmental certifications** and assessing potential impacts before any new measure. It embeds a continuous-improvement approach through an ISO14001 certified Environmental Management System — updating procedures for planning, control and non-conformity resolution — and prioritizes resource efficiency and waste recycling.

3.2.2 Key actions

Self-produced renewable energy

A photovoltaic system was installed, covering **20–25% of our energy needs** and cutting emissions through clean, on-site production (184.80 kW capacity).

100% certified low carbon electricity

We now source all purchased energy from **certified hydropowered sources** (GO certified by GSE), reducing our Scope 2 emissions footprint and promoting Italy's transition to green energy.

Decarbonisation

We have taken steps to reduce the **GHG emissions in our scope 3** including switching from sweeteners to juice concentrates, optimizing our logistics and switching to non-toxic cleaning products.

Net-Zero Commitment

We have calculated our Corporate Carbon Footprint from a 2023 baseline and developed a **decarbonization plan**, aiming for an absolute reduction of 46% in Scope 1 and 2 emissions **by 2030**, and a full reduction (-90%) across all scopes **by 2050**.

CDP

We successfully completed the Climate Disclosure Project (CDP) questionnaire and were awarded an SME B for Climate rating, the **highest score given to small and medium-sized enterprises**. This result places us among the top-performing companies in our category and marks a significant step forward in our climate journey, confirming our science-based approach to impact measurement and reinforcing our commitment to transparent, data-driven climate action.

3.2.3 GHG accounting focus

In 2024, we completed our second full assessment of **greenhouse gas (GHG) emissions**, reaffirming our commitment to climate responsibility and the path toward climate neutrality. Conducted in collaboration with NATIVA, the analysis followed the internationally recognized GHG Protocol, ensuring full alignment with leading global standards.

The evaluation covered all operational scopes **(Scope 1, 2, and 3)** offering a comprehensive view of our climate impact across the entire value chain. Total emissions amounted to 82,653.5 tCO_2e, with Scope 3 representing the vast majority (96%). This includes upstream and downstream emissions such as raw material sourcing, logistics, waste, and business travel.

The largest emissions source was the **procurement of goods and services** — particularly food ingredients — accounting for over half of our total footprint. Citrus fruits, juice concentrates, and transport also contributed significantly. In contrast, Scope 1 and 2 emissions, linked to direct fuel use and electricity, accounted for just 2% combined.

The emissions inventory relied primarily on **activity-based data** (95%), offering greater precision than expense-based estimates. By applying conversion factors from trusted international databases, the data remains robust, reliable, and measurable.

But measurement is only the beginning. Through workshops and internal assessments, we mapped key hotspots and started outlining targeted actions to reduce them, setting **long-term climate goals** and exploring innovation opportunities across our operations and supply chain, as we continue to play an active role in the global transition toward a low-carbon, regenerative economy.

3.2.4 2024 Metrics

Energy

	Renewable (kwh)	Non-Renewable (kwh)	Total (kwh)
Electricity	**3,848,468**	**-**	**3,848,468**
Fuels			
Diesel	**-**	**59,241**	**59,241**
Petrol	**-**	**301,745**	**301,745**
TOTAL			**4,209,454**

Absolute emissions (tCO_2e)

Location based emissions	**2023** (Baseline)	**2024** (Year 1)	**Δ**
Scope 1 (tCO2e)	**1,373.7**	**1,903.8**	**530.1**
Scope 2 (tCO2e)	**1,115.6**	**1,270.3**	**154.7**
Scope 3 (tCO2e)	**59,771.4**	**79,459.6**	**19,710.2**
TOTAL (tCO2e)	**62,206.7**	**82,653.5**	**20,395.0**

Market-based emissions	**2023** (Baseline)	**2024** (Year 1)	**Δ**
Scope 1 (tCO2e)	**1,373.7**	**1,903.8**	**530.1**
Scope 2 (tCO2e)	**1,015.7**	**0***	**−1,015.7**
Scope 3 (tCO2e)	**59,635.5**	**79,068.5**	**19,433.0**
TOTAL (tCO2e)	**62,025.0**	**80,972.3**	**18,947.4**

**Market based scope 2 emissions are at 0 due to the purchase of GOs for 100% of our energy consumption.*

GHG Intensity

Location-based	2023	2024	Δ
GHG Intensity (tCO2e/€ (M))	885	811	-74
GHG Intensity (tCO2e/employee)	623	636	13
Market-based	**2023**	**2024**	**Δ**
GHG Intensity (tCO2e/€ (M))	882	794	-88
GHG Intensity (tCO2e/employee)	620	623	3

In 2024, Agrumaria Reggina underwent a period of significant **expansion**, evidenced by a revenue increase from approximately €70 million to €102 million, about **+31%**. This growth naturally led to an increase in operational activities: procurement rose by 50%, production volumes by 3%, and electricity consumption by 9%. Consequently, as expected, **absolute CO2e emissions increased** compared to 2023.

