

SUSTAINABILITY REPORT 2024



PASTA
BERRUTO®

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WE ARE SUSTAINABLE

We envisioned Pasta Berruto's 2024 Sustainability Report as a journey that unfolds through the **seven stages of pasta production**. An ideal path that allows us to tell a story blending the present and future of a company whose roots stretch far back in time, but that wants to describe itself through the lens of its everyday reality—made of work, passion, care, and commitment.

LETTER TO STAKEHOLDERS

The 2024 Sustainability Report marks another step forward compared to our debut last year. In this document, which captures what **Pasta Berruto** has achieved in the past 12 months and offers many insights into the immediate future of our company, we once again chose to share our world and our way of working.

This Report is therefore a structured and accurate narrative of our journey, in which we have also defined the goals that must shape the future of our company, following criteria of transparency and sharing that involve not only Pasta Berruto but also the territory where we operate daily and the community that lives within it.

A significant development in 2024 was certainly the entry of **FIAF (Fondo Italiano Agri&Food)** into our corporate structure, alongside a corresponding increase in the shares held by the Berruto Family. We are extremely proud of this milestone, which enables us to build a partnership with a financially credible and reliable player. With FIAF, we are creating a pivotal moment in the history of high-quality Italian pasta production. This step reflects a shared commitment to a future of growth, driven by the passion and expertise of all our collaborators-looking ahead with optimism, ready to write a new chapter of success together.

Of course, within this Sustainability Report, just as significant are all the projects we have completed-requiring both investment and effort-which clearly reflect the choice we made years ago: to become an ever more fully sustainable company. Among the goals achieved and projects launched are all the initiatives implemented to develop new technologically advanced production lines, allowing more conscious use of energy resources with a corresponding reduction in consumption.

Sustainability has thus become an essential element for Pasta Berruto, pursued not only in the environmental sphere but also through a constant commitment to waste reduction and innovation. These efforts generate new solutions that provide a concrete response to the needs of our customers and society at large.

For Pasta Berruto, sustainability also extends to the territory where our roots lie. In 2024, we once again confirmed our presence by supporting and endorsing initiatives and projects carried out locally. Central to this is the long-standing collaboration with public authorities, with whom many initiatives are realized.

Employees and the entire community, represented by all the entities that actively contribute to it, remain

central to the company's development choices. Pasta Berruto has kept its roots firmly grounded while always showing attention to the territory that represents our true "home."

Today, markets, financial institutions, and customers are increasingly attentive to the responsible and certified development of the companies they work with. Pasta Berruto fully shares this approach, convinced that it is necessary to put virtuous practices into action-driven also by a sense of entrepreneurial responsibility-which will help us build a better future and strengthen our competitiveness. This journey also contributes to the growth of the local economy, laying the foundations for the development of the entire community.

Stefano Berruto
Chief Executive Officer – **Pasta Berruto**





1

INTRODUCTION

SELECTION of DURUM WHEAT SEMOLINA

The first of the seven production phases is represented by the selection of the raw material, starting element from which a high quality pasta is born. Synonymous with values, history and daily work, SELECTION represents the basis on which the route was built of Pasta Berruto development.

About us
Our history
Our values
Report context

1.1

ABOUT US

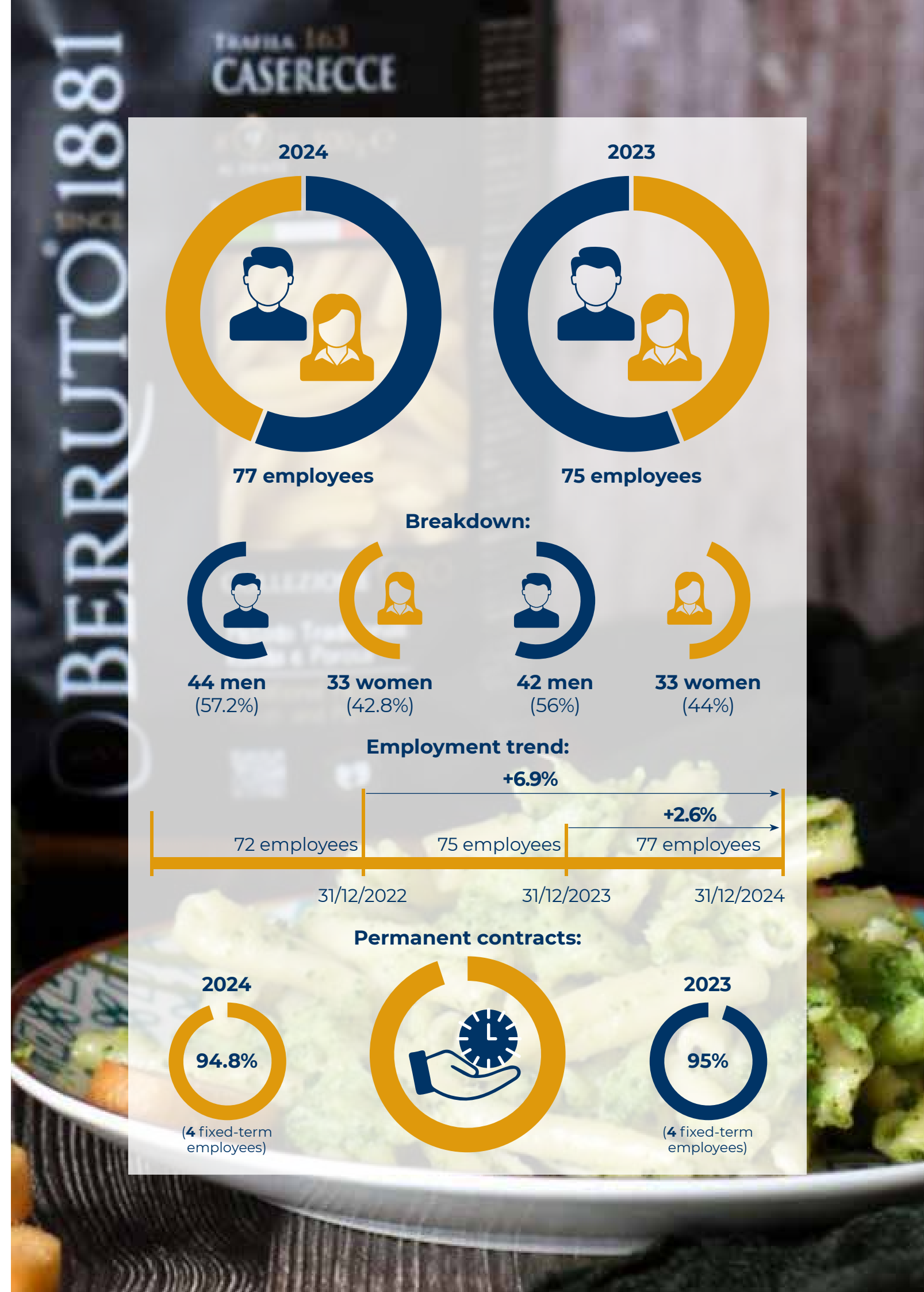
PASTA BERRUTO S.p.A. (hereinafter PASTA BERRUTO), with its registered office and production site located in Carmagnola (Turin), is engaged in the production, trade, and sale of pasta products, both traditional and specialty, of any kind and type.

Pasta Berruto is an Italian company operating nationwide, with a long tradition of producing high-quality pasta, rooted in the heart of Piedmont.

For generations, **Pasta Berruto** has been synonymous with passion and expertise, the foundation of a story of continuous growth achieved through

constant dedication and daily commitment carried out with skill and mastery. This journey has turned **Pasta Berruto's** production into a true art form, resulting in unique products made from the finest durum wheat semolina and cutting-edge modern production technologies.

Today, as in the past, **Pasta Berruto's** mission is clear: to create products that reach consumers' tables all over the world, offering everyone the opportunity to enjoy the authentic taste of real Italian pasta, always guaranteeing the highest quality and food safety.





Every **Pasta Berruto** product is the result of a careful selection of raw materials, sourced from a **100% Italian supply chain**, and a production process that complies with the highest standards of excellence. Production processes are carried out with close attention to maintaining a high level of sustainability—both environmental and social—through the adoption of eco-friendly practices and collaboration with suppliers to promote a sustainable culture and approach.

Pasta Berruto is not just a brand, but a symbol of tradition, innovation, and love for food. With a wide range of formats and specialties, **Pasta Berruto** pursues the goal of satisfying even the most demanding palates every day, offering products that enhance

the pleasure of eating and everyday well-being.

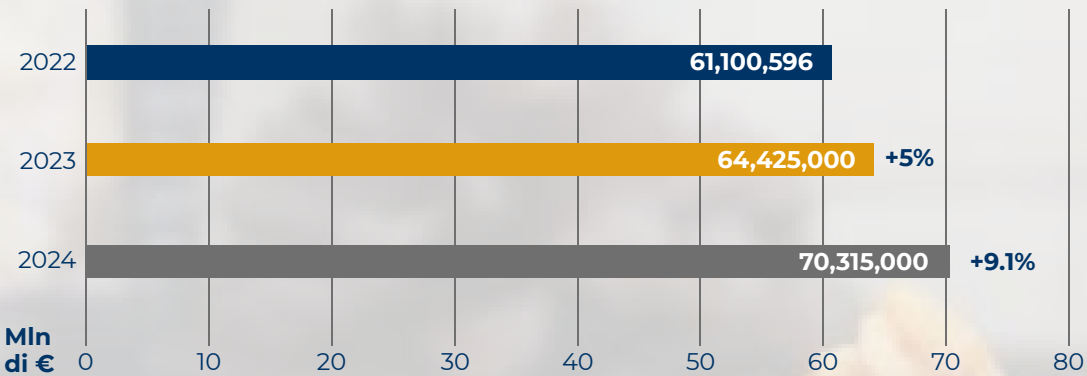
Thanks to its history of tradition combined with the superior quality of its products, **Pasta Berruto** has earned recognition for excellence in the global market and has become an ambassador of a Made in Italy that is increasingly sought after and appreciated. Concrete proof of this is the growth reflected in the revenue figures reported in the tables below.

Pasta Berruto's development is continuously expanding, as demonstrated by the increase in turnover between 2023 and 2024, which also marks a significant strengthening in international markets, both European and non-EU, details of which are provided below.



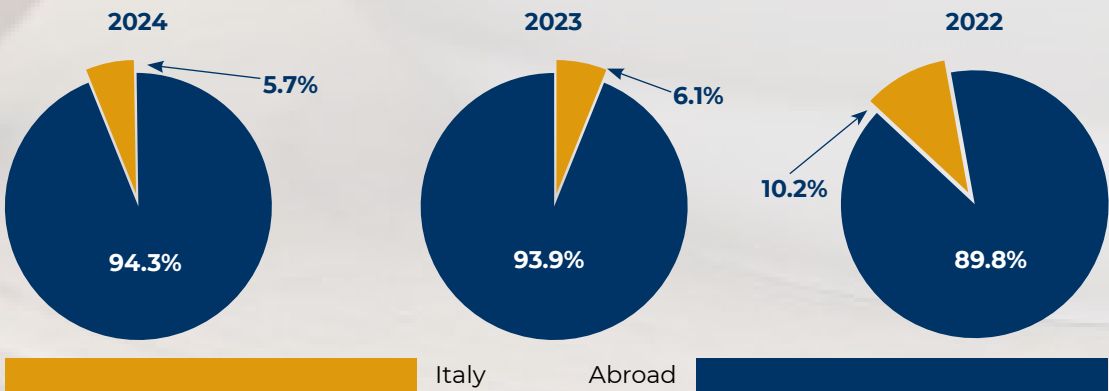


TOTAL REVENUE

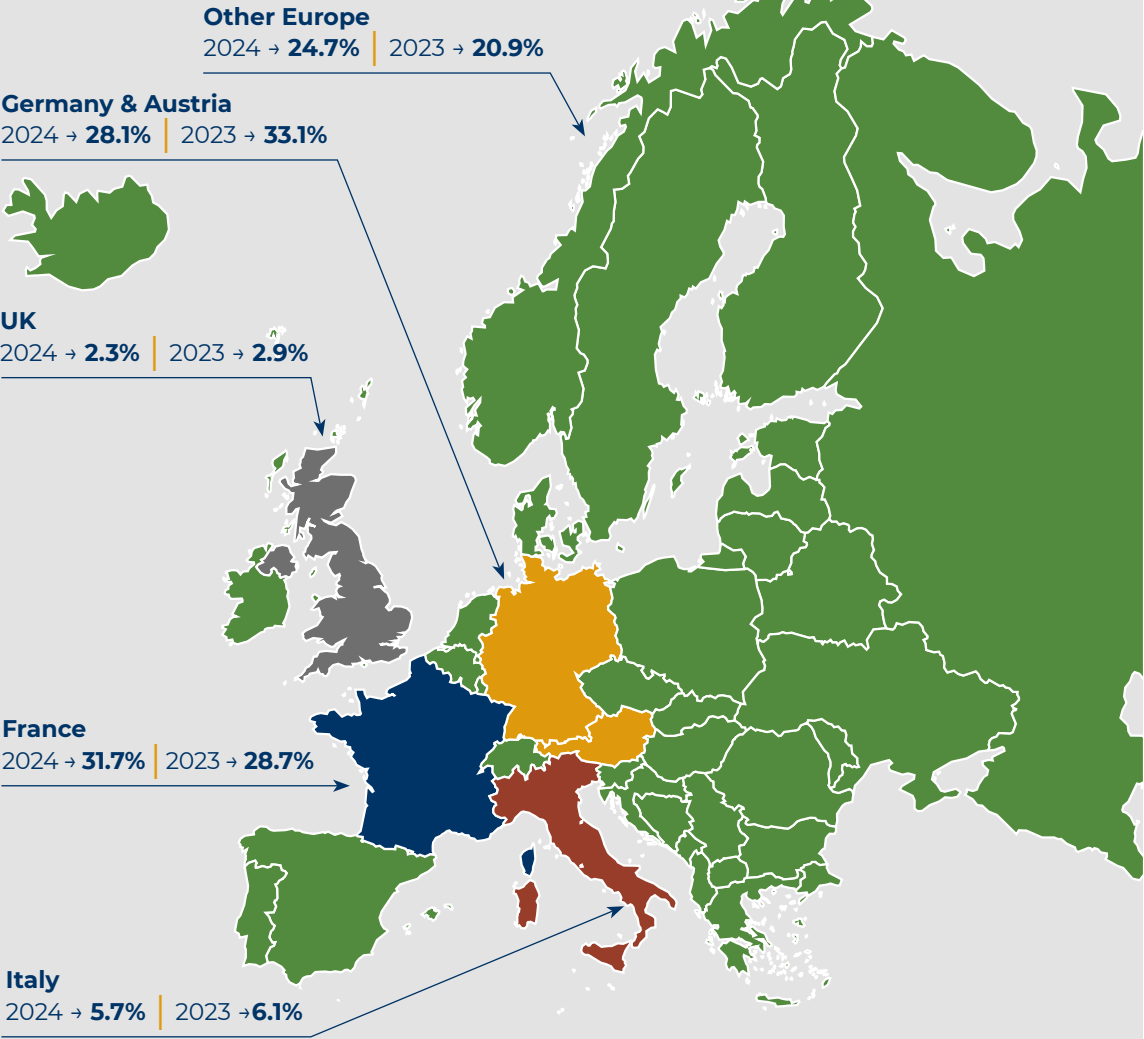


REVENUE BY GEOGRAPHIC AREA (€'000):

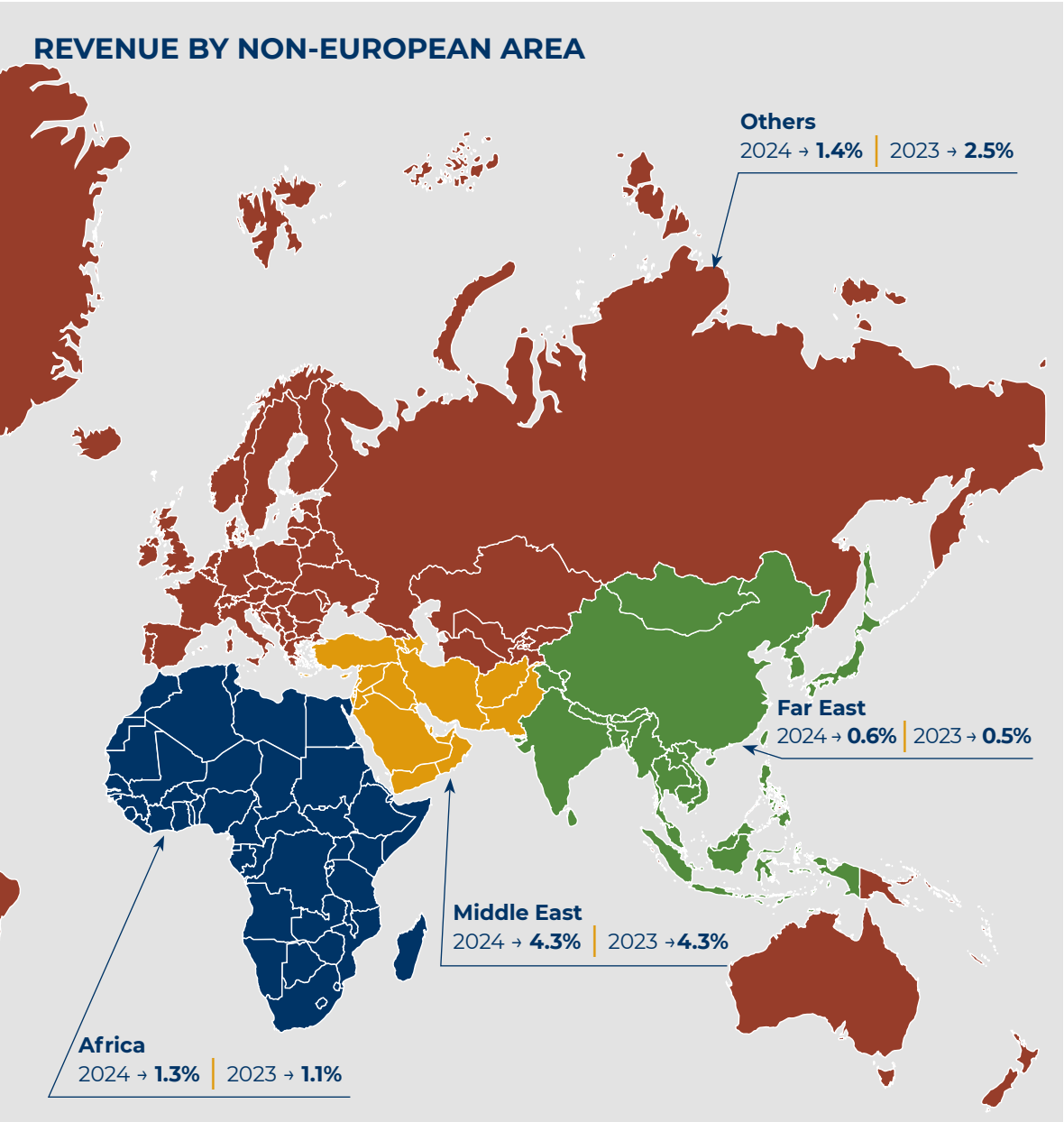
AREA	2024		2023		2022	
	€'000		€'000		€'000	
Italy	4,005	5.7%	3,906	6.1%	6,262	10.2%
Abroad	66,310	94.3%	60,519	93.9%	54,840	89.8%
Total	70,315	100%	64,425	100%	61,102	100%



REVENUE BY EUROPEAN AREA

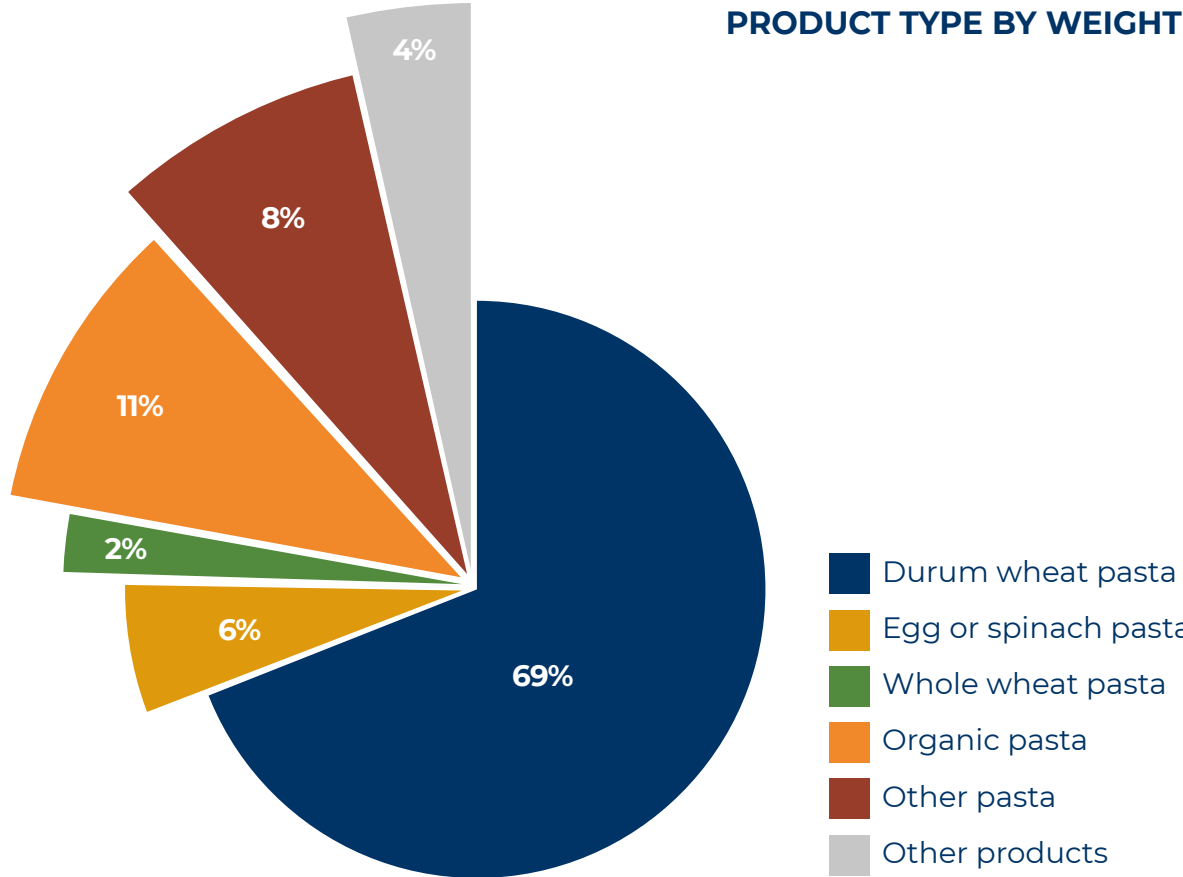


EUROPEAN AREA	2024		2023		2022	
	€'000		€'000		€'000	
Italy	4,005	5.7%	3,906	6.1%	6,262	10.2%
Germany & Austria	19,765	28.1%	21,298	33.1%	19,256	31.5%
France	22,266	31.7%	18,481	28.7%	12,161	19.9%
UK	1,618	2.3%	1,868	2.9%	1,795	2.9%
Other Europe	17,353	24.7%	13,446	20.9%	16,156	26.4%
Total	65,007	100.9%	58,999	91.6%	55,630	91.0%



NON-EUROPEAN AREA	2024		2023		2022	
	€'000		€'000		€'000	
Africa	905	1.3%	725	1.1%	804	1.3%
Middle East	3,019	4.3%	2,798	4.3%	2,860	4.7%
Far East	432	0.6%	296	0.5%	345	0.6%
Others	952	1.4%	1,607	2.5%	1,463	2.4%
Total non-European area	5,308	8.2%	5,426	8.4%	5,472	9.0%
Total	70,315	109.14%	64,425	100.00%	61,102	100.00%

PRODUCTION VOLUMES BY TYPE	kg
Durum wheat pasta	42,862,326
Egg or spinach pasta	3,841,465
Whole wheat pasta	1,442,556
Organic pasta	6,495,917
Other pasta	4,952,630
Other products	2,224,442
TOTAL	61,819,631



1.2

OUR HISTORY

The history of **Pasta Berruto** has deep roots going back to the early 19th century. It began in **1806**, when **Giovanni Battista Calamaro** moved to Carmagnola after leaving his peasant family in Carignano. A short journey that would mark the start of a great adventure.

