

# CORPORATE SOCIAL RESPONSIBILITY

## BALANCE SHEET 2022

Approved by the TEAM on May 23rd, 2023



COMPANY	EUROFOOD SRL
REGISTERED OFFICE	Piazza San Giuseppe 13, 98071 Capo d'Orlando (ME) – Italia
PRODUCTION FACILITY	Piazza San Giuseppe 13, 98071 Capo d'Orlando (ME) – Italia
	Contrada Malvicino, 98071 Capo d'Orlando (ME) – Italia
NOMINAL CAPITAL	Euro 100.000,00
FISCAL CODE – V.A.T. NUMBER	IT00524000833
R.E.A.	ME066-611

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## LETTER FROM THE CEO

*The constant growth of EUROFOOD SRL and the market's attention urge us to always strive for improvement and reinforce our belief that a winning strategy is one that is consistent with environmental and social sustainability. It goes beyond creating a good product and aims to ensure the coherence of the entire organization that produces it.*

*Over the past years, Eurofood has solidified its presence in countries where it historically held a significant position, while also laying the groundwork for expansion into emerging and new markets for the company. Achieving substantial market shares in the lemon juice sector has been accompanied by a commercial policy that favors branded products over private labels, although not neglecting the latter given their increasing relevance, particularly in commodity-type products.*

*The brand strategy has highlighted the importance of storytelling. In today's consumer landscape, where a wide range of products with varying qualities and features are available, consumers pay utmost attention to what lies behind the product, going beyond its quality guarantee.*

*The challenge today is, therefore, to create a story behind the product that entices consumers to make their first purchase while simultaneously relying on its quality to encourage repeat purchases. As a leader in the production of organic lemon juice, Eurofood adopts a focused approach on sustainable development by promoting responsible investments.*

*In line with our continuous improvement efforts, we have made our monitoring methodologies increasingly rigorous and carefully considered the environmental and energy impact of new and planned investments.*

*Regarding the internal developments within the company in 2020, noteworthy are the renewals of the company teams dedicated to the implementation of the Code of Ethics.*

*Furthermore, EUROFOOD SRL has initiated stakeholder engagement activities aimed at fostering sustainable and responsible behavior in the medium to long term, involving companies and all parties concerned. In 2019, our attention focused on material issues related to the United Nations Sustainable Development Goals (SDGs), such as managing CO2 emissions and other climate-altering gases, ensuring decent work, promoting tax transparency, implementing fair remuneration policies, and striving for gender equality.*

*Climate change remains a central theme for EUROFOOD SRL, and we have maintained a strong interest in post-COP21 policies, fossil fuels, water usage, and environmental reporting. From a commercial standpoint, in addition to numerous initiatives supporting communities and sports and cultural associations in the Nebrodi region, significant environmental importance will be given to a project that involves a complete switch from PE plastic to PET plastic composed of 50% recycled material. This will reduce the impact of virgin plastic by over 250 tonnes annually, while maintaining the same volume.*

*Following a strong growth in revenue from 2016 to the present year, Eurofood's target was to consolidate and gradually increase this growth year after year. This goal has been fully achieved, with a revenue of approximately €46 million in 2022.*

*These numbers demonstrate that the direction taken by Eurofood is the right one.*

*A sincere thank you to all.*

## GENERALITY

The SA8000 Social Responsibility Report has an annual preparation frequency and reflects the values, situations, and objectives of EUROFOOD SRL in the field of social and ethical relations. It is developed in accordance with the requirements of the SA8000 standard, which provides guidelines for addressing these aspects systematically.

The document includes both the policy and the management review aimed at defining, verifying, correcting, and improving EUROFOOD SRL's commitment to corporate social responsibility. The SA8000 Social Responsibility Report has a dual purpose:

1. It is a management tool for the Management, as it measures performance in the social field, allowing for more accurate and consistent decision-making in the medium to long term.
2. It is a means of communication, as it informs and gathers information from stakeholders.

This document has been made known to all employees through communication and brought to the attention of the Safety and Ethical Policy Officer. It will be subject to revision in the event of changes in working conditions, environmental factors, and/or contractual conditions.

## SCOPE

The purpose of the SA8000 Social Responsibility Report is to provide an account of the initiatives developed by EUROFOOD SRL and communicate, in a clear and transparent manner to all stakeholders, the results achieved in the field of social responsibility.

In more detail, the SA8000 Social Responsibility Report has the following objectives:

1. Define the ethical values, social commitments, principles, and reference rules of the company.
2. Provide information on the social effects resulting from the company's choices.
3. Promote dialogue, engagement, and consensus among stakeholders.
4. Fully implement the social responsibility system and achieve SA8000 certification.

## STAKEHOLDERS

EUROFOOD SRL has identified the following entities as stakeholders interested in its ethical conduct:

1. Shareholders - These are the individuals or entities that constitute the company.
2. Employees - These are individuals who have an employment relationship with EUROFOOD SRL, including executives, employees, and workers.
3. Customers - Customers consist of industrial entities worldwide who engage with EUROFOOD SRL.
4. Civil Society - This includes citizens represented by institutions and associations.



## METODOLOGY

The methodology used to create this document is based on EUROFOOD SRL's SA8000 Social Responsibility System. The SA8000 Social Responsibility System serves as the means through which EUROFOOD SRL aims to improve its social performance.

Specifically, the following principles were followed:

- Transparency: This refers to the ability to provide clear and open information without any hidden areas.
- Inclusivity: This involves the involvement of all relevant stakeholders.
- Verifiability: Ensuring that the data and information can be accessed and verified by third parties.
- Completeness: Ensuring that all relevant information is included and reported.
- Relevance: The information collected and presented should be significant and meaningful.
- Accuracy: Ensuring that the information is precise and accurate.
- Neutrality: The ability to present information in an unbiased and impartial manner.
- Comparability: Allowing for data comparison over time.
- Clarity: Ensuring that the information is presented in a clear and understandable manner.
- Timeliness: Regular and timely reporting of information.

By adhering to these principles, EUROFOOD SRL aims to provide a comprehensive and reliable report on its social responsibility efforts.



## CORPORATE SOCIAL RESPONSIBILITY

EUROFOOD SRL recognizes the central role of ethical values and respect for human rights in its corporate strategy. Citizens and the community want to know not only the level of service quality but also the methods by which it is delivered and the associated social costs in terms of ethical, environmental, health, and safety factors.

## MANAGEMENT COMMITMENT

EUROFOOD SRL recognizes the central role of ethical values and respect for human rights in its corporate strategy. Citizens and the community, increasingly aware of the need to uphold fundamental human values, want to know not only the level of service quality but also the methods by which it is delivered and the associated social costs in terms of ethical, environmental, health, and safety factors.

Considering these aspects and the social value of the services and products provided, EUROFOOD SRL intends to support human values and adopt socially responsible behaviors, managing its activities in a correct and attentive manner to the expectations of all stakeholders. To pursue this objective, the commitment is focused on the continuous improvement of all aspects related to social responsibility.

The primary goal of EUROFOOD SRL is to achieve complete and continuous customer satisfaction, which is the only path to entrepreneurial success and the development of its activities. However, this development must occur in a compatible manner, which means that in addition to maintaining high-quality standards and achieving adequate levels of personnel safety, environmental protection must also be taken into consideration.

The management aims to pursue a modern integrated management approach encompassing Quality, Environment, Food Safety, Worker Safety and Workplace Environment, and Social Responsibility, with the goal of optimizing resources and means employed to ensure:



- Full customer satisfaction.
- Excellence in terms of efficiency, performance, reliability, price, service, and image.
- Continuous improvement of company processes, environmental aspects, and related safety measures.
- Ongoing pollution prevention.
- Compliance with all applicable regulations concerning environmental protection, workplace safety, and workers' rights.
- Adherence to the principles contained in ILO Conventions, the Universal Declaration of Human Rights, the United Nations Convention on the Rights of the Child, and the United Nations Convention on the Elimination of All Forms of Discrimination Against Women.
- Reduction and, where possible, elimination of all risk factors associated with activities carried out.
- Absolute gender equality.
- Compliance with collective labor agreements and company supplementary contracts.
- The pursuit of open and collaborative dialogue with stakeholders in full respect of the spirit of cooperation and human solidarity.

To achieve this policy, EUROFOOD SRL consistently promotes and develops the following activities:

- Training, awareness-raising, consultation, and involvement of all personnel in matters of Environment, Safety, Quality, and Social Responsibility.
- Dissemination of information at all levels.
- Implementation of an Integrated Quality, Environment, Food Safety, Supply Chain Traceability, and Social Responsibility Management System in accordance with UNI EN ISO 9001, UNI EN ISO 14001, IFS, BRC ISO 22000, ISO 22005, FAIRTRADE, and SA 8000 standards, and its adaptation in response to market developments, legislative frameworks, and internal processes.
- Definition and implementation of environmental protection policies towards customers and all external stakeholders.

- Involvement of suppliers in policies safeguarding human rights and continuous monitoring of critical situations.
- Development of a collaboration policy with suppliers and communication policy with customers.
- Definition of performance indicators related to activities with significant impacts and risks, along with corresponding objectives and targets.
- Establishment of an open dialogue with stakeholders through the communication of all necessary information to evaluate and understand social responsibility aspects.
- Evaluation of health and safety risks.
- Substitution of hazardous elements with non-hazardous or less hazardous alternatives.
- Minimization of the number of workers exposed or potentially exposed to risks.
- Implementation of adequate collective and/or individual protection measures.
- Promotion of a continuous improvement mindset.



## GOALS

The individual objectives identified by EUROFOOD SRL are detailed in the Management Review. Below is a summary of these objectives:

For Quality: Achieving maximum customer satisfaction and excellence in all organizational and production processes, leading to continuous growth.

For the Environment: Proper and timely waste management, optimization of energy consumption, and natural resource utilization.

For Food Safety: Enhancing cleanliness, sanitation, and product control standards.

For Safety: Minimizing the possibility and consequences of workplace accidents.




For Social Responsibility: Ethically managing personnel while respecting workers' rights and rejecting discrimination, coercion, and exploitation.

To achieve these objectives, EUROFOOD SRL commits to operating in compliance with UNI EN ISO 9001, UNI EN ISO 14001, IFS, BRC, ISO 22000, ISO 22005, FAIRTRADE, and SA 8000 standards, and providing the necessary resources and organizational efforts.

These objectives can only be achieved through the complete, unconditional, and continuous commitment of everyone involved.

## SA8000 CLAIMS

Claims related to incidents or occurrences of abuse, offense, or illegality within the workplace or associated with it, and in violation of the social responsibility principles of the SA8000 standard, including non-compliance with this Policy, can be addressed to:

<b>COMPANY</b>	<b>EUROFOOD SRL</b>
	Piazza S. Giuseppe, 13 98071 Capo d'Orlando (ME) Tel. 09419522 Att.: Social Performance Team SA8000 E-mail: info@lemonplus.it
<b>CERTIFICATION AUTHORITY</b>	<b>DNV GL Business Assurance Italia Srl</b>
	Piazza Cavour, 14 - Palazzo Porto, 95127 Catania Italy Tel: +39 095 370020 E-mail: paolo.tomasello@dnvgl.com
<b>ACCREDITATION AUTHORITY</b>	<b>SAAS – Social Accountability Accreditation Services</b>
	9 East 37th Street, 10th Floor, New York, NY 10016 United States of America tel: +1 – (212) – 391 – 2106 E-mail: saas@saasaccreditation.org The procedure to submit a claims to SAAS can be found at: <a href="http://www.saasaccreditation.org/document-library">http://www.saasaccreditation.org/document-library</a> In the section “SAAS Complaints/Appeals”



## THE MANAGEMENT SYSTEM

EUROFOOD SRL has defined its own procedures and work practices in order to comply with the requirements of the SA8000 standard.

### SA8000 REQUISITES

EUROFOOD SRL has established its own procedures and work practices in order to adhere to the requirements of the SA8000 standard, specifically:

1. It does not use child or underage labor, ensuring that only workers who have reached the legal age are employed.
2. It does not engage in forced labor or any form of involuntary labor.
3. It considers the safety and health of workers as fundamental factors, guaranteeing healthy and safe workplaces and implementing measures to prevent and avoid accidents, risks, and harm to workers' health. It firmly believes that providing training on health and safety to employees is essential for achieving an optimal level of prevention and protection, and is constantly committed to this activity.
4. It respects the right of workers to join freely chosen trade unions, guarantees the right to collective bargaining, ensures and promotes communication between union representatives and workers, facilitating their interaction even in the workplace.
5. It ensures that union representatives do not face discriminatory actions.
6. It does not discriminate based on race, social status, national origin, religion, disability, gender, age, sexual orientation, union membership or political affiliation, and does not interfere with workers' right to follow principles or practices and meet related needs.
7. It guarantees that behaviors involving threats, sexual coercion, or exploitation of workers do not occur.
8. It does not use corporal punishment, physical or mental coercion, or verbal abuse in implementing disciplinary practices.
9. It commits to respecting the duration of working hours, and any overtime work performed by its employees is voluntary, with additional compensation provided accordingly.
10. It ensures that the wages paid to its workers are calculated in accordance with the provisions of collective agreements and company supplementary agreements, that the remuneration is disbursed in legally chosen methods by the worker, that the wage breakdown is clearly and comprehensibly displayed on the payslip, and that contracts that involve collaboration arrangements aimed at evading the regularization of the worker's contribution status and disregarding the relevant labor and safety legislation are not entered into.

The company has implemented a procedure for the periodic evaluation of suppliers regarding their ability to adhere to the requirements of the SA8000 standard. This procedure establishes timelines and methods for supplier evaluation and involvement.

## THE DOCUMENTATION OF THE MANAGEMENT SYSTEM

The structure of the system documentation has been revised to meet the requirements of the SA8000 standard, taking into account applicable national and international standards.

An extended risk assessment has been developed, encompassing all regulatory requirements. This assessment identifies aspects that may pose a higher risk of non-compliance with these requirements or a decline in social responsibility performance.

In the development of the social responsibility system, maximum integration with the existing Quality - Environment - Food Safety integrated management system at EUROFOOD SRL has been pursued. This integrated management system is already active and certified by an Accredited Body.

