SACCO system

Sustainability Report 2025

One Brand, One Purpose

Nurturing the World



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1 INTRODUCTION

1.1 LETTER TO STAKEHOLDERS

Dear Stakeholders,

2025 was an important year for Sacco System. It was a year of growth, consolidation, and transformation, guided by the values that have always shaped the way we operate: a people-first approach, scientific rigor, innovation, and responsibility.

If we were to describe 2025 with a single image, we would call it a year of laying the groundwork. Many of the initiatives carried out throughout the year were, in fact, aimed at creating the conditions for the Group's future growth: investments in skills, research, production facilities, organizational structure, and international presence.

The results achieved confirm the strength of our development model, founded on product quality, the ability to innovate, listening to customers, and the commitment to building lasting relationships based on trust and collaboration. In 2025, we again received significant recognition from the academic community, institutions, customers, and partners, which we view as confirmation of a path we have built over time with consistency and dedication.

Scientific and technological knowledge continue to be the main drivers of our growth. For this reason, we have continued to invest in Research and Development, strengthening our ability to generate innovation and transform it into concrete solutions for the markets in which we operate. At the same time, we have made significant industrial and organizational investments to strengthen production capacity, process efficiency, and our proximity to international markets.

We have continued to invest in our people, convinced that no strategy, technology, or project can produce lasting results without the contribution of competent, motivated, and engaged employees. The Group's growth, in fact, depends on our ability to nurture talent, foster continuous improvement, and develop a shared culture focused on innovation and responsibility.

On a personal level as well, 2025 was a year marked by certain challenges for our family—challenges that, fortunately, we were able to overcome. This experience has made us even more aware of the value of people, the support we have received, and the responsibility that accompanies every decision we make as entrepreneurs and as a family.

We look forward to 2026 with confidence, aware of the challenges that lie ahead but also of the opportunities arising from advances in science, technology, and international markets. We will continue to invest in our ability to innovate, grow, and create lasting value for all our stakeholders.

Finally, we would like to thank everyone who contributes daily to Sacco System's journey: employees, customers, suppliers, partners, institutions, the scientific community, and the local communities where we operate. It is thanks to their commitment, their trust, and our shared values that we can continue to build a company capable of innovating, growing, and creating value in a responsible manner.

Innovation and growth are possible only thanks to the people who share the company's vision.

The Verga Family

1.2 FOCUS ON 2025

A Year of Laying the Groundwork for Future Growth
2025 was a year of consolidation and preparation for the future, marked by investments, organizational transformations, and strategic initiatives that will strengthen the Group's competitiveness in the years to come. It was a year dedicated to building the foundations that will support Sacco System's long-term growth, innovation, and sustainability.

1.2.1 Strategy and Execution

- Launch of the implementation phase of the R2Evolution strategic plan.
- Launch and monitoring of 53 strategic initiatives aimed at transforming long-term objectives into concrete and measurable projects.
- Over 60% of the initiatives focused on business development, with the remaining 40% dedicated to strengthening the Group's organizational functions and capabilities.
- Strengthening of governance and decision-making processes through structured tools for monitoring strategic execution.

1.2.2 Research, Innovation, and Scientific Knowledge

- Continued investment in Research and Development as the primary driver of corporate growth.
- Progress on the genetic sequencing project for the strain library, a scientific platform enabling numerous future development initiatives.
- Continuation of experimental activities on the production of chymosin using genetically modified organisms.
- Evaluating the opportunities offered by the latest genome editing technologies.
- Strengthening the ability to transform scientific knowledge into new applications and solutions for customers.

1.2.3 International Growth and Business Development

- Opening of a new sales office in China to support growth in Asian markets.
- Continuation of efforts toward production autonomy for the U.S. market.
- Evolution of the Food sector's sales structure following the acquisition of several distributors.
- Consolidating growth in the Food, Nutra, and Agro Business Units.
- Strengthening of relationships with strategic customers and international key accounts.

1.2.4 Industrial Investments

- Doubling of the space dedicated to Quality Control at the Cadorago site.
- Introduction of a new packaging line featuring a pouch packaging machine at the Caglificio facility.
- Installation of new production facilities at the Zelo site and continuation of energy efficiency and plant revamping programs.

- Continuation of preparatory projects for the launch of new production sites in Italy and abroad.
- Acquisition of new land in Cadorago and Zelo to support the Group's future development.

1.2.5 Organizational and Digital Transformation

- Completion of the Target Operating Model and review of key business processes.
- Strengthening of corporate functions, including Administration, Finance and Control, Organization, Digital & ICT, and Quality Assurance.
- Laying the groundwork for the Group's digital transformation journey.
- Strengthening of organizational governance and capabilities to support growth.

1.2.6 People and Continuous Improvement

- Investments in technical and managerial skills.
- Strengthening initiatives to engage employees and share the corporate strategy.
- Collecting over 700 ideas and completing approximately 600 continuous improvement projects.
- Fostering a corporate culture focused on innovation, participation, and continuous improvement.

1.2.7 Sustainability and ESG Governance

- Over 100 continuous improvement projects launched in 2025 with direct impacts on environmental, social, or governance issues.
- Consolidating sustainability as a driver of innovation, resilience, risk management, and the creation of shared value.

1.2.8 Strategic Priorities for 2026

- Launch of new production sites in Italy and Sweden.
- Expansion of production capacity dedicated to the U.S. market.
- Expansion of the Caglificio production line and increase in capacity at the Zelo plant.
- Relocation of the Labware Business Unit to the new site in Vertemate con Minoprio.
- Launch of new Labware equipment based on artificial intelligence systems for the automation of microbiological analyses.
- Acceleration of the Dairy sector's internationalization strategy and consolidation of our presence in key markets.

1.3 OUR SEVENTH SUSTAINABILITY REPORT

1.3.1 Methodology

Sacco System publishes its sustainability report with the aim of communicating its environmental, social, and economic performance with full transparency to all its stakeholders, detailing the initiatives undertaken and the results achieved.

This publication is intended to report on the most significant economic, environmental, and social aspects that characterized the company's activities during the fiscal year January 1, 2025 – December 31, 2025, comparing them with previous years where possible.

The scope of analysis for these three chapters covers the three largest companies—in terms of revenue, size, and historical significance—located in Italy: Sacco S.r.l., Caglificio Clerici S.p.A., and Centro Sperimentale del Latte S.r.l. Within these chapters, the three companies may be referred to collectively as Sacco System. In the chapter on economic performance, however, the entire scope of consolidation is used.

Once again this year, we have prepared our report using the leading global voluntary reporting standards—the GRI Standards of the Global Reporting Initiative—as our reference framework. At the end of the document, the GRI Content Index lists which GRI disclosures have been reported and will help readers locate them within the document.

The preparation of the 2025 Report was carried out by a cross-functional internal working group, coordinated by an external consultant (certified as a GRI Sustainability Professional), under the supervision of Senior Management. The report continues to be published annually.

The selection, calculation, and interpretation of indicators, as well as the collection, contextualization, and processing of the necessary data and text required to report on each topic, involved various company representatives, department heads, or other competent professionals. The departments involved were Finance & Control, Procurement, Production, Operations, Logistics, Human Resources, Research & Development, Scientific, Quality Assurance, Marketing & Communications, and Sales. The final document was reviewed and approved by Senior Management.

1.3.2 Materiality Analysis

During the second half of 2024, Sacco System undertook a major process to identify the material issues that will guide the company's future sustainability initiatives, using a "double materiality" approach; these issues were also confirmed for 2025.

This process was divided into several key phases, each of which helped lay a solid foundation for future decisions.

First, a stakeholder mapping exercise was conducted. This step involved reviewing and updating the previous map to better understand the individuals and organizations that currently influence or are influenced by the Group's activities and its value chain. This provided a clear picture of who the main stakeholders are and how they interact with SACCO SYSTEM (Figure1)

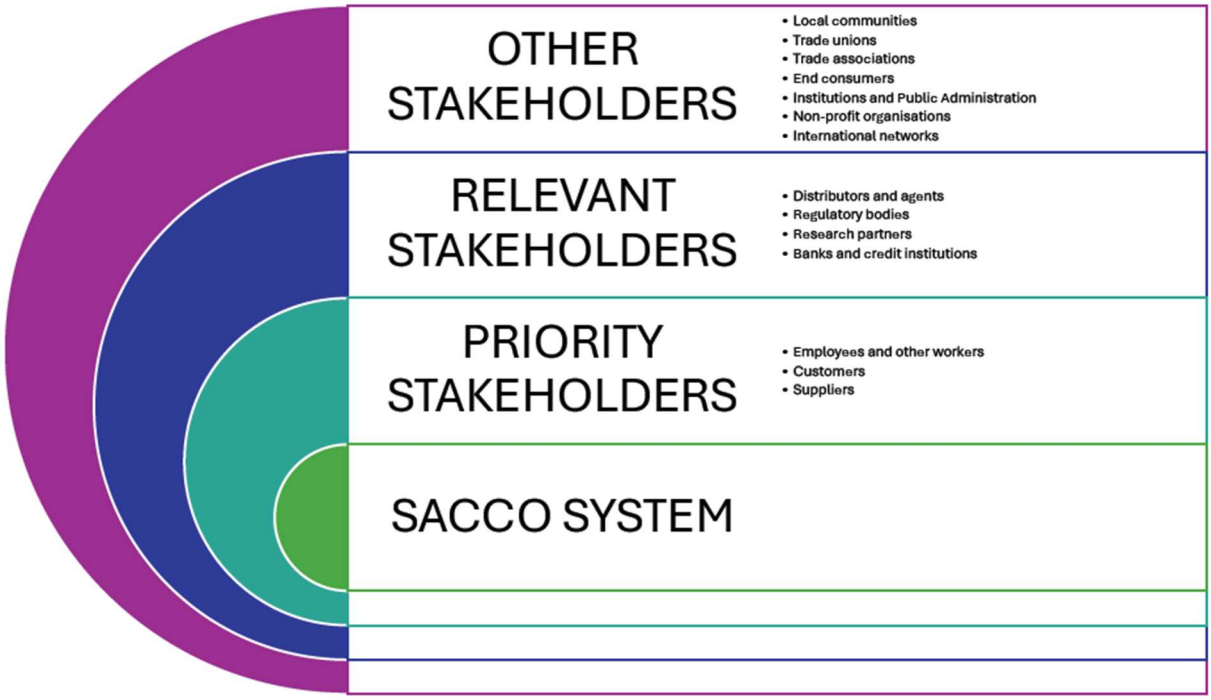

Figure1 - Updated stakeholder map

Next, a contextual analysis was conducted: the company's operations, organizational structure, business relationships, and the geographic context in which it operates were examined. Particular attention was paid to the PESTEL macrofactors (Political, Economic, Social, Technological, Legal, and Environmental), which provided a comprehensive overview of the external dynamics that may influence the company.

Another crucial phase was the IRO analysis. This step made it possible to identify the impacts, risks, and opportunities related to sustainability.

To define the topics to be analyzed, the issues listed in the GRI (Global Reporting Initiative) Topic Standards and the European Sustainability Reporting Standards (ESRS) were taken into consideration. Each topic was then assessed by the company's ownership, assisted by an external consultant, in terms of external impacts and economic and financial effects, using a scale of severity and probability. This provided a clear picture of the priorities and the areas requiring the most attention.

A key element of the process was stakeholder engagement. Through online surveys, the company was able to gather the perspectives of the most relevant stakeholders (employees and workers, customers, and suppliers) and incorporate them into the decision-making process. This ensured that the decisions made took these perspectives into account and reflected the expectations and concerns of all key stakeholders.

Finally, the material issues were reviewed and validated by the internal sustainability committee. This step ensured that the selected issues were aligned with Sacco System's vision and strategic objectives.

The final result of this process is a list of material issues, which will form the basis for targeted planning and guide the company's future sustainability initiatives. Some newly in d topics, such as biodiversity and the section on input materials for the circular economy—given the need to implement new measurement and monitoring processes—will not be reported in this reporting cycle. For further details, please refer to the GRI Content Index at the end of this document.

A review of the materiality analysis is planned for the second half of 2026 to ensure continued and robust alignment between corporate strategy, stakeholder expectations, and changes in the operating environment.

List of Material Topics
Economic Performance
Customer Health and Safety
Training and Education
Employment
Occupational Health and Safety
Water
Energy
Diversity, Equity, and Inclusion
Biodiversity
Climate Change
Anti-Corruption
Circular Economy

Table1- Updated List of Material Topics

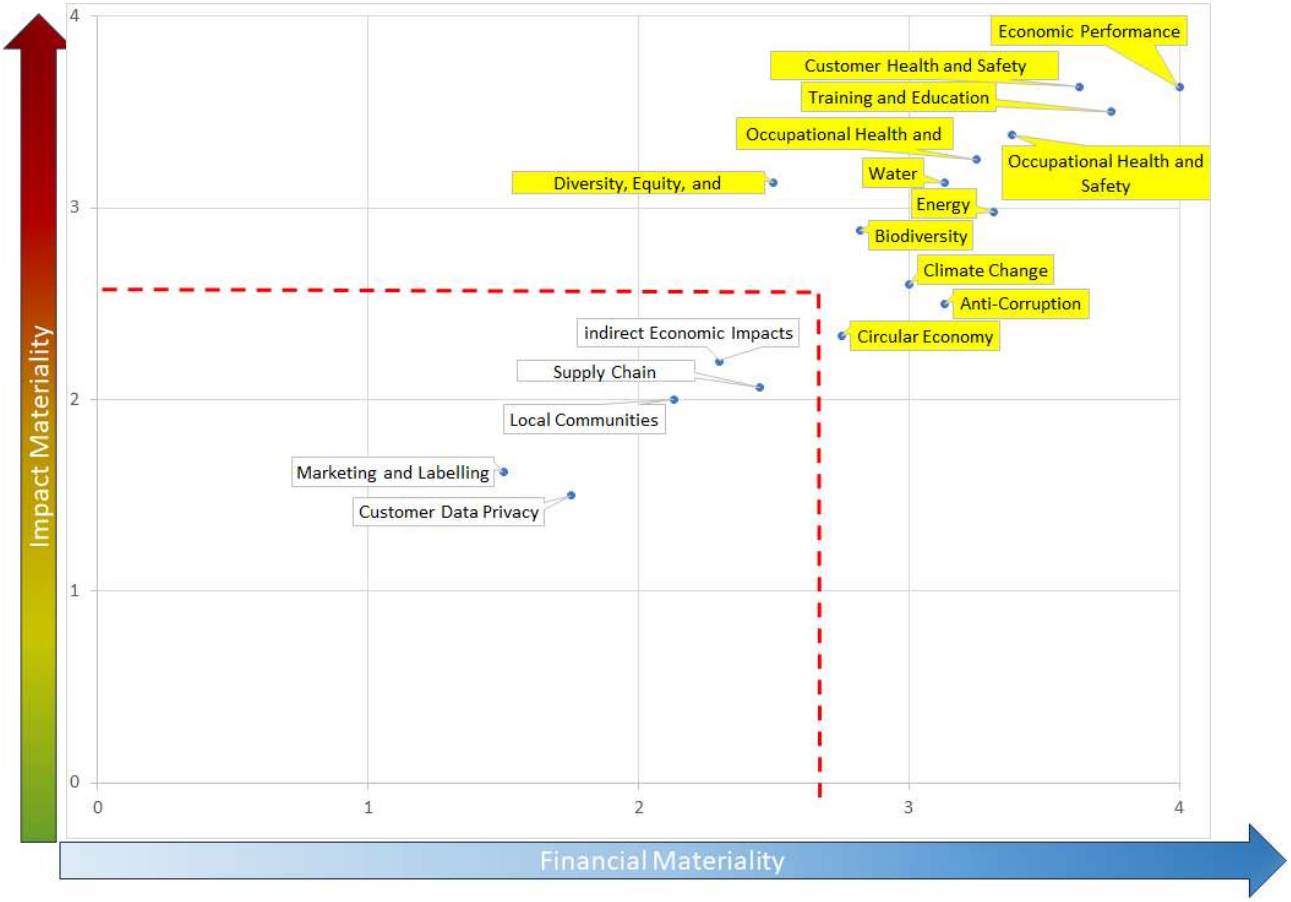

Figure2 - Dual Materiality Matrix

1.4 WELCOME TO SACCO SYSTEM

In October 2016, we announced to the world the launch of Sacco System, the highly innovative Italian network of biotech companies, which embodies nearly a century and a half of knowledge and experience.

