

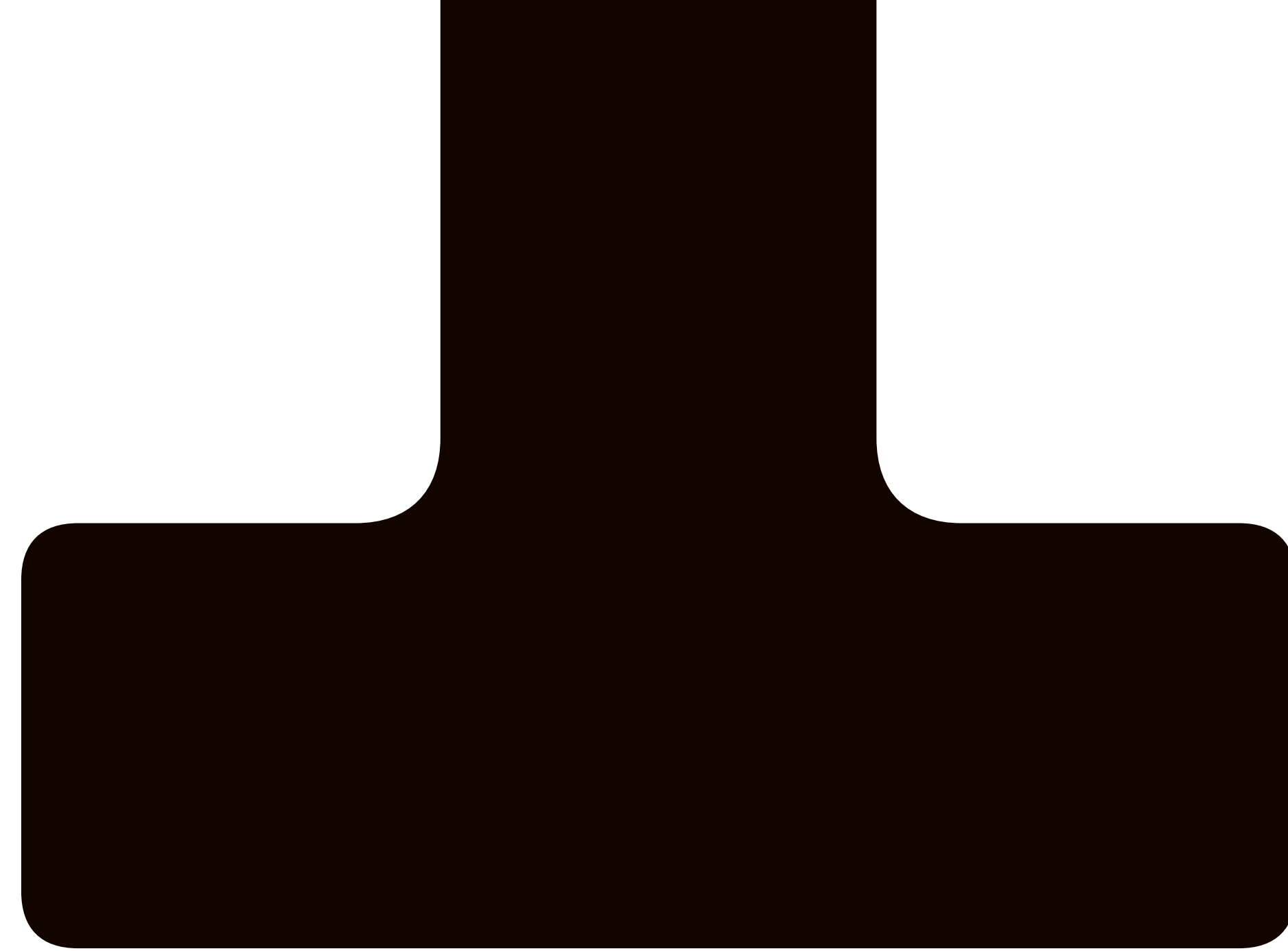
SUSTAINABILITY REPORT 2025

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Introduction





"We have chosen to tell the story of sustainability with the same approach we have used to craft our coffee for three generations."