As evidence to our ongoing commitment to sustainability, this business growth was accompanied by a significant advancement in our sustainability performance. Our **carbon intensity** — a key indicator measuring emissions per unit of revenue — **decreased** from 885 to 811 tons of CO2e per million euros. This result demonstrates that, despite the growth in volume, our ability to generate value more sustainably has improved, optimizing our environmental impact for every euro of revenue earned.

Pollution of Air, Water and Soil

Pollution of Air

Quantitative determination of the concentrations of conveyed emissions into the atmosphere in the workplace environment.

Emissions Characteristics		Methodology	Limits*
Dust [mg/Nm³]	2.6	UNI EN 13284-1	5
Nitrogen Oxides e.g., NO_2 [mg/Nm³]	77.2	D.M. 25/08/2000 SO GU N. 223 23/09/2000 All.1	350

** Table 1, point 3 of Final Authorization No. 84388 dated 17/03/2014 and supplement No. 180941 dated 12/06/2014 Permitted limit values according to Legislative Decree 152/06 – Part III (Art. 1.3) of the annexes to Part V.*

Pollution of Water

Water analysis of outflowing wastewater into surface water.
End date of analysis: 2024.10.08

Parameter	Method of Analysis	Unit of Measurement	Value	Reference Values	
pH	**APAT CNR IRSA 29-03-2060**	**pH**	**7.3**	**5.5**	**9.5**
Color	**APAT CNR IRSA 29-2003**		**Not perceptible**	**Not perceptible**	**dilution 1:20**
COD	**APAT CNR IRSA 29-03- 5130**	**mg/l**	**48**	**-**	**160**
BOD5	**APAT CNR IRSA 29-2003**	**mg/l**	**23**	**-**	**40**
Total Suspended Solids	**APAT CNR IRSA 29-03 2090**	**mg/l**	**2.7**	**-**	**80**
Coarse Materials	**APAT CNR IRSA 29-2003**		**absent**	**-**	**absent**
Phenols	**APAT CNR IRSA 29-2003**	**mg/l**	**<0,01**	**-**	**0.5**
Daphnia magna	**APAT CNR IRSA 29-2003**	**%**	**13**	**-**	**50**
Total Hydrocarbons	**APAT CNR IRSA 29-2003**	**mg/l**	**<0,01**	**-**	**5**

Pollution of Soil

Sludge derived from the wastewater treatment process of the agri-food industry.
End of analysis date: 2024.01.29

Determinations	Unit of Measurement	Values Obtained	Limit Values Annex 1B Legislative Decree 99/92	Limit Values Article 3, Paragraph 5 Legislative Decree 99/92*
Dry Matter at 105°C	**%**	**31.5**	**-**	**-**
Organic Carbon	**% s.s.**	**24.9**	**min. 20**	**-**
Degree of Humification	**%**	**19.7**	**-**	**-**
Total Nitrogen	**% s.s.**	**1.6**	**min. 1.5**	**-**
Total Potassium	**mg/kg s.s.**	**0.7**	**-**	**-**
Cadmium	**mg/kg s.s.**	**0.09**	**20**	**4**
Chromium (Cr VI)	**mg/kg s.s.**	**0.7**	**10****	**10****
Mercury	**mg/kg s.s.**	**0.21**	**10**	**2**
Nickel	**mg/kg s.s.**	**1.9**	**300**	**60**
Lead	**mg/kg s.s.**	**1.3**	**750**	**150**
Copper	**mg/kg s.s.**	**1.7**	**1000**	**200**
Zinc	**mg/kg s.s.**	**0.6**	**2500**	**500**
Salmonella	**MPN/g ss**	**absent**	**max 130**	**500**

** Limits for the use of sludge derived from the agri-food industry in quantities three times higher than those set out in paragraph 4, Article 3;*

*** In the absence of an official parameter, the parameter established by the Lombardy Region was taken into consideration.*