The merger of the four companies—Caglificio Clerici, Sacco, Centro Sperimentale del Latte, and Kemikalia (now Sacco System Nordic)—operating in synergy has enabled us to respond to customers more quickly and comprehensively by offering innovative solutions in the food, agriculture, and health sectors. Thanks to everyone's excellent work, Sacco System is now recognized and valued worldwide by customers, distributors, competitors, and industry experts.

Fully satisfied with the experience of these past five years, Sacco System Holding S.r.l. was established in June 2021: a new corporate structure through which the Verga family aims to look ahead, further leveraging group synergies to achieve structured and sustainable growth on an international level, positioning itself in the market with an increasingly strong and recognized brand. Our products are currently sold in over 110 countries worldwide.

Over time, Sacco System has grown and expanded: the companies now belonging to Sacco System Holding are listed atFigure3 and briefly described at**Errore. L'origine riferimento non è stata trovata.** ; the list includes all companies in which the group holds even a minimal percentage of ownership.

Compared to the previous year, the main changes are as follows:

1. An increase in Sacco Brasil's ownership stake from 5% to 50% +1 of the shares
2. Acquisition of an 80% stake in Bioinsumos Uruguay, now known as Sacco System Uruguay
3. Establishment of Sacco System China

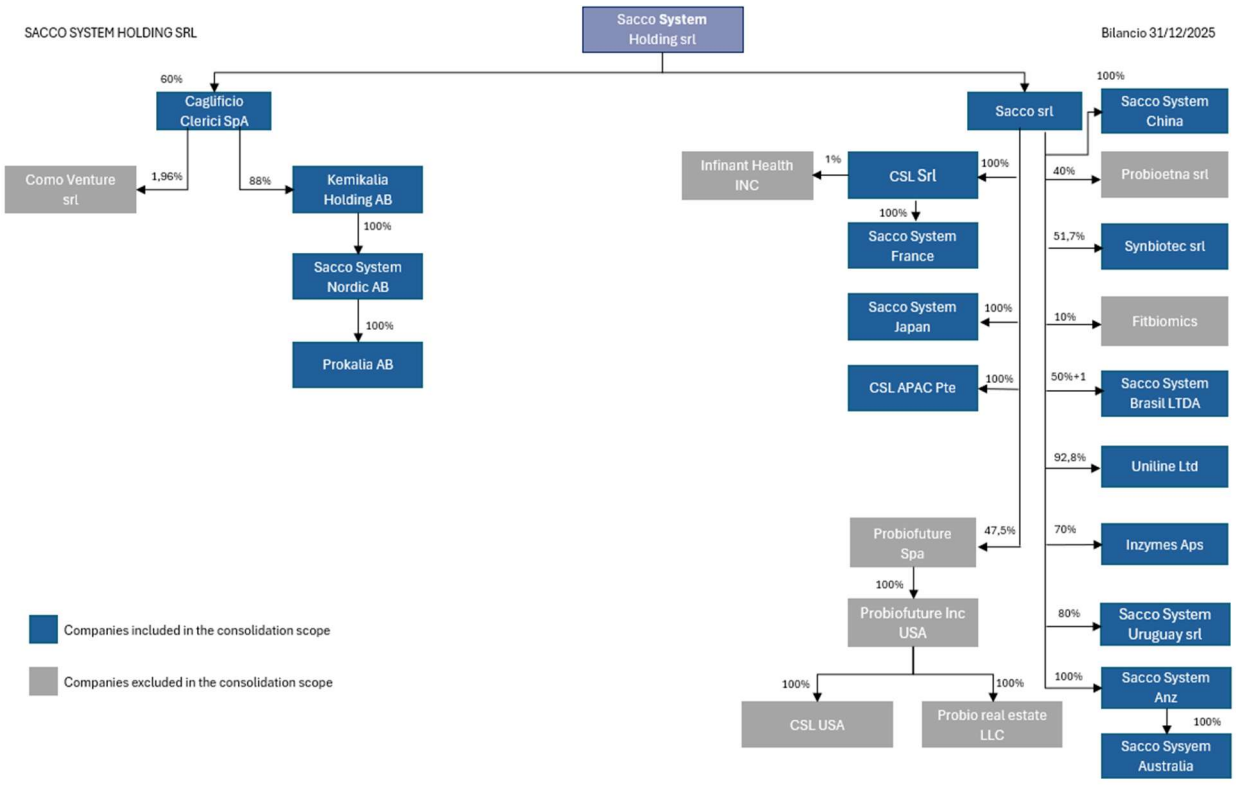

Figure3 - Corporate structure of Sacco System Holding (entities included in the scope of sustainability reporting: Caglificio Clerici SpA, Sacco Srl, Centro Sperimentale del Latte Srl)

Company Name	Location	Business	Report	Consolidation Method
Caglificio Clerici S.p.A.	Cadorago, Italy	Administrative, R&D, production, and sales offices	Subsidiary	Wholly-owned
Centro Sperimentale del Latte S.r.l.	Zelo Buon Persico, Italy	Administrative, R&D, production, and sales offices	Subsidiary	Wholly-owned
Como Venture s.r.l.	Como, Italy	Administrative offices	Other companies	N/A
CSL APAC PTE LTD	Singapore, SG	Administrative and Sales Offices	Subsidiary	Wholly-owned
Sacco System France SAS	Echirolles, France	Administrative and Sales Offices	Subsidiary	Wholly-owned
Fitbiomics Inc.	New York, USA	Administrative offices	Other companies	N/A
Infinant Health Inc.	California, USA	Administrative offices	Other companies	N/A
Inzymes ApS	Hellerup, Denmark	Administrative offices, R&D	Subsidiary	Wholly-owned
Kemikalia HLD AB	Skurup, Sweden	Administrative offices	Subsidiary	Wholly-owned
Sacco System Nordic AB	Skurup, Sweden	Administrative, production, and sales offices	Subsidiary	Wholly-owned
Prokalia Nordic AB	Skurup, Sweden	Administrative, production, and sales offices	Subsidiary	Wholly-owned
ProbioEtna S.r.l.	Catania, Italy	Administrative Offices, Research & Development	Affiliate/Joint Control	Equity Method
Probiofuture S.p.A. (Probiofuture Inc., CSL USA Inc., ProBio Real Estate LLC)	Milan, Italy Wisconsin, USA	Administrative, production, and sales offices	Affiliate/Joint Control	Equity Method
Sacco Brasil Ltda	Campinas, Brazil	Administrative and Sales Offices	Subsidiary	Wholly-owned
Sacco S.r.l.	Cadorago, Italy	Administrative, R&D, production, and sales offices	Subsidiary	Wholly-owned
Sacco System (Anz) Pty Ltd	Yeerongpilly, Australia	Administrative offices	Subsidiary	Wholly-owned
Sacco System Australia Pty Ltd.	Yeerongpilly, Australia	Administrative, production, and sales offices	Subsidiary	Wholly-owned
Sacco System Japan	Tokyo, Japan	Administrative and Sales Offices	Subsidiary	Wholly-owned
Synbiotec Laboratori S.r.l.	Camerino, Italy	Administrative, R&D, production, and sales offices	Subsidiary	Wholly-owned

Uniline Ltd.	Moscow, Russia	Administrative and Sales Offices	Subsidiary	Wholly-owned
Sacco System Uruguay S.r.l.	Montevideo, Uruguay	Administrative and Sales Offices	Subsidiary	Wholly-owned
Sacco System China	Beijing, China	Administrative offices	Subsidiary	Wholly-owned

Table2 - Companies belonging to Sacco System Holding

1.4.1 Business Units

Sacco System organizes its operations into four business units:



Figure4 - Sacco System's Four Business Units

1.4.1.1 Food

Sacco System products for the food industry

A wide range of lactic acid bacteria, microorganisms, probiotics, and enzymes to enhance the culture of food and life, specifically developed for the production of cheeses, fresh products, fermented products, cured meats, meat, fish, baked goods, and fermented beverages.

1.4.1.2 Microbiome

Microorganisms and active ingredients for human health

Production, research, and development of probiotics for the nutraceutical and pharmaceutical sectors. With our GMP-certified facility, we are able to assist companies in the development, process validation, and commercial production of probiotics, postbiotics, next-generation bacteria (obligate aerobic and anaerobic strains), and biotherapeutics (BP).

1.4.1.3 Agrovet

Ferments for the Agro-Veterinary Sector

Sacco System's microbial products for the agricultural and veterinary sectors are formulated, tested, and manufactured to improve animal welfare and performance, while optimizing the safety and quality of livestock products, in full respect of the ecosystem's balance. Sacco System produces microbial products for silage, probiotics for plants and agriculture, and probiotics for all types of poultry, as well as for dogs and cats.

1.4.1.4 Labware

Laboratory instruments, equipment, and reagents

We stock and sell more than 10,000 items: laboratory instruments and equipment, disposable supplies, and rapid test kits for chemical and microbiological analysis, thanks to partnerships with over

250 suppliers, including industry-leading brands such as 3M, Novasina, Bruker, CDR, Unisensor, Prognosis Biotech, QualiTru, and others—to offer the most innovative products and solutions for the needs of quality control laboratories, production and logistics departments in the food and pharmaceutical industries, and research centers.

1.4.2 Our Purpose and Mission

Our Purpose, "Nurturing the world," means taking care of the world we live in. For us at Sacco System, nurturing the world is not just a corporate mission but a commitment shared by every person who is part of our family.

Our contribution takes shape through the daily actions of all of us, each within our own area of expertise: from research to development, from production to technical support, from people management to marketing and logistics.

Our mission is to develop innovative solutions that contribute to improving food culture and quality of life. Through research, experimentation, and our scientific expertise, we create lactic acid bacteria, probiotics, enzymes, and customized solutions designed to meet the needs of our customers and the markets in which we operate.

We work with life, for life. That is why we put people at the center of our journey: employees, partners, and professionals are a fundamental resource for growing, innovating, and building value over time. We share the ambition to contribute to a better future for future generations and to support the competitiveness of businesses through innovation, quality, and responsibility.

It is a commitment we uphold every day together with our network of stakeholders—customers, partners, employees, suppliers, and consumers—by basing our relationships on transparency, fairness, and trust.

Sacco System is a company open to dialogue, collaboration, and the sharing of expertise. We are a community of professionals and passionate individuals, where experience, knowledge, and the ability to innovate are put to work every day for our customers, so that together we can build solutions capable of generating value.

1.4.3 A Family Story

The history of Sacco System is the history of the Clerici family, now the Verga family. This story of deep commitment to quality and research began in 1872, when Martino Clerici founded Caglificio Clerici in Cadorago, 40 km north of Milan, near Lake Como, and continues with pride today.

Now in its fifth generation of family management, the company continues to believe in the importance of tradition in the service of quality and research. With a history spanning more than a century and a half, our excellence in industrial innovation is recognized worldwide. Dedication is the silent driving force behind the family's business decisions: a commitment to quality, research, development, and "Made in Italy" technology—both within the company and around the world.

1.4.4 The Values of Virtuous Growth

In its operations, Sacco System pursues an ambitious mission: to promote virtuous growth in healthy nutrition, capable of improving consumers' lives. To achieve this goal, we are committed to operating in accordance with three values, for which sustainability is a cross-cutting characteristic (Figure 5).



Figure5 - Sacco System's Values

1.4.4.1 Family Spirit

a. Family company: the centrality of people and human relationships, both within the company and with customers and suppliers, and the promotion of respect, care, and helpfulness;
b. Tradition and Expertise: a 150-year history built on tradition, shared experiences, and the company's qualitative and technological growth in step with the market;
c. Reliability: a solid corporate presence that inspires trust and credibility, reflected in consistent performance, effective products, and improved results.

1.4.4.2 Creative Intelligence

d. Research and Innovation: the cultivation of bright and dynamic minds with solid economic and scientific backgrounds, capable of generating constantly fresh ideas and anticipating trends; the commitment to improve, grow, and advance in the "food and life" sector, thanks to the synergy between Research & Development and the sales force, as well as the investment of a portion of annual revenue in research and innovation;
e. Ongoing training: the high level of specialization among our staff, achieved through personalized professional development programs led by internal and external trainers and through collaborations with research centers and universities worldwide.

1.4.4.3 Agility

f. Flexibility and customization: the development of projects tailored to the customer's needs, the result of constant passion and attention on both a small and large scale;
g. Customer satisfaction: our constant commitment to meeting or exceeding our customers' expectations, striving to build a stable, ongoing, and lasting relationship with them, based on trust and the fulfillment of their needs and requirements.

1.4.5 Code of Ethics

To remain leaders and successfully meet the challenges of the global market, we must continue to strive for excellence, pursuing employee satisfaction, customer satisfaction, and environmental protection.

Quality is our guiding principle: our well-established reliability is founded on this. We operate with economic prudence, while respecting the law, the environment, and occupational health and safety. We plan our activities and monitor their results in accordance with the principles of transparency in corporate administrative and accounting responsibilities. We base our ethical principles on the continuous improvement of health and safety conditions in the workplace and the external environment.

In our Code of Ethics, we set forth the principles of action and conduct that must guide the activities of every director, executive, employee, and contractor of the Company. These principles commit all of our expertise, intelligence, and determination to working with passion, enthusiasm, and positive energy.

The Codes of Ethics for the three companies (Sacco, Caglificio Clerici, and CSL) can be downloaded from our website.

1.4.6 Quality Policy and Certifications

Sacco System is a biotech company dedicated to the continuous pursuit of quality in the Agrofood, Health & Nutrition sectors: the Group's companies have always fully met the highest quality standards in terms of the safety, ethical integrity, and legality of their products and services.

To achieve this strategic objective, Sacco System relies on a corporate structure that promotes a culture and awareness of workplace health and safety, ongoing staff training in hygiene and sanitation, and production processes that comply with current regulations and respect the environment.

These are the foundations of Sacco System's scientific research, which is focused on improving the health, safety, and well-being of both the customer and the end consumer. The quality and food safety policy can be downloaded from the "Quality" page on the saccosystem.com website.

As a testament to its strong commitment to quality, Sacco System has obtained major certifications over the years, including both quality and religious certifications. Here are the details by company:

- ✓ ISO 9001 (SACCO)
- ✓ FSSC 22000 (Food Safety System Certification) (CLERICI, SACCO, CSL)
- ✓ KOSHER PRODUCTS (CLERICI, SACCO, CSL)
- ✓ HALAL PRODUCTS (CLERICI, SACCO, CSL)
- ✓ VEGAN PRODUCTS (V-label) (SACCO)
- ✓ GMP (Good Manufacturing Practices) Authorization (CSL)
- ✓ AUTHORIZATION TO MANUFACTURE FEED ADDITIVES (CSL)

1.4.7 The Companies

1.4.7.1 Caglificio Clerici: Family Spirit



Figure6 - The entrance to the Caglificio Clerici offices in Cadorago

Caglificio Clerici is a historic family-owned business: over 150 years of passion for quality, research, development, and technology—all carried out in Italy but serving the food industry worldwide. Founded in 1872, Caglificio Clerici has been producing animal rennet and other enzymes for the dairy industry ever since.

For more than 150 years, we have been researching and developing technologies that help cheese makers and dairies process milk in the safest, healthiest, and most hygienic way possible. To achieve this goal, we select only the highest-quality abomasums for the production of our rennet. The gentle and careful extraction of enzymes is the cornerstone of our production—an art passed down through generations. Clerici produces rennet with the same dedication and enthusiasm as in the past, but using new technologies made available to the expert hands of our team of professionals.

1.4.7.2 Sacco: tailor-made innovation



Figure7 - Exterior view of buildings P2 and P3 at the Cadorago production site

Sacco is a biotech company that, since 1934, has been active on the international market as a manufacturer and partner in the fields of research, scale-up, production, and packaging of selected, freeze-dried, and frozen microbial cultures, intended primarily for use in the dairy and food industries in general. Sacco's expertise and know-how support the food industry in producing healthier fermented foods, enriched with characteristics valued by customers and end consumers. The company's strength lies in its Research & Development team, which is capable of producing customized cultures for individual clients through validated and guaranteed procedures.

Sacco's Labware division also stands out; it operates with the goal of providing customers (food industries, analytical laboratories, and research institutes) with products, solutions, and technical consulting regarding microbiological and chemical testing of raw materials, finished products, and work environments.

1.4.7.3 Centro Sperimentale del Latte: probiotics between science and research



Figure8 - Aerial view of the Zelo Buon Persico production site

CSL, Centro Sperimentale del Latte, is an Italian company founded in 1948 with the goal of studying and promoting lactic acid bacteria and other microorganisms found in food. Following the teachings of its founder, Dr. Leo Vesely, Centro Sperimentale del Latte now researches, develops, produces, and markets probiotics, lactic acid

bacteria, molds, and yeasts for the pharmaceutical, nutraceutical, dairy, food, and agro-zootechnical sectors.