Calamaro began working in a pasta factory in Carmagnola, where in **1809** he became a “vermicellaio”, that is, a worker specialized in producing vermicelli pasta.

As his career developed, so did his family: he married **Maria Agnese Berruto**, and in **1816** they had a daughter, Giuseppa Calamaro.

By **1837**, the whole family was working as pasta-makers (“vermicellai”) in Carmagnola, in the historic center between Via Valobra and Piazza Sant’Agostino. That same year, Giuseppa married **Domenico Casalis**, a “*prestinai*o” (miller and baker).

Casalis carried on the family activity, relocating it to Carignano, where he worked as a miller, baker, and pasta-maker. From his marriage with Giuseppa came **Francesco Casalis**, who later handed down the business to his son **Edoardo**. In **1959**, Edoardo became one of the founding partners and CEO of **ITALPASTA**, together with his son Francesco Casalis.

To fully appreciate the value of these origins, it is worth highlighting that **ITALPASTA** was born from the merger of three artisanal pasta factories: **Pastificio Casalis** (Carignano), **Pastificio Poy** (founded in Turin in 1913), and **Pastificio Cuminetti** (founded in Porte di Pinerolo in 1916).

Meanwhile, in **1922**, the **Berruto family** founded a mill in Chieri, where wheat was ground into flour and semolina. This laid the foundation of a lasting family tradition in pasta production. Over time, the mill became known as **Molino Paolo Berruto dei Fratelli Berruto S.p.A.**

In the 1960s, the **Berruto brothers** - Battista, Francesco, and Luigi - acquired shares of Italpasta, first from the Poy and Cuminetti families, and later from the Casalis family. In the 1980s, they also acquired **Pastificio Arrighi**.

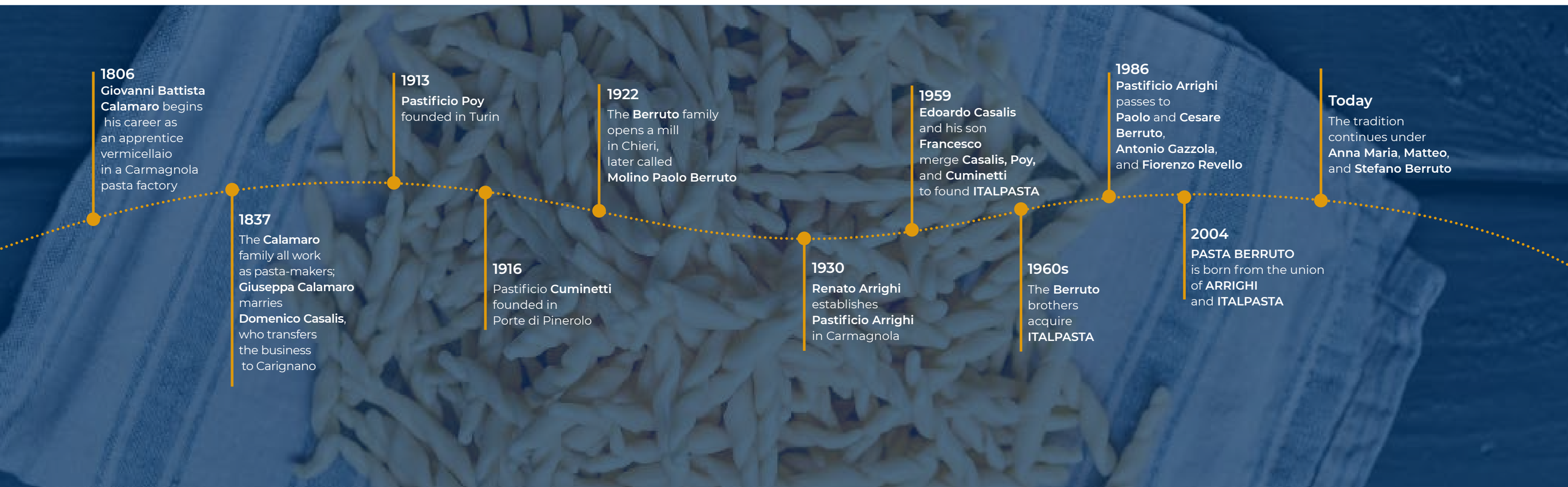
Founded in Carmagnola in **1930** by **Renato Arrighi**, the Arrighi brand quickly

gained success, achieving broad distribution and establishing itself as an early player in modern retail distribution. By the 1970s, Arrighi had a strong international presence, and by the 1990s it became a leading exporter to the demanding U.S. market. Renato later passed the business to his son Paolo, who in **1986** sold the majority shareholding to cousins Paolo and Cesare Berruto, along with Antonio Gazzola and Fiorenzo Revello.

The decisive step toward the present came in **2004**, with the creation of **PASTA BERRUTO**, uniting the Arrighi and Italpasta brands - a consolidation of over a century of experience in producing pasta of all kinds and formats.

Today, the tradition continues under the leadership of **Paolo Berruto’s children**:

- **Anna Maria** – Head of Purchasing
- **Matteo** – Plant Director
- **Stefano** – Chief Executive Officer.



1.3 OUR VALUES

The values of **Pasta Berruto** are the cornerstones upon which a journey of over two hundred years has been built. A path that has always carried with it a deep respect for tradition, still reflected today in the production of Pasta Berruto. Our pasta boasts a range of high-quality products based on recipes handed down through generations.

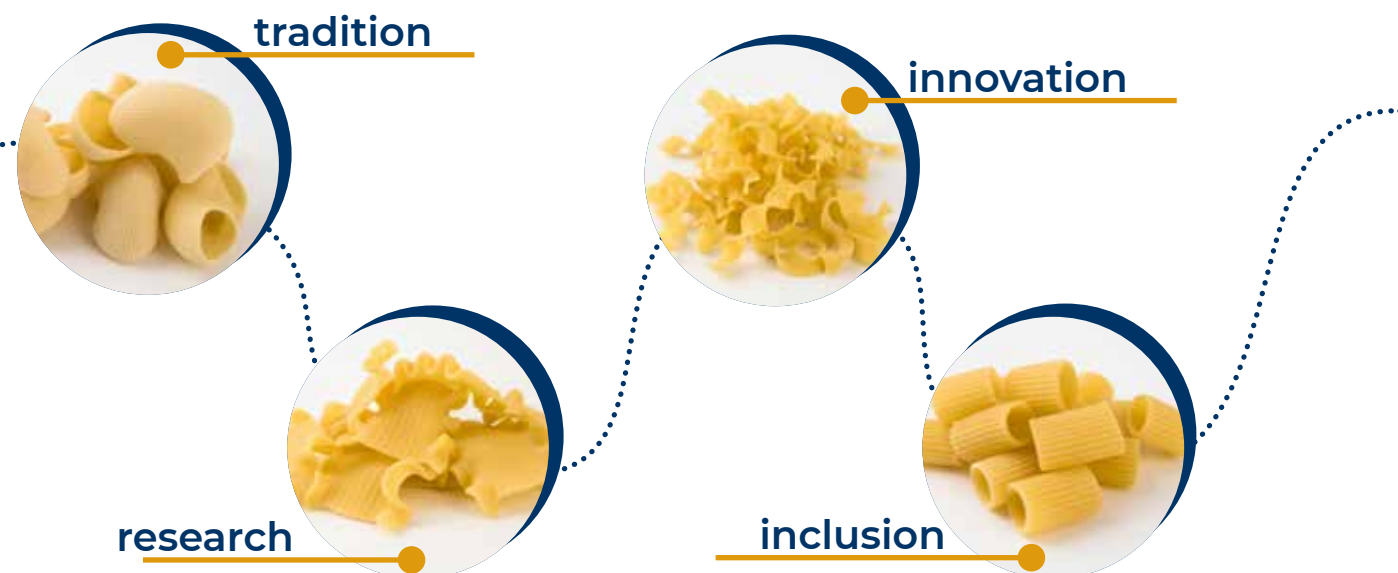
The company's philosophy places particular emphasis on the selection of the finest raw materials, respect for traditional production techniques, and meticulous attention to detail - all of which make every pasta an authentic culinary masterpiece.

Pasta Berruto contributes to the legacy and global appreciation of Italian pasta through its constant pursuit of excellence and premium raw materials. Within the brands **Arrighi**, **Ital-pasta**, and **1881**, the world of pasta is explored through a diverse range of products, each representing the best

of Italian tradition in its specific market segment.

Commitment to innovation has become tangible and concrete through the recent expansion of the plant, with the addition of a **ninth production line**. This significant €30 million investment, spread over five years, highlights Pasta Berruto's determination to remain at the forefront of the industry, offering consumers innovative products and solutions.

#pastayourway inclusive stories - a Pasta Berruto project created to spread the concept of conviviality across cultures, showcasing the many different ways pasta is prepared around the world. An expression of inclusiveness that transcends borders and nations, #pastayourway is about sharing knowledge, traditions, recipes, and preparation methods - a testament to the company's care for people, those who sit at our table, and those with whom we share food and culture.



1.4 REPORT CONTEXT

In recent years, sustainability has become a central pillar of regulatory and policy strategies at both the international and European Union levels. The European Green Deal and the United Nations 2030 Agenda represent the strategic frameworks guiding the transition toward a more sustainable, resilient, and inclusive economy.

Within this context, European institutions have introduced a comprehensive regulatory system aimed at promoting transparency, accountability, and the integration of environmental, social, and governance (ESG) factors into the decision-making processes of companies and investors.

A key milestone was the adoption of Directive 2014/95/EU (Non-Financial Reporting Directive, NFRD), transposed in Italy through Legislative Decree 254/2016. This directive required large companies, considered "public-interest entities," to prepare a Non-Financial Statement covering topics such as the environment, social matters, human rights, anti-corruption, and personnel.

This framework was later strengthened by Directive (EU) 2022/2464 (Corporate Sustainability Reporting Directive, CSRD), which significantly expanded the scope of companies subject to reporting obligations. The CSRD introduced the mandatory use of the European Sustainability Reporting Standards (ESRS) and established a progressive assurance regime for sustainability disclosures.

In Italy, the transposition of the CSRD (Legislative Decree 2024/125), now in force, has introduced additional provisions relevant for companies, including:

- the obligation to inform and consult with workers' representatives on sustainability disclosures;
- the assignment of assurance activities exclusively to statutory auditors registered in a dedicated register;
- a system of administrative fines for non-compliance by both companies and auditors.

In parallel with the sustainability reporting framework, the European Union has developed several sustainable finance initiatives, including the EU Taxonomy Regulation (2020/852) and the Sustainable Finance Disclosure Regulation (SFDR), with the goal of directing financial flows toward sustainable economic activities.

In this continuously evolving regulatory environment, and in order to protect European companies facing renewed international economic competition, in February 2025 the European Commission presented a regulatory simplification package, known as the "Omnibus Simplification Package." Its purpose is to make the rules—particularly those related to sustainable finance and sustainability reporting—clearer, more proportionate, and more applicable, especially for financial sector operators and small to mid-sized enterprises (SMEs).

The first measure introduced under this approach, known as “Stop the clock”, was approved by the European Parliament and Council in April 2025 and entered into force with Directive (EU) 2025/794. Member States must now transpose it into national law by 31 December 2025, thereby amending their existing legislative frameworks. As its name suggests, “Stop the clock” provides for a two-year postponement of the entry into force of the CSRD obligations for all entities subject to reporting.

Moreover, at the time of drafting this document, further amendments to the CSRD are under discussion within the EU, which may introduce additional simplifications and extensions.

To complement the regulatory framework, numerous voluntary international standards—such as the GRI Standards, TCFD, SASB, and the United Nations Global Compact Principles—offer structured tools for measuring, managing, and communicating sustainability performance. These widely recognized and adopted references facilitate corporate alignment with both

regulatory and market requirements, contributing to the development of transparent, comparable, and credible reporting.

Since 2023, **Pasta Berruto** has initiated a sustainability reporting process based on the voluntary framework proposed by the Global Reporting Initiative (GRI).

Given the ongoing evolution of the EU and national legislative landscape, management has considered it appropriate to await greater regulatory certainty before adopting the European Sustainability Reporting Standards (ESRS). For the time being, the company confirms its reliance on a set of voluntary reporting frameworks and standards centered on the United Nations 2030 Agenda and, above all, the GRI Standards.

Pasta Berruto believes that this methodological choice best combines the commitment to operate in compliance with a well-established and internationally recognized standard with the need to progressively move towards future regulatory obligations.

ONU 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT

The **ONU 2030 Agenda**, signed in September 2015 by 193 ONU Member States, defined **17 Sustainable Development Goals (SDGs)** aimed at addressing global challenges such as poverty, hunger, gender equality, climate change, and many others. Businesses are increasingly encouraged or required to integrate the SDGs into their sustainability reports, identifying how their activities contribute to specific goals and what actions they are undertaking to achieve them.

The 2030 Agenda overcame the limitations of the **Millennium Development Goals (MDGs)** by broadening the concept of sustainability beyond a purely human dimension and introducing a more analytical monitoring mechanism. This mechanism holds member countries more accountable through a complex system of measurement based on **17 goals, 169 targets, and over 240 indicators**.

The SDGs, articulated into 169 targets, represent a **unique opportunity**



for all sectors - especially business - to unite around a common global agenda and face sustainability challenges through international partnership, while improving people’s quality of life and protecting the planet.

In line with the values underpinning its industrial ethics, **Pasta Berruto** has chosen to contribute specifically to **Target 12.6** of the ONU 2030 Agenda, which calls for: “Encouraging companies, especially large and transnational enterprises, to adopt sustainable practices and integrate sustainability information into their periodic reports.” To this end, the company has implemented a **monitoring and evaluation process** designed to responsibly demonstrate its contribution to the 17 goals.

Pasta Berruto has structured its approach around four key pillars:

1. Structured process based on international tools

Using guidance documents such as the **SDG Compass** (GRI - UNGC - WB-CSD, 2017) and the **SDG Action Ma-**

nager platform, in 2023 Pasta Berruto launched its sustainability journey aligned with the SDGs, structured into five fundamental phases:

- I. Understanding:** analyzing the SDGs and their targets, as well as interconnections and convergence points with the company’s activities;
- II. Selection:** identifying strategic priorities through an evaluation of both positive and negative externalities generated by the business;
- III. Commitment:** aligning priorities with the SDGs to identify activities and initiatives that can contribute to sustainable development;
- IV. Communication:** sharing SDG-related objectives with all stakeholders, not only internally (governance bodies and organizational units), but also externally along the supply chain, with final customers, and with the local community;

V. **Reporting:** adopting a system of indicators linked to the selected SDGs to provide evidence of results achieved and future objectives.

2. **Responsible prioritization**
Pasta Berruto has consciously chosen which of the 17 SDGs it can currently contribute to most effectively.

3. **Focused contribution**
While acknowledging the overarching spirit of the UN 2030 Agenda to contribute to all 17 goals, the company recognizes that, at present, it can concretely contribute to **11 SDGs**.

4. **Concrete actions**
The company's contribution to the SDGs is evident not only through the specific issues reported in this document but also through the detailed description of the **actions already undertaken and those currently in progress** to support the UN 2030 Agenda.

These actions align with the initiatives that Pasta Berruto has chosen to implement by embracing the **10 Principles of the Global Compact Network Italy** on human rights, labor, environment, and anti-corruption.

GOAL	ACTIONS IMPLEMENTED
 SDG 2 ZERO HUNGER	- Public-private partnerships to promote a culture of healthy eating and reduce food waste. - Donation of pasta to selected national organizations.
 SDG 3 GOOD HEALTH AND WELL-BEING	- Nutritional and Production Efficiency: product design aimed at maximizing nutritional and production efficiency while minimizing environmental impact. - Direct donations to medical research institutes (e.g., Candiolo Institute for Cancer Research). - Investments in health and safety, including specific training programs. - Sponsorships and contributions to sporting events to promote a healthy and active lifestyle within the community. - Private supplementary health insurance offered to employees, supporting both physical and psychological well-being. BRC (British Retail Consortium) certification, ensuring high standards of food safety and hygiene in production processes. - Corporate policy for health and safety at work, defining objectives, responsibilities, and preventive measures to guarantee safe workplaces and promote employees' well-being.
 SDG 4 QUALITY EDUCATION	- Collaboration on initiatives and projects with schools, universities, and research institutions. - Support for quality education in the hospitality sector through engagement in local projects.
 SDG 6 CLEAN WATER AND SANITATION	- Closed-loop water recovery and cooling system: installation of chillers to recover and cool water used in technological circuits, reducing overall water consumption. - Installation of automatic dispensers within company premises.

 SDG 7 AFFORDABLE AND CLEAN ENERGY	Use of sustainable energy sources through the installation of a photovoltaic system and a high-efficiency cogeneration plant (CAR regime), contributing to more accessible and cleaner energy.
 SDG 8 DECENT WORK AND ECONOMIC GROWTH	- Continuous internal training to develop skills and raise employee awareness on sustainability and educational quality. - Membership in the FASA Fund – Health and Supplementary Pension Fund, supporting workers' well-being and economic security. - Adoption of a Corporate Social Responsibility Policy and respect for Human Rights, ensuring fair and inclusive working conditions aligned with international ethical principles.
 SDG 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	- Development of innovative projects in Food Chemistry, fostering innovation and academic collaboration (e.g., partnership with the University of Novara). - Collaboration with Biova Project: creation of beer using dry pasta scraps, demonstrating an innovative approach to circular economy practices.
 SDG 11 SUSTAINABLE CITIES AND COMMUNITIES	- Initiatives supporting local territories and communities. - Engagement and support for local communities through sponsorships of events and sports activities, reinforcing social cohesion and promoting healthy lifestyles. #PASTAYOURWAY project: promoting conviviality among different cultures by highlighting diverse ways of preparing and enjoying pasta worldwide, fostering inclusion, dialogue, and cultural exchange.
 SDG 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	- Monitoring of energy consumption and continuous commitment to improving the energy efficiency of production processes. - Adoption of ESG Action Plans. - Closed-loop waste management through re-milling in production cycles and/or selling by-products to the livestock industry for feed production. - Ongoing research into innovative solutions to reduce plastic use in packaging. - Active engagement with ESG requests: responding to and participating in clients' ESG questionnaires.
 SDG 13 CLIMATE ACTION	- Monitoring of energy consumption and greenhouse gas (GHG) emissions. - Definition of a GHG emissions reduction target, partially linked to management's remuneration. - Adoption of responsible production practices and promotion of such practices throughout the supply chain. - Continuous commitment through activities, management, and investments aimed at reducing the environmental impact of production processes. - Adoption of a Corporate Environmental Policy to minimize environmental impact across the value chain, with concrete actions on energy consumption, waste management, responsible resource use, and sustainable sourcing.

 SDG 15 LIFE ON LAND	• Raising awareness within the supply chain: distribution of questionnaires to semolina and packaging suppliers to promote sustainable practices across the food supply chain.
 SDG 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	• Adoption and publication of a Corporate Code of Ethics. • Implementation of the Organizational Model pursuant to Italian Legislative Decree 231/01. • Commitment to anti-corruption practices.
 SDG 17 PARTNERSHIPS FOR THE GOALS	• Networking and collaboration on initiatives and projects with schools, universities, and other institutions to share best practices and build strategic synergies. • Participation in ethical assessment and audit systems, such as EcoVadis and SMETA (Sedex Members Ethical Trade Audit), to ensure transparency, accountability, and continuous improvement throughout the supply chain. • Partnerships with local associations, such as providing logistical support and vehicle storage facilities for a local social association at Italpasta (La Loggia), aimed at supporting socially valuable and solidarity-based initiatives.



These principles are **universally recognized, as they are derived from the Universal Declaration of Human Rights**, the **ILO Declaration**, the **Rio Declaration**, and the **United Nations Convention against Corruption**.