Biodiversity

Location country, site name	**Total Area** hectares	**Sealed Area** hectares	**Nature-oriented area on-site** hectares	**Nature-oriented area off-site** hectares	**Biodiversity sensitive area**	**Specification**
Italia Reggio Calabria HQ	5	0.6	-	-	Adjacent	Marine Protected Area: Fondali da Punta Pezzo a Capo dell'Armi
Italia Reggio Calabria Regus	-	-	-	-	Adjacent	Marine Protected Area: Fondali da Punta Pezzo a Capo dell'Armi
Italia Lomazzo	0.0108	0.0108	-	-	No	n/a
Italia Lomazzo (lab)	0.0116	0.0116	-	-	No	n/a
USA Atlanta	0.0060	0.0060	-	-	No	n/a
Egypt 6th October City	2.4	0.7	-	-	No	n/a
Germany - Frankfurt	0,0060	0,0060	-	-	Adjacent	Grüngürtel und Grünzüge in der Stadt Frankfurt am Main
India Noida, Uttar Pradesh	0.0007	0.0007	-	-	No	n/a
Algerie Algiers	0.017	0.017	-	-	No	n/a
UAE Dubai	0,0060	0,0060	-	-	No	n/a

Waste GENERATED IN 2024 (Kg)

	Generated	Recycled
Non-hazardous waste	**457,420.00**	**452,845.80**
Mixed-material packaging	74,960.00	-
Metal packaging	348,320.00	-
Wooden packaging	29,300.00	-
Iron and steel	4,840.00	-
Hazardous waste	**12**	**-**

3.2.5 Impact story

Our circular economy system

Turning waste into worth

We have learned that what's left over is often still full of potential. That's why we try to give new purpose to everything, closing the loop by recovering, reusing, and returning to the land what can continue to generate value.

Water treatment & circular use

Water is essential to what we do, and we treat it with care. Once used, it's purified on-site, making it safe for reuse or return to nature. We also recover evaporated water for cleaning. Even what's left becomes a resource: by-products from treatment are used as natural fertilizer in local citrus groves, helping close the loop with purpose and respect.

Biogas production from by-products

Even after processing, our materials are far from finished. The fiber and pulp are pressed, baled, and sent off-site, where they become a valuable resource for anaerobic digestion. This process enables the production of biogas: a clean, renewable form of energy that gives new life to what would otherwise be discarded.

3.2.6 Impact targets for 2025

As part of our commitment as a Benefit Corporation, we strive to reduce our environmental footprint and contribute to a more sustainable future.

Target	Action (KPI)
11	N° of Product Carbon Footprint (PCF) analyses completed.
100%	Percentage of renewable/low carbon electrical energy consumption across Agrumaria Reggina (self-produced and purchased energy).
100%	Actions implemented from the decarbonization plan for the reference year.

Our Affiliations

greenly

CDP
DRIVING SUSTAINABLE ECONOMIES

3.2.7 Future initiatives

Partnering with UNESCO World Engineering Day for Sustainable Development 2025

Official Partner 2025
WORLD ENGINEERING DAY FOR SUSTAINABLE DEVELOPMENT
An International Day proclaimed by UNESCO

Agrumaria Reggina has been selected as an official partner for UNESCO's **World Engineering Day for Sustainable Development 2025**, an international initiative that celebrates the critical role of engineering in achieving the UN Sustainable Development Goals.

As part of this partnership, we presented a short film that illustrates our circular economy model, showcasing how we integrate innovation with **environmental responsibility in citrus processing**.

The theme for 2025, "*Shaping Our Sustainable Future Through Engineering*" aligns closely with our values and highlights the technical solutions needed to build a more regenerative future.