Industrial operations are complemented by extensive basic and applied technical-scientific research, as evidenced by over 300 publications, including experimental studies and reviews. The customer has always been at the heart of CSL's activities, serving as the ideal partner for the development and refinement of new products and technologies tailored to the needs of individual clients and the market.

Following the acquisition in 2013, Sacco has become the leading Italian center in the lactic acid bacteria sector and is, in fact, the fourth-largest producer worldwide in the field of bacterial cultures, with an extensive collection of microbial strains isolated and selected based on their fermentative and functional characteristics. Our strain library, among the most extensive in Europe and beyond, contains more than 6,000 bacterial strains.

1.4.8 Governance

Sacco System Holding s.r.l. is a company owned by the Verga family, which holds 100% of Sacco S.r.l. (which in turn owns 100% of Centro Sperimentale del Latte S.r.l.) and controls 60% of Caglificio Clerici S.p.A.

Sacco System Holding, Sacco, and Centro Sperimentale del Latte are governed by a Board of Directors (BoD), which holds all powers for the ordinary and extraordinary management of the company; it is composed of five members of the Verga family, four of whom—including the Chair—are women. The Board of Directors of Caglificio Clerici, on the other hand, consists of a Chairperson and a Managing Director, both of whom are members of the Verga family. Board members have always been appointed by direct descent, and the Chairperson does not simultaneously hold any executive roles. At CSL, the positions of Plant Manager and General Manager are held by two individuals who are not members of the Board; at the same company, the former has been granted delegated authority regarding occupational health and safety, and is recognized as an "employer" pursuant to Article 2(b) of Legislative Decree 81/08 (Consolidated Law on Occupational Safety). No other delegated authorities exist for managing impacts on the economy, the environment, and people in any of the group's companies.

The Board of Directors is directly involved in approving and updating the company's mission, guidelines, strategies, policies, and objectives, including those related to sustainable development. The Board, which is always present at production sites, receives relevant information directly from executives and department heads, based on which it then determines and approves long-term strategies and operational decisions. Adverse events are also reported directly to Board members by department heads: specifically, critical issues related to occupational health and safety are communicated by the Occupational Health and Safety Manager (RSPP) or the Workers' Safety Representatives (RLS) (see the chapter "Occupational Health and Safety"), and non-conformities are managed by the Quality Assurance department. Through whistleblowing channels (anonymous reporting), reports can be submitted regarding irregularities and illegal acts related to the companies' activities or individual conduct. The procedure for using the whistleblowing system is publicly available on Sacco System's corporate website.

Furthermore, the Board of Directors is responsible for reviewing and approving this sustainability report, including the list of material topics.

For all four companies (Sacco Srl, CSL Srl, Caglificio Clerici Spa, Sacco Sistem Holding Srl), the task of overseeing the activities of the directors and ensuring that the management and administration of the company are conducted in compliance with the law and the articles of incorporation is assigned to a Board of Statutory Auditors or, in the case of CSL, to a Statutory Auditor. Accounting audits, on the other hand, are conducted by an independent auditing firm.

The collective knowledge of the board members and executives regarding sustainable development is constantly updated through participation in various working groups and involvement in institutional activities carried out within trade associations (Federchimica, EFFCA, Confindustria, AMFEP, AISPEC, MIAF; please refer to the “Associations” section for more information). Internal company activities related to sustainability also involve consultants, experts, and professionals with expertise in the field.

1.4.8.1 Associations

Sacco System companies are members of:

Confindustria Como

Federchimica AISPEC

Federchimica AISPEC MIAF

Italian Dairy Association

Association of Manufacturers and Formulators of Enzyme Products

European Food & Feed Cultures Association

International Dairy Federation

International Probiotics Association

Assofertilizzanti

2 2025 IN FIGURES

	2025
Employees	444
€m revenue	180
t frozen blends	170
t freeze-dried blends	442
t enzymes	1,145
t growth media	886
t chemical products	19

	16,892 hours of training
	96% permanent staff
	58 new employees
	14% increase in revenue
	4.77% reduction in energy intensity
	90% of waste sent for recycling 93% of waste is non-hazardous
	20,444 metric tons of byproducts repurposed in support of the circular economy

3 ECONOMIC RESPONSIBILITY

Economic value serving innovation, people, and the local community

3.1 ECONOMIC PERFORMANCE

Sacco System is strongly committed to creating value for its stakeholders, and the measurement of economic results provides a clear and accurate representation of the impacts distributed among them.

For Sacco System, economic performance is the primary factor in evaluating business results and is measured using indicators that balance the various aspects of management within the broader scope of financial and equity performance.

The ownership defines the optimal organizational structure to implement the corporate strategy by establishing priorities, objectives—both quantitative and qualitative—and methods for measuring and monitoring economic and financial performance. The company's policy is clearly focused on maintaining corporate integrity, with an efficient and effective use of financial resources to ensure long-term sustainable development. The efficiency and effectiveness of corporate management are monitored through the use of key performance indicators (KPIs), which are an important part of the management by objectives (MBO) framework, alongside other non-financial objectives, within an integrated management approach. Results are periodically analyzed at the executive level to assess alignment with established objectives and to identify any corrective actions in the event of misalignment.

In recent years, Sacco System has experienced a trend of continuous growth characterized by positive results. The year 2025 also confirmed Sacco System's positive growth trend, recording a 14.4% increase compared to 2024. This result was driven by both organic growth and the integration of the new controlling interests in Sacco System Uruguay and Sacco System Brasil (see Chart 1).

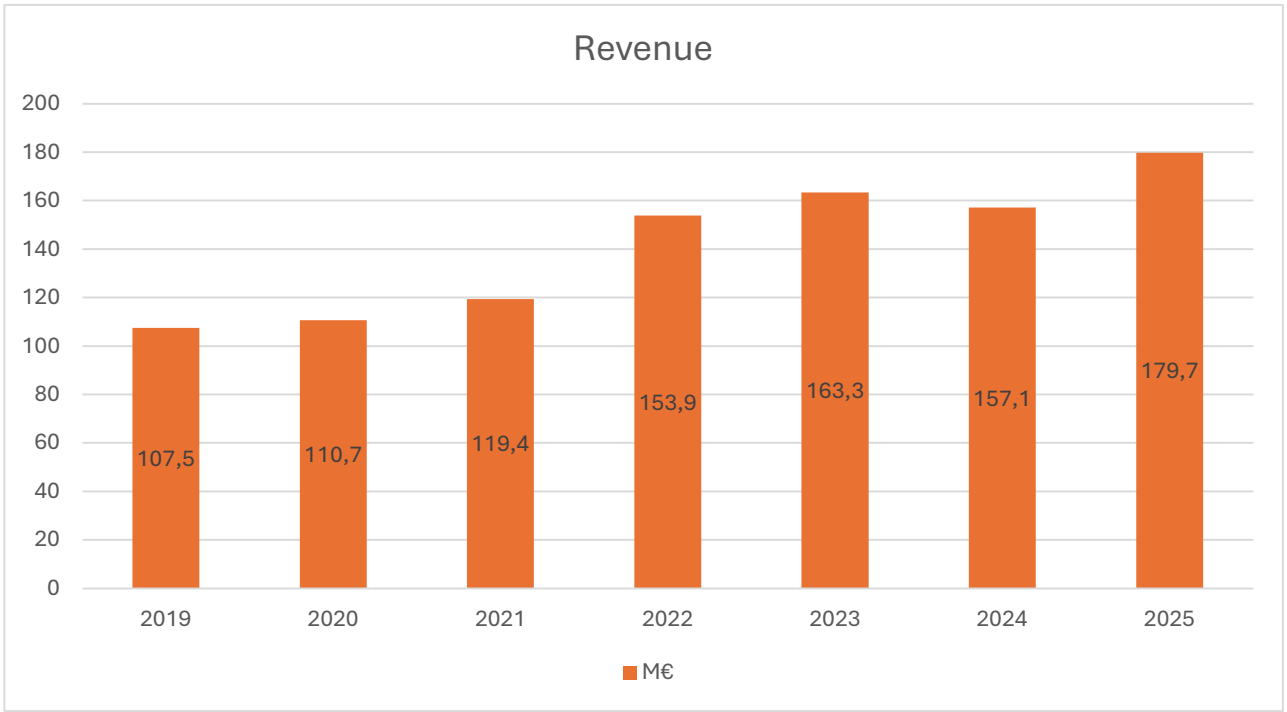

Chart1 – Sacco System Revenues, in millions of €

The breakdown of economic value provides an indication of the wealth created by Sacco System for its stakeholders; the key economic and financial data relevant to sustainability reporting for the last three years are presented below (table3).

Economic and Financial data	**2022**	**2023**	**2024**	**2025**
Direct economic value generated (revenue)	€153,872,376	€163,258,468	€157,138,665	€179,767,429
Economic value distributed (operating costs, employee wages and benefits, payments to providers of capital and to Public Administration, community investments)	€133,673,135	€137,856,932	€126,504,811	€143,615,293
Economic value retained	€20,199,241	€25,401,536	€30,633,854	€36,152,136
Financial assistance received from government (Industry 4.0, Advertising, Research & Development tax credits)	€2,851,079	€1,515,942	€666,243.64	€1,134,045

Table3 – Sacco System Economic and Financial Data

3.2 SUPPLIER RELATIONSHIPS

At Sacco System, we recognize that the quality and safety of our products are established throughout the entire supply chain. For this reason, all our suppliers undergo a rigorous selection and monitoring process to ensure compliance with our quality and reliability requirements.

For Sacco and CSL, suppliers of raw materials, substrates, proteins, microbial cultures, packaging, and production auxiliary materials that come into contact with the product must be certified to ISO 22000, FSSC 22000, GMP, BRC, or IFS; suppliers of laboratory materials, on the other hand, are required to hold ISO 9001 certification. It is possible to obtain supplier qualification even without valid certification, but only after completing a detailed questionnaire—validated by our quality assurance system—and undergoing audits and/or systematic testing of the supplied products. Qualification is reassessed annually, based on the incidence of any nonconformities and following a document review.

At Clerici, for rennet production, stomachs are purchased only from slaughterhouses authorized by health authorities and subjected to systematic veterinary inspections to ensure their suitability for human consumption or their classification as Category 3 by-products (which pose minimal or no health risk). For other products, such as additives, the purity requirements defined by law must be met.

Sacco System also has a food fraud and food defense policy in place, to which all our suppliers must adhere.

The products of the Labware Business Unit marketed by Sacco are selected not only based on their technical characteristics, market potential, and corporate growth objectives, but also based on the quality of the supplier/manufacturer, taking into account parameters such as ISO 9001 certification, CE marking, the availability of Safety Data Sheets for items that require them, and the continuity of supply, which is guaranteed in many cases by partial or total exclusivity agreements.

Sacco System has a total of nearly 4,500 different suppliers of goods and services (including both manufacturers and distributors). The majority of suppliers—about 94%—are European, accounting for 89% of total spending.

For the purchase of raw materials needed for Sacco and CSL's fermentation processes, Italian suppliers are represented by major distributors, while foreign producers—primarily French, German, and Swiss—have a strong presence. As for packaging, the company relies on Italian manufacturers (93%), primarily from Lombardy or Emilia-Romagna, but the raw materials used to produce the packaging are mainly sourced from abroad.

In 2025, there were no significant changes in the supply chain: the changes that occurred partly involved the addition of new suppliers for the construction of the new production site in Vertemate (CO).

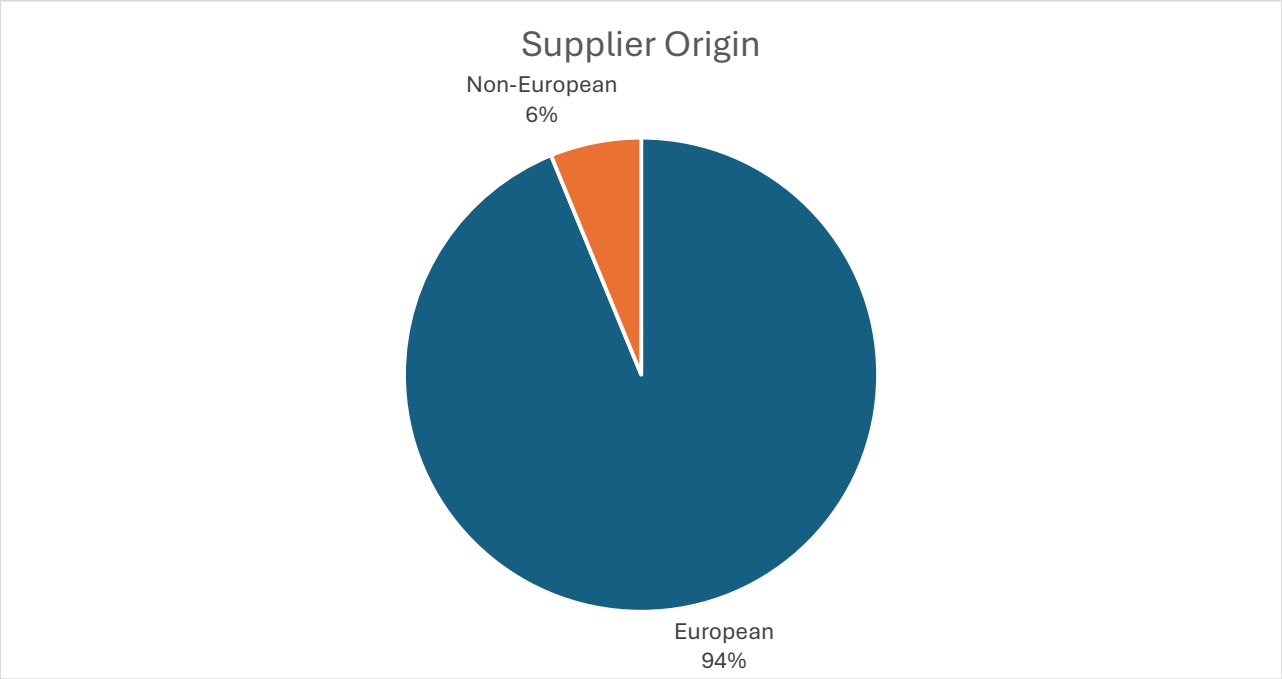

Chart2 – Breakdown of the number of suppliers by geographic origin

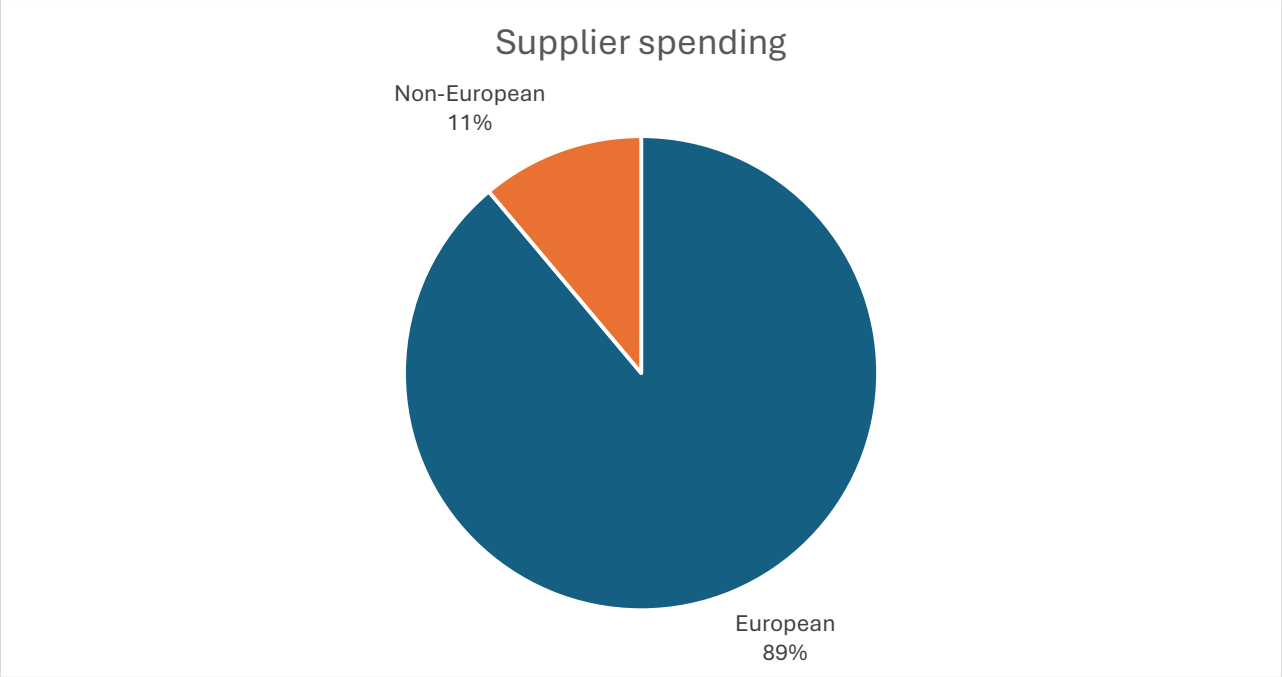

Chart3– Breakdown of supplier spending by geographic origin

3.3 ANTI-CORRUPTION AND CONFLICT OF INTEREST

Our stakeholders consider the issues of anti-corruption and conflicts of interest to be particularly important.