Our story began by the sea, in a cellar overlooking the Gulf of Salerno, where Cesare Trucillo roasted green coffee and delivered it along the Amalfi Coast. From that entrepreneurial spirit, from that way of engaging with the world—grounded yet forward-looking—emerged a working approach built on trust, care, optimism, vision and responsibility.

It is this tangible image—simple actions carried out with excellence—that has inspired the approach behind this Report: essential yet meaningful, faithful to the way we live and interpret our role as a company every day.

On these foundations, our first Sustainability Report takes shape, representing a significant milestone in our development journey. For over seventy-five years, we have worked to balance our family identity with an international outlook, product quality with attention to the local area, and technological innovation with coffee culture.

This Report is the result of a process of dialogue involving all the people who work within the company, as well as those who interact with our organization and share in its journey. Through listening and analysis, we have identified our environmental, social and governance priorities, strengthening our awareness of our role as both an economic and social actor within the context in which we operate.

This process has led to the definition of concrete actions and measurable objectives: from reducing environmental impact to enhancing people's value, and strengthening a management model based on transparency, continuity and consistency in decision-making.

This document reflects a company committed to growing while remaining true to its roots, and to continuing to innovate through concrete initiatives such as the Trucillo Academy, Roastery 4.0, circular economy practices and ecodesign—promoting a culture grounded in expertise, collaboration and ethics. Each chapter represents a step along a path toward a more conscious way of doing business, where every decision contributes to creating shared value.

This Report is guided by the qualities we believe define a credible sustainability journey: balance, transparency, consistency and coherence.

Balance and integration across economic, environmental and social dimensions.

Transparency in the clarity of data and the sharing of information.

Consistency, understood as continuous commitment and the ability to generate long-term value.

Coherence between what we communicate and what we practice every day.

Now, prepare a good coffee, make yourself comfortable, and enjoy the reading.

Letter to Stakeholders

Dear partners, customers, suppliers, employees and communities,

this is our first Sustainability Report. We present it in 2026, but it stems from an awareness that began to take shape as early as 2020. We have chosen to share this journey with you so that you may understand how, precisely at such a delicate and complex moment—when we were all forced to stop, to close our doors and lower our shutters—it marked the beginning of a new phase for us. From that forced pause came reflections, visions and projects that allowed us to evolve and reach where we are today, ready to transparently present the path we have undertaken and the results achieved. It was precisely by slowing down that we found the time to more consciously observe what we were already doing: actions related to efficiency, respect and responsibility, often carried out spontaneously and almost naturally. In this process, my son Cesare played a central role: he analyzed, explored, collected and shared information that helped us organize and shape what has now become our Sustainability Report. I consider that moment the starting point of a new awareness, which today translates into a clearer and more structured strategy.

As a father, in telling this story, I also return to being a son. Our story began more than seventy-five years ago with my father Cesare, in a cellar overlooking the Gulf of Salerno, where he roasted green coffee and delivered it along the Amalfi Coast—one of the most iconic and renowned places in the world. Since then, three generations have carried forward a journey built on family continuity and courageous choices. I particularly remember the decision—far from easy—to forgo easy financing in favor of focusing on quality: a choice that may have seemed risky, but which, for me, represented a clear statement of intent.

It is the same courage that guided us in establishing the Academy—without the determination and passion of my wife Fausta, it might never have existed—and that supported the transformation of the company into a Roastery 4.0. This journey was built together with my daughter Andrea, involving the entire organization in a process of improvement that was neither simple nor immediate, requiring the trust and collaboration of every single employee. Every decision has been guided by a simple principle: doing things well, with consistency. In this journey, Antonia has also played a fundamental role. More than anyone else, she has been able to interpret that forward-looking vision my father had from our hometown of

Salerno. Beyond that horizon lie the coffee-producing countries: places Antonia chose to explore firsthand from a young age, traveling, working closely with local communities and gaining in-depth knowledge of every stage of the supply chain and the processes that shape the life of coffee—from cultivation to commercialization.