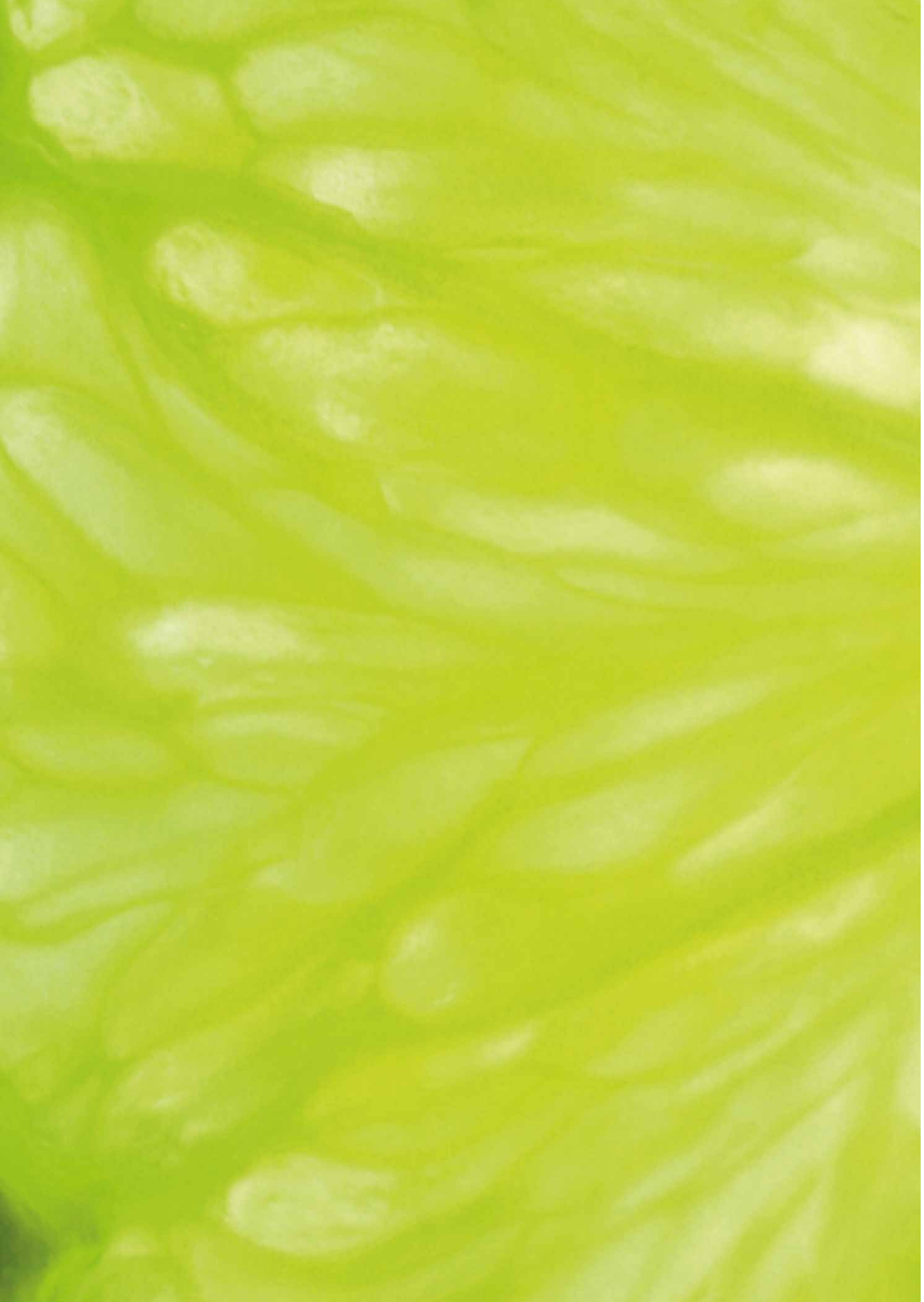
Decarbonization

We plan to organize workshops and meetings to effectively implement the actions outlined in our decarbonization plan. Our initial focus will be on identifying the key areas to prioritize and studying the necessary steps to establish a solid **foundation for our future decarbonization efforts**. These include optimizing logistics routes and cargo loads, encouraging partners to adopt alternative fuels like HVO, replacing certain sweeteners with fruit concentrates.

Ahead, we are finalizing our full decarbonisation strategy with the goal of aligning with Science-Based Targets (SBTi) by 2027, translating ambition into concrete, validated climate action.

Product

We have scheduled the assessment of the environmental impact of at least **11 products** using carbon footprint methodology in accordance with **ISO 14067** and the **TFS Guideline v2**.



AREAS OF IMPACT /

3.3 Value Chain

We will build and maintain interdependent relationships with our supply chain partners, prioritizing environmental protection, ingredient enhancement, respect for human rights, and ensuring products that are ethical, traceable, and of the highest quality.

A circle of trust

We believe that sustainability is only meaningful when it's shared. That's why we cultivate transparent, ethical, and collaborative relationships with everyone along our supply chain, from growers to customers.

3.3.1 Policy

Agrumaria Reggina's Code of Ethics enshrines a firm commitment to integrity, transparency and respect for human rights throughout our entire value chain. We expect our suppliers and clients to mirror these principles - ensuring fair wages, safe working conditions, environmental stewardship and ethical conduct - and subject them to periodic **audits and compliance** checks, with clear sanctions (up to contract termination) for any breaches.

3.3.2 Key actions

We continued to reinforce the integrity of our supply chain, deepening our partnerships and laying the groundwork for more **responsible and resilient collaboration**.

Code of Ethics shared

We formalized our expectations around **integrity**, **environmental protection**, and **human rights** by distributing our Code of Ethics to our key suppliers.