Human Rights		<i>Businesses should:</i>
	Principle I	Support and respect the protection of internationally proclaimed human rights within their sphere of influence
Labor	Principle II	Make sure that they are not complicit, even indirectly, in human rights abuses
		<i>Businesses should uphold:</i>
	Principle III	The freedom of association and the effective recognition of the right to collective bargaining
	Principle IV	The elimination of all forms of forced and compulsory labor
Environment	Principle V	The effective abolition of child labor
	Principle VI	The elimination of discrimination in respect of employment and occupation
		<i>Businesses should:</i>
Anti-Corruption	Principle VII	Support a precautionary approach to environmental challenges
	Principle VIII	Undertake initiatives to promote greater environmental responsibility
	Principle IX	Encourage the development and diffusion of environmentally friendly technologies
	Principle X	Businesses should work against corruption in all its forms, including extortion and bribery

The background of the entire page is a close-up, high-resolution photograph of golden wheat stalks. The stalks are arranged in a dense, overlapping pattern, with their long, thin awns clearly visible. The lighting is warm, highlighting the natural texture and color of the grain.

2

COMPANY

GRINDING

From this phase we obtain the noble product with which we will proceed to the production of pasta: semolina.

GRINDING is therefore a key step from which a company takes inspiration to grow and is represented by all the people who, with their own contribution, contribute to the growth of the company, be they employees, suppliers or customers.

Materiality analysis

Our stakeholders

Action plan

2.1

MATERIALITY ANALYSIS

Pasta Berruto’s Sustainability Report is based on identifying **material topics** - the most relevant economic, environmental, and social issues (including human rights) - from the perspective of the company’s impacts on the external environment. These are significant, actual, or potential impacts on people and the environment, directly linked to the organization’s activities, products, and services, including those upstream and downstream in the value chain.

The information reported here results from a preliminary materiality

analysis conducted in line with the **GRI Sustainability Reporting Standards | GRI 3: Material Topics 2021**.

The activity was structured in three phases:

Phase 1: Impact Identification

The working team mapped out potentially material issues most relevant to a company like Pasta Berruto. Benchmarking was carried out with leading national and international food companies already producing sustainability or non-financial reports. This

was complemented by insights from sector surveys in national and international contexts.

Outcome: 79 issues identified (some overlapping or redundant).

Phase 2: Evaluation of Materiality

Each issue’s significance was assessed based on identified impacts, through internal due diligence by management (evaluating impacts in their area of responsibility) and external stakeholder perspectives (on issues with potential environmental, social, or community impact).

Each issue was assigned a **score from 1 to 4** for two factors: importance (or severity) and likelihood of impact.

The combination of these two values represents the “risk,” which quantified the significance of each issue.

Outcome: list narrowed to 25 issues, grouped into five categories: governance & social responsibility, human resources, human rights, customers & product responsibility, environmental responsibility, supply chain responsibility.

Phase 3: Prioritization for Reporting

Based on average risk scores, a final list of priority material topics was drawn up.

The 25 issues were then analyzed further by internal and external stakeholders, establishing a **materiality threshold** (risk score ≥ 8).

SCOPE	MATERIAL THEME	DESCRIPTION	STAKEHOLDER	IMPACT	SDGs
Product	Safety and traceability of products	Production and sale of high-quality products through targeted actions to improve the quality and safety of manufactured products; promotion of best practices in product safety and implementation of initiatives for the traceability of raw materials and products used.	Clients	External	
	Innovation and product quality	Offering high-quality products that meet the needs of customers and consumers through tailored product differentiation to meet and satisfy the demands of different diets (vegetarian, vegan, kosher, gluten-free, etc.). This approach also incorporates the creation of excellent recipes to achieve superior flavor.	Clients	External	
	Research, innovation, control	Control and analysis of product quality standards, thanks to laboratory research and adherence to national quality and safety standards. Monitoring of product quality and traceability throughout the supply chain. Research and innovation also focus on logistics and packaging optimization.	Clients	External	
	Responsible product labelling	Transparent and appropriate communication regarding the products offered, thanks in particular to labelling that complies with regulations and clearly highlights the main characteristics of the products sold.	Clients	External	

SCOPE	MATERIAL THEME	DESCRIPTION	STAKEHOLDER	IMPACT	SDGs
Product	Customer satisfaction	Customer experience and surveys on customer satisfaction with product quality, safety, and specific features. Customer support services that meet customer/consumer needs, constant and open dialogue through dedicated channels; management and minimization of complaints related to the quality of products or services offered	Clients	External	 
	Nutrition and well-being	Promoting a healthy lifestyle and the importance of proper nutrition through specific products, initiatives, and communications; providing a nutritionally varied and balanced product offering, including organic products.	Clients	External	  
Supply chain	Sustainable supply chain management	Responsible management of procurement processes throughout the organization's supply chain; supplier assessment and screening based on social and environmental performance; promotion of socially responsible behaviors and practices that encourage suppliers to adopt sustainable practices.	Suppliers	External	 
	Working conditions and human rights	Management of activities along the value chain (suppliers and customers) that may pose significant human rights risks (forced labor, child labor, freedom of association and collective bargaining, discrimination at work) and any actions taken (e.g., training plans on human rights issues)	Suppliers, Employees, Community	Interior and Exterior	
	Sourcing from local suppliers	Sourcing from local suppliers and promoting initiatives that encourage the use of locally produced raw materials, increasing relationships with the community and the local area and optimizing logistics processes	Suppliers	External	 
	Conscious consumption of raw materials	Efficient use of raw materials and waste minimization throughout the production chain; analysis of the environmental impacts of the products and services offered by the organization	Environment	External	  
Environment	Energy and air emissions management	Efficient energy management through investments, activities, programs, and management systems; reducing the use of energy from fossil fuels and promoting the production and purchase of energy from renewable sources; monitoring, prevention, and reduction of greenhouse gas (GHG) emissions and other polluting emissions.	Community	External	 
	Waste management, recyclability and food waste reduction	Conscious management of waste generated by the organization's activities; dissemination of a corporate culture aimed at maximizing waste management efficiency by promoting conscious management methods and practices such as reuse, sorting, and recycling. Promotion of awareness-raising activities related to food waste both internally and externally.	Environment	External	 
	Land management/ protection and respect for biodiversity	Responsible and non-invasive management of natural resources, with particular attention to limiting environmental impacts related to suppliers' activities and their production; monitoring and protection of natural habitats, indigenous species, and local flora and fauna. Protection of the entire ecosystem, which could be jeopardized by the organization's activities (production sites and raw materials).	Environment	External	 

SCOPE	MATERIAL THEME	DESCRIPTION	STAKEHOLDER	IMPACT	SDGs
Governance and Compliance	Corporate Governance and Transparency in Decision-Making Processes	Definition of the structure and composition of the governance bodies, the appointment system, separation of powers, remuneration and performance evaluation of the Top Management and the Board of Directors (which includes social and environmental responsibility criteria)	Institutions, Shareholders	Interior and Exterior	 
	Ethics and responsible business	Integrity and transparency in business activities, promotion of corporate governance inspired by the highest standards of ethics, integrity, and compliance with laws and regulations. Adoption of a Code of Ethics and national and international principles and guidelines (Global Compact) that include areas of social and environmental responsibility. Transparent communication regarding the organization's good governance practices.	Everyone	Interior and Exterior	 
	Anti-corruption, fair competition and legality	Adoption of an Organizational Model 231, internal policies and procedures for compliance with current legislation and any specific regulations (e.g. anti-corruption, anti-competitive behavior, anti-money laundering)	Everyone	Interior and Exterior	 
	Dialogue with associations and institutions	Engagement and dialogue with public and private entities (including NGOs and trade associations) and institutions on sustainability issues that can impact business performance; transparent and effective management of contributions disbursed by the Public Administration	Community	External	  
Employees	Health and safety in the workplace	Development of practices and programs that promote workplace safety; promotion of specific training on employee health and safety, monitoring and prevention of workplace accidents aimed at reducing their number	Employees	Interiors	
	Diversity and Equality opportunity	Developing inclusion, non-discrimination, and diversity management policies for minorities (e.g., disability, gender, age, ethnicity, sex, religion); this includes equal pay for equal roles.	Employees	Interiors	 
	Development and protection of human capital	Promoting professional growth and personal development for the organization's employees, through development activities aimed at enhancing the technical, managerial, and organizational skills of employees and strengthening the professionalism required for their roles. Ability to attract and retain talent.	Employees	Interiors	
	Corporate welfare	Policies, benefits (financial and non-financial), actions aimed at improving employee well-being and capable of creating a comfortable working environment that meets employee needs and expectations	Employees	Interiors	 
	Shared corporate culture	Promoting a shared corporate culture through the implementation of initiatives and programs aimed at consolidating the set of principles, programs, and initiatives common to the various operating locations. Promoting and implementing internal climate surveys within the organization, aimed at engaging with and listening to employees with a view to improving the quality of relationships.	Everyone	Interior and exterior	 
Community	Market presence and indirect economic impacts	Engaging the organization in the local context in which it operates by defining specific hiring, compensation, and management policies for locally employed personnel; analyzing and managing the indirect economic impacts generated by business activities, with particular reference to the organization's supply chain.	Everyone	Interior and exterior	 

SCOPE	MATERIAL THEME	DESCRIPTION	STAKEHOLDER	IMPACT	SDGs
Community	Involvement and support of local communities	Business development while fully respecting local communities; promotion of educational/training activities for the development of individuals and the local area; donations, sponsorships, partnerships, and collaborations with local organizations and associations to support the community.	Community	Exteriors	 
	Nutrition education	Promoting a healthy lifestyle and nutritional education, through the same product offering, as well as organizing events and campaigns aimed at raising awareness on nutrition, food, and related environmental and social issues.	Community	Exteriors	 

Outcome: 18 material topics identified for business relevance, linked to 13 SDGs.

Looking ahead, the company plans to strengthen its materiality analysis with broader stakeholder engagement by:

- Classifying stakeholders by influence, strategic relevance, and proximity.
- Conducting surveys asking each stakeholder group to rate the importance of all 25 issues (from Pha-

SCOPE	THEME	GRI APPEARANCE	SDGs	IMPACT PERIMETER	IMPACT TYPE	CHAPTER
Product	Product safety and traceability	Customer health and safety	  	Agency	direct	Product
Product	Innovation and product quality	N/A	 	Agency	direct	Traceability and transparency
Product	Research, innovation, control	N/A	 	Agency	direct	Innovation
Product	Responsible product labelling	Marketing and labeling	  	Agency	direct	Marketing and labels
Product	Customer satisfaction	N/A	 	Agency	direct	Product
Product	Nutrition and well-being	N/A	  	Community	direct	Product
Supply chain	Conscious consumption of raw materials	Materials	  	Agency	direct	Raw materials
Supply chain	Sustainable supply chain management	Procurement practices	 	Agency	direct	Raw materials
Environment	Energy and air emissions management	Energy Emissions Climate change	 	Agency	direct	Environment
Environment	Waste management, recyclability and food waste reduction	Water discharges and waste	  	Agency	direct	Environment

SCOPE	THEME	GRI APPEARANCE	SDGs	IMPACT PERIMETER	IMPACT TYPE	CHAPTER
Employees	Working conditions and human rights	Non-discrimination, Relations between workers and management, Child labor, Forced labor, Evaluation of respect for human rights		Company and all economic partners	direct and indirect	Human Rights
Employees	Development and protection of human capital	Employment, Education and Training, Diversity and Equal Opportunities		Company (employees)	direct	Human Resources
Employees	Health and safety in the workplace	Health and safety in the workplace		Company and all economic partners	direct	Health and Safety
Governance and Compliance	Ethics and responsible business	Economic performance Market presence Public policy	 	Agency	direct	Governance
Governance and Compliance	Anti-corruption, fair competition and legality	Anti-corruption Anti-competitive behavior Socio-economic compliance	 	Company and all economic partners	direct and indirect	Governance
Community	Involvement and support of local communities	N/A	 	Community	direct	Community
Community	Nutrition education	N/A	 	Community	direct	Community
Community	Market presence and indirect economic impacts	N/A	 	Company and Community	direct	Employees

se 1) on a scale of 1 (least relevant) to 5 (most relevant).

- Using results to build a materiality matrix, showing the positioning of

issues across categories, based on stakeholder vs. governance evaluations.

2.2 OUR STAKEHOLDERS

Pasta Berruto's stakeholders are those interested in or involved in the management and success of the company.

Employees - Employees are an important stakeholder group for **Pasta Berruto**. They contribute to the production, distribution, and promotion of the company's products and are essential to its daily operations.

Customers - **Customers are crucial to Pasta Berruto's success.** The company strives to meet its customers' needs by offering high-quality products and meeting their expectations in terms of taste, variety, and service.

Suppliers - **Pasta Berruto's** suppliers provide the raw materials, such as durum wheat, needed for pasta production. Maintaining a strong and reliable relationship with suppliers is essential to ensuring quality and continuity of supply.

Local community and third sector - **Pasta Berruto** can have an impact on the local community in which it operates, for example, by creating jobs, supporting local initiatives, or reducing its environmental impact. **Pasta Berruto's reputation and commitment** to the community can impact its corporate image.



CATEGORY	INVOLVEMENT	INITIATIVES
Employees 	- Diversity and equal opportunities - Development and protection of human capital - Corporate welfare - Health and safety at work - Shared corporate culture - Respect for human rights	- Improved security - Meetings with trade union representatives - Update of the integration of the second level contract - Expansion of corporate welfare services - Reserved channel for reporting violations of Legislative Decree 231/01
Clients 	- Product safety and traceability - Consumer satisfaction - Responsible labelling - Price - Innovation and quality - Nutrition and well-being - Research, innovation and control - Compliance with laws	- Direct contacts - Customer care and market analysis - Raising awareness among end customers for direct actions in favor of the environment - Pre-and post-sales assistance - Management of digital channels
Suppliers 	- Quality and safety of the raw materials - Sustainable supply chain management - Respect for human rights - Supplier Evaluation - Local suppliers	- Verification of quality standards - Feedback on ESG issues for suppliers of raw materials and packaging - Periodic technical visits and meetings - Quality feedback
Local community and third sector (trade associations, non-profit organizations) 	- Involvement and support of local communities - Nutrition education - Education on sports and healthy lifestyles - Respect for human rights - Transparency towards the media and the community - Research and development, education, art and culture	- Collaborative projects with universities and training schools - Cultural and artistic institutions - Support and sponsorship of sports clubs and sporting events - Conferences and co-organization of events - Support and participation in local events - Participation in projects, calls for proposals or research - Product donation to support disadvantaged individuals

2.3

ACTION PLAN

In 2024, alongside reporting on its sustainability journey, **Pasta Berruto** took a **strategic step** by developing a **three-year ESG Action Plan (2025-2027)**. Though not legally required, this plan formalizes and communicates the company’s long-term commitment to responsible development, systematically integrating environmental, social, and governance criteria into its industrial strategy.

The Action Plan - developed over 8 months and definitively approved by the Board of Directors in **July 2025** - goes beyond regulatory obligations,

demonstrating a clear commitment shared both internally and externally with all stakeholders.

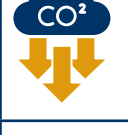
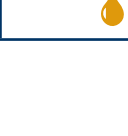
It was built starting from the materiality analysis (aligned with **GRI Standards 2021**) and considering progressive alignment with **ESRS**, in preparation for future CSRD requirements.

Main priority areas include:

- Decarbonization of the production process
- Energy efficiency improvement
- Sustainable management of water resources and food waste



- Employee well-being and development
 - Gender equality promotion
 - Strengthening of ethical governance
- The plan includes measurable KPIs, assignment of internal responsibilities, and periodic monitoring to ensure consistency between
- objectives and results. With this initiative, Pasta Berruto aims to reinforce competitive resilience and contribute to European climate and
- social goals, fostering a corporate culture of sustainability across the value chain.

ACTION		AREA		MATERIAL TOPIC	STATUS	TARGET	KPI
	Carbon footprint system for quantifying & reporting GHG emissions (ISO 14064, Step 1 certification)	Environment		Energy & emissions management	Ongoing	2025	Progress monitoring
	ESG Policy drafting	Governance & Compliance		Responsible business ethics	Ongoing	2026	Progress monitoring
	Decarbonization & energy reduction plan	Environment		Energy & emissions management	Ongoing	2026	% annual reduction of specific emissions
	Health & Safety Mgmt System (ISO 45001)	Employees		Workplace health & safety	Ongoing	2026	Progress monitoring
	Energy Management System (ISO 50001)	Environment		Energy & emissions management	Ongoing	2026	Progress monitoring
	Gender balance target definition	Employees		Human capital development	Planned	By 2026	% of women among employees
	Production waste reduction plan	Environment		Waste management & food waste reduction	Planned	By 2027	Tons of waste per ton of production
	Water consumption reduction target	Environment		Waste & resource management	Planned	By 2027	m³ well water/ton of production

3

PRODUCTS

GRAMOLATURA (KNEADING)

The essential phase in creating a high-quality dough is *gramolatura* - the kneading step, where semolina particles are compacted.

This step, just like research and innovation, safety, and communication, is fundamental to the growth of a company.

Production process

Brand lines – products

Innovation: Berruto Pots of Italy

Product safety

Certifications

Communication

3.1

PRODUCTION PROCESS

Pasta Berruto is the culmination of a long history, dating back to the early 19th century, which has made this Piedmontese brand a symbol of tradition and expertise, with a natural propensity for process and product innovation. This combination, combined with a daily commitment to the pursuit of the highest product quality, has now resulted in a brand known and recognized worldwide for its gastronomic excellence, appreciated by all connoisseurs.

There are seven fundamental processing phases that go into a comple-

te pasta production cycle, each crucial and essential for achieving a clear goal: maximum product quality.

1. SELECTION OF DURUM WHEAT SEMOLINA

For pasta making, only semolina obtained from the heart of the wheat kernel is used. It has a uniform yellow color, is free of bran, and has a high protein content and high-quality gluten. The semolina is therefore selected in compliance with the highest quality standards, which take into account the physi-

cal characteristics (specific weight and impurities) and technological characteristics (protein, gluten quality, and yellowness index) of the raw material.

2. GRINDING

This is the stage in which the grain is delivered to the mill, where it is sifted, cleaned of impurities, and ground. Milling involves a process in which the grain is gradually passed through rollers that break the kernels, stripping them of their outer layers and reducing their size. The ground grain is then passed through sieves that separate the bran, middlings, and fine middlings. The final stage, achieved through the use of a regrinding cylinder, is aimed at refining the flour and obtaining the noble product of the milling process: semolina and granulated wheat.

3. KNEADING

Kneading is a phase in the pasta making process that occurs immediately after kneading and before drawing.

In practice, it consists of “slowly and long kneading” the mass of semolina and water in a machine called a gramola, which exerts continuous and regular pressure on the dough.

Main functions of the kneading:

- Compact the dough: this eliminates air bubbles and makes the mixture uniform.
- Achieving the right elasticity and consistency: allows the gluten to organize itself better, giving structure to the pasta.
- Promote better drawing and drying: the pasta is smoother,

more compact and resistant to cooking.

- Kneading is used to transform the raw dough into a homogeneous, plastic mass ready to be drawn through bronze or steel dies to take on the desired shape.

4. WIRE DRAWING

The next step after kneading is a process that uses dies to shape the pasta. Traditional drawing produces a pasta with a rough, porous surface that better holds certain sauces.

5. DRYING

The most delicate moment of the entire production process, the phase in which the pasta is left to rest inside dryers and ventilated with hot air that reduces its water content, reaching the maximum limit – required by law – of 12.5% moisture content.

6. COOLING

To bring the pasta back to room temperature, we then move on to a temperature reduction process carried out inside special coolers.

7. PACKAGING

At the end of the entire production cycle, the PACKAGING stage arrives, during which the pasta, stored in silos, is packaged in special cardboard packs or transparent bags. This phase serves the dual purpose of protecting the product from contamination by external agents and presenting it to the consumer with the appropriate information label.



3.2

BRAND LINES – PRODUCTS

In the gastronomic world, **Pasta Berruto** is synonymous with brands of excellence recognized and appreciated by consumers around the world, with the **ARRIGHI**, **ITALPASTA**, and **BERRUTO 1881** brands. 2023 saw a major transformation that led to the creation of a new look for all packaging, through which the company's philosophy was

communicated. All products now bear the BERRUTO brand, telling a unique, centuries-old story that speaks of a region and does so worldwide, regardless of latitude or longitude. This is the true secret of **Pasta Berruto**: having become a true ambassador of Italian excellence.



1881 – ROUGH AND POROUS 100% Italian durum wheat

Ruvide e Porose line features pasta with a distinctive rough surface, obtained through a traditional process that ensures perfect cooking and holds the sauce, enhancing its flavor. Ruvide e Porose is produced exclusively from Italian grains, subject to strict quality controls, and is dried at low temperatures. The products in this line, which meet the highest quality standards, offer a wide selection of shapes.

1881 – THE REGIONALS

Regional pastas represent a journey through the culture and tradition of Italian pasta, from Liguria to Lucania, passing through Emilia-Romagna, Puglia, and Molise. Made from 100% Italian wheat, these products offer authentic tastes and flavors. The specific drying process and double dough method faithfully recreate the artisanal, hand-crafted process.

In the **Regionals** you can therefore taste the typical Ligurian **Trofie**, the **Trascinati**, a great classic of Lucanian home cooking, the Emilian **Strozzapreti**, the Apulian **Orecchiette** and the Molise **Cavatelli**.

1881 – ORGANIC

Organic and **Organic Wholemeal** products, created to meet the needs of consumers who value naturalness and seek healthy products. This offering includes products made exclusively from Italian grains.

The **Organic Line** - obtained from the mixture of organic durum wheat semolina and water with a slow drying

process that maintains the nutritional values unaltered, is composed of **Spaghetti**, **Penne Rigate**, **Fusilli**, **Farfalle**, **Fidellini**, **Tagliatelle**, **Smooth Macaroni**, **Chifferini** and **Lasagne**. The **Organic Wholemeal Line**, which includes **Spaghetti**, **Fusilli** and **Penne Rigate**, is made from organic wholemeal durum wheat semolina, always of Italian origin.