In accordance with the principles of efficiency, honesty, transparency, and integrity that guide its operations, Sacco System has adopted and implemented a Code of Ethics, which governs the conduct of every director, executive, employee, and contractor of the company, and which each of them is required to follow. The Code of Ethics is distributed to all Sacco System employees and is publicly available for consultation on the website and to anyone who requests it.

Sacco System prohibits any of its employees or contractors from accepting or offering money or any other form of benefit intended to secure personal advantages and/or advantages for the Company. All relationships with customers and suppliers must be guided by the general principles of business ethics.

Every Sacco System employee, in accordance with the values of honesty and fairness, is also required to avoid any potential conflict of interest, particularly with regard to personal interests, between customers, or between suppliers and customers. This applies when an employee pursues an interest that differs from the company's mission, derives personal benefit from business opportunities, or acts in a manner contrary to the fiduciary duties associated with their position. Therefore, employees must avoid all situations and activities in which a conflict with the company's interests might arise or that might interfere with their ability to make impartial decisions in the best interest of the company and in full compliance with the law.

To facilitate the reporting of possible violations of these rules by anyone who becomes aware of them, a dedicated reporting channel has been established with the members of the Supervisory Board, who are responsible for ensuring full compliance with and interpretation of the Code. They are committed to providing a timely response, without the reporter facing any risk of suffering any form of retaliation, even indirect, and by taking the necessary corrective and preventive measures to prevent the same incident from recurring.

Starting in 2023, Sacco, Caglificio Clerici, and CSL have implemented a specific procedure and a whistleblowing platform for reporting corporate misconduct; information regarding this platform is available on the Sacco System website. All parties with a contractual relationship with the companies are authorized to report any violations—whether they are directly involved or have become aware of them—that are relevant under Legislative Decree 231/2001.

During the reporting year, no reports were submitted via the whistleblowing platform, and no incidents of corruption or conflicts of interest were recorded within Sacco System's sphere of influence. No specific training or communication initiatives regarding anti-corruption regulations or procedures were undertaken.

4 ENVIRONMENTAL RESPONSIBILITY

Measuring Impacts as the First Step Toward Improving Environmental Performance

4.1 ENERGY

The energy sources used in the company's operations are: electricity and natural gas for production processes and on-site activities, and transportation fuels for company vehicles (see

, and Figure 4).

Electricity demand is met both through on-site generation—via the natural gas cogeneration plant, operational since 2022 at the Cadorago site, and the 5-kW photovoltaic system at the Zelo Buon Persico headquarters—and through purchases from external suppliers.

Energy Consumption	**2021**	**2022**	**2023**	**2024**	**2025**
Natural gas m3	3,310,942	5,235,756	6,582,500	6,514,040	6,257,461
Purchased electricity (production sites) kWh	22,630,361	20,129,246	15,985,913	17,694,733	17,633,382
Purchased electricity (car charging) kWh	2,894	7,843	5,913	N/A	N/A
Self-generated and selfconsumed electricity (photovoltaic system) kWh	7,000	6,900	6,863	6,500	6,038
Unleaded gasoline liters	10,503	13,945	14,034	30,529	36,183
Diesel liters	82,996	72,614	48,055	60,712	59,622
Total *MJ*	**214,146,633**	**281,632,177**	**309,383,596**	**310,791,434**	**298,195,928**

Table4 - Sacco System Energy Consumption; total energy consumption expressed in MJ (definitions, sources, and methodological note1)

During 2025, the cogeneration plant generated and directly consumed 3,026 MWh of heating energy and 4,141 MWh of steam energy. During the design phase, it was estimated that the cogeneration unit would allow us to save 1,400 toe/year (1 toe ≈ 11.63 MWh)

The photovoltaic system produced 6,038 kWh, all of which was consumed on-site.

[1] The cubic meters of natural gas shown in the table include consumption by the cogeneration plant, boilers, and other production equipment and machinery. "Purchased electricity" here refers only to electricity supplied by external providers, not to electricity self-generated by cogeneration (which is detailed elsewhere in the text).
The MJ/liter fuel equivalence factors used here are taken from Legislative Decree No. 199 of November 8, 2021, implementing Directive (EU) 2018/2001 of the European Parliament and of the Council of December 11, 2018, on the promotion of the use of energy from renewable sources, and from the related Decree of the Ministry of the Environment and Energy Security No. 107 of March 16, 2023. For the conversion of cubic meters of natural gas consumed into MJ, reference was made to the higher calorific value (HCV) as defined by the supplier on the bill.

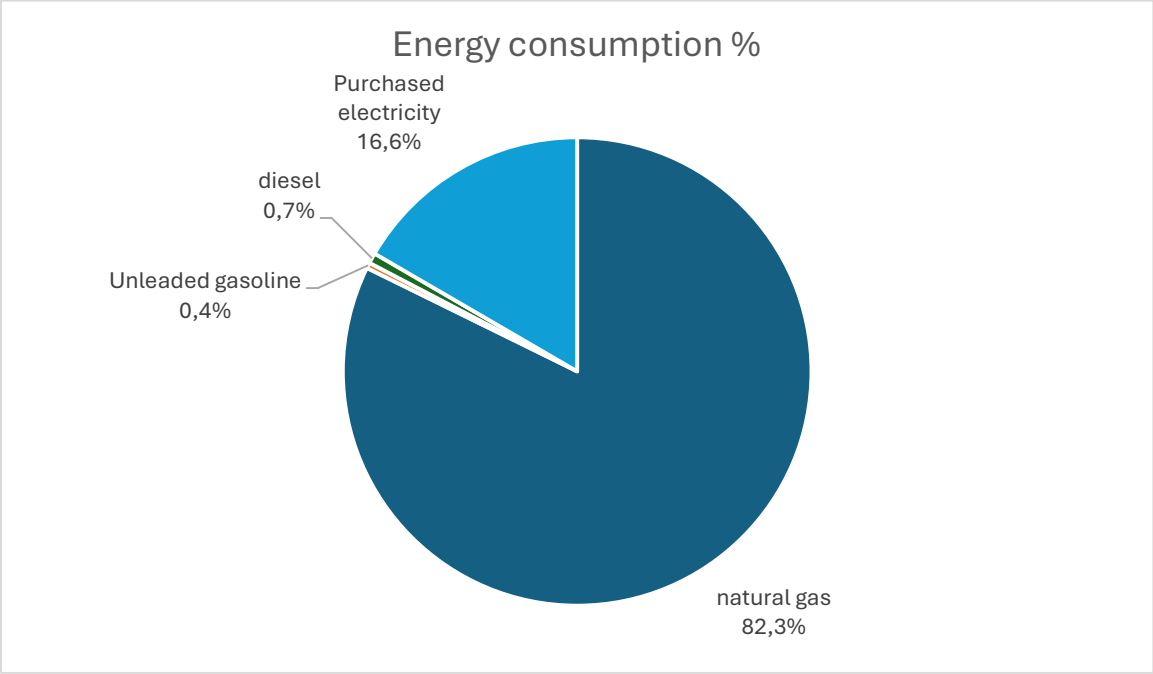

Chart4 - Percentage distribution of 2025 energy consumption

Energy consumption at Sacco System is primarily attributable to the operation of the enzyme production and refrigeration systems, which are highly energy-intensive.

Energy consumption is constantly monitored, and measures are being taken to reduce it through the implementation of technological solutions and the periodic replacement of equipment with increasingly efficient models.

With a view to improving our energy efficiency and reducing waste, we undergo energy audits; at the plant level, we are equipping all new facilities with LED lighting or replacing existing lighting systems, and we have insulated all piping and installed inverters and economizers downstream of the steam generators.

Energy intensity was calculated for Sacco and CSL by dividing total internal energy consumption by the liters fermented during the year.

For Caglificio Clerici, it was calculated by dividing total internal energy consumption by the metric tons of enzymes produced during the year. (table5).

The analysis highlights an overall improvement in energy performance.

SACCO			
Indicator	2024	2025	Δ% 2025/2024
Production (L of fermented products)	12,304,512	13,084,800	6.34%
Energy (MJ)	199,252,829	200,783,426	0.77%
Energy Efficiency (MJ/L)	16.193	15.345	-5.24%

CSL			
Indicator	2024	2025	Δ% 2025/2024
Production (L of fermented products)	5,862,500	5,218,500	-10.99%
Energy (MJ)	106,781,493	93,290,574	-12.63%
Energy Efficiency (MJ/L)	18.214	17,877	-1.85%

CLERICI			
Indicator	2024	2025	Δ% 2025/2024
Production (t)	1,080	1,145	6.02%
Energy (MJ)	4,757,119	4,121,929	-13.35%
Energy Efficiency (MJ/t)	4,404.740	3,599.938	-18.27%

Table2 - Energy intensity of Sacco, CSL, and Caglificio Clerici for the 2024–2025 period

4.2 WATER AND WASTEWATER

Water is an essential resource for all of Sacco System's production processes. It serves as a primary ingredient in fermentation and is necessary for the operation of machinery, as well as for ensuring proper hygiene and cleanliness of facilities and equipment.

As with any production process in the food or pharmaceutical industries, water recycling and reuse are extremely difficult to implement due to the associated high risk of contamination. Nevertheless, mechanisms are in place for the recovery and recycling of certain process waters for purely industrial uses, such as the closed-loop system for heating and cooling water, the recovery of condensate, wash water, and wastewater from osmosis.

Furthermore, in recent years, significant investments have been made to implement technological solutions that reduce the impact on water resources, both in terms of water withdrawal and discharge. None of Sacco System's production sites are located in water-stressed areas.[2]

At our production sites, we use both water from public water systems and water drawn from wells, with a total annual withdrawal of nearly 465 million liters (seeChart5 , and**Errore. L'origine riferimento non è stata trovata.**). The use of water from private wells reduces the impact on the public water system.

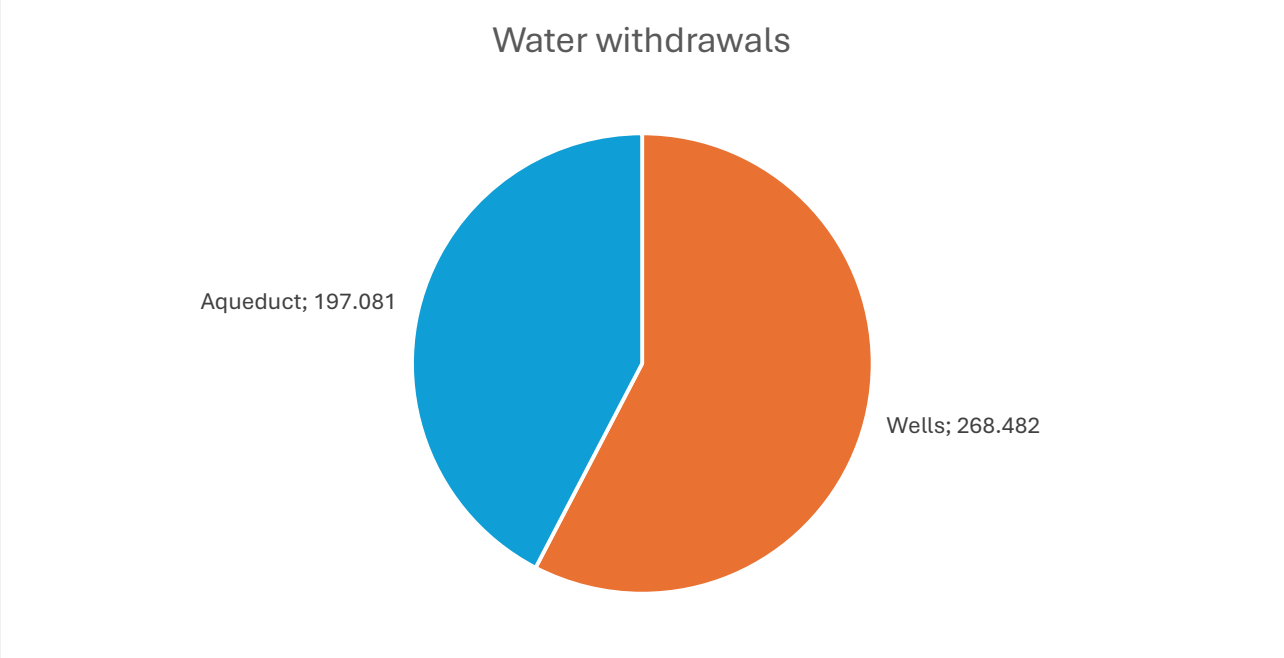

Chart5 - Amount of freshwater withdrawals (in m3) by source

Regarding effluent management, at the Zelo Buon Persico site, a wastewater treatment plant using MBR (Membrane Biological Reactor) technology has been operational since February 2022, capable of treating up to 230,000 cubic meters of wastewater per year. Following the commissioning of the wastewater treatment plant, we completed the permitting process for discharging wastewater into surface water bodies, and as of October 2023, we no longer discharge our wastewater into the public

[2] *The Aqueduct Water Risk Atlas* (https://www.wri.org/applications/aqueduct/water-risk-atlas/) classifies the Cadorago area as low-to-medium risk and the Zelo Buon Persico area as low risk. The overall water risk measures all water-related risks by aggregating all indicators selected from the categories of Physical Quantity, Physical Quality, Regulatory Risk, and Reputational Risk. Updated February 25, 2026.

sewer system; instead, it is entirely returned to the ecosystem for irrigation purposes, thus completing the integrated water cycle. In 2025, 130,000 cubic meters were returned to surface water bodies. A portion of the treated water, however, is reused within the company's internal cycle for technological purposes (boilers and evaporative towers): in 2025, the amount reused was approximately 25,000 cubic meters, equal to 12% of the water used by the plant.

At the Cadorago facility, on the other hand, wastewater undergoes initial physical treatment in equalization tanks, is then discharged into the sewer system—for which we hold the necessary environmental permits—and is finally sent for treatment at the consortium's treatment plants. Since 2022, an evaporator has been in operation that concentrates production eluates (the spent fermentation broths), which can then be sold as byproducts for reuse as fertilizers or animal feed, with the aim of promoting circular and sustainable practices. This eluate concentration process has significantly reduced the total pollutant load of the wastewater. In 2025, the new process resulted in the processing of 1,415.5 metric tons of concentrated eluate, which was supplied to the feed and agrochemical industries; this means that approximately 14,155 metric tons of eluate in its raw state were processed, which would otherwise have been discharged as wastewater. Along with the concentration of eluates—and thus the recovery of the organic and inorganic substances they contain—evaporation allows for the recovery of water to be reused in the production cycle for technological purposes.

At CSL, eluates have been reused for years in animal husbandry to feed pigs: in 2025, 5,200 metric tons of eluate were recovered as a feed ingredient.

Discharge limits are established by law[3] , and any exemptions are agreed upon with the relevant local authorities. Compliance with these limits is ensured through periodic inspections by regulatory agencies or through a self-certification system. In 2025, no values outside the specified limits were detected.

Sacco System's water consumption—defined as water no longer usable by the ecosystem or the local community—consists of the residual water contained in our products for sale (e.g., liquid rennet, frozen cultures, chemicals in aqueous solution, eluates for animal feed, or concentrates) and the water evaporated during production processes. There is also water consumption that cannot be measured, such as water used for domestic purposes or for irrigating green spaces. Finally, our production facilities are equipped with tanks for the temporary storage of water, which is then used in production (see**Errore. L'origine riferimento non è stata trovata.**).

Information on Water Use	**2025**
Withdrawals	490,563 m3
Discharges	347,725 m3
Water remaining in products	6,104 m3
Evaporated water	140,000 m3
Unmonitored consumption	4,178 m3
Temporary storage	760 m3

Table6 - Details on Water Resource Use in 2025

[3] Table 3, second column of Annex 5 to Part Three of Legislative Decree 152/2006

4.3 EMISSIONS

Internal greenhouse gas emissions resulting from Sacco System's production activities can be classified as direct and indirect.