Strategic expansion into Egypt

We expanded operations into Egypt to strengthen supply chain capacity, tap into local resources, and promote shared growth through **training** and **technology transfer**.

3.3.3 2024 Metrics

Manufacturing mass-flows

Citrus transformation	Tons
Italy	155,000
Egypt	57,000

3.3.4 Impact story

Integrity from field to factory

In 2024, we proudly underwent the **SMETA 4-Pillar** Audit, one of the most comprehensive assessments of corporate responsibility promoted by Sedex. This audit evaluated our performance across four key areas:

Labour standards

The audit reinforced our commitment to upholding key principles such as freedom of association and the prevention of forced or child labour. It also offered valuable insights to further strengthen our internal policies and practices aimed at protecting workers' rights.

Health & safety

Our facilities and operational procedures were reviewed to ensure a safe working environment, proactive risk prevention, and continuous staff training.

Environmental management

The audit acknowledged our efforts to minimize environmental impact through responsible water use, treatment processes, and waste management systems.

Business ethics

Our Codes of Conduct, supplier and client transparency, whistleblowing system, and anti-corruption practices were thoroughly evaluated. This led to an update of our Code of Ethics, which now explicitly references the UN Universal Declaration of Human Rights and the Ethical Trading Initiative (ETI) Base Code.

3.3.5 Impact story

Fresh from the land, grown for the future

Since 1985, Agrumaria Reggina has worked with citrus fruits (excluding semifinished products) from Sicily and Calabria. With our "**Local Citrus Supply Chain**" project, we aim to strengthen relationships with local growers, reduce the environmental impact of transport, and support the rural economy of southern Italy.

Through an integrated approach that not only delivers authentic flavor and high nutritional quality, but also nurtures biodiversity, empowers agricultural communities, and strengthens the resilience of local ecosystems.

40.71% of citrus sourced from organic agriculture

66.92% of supply certified under GlobalG.A.P., with a goal to exceed 70% by 2025

0 citrus fruits subjected to post-harvest fumigation

Long-term partnerships with farmers subjected to post-harvest fumigation average duration: **60 months**

Advance payment terms for small-scale growers

3.3.6 Impact targets for 2025

By 2025, we aim to strengthen the integrity, responsibility, and shared values within our supply chain through the following **measurable goals**:

Target	Action (KPI)
1	Plan and execution of supplier audit.
Yes	Development of a Sustainable Procurement Policy.
Yes	Development of a supplier Code of Conduct.
Yes	Development of a supplier Sustainability Evaluation System.
20%	(Cost based) of suppliers who signed the Code of Conduct.

3.3.7 Future initiatives

Develop and adopt a Sustainable Procurement Policy

We plan to implement a procurement policy aligned with ISO 20400 standards, embedding sustainability criteria into purchasing decisions and supplier relationships.

Develop and introduce a supplier evaluation system

A structured system will be developed to assess suppliers based on environmental, social, and ethical performance, strengthening transparency and driving continuous improvement.