## SOCIAL PERFORMANCE TEAM (SPT)

The Management, while retaining full responsibility for compliance with the standard, has established a Social Responsibility Management Team (SPT). The SPT is composed in a balanced manner, including representatives from the Management, the previously elected workers' representative, the Social Responsibility and Sustainability Manager (RSSP), the HR Manager, and two production line managers.



Here is the translation of the tasks of the SPT:

- Document management of the social responsibility system
- Relations with the certification body
- Monitoring of the system
- Preparation of the management review report
- Support function in managing corrective actions
- Support function in managing complaints.

## STAFF INVOLVEMENT

Through training and information, the personnel have been involved. The managers have been supported by specialized consultants who provided training and insights for the implementation of the system. Adequate training sessions were conducted for all employees, aiming for full involvement, participation, and sharing of social responsibility objectives.

An easily accessible website was created to publish the entire ethical documentation produced by the consortium. In fact, on the website [www.lemonplus.it](http://www.lemonplus.it), the following can be found:

- Social balance sheet
- Company policy
- SA8000 social responsibility system documents.

### REF. YEAR 2019

In December 2019, an analysis of the company climate was conducted through an anonymous online questionnaire reserved for employees. 80 questionnaires were distributed, and 60 were returned, representing a questionnaire completion rate of 75%. This is considered a good response for the company, considering that it was one of the first attempts to involve the staff in this manner.

### REF. YEAR 2020

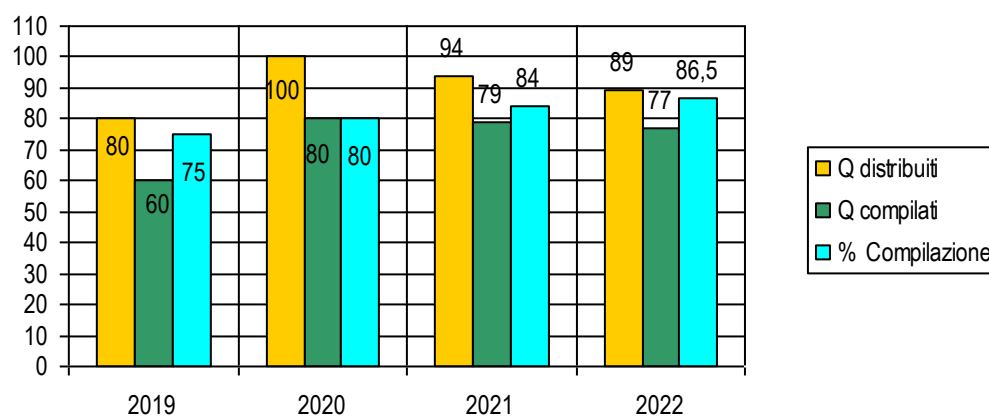
In December 2020, the second analysis of the company climate was conducted through an anonymous online questionnaire reserved for employees. 100 questionnaires were distributed, and 80 were returned, representing a questionnaire completion rate of 80%. This represents a good response for the company, considering a 5% increase compared to 2019.

### REF. YEAR 2021

In December 2021, the third analysis of the company climate was conducted through an anonymous online questionnaire reserved for employees. 94 questionnaires were distributed, and 79 were returned, representing a questionnaire completion rate of 84%. This represents a good response for the company, considering a 4% increase compared to 2020 and a 9% increase compared to 2019.

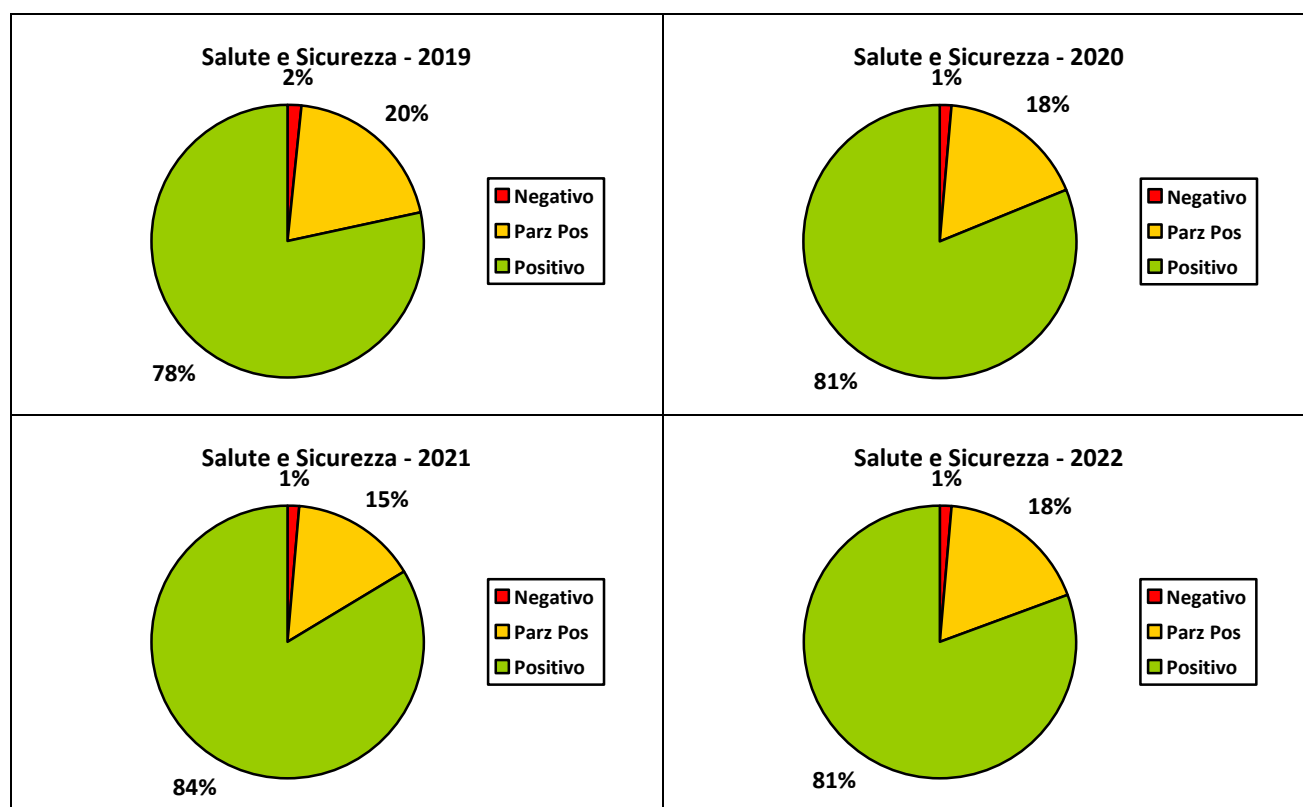
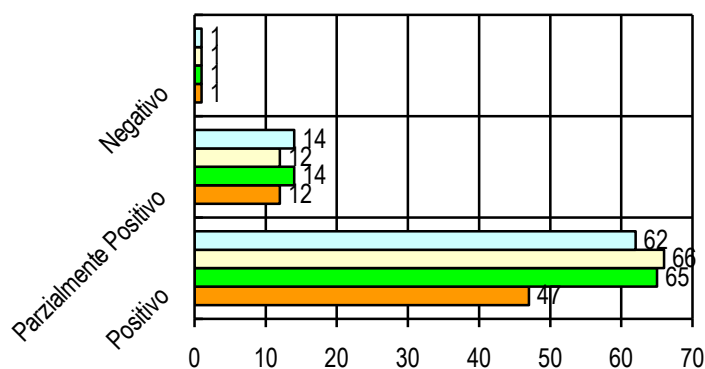
### REF. YEAR 2022

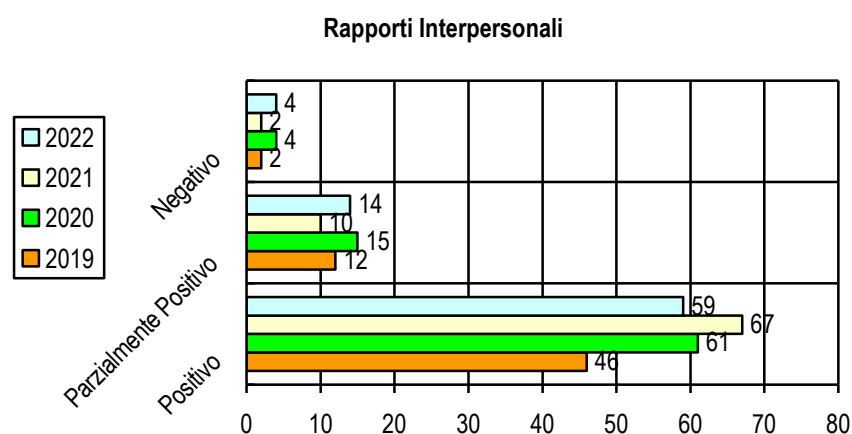
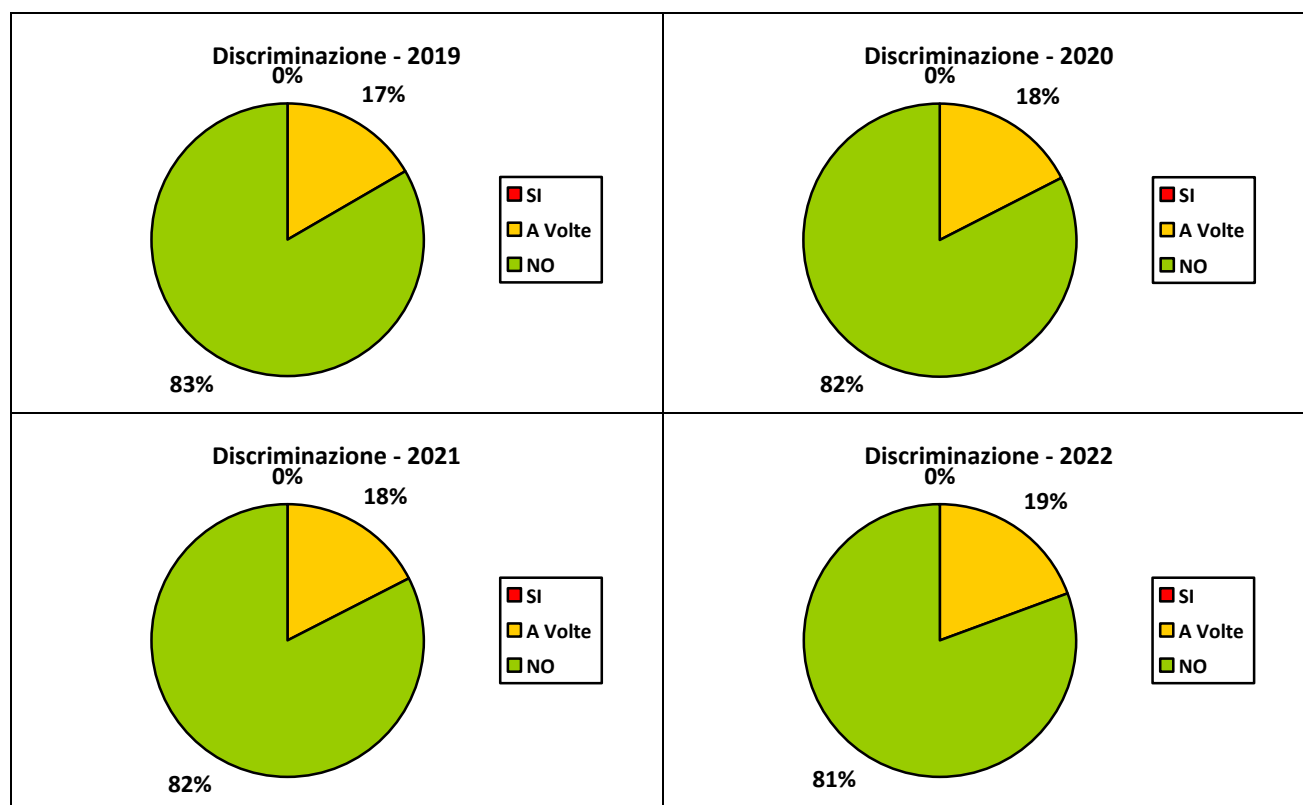
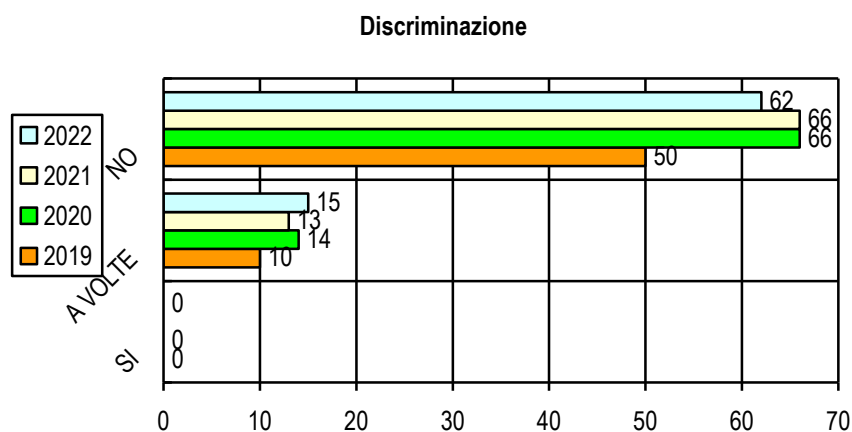
In December 2022, the fourth analysis of the company climate was conducted through an anonymous online questionnaire reserved for employees. 89 questionnaires were distributed, and 77 were returned, representing a questionnaire completion rate of 86.5%. This represents an excellent response for the company, considering a 2.5% increase compared to 2021 and an 11.5% increase compared to 2019.