Preparing a Sustainability Report means making visible and understandable the way we create value, recognizing that every activity generates impacts that must be understood, measured and improved over time. We have embarked on a journey that will accompany us in the years ahead, with the aim of further strengthening our environmental, social and organizational commitment within an ever-evolving context. In the following pages, you will find both initiatives already implemented and those currently under development, presented through quantitative data and qualitative assessments. For us, credibility lies in the ability to measure and report clearly and verifiably. This journey is based on identifying our sustainability priorities and committing to contribute—proportionately to our size—to the United Nations 2030 Agenda Sustainable Development Goals.



This first Report represents both an act of transparency and an invitation to engage in dialogue with all our stakeholders—employees, customers, suppliers, partners, communities and institutions—because sustainability, as a shared objective, can only be achieved through a path we build together.

We thank all the people who contributed to the preparation of this document and who, every day, make our commitment tangible. We will continue to improve, aware that quality—both in coffee and in business—stems from care, balance and consistency in our choices. We are equally aware of the environmental and social challenges that characterize the global coffee supply chain, and we are committed to doing everything within our reach, with responsibility and transparency, to contribute to reducing its overall impacts.

Matteo Trucillo
CEO – Cesare Trucillo S.p.A.

A handwritten signature in dark ink, reading 'Matteo Trucillo' in a cursive script.

1. Organization Profile





Trucillo is, even before being a coffee roasting company or an economic initiative, an enterprise in the most authentic sense of the term: an undertaking driven by people that has required courage and determination. Thanks to the commitment that three generations—both family and corporate—have upheld toward those who came before them and toward society, Trucillo is today a company with over 75 years of history, whose name is synonymous with passion and quality in the world of coffee.

Founded in Salerno by Cesare Trucillo, the company is now led by the second and third generations and continues to cultivate a passion for high-quality coffee, combining technical expertise, international vision and strong family roots in its territory of origin. The company selects high-quality green coffee from Central and South America, Africa and Asia, transforming it into blends recognized for their balance, aromatic profile and consistency over time. Quality represents the core of its operations and is expressed through full control of the supply chain: from presence at origin to in-depth technical knowledge of raw materials; from the internal Quality Laboratory to the use of advanced roasting technologies; from the artisanal approach of the micro roastery, dedicated to exclusive productions, to cutting-edge industrial expertise.

Alongside production, a central role has been played for over thirty years by the Accademia Trucillo, the first coffee school in Southern Italy, through which the company promotes and disseminates coffee culture via courses, workshops and training activities aimed at both professionals and enthusiasts.



Today, Trucillo operates in 40 countries, with a strong international orientation and a network of relationships built exclusively on product quality, service excellence and human relationships.

Legal form of the company	Cesare Trucillo S.p.A. Benefit Corporation
ATECO/NACE Code	10.83.01
VAT/Tax Code	00181880659
Headquarters	REGISTERED OFFICE: Via Cappello Vecchio 4, Salerno, 84131, Italia
Revenues (2025)	9.947.483 €
Company certifications	- Espresso Italiano Institute - Organic - FSPCA / PCQI - BRCGS Food Safety - Kosher - AEO
Number of regular employees	22

1.1. History

1950 – Origins

Cesare Trucillo avvia la sua attività Cesare Trucillo began his coffee roasting activity in Salerno, roasting green coffee in a cellar overlooking the Gulf. Using a small boat and later his Fiat 500 Belvedere, he delivered coffee throughout the city and along the Amalfi Coast, giving rise to Caffè Moka Salerno.



1998 – Coffee culture

Accademia Trucillo was established, the first coffee school in Central-Southern Italy, dedicated to training professionals and enthusiasts.