Our Affiliations

GlobalGAP

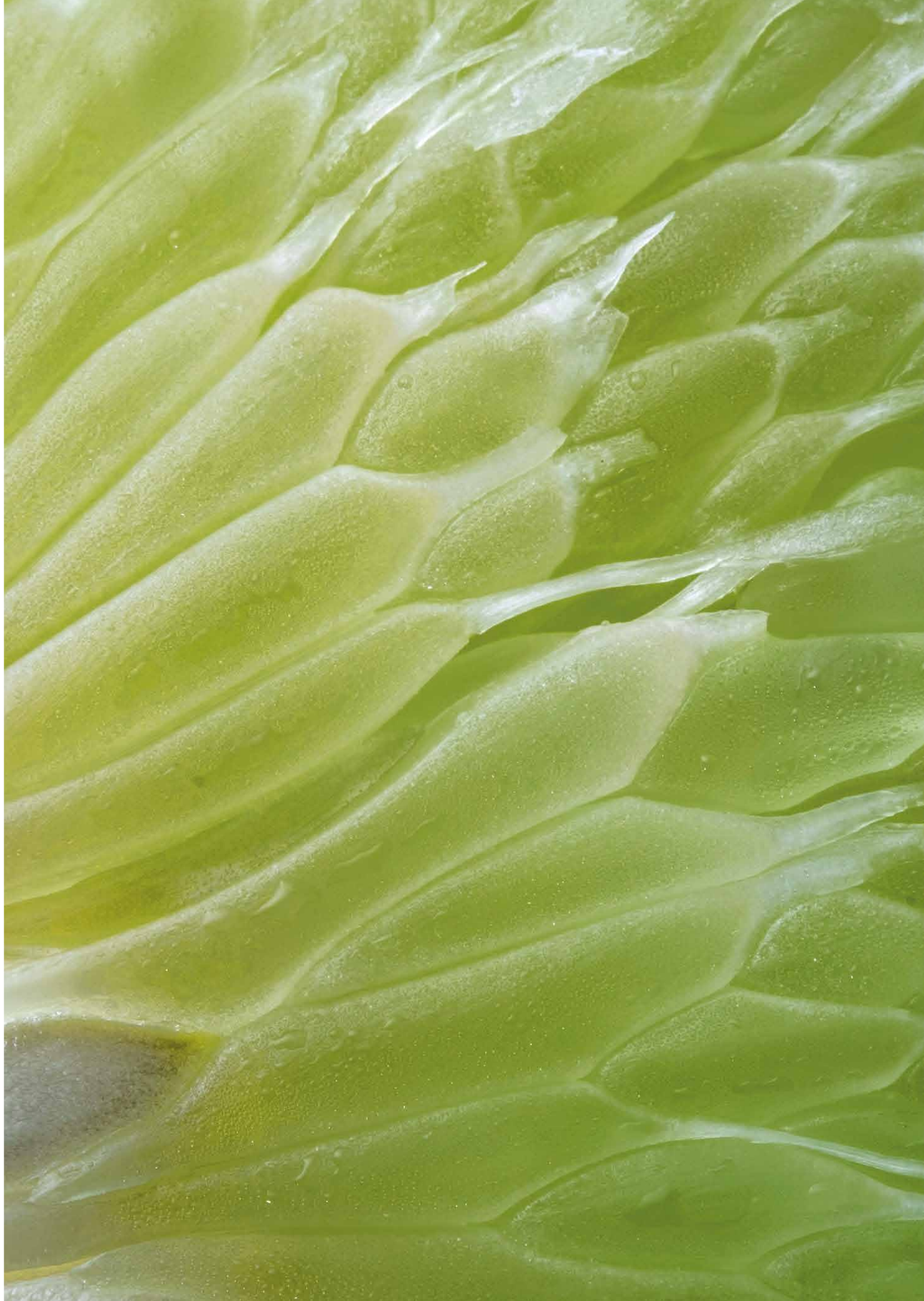
Development of collaborations with farmers that certify their sustainability in terms of workers' health, safety and welfare.

SGF

SGF certification includes social and economic sustainability standards.

Sedex

We are SEDEX Member committed to sourcing responsibly and having an ethical and sustainable supply chain.



AREAS OF IMPACT /

3.4 Community

We aim to contribute to the sustainable development and well-being of the local communities where we operate by valuing local resources, respecting the surrounding environment, and supporting civic and socially beneficial initiatives.

Where we belong, we give back

Our commitment to community is a natural extension of who we are. We believe our responsibility goes beyond business: it's about **strengthening the places we belong to**. That's why we fostered meaningful partnerships and local engagement with a focus on solidarity, education and inclusion. We believe in building impact through proximity by listening, participating, and creating value alongside the people and places we engage with, both locally and globally.

3.4.1 Key actions

Reducing food waste

In partnership with *Banco Alimentare della Calabria*, we supported the recovery and redistribution of food surplus. Thanks to our contribution, thousands of meals were delivered to people in need through a network of local organizations. This initiative reinforces our belief in **circular solidarity**: transforming excess into nourishment, and waste into support. Because no resource should be wasted, and no one should be left behind.

Opportunities and equality for young people

We proudly support *Attendiamoci*, a local nonprofit promoting personal growth and inclusion among young people. Our funding contributed to the development of educational and community projects at "**Parco Margariti**" in Bruzzano Marina (RC), creating an inclusive space for children and families to learn, grow, and connect in a safe environment. These moments of shared learning represent how we build future opportunities, rooted in local pride and collective care.

Humanitarian efforts

In collaboration with *WaterAid*, a global NGO working across 22 countries, we helped provide **500 basic handwashing facilities** for families in Mozambique. This effort improves hygiene and public health outcomes in one of the regions most affected by water-borne diseases, demonstrating our commitment to global solidarity. It's behind every small intervention that lies the hope for a healthier, more equitable world.

Institutional relations

In 2024, we welcomed the **Prefect of Reggio Calabria** to our headquarters. This visit was a significant moment of recognition and dialogue, reinforcing our ties with regional institutions and underscoring Agrumaria Reggina's role as a **committed and responsible presence in the territory**. Relationships like these anchor us more deeply into our community and give strength to our values, allowing them to flourish not just within our walls, but in the partnerships and shared purpose we cultivate beyond them.