1881 – GLUTEN FREE

PASTA BERRUTO has chosen to dedicate a **gluten-free** line, using corn and rice flours that are gluten-free and suitable for those with varying degrees of gluten intolerance. The products in the gluten-free line are licensed under the Crossed-Out Ear of Wheat trademark issued by the Italian Cereals Association (AIC).

1881 - LEGUMES AND CEREALS

The **Gusto e Benessere Line** is based on the use of carefully selected raw ingredients. The perfectly balanced flavor and high fiber content make these products delicious and healthy at the same time. The line is also gluten-free, making it perfect for those with intolerances. **Gusto e Benessere** features **Caserecce ai Legumi (Legume Caserecce)** - made with lentil, chickpea, bean, and pea flour; **Fusilli ai Pea (Pea Fusilli)**; **Penne Rigate ai cereali (Grain Penne Rigate)** - made with corn, rice, amaranth, quinoa, and teff flour; and **Rigatoni alle Lenticchie (Lentil Rigatoni)** - made with only red lentil flour.





ARRIGHI

SHORT PASTA | LONG PASTA

SMALL PASTAS

Short, Long, and Small pasta shapes represent the wide range of pasta shapes that are part of the history and tradition of Italian cuisine. Each shape is the result of a specific process, a drawing process that shapes the dough into different shapes and unique consistencies that pair well with countless sauces and condiments.

ARRIGHI – SPECIALS

The **Speciali**, a line born from the Arrighi selection, are produced from durum wheat semolina and include a varied and rich range of shapes: from **farfalle** and **francesine** to **bucatini**, passing through **fidellini**, **tagliolini**, **tagliatelle**, **cannelloni**, **Sardinian gnocchetti** and finally arriving at **semolina, egg** and **spinach lasagna**.

ARRIGHI – WHOLEMEAL

The Arrighi **Whole Grain Line** features timeless classic shapes such as spaghetti, penne rigate, fusilli, and whole grain lasagna, a healthy solution with a high fiber content and a high concentration of flavor.

ARRIGHI – TRICOLOR

The **Tricolore Line** is part of the Arrighi selection in the farfalle and fusilli formats, produced exclusively with durum wheat semolina, spinach, and tomatoes.

ARRIGHI – ALLEGRE

The **Allegre Line** is part of the large selection of Arrighi Pasta, produced

exclusively with durum wheat semolina, and is designed for the little ones. The **Alfabeto shape**, composed of letters and numbers, and the **Pasta Zoo** for guessing the shape of the animals, stimulate children's imagination and appetite. The Allegre Line also includes **quick-cooking Maccheroncini** and **Fusilli**, ideal for moments when the little ones crave a plate of pasta because they are ready in just 3 minutes and ideal when seasoned with simple sauces, oil and Parmesan cheese or in soups and broth.

ARRIGHI – STUFFED

The **Stuffed Line** is part of the Arrighi selection and is made exclusively with durum wheat semolina and high-quality eggs. A line that is not affected by the seasons because it does not require controlled storage temperatures. The Line includes **Tortellini with Raw Ham**, **Tortellini** and **Ravioli with Cheese**, **Tortellini with Mushrooms** and **Tortellini with Ricotta and Spinach**.

ARRIGHI – SAUCES

Arrighi Sauces selection features delicious recipes that pair well with pasta, but can also enhance the flavor of countless traditional Italian dishes. There are numerous options for every taste: **Tomato Passata** made from juicy, ripe tomatoes, **Genoese** and **Sicilian Pesto**, **Mushroom**, **Basil**, **Arrabbiata**, **Bolognese**, **Marinara**, and **Olive Sauces**. The Arrighi Sauces Line also offers **Vegan Soy Bolognese Sauce**, a delicious, meatless interpretation of the classic, timeless recipe.

ITALPASTA

Synonymous with unparalleled quality. The rigorous selection of the finest durum wheat and the use of protein-rich semolina guarantee pasta with an authentic flavor and perfect texture. Every detail, from the choice of ingredients to production, is meticulously managed to offer a product of excellence.

Italpasta is not just a pasta brand, but a symbol of Italian tradition and culture. A wide range of shapes, from classic spaghetti and penne to regional and specialty pasta shapes, to satisfy every culinary need. Whether preparing simple or elaborate dishes, it's the perfect choice for those seeking the authentic flavor of Italian pasta, ideal for ensuring excellent results. **Italpasta** transforms every meal into an unforgettable gastronomic experience, keeping alive the values and legacy of Piedmont's master pasta makers.



3.3

INNOVATION: BERRUTO POTS OF ITALY

An innovative instant product concept, made with pre-steamed durum wheat semolina pasta, offering a quick and authentic solution for global consumers. With the launch of 10 traditional Italian recipes, this product has achieved extraordinary success worldwide, offering a delicious culinary experience without compromising the quality and authenticity of Italian pasta.

The revolutionary steam pre-cooking technology preserves all the organoleptic qualities of the pasta, guaranteeing a healthy dish that can be prepared quickly in the microwave or with a kettle.

A **HEALTHY idea** because it is natural thanks to the steaming of the pasta and the sauces that are made from highly selected ingredients.

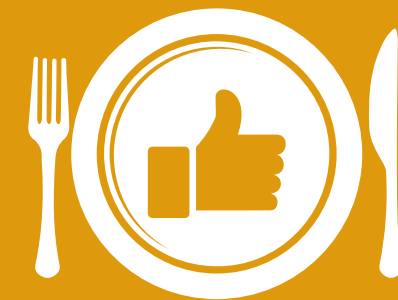
GOOD recipe made without palm oil, glutamate, colorings, preservatives and without frying.

FAST solution that can be consumed anywhere in a recyclable cup and offered in single portions that reduce waste.



HEALTHY

QUICK



DELICIOUS



3.4 PRODUCT SAFETY

The quality of products and consumer safety are essential requirements, ensured through the utmost attention given to every stage of the production chain: from the selection of raw materials to distribution in retail outlets.

Pasta Berruto is fully committed to managing quality and food safety, carefully monitoring all stages of the supply chain through preventive and control actions.

The quality of materials, products, and services provided directly influences the overall quality of the final products. Therefore, suppliers are crucial not only to guarantee the high quality of the products but also to ensure compliance and safety.

Innovation, research, transparency, professionalism, and attention to consumers' real needs have always been the guiding pillars of the company's decisions.

100% of **Pasta Berruto's** production is certified according to international standards:

- **BRC** (*Brand Reputation Compliance Food*), which certifies the quality and safety of food products through the application of mixed quality/product management systems, HAC-CP hygienic self-control, and GMP (Good Manufacturing Practices).
- **IFS** (*International Featured Standards*), aimed at ensuring the effective selection of private-label

food suppliers for large-scale distribution, based on their ability to provide safe products that comply with contractual specifications and legal requirements.

These two standards are recognized by the **GFSI** (Global Food Safety Initiative), an organization managed by the Consumer Goods Forum. One of its main purposes is to benchmark existing food standards against food safety criteria.

The certifications fully cover the production facility.

Pasta Berruto recognizes the importance of sustainable development goals for the well-being of the planet. At the core of its corporate vision lies Goal 3 of the UN Sustainable Development Goals (SDGs), aiming to ensure health and well-being for all people at all ages.

Indeed, all products marketed under its brands, such as Cup Pots of Italy pasta, are developed with particular care to guarantee that they are free from palm oil, free from added glutamate, and free from preservatives. This is also clearly stated on the Pots packaging.

At present, Pasta Berruto has not yet invested in the development of its product range through the introduction of special products or ingredients such as pasta enriched with fibers, vitamins, etc.

3.5 CERTIFICATIONS

For **Pasta Berruto**, the certification process is never a mere formal requirement, but a concrete driver of continuous improvement and a clear sign of its commitment to a business model that is increasingly responsible, transparent, and sustainable.

The certifications obtained and maintained over time allow us to:

- Strengthen the trust of customers, stakeholders, and consumers;
- Ensure compliance with international standards in terms of quality, environment, social responsibility, and ethics;

- Promote a corporate culture focused on responsibility and process improvement.

Every audit passed and every standard achieved becomes an integral part of our sustainability strategy, helping to reduce impacts, protect people, enhance resources, and ensure quality throughout the entire supply chain.

From this perspective, certifications represent a shared language of reliability, connecting us to the global market while also reflecting the values of the territory, the environment, and the communities with which we build our future every day.

CERTIFICATIONS OBTAINED IN 2024

SMETA

In 2024, Pasta Berruto successfully completed a **SMETA (Sedex Members Ethical Trade Audit)** ethical audit, carried out by an accredited independent third-party organization. This is a structured and in-depth assessment, based on international standards, that analyzes the company's level of compliance in the areas of labor rights, health and safety, environment, and ethical business practices.

The audit was conducted according to the **SMETA 6.0 4-Pillar Protocol**, which covers:

- **Labor Standards:** compliance with labor laws, working hours, wages, absence of forced or child labor.



- **Health and Safety:** safe working environments, PPE, accident prevention, compliant facilities.
- **Environmental Responsibility:** waste management, emissions control, responsible use of resources.
- **Business Ethics:** transparency in business relations, anti-corruption measures, compliance with regulations.

Adhering to the SMETA protocol transparently and verifiably demon-

strates our commitment to a responsible and sustainable supply chain, in line with the **UN 2030 Agenda Sustainable Development Goals (SDGs)**, particularly:

-  Decent Work and Economic Growth (SDG 8);
-  Responsible Consumption and Production (SDG 12);
-  Industry, Innovation, and Infrastructure (SDG 9)

Through this audit, Pasta Berruto strengthens the trust of its stakeholders - customers, business partners, employees, and communities - ensuring high ethical standards throughout the entire value chain. The process not only verified compliance with required standards but also identified areas for continuous improvement, which will be monitored and updated in our annual sustainability plan.

With this important achievement, Pasta Berruto positions itself among Italian agri-food companies that place people, transparency, and social responsibility at the core of their daily practices.

ECOVADIS

Pasta Berruto successfully completed the **EcoVadis sustainability assessment**, one of the most recognized international CSR (Corporate Social Responsibility) rating platforms. The EcoVadis system analyzes and evaluates companies' environmental, ethical, social, and sustainable procurement performance, based on global standards such as the **Global Reporting Initiative (GRI)**, the **United Nations Global Compact**, and ISO standards.

Following the assessment, Pasta Ber-ruto was awarded the **Bronze Medal**, with an overall score of **66/100**, ranking well above the industry average. This result confirms the company's tangible commitment to sustainable and transparent practices throughout the value chain.



PASTA BERRUTO SPA		Punteggio complessivo			
12/10/2014 12:00 - 12:00 12/10/2014 12:00 - 12:00		66/100 54%			
Punteggio complessivo 66/100		Audience 54%		Stile 54%	
Punteggi individuali		Punteggi dei temi			
Autore Punteggio: 25/25	25/25 Autore	25/25 Tema	25/25 Tema	25/25 Tema	25/25 Tema
Editor Punteggio: 0/0	0/0 Editor	0/0 Tema	0/0 Tema	0/0 Tema	0/0 Tema
Stile Punteggio: 55/55	55/55 Stile	55/55 Tema	55/55 Tema	55/55 Tema	55/55 Tema
Contestazioni Punteggio: 75/75	75/75 Contestazioni	75/75 Tema	75/75 Tema	75/75 Tema	75/75 Tema
Capitale Punteggio: 70/70	70/70 Capitale	70/70 Tema	70/70 Tema	70/70 Tema	70/70 Tema
Realizzazione Punteggio: 55/55	55/55 Realizzazione	55/55 Tema	55/55 Tema	55/55 Tema	55/55 Tema
Marketing Punteggio: 75/75	75/75 Marketing	75/75 Tema	75/75 Tema	75/75 Tema	75/75 Tema
	70/70	70/70	60/60	40/40	

Additional certifications:



BRC (Global Standard for Food Safety)

 Established in 1998 to ensure that branded products are manufactured according to well-defined quality standards and minimum requirements. BRC certification is a prerequisite for exporting products and serves as a recognized guarantee of company reliability. It applies to food processing and preparation companies and defines the specific elements of a management system focused on product quality and food safety.

**HALAL and KOSHER –**

These major international food certifications confirm product compliance with Jewish and Islamic dietary standards.

Kosher defines the nutritional rules observed by practicing Jews, specificity of foods, preparation and animal characteristics.

Halal encompasses all behaviors permitted by the Islamic faith, including food but also clothing, conduct, and moral practices, with varying interpretations depending on traditions and regions. These certifications allow companies to expand into both domestic and international markets.



IFS (International
Featured Standards)

Equivalent to BRC and also issued by CSQA, IFS ensures effective selection of private-label food suppliers for large-scale distribution

based on their ability to deliver safe products compliant with contractual and legal requirements. Recognized across Europe and globally, it is one of the **food safety standards acknowledged by the GFSI (Global Food Safety Initiative)**.



Issued by Agroveter GmbH,

this certification verifies compliance with guidelines ensuring traceability of the origin of laying hens. It confirms that quality criteria for products, processes, and quality assurance systems from producer to consumer are met, guaranteeing safety throughout all production phases. Specifically, the audit verified the traceable origin of free-range laying hens.



**V-Label
Vegan Certification**

 An internationally recognized trademark that guarantees quality, transparency, and professionalism in vegetarian and vegan certification.



Organic Certification

 Pasta Berruto is certified for the production and labeling of organic products. The principles of organic certification define a production method that supports agricultural and farming systems favoring environmental conservation and rejecting invasive practices involving synthetic chemicals. Organic labeling includes the indication of the agricultural raw materials' origin and the use of an official logo to identify products as organic.

UPCOMING CERTIFICATIONS TO BE OBTAINED

Pasta Berruto has embarked on a structured process aimed at achieving three important international certifications: **ISO 45001** (Occupational Health and Safety Management), **ISO 50001** (Energy Management), and **ISO 14064-1** (Quantification and Reporting of Greenhouse Gas Emissions). This commitment reflects the company's desire to strengthen its policies regarding environmental sustainability, energy efficiency, and employee protection by adopting globally recognized management standards.

ISO 45001

The international standard ISO 45001 defines the requirements for implementing an occupational health and safety (OH&S) management system,

with the fundamental objective of improving worker protection, preventing accidents and occupational diseases, and promoting safer and healthier working environments..

Main features of ISO 45001

- **Proactive prevention of occupational injuries and diseases:** The standard requires organizations to systematically and preventively identify and manage occupational health and safety risks, through detailed analysis and effective control measures.
- **Active worker involvement:** the standard emphasizes the importance of participation at all levels of the company, including workers themselves, to foster a shared cul-

ture of safety and continuous improvement of working conditions.

- **Evaluating the organizational context:** ISO 45001 requires companies to consider both internal and external factors that can influence security management, identifying risks and opportunities in order to adopt effective and customized strategies.
- **Culture of continuous improvement:** the standard promotes a dynamic and proactive approach, aimed at constantly improving occupational health and safety performance, through the definition of objectives, monitoring and periodic review of the system.

Benefits of ISO 45001 certification

- **Significant reduction in accidents and injuries at work:** thanks to rigorous risk management, the company reduces harmful events, improving employee well-being.
- **Compliance with current regulations:** adopting ISO 45001 facilitates compliance with laws and regulations regarding workplace safety, minimizing the risk of penalties.
- **Increased employee motivation and satisfaction:** a safe and healthy work environment helps increase employee morale, productivity, and retention.
- **Improved reputation and credibility:** Demonstrating a certified commitment to security strengthens the company's reputation in the eyes of customers, suppliers, and other stakeholders.
- **Reduction of costs associated with accidents, absences and disputes:** effective safety management allows for the reduction of direct and

indirect costs related to accidents and occupational diseases.

Pasta Berruto has initiated a structured process to obtain ISO 45001 certification by September 2025. The company is currently implementing its occupational health and safety management system, which includes:

- the mapping and assessment of risks related to the work environment,
- the definition of procedures and protocols for the prevention and management of accidents,
- active employee involvement through training and communication,
- the establishment of monitoring and continuous improvement mechanisms.

Pasta Berruto's strong commitment to ensuring a safe and healthy working environment, placing the safety of its workers as its top priority and integrating prevention into all company activities.

ISO 5001

The international standard **ISO 50001** defines the requirements for implementing an energy management system (EMS) aimed at continuously improving energy efficiency within organizations. This standard helps companies reduce energy consumption, lower associated costs, and simultaneously minimize the environmental impact of energy use.

Main features of ISO 50001

- **Systematic energy management:** the standard promotes the adoption of a structured and documented approach to monitoring, analy-



zing and optimizing energy use within the organization, enabling more informed and strategic management.

- **Continuous reduction of consumption:** through consumption mapping and the identification of areas of inefficiency, ISO 50001 facilitates the identification and implementation of energy saving opportunities, with a focus on continuous improvement.
- **Staff involvement and training:** The standard recognizes the importance of active involvement at all levels of the company, promoting staff awareness and participation in energy management practices.
- **Regulatory Compliance:** ISO 50001 helps organizations stay up-to-date and compliant with energy legislative and regulatory requirements, reducing the risk of non-compliance.

Benefits of ISO 50001 certification

- **Reducing energy costs:** Improving consumption efficiency translates into significant cost savings, improving the company's competitiveness on the market.
- **Lower environmental impact:** by reducing energy use and, consequently, greenhouse gas emissions, the company actively contributes to protecting the environment and fighting climate change.
- **Corporate image and social responsibility:** certification represents a tangible sign of the organization's commitment to sustainability and corporate social responsibility, improving its reputation with customers, suppliers, and stakeholders.

- **Better energy control:** a structured management system allows for greater awareness and constant monitoring of consumption, facilitating more effective and timely decisions.
- **Support for technological innovation:** ISO 50001 encourages the adoption of more energy-efficient technologies and processes, stimulating innovation and continuous optimization.

Pasta Berruto has started a structured process towards obtaining **ISO 50001** certification, with the goal of achieving it by September 2025. The company is currently implementing an energy management system, proceeding with:

- detailed mapping of energy consumption,
- the analysis of improvement opportunities,
- the definition of internal procedures and responsibilities,
- and the training of the staff involved.

Pasta Berruto's concrete commitment to integrating a corporate culture focused on energy efficiency and environmental sustainability, with a methodical approach that ensures the achievement of savings and continuous improvement objectives.

ISO 14064-1

ISO 14064-1 is part of the ISO 14064 family and is a recognized international standard that defines requirements and provides detailed guidelines for quantifying, monitoring, and reporting greenhouse gas (GHG) emissions and removals at the organizational level.



Objectives and purposes

The primary objective of **ISO 14064-1** is to support organizations in adopting a transparent, accurate, and reliable approach to managing their greenhouse gas emissions inventory. This allows them to precisely measure emissions generated by their operations, production processes, or services, monitor their trends over time, and report them clearly and in compliance with international standards.

Key aspects of the standard

- **Defining organizational boundaries:** The standard requires clearly identifying which entities, processes, and emission sources fall within the assessment scope, thus ensuring a complete and consistent inventory.
- **Quantifying emissions:** ISO 14064-1 addresses the calculation of direct emissions (e.g., from internal combustion or industrial processes) and indirect emissions (such as those associated with electricity consumption or transportation), ensuring a systematic and replicable approach.
- **Transparent reporting:** the standard requires the preparation of detailed and standardized reports, which facilitate internal and external communication of environmental performance in terms of greenhouse gases.
- **Data Management and Quality:** rigorous procedures for collecting, validating, and storing emissions data are required to ensure the accuracy and traceability of the information.
- **Verification and transparency:** the entire process must be documented to facilitate external audits by

certification bodies or stakeholders, thus increasing the organization's credibility.

ISO 14064-1 certification offers numerous strategic and operational benefits, including:

- A better understanding and more effective control of your greenhouse gas emissions.
- Concrete support for defining and implementing targeted and measurable environmental reduction strategies.
- Increased transparency and trust among customers, investors, regulators, and other stakeholders.
- Facilitating compliance with increasingly stringent environmental regulations and voluntary sustainability commitments.
- Access to new markets, such as carbon credits, and financial instruments dedicated to sustainability projects.

Pasta Berruto has embarked on a concrete and structured path to obtain ISO 14064-1 certification by the end of 2025. This milestone represents a fundamental step in the company's strategy for responsible and transparent management of greenhouse gas emissions.

The adoption of **ISO 14064-1** will allow **Pasta Berruto** to accurately measure its climate impact, monitor its progress over time, and report it verifiably, thus strengthening its commitment to environmental protection and the fight against climate change.

Through this process, the company will not only improve its energy and environmental efficiency, but also consolidate its reputation as a sustainable, transparent company that is at-



tentive to the needs of its customers and stakeholders, making a concrete contribution to the global reduction of greenhouse gas emissions.

ISO 14001

In addition to these three certifications, **Pasta Berruto** has also undertaken a significant environmental improvement process through the implementation of a management system compliant with the **ISO 14001 standard**. Among the key activities already underway is the creation and use of a dedicated schedule for managing environmental compliance.

This tool allows the company to promptly and consistently monitor all regulatory deadlines and obligations related to environmental legislative

compliance, thus ensuring compliance with legal requirements and reducing the risk of non-compliance.

The adoption of the schedule represents a fundamental step towards effective internal organization and ensuring continuous monitoring of environmental responsibilities, facilitating the scheduling of verification, maintenance, and updating activities necessary to keep the environmental management system always efficient and up-to-date.

Pasta Berruto continues to work hard towards increasingly integrated, preventative environmental management aimed at continuously improving performance, with the aim of achieving **ISO 14001 certification in the coming years**.

3.6

COMMUNICATION

Communications activities showcase a company's commitment and the work it does every day. For several years, **Pasta Berruto's strategy** has focused

on highlighting the value of the work it does every day to offer quality products that showcase the excellence of a region.

#pastayourway - PASTA AS AN EXPRESSION OF LIFE

PastaYourWay isn't just a slogan. It's a concept, a vision, a philosophy that represents the beating heart of our approach to pasta, food, and, more fundamentally, life. For us at **Pasta Berruto**, pasta isn't just a food: it's a cultural vehicle, a unifying force, a platform for expression, and a concrete path toward a more sustainable, more inclusive, and more conscious world.