Our direct emissions (Scope 1, according to the GHG Protocol) are those resulting from combustion by machinery owned or controlled by the company (cogeneration units, boilers, burners, as well as vehicles such as company cars), or from F-gas leaks from our refrigeration systems. Direct emissions currently account for 78% of total internal greenhouse gas emissions (Chart 6). Indirect emissions (Scope 2), on the other hand, are those resulting from the production of electricity imported and consumed by the company: their decline in recent years is due to the commissioning of the cogeneration plant.

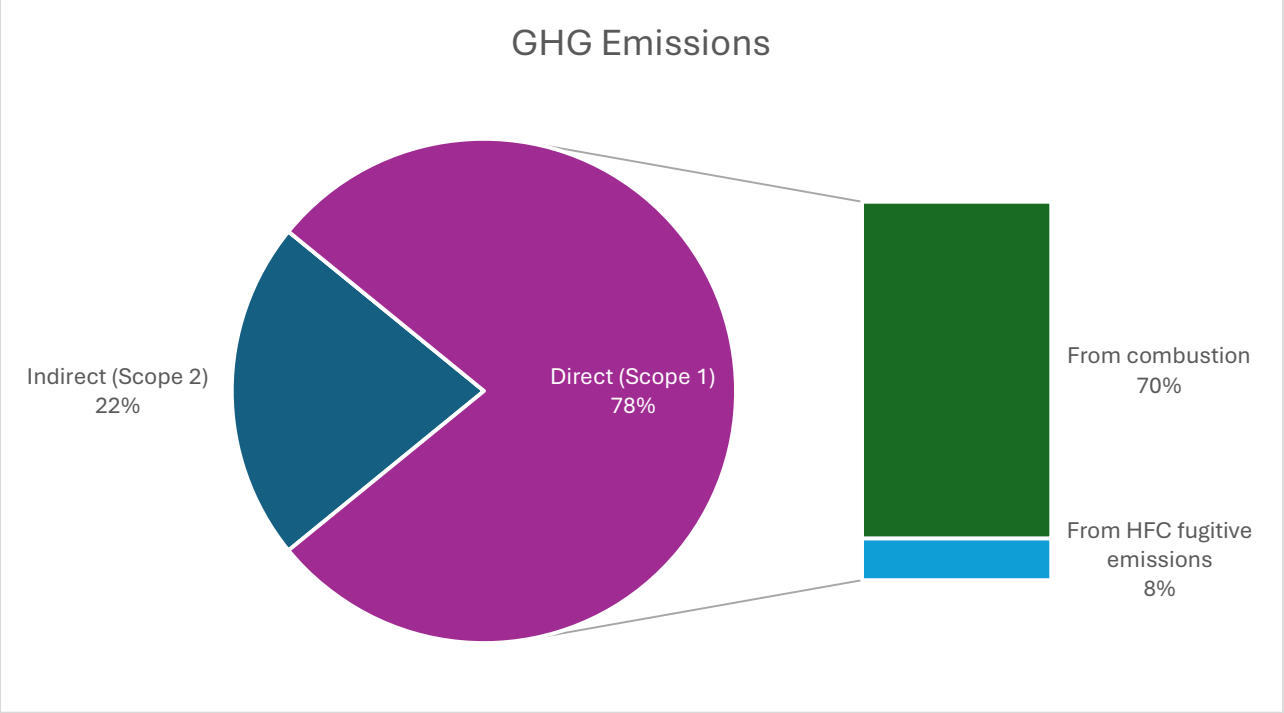

Chart6- Breakdown of greenhouse gas emissions by source

Based on these definitions, direct emissions were calculated and converted to metric tons of CO_2 equivalent (tCO_{2eq}, using the GHG Protocol tools for the combustion of natural gas [4] and the consumption of transportation fuels[5] , and the GWP-ODP Calculator[6] for F-gases (Table7) while the estimate of indirect emissions from thermoelectric power generation was calculated based on the most recent ISPRA coefficients[7] using a location-based approach[8] (Chart).

[4] World Resources Institute (2015). GHG Protocol tool for stationary combustion. Version 4.2
[5] World Resources Institute (2015). GHG Protocol Tool for Mobile Combustion. Version 2.7.
[6] GWP-ODP Calculator https://www.unep.org/ozonaction/gwp-odp-calculator
[7] ISPRA (2026). *Emission factors for electricity production and consumption*. Information System for National Emissions and Their Sectors (SINAP). Available at: https://emissioni.sina.isprambiente.it/fattori-di-emissione-produzione-consumo-energia-elettrica/.
[8] Composition of the initial national energy mix used for the production of electricity fed into the Italian power grid in 2025: renewable sources 49.38%, natural gas 44.57%, coal 1.25%, petroleum products 0.40%, other sources 4.4%. Source: GSE. Composition of the energy mix by contract (preliminary data): renewable sources 9.78%, natural gas 68.38%, coal 9.15%, nuclear 4.63%, petroleum products 0.92%, lignite 0.07%, other sources 7.07%. Source: A2A Energia S.p.A.

Although there are currently no specific policies in place regarding emissions, their reduction remains a sensitive issue for our stakeholders; we believe it is important to further explore the management, measurement, and monitoring of emissions with a view to the future, recognizing the significance of our impact and embarking on a path toward the gradual reduction of our carbon footprint to achieve the European climate neutrality goals by 2050. Remaining dependent on fossil fuels for energy and failing to commit to a plan toward climate neutrality can expose the company to transition, reputational, and regulatory risks, as well as future costs. Moving promptly and effectively toward a climate neutrality plan in coordination with actors upstream and downstream in its value chain would position Sacco System favorably in the market and reduce the associated risk.

During the 2026–2027 period, the company will calculate its organizational and product carbon footprints, using these to scientifically set decarbonization targets.

Direct GHG Emissions (tCO2eq)	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
From natural gas combustion	5,874.19	6,247.06	9,878.78	12,419.80	12,290.63	11,795.31
From unleaded gasoline combustion	12.23	23.86	31.68	31.88	69.35	82.79
From diesel fuel combustion	193.84	222.12	194.34	128.61	162.49	173.50
From F-gas leakage	831.92	1,380.63	1,837.38	1,714.04	2,553.34	1,485.08
Total	**6,912.18**	**7,873.67**	**11,942.18**	**14,294.33**	**15,078.83**	**13,536.68**

Table7 - Estimate of direct greenhouse gas emissions (Scope 1) over the last six years

As for other types of emitted gases, the cogeneration plant is equipped with an emissions monitoring system that monitors CO, NO_X, XOX-NO_2, SO_X, NH_3, and H_2 O: if emissions approach the legally established limits, the system automatically shuts down; in the event of an accidental exceedance, a notification is sent to the relevant provincial authorities.

Other atmospheric emissions include particulate matter resulting from mixing and bagging operations at the Caslino al Piano plant, which are constantly monitored and consistently well below legal limits.

The refrigerant gases used in our refrigeration systems are not ODS ("ozone-depleting substances").[9]

[9] Source: GWP-ODP Calculator https://www.unep.org/ozonaction/gwp-odp-calculator

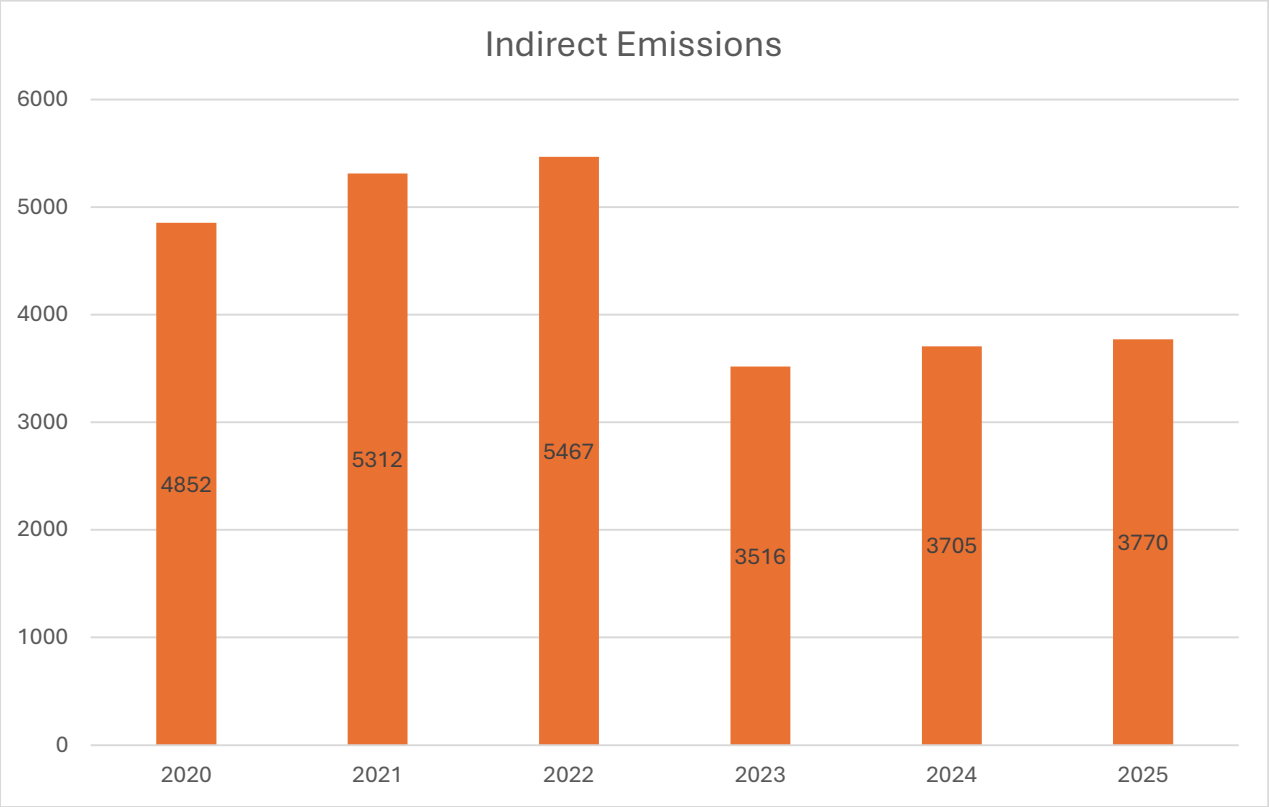

Chart7 - Estimate of indirect greenhouse gas emissions (Scope 2, in tCO2eq) over the last five years, according to a location-based approach

4.4 WASTE

At Sacco System, waste management is a key priority. The variety and complexity of our operations and activities are reflected in a wide range of production byproducts and waste. It is essential for us to manage them in compliance with current regulations and to work toward reducing the environmental impact they cause.

The waste management procedure at our production sites is based on the "4R theory," which prioritizes waste Reduction (understood as prevention at the source), followed, in descending order of priority, by Reuse, Recycling, and Energy Recovery. Disposal is used only as a last resort. This approach aligns with the circular economy model we are pursuing within the company, optimizing production processes, reducing waste materials, and striving to keep materials in the value chain for as long as possible. The waste management system is constantly reviewed with the aim of reducing the quantities produced, improving sorting rates, promoting recovery and recycling over disposal, and ensuring proper handling to safeguard people and the environment. Annually, the quantities produced are assessed in relation to the company's production, with particular reference to their destination, their hazardous nature, and their economic impacts.

The input and output flows and activities related to waste are illustrated in the "Figure).

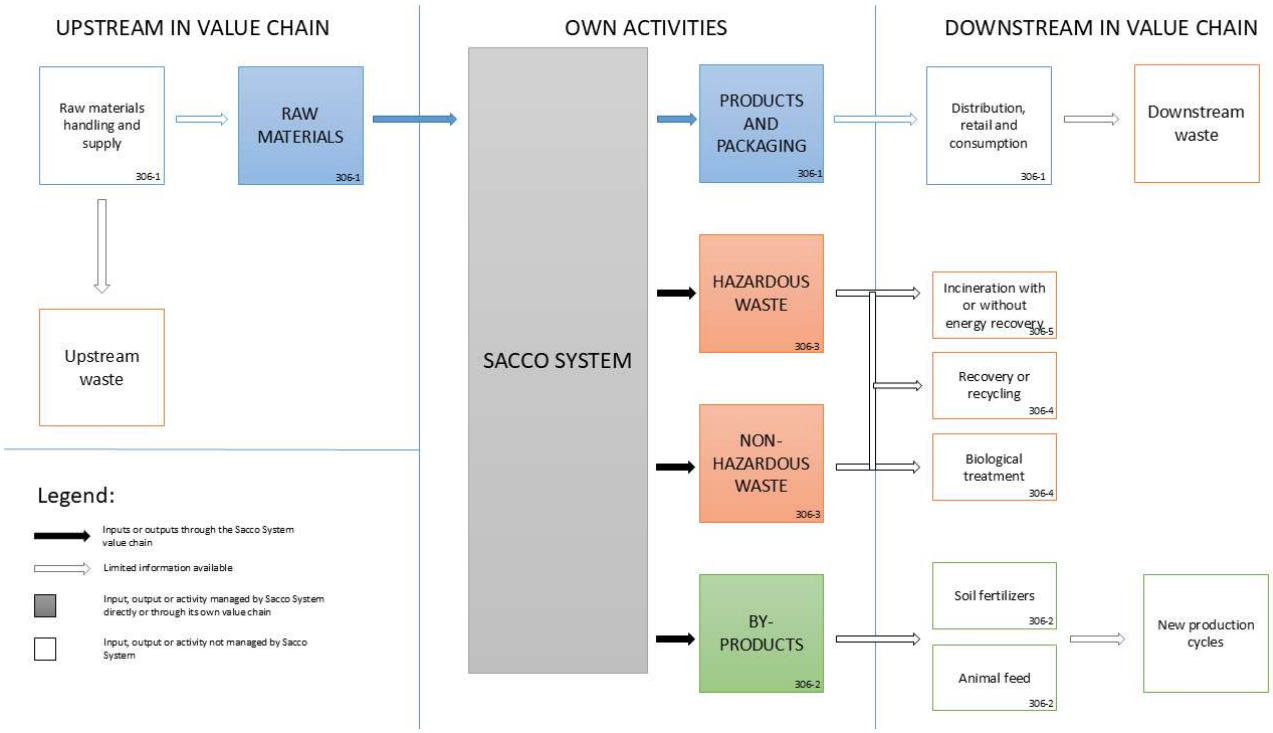

Figure9 - Process flow for waste generation and the significant impacts associated with it

Sacco System receives raw materials and their packaging from its suppliers; downstream entities—which distribute, market, and use our products—will themselves generate waste from our products, consisting primarily of empty packaging. The products themselves, being consumables, do not become waste unless they are unusable by the end user (for example, after the expiration date has passed).

In the course of its production, laboratory, and office activities, Sacco System directly generates waste, 51% of which consists of packaging waste (mixed materials, paper and cardboard, plastic, metal); other types of waste routinely produced include waste from laboratory or maintenance activities, sludge from

equalization tanks and the wastewater treatment plant, unusable waste (processing scraps, expired or out-of-specification samples), and end-of-life equipment (Table8)

EER CODE	WASTE DESCRIPTION	kg
150106	Mixed-material packaging	145,480
020502	Sludge from on-site effluent treatment	132,100
150101	Paper and cardboard packaging	74,247
150102	Plastic packaging	43,011
150104	Metal packaging	26,097
020304	Waste unsuitable for consumption or processing	25,615
180103*	Waste that must be collected and disposed of with special precautions to prevent infection	25,356
170407	Mixed metals	22,130
170405	Iron and Steel	15,480
161002	Aqueous liquid waste, other than that listed under entry 16 10 01	13.160
170603*	Other insulating materials containing or consisting of hazardous substances	7,055
170402	Aluminum	6,820
190902	Sludge produced by water clarification processes	5,960
160214	Discarded equipment (computers, etc.)	5,084
170604	Insulation materials not containing hazardous substances	4,010
150110*	Packaging containing residues of hazardous substances or contaminated by such substances	3,720
020501	Waste unsuitable for consumption or processing	3,290
150202*	Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, and protective clothing contaminated by hazardous substances	1,270
160506*	Laboratory chemicals containing or consisting of hazardous substances, including mixtures of laboratory chemicals	1,169
130208*	Other engine, gear, and lubricating oils	1,000
160211*	End-of-life equipment containing chlorofluorocarbons (CFCs), hydrochlorofluorocarbons (HCFCs), and hydrofluorocarbons (HFCs)	729
160304	Inorganic waste, other than that specified in entry 16 03 03	662
150203	Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, and protective clothing, other than those listed under item 150202*	631
170904	Mixed construction and demolition waste	580
130205	Waste mineral oil from engines, gears, etc.	470
170203	Plastic	340
160305*	Organic waste containing hazardous substances	260

160507*	Inorganic chemical waste containing or consisting of hazardous substances	143
160213*	End-of-life equipment containing hazardous components	130
080318	Used printer toner cartridges (non-hazardous)	120
160601*	Lead-acid batteries	40
170411	Cables, other than those listed under entry 17 04 10	36
190905	Spent ion-exchange resins	30
160604	Alkaline batteries	20
160504*	Gases in pressurized containers (including halons) containing hazardous substances	6

Table8 - List of waste sent for recovery or disposal in 2025 (in kg)[10]

93% of the waste generated consists of non-hazardous waste. Regarding its final destination, 90% is sent for recycling, recovery, or biological treatment; the remaining 10% is destined for disposal (by incineration, including energy recovery, or to landfills) (Table9 and Chart8)

All waste is entrusted to authorized Italian companies, duly registered in the National Register of Environmental Managers, for subsequent treatment.