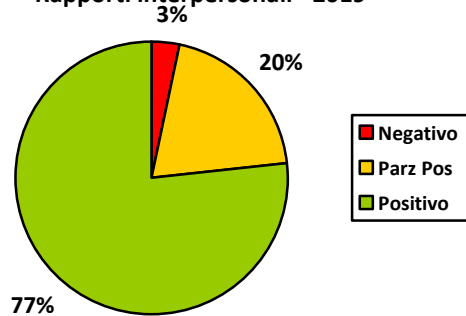
The results were satisfactory and are reported below:

### Salute e Sicurezza

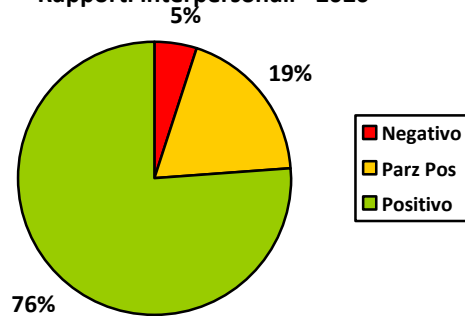




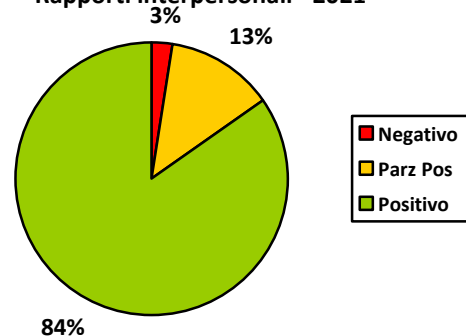
Rapporti interpersonali - 2019



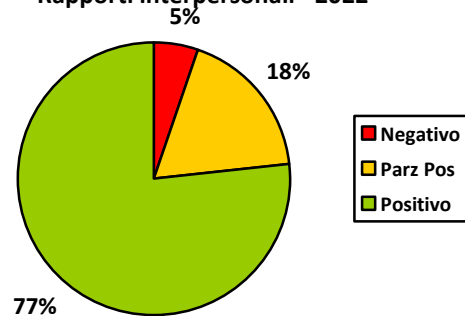
Rapporti interpersonali - 2020



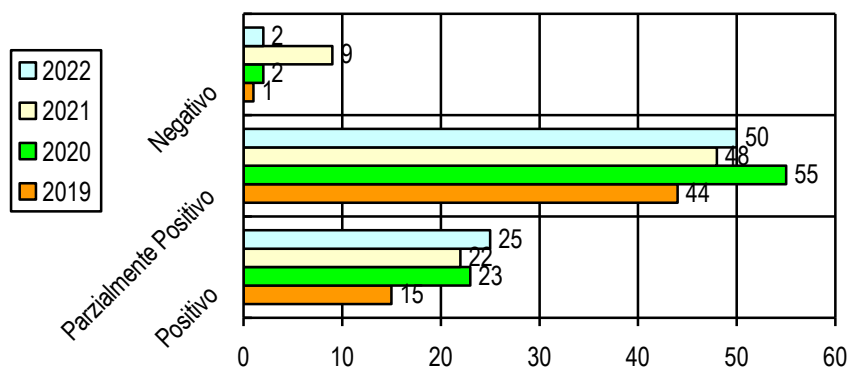
Rapporti interpersonali - 2021



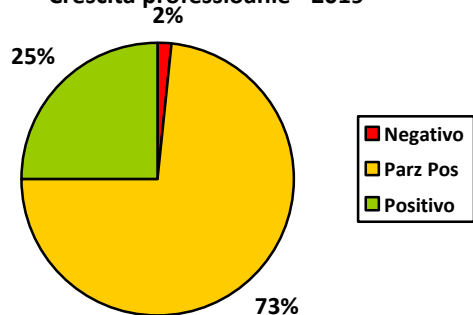
Rapporti interpersonali - 2022



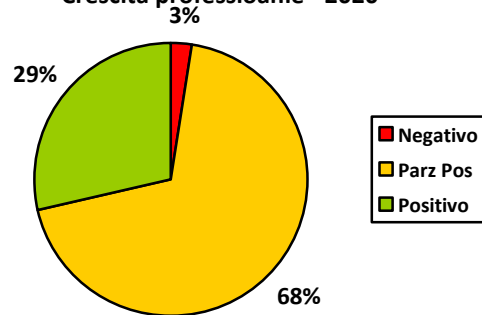
## Crescita Professionale



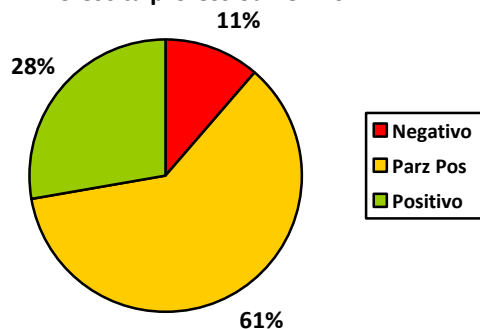
Crescita professionane - 2019



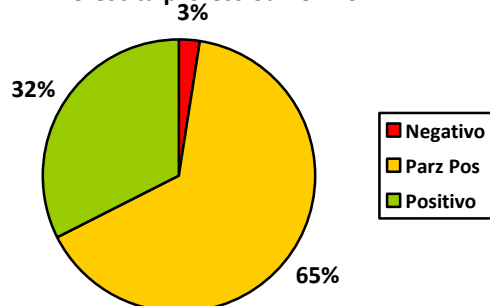
Crescita professionane - 2020



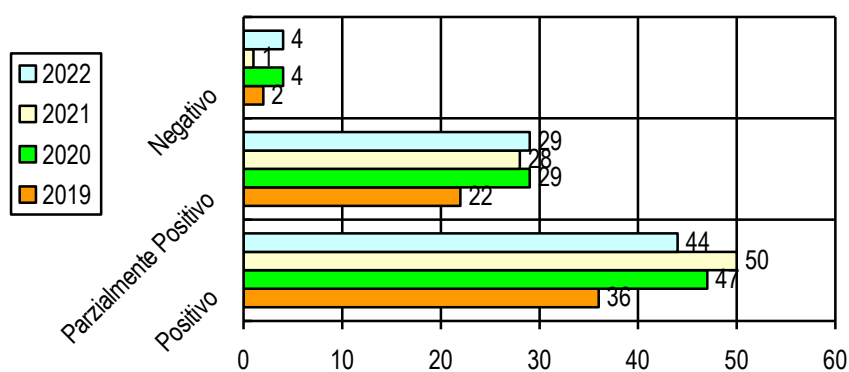
Crescita professionale - 2021



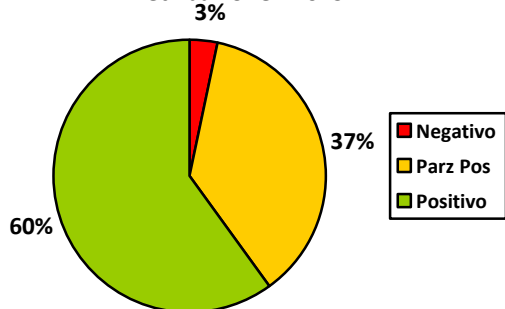
Crescita professionale - 2022



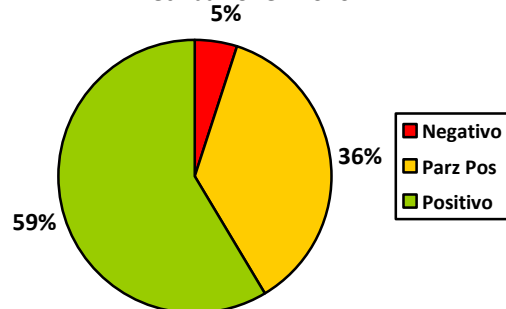
Retribuzione



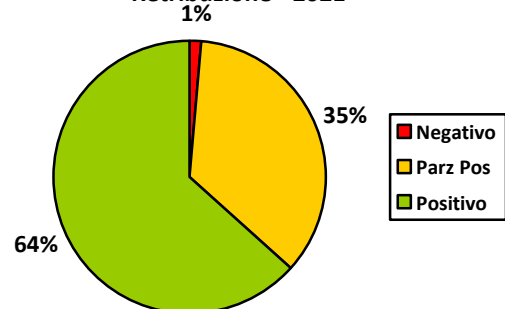
Retribuzione - 2019



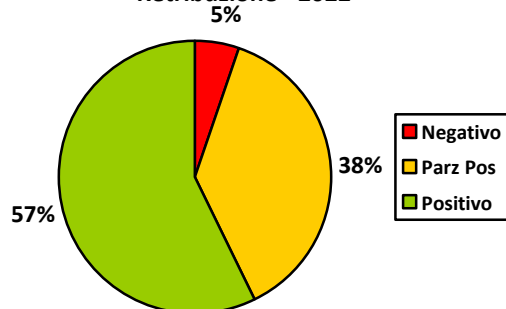
Retribuzione - 2020

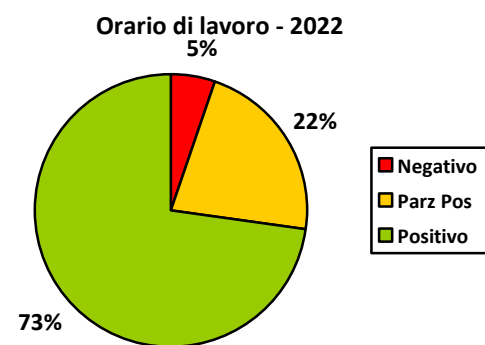
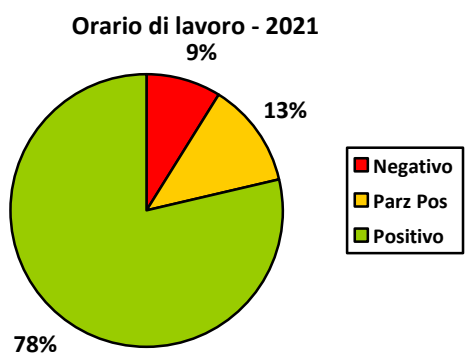
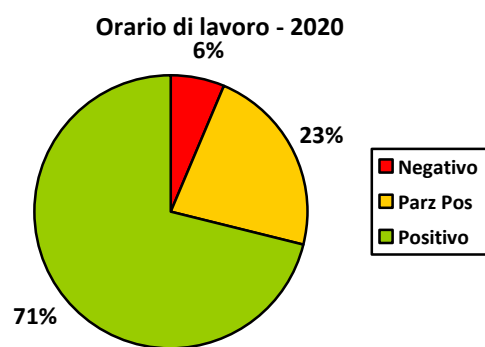
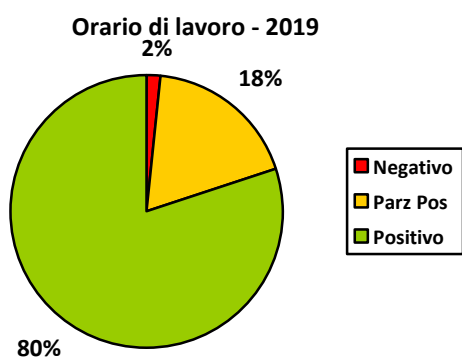
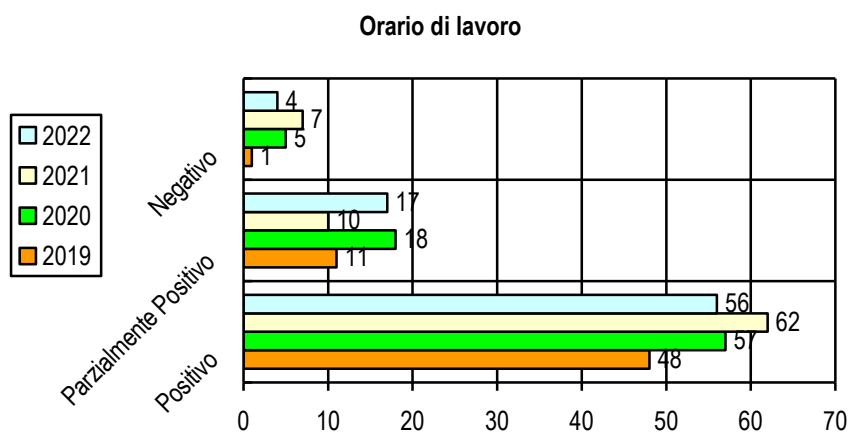


Retribuzione - 2021



Retribuzione - 2022





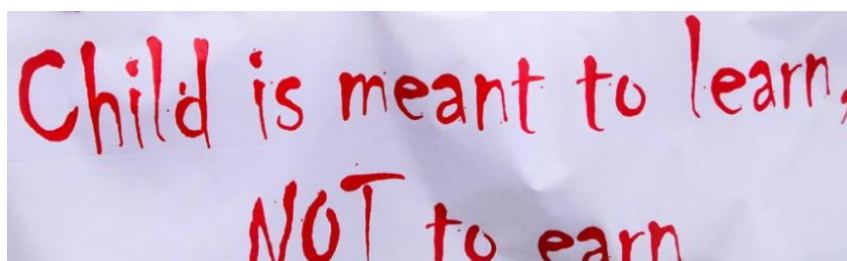


## SYSTEM MONITORING

In this chapter, the analyses that illustrate the statistical indicators of the Social Responsibility system are reported..

## SOCIAL RESPONSIBILITY INDEX

### CHILD LABOR

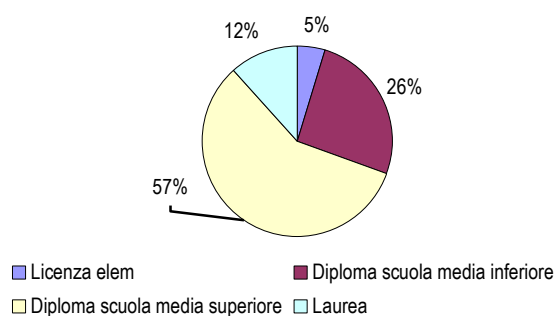


Child labor is completely absent from the reality of EUROFOOD SRL, and even the use of underage labor is unlikely due to the level of education and experience required by the company to manage its processes. This is evident from the data on the educational level, as having all employees at least high school graduates means that they are all adults.

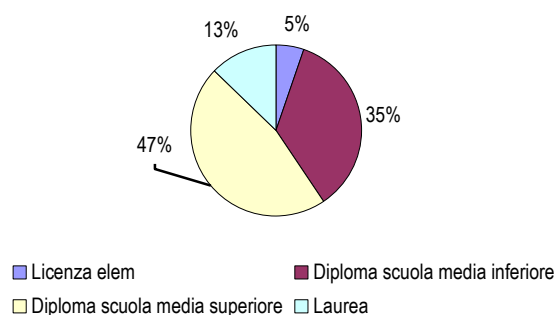
From the analysis of the standard requirement, it was found that a remote possibility of child labor could potentially exist in the activities of suppliers. For this reason, supplier monitoring includes specific checks to verify this possibility.