A simple ingredient, a complex universe

Pasta is made from basic ingredients: water, semolina, and time. But within this simplicity lies a whole universe of stories, traditions, and innovations. PastaYourWay begins here: from the understanding that every plate of pasta tells a different, personal, and unique story. It's the dish that takes us back to our childhood, the meal we share with family, the symbol of Italy around the world, the blank canvas on which cultures and people paint their own flavors.

From the land to the table: a meaningful cycle

PastaYourWay is a natural and symbolic cycle: pasta is born from the ear-

th, grows thanks to human care, takes shape through artisanal and industrial processing, and arrives on tables around the world. This seemingly simple journey conceals the profound value of the **connection** between humanity and nature, between tradition and the future. Each step holds a lesson, a choice, an act of responsibility.

A space that is renewed every day

PastaYourWay is a **dynamic, constantly evolving space**. Every day it's enriched with new recipes, new ingredients, new ways of cooking and sharing. It's a platform for creativity where chefs, families, enthusiasts, students, and professionals shape their personal visions of flavor. It's a kitchen open to the world, where spices meet tomatoes, where traditions blend with herbs, where pasta melds with global culinary techniques.

A sustainable philosophy

Being PastaYourWay also means **living more sustainably**. Our vision is reflected in concrete and measurable actions. We don't just talk about an ideal: we live it every day in our factory, in our production processes, and in

our business decisions. We have invested in **photovoltaic systems, adopted closed-loop water recycling systems**, drastically reduced waste, and pursue ambitious goals for **reduced environmental impact**, documented in our **Sustainability Report**.

But PastaYourWay is also about small, everyday actions: anti-waste recipes, tips for responsible cooking, and promoting a balanced and seasonal diet. We believe that sustainability isn't a finish line, but a journey of conscious choices, day after day.

A network of people, an inclusive ecosystem

PastaYourWay is also the voice of the people who are part of our world. From our employees to distributors, from international partners to distribution chains, from loyal customers to new consumers. Every story is different, every experience is unique. We distribute in over a hundred countries, and in each one we find something that enriches us: a different tradition, an unexpected flavor, an alternative vision.

This **cultural diversity** is our true heritage. Thanks to pasta, every day we encounter new identities, new ways of thinking, new values. PastaYourWay thus becomes a **place of inclusion**, where every culture is welcomed, valued, and integrated.

Pasta as a universal language

PastaYourWay's great strength is **its universality**. In a world fragmented by barriers, ideologies, and differences, pasta is a **common language**, understood everywhere. It's comfort food, it's nutrition, it's celebration, it's

sharing. It can unite generations, regions, and mindsets.

This is why we believe pasta is a form of **expression for life**. There isn't just one right recipe. There's yours. Your way of experiencing it, preparing it, sharing it. PastaYourWay is freedom, creativity, responsibility, connection. It's our way of being a business. It's our way of envisioning the future.

PastaYourWay is not a product, it's not a project. It's a **living vision**, made of concrete actions, real people, authentic relationships. It's our way of doing business, of living in the present and imagining the future. In a constantly changing world, pasta remains a constant - and at the same time, an open door to everything we can yet discover.

Today, PastaYourWay is expressed through our **pasta**, born from solid values and sustainable processes. It exists as a **digital space** within our website, where stories, recipes, cultures, and tips for a more conscious cooking experience come together. It is also a **hashtag**, a symbol that accompanies our content and the experiences of those who choose Pasta Berruto around the world: a signature that embodies a shared sentiment, a lifestyle that speaks of respect, taste, inclusion, and personal expression.

But PastaYourWay has the potential to become much more

We imagine a future where PastaYourWay transforms into a **global platform for sharing and creativity**, where everyone can share their experience with pasta - whether it's a grandmother's recipe, a vegan expe-

periment, a migration story, an educational proposal for schools, or a sustainable kitchen initiative.

We imagine an **international event** that celebrates diversity through a single ingredient: pasta. An inclusive festival where chefs, families, students, producers, and consumers meet physically and virtually to create a collective narrative of taste, memory, and responsibility. A network that unites local realities and global visions, in an open dialogue between cultures, generations, and territories.

PastaYourWay could also become a **valuable certification**, a distinctive sign for those who share our vision: restaurants, shops, schools, associations that choose to showcase pasta as a symbol of sustainability, hospitality, and creativity, outside the box and outside the standard.

It could become an **active community**, where we learn, are inspired, and together build a new - and personal - way of interpreting tradition. Where every dish speaks to who we are and who we want to become.

TRADE FAIRS 2024

Pasta Berruto participated in several important food trade fairs both in Italy and abroad, presenting projects and proposals aimed at product innovation.

Pasta Berruto took part in Gulfood 2024, the largest specialized trade show in the Middle East for the food and beverage industry, in Dubai. In May, it also participated in **PLMA** in Amsterdam, the international private label trade show, which attracted attendees from over 73 countries.

The company also participated in the 68th edition of **Summer Fancy Food**, held at the Javits Convention Center in New York from June 23 to 25, 2024; this event is the largest trade event in the United States for the food and beverage industry. At the event, it was awarded the **FOOD AWARD**. And in the last quarter of 2024, the trade show season concluded with participation in **SIAL** in Paris, the world's leading food innovation trade show.





4

SUPPLY CHAIN

WIRE DRAWING

Through this stage the shape of the pasta is determined. DRAWING is the right *metaphor* to tell how the choice of high-quality raw materials, a quality supply chain and the search for unique ingredients, contribute to creating the identifying *form* of a product that is also a representation of a company's values.

Suppliers
Raw materials
Packaging

4.1 SUPPLIERS

Pasta Berruto works closely with its suppliers, who are the cornerstone of the raw material supply that underpins the entire production process. Close collaboration, synergistic work, and shared values are therefore the foundation upon which the entire relationship is built and developed.

Pasta Berruto requires all suppliers to have a code of conduct that specifies zero tolerance for **child labor**. Company policies against child labor define behavioral expectations and are communicated to all staff, business partners, and other relevant parties. The company also has a public commitment to respecting the right of children to be free from child labor. Company policies against child labor define behavioral expectations and are communicated to all staff, business partners, and other relevant parties.

As part of its **procurement policies**, **Pasta Berruto** uses data capture technology, such as alphanumeric codes, barcodes, and RFID labels, which are suitable for facilitating supply chain traceability. This traceability scheme is evaluated by the company itself for both effectiveness and compliance with the company's requirements to improve sustainability within the supply chain.

The company does not have a formalized and single code of conduct for all suppliers, but applies a series of selection criteria such as:



shares policies or rules with suppliers regarding **governance, ethics and anti-corruption**, but does not have a vetting process;



includes gender **equality, LGBTQIA+ rights, and gender non-discrimination policies** in supplier codes of conduct. Each major supplier has policies against gender discrimination and abuse throughout the value chain;



zero tolerance **for child labor**;



selecting and requiring suppliers to meet standards related to the generation of **hazardous waste and toxins**;



requiring suppliers to declare the **use of** potentially hazardous **chemicals**.

To increase awareness and better control of its supply chain, in 2024 the company introduced a supplier questionnaire aimed at deepening its position in terms of sustainable practices. The integration of the questionnaire into corporate practices, its continuation in the coming years, and the analysis of the data collected will provide the company with food for thought and new elements to consider in the selection process and management of its suppliers.

Pasta Berruto recognizes the importance of sustainable production and

consumption and has implemented **responsible production practices** by raising awareness of this throughout the supply chain through:

- sending questionnaires to semolina and packaging suppliers to promote sustainable practices in the food chain;
- collaborations with suppliers to promote sustainable practices in the supply chain, aimed at evaluating and optimizing the sustainability of the materials used and/or upstream industrial processes;

- selecting and requiring suppliers to meet standards relating to the generation of hazardous waste and toxins;
- Requiring suppliers to disclose the use of certain potentially hazardous chemicals: The company asks suppliers whether they are aware of all chemical additives intentionally added to their products and any potentially harmful residues present in the product (it is sufficient just to know whether they are aware, not to require the data).

4.2 RAW MATERIALS

The wide range of branded products, seemingly very different from each other in terms of specificity and consumption methods, are linked by a single and indissoluble thread: the authenticity and high-quality selection of raw materials used.

In 2024 **Pasta Berruto** used 60,624 tons of raw materials compared to 53,172 in 2023. and, in the two-year period 2023-24 they are divided - as highlighted in the table on the following page - into the main categories and subcategories.

Pasta Berruto is committed to ensuring the highest quality of its products by using raw materials sourced exclusively from Italian suppliers. However, for resilience and sustainability, the durum wheat used is diversified, coming from both EU and non-EU coun-

tries. This approach not only allows us to maintain high quality standards but also to effectively respond to the challenges posed by climate change. Adopting a diversified supply chain ensures greater supply stability, ensuring that pasta production is not compromised by any climate or environmental issues that may affect specific regions. All the mills used by **Pasta Berruto** are located in Italy, allowing for rigorous control of the processing stages and ensuring that each grain of wheat is treated with the utmost care and professionalism. This combination of high-quality raw materials and a controlled supply chain reflects our commitment to excellence and sustainability, offering consumers pasta that is not only delicious, but also the result of responsible production that respects future generations.

RAW MATERIALS						
	2024			2023		
	kg	of which BIO/CERT kg	%	kg	of which BIO/CERT kg	%
TOTAL SEMOLINA	56,482,150	6,826,620	12.1%	49,113,480	6,925,150	14.1%
Semolina	48,184,330			40,992,620		
Organic semolina	4,107,880	4,107,880		4,195,960	4,195,960	
Wholemeal semolina	1,350,330			894,790		
Organic semolina integ.	2,718,740	2,718,740		2,729,190	2,729,190	
More semolina	120,870			300,920		
TOTAL SEMOLINA	2,601,860	59,400	2.3%	2,807,750	30,320	1.1%
Semolina	2,542,460			2,777,430		
Organic semolina	59,400	59,400		30,320	30,320	
TOTAL FLOUR	1,230,609	64,819	5.3%	882,769	71,170	8.1%
Durum wheat	1,165,790			776,240		
Soft wheat	0			30,140		
Organic spelt	58,239	58,239		60,845	60,845	
Other flours	6,580	6,580		15,544	15,544	
TOTAL EGG	309,822	309,822	100%	367,760	367,760	100%
Albumen	23,220	23,220		23,780	23,780	
Mixed	145,722	145,722		188,280	188,280	
Yolk	140,880	140,880		155,700	155,700	
TOTAL RAW MATERIALS	60,624,441	7,260,661	12.0%	53,171,759	7,394,400	13.9%

4.3 PACKAGING

Packaging is the tool that tells a story, one of quality and tradition. But it's also the means of communication to publicize a product and its uses, and it aims to do so by speaking every language in the world, becoming a basic ingredient in every recipe. And through **Pasta Berruto's packaging**, the product's benefits are communicated, also appealing to sensations, through expressions like authentic, passionate, wonderful, and unique - all words that express the emotion of the Italianness of these products.

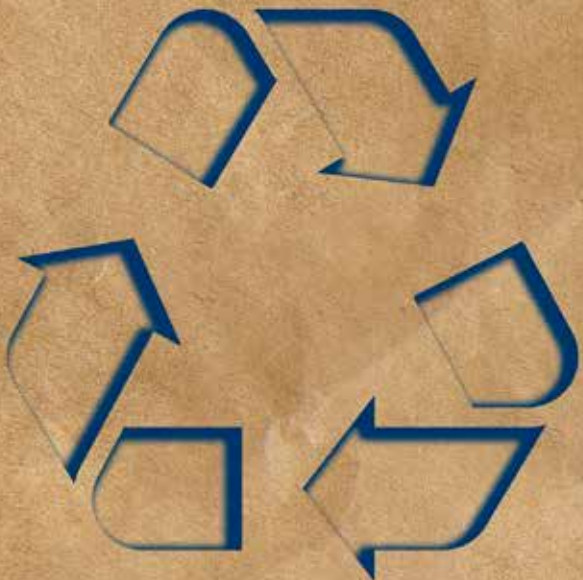
Regarding **Pasta Berruto packaging**, the following should be highlighted:

1 The packaging used by the company does not contain toxic substances, is recyclable and comes with instructions on how to recycle it correctly.

2 For product packaging, the company has consciously chosen to avoid multi-layer materials (plastic + paper) as much as possible to facilitate separate collection by the end consumer and the consequent recycling of the materials.

4 Specifically, for paper packaging, the company only sources forest products certified by a recognized third party (e.g., FSC Certification) or recycled.

3 Regarding packaging, to date, approximately 20% of the materials (by volume) come from recycled materials, reused components and/or materials from certified sustainable sources.



With reference to labelling, the following paragraphs are clear:

- As regards labelling, since these are food products, as required by current legislation on the matter, the packaging of all products contains information regarding
 - ▶ Product information:
 - ▶ origin of product components;
 - ▶ content, particularly regarding substances that could have an environmental or social impact;
 - ▶ instructions for using the product (cooking time and usage recommendations);
 - ▶ disposal of packaging.

But each package has also been designed to provide important and useful information to the consumer.

Each package contains a QR code that provides all the product information and access to recipes specifically designed for that specific product.

Also present and easily readable are:

- the main features of the product
- cooking times
- the number of wire drawing.





5

ENVIRONMENT

DRYING

It's the most delicate moment of the production process: the phase in which the pasta is left to rest inside dryers.

As delicate and important as it is, it is the attention that must be paid to safeguard the environment, to the correct use of water and energy sources, fundamental elements for building tomorrow of future generations.

Consumption
Climate change
Emissions

5.1

CONSUMPTION

ENERGY

Pasta Berruto’s growth toward energy independence, efficiency, and reduced environmental impact. After two years of significant upheaval, 2024 represents a new energy baseline for the plant:

- The failure of the old cogenerator in 2022 and its unavailability throughout 2023, in fact, in addition to determining a less efficient use of the natural gas used on site, had

forced Pasta Berruto to draw more electricity from the grid (+143% and +194% respectively in 2022 and 2023, compared to an average withdrawal of 5,000 MWh/year)

- In March 2024, the new 1,200 kW high-efficiency cogeneration plant came into operation, capable of meeting approximately 50% of the plant’s total electricity consumption, 30% of its superheated water



ENERGY					
	2024	2023	Δ	tep	tep
Annual energy consumption by source	GJ	GJ	%	2024	2023
DIRECT CONSUMPTION	124,027	83,346	48.8%	2,963	1,991
Non-renewable energy sources	117,579	73,697		2,809	1,761
Natural Gas	117,346	73,471		2,803	1,755
Fuel Oil	0	0			
Diesel	234	226		6	5
Gasoline	0	0			
Self-produced energy through cogeneration	66,464	0		1,588	0
Thermal Energy	18,270	0		436	0
Electric Energy	48,194	0		1,151	0
Renewable energy sources	11,671	10,532		279	252
Solar Photovoltaic Electricity	11,671	10,532		279	252
Sold energy	5,224	883			
Electricity sold to the grid	5,224	883		125	21
INDIRECT CONSUMPTION	37,491	75,806	-50.5%	896	1,811
Electric Energy	37,491	75,806		896	1,811
from non-renewable sources	0	26,441		0	632
from renewable sources	37,491	49,365		896	1,179
TOTAL ANNUAL CONSUMPTION	161,518	159,153	1.5%	3,859	3,802
Annual production (t)	55,794	51,322	8.7%	161,518	159,153

ENERGY CONSUMPTION PER TON OF PRODUCT			
	2024	2023	Δ
	GJ/t	GJ/t	%
TOTAL CONSUMPTION	2.89	3.10	-6.6%
Direct energy consumption	2.22	1.62	76.8%
Indirect energy consumption	0.67	1.48	23.2%

needs (135°C) and 100% of its superheated water needs (85°C);

- To increase the share of self-production from renewable sources, a new section of the photovoltaic system was installed and put into operation, reaching a total installed power on the roofs of the site's buildings equal to 1,707 kWp;
- The photovoltaic system covered approximately 7% of the plant's total electricity needs through self-consumption from renewable sources;
- 59% of the plant's total electricity requirement (92,132 GJ) was self-produced on-site via a cogenerator and photovoltaic system.

Thanks to the contribution of the new cogenerator and the expansion of the photovoltaic system, direct consumption increased by 48.8% compared to the previous year, while indirect consumption decreased by 50.5%.

In 2024, **Pasta Berruto** consumed a total of 161,518 GJ of energy (approximately +1.5% compared to 2023).

Compared to the previous year, despite a total plant production increase of +8.7%, the total primary energy consumed per tonne of product decreased from 3.10 GJ/t to 2.89 GJ/t (-6.6%), taking advantage of recent investments in efficiency and the continued focus on energy ma-

nagement in all departments of the plant.

During 2024, the company invested over 6.5 million euros in energy efficiency, across different areas of the plant's activity:

- process optimization interventions (replacement of LINE C with a new SHORT PASTA production line with greater production capacity and efficiency);
- Energy efficiency improvement interventions (replacing end-of-life electric motors with high-efficiency ones, monitoring compressed air leaks along the entire distribution network, maintenance and replacement of heat exchangers);
- self-production from renewable sources (expansion of the photovoltaic system).

The company has a formal commitment to transition to renewable energy and energy-efficient operations and to measure progress over time.

Research into new technologies that improve energy efficiency and the selection of new machinery and systems that have a lower environmental impact continues: in 2025, a new short-cut pasta line was completed, replacing an obsolete one, while a new lasagna line is planned for the coming years, which will increase the production capacity of the plant's existing lines.

Methodological note

The consumption of all energy carriers is expressed in GJ of primary energy.

Each energy carrier is converted to GJ using an appropriate conversion factor. To analyze the trend, the amount of energy is divided by the total amount of finished product.

For the calculation, the following were used:

- the conversion factors defined by ENEA to convert the unit of measurement of each energy vector (kWh, Sm³, etc.) into toe (ton of oil equivalent)
- the equivalence 1 toe = 41.860 GJ, as defined by the MISE (now MIPA) in art. 2 of the Ministerial Decree of 07.20.2004

WATERFALL

For **Pasta Berruto**, water plays a fundamental role throughout the entire production process:

- *Dough generation*: water is an essential component for making pasta dough. It is mixed with durum wheat semolina or other flour to form a homogeneous dough. The water hydrates the flour and facilitates the formation of an elastic dough that can be worked and shaped later.
- *Kneading the dough*: during the kneading phase, water is used to shape and form the dough. It can be added in varying quantities or at different stages of the process, depending on the desired consistency and the type of pasta being produced.
- *Washing and cooling*: after shaping the pasta, washing may be necessary to remove excess surface starch and prevent the pieces of pasta from sticking together. Water is used for this purpose, along with cooling systems that can help regulate the product's temperature.
- *Heat treatment*: in some stages of the pasta production process, such as drying, water is used to transfer heat during the heat treatment. For example, in the production of dry pasta, the water present in the pasta is removed through drying, often using steam drying systems.
- *Cleaning and sanitizing production facilities and lines*: water is also essential for cleaning and sanitizing production facilities and equipment. It is used for washing equipment, rinsing surfaces, and general cleaning of work environments,

helping to ensure food safety and compliance with health and hygiene regulations.

In short, water is an essential element in multiple stages of the production process, contributing to formation, processing, heat treatment, and plant cleaning. Efficient and sustainable water management is therefore crucial to ensuring product quality, operational efficiency, and compliance with environmental regulations.

It should be noted that the water taken from the well is greater than the water discharged into the public sewer system since, in the generation of the dough, for every 100 kg of semolina, a quantity of approximately 32 litres of water is added which during the drying process is extracted in the form of water vapour into the atmosphere.

In 2024, **Pasta Berruto** consumed a total of 48,048 m³ of water taken from wells (approximately +2.0% compared to 2023).

Consequently, compared to the previous year, in the face of a total production increase of +8.7%, the water withdrawn from wells per tonne of product decreased from 0.918 m³/t to 0.861 m³/t (-6.18%).

Pasta Berruto pays careful attention to water use in its production processes. Therefore, when designing and selecting new production facilities and auxiliary utilities, reducing water consumption per ton of product is one of the criteria for evaluating and comparing different solutions.

In this sense, starting from 2024, all the cooling systems on the site will

WATER			
	2024	2023	Δ
	m ³	m ³	%
Consumption of drinking water	754	715	5.45%
Withdrawal from wells	48,048	47,108	2.00%
Discharge into the public sewer system	25,979	31,208	-16.76%

WATER WITHDRAWN FROM WELLS PER TON OF PRODUCT			
	2024	2023	Δ
m ³ /t	0.861	0.918	-6.18%

work in a closed cycle, considerably reducing the plant's water requirement.

Furthermore, to ensure a more responsible use of water resources, the company has introduced, over the years, practices for the recycling and reuse of water within production processes, ancillary services (recycling of chiller cooling water) and general office services (rainwater harvesting, low-flow taps, toilets, urinals and showers for water saving).

The company regularly monitors and records water consumption, to constantly evaluate the quantity and

quality of water consumed and compliance with the legal provisions contained in the authorizations, but has not defined reduction targets.

Given its industry, the company takes particular care to ensure that no potentially harmful chemicals or materials (such as microplastics) are introduced or used on-site throughout the entire production process. These chemicals could be dispersed and dissolved in water, as required by current regulations, required by certification procedures, and confirmed by analyses of wastewater discharged into the sewer system.

WASTE

As shown by the data reported, despite a slight increase in total waste production (+0.1% 2024 vs 2023), 100% of the 251,052 kg of waste produced in 2024 was sent for recovery, confirming the elimination of waste to be disposed of in landfill.

Compared to the previous year, despite a total production increase of +8.7%, total waste per tonne of product decreased from 4,500 kg/t to 4,887 kg/t (-7.92%).

Pasta Berruto has always been committed to reducing waste production

and adopting waste recovery methods rather than disposal.

Pasta Berruto considers waste production an important indicator of the sustainability of its business, therefore the company pursues the goal of reducing its environmental impact also through circular economy projects in which production waste can be given a new life.

The company's food waste is used to create new products (such as *the BIOVA project*: beer produced from production waste), and surplus food is redistributed for animal feed.