Waste destination		**Kg 2024**	**% 2024**	**kg 2025**	**% 2025**
NON-HAZARDOUS WASTE		**500,742**	**94%**	**525,373**	**93%**
of which	Not sent to disposal[11]	491,992	92%	498,101	88%
of which	Sent to disposal[12]	8,750	2%	27,272	5%
HAZARDOUS WASTE		**30,898**	**6%**	**40,878**	**7%**
of which	Not sent to disposal[11]	8,280	2%	13,950	2%
of which	Sent to disposal[12]	22,618	4%	26,928	5%

Table9 - Production of Hazardous and Non-Hazardous Waste and Their Final Disposal

Since 2021, all rennet processing waste has been managed entirely as Category 2 animal by-products (not intended for animal consumption), with sending it to a rendering plant for conversion into fertilizers. This has made it possible, starting in 2021, to manage all rennet processing waste as animal by-products.

In 2025, the new eluate concentration process resulted in the processing of 1,415.5 metric tons of concentrated eluate, which was supplied to the feed and agrochemical industries. This means that over 14,155 metric tons of eluate in its raw state were processed—elute that would otherwise have been discharged as wastewater— while at CSL, 5,200 metric tons of eluate were recovered as a feed ingredient for the swine farming industry.

[10] The quantities entrusted to the operator during the reference year are considered “generated” waste.
[11] Waste sent for recycling, recovery, or biological treatment.
[12] Waste sent for incineration with or without energy recovery, physical-chemical treatment

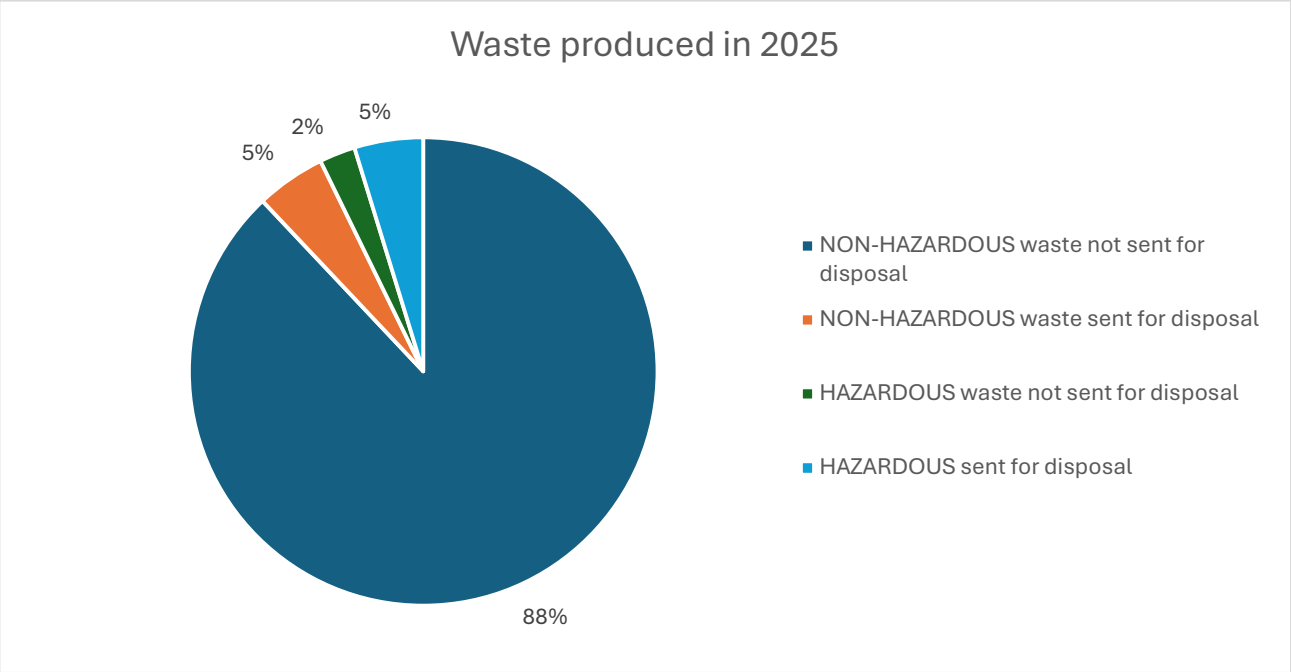

Chart8 - Percentage distribution of waste produced, broken down by hazard characteristics and final destination

4.4.1 Food Waste

The Sacco System Group expresses its commitment to achieving some of the international goals of the 2030 Agenda, including those aimed at reducing food waste.

Caglificio Clerici has been committed for years to managing all processing waste from rennet production (residues from spent stomachs and diatomaceous earth), which in recent years have been classified as ASO (Animal By-Products).

During the 2017–2019 period, waste from animal rennet processing accounted for as much as 71% of the total waste produced by the Sacco System Group and nearly 95% of that generated by Caglificio Clerici, with a total of over 2,300 metric tons generated.

In 2020, the management of these materials as Category 2 animal by-products (not intended for animal consumption) became fully operational, with the waste being sent to a rendering plant for conversion into fertilizers. This has made it possible, starting in 2021, to manage all rennet processing waste as animal by-products. The results of this change in waste management have had a massive impact on the total amount of waste produced: with the full implementation of this system, Caglificio Clerici achieved a reduction of more than 90% in waste production compared to previous periods.

The total amount of rennet processing waste sent to new production processes has therefore increased progressively, reaching 1,089,200 kg in 2025.

All SOA has been sent to a rendering plant; therefore, 100% of what Clerici produces is utilized for other purposes.

The annual quantity of this waste depends on production activity and cannot be quantified in advance; therefore, the company does not aim to reduce SOA production but rather to convert it entirely into fertilizers or energy—a goal fully achieved in 2024. Clerici's SOA accounts for approximately 96% of the company's total waste. The remainder consists of paper and plastic, which are collected separately for recycling, and unsorted waste.

5 SOCIAL RESPONSIBILITY

The strength of human relationships, the cornerstone of our governance

Sacco System's most valuable resource is its people: every result achieved and every future goal has been—and always will be—the result of the ingenuity, skills, commitment, expertise, and sense of belonging that each employee brings to their daily work within their respective roles and responsibilities.

The Sacco System network is built first and foremost on human relationships—interconnected and functional only in relation to others—guided by the principles of exchange, collaboration, and reciprocity. In every business strategy, we believe it is essential to involve employees through participation, consultation, and skills development.

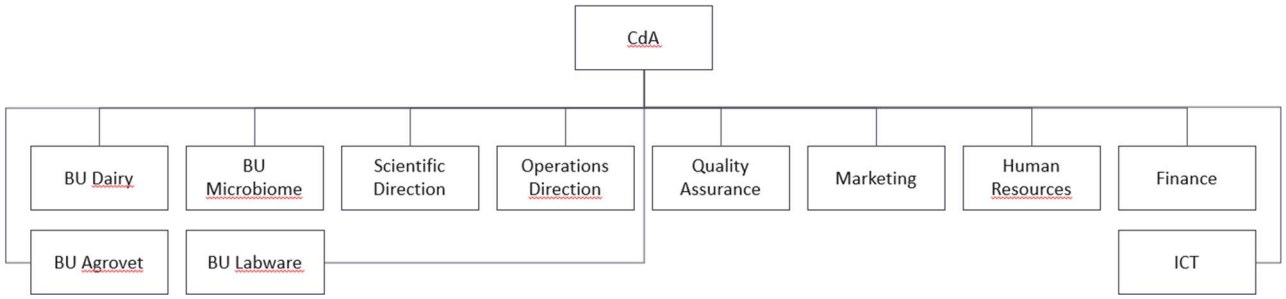

Figure9 – Sacco Organizational Chart as of 12/31/25



Figure 10.internal – Caglificio Clerici Organizational Chart as of December 31, 25

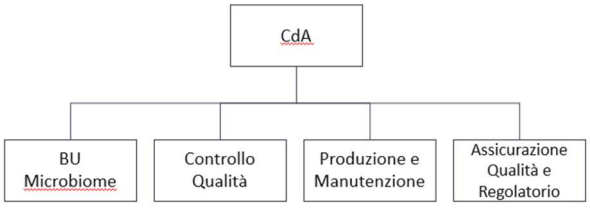

Figure11- CSL Organizational Chart as of December 31, 2025

5.1 EMPLOYMENT

The Sacco System family is constantly growing and evolving, as evidenced by the positive turnover figures and the strong workforce growth recorded in recent years. Overall, Sacco System employs 281 men and 163 women, all covered by collective bargaining agreements (the National Collective Labor Agreement for the Chemical-Pharmaceutical and Food Industries).[13] Almost all current contracts are permanent (95.72%) and full-time (95.95%). In 2025, 58 new hires were finalized (+13.06%), compared to 32 departures (7.12%) (Chart9 and Table10)

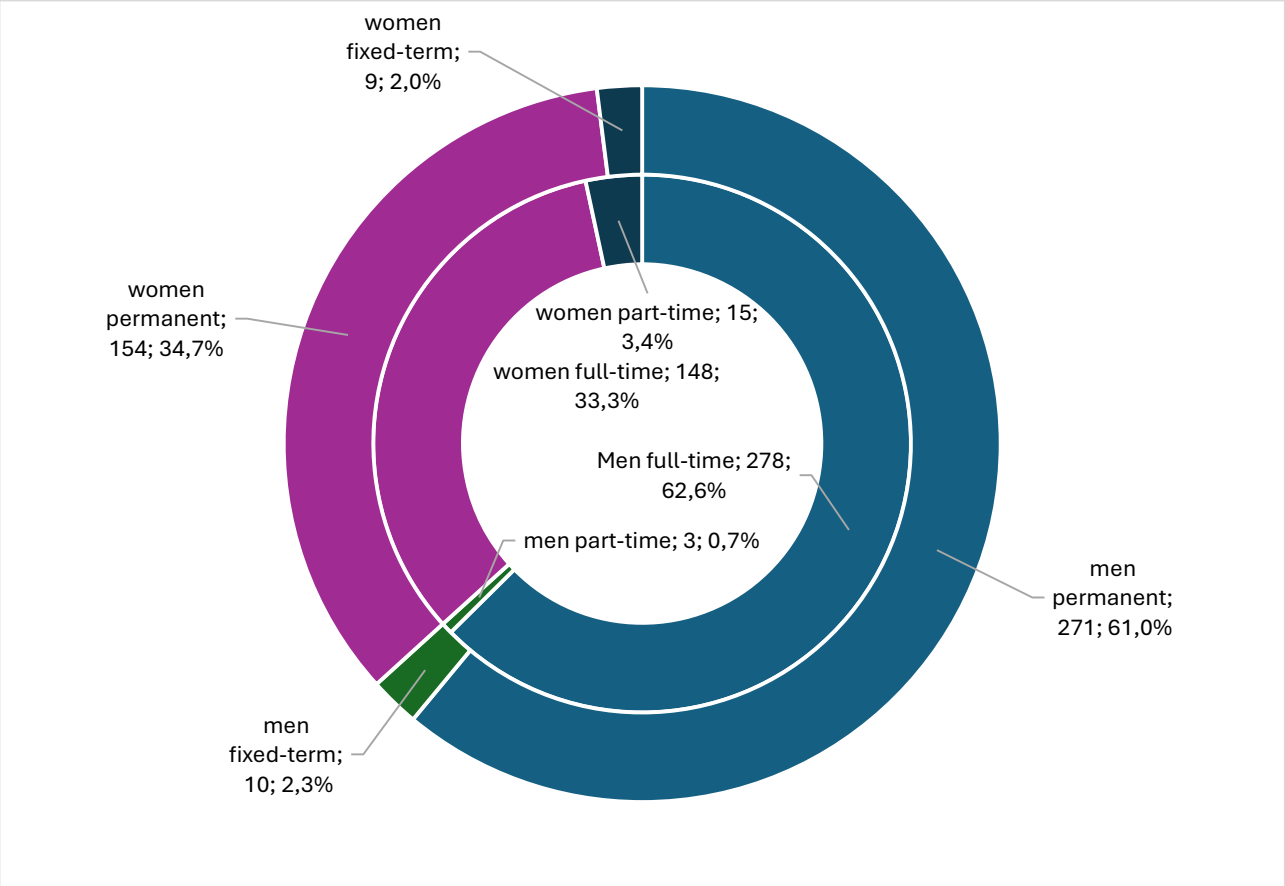

Chart9 - Breakdown of contract types (permanent or fixed-term, outer ring) and employment type (full-time or part-time,inner ring), by gender

Contract type	PERMANENT	FIXED-TERM	by gender
M	271 (61%)	10 (2%)	**281 (63%)**
F	154 (35%)	9 (2%)	**163 (37%)**
by type	**425 (96%)**	**19 (4%)**	**444 (100%)**

Employment type	FULL-TIME	PART-TIME	By gender
M	278 (62%)	3 (1%)	**281 (63%)**
F	148 (34%)	15 (3%)	**163 (37%)**
by type	**426 (96%)**	**18 (4%)**	**444 (100%)**

[13] Data as of December 31, 2025

HIRES	<30	30–50	>50	by gender
M	11 (19%)	9 (16%)	1 (2%)	**21 (36%)**
F	12 (21%)	19 (33%)	6 (10%)	**37 (64%)**
by age	**23 (40%)**	**28 (48%)**	**7 (12%)**	**58 (100%)**

VOLUNTARY TERMINATIONS	<30	30–50	>50	by gender
M	0	6 (46%)	1 (8%)	**7 (54%)**
F	2 (15%)	3 (23%)	1 (8%)	**6 (46%)**
by age	**2 (15%)**	**9 (69%)**	**2 (16%)**	**13 (100%)**

DISMISSALS	<30	30–50	>50	by gender
M	4 (31%)	5 (38%)	0	**9 (70%)**
F	2 (15%)	1 (8%)	1 (8%)	**4 (30%)**
by age	**6 (46%)**	**6 (46%)**	**1 (8%)**	**13 (100%)**

RETIREMENTS	<30	30–50	>50	by gender
M	0	0	3 (50%)	**3 (50%)**
F	0	0	3 (50%)	**3 (50%)**
by age	**0**	**0**	**6 (100%)**	**6 (100%)**

DEATHS	<30	30–50	>50	by gender
M	0	0	0	**0**
F	0	0	0	**0**
by age	**0**	**0**	**0**	**0**

Table10 - Total number of employees by employment contract and type of employment, as well as new hires and turnover in 2025, broken down by age group and gender.

Part-time employees enjoy the same rights and benefits as full-time employees. Temporary agency workers or workers under coordinated and continuous collaboration (Co.Co.Co.) contracts are sometimes used, primarily for short-term replacements in the production and packaging departments; as of December 31, 2025, there were 14 such workers. The following activities, however, are typically outsourced to external companies: cleaning of the premises, maintenance of green spaces, installation, and routine and non-routine maintenance of certain systems, equipment, and machinery, pest control and rodent extermination services, and food services.

Our company's employment policy is merit-based and focused on empowering managers to address staffing needs in line with corporate objectives. This involves outlining the required professional roles—along with the corresponding organizational solutions—during the budgeting process and prioritizing internal candidates for recruitment. Employee turnover is monitored through targeted interviews with departing staff to gather the necessary insights.

Salaries are determined according to the parameters set forth in the relevant collective bargaining agreements; they are scaled based on the responsibilities held by employees and reviewed annually. In the first quarter of the year, employees' results and performance are evaluated, and—depending on the findings—job classifications, pay grades, or salaries may be adjusted. In cases of increased responsibilities, job levels are adjusted; in cases of positive performance, salaries are revised; and upon the successful completion of specific projects or activities, bonuses may be awarded. Sales

representatives and managers are evaluated based on personal objectives that determine a variable portion of their compensation.