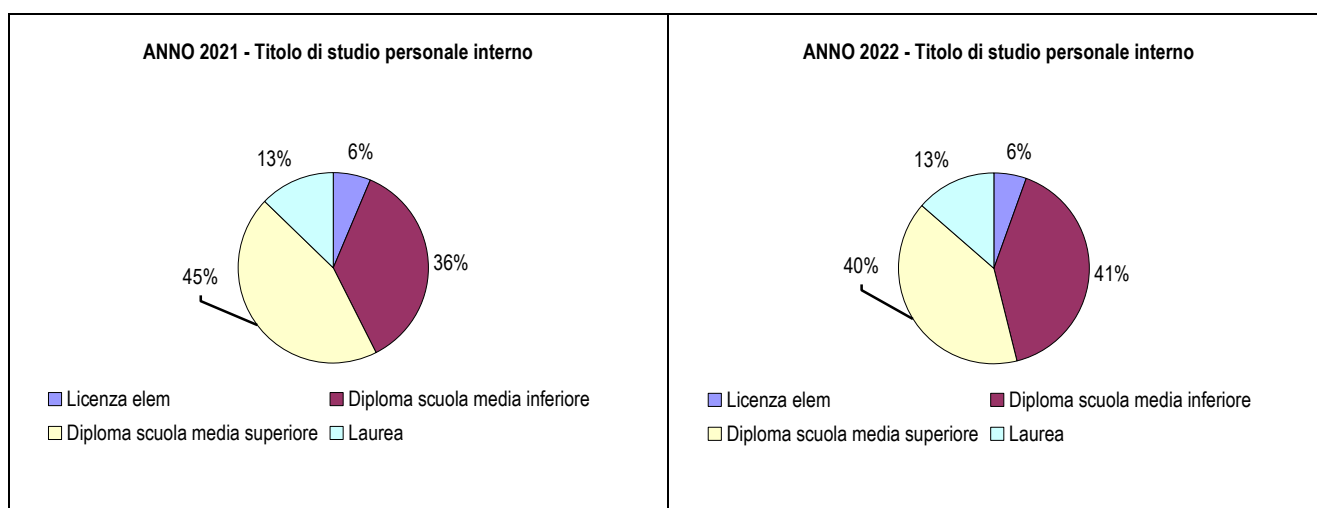
	2019	%	2020	%	2021	%	2022	%
<b>Tot dipendenti</b>	<b>85</b>		<b>94</b>		<b>94</b>		<b>89</b>	
<b>Licenza elementare</b>	4	5%	5	5%	6	6%	5	6%
<b>Licenza media</b>	22	26%	33	35%	34	36%	36	40%
<b>Diploma</b>	49	58%	44	47%	42	45%	36	40%
<b>Laurea</b>	10	12%	12	13%	12	13%	12	13%

ANNO 2019 - Titolo di studio personale interno



ANNO 2020 - Titolo di studio personale interno





The communications sent to suppliers regarding adherence to the principles of the standard and the audits conducted by EUROFOOD SRL representatives have not revealed any critical issues in this regard to date.

### **COMPULSORY LABOR**

This requirement continues to be fully respected within EUROFOOD SRL, as there is no element that could lead to the coercion of workers to perform work activities without their full consent. However, the investigation of suppliers in this regard remains to be completed.



### **FREEDOM OF ASSOCIATION AND RIGHT TO COLLECTIVE BARGAIN**



Thank you for providing the information. It is good to know that EUROFOOD SRL regularly observes the National Collective Bargaining Agreement (CCNL) for the food industry in managing its personnel. The company relies on reliable and competent labor consultants for this purpose. Providing a copy of the CCNL to employees at the administration office and publishing an excerpt on the website [www.lemonplus.it](http://www.lemonplus.it) demonstrates transparency and accessibility of information.

It is also positive to note that EUROFOOD SRL does not restrict the workers' right to join any trade union of their choice. The absence of unionization can be attributed to the harmonious and non-confrontational work environment among both workers and employees, as well as the amicable relationship between employees and the company's management.

## HEALTH AND SAFETY

EUROFOOD SRL has implemented a health and safety management system in accordance with Legislative Decree 81/08 and subsequent amendments.

Regarding the accident rate, the safety management system monitors two key indicators:

$$\text{IF (Frequency Index)} = (\text{number of accidents} \times 1,000,000) / \text{hours worked}$$

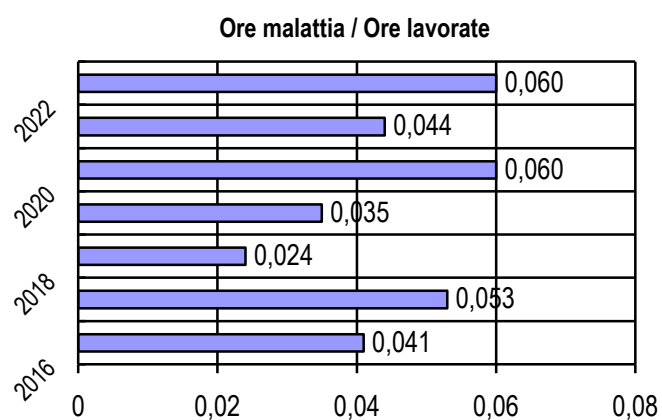
$$\text{IG (Gravity index)} = \text{total lost hours} / \text{hours worked}$$



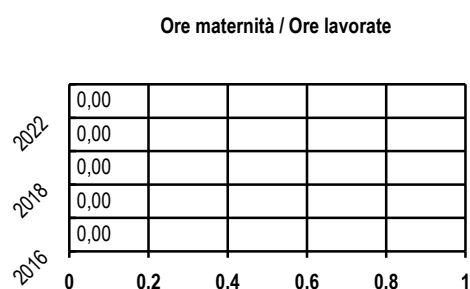
The indices for the years from 2016 to 2018 were zero as there were no accidents. For the subsequent years, the data is reported in the following table:

Anno	2016	2017	2018	2019	2020	2021	2022
Numero di infortuni	0	0	0	1	1	2	0
Totale ore lavorate	80955	84676,3	99197	112549	122514	139809	127161
Totale ore perse per infortunio	0	0	0	654	270	887	0
IF	0	0	0	8,88	8,16	14,3	0
IG	-	-	-	0,0058	0,0022	0,0063	0

The trend of absences due to illness is also monitored in order to constantly assess the health situation of employees.



Maternity leave is nil from 2016 to 2022.

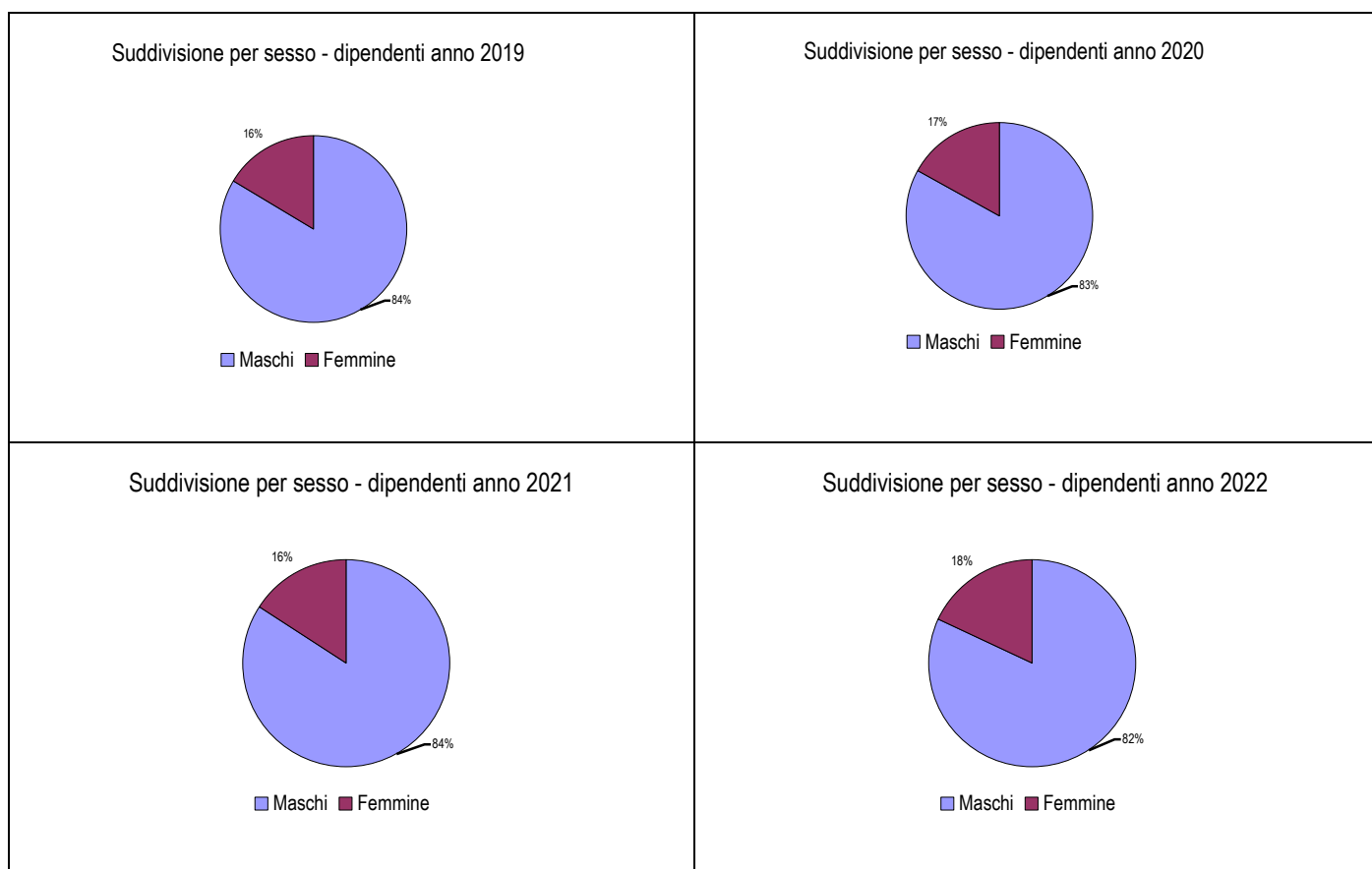


## DISCRIMINATION

The analysis of the regulatory requirement highlights the potential situation of discrimination regarding the lack of equal opportunities between men and women both within EUROFOOD SRL and among suppliers. Female employment, although slightly increasing compared to 2021, remains proportionally lower than male employment. However, this disparity does not constitute any form of discrimination or unequal treatment.



Female employees hold roles of responsibility that are equally important and with comparable compensation to male employees. There is no disparity in treatment between male and female employees in terms of roles and responsibilities. Speculation related to potential maternity issues has also found no grounds within the company.



All job applications are evaluated by the Human Resources Manager regardless of gender. If a woman is deemed suitable for a position, she will be hired without imposing any restrictions on her maternity aspirations. Maternity tests are not imposed at any stage of the employment relationship.

A significant female presence in the company may result in a notable rate of absences due to maternity leave. However, there have been no maternity leaves in the past three years.

### DISCIPLINARY PROCEDURES

The aspect of sanctions or disciplinary procedures has recently been addressed in the implementation of the social responsibility system, even though there is no record of applying sanctions or the need for disciplinary actions against employees.



### WORKING HOURS

Historically, EUROFOOD SRL has used overtime work only during peak periods related to seasonal demand. The internal reorganization initiated in 2022 has significantly reduced the percentage of overtime work, and one of EUROFOOD SRL's future goals is its total elimination. Work, especially on the production lines, is predominantly organized in shifts that are planned and communicated to the employees. Employees, within the constraints of work organization, can request flexible working hours for personal needs regarding the start and end of the workday.



### REMUNERATION

The salary is fully aligned with the National Collective Bargaining Agreement (CCNL) of the industry. The payroll is processed by a reliable and experienced labor consultant. No disparities in treatment unrelated to normal company dynamics have been identified (seniority, responsibilities, etc.).



### SUPPLIERS' MONITORING

#### Audit Plan

EUROFOOD SRL has implemented a procedure with the specific objective of monitoring its suppliers through audits. The management aims to involve them in a supply chain policy focused on a culture of safety and social awareness, based on three fundamental principles:

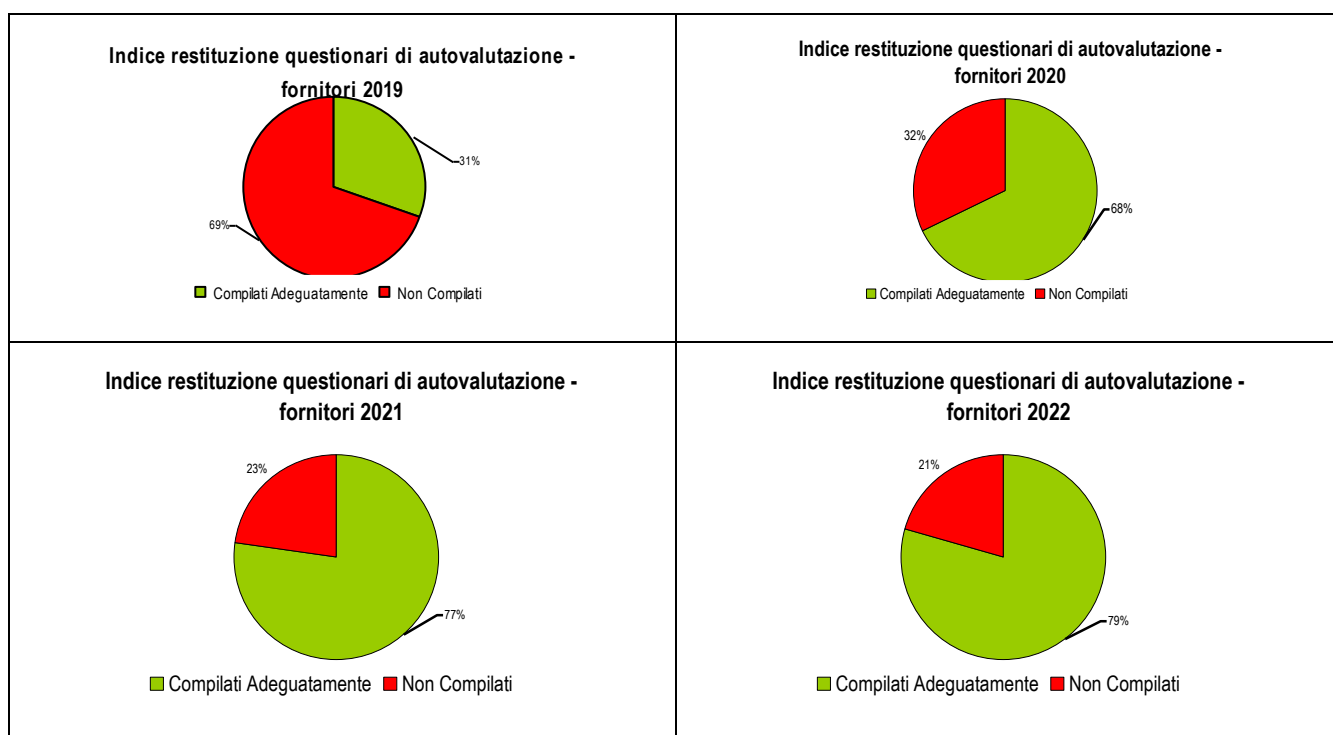
1. Change - eliminating old habits, individualism, taking care of each other, performing checks differently, etc.
2. Effectiveness - demonstrating in practice, not just in theory, that the right way of working is being implemented.
3. Evidence - where necessary, changing the way of working, knowing that results are achieved by believing in it and providing effective evidence of the correct operating methods.