WASTE DESTINATION			
	2024	2023	Δ
	kg	kg	%
Waste for Disposal	0.0%	0.0%	
Waste for Recovery	100.0%	100.0%	

WASTE			
	2024	2023	Δ
	kg	kg	%
TOTAL WASTE	251,052	250,796	0.10%
Waste for Disposal	0	0	-100.0%
Non-Hazardous	0	0	
Hazardous	0	0	
Waste for Recovery	251,052	250,796	11.57%
Non-Hazardous	245,000	248,416	
Hazardous	6,052	2,380	
ANNUAL PRODUCTION (t)	55,794	51,322	

TOTAL WASTE PER TON OF PRODUCT			
	2024	2023	Δ
kg/t	4.500	4.887	-7.92%

BIOVA

Pasta Berruto partnered with **Biova Project**, an innovative startup focused on reducing food waste through the application of a circular economy, resulting in innovative products. The project involves reusing surplus products, including offcuts and production surpluses, which are reground for reuse: thus, the first range of pasta-based beer was born. The project is both interesting and beneficial. The production process produces offcuts (created at the beginning and end of production) consisting of broken pieces, identical in every way to whole pieces but unsellable. These offcuts are then used in beer production to

replace part of the traditionally used barley malt. Specifically, **Biova Pasta** (blonde beer) and Biova Pasta Integrale (red beer) were created through a process that saves raw materials and reduces food waste.





5.2

CLIMATE CHANGE

Pasta Berruto does not yet have an EMS (Environmental Management System), but attention to environmental impact has always been central to the company's business.

The company policy statement explicitly states the commitment to protecting the environment and reducing environmental impact.

The company publicly communicates its targets and progress on its climate action plan (quantifiable objectives and targets defined regarding environmental and social aspects of the company's activities). Pasta Berruto has implemented measures such as

product redesign or reduction, strategic investments in renewable energy, energy efficiency, climate-resilient infrastructure, and emergency response plans.

It has minimum environmental criteria when planning new investments in technology, products, or processes, but has not conducted a climate risk and opportunity assessment. With a view to improving collective performance in terms of clean and affordable energy, the company has created public awareness marketing campaigns to incentivize actions towards *SDG 7 - Affordable and Clean Energy*.

The sustainability of pasta

7 tips for saving money when cooking pasta



2 the oven

Avoid preheating the oven. Don't open it frequently during cooking, and turn it off a few minutes before the end: this will maximize the heat it generates.



4 tools

To cut or chop vegetables, or grate cheese, use non-electric tools. This will save energy and be more eco-friendly.



6 the leftover pasta

Don't throw away leftover pasta. Leftovers from the day before can be transformed into a delicious flan or a fantastic timbale.



#PASTAYOURWAY

1 the pot



Choose a large pot and pour in enough water, but not too much. This will save you time boiling it. Cover the pot with a lid to reduce cooking times.

3 time



Read the package for the recommended cooking times for pasta. Longer cooking times would mean unnecessary waste of gas or electricity.

5 the salt



Add salt only when the water begins to boil. Salt tends to slow the heating process and therefore the boiling of liquids.

7 passive cooking



Turn off the heat halfway through cooking. Cover the boiling water with a lid so the pasta will continue cooking even after the heat is off.

5.3 EMISSIONS

In 2024, greenhouse gas emissions into the atmosphere from direct consumption (Scope 1) recorded a significant increase compared to the previous year (+58.7%), due to the entry into operation of the new natural gas-fired cogenerator.

As regards the overall data, there is an increase of +17.2% in total emissions assessed on the basis of location (Scope1+Scope 2 – Location based) to be compared with a decrease of -18.5% in the data assessed on the basis of trade agreements (Scope1+Scope 2 – Market based).

Consequently, compared to 2023, with total production remaining almost unchanged (-1.0%), total CO2 emissions per tonne of product decreased by -15.6%, with Location-based emissions, and slightly increased (+1.6%), with Market-based emissions.

After two years of significant upheavals, 2024 finally represents a new baseline for the plant, including CO2 emissions.

Regarding the renewable origin of the electricity used on site:

- The photovoltaic system installed on the roofs of the buildings satisfied approximately 7% of the plant's total electricity needs;
- 100% of the electricity purchased in 2024, equal to 4,789 MWh, is of renewable origin and fully traceable, as certified by the Guarantees of Origin (GO) of the GSE (Energy Services Manager).

Pasta Berruto monitors and controls greenhouse gas emissions (Scope 1 and Scope 2) and, as a further challenge to reduce its environmental impact, in 2024, it has set itself the goal of reducing specific emissions assessed on the tons of pasta produced by 14% in 5 years [baseline: Specific emissions (Scope1+Scope2) Location based YEAR 2022].

The company does not currently measure any Scope 3 greenhouse gas emissions, however, with a view to reducing carbon emissions from transportation, company policy and processes for outbound goods and shipping require the use of the means with the least impact.

EMISSIONS			
	2024	2023	Δ
	tCO ₂ e	tCO ₂ e	%
Total Scope 1 Emissions	6,975	4,396	58.7%
from on-site combustion	6,957	4,356	
from automotive diesel	17	17	
from refrigerant gases	0	23	
Total Scope 2 Emissions Location based	1,050	2,450	-57.2%
Total Scope 2 Emissions Market -based	0	4,163	
Total Emissions (Scope 1 + Scope 2 Location based)	8,024	6,846	17.2%
Total Emissions (Scope 1 + Scope 2 Market based)	6,975	8,559	-18.5%
GHG EMISSIONS PER TON OF PRODUCT			
	2024	2023	Δ
	tCO ₂ t	tCO ₂ t	%
Total Scope 1 Emissions	0.125	0.086	45.9%
Total Emissions (Scope 1 + Scope 2 Location based)	0.144	0.133	7.8%
Total Emissions (Scope 1 + Scope 2 Market based)	0.125	0.167	-25.0%

Methodological note

Emissions are expressed in tonnes of CO₂, as the sources used do not report emission factors for greenhouse gases other than CO₂. Specifically, the following sources were used for the two different emission areas:

- **Scope 1:** “Combustion emission factors 2023 | Comb. in boilers, gas turbines and stationary engines” (update 2025), ISPRA;
- **Scope 1-GWP:** “Climate Change 2013: The Physical Science Basis” (2013), IPCC;
- **Scope 1-Fuels:** “Database of average emission factors for road transport in Italy” (Data 2022), ISPRA;

- **Scope 2 - Location based:** “Emission factors for electricity production and consumption in Italy | Emission factors for electricity production, heat production, and electricity consumption. (2024 preliminary estimates)”, ISPRA;
- **Scope 2 - Market based:** fuel mix for the years 2022-2023 from the electricity supplier’s declaration and “Emission factors for electricity production and consumption in Italy | Carbon dioxide emission factors from gross thermoelectric production by fuel” (2023 data), ISPRA.

Scope 2 emissions are a classification used to describe indirect greenhouse gas emissions, as they are associated with the production of electricity purchased from the grid. Given their nature, there are two different approaches to calculating Scope 2 emissions: location- based and market- based.

Scope 2
Location-Based
(based on location):

- Emissions are assessed based on the average energy mix of the location where the company’s facility is located.
- The calculation is based on the average emission factors of the electricity grid in the region where the company is located.
- This approach allows for the accounting of CO₂ emissions actually associated with electricity generation sources in the geographic location (state or region) in which the company operates.



Scope 2
Market-Based
(market-based):

- Emissions assessed considering the specific sources from which the electricity purchased by the company is produced.
- The calculation is based on renewable energy certificates (e.g. Guarantee of Origin Certificates or Renewable Energy Credits) purchased by the company to offset or reduce CO₂ emissions.
- This approach allows us to consider not only the CO₂ emissions associated with the local energy mix, but also any purchases of renewable energy or other net emissions offsetting actions.





6

PEOPLE

COOLING

To bring the pasta back to room temperature
COOLING process.

The moment in which the results are collected,
synonymous with a path
in which all individuals take part
who operate daily
with a common goal,
sharing values and goals
for inclusive and equal development.

Employees
Corporate culture
Health and Safety
Community

6.1

EMPLOYEES

Pasta Berruto represents a story of entrepreneurship, family, and territory. Three elements that have merged into a broader narrative, where the company's identity is deeply intertwined with the places where it was founded and has grown, and where it still operates daily. At the same time, it is the story of a profound commitment to individuals, with whom the company seeks to foster the growth of a system that values both people and the wider community.

The full awareness that entrepreneurial success is the result of the work of all those who operate within the system has made Pasta Berruto a company strongly committed to safeguarding the well-being of all its employees.

The following tables show the number of employees in the company, broken down by gender and type of contract.

EMPLOYEES 2023 and 2024												
	2024						2023					
	TOTAL		MEN		WOMEN		TOTAL		MEN		WOMEN	
Employees	77	100%	44	57%	33	43%	75	100%	42	56%	33	44%
Permanent	73	95%	42	95%	31	94%	71	95%	40	95%	31	94%
Fixed-term	4	5%	2	5%	2	6%	4	5%	2	5%	2	6%
Full-Time	70	91%	43	98%	27	82%	67	89%	41	98%	26	79%
Part-time	7	9%	1	2%	6	18%	8	11%	1	2%	7	21%

EMPLOYEES 2023 and 2024 DIVIDED BY AGE GROUP												
	2024						2023					
	TOTAL		MEN		WOMEN		TOTAL		MEN		WOMEN	
Employees	77	100%	44		33		75	100%	41		32	
<30 years	6	8%	3	7%	3	9%	7	9%	5	12%	2	6%
Between 30 and 50 years	33	43%	18	41%	15	45%	31	41%	17	41%	14	44%
>50 years	36	47%	21	48%	15	45%	37	49%	15	46%	16	50%

EMPLOYEES 2023 e 2024 DIVIDED BY AGE GROUP						
	2024			2023		
	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN
EXECUTIVES	3	3	0	2	2	0
<30 years	0	0	0	0	0	0
Between 30 and 50 years	1	1	0	0	0	0
>50 years	2	2	0	2	2	0
COMMERCIAL EMPLOYEES	11	1	10	11	1	10
<30 years	1	0	1	1	0	1
Between 30 and 50 years	8	1	7	8	1	7
>50 years	2	0	2	2	0	2
ADMINISTRATIVE EMPLOYEES	9	1	8	10	1	9
<30 years	0	0	0	0	0	0
Between 30 and 50 years	3	0	3	3	0	3
>50 years	6	1	5	7	1	6
TECHNICAL STAFF	6	4	2	7	5	2
<30 years	0	0	0	0	0	0
Between 30 and 50 years	3	1	2	4	2	2
>50 years	3	3	0	3	3	0
PACKING DEPARTMENT	31	18	13	27	16	11
<30 years	5	3	2	4	3	1
Between 30 and 50 years	12	9	3	10	8	2
>50 years	14	6	8	13	5	8
WORKSHOP and MAINTENANCE	2	2	0	2	2	0
<30 years	0	0	0	0	0	0
Between 30 and 50 years	1	1	0	1	1	0
>50 years	1	1	0	1	1	0
PRODUCTION STAFF	15	15	0	16	16	0
<30 years	2	2	0	2	2	0
Between 30 and 50 years	5	5	0	5	5	0
>50 years	8	8	0	9	9	0

As of December 31, 2024, the total number of employees was **77** – 33 women and 44 men – marking an increase of **2.6%** compared to 2023 (75 employees) and of **6.9%** compared to 2022 (72 employees).

The gender distribution is 44 men and 33 women, with female employees representing **42.8%** of the workforce. This percentage slightly decreased compared to 2023, due to the increase in male employees (+2) in 2024.

The company remains strongly committed to supporting local **employment**, with all employees coming from the **Piedmont Region**.

- **Permanent contracts:** 94.8% of the workforce, equal to 73 employees (42 men and 31 women), all from Piedmont.
- **Fixed-term contracts:** 4 employees (2 women and 2 men), also from Piedmont.
- **Zero-hour contracts:** none.

Of the total workforce, **70 employees** work full time (27 women and 43 men), while **7 employees** are on part-time contracts (6 women and 1 man).

In 2024, Pasta Berruto employed **3 foreign workers:** 2 from India and 1 from Cuba.

The average age of employees falls between **30 and 50 years**. Age distribution:

- 11.6% between 18 and 30 years
- 41.5% between 31 and 50 years
- 36.36% aged 51 and over

Regarding **collective labor agreements**, 74 employees are covered by the **Food Industry National Collective Labor Agreement (CCNL Industria Alimentare)**, while 3 are covered by the **CCNL Dirigenti** (executives).

Despite the presence of both men and women in identical roles and professional levels, there are no significant disparities in base salaries or total compensation. This result is guaranteed by the rigorous application of the CCNL, which establishes clear and uniform criteria for remuneration, ensuring **equal pay for equal work** and preventing gender-based discrimination.

No employees fall within **vulnerable categories**.

Through its **Human Rights and Social Responsibility Policy** (published on the corporate website: www.pastaberruto.it) and its widespread corporate culture, Pasta Berruto prevents discriminatory practices, confirmed by the absence of reported cases in 2024. Employees also have access to an **anonymous whistleblowing system** to report any inappropriate behavior.

In 2025, the company also drafted a **Code of Ethics** to clearly outline its core values.

Less than **10% of the workforce** comes from low-income communities or does not hold a high school diploma.

Employee Benefits include:

- supplementary pension fund;
- supplementary health insurance;
- meal vouchers.

New hires are provided with **introductory training**, and continuous training is promoted through general and role-specific professional development. The company also offers **paid internships and/or apprenticeships** to young people, although none were activated in 2024.

Pasta Berruto provides employees with an additional level of economic security through the **Fondo FASA**, a

supplementary pension fund complementing the national public system.

The company is currently negotiating a **second-level supplementary agreement**, with the main objective of introducing new corporate welfare measures. This agreement represents a key tool for improving working conditions and benefits, strengthening the

company's internal social protection system.

Importantly, this agreement is **re-viewed and updated every three years**, to align with employees' evolving needs and regulatory changes, ensuring the continuous improvement of corporate welfare and supplementary pension policies.



6.2 CORPORATE CULTURE

Pasta Berruto has a history of dedication, both within the company itself, through the use of innovative processes and high-quality raw materials, and through constant and constant attention to the people who work there every day, the community, and the local area.

A sustainable corporate culture based on authentic values, which are described in this document with a careful eye on defining the objectives for the future.

For over a century, **Pasta Berruto** has contributed to the history of Italian pasta, making its values a defining feature. In recent years, **Pasta Berruto** has also made a clear choice, identifying a path toward ever-increasing sustainability. Research and innovation, transparency, sharing, and inclusion are some of the pillars on which **Pasta Berruto** has built its corporate culture.

6.3 HEALTH AND SAFETY

Pasta Berruto does not currently have an Occupational Health and Safety Management System, but has already adopted a Safety Policy. During 2025, with a deadline in September of the same year, the company has launched the process to implement a health and safety management system in compliance with UNI EN ISO 45001:2018.

The company has a formalized occupational risk assessment process dated February 28, 2018.

There are task-related risks (the methodology is included within the risk assessment document) and the

DVR provides a summary description of the main risks.

According to the safety organizational chart, in 2023 the role of RSPP was assigned to Peiretti Bartolomeo, while the roles of RLS and RSU were held by Musetto Diego. Starting from 2024, responsibility for the roles of RLS and RSU was transferred to Corsaro Michele, while the role of RSPP continued to be held by Peiretti Bartolomeo. In addition, there are personnel assigned to fire prevention.

The company also has a health surveillance protocol and an accident register as required by occupational he-

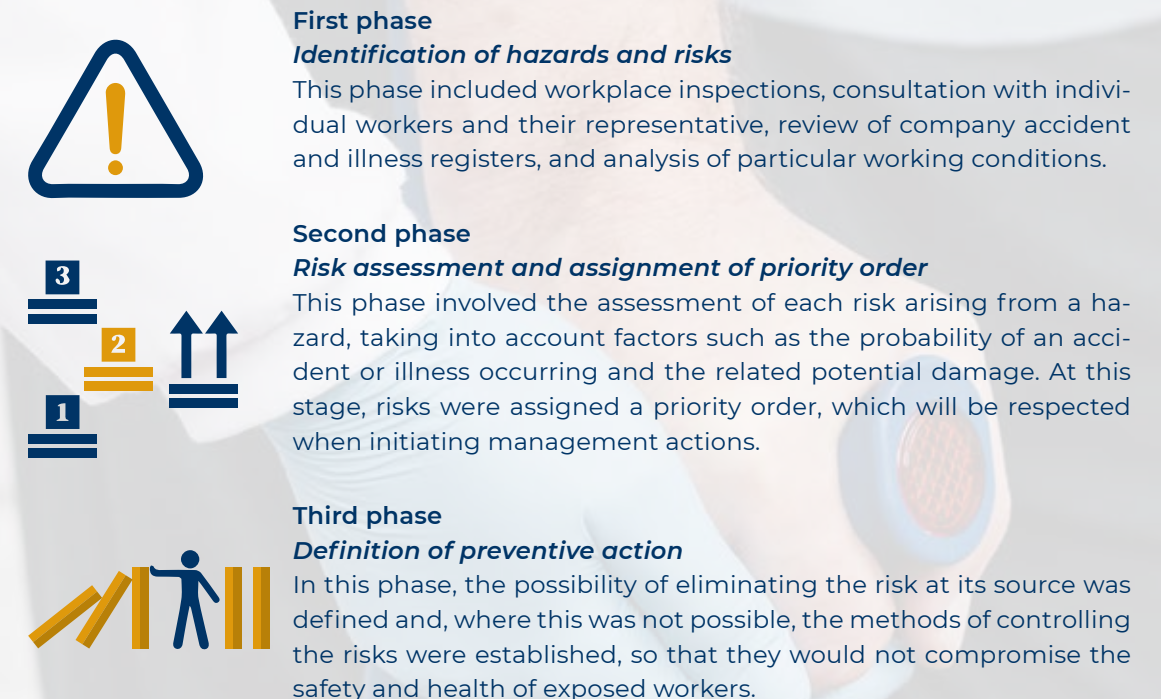
Risk Assessment Document (RAD)

The **Risk Assessment Document (RAD)** serves as **the fundamental tool** for the Employer **to manage the risks to workers**. It is essential for identifying **prevention and protection measures** and for defining the **necessary intervention program to ensure the continuous improvement of workers' health and safety levels**. **Pasta Berruto** has drafted this RAD **to protect the health and safety of its employees**.

The document is the pivot around which the corporate prevention organization must revolve, serving as a **"primordial" technical-organizational tool** that allows **understanding, planning, and rationalizing** the various aspects that **contribute to the substantial reduction and control of risk factors** present in the workplace, in compliance with national legislation and good technical standards issued by accredited bodies.

The risk assessment document is drafted according to the provisions of Article 28 of Legislative Decree 81/08 and specifically consists of a global and documented analysis of all health and safety risks faced by workers within the organization. The purpose is to identify appropriate prevention and protection measures and to develop a program of actions aimed at ensuring the continuous improvement of safety and health levels for all company personnel.

That being said, for the drafting of the Risk Assessment Document, and following preliminary agreements between the Employer, the Head of the Prevention and Protection Service (RSPP), the Competent Physician, and the Workers' Safety Representative (RLS), the following logical and rigorous scheme was adopted:



The review of documentation, carried out by the Employer in collaboration with the Head of the Prevention and Protection Service (RSPP) and the Competent Physician, and when necessary with input from the Workers' Safety Representatives (RLS), made it possible to prepare the Risk Assessment Document, which consists of sections and annexes. Each annex contains an analysis of risks to worker safety and health and a consequent evaluation of the risk level. These documents were drafted by various company consultants and used by the Employer to prepare the final Risk Assessment Document contained in the following sections.

alth and safety regulations, with the Employer, the Competent Physician (Dr. Mansour), RSPP, RSU, RLS, and fire prevention officers in place.

An annual safety meeting is scheduled. An emergency plan is also in place.

Mandatory training is provided in accordance with Legislative Decree 81/2008.

As a benefit, the company offers supplementary health insurance. There is no occupational health and safety management system in place yet, but the company provides private supplementary health insurance.

In 2022, 2023, and 2024 there were no fatalities due to workplace accidents (Work-related fatality rate: 0%).

In 2022, 2023, and 2024 there were no accidents with serious consequences.

In 2022 no accidents were recorded, in 2023 there were 2 accidents, and in 2024 there was 1 accident in the production department.

1 accident over 124,630 hours worked in 2024 corresponds to a recordable injury rate of 8.02 accidents per 1,000,000 hours worked.

No recordable occupational diseases were reported.

6.4 COMMUNITY

Pasta Berruto's growth in 2024 was achieved thanks to the collaboration of all the key players in a system that works daily to promote a food as well-known as it is unique: pasta. This community includes employees, farmers, customers, suppliers, families who live in the area where **Pasta Berruto** has operated for over 20 years, and institutions. For this reason, the company continued its commitment to caring for its customers with an active presence through concrete initiatives, offering support and making itself available for assistance in any situation that required it.

The Piedmontese company's commitment has therefore been a practical element in supporting the path set out by the SDGs, in the specific goal dedicated to "Defeating hunger", through participation in the projects implemented by the Piedmont Food Bank Association, the Savigliano CRS and the Madre della Divina Provvidenza Association, in favour of less fortunate families and individuals.

Pasta Berruto's support has also been directed towards promoting "Health and Wellness", both through partnerships with sporting events, such as running, fencing, tennis, and golf, and through support for local sports associations in rugby and athletics. In this same area, Pasta Berruto also supported the Telethon Foundation in 2024.

These actions demonstrate a philosophy that places the region in which

it operates at the center, the foundation upon which the company's history was born and upon which the foundations for its future are built. **Pasta Berruto** represents a benchmark for the area in which it operates daily in terms of employment, work, and support for the local area and communities, understood as caring for others and attentiveness to each individual.

Pasta Berruto's continued presence, confirmed for 2024, will support all events and initiatives that promote not only the local area, but also culture, togetherness, and sharing. The company therefore supports municipal administrations, volunteer associations, and all initiatives that contribute to building "sustainable cities and communities".