Compensation is commensurate with responsibilities, organizational risks, and business decisions. Those with higher compensation assume greater risks and enable the entire organization to benefit from the decisions made and to continue its relevant business activities. At Clerici, the highest compensation is commensurate with the organizational responsibility of the role, which involves managing departments. Neither stakeholders nor external consultants are involved in determining compensation; specifically, consultation with the RSU is not required since we apply the National Collective Bargaining Agreement (CCNL) and refer to market data (Table11)

	Sacco	**CSL**	**Clerici**
Ratio between highest compensation and average compensation of all employees	7.65	7.55	1.97
Ratio between % increase of highest compensation and average compensation of all employees	1	1	1

Table11 - Ratio of total annual compensation as the ratio of maximum compensation to average compensation and as the ratio of the percentage increase in maximum compensation to the average compensation of all employees, for the three companies, as of 2025

In addition to the social security contributions required by law, Sacco System offers its employees the option to enroll in supplemental pension plans (Previndai, Alifond, and Fonchim, into which severance pay is deposited and in which 57% of employees participate) and health care funds (Faschim, FASA, and FASI).

Employees are entitled to paid leave as provided by law, national collective bargaining agreements, and company-specific supplementary agreements, such as: marriage leave, parental leave, leave due to the death of a family member, etc. For traveling staff, life, disability, and disability insurance policies are also provided.

In 2025, 15 women (out of 18 eligible) and 14 men (out of 34 eligible) took parental leave. The return-to-work rate was 100%, while the retention rate after 12 months was 93% for women and 100% for men.

Sacco System also offers its employees various services and opportunities to improve their work and family lives. Regarding time management, employees are given the option to use a time bank, meaning they can convert, in whole or in part, overtime hours into paid time off, which they can use as needed. In addition, all “daily” workers (non-shift workers) can take advantage of flexible hours, both for starting and ending work, within time slots established on a department-by-department basis, as well as for lunch breaks. Part-time work is granted to employees with specific family care needs, particularly to mothers with school-age children or those returning from maternity leave.

In addition to their fixed salary, employees receive an annual Performance Bonus, calculated based on the achievement of financial and departmental goals, as well as the fulfillment of parameters related to environmental aspects. Employees are then offered the option to convert this bonus, through the “ ” (Choose Your Bonus) program on the Edenred platform, into welfare services in various areas such as family assistance, gift cards, travel, sports and wellness, leisure, training, health, transportation, and mobility.

5.1.1 Diversity, Equity, and Inclusion

At Sacco System, our approach to diversity and equal opportunity is grounded in a concrete commitment to an inclusive and safe environment. We promote transparent, merit-based hiring, gender balance, and intergenerational integration, rejecting all forms of discrimination and ensuring confidential procedures for reporting concerns.

The company protects individual freedom in all its forms and rejects all forms of discrimination and violence, as well as forced labor and child labor: these principles are enshrined in the company's Code of Ethics, which must be applied in every business context and by all stakeholders. Sacco System rejects all forms of discrimination based on age, gender, ethnicity, religion, language, political beliefs, sexual orientation, or disability. (Table12-13)

Every employee must be hired, trained, promoted, and compensated solely on the basis of job performance. No unequal treatment may be applied on the basis of a person's gender, ensuring that female employees also have equal opportunities and conditions for access to top management positions. In particular, according to Clerici, the data regarding clerical staff reflect specific differences in the responsibilities assigned to men and women. (Table12-15)

Diversity in governance bodies	Sacco	CSL	Clerici
Women	4	4	1
Men	1	1	1
30-50 years old	3	3	0
>50 years old	2	2	2

Table12 - Gender and Age Diversity in Governing Bodies

Diversity among employees	Sacco	CSL	Clerici	System	%
Women	125	32	6	163	37%
Men	194	70	17	281	63%
Under 30	57	18	1	76	17%
30–50 years	190	59	10	259	58%
>50 years old	72	25	12	109	25%

Table13 - Gender and Age Diversity Among Employees and Percentage of Total

Ratio of women's base salary to men's	Sacco	CSL	Clerici
Executive	57%	n/a	n/a
Clerks	84%	85%	66%
Blue-collar workers	95%	n/a	94%

Table14 – Ratio of Women's to Men's Base Salaries

Women's-to-Men's Wage Ratio	Sacco	CSL	Clerici
Executive	43%	n/a	n/a
Clerks	85%	82%	65%
Blue-collar workers	95%	n/a	81%

Table15 - Gender Pay Gap

5.2 OCCUPATIONAL HEALTH AND SAFETY

The health and safety of workers in the workplace are essential elements in all of Sacco System's activities. Decisions in this area—from the initial conception and design through technical choices to the implementation and execution phases—are made in accordance with the principles and general protective measures set forth by applicable laws, particularly Legislative Decree 81/08, with the primary objective of safeguarding the physical and mental well-being of employees. The companies within Sacco System have adopted an Organizational, Management, and Control Model to comply with the requirements of Legislative Decree 231/2001, which includes a specific section on workplace health and safety. This section consists of a comprehensive set of principles, rules, provisions, organizational structures, and related duties and responsibilities, aimed at preventing, reducing, or eliminating existing risks.

The company's health and safety organization features a hierarchical structure headed by the Employer (DL), who relies on Executives and Supervisors for implementation and oversight. The Occupational Health and Safety Management System is headed by the OHSMS Manager (Responsabile del Sistema di Gestione della Salute e Sicurezza sul Lavoro): this individual oversees various matters to ensure the system is effectively implemented and maintained, and collaborates with the Risk Prevention and Protection Manager (RSPP) to coordinate the Risk Prevention and Protection Service. Consultation with employees is ensured through the presence of the RLS (Employee Safety Representatives), who are elected by the employees themselves. The Managing Director also appoints the Occupational Physician to oversee the health of employees. Finally, there are teams composed of personnel responsible for firefighting, evacuation and emergency response, and first aid.

The monitoring and assessment of risks present in the company—with the aim of minimizing and controlling them—as well as worker training, are carried out in accordance with legal provisions, utilizing qualified external personnel. The Risk Assessment Document (DVR) contains a detailed and systematic analysis of potential hazards present in the workplace and the prevention and protection measures to be adopted to mitigate them. This assessment is conducted by taking into account various factors, such as the activities performed, the characteristics of the work environments, the tools used, and potential exposure to hazardous substances, through direct observation of the workplace, analysis of safety data, consultation with experts, or the collection of information from reliable sources.

At Sacco System, the incidence of workplace accidents and injuries is constantly monitored and managed in order to keep it as low as possible. For years, we have recorded frequency rates (FR = number of injuries per million hours worked) and severity rates (SR = days lost due to injury per thousand hours worked) below the national average for the manufacturing industry, for which the average FR for the 2020–2022 period is calculated at 11.9 (source: INAIL; Chart 10).

In 2025, there was a slight increase in the severity of accidents and a slight decrease in the frequency rate. The accidents that occurred are typically associated with the use of tools and equipment (trauma), falls, and manual handling of loads, and are attributable primarily to human error. Upon in-depth analysis of the possible underlying causes behind this increase in the indices, several hypotheses were proposed: a period marked by particularly high staff turnover, the introduction of new production lines with new operations, and a more accurate reporting system. Based on the investigation into the causes of these accidents and thanks to reports of "near misses," corrective and preventive measures have been implemented to prevent them from recurring in the future.

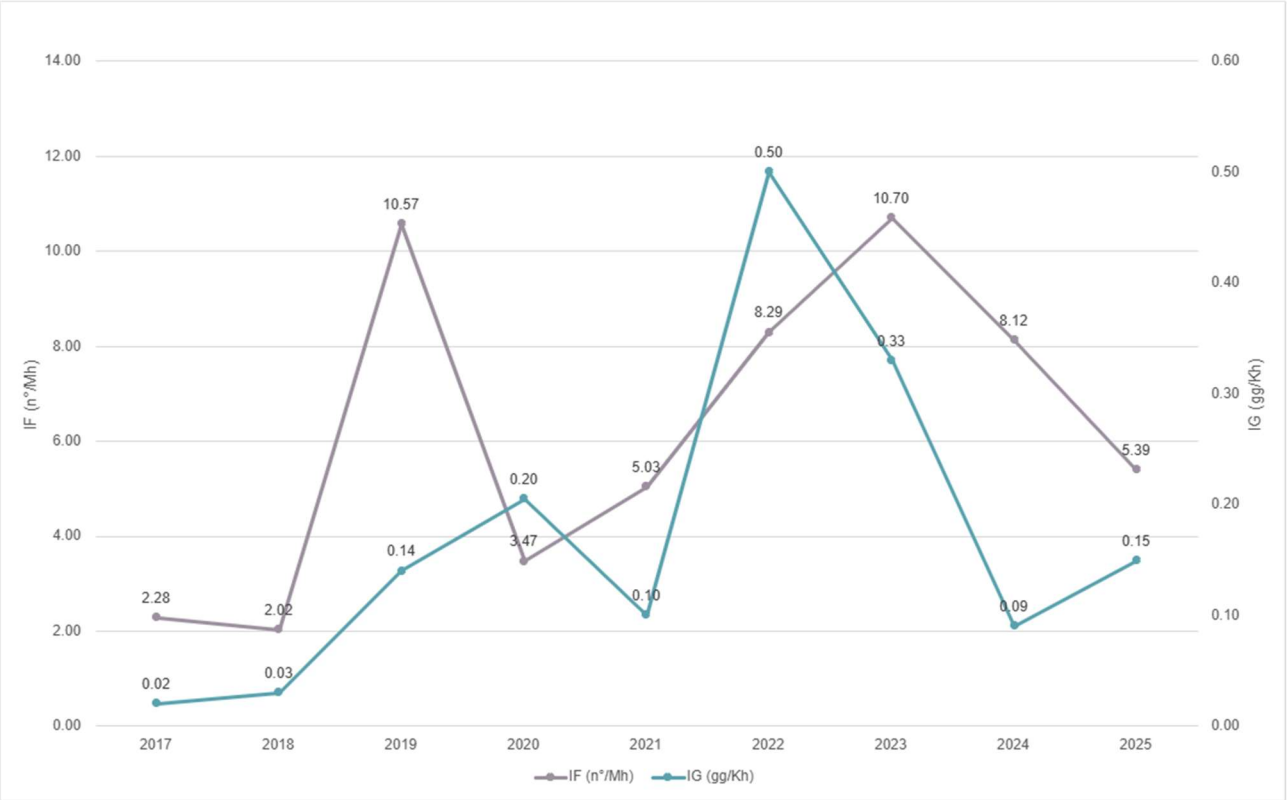

Chart10 - Trends in accident frequency and severity rates at Sacco System for the period 2017–2025

Commuting accidents are always excluded from these calculations. No accidents were recorded involving non-employees whose work or workplace is under our control. No occupational diseases were reported for either employees or other workers.

When contractors are present at company sites, the Single Document for the Assessment of Interference Risks (DUVRI) is prepared and provided to inform the contractor of the risks to workers on-site and the prevention and protection measures to be adopted to mitigate them.

5.3 TRAINING AND PROFESSIONAL GROWTH

Sacco System strongly believes in the importance of adequate training and the personal and professional growth of its employees, while fostering their skills. Individual professional development plans and training programs are tailored to each person and are subject to ongoing review.

In-house training activities cover topics related to health and safety, as well as training and refresher courses for staff on quality procedures, hygiene, and good manufacturing practices, along with technical and scientific training. Courses are offered continuously throughout the year within the company in the form of seminars and lectures led by internal staff, experts, or university professors, or through participation in off-site training programs, conventions, and conferences, as well as field activities, on-the-job training, or classroom instruction. Courses on soft skills are also offered, aimed at developing the skills and knowledge required for roles in management, planning, team leadership, and the internationalization of business operations.

All employees receive an annual performance and professional development evaluation. During this process, training is planned by gathering training needs from department managers to support the professional growth of their team members. These needs are aligned with the organization and corporate objectives, and a year-long training program is then developed. The preliminary assessment of overall training needs, in addition to enabling better cost planning, allows for the comprehensive involvement of various departments and individuals in projects, creating value and synergies among different skills and knowledge sets, and fostering interaction among employees across different corporate functions.

The onboarding of new hires includes a training and orientation period, conducted according to specific procedures that span across company functions, to ensure they are welcomed into the organization in the best possible way. Similar training activities are implemented in professional succession planning, including in cases of generational turnover due to retirement.

The effectiveness of this management model is assessed through annual performance evaluation systems, which highlight areas for improvement, the need to develop certain skills, or the need to reinforce concepts that have not yet been mastered.

	% of participants out of the total	**Average hours per employee**
Women	91%	37.30
Men	83%	38.48
Blue-collar	75%	35.60
White-collar	80%	38.24
Middle managers	66%	39.34
Executives	89%	55.67
Total	**86%**	**38.05**

Table16 - Participation Rate by Gender, Employee Category, and Average Training Hours per Employee in 2025

Overall, in 2025, 383 employees—representing 86% of the total—participated in training activities, with a total of 16,892 hours provided. Of these, approximately 45% were dedicated to training on quality systems or internal procedures, approximately 24% to professional development or skills acquisition

courses, 14% to mandatory or additional health and safety training, and approximately 17% to other types of specific training (Charter 11 and Table 16).

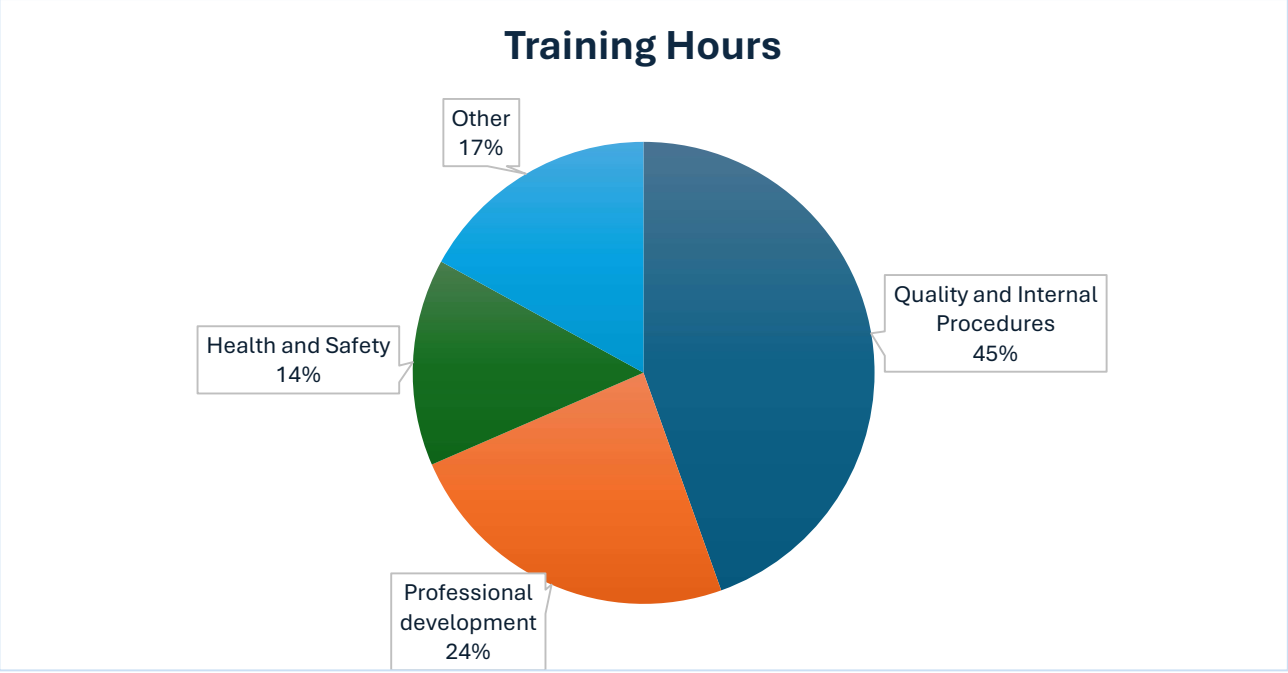

Chart11 - Breakdown of training hours delivered in 2024 by topic

5.4 Local Communities

We have always been deeply rooted in the local community where the Sacco System family was founded, grew, and flourished. Every year, we implement and promote numerous initiatives to strengthen this bond and engage the local community, striving to foster the creation and distribution of shared value. In addition, we support international cooperation projects through partnerships with NGOs. Throughout 2025, Sacco System and the Verga Family chose to support and participate in numerous sports, cultural, and charitable initiatives.

5.4.1 Sports

Tradition, investment in young people, innovation, and research for people's well-being are some of the values that our company—thanks in part to its products—has been promoting for more than 150 years. These values are shared by the sports associations we support, which passionately train young men and women for success, teaching them teamwork and a lifestyle centered on physical and mental well-being and wholesome fun.