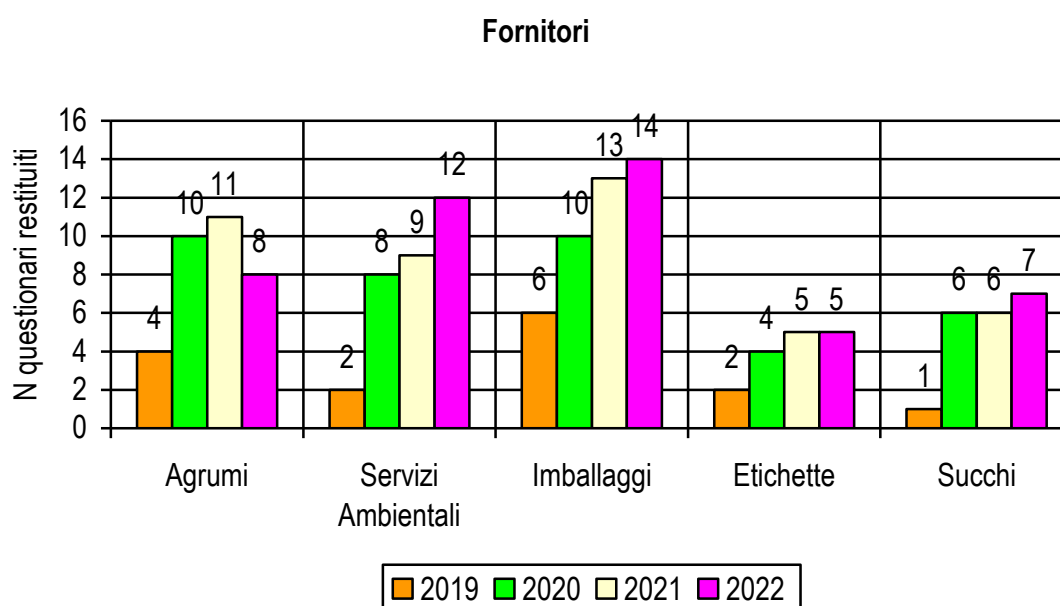
In addition to audits, a regular administrative/corporate audit plan has also been implemented. A specific checklist has been prepared for audits related to SA8000, but verification in this regard has not yet been carried out.

### Suppliers' indexes

In 2019, out of 49 critical suppliers to whom the self-assessment questionnaire was sent, only 15 (31%) responded promptly and comprehensively. In 2020, out of a total of 56 monitored critical suppliers, 38 (68%) responded promptly and comprehensively. The situation improved in 2021, where out of a total of 57 monitored critical suppliers, 44 (77%) responded promptly and comprehensively. In 2022, out of a total of 57 monitored critical suppliers, 45 (79%) responded promptly and comprehensively.

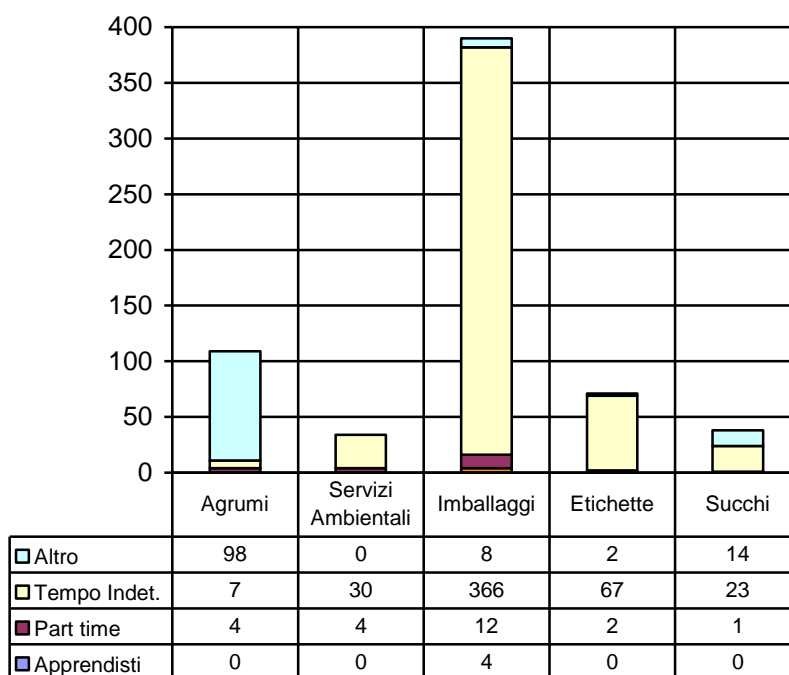


Of the suppliers who completed the questionnaire, the following is the breakdown by type of supply:

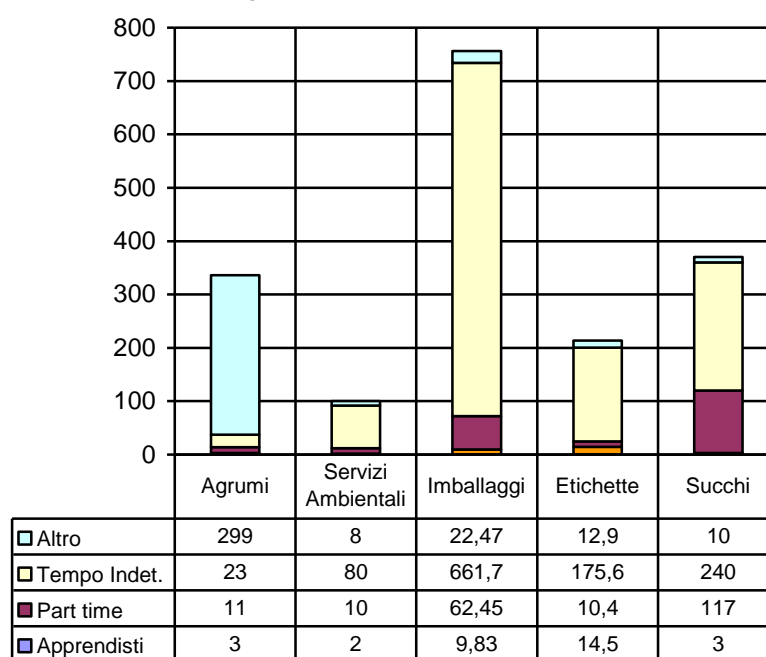


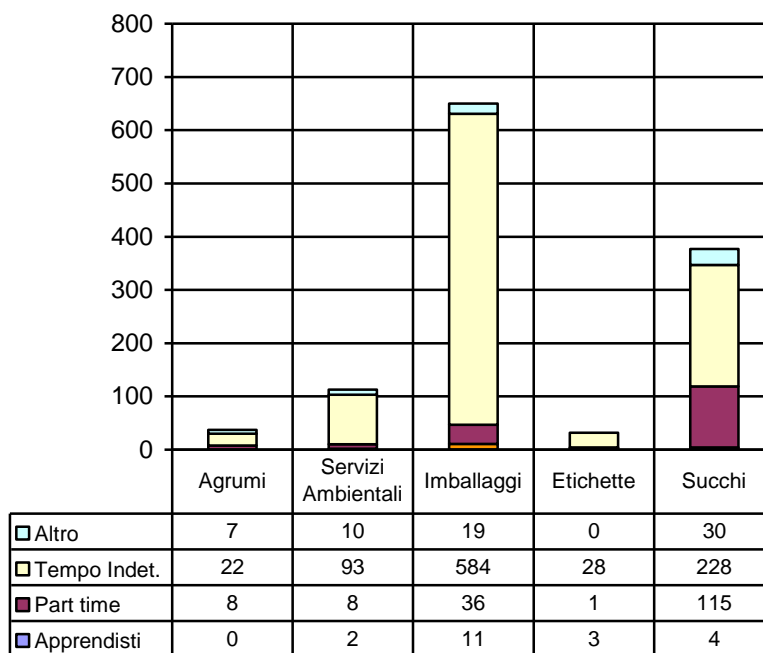
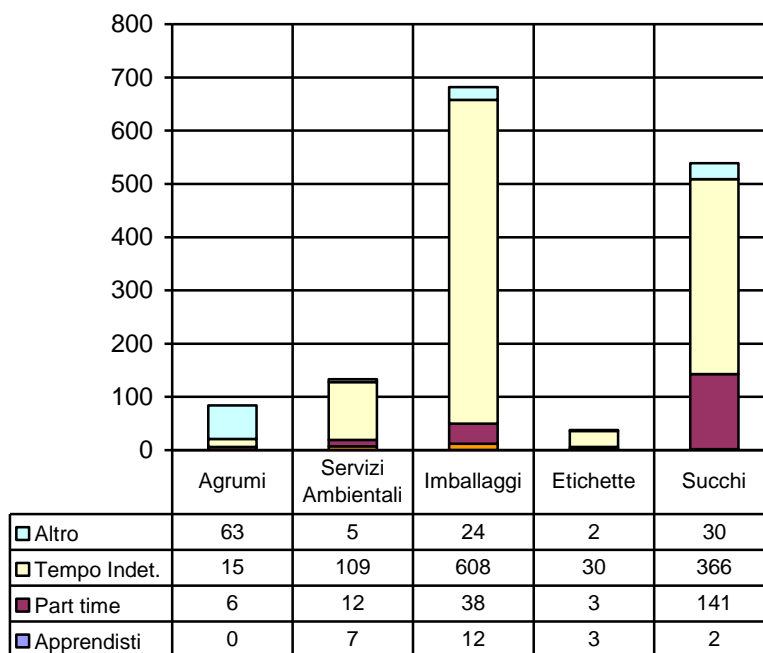
For each supplier macro-category, the employees are divided as follows::

**Dipendenti dei fornitori 2019**

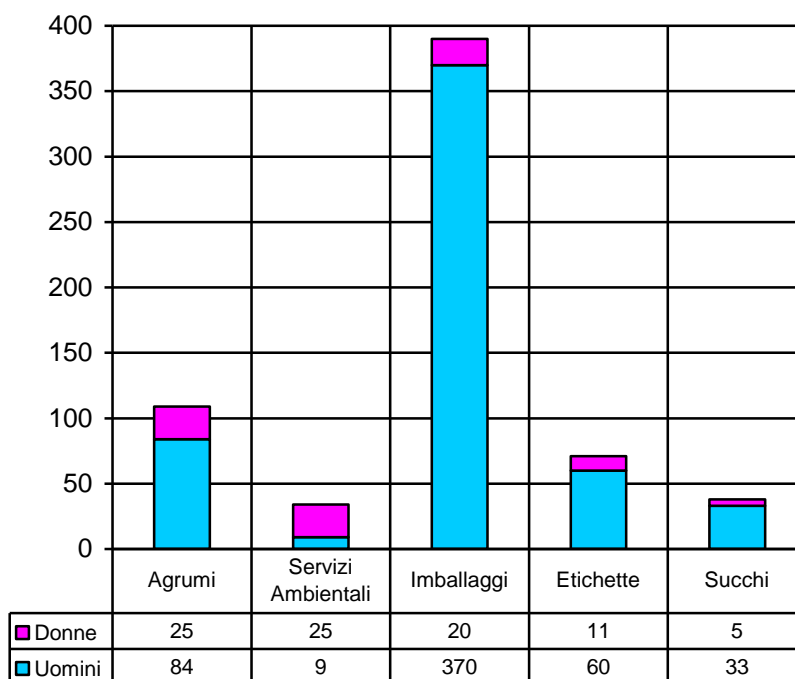
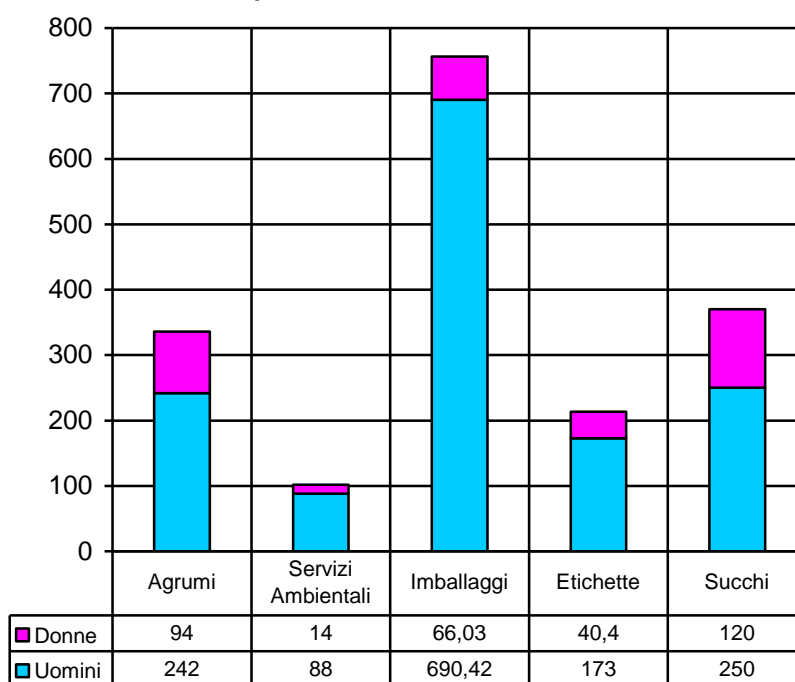


