

Double materiality

MATERIAL TOPICS IDENTIFIED AND PROPOSED FOR ASSESSMENT	MAIN IMPACTS	IMPACT MATERIALITY	FINANCIAL MATERIALITY	DOUBLE MATERIALITY	MATERIAL TOPICS IDENTIFIED AND PROPOSED FOR ASSESSMENT	MAIN IMPACTS	IMPACT MATERIALITY	FINANCIAL MATERIALITY	DOUBLE MATERIALITY
Product quality, safety and traceability	Dissemination of rule- and regulation-compliant practices along the value chain and protection of stakeholders				Process environmental impact	Reduction of environmental impact, respect for biodiversity and protection of resources			
	Potential disservices, complaints and returns by customers or consumers due to product quality defects, as well as reputational damage					Pollution of air, water and land, and acceleration of climate change			
Listening to and protecting the consumer	Consumer health protection and product innovation to meet consumer and customer needs				Employment protection	Job creation in the regions where the Group operates and promotion of a work environment that respects work-life balance			
	Misalignment between market demand and supply due to changes in consumer habits					Loss of know-how and possible impairment of efficient business continuity			
Protection of worker health and safety	Protection of the health and safety of employees and co-workers and development of a safety culture, also outside the workplace				Legality, ethics and anti-corruption	Spread a culture of legality among employees and promote respect for ethics			
	Failure to disseminate and respect good practices can lead to worker injuries, absenteeism and sanctions					Potential violation of local practices and cultures resulting from conducting business or engaging in behaviour contrary to the company's ethical standards or internal procedures			
Sustainable packaging	Anticipate and prevent regulations on the banning of impactful or harmful materials				Responsible development and growth	Positive fusion of new realities entering the Group, as well as support for the integration and enrichment resulting from the introduction of new cultures			
	Lack of environmental and economic impact assessment (in case of regulatory intervention), as well as fluctuations in prices and availability of materials					Instability (political, economic, fiscal, regulatory) in the global economy and in the countries where the Group produces or sells			
Sustainable farming practices, animal welfare and attention to raw materials	Contribution to the creation of a sustainable value chain through the integration of social and environmental criteria in the selection of suppliers and support for the supply chain				Transparent governance and corporate identity	Involvement of all stakeholders to increase and ensure their satisfaction and to seize the opportunities offered by a continuous dialogue with stakeholders			
	Climate change such as temperature increase, loss of biodiversity, reduced water availability and/or soil productivity, which may affect the supply chain					Potential non-compliance with laws and regulations and misrepresentation of facts to stakeholders			
Education, training and development of people	Employee retention, increased attractiveness and increased competitiveness and level of corporate innovation				Protection of human rights, reduction of inequalities and respect for diversity and inclusion	Promotion of human rights and diversity through the dissemination of a corporate culture based on the promotion of a discrimination-free environment			
	Potential loss of talent due to lack of adequate staff development strategy and corporate welfare practices					Encouragement of negative practices in the supply chain and fostering of a working environment that does not respect those who can contribute to value creation			
					Promoting the regions and communities the Group operates in	Socio-economic development of local communities and promotion of community welfare through the implementation of social initiatives			