Sacco is the official sponsor of A.S.D. Saronno Volley's men's Serie B team and the Cadorago bocce club. Sacco System also sponsors the four women's cycling teams of the Bike Cadorago sports club.

Caglificio Clerici supports Olimpia Pallavolo Cadorago, A.S.D. Olimpia Basket Cadorago, and A.S.D. Olimpia Calcio Cadorago through sponsorships and contributions. It has also sponsored the FPF team, driven by Ferrarotti and Bizzocchi, in the Italian Rally Championship.

We are also a sponsor of Brember Ski, an amateur sports association active in alpine skiing, whose athletes will compete in the provincial, regional, and national FISI, FIS, and FIS European Cup circuits, as well as the Italian Grand Prix. The Sacco System logo appears on the van that transports the athletes to practices and competitions, on their uniforms, on their racing helmets, and on the banners along the slopes. (Figure12).



Figure12 - Some of Sacco System's sports sponsorships

5.4.2 Cultural Initiatives

Our CEO, Martino Verga, recipient of the "Cavaliere del Lavoro" honor, is deeply committed to cultural initiatives in the Como area.

He served as President of the Como chapter of UCID —the Christian Union of Entrepreneurs and Executives (UCID)—the association that brings together entrepreneurs, executives, and professionals to promote and advance the development of high professional ethics in society, ensuring effective and equitable collaboration among business stakeholders, placing the individual at the center of economic activity, fostering solidarity against all forms of discrimination, and developing subsidiarity. He is also President of the Como Historical Society, custodian of important historical documents of the city and the province, and, until January 2022, served as President of the Como Community Foundation, whose mission is to promote a culture of giving and improve the quality of life for the community in the province of Como.

Cav. Verga has also served as a member of the Board of Directors of the Teatro Sociale in Como and as President of the Nicolò Rusca Foundation, which manages the Nicolò Rusca Study Center—dedicated to the care, preservation, and promotion of the documentary and library heritage of the Historical Archives of the Diocese of Como and the Library of the Episcopal Seminary. Cav. Martino Verga also personally supports the scholarship program of the Cavalieri del Lavoro University College and several public schools in the area.

5.4.3 Solidarity

People's well-being also stems from the joy of giving and the awareness that we can help those less fortunate than ourselves. In this spirit, since 2008—following an initiative by some employees—we have supported the NGO "Mani Tese" through voluntary donations from our employees, which are matched by the Company. Currently, we are supporting the Ethaka project to improve food security, nutrition, and climate resilience in northern Mozambique, particularly in the provinces of Zambezia and Nampula.

The project aims to create a model of sustainable agricultural production and consumption, helping local communities produce food in a more stable and environmentally friendly way. The main objectives are: to improve food security for rural families**,** reduce malnutrition—especially among children (which exceeds 40% in some areas)**—**increase the income of smallholder farmers**,** and promote sustainable agricultural practices that are resilient to climate change.

Sacco System and the Verga Family also actively support various local volunteer associations and nongovernmental organizations: the Cadorago Parents' Association, Como Cuore ONLUS, Croce Azzurra Cadorago, the San Martino Parish in Cadorago, Centro Aiuto alla Vita, LIPU, WWF, and the Ambrosoli Foundation for the Kalongo Hospital in Uganda.

There have never been any incidents related to the company's operations that have had significant negative impacts on local communities.

5.5 CUSTOMER HEALTH AND SAFETY

The key issue is the food safety of the products sold, both when used by the direct customer and by the end consumer. Food safety is ensured by monitoring the following aspects: exclusive use of food-grade raw materials (for all three companies); for Clerici specifically, purchasing raw materials exclusively from slaughterhouses with health authorization recognized by veterinary authorities; for CSL and Sacco, verifying the absolute safety of the strains produced through biomolecular testing.

All three companies are certified to the FSSC 22000 standard, which focuses on food safety.

The companies deploy the necessary resources and policies to ensure the safety of their products. To this end, the companies have implemented a self-monitoring system for production processes based on HACCP principles.

A Food Defense plan has also been developed to minimize the risk that manufactured products could be deliberately contaminated or adulterated. The companies have implemented a control plan covering everything from raw materials to the packaged product, ensuring traceability throughout the entire production cycle.

Periodically, companies evaluate food safety aspects as part of their management system review. In this context, they assess process performance, complaints, nonconformities, the achievement of objectives, and sustainability aspects. These evaluations enable the identification of new improvement objectives for the various business sectors.

Companies have a system of prerequisites and internal procedures related to production processes, designed to prevent the manufacture of non-compliant products that could impact product health and safety. Control plans have been developed to ensure the safety of their products. All products are inspected to prevent nonconformities that could be harmful to health.

The procedures for managing nonconformities define the actions to be taken in the event of nonconformities or potentially unsafe products, the responsibilities for resolution, and the documentation to be produced. These procedures also define the plans for developing and implementing corrective, preventive, and improvement actions for the food safety management system. There are also procedures in place that establish how complaints are managed and handled, specifically the procedures for initiating the process, the information flow, and the responsibilities of the various departments involved. They also define the procedures for declaring a crisis and for product recalls.

Table17 lists incidents of nonconformity that could have had an impact on the health and safety of the product but were promptly managed and resolved to prevent such impacts from affecting the end user or consumer.

Non-conformity analysis	**2025**
Internal non-conformities (managed during production)	20
Supplier non-conformities (incoming material control)	2
Customer non-conformities (returns and complaints)	0
Third-party body non-conformities (veterinary bodies and certification entities)	0

Table17 - Analysis of Nonconformities Occurring in 2025 by Type of Report and Incident

All Labware products marketed by Sacco bear the CE marking (for equipment) and are accompanied by User Manuals, Technical Data Sheets, and Safety Data Sheets, where applicable. Technical staff receive periodic training and updates from the parent company—which Sacco represents in Italy—regarding operation, technical applications, troubleshooting analytical issues, and, in some cases, calibration and maintenance of diagnostic kits, instruments, and materials for chemical and microbiological analysis.

In the case of products reported by customers as non-compliant or malfunctioning, action is taken immediately: after an initial remote consultation with the customer, if the malfunction or defect is confirmed, we have the product returned for an initial investigation and, depending on the specific case, proceed directly with a replacement to avoid downtime for the customer; At the same time, an in-depth investigation is initiated with the manufacturer, and the repair or replacement procedure is set in motion.

6 APPENDICES

6.1 CONTACTS

We're here to help—contact us info@saccosystem.com

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6.2 ERRATA CORRIGE

The following is the information contained in the 2024 Sustainability Report, as revised and corrected.

- Disclosure 2-21: The ratio of the highest compensation to the average compensation of all employees for Sacco in 2024 was 7.45, not 3.5, as erroneously reported.
- Disclosure 305-2: Indirect emissions for 2024 have been corrected from 3,820 to 3,705 tCO_{2eq} due to an update of the conversion factors.
- Disclosure 306-2: The total amount of rennet processing waste sent to new production processes in 2024 was 1,127,640 kg, rather than 735,720 kg.
- Disclosure 404-1: The average training hours per employee in 2024 had been calculated based on participants rather than the total workforce, as required by the GRI. The corrected values for the various categories are as follows: women 13.81, men 12.25, blue-collar workers 9.25, white-collar workers 16.74, middle managers 15.93, executives 7.27.

Closing date: on September 4, 2026

6.3 GRI CONTENT INDEX

Statement of Use	Sacco System has reported in accordance with the GRI Standards for the period January 1, 2025 – December 31, 2025.
GRI 1 used	GRI 1: Core Principles 2021
Applicable GRI sector standards	none

GRI STANDARDS	Disclosure	Location	Omission		
			Requirements Omitted	Reason	Explanation
GRI2: General Disclosure 2021	2-1 Organizational details	Welcome to Sacco System			
	2-2 Entities Included in the Organization's Sustainability Report	Methodology Welcome to Sacco System			
	2-3 Reporting period, frequency, and contact point	Methodology Contacts			
	2-4 Restatement of information	Errata corrige			
	2-5 External Assurance	*Sacco System has not subjected this sustainability report to external assurance*			
	2-6 Activities, value chain, and other business relationships	Welcome to Sacco System 2024 in figures Supplier relationships			
	2-7 Employees	Employment			
	2–8 Workers who are not employees	Employment			
	2-9 Governance structure and composition	Governance			
	2-10 Nomination and selection of the highest governance body	Governance			
	2-11 Chair of the highest governance body	Governance			
	2-12 Role of the highest governance body in overseeing the management of	Governance			

	impacts				
	2-13 Delegation of responsibility for managing impacts	Governance			
	2-14 Role of the highest governance body in sustainability reporting	Governance			
	2-15 Conflicts of Interest	*No conflicts of interest are present as described in the disclosure*			
	2-16 Communication of critical concerns	Governance			
	2-17 Collective knowledge of the highest governance body	Governance			
	2-18 Evaluation of the performance of the highest governance body	Governance			
	2-19 Remuneration policies	Employment			
	2-20 Process to determine remuneration	Employment			
	2-21 Annual total compensation ratio	Employment			
	2-22 Statement on the Sustainable Development Strategy	Letter to Stakeholders Materiality Analysis			
	2-23 Policy Commitments	Quality Policy and Certifications			
	2-24 Embedding policy commitments	Quality Policy and Certifications			
	2-25 Processes to remediate negative impacts	Governance Occupational Health and Safety Customer Health and Safety			
	2-26 Mechanisms for seeking advice and raising concerns	Governance Anti-Corruption and Conflicts of Interest			
	2-27 Compliance with laws and regulations	*No cases of non-compliance were*			

		reported during the reporting period			
	2-28 Membership associations	Associations			
	2-29 Approach to Stakeholder Engagement	Methodology			
	2-30 Collective Bargaining Agreements	Employment			
Material topics					
GRI3: Material Topics 2021	3-1 Process to determine material topics	Materiality Analysis			
	3-2 List of material topics	Materiality Analysis			
Economic Performance					
GRI3: Material Topics 2021	3-3 Management of Material topics	Economic Performance			
GRI201: Economic Performance 2016	201-1 Direct Economic Value Generated and Distributed	Economic Performance			
	201-2 Financial implications and other risks and opportunities due to climate change	Emissions			
	201-3 Defined benefit plan obligations and other retirement plans	Employment			
	201-4 Financial assistance reeived from the government	Economic Performance			
Anti-Corruption					
GRI3: Material Topics 2021	3-3 Management of Material Topics	Anti-Corruption and Conflict of Interest			
GRI205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	*No assessments were conducted regarding risks related to corruption*			
	205-2 Communication and training about anticorruption policies and procedures	Anti-Corruption and Conflict of Interest			

	205-3 Confirmed incidents of corruption and actions taken	Anti-Corruption and Conflict of Interest			
Energy					
GRI3: Material Topics 2021	3-3 Management of Material Topics	Energy			
GRI302: Energy 2016	302-1 Energy consumption within the organization	Energy			
	302-2 Energy consumption outside of the organization		302-2-a 302-2-b 302-2-c	Information not available	*The information necessary to report this item is not available*
	302-3 Energy Intensity	Energy			
	302-4 Reduction of energy consumption	Energy			
	302-5 Reductions in energy requirements of products and services		302-5-a 302-5-b 302-5-c	Not applicable	*Finished products do not require the use of energy*
Water					
GRI3: Material Topics 2021	3-3 Management of Material Topics	Water and wastewater			
GRI303: Water and effluents 2018	303-1 Interaction with water as a shared resource	Water and wastewater			
	303-2 Management of water dischargerelated impacts	Water and wastewater			
	303-3 Water Withdrawal	Water and wastewater			
	303-4 Water Discharge	Water and wastewater			
	303-5 Water Consumption	Water and wastewater			
Climate Change					
GRI3: Material Topics 2021	3-3 Management of Material topics	Emissions			
GRI305: Emissions 2016	305-1 Direct GHG Emissions (Scope 1)	Emissions			
	305-2 Indirect GHG Emissions from Energy Consumption (Scope 2)	Emissions			
	305-3 Other Indirect GHG Emissions (Scope 3)		305-3-a 305-3-b 305-3-c 305-3-d 305-3-d	Information not available	*The information required to report this item is not available*

			305-3-e 305-3-f 305-3-g		
	305-4 GHG Emissions Intensity		305-4-a 305-4-b 305-4-c 305-4-d	Information not available	*There is insufficiently accurate data available for a reliable calculation of the indicator*
	305-5 Reduction of GHG Emissions	Emissions			
	305-6 Emissions of ozone-depleting substances (ODS)	Emissions			
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant emissions	Emissions			
Circular Economy					
GRI3: Material Topics 2021	3-3 Management of Material Topics	Waste			
GRI301: Materials 2016	301-1 Materials Used by Weight or Volume		301-1-a	Information not available	*The company is implementing a measurement and monitoring system for these indicators*
	301-2 Recycled input materials used		301-2-a	Information not available	*The company is implementing a measurement and monitoring system for these indicators*
	301-3 Reclaimed products and their packaging materials		301-3-a 301-3-b	Information not available	*The company is implementing a system to measure and monitor these indicators*
GRI306: Waste 2020	306-1 Waste generation and significant wasterelated impacts	Waste			
	306-2 Management of significant wasterelated impacts	Waste			

	306-3 Waste Generated	Waste			
	306-4 Waste diverted from disposal	Waste			
	306-5 Waste directed to disposal	Waste			
Biodiversity					
GRI3: Material Topics 2021	3-3 Management of Material Topics			Information not available	*The company is implementing a management system for this issue*
GRI101: Biodiversity 2024	101-1 Policy to halt and reverse biodiversity loss		101-1-a 101-1-b 101-1-c	Information not available	*The company is implementing a management system for this issue*
	101-2 Management of biodiversity impac		101-2-a 101-2-b 101-2-c 101-2-d 101-2-e 101-2-f	Information not available	*The company is implementing a management system for this issue*
	101-3 Access and benefit sharing		101-3-a 101-3-b	Information not available	*The company is implementing a management system for this issue*
	101-4 Identification of biodiversity impacts		101-4-a	Information not available	*The company is implementing a measurement and monitoring system for these indicators*
	101-5 Locations with biodiversity impacts		101-5-a 101-5-b 101-5-c 101-5-d	Information not available	*The company is implementing a system to measure and monitor these indicators*
	101-6 Direct drivers of biodiversity loss		101-6-a 101-6-b 101-6-c 101-6-d 101-6-e 101-6-f	Information not available	*The company is implementing a measurement and monitoring system for these indicators*
	101-7 Changes in biodiversity status		101-7-a 101-7-b	Information not available	*The company is implementing a*

					measurement and monitoring system for these indicators
	101-8 Ecosystem Services		101-8-a 101-8-b	Information not available	*The company is implementing a measurement and monitoring system for these indicators*
Employment					
GRI3: Material Topics 2021	3-3 Management of Material Topics	Employment			
GRI401: Employment 2016	401-1 New employee hires and employee turnover	Employment			
	401-5 Benefits provided to full-time employees but not to part-time or temporary employees	Employment			
	401-3 Parental Leave	Employment			
Occupational Health and Safety					
GRI3: Material Topics 2021	3-3 Management of Material Topics	Occupational Health and Safety			
GRI403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety Management System	Occupational Health and Safety			
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	Occupational Health and Safety			
	403-3 Occupational Health Services	Occupational Health and Safety			
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	Occupational Health and Safety			
	403-5 Worker Training on Occupational Health and Safety	Occupational Health and Safety			

	403-6 Promotion of Workers' Health	Occupational Health and Safety			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Occupational Health and Safety			
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety			
	403-9 Work-related injuries	Occupational Health and Safety			
	403-10 Work-related ill health	Occupational Health and Safety			
Training and Education					
GRI3: Material Topics 2021	3-3 Management of Material topics	Training and Professional Development			
GRI404: Training and Education 2016	404-1 Average hours of training per year per employee	Training and Professional Development			
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and Professional Development			
	404-3 Percentage of employees receiving regular performance and career development reviews	Training and Professional Development			
Diversity, Equity, and Inclusion					
GRI3: Material Topics 2021	3-3 Management of Material Topics	Diversity, Equity, and Inclusion			
GRI405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity, Equity, and Inclusion			
	405-2 Ratio of basic salary and remuneration of women to men	Diversity, Equity, and Inclusion			
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions	*No incidents of discrimination occurred during*			

	taken	*the reporting year*			
Customer Health and Safety					
GRI3: Material Topics 2021	3-3 Management of Material topics	Relationships with Suppliers Customer Health and Safety			
GRI416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Customer Health and Safety			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Customer Health and Safety			