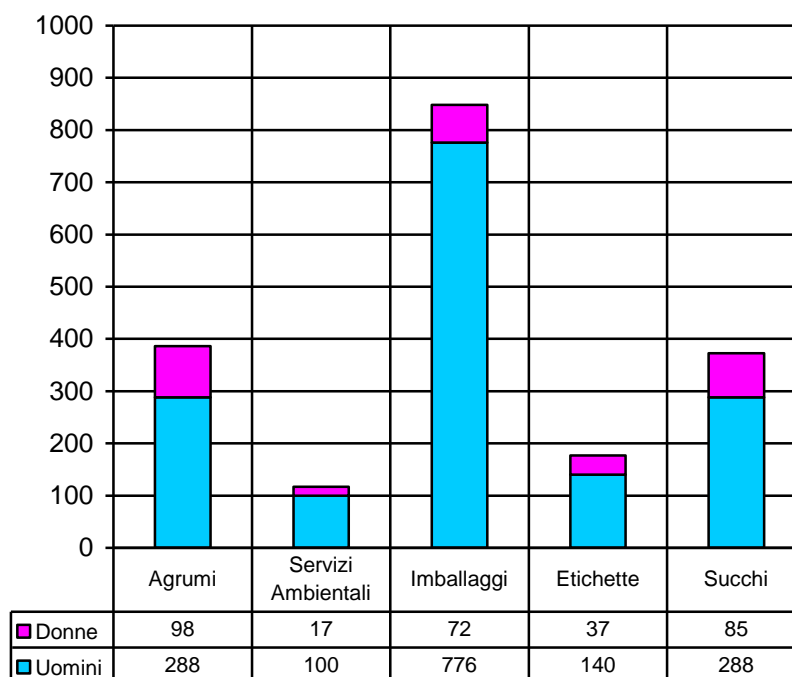
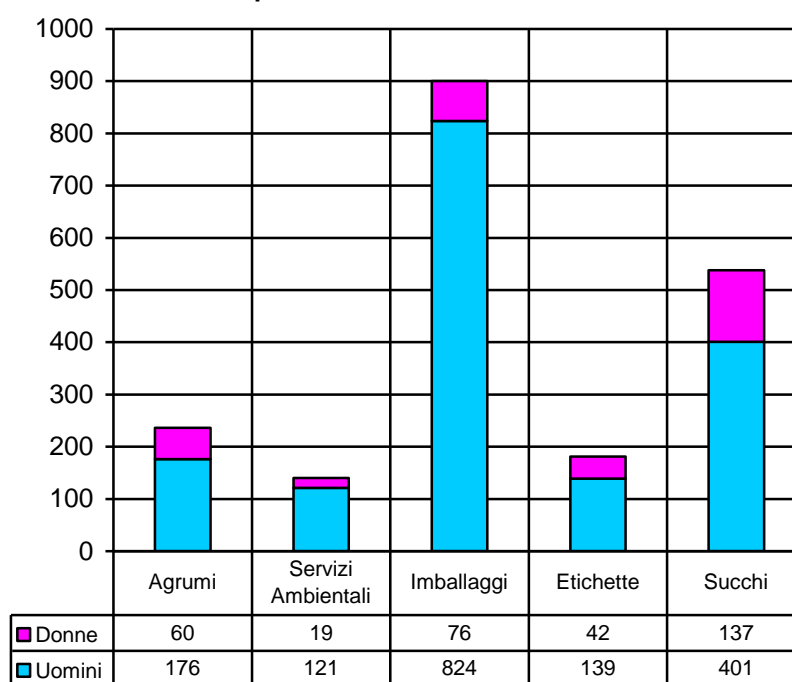
**Dipendenti dei fornitori 2020**

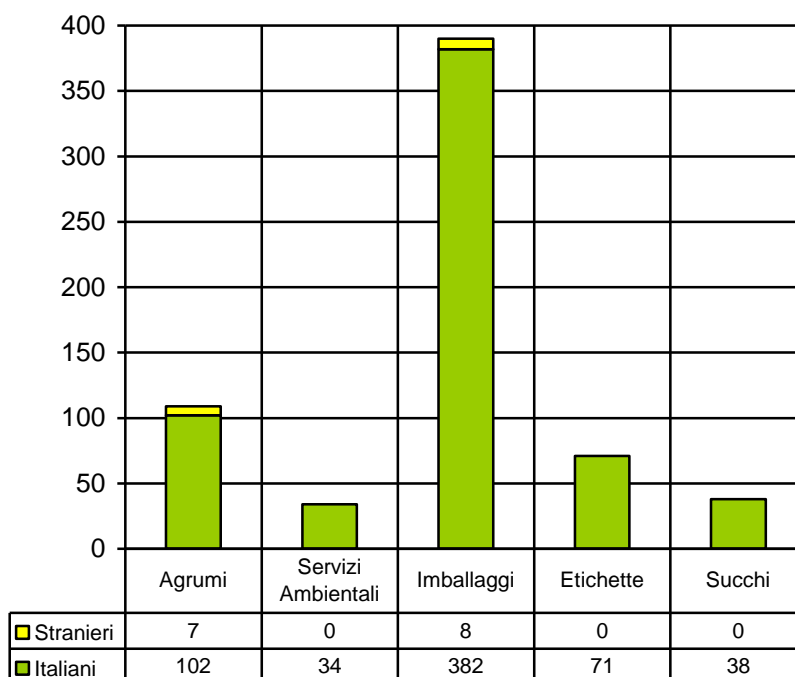
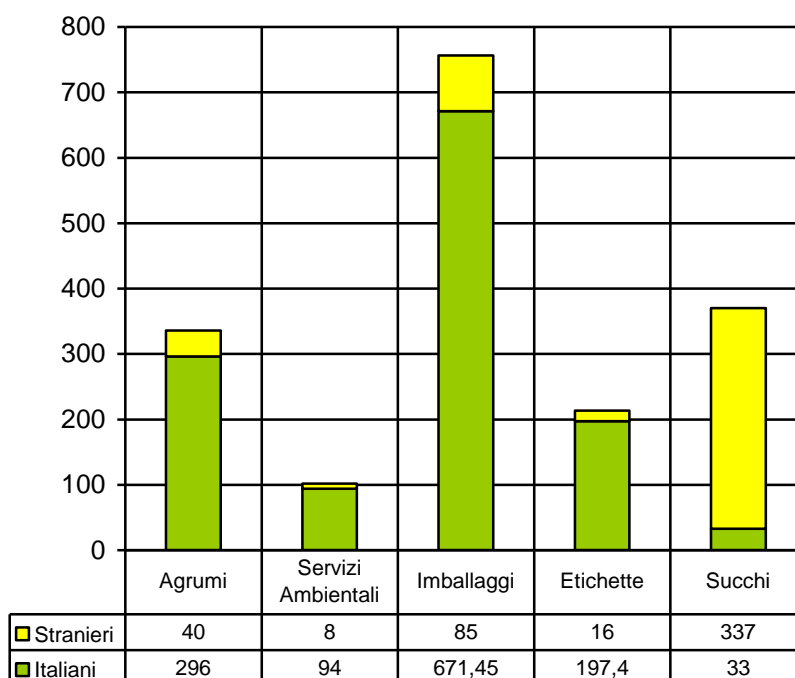


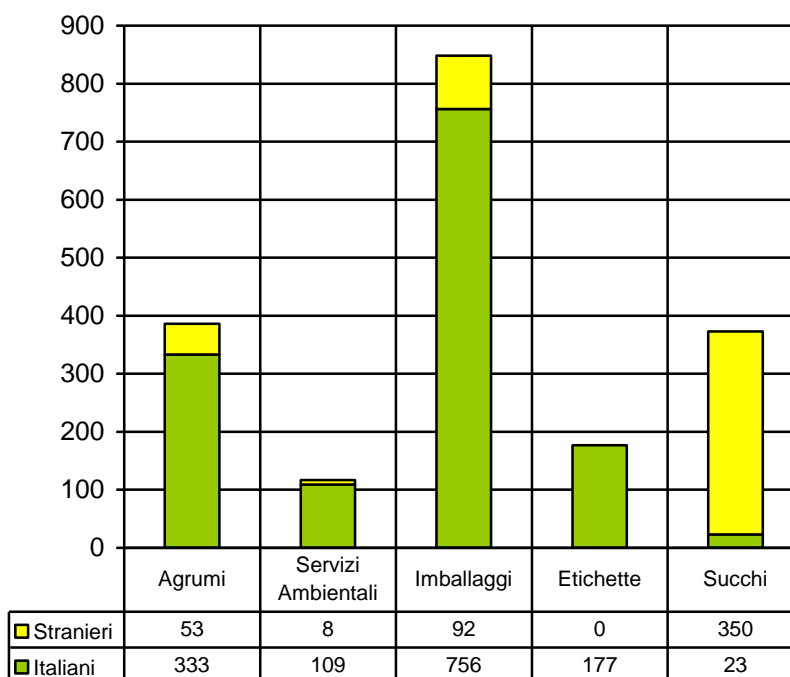
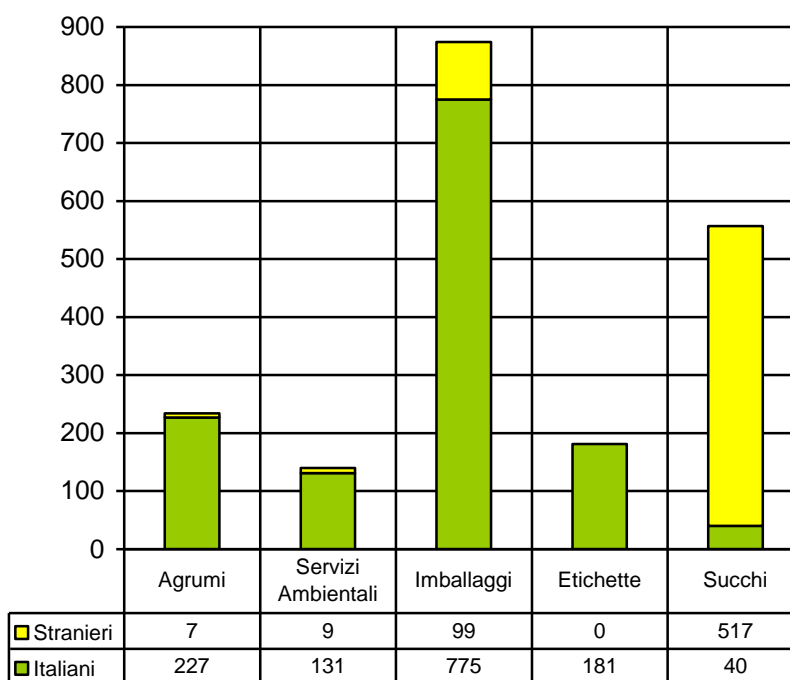
**Dipendenti dei fornitori 2021****Dipendenti dei fornitori 2022**



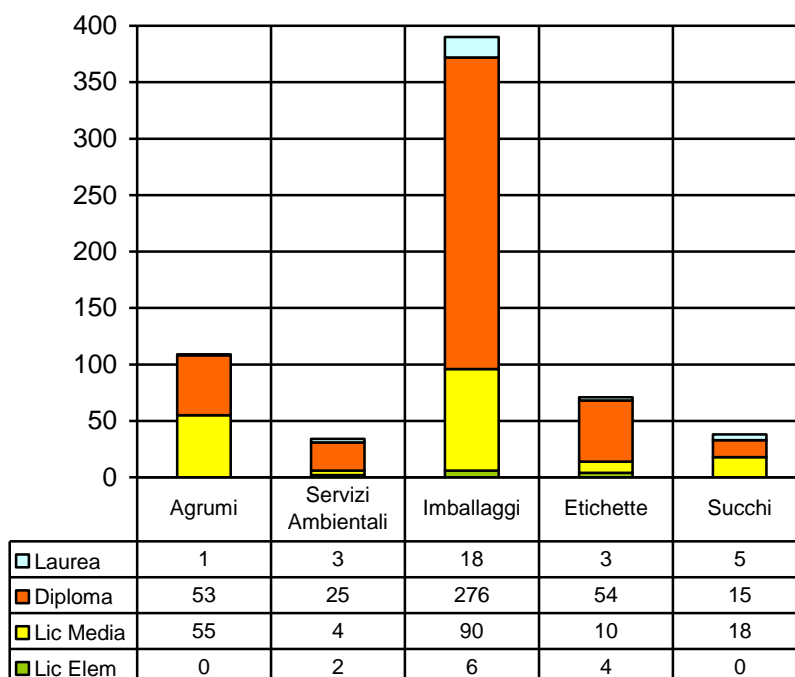
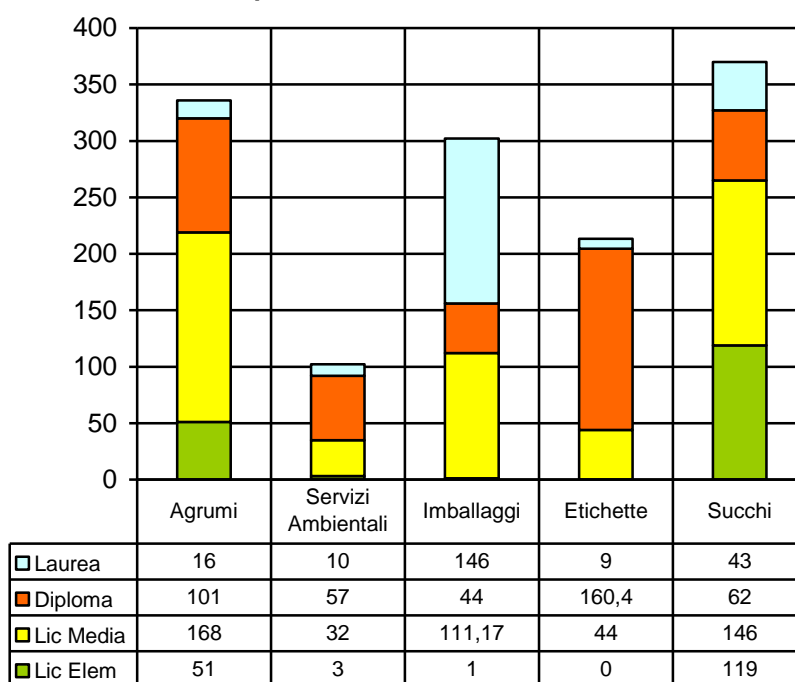
**Dipendenti dei fornitori 2019****Dipendenti dei fornitori 2020**