3.4.2 Impact targets for 2025

We are committed to the communities where we operate. Protecting local resources and supporting collective wellbeing are central to our long-term sustainability goals. By 2025, our objectives for community impact include.

Target	Action (KPI)
€	Sustain financial investments in philanthropic activities from 2024 baseline
2 INITIATIVES	Sponsor positive impact initiatives or events (e.g., local community projects, sustainability awareness campaigns, or industry collaborations) aligned with our sustainability pillars

Our Affiliations

Banco Alimentare

ATTENDIAMOCI

Agrumaria Reggina

Conclusion

4. Conclusion

2024 was a year of consolidation and structuring for Agrumaria Reggina. With the transition to **Benefit Corporation** status (then formalized at the beginning of 2025) and the launch of our first department dedicated to sustainability, we formalized an already ongoing path by setting clear and measurable objectives.

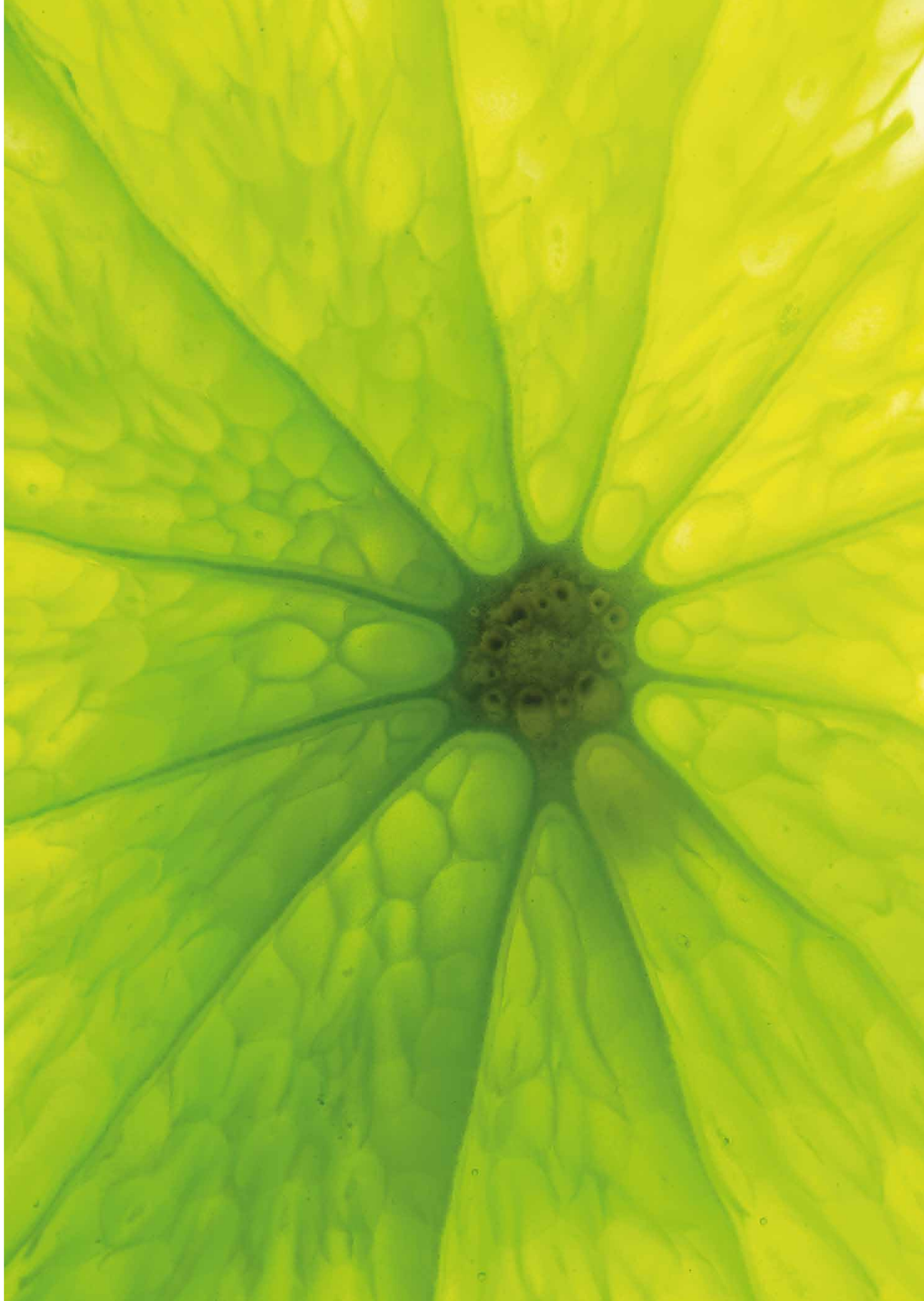
Thanks to the double materiality assessment, we identified the most relevant issues for the company and our stakeholders, integrating them into strategic planning. For instance, we completed the **measurement of Scope 1, 2, and 3 emissions** and developed a decarbonization plan; we strengthened our employee well-being policies and launched concrete environmental and social initiatives. The **expansion into Egypt** improved our supply chain oversight, making procurement more traceable.