2016 – Innovation and new headquarters

A modern 10,000 sqm facility was inaugurated, designed with advanced technologies and attention to ecodesign. The journey toward becoming a 4.0 Roastery began.



2020 – 70th anniversary

The seventieth anniversary coincided with the global pandemic, which led to a sharp contraction in out-of-home consumption. In this context, Trucillo remained close to its customers and producing communities. The forced pause became an opportunity to launch strategic projects, including data collection for sustainability reporting.

2025 – Benefit Corporation

Trucillo became a Benefit Corporation, formally integrating responsibility toward people, the environment and the community into its governance.

1980 – Second generation

In the 1980s, Matteo Trucillo joined the company and Cesare Trucillo S.p.A. was established. A few years later, in 1992, he made a countertrend decision compared to common industry practice—where the horeca channel is often supported by financial instruments—choosing instead to forgo this model and focus entirely on product quality and the strength of direct customer relationships. This strategic shift has had a lasting impact on the company’s identity.

2000 – International expansion

The company began its internationalization journey, building strong relationships and bringing Italian coffee culture to over 40 countries.

2019 – Coffee Shop

The first Trucillo Coffee Shop opened in Dubai. Today, there are five Trucillo Coffee Shops concentrated in the Middle East.



2024 – Entry into the U.S.

Caffè Trucillo USA was established in New York State, to directly manage import and distribution activities in a historically significant export market.

2026 – First Sustainability Report

The company launched a structured ESG reporting process, consolidating a management model focused on transparency and continuous improvement.

1.2. Values, Mission and Vision

Trucillo represents a magnetic presence in the coffee world. Over more than seventy-five years of history, it has built an identity capable of combining elegance and depth: essential in form, solid in substance. The company does not simply produce coffee, but interprets its culture as an expression of style and way of life, blending artisanal tradition with responsible innovation, family roots with international vision.

For Trucillo, quality is never about display, but about applied knowledge, attention to detail and daily consistency between what is communicated and what is delivered. Behind every gesture—every blend, every cup, every decision—there is deep expertise, developed over time and shared with generosity. Integrity, transparency and respect guide relationships with all those who are part of its ecosystem: employees, customers, suppliers and partners.

Coffee, in its apparent simplicity, becomes a tool for authentic connection, capable of transforming everyday moments into meaningful experiences.

The **Mission** of Trucillo is to inspire through experiences that combine authority and vitality. To produce and share excellent coffee, enhancing raw materials and respecting the work of those who cultivate and process it. To make depth and culture accessible through a style that attracts without compromising substance. To ensure transparency and clarity of information, enabling those who choose Trucillo to recognize its value and feel part of a shared culture, in Italy and worldwide.

This approach is implemented through an advanced production model, training promoted by Accademia Trucillo, and the enhancement of expertise developed over more than seventy-five years, driven by a curious and contemporary spirit that has always defined the brand.

The **Vision** of Trucillo looks to the future with ambition and responsibility. It aims to be a benchmark in quality coffee roasting: an authoritative and distinctive brand, capable of making the depth of its culture both accessible and desirable. A company that engages customers and consumers as conscious and authentic counterparts, contributing to shared value creation for the territory in which it operates, for supply chain communities and for all those who choose to embrace coffee not only as a product, but as experience and lifestyle.



1.3. Services and products



Trucillo's offering is based on a vision that goes beyond the product itself, presenting a comprehensive experience around coffee. This approach integrates quality, expertise, tools and relationships, with the aim of supporting professionals throughout the entire value chain of the coffee experience.

At the core of this offering are **Trucillo blends**, the result of careful selection of the best origins and a roasting process that combines technical knowledge with artisanal sensitivity. Each blend is designed to ensure balance, recognizability and consistency over time.