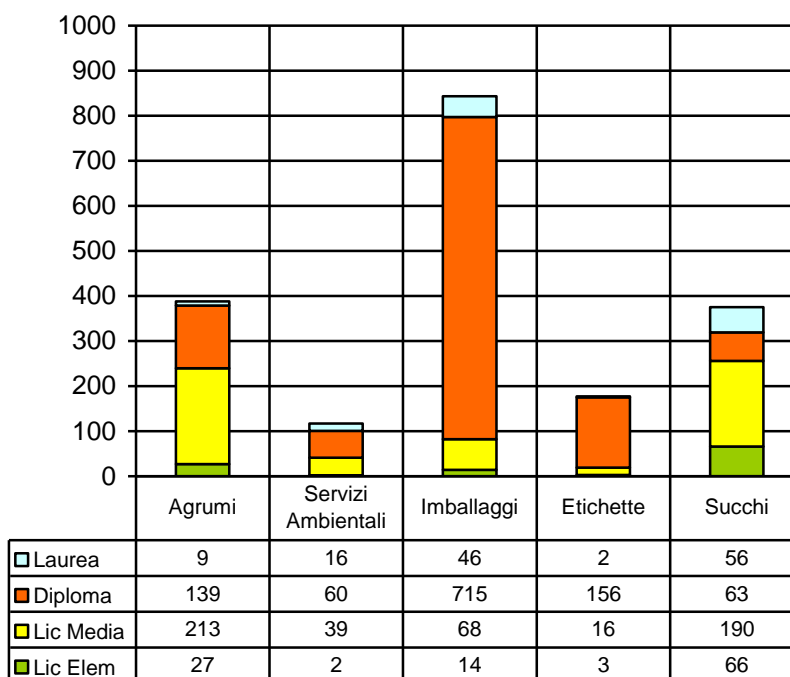
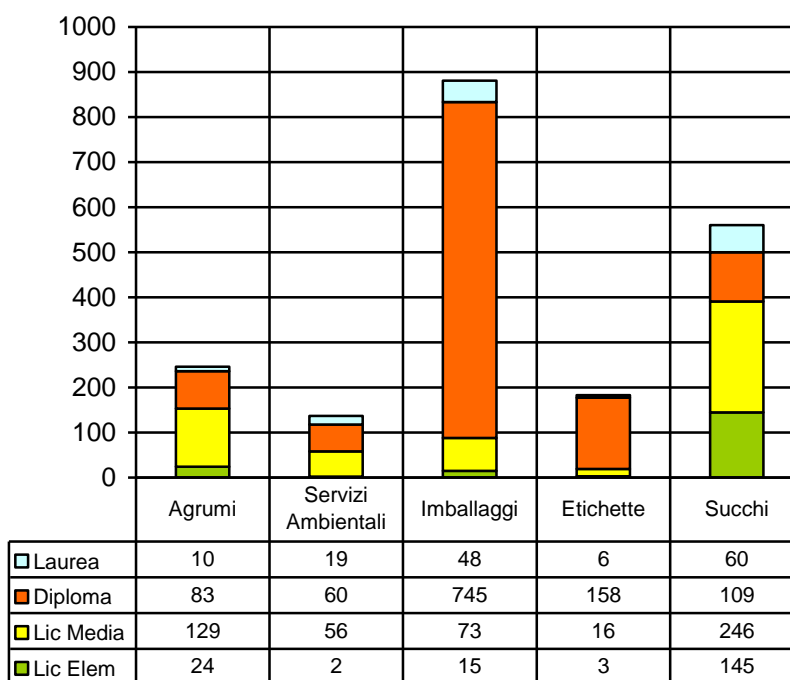
**Dipendenti dei fornitori 2021****Dipendenti dei fornitori 2022**

**Dipendenti dei fornitori 2019****Dipendenti dei fornitori 2020**

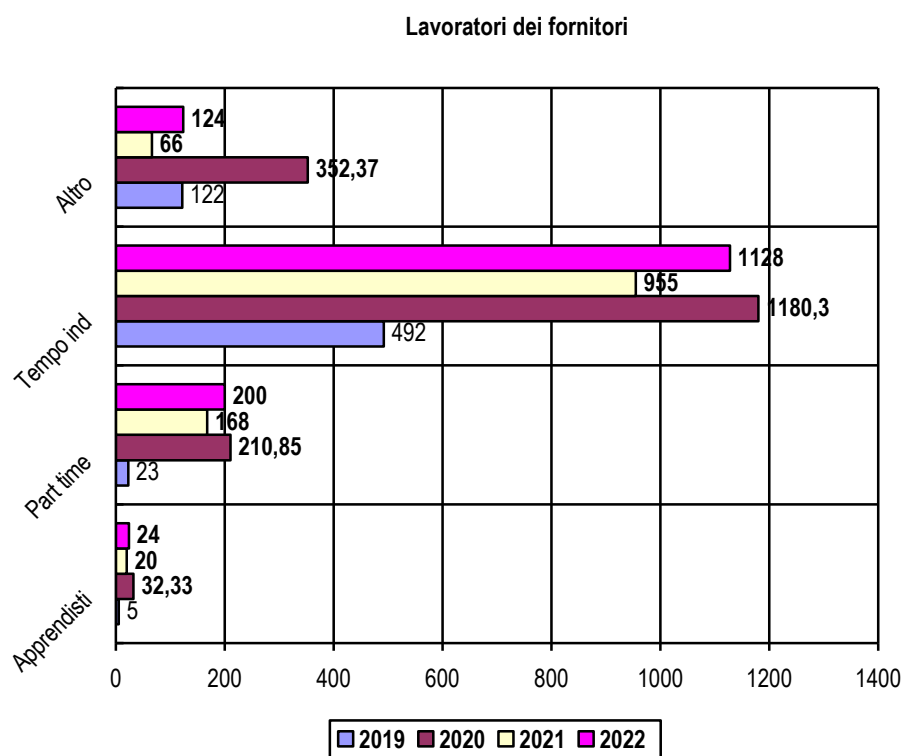
**Dipendenti dei fornitori 2021****Dipendenti dei fornitori 2022**

In 2019 and 2020, no supplier had employees under the age of 18. In 2021, there was one employee from a supplier in the "juices" category who was between 16 and 18 years old. In 2022, the same supplier had three employees between 16 and 18 years old..

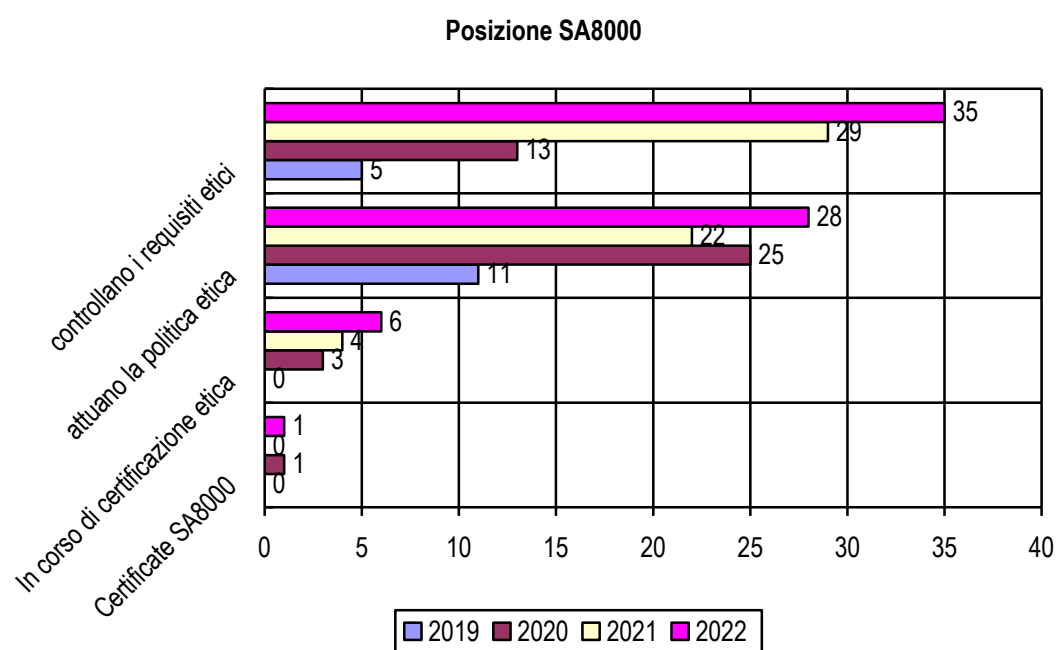
**Dipendenti dei fornitori 2019****Dipendenti dei fornitori 2020**

**Dipendenti dei fornitori 2021****Dipendenti dei fornitori 2022**

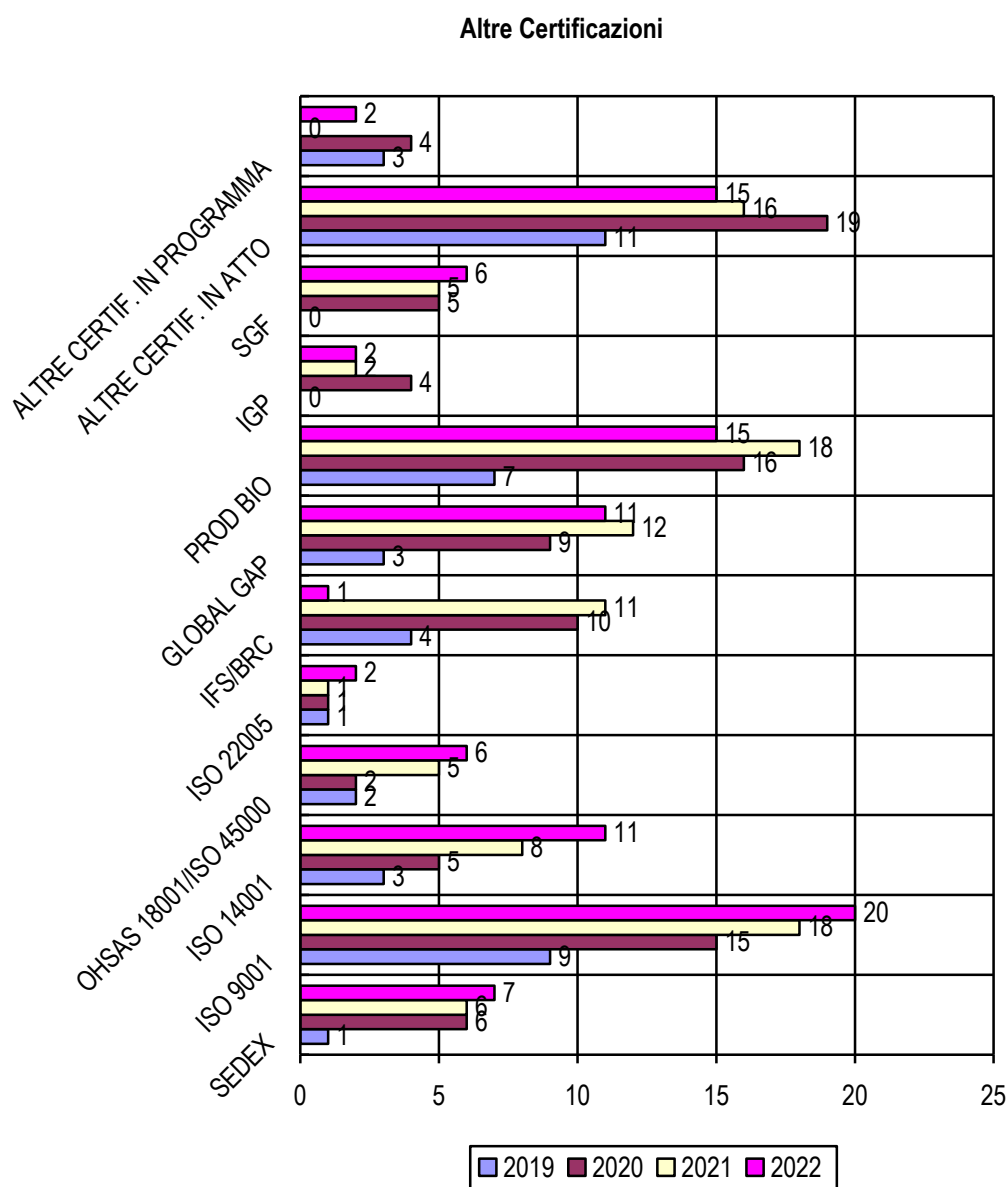
By further aggregating the data, we can deduce that the workforce composition of the suppliers is such that permanent contracts are prevalent, indicating stable employment with no fixed end date.



For the involvement of suppliers in SA8000, the following graph provides the updated situation regarding the 15 suppliers who returned the questionnaire in 2019, the 38 suppliers who returned the questionnaire in 2020, the 44 suppliers who returned the questionnaire for 2021, and the 45 suppliers who completed it for 2022.



The qualifications and certifications of supplier organizations are summarized in the following graph..



### PROBLEMS AND CORRECTIVE/PREVENTIVE ACTIONS

The necessary tools have also been prepared for this regulatory requirement, although they have not been tested due to the lack of case studies related to worker safety and ethical issues covered by SA8000.

For complaints, the procedure ensures absolute anonymity for those reporting issues through complaints. The following methods have been adopted and published for submitting complaints:

- Address of EUROFOOD SRL to send complaints via mail, including anonymous complaints.
- Address of the Certification Body in case EUROFOOD SRL is deemed unreliable.
- Address of the Accreditation Body in case the complaint involves the Certification Body.
- Online form on the website [www.lemonplus.it](http://www.lemonplus.it) for quick and effective communication.