We also made significant progress in our **B Corp certification journey**. After completing our first full assessment using the B Impact Assessment tool, we identified key areas for improvement and began aligning internal processes with B Lab requirements. In light of the recent updates to the B Corp standards and the opening of our new plant in Egypt, our goal is now to achieve certification by 2027, ensuring full integration with the revised criteria.

We also defined **2025 targets** across all impact areas: People, Community, Value Chain, and Environment. These targets, outlined in their respective sections of the report, will guide our work in the coming months and will be **monitored and updated** in the 2025 Impact Report.

As our CEO stated, ***"Sustainable regeneration is not a final destination, it's a direction. A daily choice we are determined to follow with ambition, integrity, and accountability"***. It is with this pragmatic and impact-driven approach that we will face the challenges ahead.

The report we present is an integral part of our annual reporting and serves as an operational tool to measure progress and identify areas for improvement. We will continue to **strengthen processes**, **tools**, **and skills** with the goal of making sustainability a concrete lever for growth, competitiveness, and resilience.



Agrumaria Reggina

Appendix

5. Appendix

Agrumaria Reggina has already implemented various policies and practices that address multiple sustainability issues, with others — such as biodiversity — planned on our future initiatives roadmap. **The detailed list follows:**

Table 1. Policy and Target mapping

Sustainability issues	Climate Change	Water and Marine Resources	Biodiversity and Ecosystems	Circular Economy
Practices/ Policies/ Future initiatives in place?	Yes	Yes	Yes	Yes
Publicly available?	No	No	No	No
Targets in place?	Yes	No	No	No
Owner	Sustainability; CEO oversight	—	Head of Purchase	Operations Director
Policy description - Page n°	47–49	50–51	52–53	49; 52–53; 53–55
Targets - Page n°	53; 55 (targets table)	—	—	—

The indicators listed in the table below refer to the EFRAG's Voluntary Sustainability Reporting Standard for SMEs (VSME), a framework we have aligned with to proactively respond to the increasing regulatory requirements on sustainability set by the European Union. For each indicator, the corresponding page of this report where the relevant information can be found is provided.

Table 2. EFRAG Indicators Mapping Table

Indicator	Requirement ID	Page(s) in report
B1	24a	10
B1	24b	10
B1	24c	10
B1	24d	-
B1	24e	14
B1	25	20
B2	26a	24-27, 39, 42, 47-48, 53, 58, 59-60, 64-65
B2	26b	38, 46, 57
B2	26c	33, 34, 44, 55, 62
B2	26d	43, 54, 61, 66
B2	27	24-27, 39, 42, 47-48, 53, 58, 59-60, 64-65
B2	28	-
B3	29	49
B3	30a	49
B3	30b	49
B3	31	50
B4	32	50
B5	33	52
B5	34a	52
B5	34b	52
B5	34c	52
B5	34d	52
B6	35	omitted
B6	36	omitted
B7	37	53
B7	38a	52
B7	38b	52
B7	38c	58
B8	39a	40
B8	39b	40
B8	39c	40
B8	40	41
B9	41a	41
B9	41b	41

Indicator	Requirement ID	Page(s) in report
B10	42a	40
B10	42b	41
B10	42c	40
B10	42d	41
B11	43	41
C1	47a	18
C1	47b	18
C1	47c	18
C1	47d	18
C2	48	Table 1 - see appendix
C2	49	Table 1 - see appendix
C2	50	49-50
C2	51	48-50
C2	52	48
C2	53	-
C3	54a	33
C3	54b	33
C3	54c	33
C3	54d	33
C3	54e	34
C3	55	-
C3	56	-
C4	57a	32
C4	57b	31
C4	57c	29
C4	57d	29
C4	58	32
C5	59	41
C5	60	40
C6	61a	38
C6	61b	38
C6	61c	20
C7	62a	41
C7	62b	-
C7	62c	-
C8	63a	18
C8	63b	18
C8	63c	18
C8	63d	18
C8	64	18
C9	65	41

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