INITIATIVES AND ACTIVITIES 2024		
RECIPIENT		DESCRIPTION
DEFEATING HUNGER		
	Association Mary Mother of Providence ODV	Freebie for distribution food parcels to families
	Association Food Bank of Piedmont	Donations
	CRS Savigliano Bank	Together to Donate Project CRS Savigliano Bank
HEALTH AND WELL-BEING		
	ASD Canicross Italia Bardonecchia	Homage for 2024 Canicross World Championships
	Pro Loco Fossano	Tribute for Strafossano 2024
	Team Groppo SF Carmagnola	Homage to the Randonnee and Grand Tour of the Langhe
	Carmasport Carmaeventi Carmagnola	StraCarmagnola Running Event 2024
	Sporting Torino Press Club	Homage to the Mole Trophy 2.0
	Golf Club la Margherita Carmagnola	Golf Competition Tribute
	Fencing Academy	Sponsorship InAlpi Academy Trophy Fencing Grand Prix Turin
	Chieri Rugby	Chieri Rugby Sponsorship
	Doratletica	Doratletica Sponsorship Running Race
	Reflex Tribe	Sponsorship Turin Photomathon
	Telethon Foundation	Funding for scientific research to find cures for diseases rare genetics
SUSTAINABLE CITIES AND COMMUNITIES		
	Municipality of Carmagnola	Other events (unspecified)
	Andos Carmagnola	Product donation for Solidarity Lunch 2024
	Municipality of Carmagnola (Parish of SS Peter and Paul the Apostles)	Charity Box 2024

INITIATIVES AND ACTIVITIES 2024		
RECIPIENT		DESCRIPTION
	Municipality of Carmagnola	Product donation in the Municipality of Carmagnola for Wedding Anniversary Party
	Blood Donors Arignano	2024 Annual Party Tribute
	SPI CGIL FNP CISL UILP UIL	Tribute for Pensioners' Day
	Italian Photo Marathon Turin	Free product for hotographic Demonstration Italian Photo Marathon Turin
	Salsasio Giovani at the Concordia Club Carmagnola	Homage for the Patron Saint's Day 2024
	Onlus Association. Growing Together Carmagnola	Tribute for Polentata 2024
	Chocolate Hanger Carmagnola Beds at Night	Best "Beds at Night" Showcase
	Carmagnola Reading Group	Homage for the demonstration "Night Beds"
	Parish Santa Maria Maggiore - Poirino	Tribute for support to the oratory's summer activities
	Mammt	Gift
	Carmagnola Reading Group	Christmas 2023 Lottery Giveaway
	Municipality of Carmagnola	Christmas - Christmas Activities Shops
	Municipality of Carmagnola	Print Calendars
	Municipality of Carmagnola	National Pepper Fair
	Municipality of Poirino	Sponsorship by the Municipality of Poirino
	Angels of Ninfa ODV	Homage to the Baskin project

Total gifts and sponsorships made by **Pasta Berruto** in 2024

€ 63,612.37



A close-up, artistic photograph of a pasta extruder die. The die is made of metal and features a series of star-shaped holes through which pasta is extruded. The lighting is warm and golden, highlighting the texture of the metal and the pattern of the holes. The background is dark and out of focus.

7

GOVERNANCE

PACKAGING

At the end of the entire production cycle, we get to the PACKAGING during which the pasta, stored in the silos, is packaged in special packs.

The conclusion of the whole process represents the set of rules and processes that contributes to the management of the company which, in this project, is represented from Governance.

Code of Ethics

Sustainability

Risk management

Tax responsibility

Anti-corruption

7.1

CODE OF ETHICS

Pasta Berruto demonstrates a strong commitment to promoting a corporate culture based on ethical and responsible behavior, recognizing these principles as fundamental to ensuring sustainability and trust both within and outside the organization.

In the course of 2025, the company officially adopted its **Code of Ethics**, a key document that clearly outlines the company's commitment, its core values, the expected standards of behavior for all employees, as well as the methods of control and monitoring related to each area of activity. The Code of Ethics thus serves as a compass to guide daily decisions and actions, helping to create a transparent, inclusive, and law-abiding work environment.

The ethical principles that inspire Pasta Berruto and all individuals working for the company are rooted in a solid regulatory framework, which includes several fundamental laws and regulations. Among these are:

- National labor laws and worker protection laws, such as the Civil Code, Law 300/1970 (Workers' Statute), and Legislative Decree 81/2008, which guarantee fundamental rights, health, and workplace safety;
- Anti-corruption regulations, such as Law 190/2012 and Legislative Decree 231/2001, which establish corporate administrative liability and prohibit corrupt practices, promoting transparency and integrity in business relations;

- Privacy and personal data protection laws, with particular reference to the European Regulation (EU) 2016/679 (GDPR), which safeguards personal data and individuals' privacy;
- Competition and antitrust regulations, such as Law 287/1990, aimed at ensuring a free and competitive market and countering anti-competitive practices;
- Environmental laws, for example Law 152/2006, which promote environmental protection and sustainable resource management;
- International standards and European directives, such as the Conventions of the International Labour Organization (ILO) and EU directives, which establish shared standards in terms of labor rights, safety, and environmental protection;
- Human rights laws, including the European Convention on Human Rights and other international treaties, reinforcing the company's commitment to respecting human dignity and fundamental rights;
- Laws and principles on sustainability, such as the Earth Charter promoted by the Earth Council and the United Nations Global Compact principles, which guide the company towards responsible and sustainable practices.

The Code of Ethics therefore represents an integrated and comprehensive point of reference, enabling Pasta



Berruto to operate in full compliance with applicable legislation while embodying the values of social responsibility, transparency, and integrity. This document is supported by other important corporate policies, such as the Human Rights Policy, the Health and Safety Policy, and the Environmental Policy, which extend and deepen the guiding principles in specific areas.

To ensure effective dissemination of these principles, Pasta Berruto implements awareness and communication programs directed at all employees, fostering full understanding and adherence to corporate values. In addition, the company has established a **whistleblowing system**, accessible via digital platforms and the corporate intranet, which allows employees and collaborators to confidentially and se-

curely report any behavior not in line with the Code of Ethics, corporate policies, or applicable regulations.

The operating procedures for using this channel are detailed in the **Whistleblowing Policy**, available to all employees via the corporate intranet. Pasta Berruto is committed to ensuring the highest level of confidentiality in handling reports and to countering any form of retaliation or discrimination against whistleblowers, thereby safeguarding transparency and accountability within the organization.

It is important to highlight that during 2024 no reports were received, a result that may reflect both the effectiveness of the compliance practices adopted and the climate of trust and fairness cultivated by the company.

7.2 SUSTAINABILITY

The foundation of effective integrated sustainability lies in a solid and efficient governance structure.

Pasta Berruto adopts a system of administration and control based on the traditional model, which includes:

SHAREHOLDERS' MEETING

It defines the company's strategic objectives and, to achieve them, appoints the members of the Board of Directors. It also appoints the Board of Statutory Auditors and approves the Financial Statements. In addition, as

required by law, the Shareholders' Meeting also appoints the Auditing Company upon the specific recommendation of the Board of Statutory Auditors.

The Shareholders' Meeting meets at least once a year in ordinary session (approval of financial statements and/or appointment of corporate bodies) and, if necessary, in extraordinary session (e.g., amendment of bylaws) whenever required. The Board of Directors, however, may meet several times a year for various matters concerning the management of the Company.

BOARD OF DIRECTORS

Composed of 5 male directors: two executive and three non-executive.

The Board is responsible for the ordinary and extraordinary management of the Company, except for matters reserved by law to the Shareholders' Meeting. It defines the strategic Guidelines, assesses the adequacy of the organizational, administrative, and accounting structure, and oversees the overall evaluation of management performance.

BOARD OF STATUTORY AUDITORS

Composed of three standing Auditors, including one woman (Chair of the Board), and two alternate Auditors, including one woman, appointed for three financial years.

The role of the Board of Statutory Auditors is to supervise compliance with the law, the Articles of Association, and the principles of sound administration.

SUPERVISORY BODY

Composed of 3 Members, including one woman.

Starting in 2025, the Company decided to adopt and implement an Organizational Model pursuant to Legislative Decree 231 of 08/06/2001, in order to ensure fairness and transparency in the conduct of business and corporate activities, safeguard its market position and reputation, and align with the expectations of its Shareholders and Employees' work, in accordance with the Company's current policies.

To guide its operations and interactions in line with the principles of transparency and legality, Pasta Berruto requires all stakeholders, both internal and external, to fully comply with

applicable laws and the behavioral and procedural rules established within the company, as outlined in the Code of Ethics.

Responsible and sustainable management of Pasta Berruto's activities not only involves creating shared value in compliance with laws and regulations, but also fostering constructive relationships with all those directly or indirectly affected by our initiatives, namely our stakeholders

ESG Representative and Coordinator

To support these aspects, the Company has appointed an internal figure responsible for ESG activities, the drafting of the Sustainability Report, and the monitoring of related objectives, always under the supervision of the Board of Directors.

Integration of ESG issues into governance

Pasta Berruto recognizes the importance of integrating ESG principles into its strategy and governance structure. The Board of Directors periodically evaluates sustainability-related risks and opportunities, including environmental, social, and governance aspects.

Code of Ethics and conduct policies

The Company has adopted a Code of Ethics that defines the values and expected behaviors of all employees and third parties operating with it, and has mapped sensitive issues such as corruption and money laundering within both the Code of Ethics and the Organizational Model.

This overall approach strengthens its commitment to transparent and responsible management.



7.3 RISK MANAGEMENT

Risk assessment and management are fundamental pillars for the long-term competitiveness and sustainability of Pasta Berruto. By integrating them with environmental, social, and governance (ESG) factors, the company gains a more comprehensive view of the context in which it operates, thus enhancing its ability to respond to the needs of customers and the community. Although a formal Risk Management Policy and reference framework have not yet been implemented, Pasta Berruto has nonetheless identified and assessed ESG risks.

Risks Related to Corruption

Pasta Berruto adopts a “Zero Tolerance” approach towards unethical behavior and violations of applicable regulations.

The risk linked to corruption mainly concerns the administrative liability of individuals in the event of violations of anti-corruption laws.

These risks are managed through:

1. Supplier profiling and monitoring
2. Customer profiling and monitoring
3. The whistleblowing system available to all stakeholders for reporting potential cases of corruption or fraud, provided they fall under the categories outlined in Legislative Decree 24/2023.

Possible impacts deriving from such risks include:

1. Loss or damage to reputation
2. Sanctions.

Risks Related to the Environment

Pasta Berruto is constantly committed to reducing the environmental impact of its products on the planet.

The risks related to environmental issues mainly concern the use and consumption of energy and water resources at the Pasta Berruto plant, waste disposal processes, and the use of non-renewable raw materials (such as plastic) in product packaging. In this regard, Pasta Berruto supports and applies an **Environmental Policy**.

These risks are managed through:

1. Assessment and monitoring of the environmental impact of products throughout their life cycle
2. Development of solutions aimed at reducing waste in a circular economy perspective
3. Use of packaging designed for recycling.

Possible impacts deriving from such risks include:

1. Reputational impact
2. Environmental alterations
3. Sanctions

Risks Related to Products (Quality – Food Safety – Nutrition)

Pasta Berruto places deep trust in its products, which is why it implements strict controls to prevent risks concerning their quality and safety. In

addition, the company is actively committed to monitoring the nutritional profile of its offerings.

The risks associated with Pasta Berruto’s products can stem from different sources, including product non-conformities, risks of contamination from mineral oils, pesticides, and furans, as well as consumer food preferences and trends.

These risks are managed through:

1. Monitoring of key raw materials and finished products
2. Review of nutritional guidelines

Possible impacts deriving from such risks include:

1. Lack of consumer satisfaction
2. Loss or damage to reputation
3. Consumer health and safety issues
4. Sanctions.



7.4 TAX RESPONSIBILITY

For several years, **Pasta Berruto** has undertaken a virtuous path in its relations with the local Revenue Agency (Regional Directorate of Piedmont). As the company is now close to being classified as a “large taxpayer” (taxpayers with a turnover, revenues, or fees exceeding 100 million euros), it is structuring itself - also with the sup-

port of external consultants specializing in tax and labor law - to achieve optimal tax compliance. This aims to ensure, on the one hand, full compliance with tax regulations and, on the other hand, the efficient adoption of opportunities generated by measures relevant to the company’s sector, introduced by the Ministry of

Enterprises and Made in Italy (MIMIT, previously Ministry of Economic Development – MISE), as well as by various regional initiatives (e.g., from the Piedmont Region).

The company's approach to **taxation** has always been characterized by the pursuit of a proper balance: generating a steady flow of revenues for the Italian

treasury while fully taking advantage of all legitimate tax-saving opportunities offered by current legislation. At the same time, Pasta Berruto has never sought to reduce its tax burden through the relocation of production activities abroad - even though the company's natural vocation is oriented towards international markets.

7.5 ANTI-CORRUPTION

In line with its **“Zero Tolerance”** philosophy towards unlawful behavior, Pasta Berruto makes a firm and unequivocal commitment to preventing any form of corruption or extortion, whether active or passive. The company strictly prohibits all corrupt practices, including payments or gifts not justified by contractual relationships or legitimate agreements, also known as “soft dollars.” This firm stance not only safeguards the company's integrity but also helps ensure a workplace and market environment based on fairness and transparency.

Beyond rigorous internal compliance, Pasta Berruto recognizes the importance of collective action in the fight against corruption. For this reason, it is committed to working actively with public bodies, civil society organizations, NGOs, and other businesses, participating in coalitions and initiatives that promote transparency and integrity in business practices. This collaborative approach represents an effective strategy to combat corrup-

tion on multiple fronts, strengthening the trust of consumers, partners, and communities.

The company has also implemented a management system in line with **Legislative Decree 231/2001**, which defines administrative liabilities for the prevention of crimes, including those related to corruption. The drafting of



the **Organization, Management, and Control Model under Legislative Decree 231/2001** was completed at the end of 2024 in all its components and annexes. The document clearly describes the model's characteristics, its core components, the scope of risk coverage, and the objectives of the planned procedures.

The company's shareholders are fully aware of the strategic importance of adopting an effective internal control system to prevent the commission of crimes by directors, employees, representatives, and business partners. They also recognize that the introduction and implementation of Model 231, although not mandatory, is perfectly consistent with corporate policies and with the will to operate in a transparent, fair, and compliant manner.

The administrative body is convinced that the model is a key tool to raise awareness among all those acting on behalf of the company so that their conduct is guided by principles of legality, fairness, and transparency. Moreover, adopting the model enables the company to benefit, within the limits of the law, from the exemption provided for under the Decree, while at the same time strengthening its **Corporate Governance** system and reducing the risk of committing the offenses set forth.

The document called **“Organization, Management, and Control Model under Legislative Decree 231/2001”** has therefore been formally approved and adopted in its entirety. All subjects identified as “relevant persons” have been informed of the adoption of the

model as indicated in the document. In addition, the related **Code of Ethics** and disciplinary system have been made public. Furthermore, a **Supervisory Body (OdV)** has been established within the company structure, composed of two external members and one internal member, selected and appointed based on competence, autonomy, and professionalism.

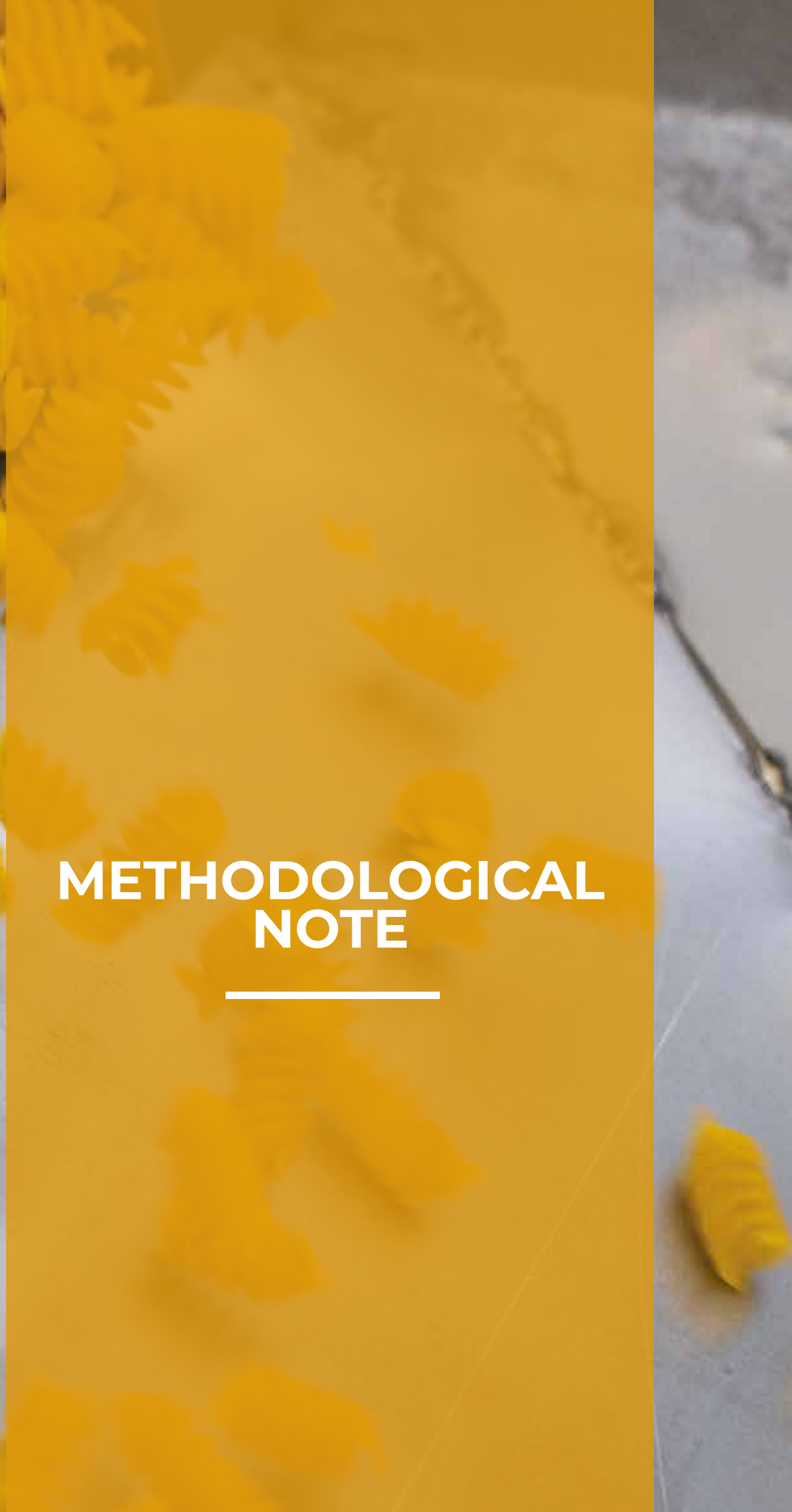
Although it has not yet formalized a certifiable anti-corruption system such as **ISO 37001**, Pasta Berruto has already adopted an internal whistleblowing channel, allowing employees and collaborators to report any suspicious or risky conduct securely and confidentially. It is noteworthy that in 2024 no cases of corruption were recorded, either by employees or by business partners, demonstrating the effectiveness of the measures implemented and the strong ethical culture embedded in the company.

At the same time, Pasta Berruto ensures full compliance with applicable **competition regulations**, acknowledging that a competitive and regulated market fosters innovation, transparency, and productive efficiency. This approach guarantees that consumers have access to increasingly innovative, sustainable, and high-quality products.

With the introduction of the new **Code of Ethics** in 2025, Pasta Berruto has formalized a set of values and principles that guide every company action toward transparency, legality, respect for people, and social responsibility. This code represents the foundation of a healthy, ethical corporate culture, oriented toward long-term sustainability.



METHODOLOGICAL NOTE



Recognizing an ever-increasing awareness of the issue among stakeholders, starting from the 2023 reporting year, **Pasta Berruto** has chosen to develop, draft and publish its own Sustainability Report, considering it the natural continuation of the path that, since its inception, has placed sustainability at the heart of its corporate activities and the value creation process.

In this sense, updating the document annually is considered essential to provide a complete and up-to-date overview of the company's sustainability journey, documenting its achievements and future objectives.

Specifically, this document constitutes **Pasta Berruto's 2nd Sustainability Report, drawn up on a voluntary basis with the aim of communicating** sustainability performance, strategies and commitments clearly and transparently.

The document, prepared on a voluntary basis, is drawn up *"in accordance with the GRI Standards"*, the non-financial reporting standards defined by the Global Reporting Initiative - GRI which, to date, represent the most widespread and distinct model, at an international level, in the field of non-financial reporting.

The information contained in the document reflects the principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability prescribed by the GRI Standards.

In particular, in accordance with the GRI Standards, the following were taken into consideration:

SCOPE	REFERENCE	NOTE
General	GRI Universal Standard 2021 version	general information
Sector	GRI-G4 Food Processing Disclosure	specific information associated with to the material themes identified
Material themes	GRI Topic Standards versions 2016 and later	some specific disclosures associated with identified material topics not included in industry standards

The reporting activity was conducted based on the fundamental concept of materiality, that is, by focusing the analysis on those issues with respect to which **Pasta Berruto** generates or could generate the most significant economic, environmental, and social impacts, including those on human rights.

In this regard, the definition of material topics was carried out according to a logic of materiality of impact as prescribed by GRI 3: Material Topics 2021. For more information on the methodology used, the process followed, and the findings, please refer to the "Materiality Analysis" chapter. (See chapter 2 - page 30).

The reporting scope of this document relates to the company **Pasta Berruto SpA**.

The data and information reported in the document refer to the fiscal year 1 January – 31 December 2024, in line with the consolidated financial statement period, unless otherwise indicated.

To enable data comparability over time and assess the company's sustainability performance, a comparison with the previous year has been proposed, where possible.

To provide the most objective and accurate representation of the company's performance, the use of directly detectable and measurable qualitative and quantitative indicators has been prioritized. Accordingly, the use of estimates has been kept to a minimum. Where used, estimates are based on the best available methodologies and appropriately reported.

The reporting activity included:

- involvement of management and all company functions responsible for the relevant areas and the related data/information presented;

- Contribution of area managers in the data collection, analysis, and consolidation phase, with responsibility for verifying and validating the information reported in the document, according to their respective areas of expertise.