Other solutions were not considered suitable for the organization.



**EXTERNAL COMMUNICATION**

Communication was chosen to be done through the website [www.lemonplus.it](http://www.lemonplus.it), which allowed for immediate access to all employees and stakeholders closely connected to EUROFOOD SRL.



## RISK ASSESSMENT

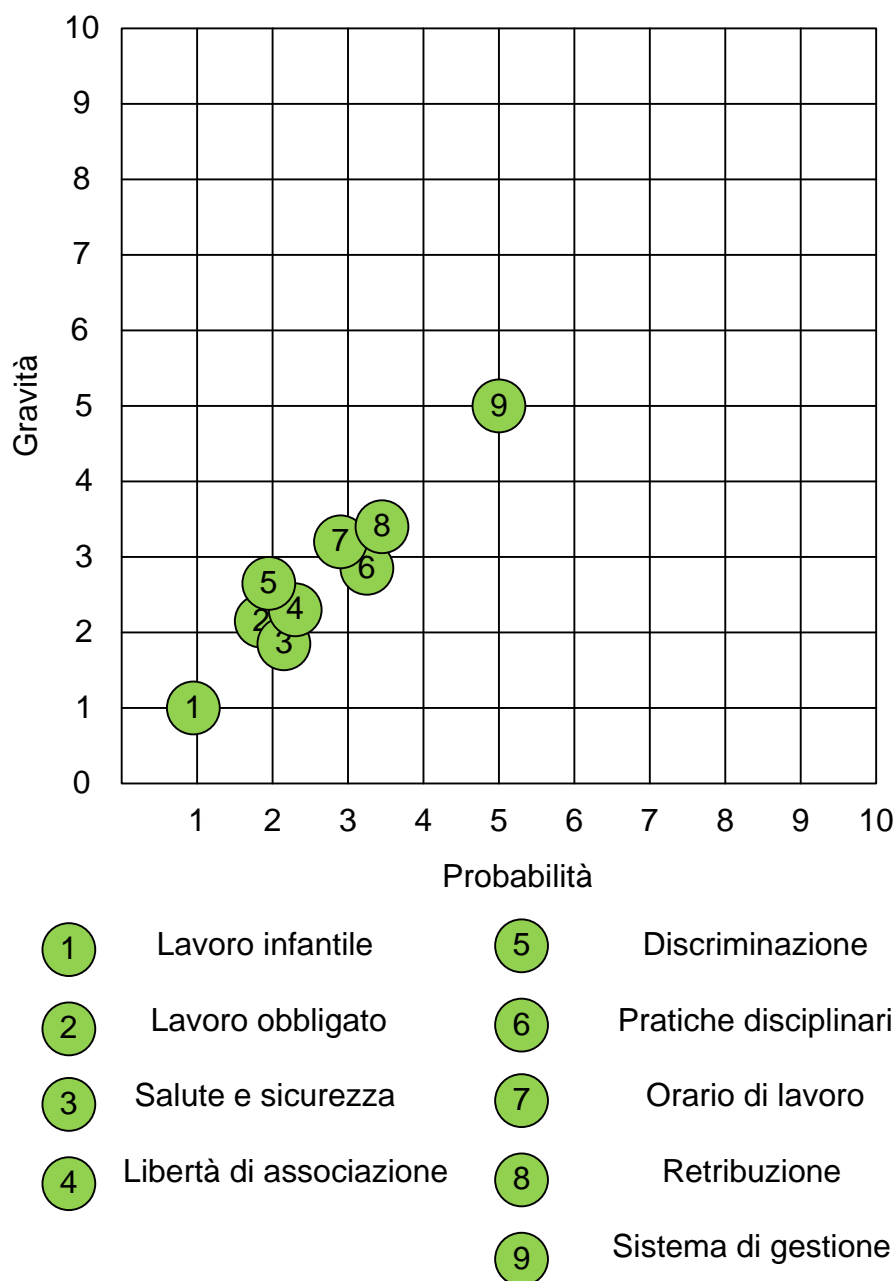
The risk assessment related to corporate social responsibility has been carried out based on the requirements of the SA8000 standard. The analysis has been reviewed by stakeholders considered to be sensitive and competent in this matter. In particular, the following parties have been consulted:

- A representation of workers
- A representation of suppliers selected from those who have already embarked on SA8000 certification in order to share experiences and expertise
- External consultants who are experts in management systems and SA8000

The results of the risk assessment for 2022, as represented in the following table, do not deviate significantly from those of 2021 and previous years, as efforts have been made to maintain the same standards despite the challenges associated with managing the company and workers during the pandemic period.

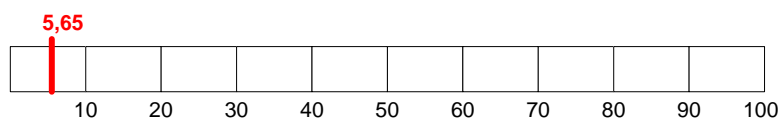
n	aspetti valutati	probabilità	gravità	rischio
1	lavoro infantile	1	1	1
2	lavoro forzato o obbligato	2	2	4
		1	1	1
3	salute e sicurezza	2	2	4
		2	1	2
4	libertà di associazione e contrattazione collettiva	2	2	4
		1	1	1
5	discriminazione	2	2	4
		2	2	4
6	procedure disciplinari	3	3	9
7	orario di lavoro	3	3	9
8	retribuzione	3	3	9
		1	1	1
9	sistema di gestione	2	2	4
		2	3	6
		2	4	8
		5	5	25
	<b>rischio globale medio</b>			<b>5,647059</b>
	<b>rischio globale massimo</b>			<b>25</b>

The results are represented in the following risk map, where the numbering refers to the requirements of the SA8000 standard::

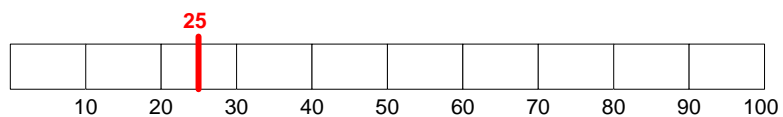


In particular, the situation is characterized by a very low level of medium risk, while the most critical requirement is "9. Management system."

## Rischio globale medio












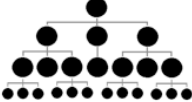
## Rischio maggiore: sistema di gestione



This criticality is due to the complexity of monitoring suppliers operating throughout the national territory and in various fields. Numerous audits have been conducted, but the systematic monitoring process on SA8000 issues is not yet fully established.

## SOCIAL FINGERPRINT

Since the 2014 version of the SA8000 standard, SAI (Social Accountability International) introduced the requirement to conduct a self-assessment of the management system using their proprietary online platform. This assessment, known as Social Fingerprint, will be repeated by the auditor from the certification body after conducting the certification audit. Ten categories have been identified to assess the alignment of the management system and the company's performance. The following figure illustrates the categories as defined by SAI.

<b>SA8000:2014-9.1</b> <b>Policies, Procedures &amp; Records</b> 	<b>SA8000:2014-9.2</b> <b>Social Performance Team</b> 	<b>SA8000:2014-9.3</b> <b>Identification &amp; Assessment of Risks</b> 	<b>SA8000:2014-9.4</b> <b>Monitoring</b> 	<b>SA8000:2014-9.5</b> <b>Internal Involvement &amp; Communication</b> 
<b>SA8000:2014-9.6</b> <b>Complaint Management &amp; Resolution</b> 	<b>SA8000:2014-9.7</b> <b>External Verification &amp; Stakeholder Engagement</b> 	<b>SA8000:2014-9.8</b> <b>Corrective &amp; Preventative Actions</b> 	<b>SA8000:2014-9.9</b> <b>Training &amp; Capacity Building</b> 	<b>SA8000:2014-9.10</b> <b>Management of Suppliers &amp; Contractors</b> 

Below is the comparison between the two self-assessments (2020 and 2023) conducted by the company:

n	aspetti valutati	Punti	Media ponderata	Punti	Media ponderata
1	Politiche, procedure e registri	15	2,5	22	3,67
2	Social Performance Team	10	3,33	12	4
3	Identificazione e valutazione dei rischi	18,5	3,7	17	3,4
4	Monitoraggio	13,5	3,38	12,5	3,13
5	Coinvolgimenti interno e comunicazione	14,5	2,9	16,5	3,3
6	Gestione e risoluzione dei reclami	26	3,71	25	3,57
7	Verifica esterna e coinvolgimento degli stakeholder	14,8	2,96	14,4	2,88
8	Azioni correttive e preventive	11	3,67	11	3,67
9	Formazione e sviluppo delle capacità	12	3	15	3,75
10	Gestione dei fornitori ed appaltatori	19	2,71	27,5	3,93
<b>Punteggio medio</b>		<b>15,43</b>		<b>17,29</b>	
<b>Valor medio</b>		<b>3,186</b>		<b>3,53</b>	

As you can see, the relatively most critical category has become Category 7: "External Verification and Stakeholder Engagement." Therefore, it is necessary to improve this aspect.

## IMPROVEMENT OBJECTIVES

Here are the improvement objectives divided by normative requirements, in accordance with the information provided in the Management Review documents and team meeting minutes:

### CHILD LABOR

Identify a concrete humanitarian initiative to support children, either financially or morally.

Continue monitoring suppliers with respect to this normative requirement.

### COMPULSORY LABOR

Continue proper management of personnel. Direct supplier monitoring towards the evaluation of this normative requirement.

### HEALTH AND SAFETY

Maintain an IG (Severity Index) of 0 and reduce the IF (Frequency Index).

Achieve this through increased employee involvement in collaboration with the internal Health and Safety Representative (RLS).

Direct supplier monitoring towards the evaluation of this normative requirement.

	2019	2020	2021	2022	Obiettivo 2023
IF	8,89	8,16	14,3	0	0
IG	0,0058	0,0022	0,0063	0	0

### FREEDOM OF ASSOCIATION AND RIGHT TO COLLECTIVE BARGAIN

Continue with proper personnel management. Direct supplier monitoring towards the evaluation of this normative requirement.

### DISCRIMINATION

Maintain the ratio between male and female workers within the EUROFOOD SRL staff and, if possible, increase the percentage of women.

Evaluate the performance of suppliers and encourage them to improve the percentage of female workers.

	2019				2020				2021				Obiettivo 2022
	U		D		U		D		U		D		D
EUROFOOD	71	83,5%	14	16,5%	78	83%	16	17%	79	84%	15	16%	18%
FORNITORI	556	86,6%	86	13,4%	1.443,42	81%	334,43	19%	1.592	84%	309	16%	18%

	2021				2022				Obiettivo 2023
	U		D		U		D		D
<b>EUROFOOD</b>	79	84%	15	16%	73	82%	16	18%	<b>19%</b>
<b>FORNITORI</b>	1.592	84%	309	16%	1.770	82%	399	18%	<b>19%</b>

### DISCIPLINARY PROCEDURES

Continue with proper personnel management. Direct supplier monitoring towards the evaluation of this normative requirement.

### WORKING HOURS

Significantly reduce the ratio between the number of regular working hours and the number of overtime hours in EUROFOOD SRL.

Direct supplier monitoring towards the evaluation of this normative requirement.

	2019	2020	2021	Obiettivo 2022
<b>Ore di straordinario</b>	8923,5	9165,58	12086,7	
<b>Ore lavorate</b>	112549	122514	139809	
<b>% Ore str/ore lav</b>	7,9%	7,5%	8,6%	<b>7%</b>

We highlight that the percentage increase in 2020 and 2021 is attributed to the reorganization of work activities and order management due to the pandemic. It is believed that once this period is overcome, the objectives can be easily met in the upcoming year.

	2021	2022	Obiettivo 2023
<b>Ore di straordinario</b>	12086,7	5823,34	
<b>Ore lavorate</b>	139809	127161	
<b>% Ore str/ore lav</b>	8,6%	4,6	<b>4%</b>

### REMUNERATION:

- Continue proper personnel management in accordance with national collective bargaining agreements.
- Direct supplier monitoring towards the evaluation of this normative requirement.

### SUPPLIERS' MONITORING:

- Recognize that the most critical aspects of social responsibility and personnel management may primarily lie within the suppliers.
- Address the increasing demands from major clients regarding compliance with legal obligations related to safety, environment, and contract assignment.
- Enhance supplier surveillance to ensure compliance with regulatory requirements, safety management, environmental protection, and internal organization.
- Consider engaging specialized auditors to assess supplier compliance more effectively.
- Pay particular attention to non-EU suppliers in the risk assessment, as they may present critical elements related to SA8000-related issues.

**EMPLOYEE CONSULTATION AND INVOLVEMENT:**

- Maintain the following tools for employee consultation and involvement:
- Dedicated webpage on the [www.lemonplus.it](http://www.lemonplus.it) website for collecting suggestions, including anonymous submissions.
- Anonymous paper survey allowing employees to express their opinions on personnel management and the company climate.

**ACTION PLAN:**

The Social Performance Team has coordinated several objectives for 2023, as outlined in the Management Review.

For 2023, the following objectives are set for social topics important to Eurofood:

Actions	Deadline
New public utility activities in the promotion and dissemination of culture	December 2023
Sending a new self-assessment questionnaire and a commitment letter to share the company's policies with critical suppliers	December 2023
Conduct training and informational sessions with employees to enhance their awareness of SA8000 topics	December 2023
Conduct a new employee climate survey	December 2023



## PLAN APPROVAL

The members of the Social Performance Team hereby sign this document:

SOCIAL PERFORMANCE TEAM		
NOME e COGNOME	FUNZIONE	FIRMA
Francesco Ingrilli	Direttore Generale	
Francesco Marotta	RSPP	
Melania Collovà	Responsabile Personale	
Stefania Randazzo	Responsabile aziendale per SA8000	
Giuseppe Ingrilli	Direttore Operativo	
Amedeo Colica	RLS ed RLSA8000	
Fabrizio Ingrilli	Addetto risorse umane	
Giuseppe Lanza Cariccio	Addetto linea bottiglie vetro	
Antonio Raneri	Addetto linea bottiglie plastica	