- Publication of the document on the company website for greater availability and usability, in accordance with a principle of maximum transparency towards all stakeholders.

This Sustainability Report has been approved at all levels of the organization.

The frequency of publication of the Sustainability Report is confirmed on an annual basis.

Technical and scientific support to the working group was provided by SDNA Srl, which also contributed to the content management of the Report.

The editing and graphic layout activity was handled by ENNECI COMMUNICATION Snc

For comments, opinions, or requests for further information on this Report, please send an email to info@pastaberruto.it.





GRI INDEX

GRI STANDARD	INFORMATION	LOCATION	REF. GRI INDUSTRY STANDARD	OMISSION REQUIRE- MENT	REASONS FOR OMISSION	EXPLANATION
GENERAL DISCLOSURES						
GRI 2 - General Disclosures 2021	2-1 Organizational details	Introduction > Who we are				
	2-2 Entities included in the organization's sustainability report	Methodological note				
	2-3 Reporting period, frequency and contact channel	Methodological note				
	2-4 Review of information				Not applicable	<i>There have been no significant changes to the information reported in previous financial years.</i>
	2-5 External Assurance	<i>This Report is not subject to external assurance</i>				
	2-6 Activities, value chain and other business relationships	Introduction > Who we are				
	2-7 Employees	Introduction > Who we are People > Employees				
	2-8 Workers who are not employees				Not applicable	<i>There are no non-employee workers</i>
	2-9 Structure and composition of governance	Governance				
	2-10 Appointment and selection of the highest governing body	Governance				
	2-11 Chairman of the highest governing body	Governance Governance > Sustainability				
	2-12 Role of the highest governance body in overseeing impact management	Governance > Sustainability				
	2-13 Delegation of responsibility for impact management	Governance > Sustainability <i>The Supervisory Body (OdV) monitors compliance with the Code of Ethics, in order to ensure conditions of correctness and transparency in the conduct of business affairs and activities.</i>				
	2-14 Role of the highest governance body in sustainability reporting	Governance > Sustainability <i>The highest governance body verifies and approves the process for defining material topics and the information reported in the Report.</i>				
	2-15 Conflicts of interest	Governance > Code of Ethics Governance > Sustainability				
	2-16 Communicating Critical Concerns	Governance > Code of Ethics Governance > Anti-corruption				

GRI STANDARD	INFORMATION	LOCATION	REF. GRI INDUSTRY STANDARD	OMISSION REQUIREMENT	REASONS FOR OMISSION	EXPLANATION
GRI 2 - General Disclosures 2021	2-17 Collective knowledge of the highest governing body	Governance > Sustainability				
	2-18 Performance evaluation of the highest governing body	a) Currently, a formalized measure is foreseen to evaluate the performance of the highest governing body in controlling the management of environmental impacts, specifically in relation to the objective of reducing specific emissions into the atmosphere (see Environment > Emissions)		b), c)	Not applicable	
	2-19 Remuneration policies	a) The remuneration of members of the Board of Directors is approved by the shareholders' meeting at the time of appointment. b) The remuneration of members of the highest governance body and senior managers is linked to objectives and results achieved in relation to the management of the organization's environmental impacts (target of reducing specific emissions into the atmosphere)		a) II, III, IV, V	Confidentiality constraints	For confidentiality reasons this information has been omitted
	2-20 Process for determining remuneration	a) The remuneration of the highest governing body is decided by the assembly at the time of appointment		b)	Not applicable	
	2-21 Total Compensation Annual Report	a) The ratio between the total annual compensation of the person receiving the highest salary and the average total annual compensation of all employees is equal to 3.43 in 2024. The 2023 figure cannot be disclosed due to confidentiality constraints		b), c)	Confidentiality constraints	The restriction is due to a change in the shareholder structure and subsequent internal reorganization that occurred in 2024. Pasta Berruto is committed to investigating this issue in depth in order to provide information on it in the coming financial years
	2-22 Declaration on the Sustainable Development Strategy	Letter to stakeholders Introduction > Context of the report Company > Action Plan Governance > Code of Ethics Governance > Sustainability				
	2-23 Policy commitment	Letter to Stakeholders Introduction > Context of the Report Company > Action Plan Governance > Code of Ethics				
	2-24 Integration of policy commitments	Governance > Code of Ethics Governance > Sustainability				
	2-25 Processes to Remediate Negative Impacts	Governance > Code of Ethics Governance > Risk Management				
	2-26 Mechanisms for asking for advice and raising concerns	Governance > Code of Ethics Governance > Anti-corruption				
	2-27 Compliance with laws and regulations	During the reporting period, there were no cases of non-compliance with laws and regulations				
	2-28 Associations	Company > Our stakeholders People > Community				
	2-29 Approach to Stakeholder Engagement	Introduction > Context of the report Company > Our stakeholders People > Community				
	2-30 Collective agreements	People > Employees				

GRI STANDARD	INFORMATION	LOCATION	REF. GRI INDUSTRY STANDARD	OMISSION REQUIREMENT	REASONS FOR OMISSION	EXPLANATION
MATERIAL TOPICS - GENERAL						
GRI 3 - Material Topics 2021	3-1 Process for determining material arguments	Company > Materiality Analysis				
	3-2 List of material topics	Company > Materiality analysis <i>b) There are no changes to the list of material topics compared to the previous reporting period</i>				
	3-3 Management of material topics	Company > Materiality analysis Methodological note				
MATERIAL TOPIC – RAW MATERIALS						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality Analysis Methodological Note Supply Chain > Raw Materials	13.23.01			
	G4 FP1 Percentage of raw materials purchased from suppliers that operate in compliance with the company's procurement policies	Supply Chain > Suppliers <i>The organization does not yet have a formalized and single code of conduct for all suppliers, but applies a series of selection criteria as indicated in the dedicated chapter</i>				
	G4 FP2 Percentage of purchased raw materials certified according to an international responsible production standard	Supply Chain > Suppliers Supply Chain > Raw Materials	13.23.03			
MATERIAL TOPIC – PRODUCTS						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality Analysis Methodological Note Product	13.10.01			
	416-1 Assessment of health and safety impacts of product and service categories	Product > Product Safety Product > Certifications	13.10.02			
	416- 2 Incidents of non-compliance regarding impacts on health and safety of products and services	<i>Regarding impacts on the health and safety of products and services were recorded</i>	13.10.03 13.10.05			
	FP5 Percentage of production volumes produced in facilities certified by an independent third party according to internationally recognized food safety management system standards	Product > Product Safety Product > Certifications	13.10.04			
	FP6 Consumer products, divided by category, with reduced content of saturated fat, fatty acids, sodium and added sugars	Product > Product Safety				

GRI STANDARD	INFORMATION	LOCATION	REF. GRI INDUSTRY STANDARD	OMISSION REQUIREMENT	REASONS FOR OMISSION	EXPLANATION
GRI 3 - Material Topics 2021	FP7 Consumer products, by category, that contain nutrient-enriched ingredients such as fiber, vitamins, minerals, phytochemicals or functional food additives	Product > Product Safety				
MATERIAL TOPIC – CONSUMPTION						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality Analysis Methodological Note Environment > Consumption				
	302- 1 Energy consumed within the organization	Environment > Consumption > Energy				
	302- 3 Energy intensity	Environment > Consumption > Energy				
	302-4 Reduction of energy consumption	Environment > Consumption > Energy				
	3-3 Management of material topics	Company > Materiality analysis Methodological note	13.07.01			
	303- 1 Interaction with water as a shared resource	Environment > Consumption > Water	13.07.02			
	303-2 Management of impacts related to water discharge	Environment > Consumption > Water	13.07.03			
	303-3 Water withdrawal	Environment > Consumption > Water	13.07.04			
	303-4 Water discharge	Environment > Consumption > Water	13.07.05			
	303-5 Water consumption	Environment > Consumption > Water	13.07.06			
MATERIAL TOPIC – CLIMATE CHANGE						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality Analysis Methodological Note Environment > Climate Change Environment > Emissions	13.01.01			
	305- 1 Direct GHG emissions (Scope 1)	Environment > Emissions	13.01.02			
	305-2 Indirect GHG emissions from energy consumption (Scope 2)	Environment > Emissions	13.01.03			
	305-3 Other indirect GHG emissions (Scope 3)	Environment > Emissions	13.01.04		Information not available / incomplete	Currently, insufficient information is available to assess scope 3 emissions. Pasta Berruto is committed to investigating this issue further in order to assess the possibility of providing information on this matter in the near future
	305-4 GHG emission intensity	Environment > Emissions	13.01.05			
	305-5 Reduction of GHG emissions	Environment > Emissions	13.01.06			

GRI STANDARD	INFORMATION	LOCATION	REF. GRI INDUSTRY STANDARD	OMISSION REQUIREMENT	REASONS FOR OMISSION	EXPLANATION
GRI 3 - Material Topics 2021	305-6 Emissions of ozone - depleting substances (ODS, "ozone-depleting substances")		13.01.07	13.01.07	Information not available / incomplete	Currently, there is not yet sufficient information available to assess emissions of ozone-depleting substances (ODS, "ozone - depleting substances"). Pasta Berruto is committed to investigating this issue in order to evaluate the possibility of providing information on the matter in the coming periods.
	305- 7 Nitrogen oxides (NOX), sulfur oxides (SOX) and other significant emissions		13.01.08	13.01.08	Information not available / incomplete	Currently, insufficient information is available to assess nitrogen oxides (NOX), sulfur oxides (SOX), and other significant emissions. Pasta Berruto is committed to investigating this issue further in order to assess the possibility of providing relevant information in the near future
	201- 2 Financial implications and other risks and opportunities due to climate change	Environment > Climate change	13.02.02			
MATERIAL TOPIC – CIRCULARITY						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality Analysis Methodological Note Supply Chain > Packaging Environment > Consumption > Waste	13.08.01			
	301-1 Materials used by weight or volume	Supply Chain > Packaging Environment > Consumption > Waste				
	301- 2 Materials used that come from recycling	Supply Chain > Packaging Environment > Consumption > Waste				
	301- 3 Recovered or regenerated products and related packaging materials	Supply Chain > Packaging Environment > Consumption > Waste				
	306- 1 Waste generation and significant impacts related to waste	Environment > Consumption > Waste	13.08.02			
	306-2 Management of significant impacts related to waste	Environment > Consumption > Waste	13.08.03			
	306-3 Waste produced	Environment > Consumption > Waste	13.08.04			
	306-4 Waste not intended for disposal	Environment > Consumption > Waste	13.08.05			
	306-5 Waste destined for disposal	Environment > Consumption > Waste	13.08.06			
MATERIAL TOPIC – PACKAGING						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality analysis Methodological note Supply chain > Packaging	13.08.01			
	301-1 Materials used by weight or volume	Supply Chain > Packaging				
	301-2 Materials used that come from recycling	Supply Chain > Packaging				

GRI STANDARD	INFORMATION	LOCATION	REF. GRI INDUSTRY STANDARD	OMISSION REQUIREMENT	REASONS FOR OMISSION	EXPLANATION
GRI 3 - Material Topics 2021	301-3 Recovered or regenerated products and related packaging materials	Supply Chain > Packaging				
MATERIAL TOPIC – MARKETING AND LABELS						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality analysis Methodological note Supply chain > Packaging	13.10.01			
	417-1 Product and service information and labeling requirements	Supply Chain > Packaging				
	417-2 Incidents of non-compliance regarding information and labelling of products and services	<i>During the reporting period, there were no cases of non-compliance regarding product and service information and labeling</i>				
	417-3 Non-compliance incidents involving marketing communications	<i>During the reporting period, there were no incidents of non-compliance regarding marketing communications</i>				
	FP8 Consumer communication policies and practices on ingredients and nutritional information that go beyond legal requirements	Supply Chain > Packaging				
MATERIAL TOPIC – HUMAN RIGHTS						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality analysis Methodological note Supply chain > Suppliers	13.16.01			
	409-1 Operations and suppliers at significant risk of incidents of forced or compulsory labor	Supply Chain > Suppliers	13.16.02			
	3-3 Management of material topics	Company > Materiality Analysis Methodological Note Supply Chain > Suppliers	13.17.01			
	408-1 Operations and suppliers at significant risk of child labor incidents	Supply Chain > Suppliers	13.17.02			
MATERIAL TOPIC - HEALTH AND SAFETY						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality Analysis Methodological Note People > Health and Safety	13.19.01			
	403- 1 Occupational health and safety management system	People > Health and Safety	13.19.02			
	403-2 Hazard identification, risk assessment, and accident investigation	People > Health and Safety	13.19.03			

GRI STANDARD	INFORMATION	LOCATION	REF. GRI INDUSTRY STANDARD	OMISSION REQUIREMENT	REASONS FOR OMISSION	EXPLANATION
GRI 3 - Material Topics 2021	403- 3 Occupational health services	People > Health and Safety	13.19.04			
	403-4 Worker participation, consultation and communication in matters of health and safety at work	People > Health and Safety	13.19.05			
	403-5 Worker training in occupational health and safety	People > Health and Safety	13.19.06			
	403-6 Promotion of workers' health	People > Employees People > Health and Safety Environment > Consumption > Water	13.19.07			
	403-7 Prevention and mitigation of occupational health and safety impacts within business relationships	People > Health and Safety	13.19.08			
	403-8 Workers covered by an occupational health and safety system	People > Employees People > Health and Safety	13.19.09			
	403- 9 Accidents at work	People > Health and Safety	13.19.10			
	403-10 Occupational diseases	People > Health and Safety	13.19.11			
MATERIAL TOPIC - EDUCATION						
GRI 3 - Material Topics 2021	FP4 Programs and practices that promote access to healthy lifestyles; the prevention of chronic diseases, the availability of healthy, nutritious, accessible foods and that improve the well-being of disadvantaged communities	Product > Communication People > Community				
MATERIAL TOPIC - DIVERSITY AND INCLUSION						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality Analysis Methodological Note People > Employees	13.15.01			
	405- 1 Breakdown of governing bodies and employees by diversity indicators	People > Employees	13.15.02			
	405-2 Ratio of basic salary and remuneration between women and men	Ratio of base salary of female employees to male employees by professional category: > Clerks: 63%; > Workers: 95%; > Managers: N/A Managers: N/A (because there are no female employees in these categories)	13.15.03	b)	Not applicable	
	406- 1 Any incidents of discrimination encountered and corrective actions implemented	During the reporting period, no incidents of discrimination were recorded	13.15.04			

GRI STANDARD	INFORMATION	LOCATION	REF. GRI INDUSTRY STANDARD	OMISSION REQUIREMENT	REASONS FOR OMISSION	EXPLANATION
MATERIAL TOPIC – HUMAN RESOURCES						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality Analysis Methodological Note People > Employees	13.20.01			
	401-1 New Hires and Employee Turnover	Introduction > Who we are People > Employees			Information not available / incomplete	Currently, no more detailed information is available to assess employee turnover. Pasta Berruto is committed to investigating this issue further in order to assess the possibility of providing information on this matter in the future
	404- 1 Average number of hours of training per year per employee	During the reporting period, the average number of hours of training per employee per year was 3.62 hours.				
	404-2 Employee Upskilling and Transition Assistance Programs	People > Employees				
	G4 FP3 Percentage of working hours lost due to strikes or industrial disputes	In the reporting period, 0.0% of total hours worked were affected by strikes				
MATERIAL TOPIC – COMMUNITY SUPPORT						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality Analysis Methodological Note People > Community	13.12.01			
	3-3 Management of material topics	Company > Materiality Analysis Methodological Note People > Community Environment > Consumption > Waste	13.09.01			
	413-1 Operations with local community involvement, impact assessments and development programs	Company > Our stakeholders People > Community			Information not available / incomplete	They are currently not yet available adequate information to assess the impacts of the numerous operations involving the local community. Pasta Berruto is committed to investigating this issue in order to assess the possibility of providing information about it in the coming periods
	413-2 Activities with significant potential and actual negative impacts on local communities	In the reporting period, no negative impacts were found on the local communities linked to it to the organization's activities. The many initiatives in which Pasta Berruto is involved every year they testify the commitment to support and promote the development of local communities. This approach reflects the constant effort of the company in preventing and mitigating the possible negative impacts on well-being of the communities, demonstrating deep respect for the social context in which it operates	13.12.03			

GRI STANDARD	INFORMATION	LOCATION	REF. GRI INDUSTRY STANDARD	OMISSION REQUIREMENT	REASONS FOR OMISSION	EXPLANATION
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality Analysis Methodological Note People > Community		13.22.01	Not applicable	
	203-1 Infrastructure investments and financed services	People > Community	13.22.03			
	203- 2 Significant indirect economic impacts	People > Employees People > Community	13.22.04			
MATERIAL TOPIC - GOVERNANCE, ETHICAL BUSINESS AND INTEGRITY						
GRI 3 - Material Topics 2021	3-3 Management of material topics	Company > Materiality Analysis Methodological Note Governance > Code of Ethics	13.25.01			
	206-1 Legal actions for anticompetitive behavior, antitrust and monopolistic practices	<i>During the reporting period, there were no legal actions relating to unfair competition, antitrust, and monopolistic practices.</i>	13.25.02			
	3-3 Management of material topics	Company > Materiality Analysis Methodological Note Governance > Anti-Corruption	13.26.01			
	205-1 Operations assessed for corruption risks	Governance > Anti-corruption <i>Starting from the end of 2024, the company has adopted the Organizational Model 231/2001 which defines administrative responsibilities in the field of crime prevention, including those related to corruption.</i>	13.26.02	13.26.02	Information not available / incomplete	<i>It has not yet been implemented at this time a system for assessing related risks against corruption. Pasta Berruto is committed to delve deeper into this topic in order to evaluate the possibility of providing information about it in the coming periods</i>
	205- 2 Communication and training on anti-corruption policies and procedures	Governance > Code of Ethics Governance > Anti-corruption <i>Starting from the end of 2024, the company has adopted the Organizational Model 231/2001 which defines administrative responsibilities in the field of crime prevention, including those related to corruption</i>	13.26.03	13.26.03	Information not available / incomplete	<i>Although fully shared by the values a systematic communication and training on the policies has not yet been organized and anti-corruption procedures. Pasta Berruto is committed to further explore this topic in order to evaluate the possibility of providing information on this in the coming periods</i>
	205- 3 Confirmed incidents of corruption and actions taken	<i>In the reporting period, no incidents of corruption were recorded</i>	13.26.04			
	3-3 Management of material topics	Company > Materiality Analysis Methodological Note Governance > Fiscal Responsibility				
	207-1 Approach to taxation	Governance > Fiscal Responsibility				
	207-2 Fiscal governance, control and risk management	Governance > Fiscal Responsibility Governance > Risk Management				
	207- 3 Stakeholder engagement and management of tax concerns	Governance > Fiscal Responsibility				
	418-1 Substantiated complaints regarding breaches of customer privacy and loss of customers	<i>During the reporting period, there were no formal complaints</i>				

GRI STANDARD	INFORMATION	LOCATION	REF. GRI INDUSTRY STANDARD	OMISSION REQUIRE- MENT	REASONS FOR OMISSION	EXPLANATION
TOPICS IN RELEVANT GRI SECTOR STANDARDS ESTABLISHED AS NON-MATERIAL						
BIODIVERSITY						
GRI 13 - Agriculture, Aquaculture and Fishing Sectors 2022	3-3 Management of material issues		13.03.01	13.03.01	Not applicable	
	-		13.03.02 13.03.03 13.03.04 13.03.05	13.03.02 13.03.03 13.03.04 13.03.05	Not applicable	
CONVERSION OF THE NATURAL ECOSYSTEM						
GRI 13 - Agriculture, Aquaculture and Fishing Sectors 2022	3-3 Management of material issues		13.04.01	13.04.01	Not applicable	
	-		13.04.02 13.04.04 13.04.04 13.04.05	13.04.02 13.04.04 13.04.04 13.04.05	Not applicable	
SOIL HEALTH						
GRI 13 - Agriculture, Aquaculture and Fishing Sectors 2022	3-3 Management of material issues		13.05.01	13.05.01	Not applicable	
PESTICIDE USE						
GRI 13 - Agriculture, Aquaculture and Fishing Sectors 2022	3-3 Management of material issues		13.06.01	13.06.01	Not applicable	
	-		13.06.02	13.06.02	Not applicable	
ANIMAL WELFARE						
GRI 13 - Agriculture, Aquaculture and Fishing Sectors 2022	3-3 Management of material issues		13.11.01	13.11.01	Not applicable	
	-		13.11.02 13.11.03	13.11.02 13.11.03	Not applicable	

GRI STANDARD	INFORMATION	LOCATION	REF. GRI INDUSTRY STANDARD	OMISSION REQUIRE-MENT	REASONS FOR OMISSION	EXPLANATION
LAND AND RESOURCE RIGHTS						
GRI 13 - Agriculture, Aquaculture and Fishing Sectors 2022	3-3 Management of material issues		13.13.01	13.13.01	Not applicable	
	-		13.13.02 13.13.03	13.13.02 13.13.03	Not applicable	
RIGHTS OF INDIGENOUS PEOPLES						
GRI 13 - Agriculture, Aquaculture and Fishing Sectors 2022	3-3 Management of material issues		13.14.01	13.14.01	Not applicable	
	-		13.14.02 13.14.03 13.14.04	13.14.02 13.14.03 13.14.04	Not applicable	
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING						
GRI 13 - Agriculture, Aquaculture and Fishing Sectors 2022	3-3 Management of material issues		13.18.01	13.18.01	Not applicable	
	-		13.18.02	13.18.02	Not applicable	
SUBSTANCES INCOME AND SUBSTANCES WAGE						
GRI 13 - Agriculture, Aquaculture and Fishing Sectors 2022	3-3 Management of material issues		13.21.01	13.21.01	Not applicable	
	-		13.21.02 13.21.03	13.21.02 13.21.03	Not applicable	
PUBLIC POLICY						
GRI 13 - Agriculture, Aquaculture and Fishing Sectors 2022	3-3 Management of material issues		13.24.01	13.24.01	Not applicable	
	-		13.24.02	13.24.02	Not applicable	



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