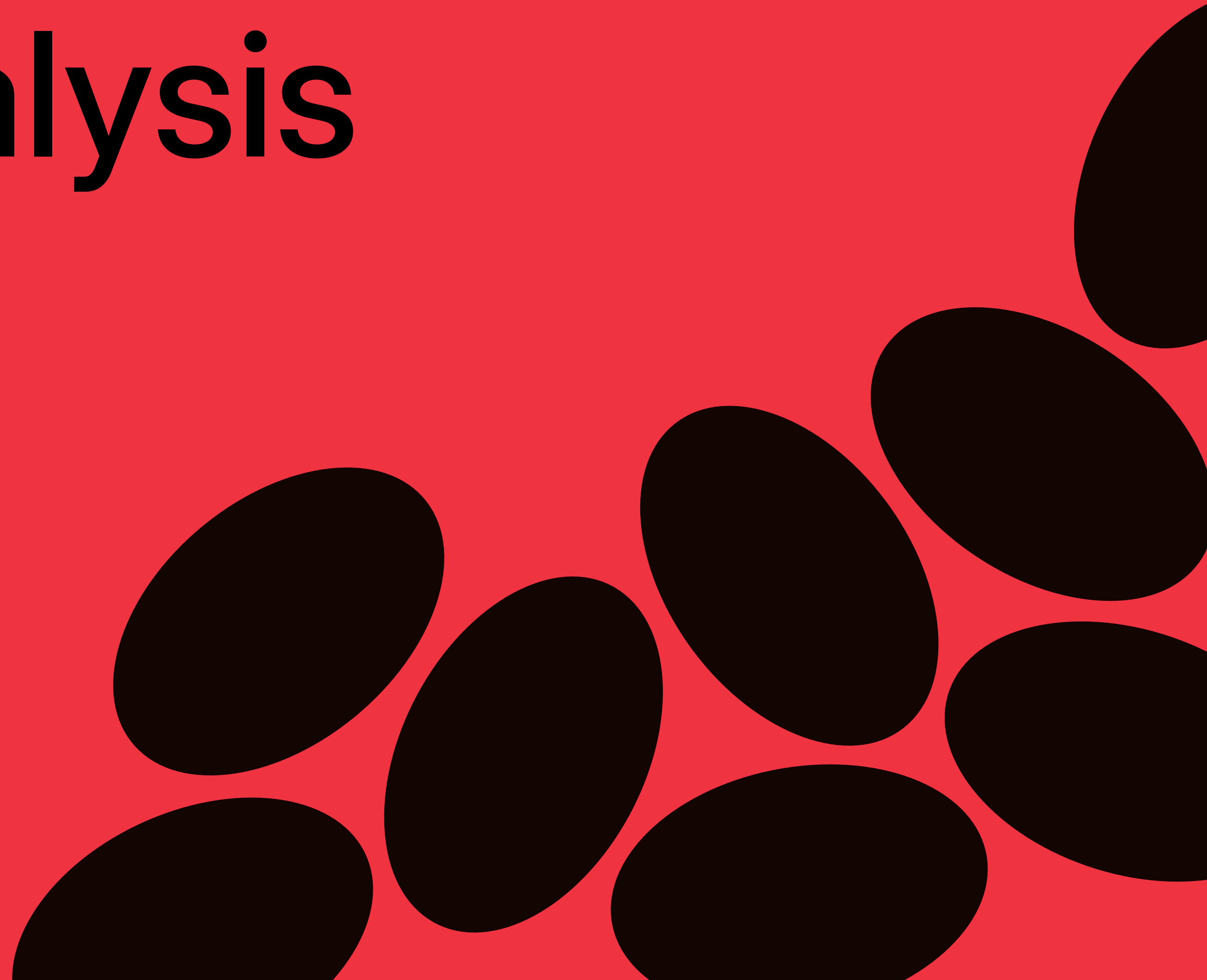
The quality of the final result also depends on the tools used to prepare coffee. For this reason, Trucillo complements its product offering with a selection of **professional machines and equipment**, developed in collaboration with qualified partners. These solutions are designed to adapt to different contexts while maintaining consistent quality standards and enhancing the daily work of baristas and operators.

A central role is played by **Accademia Trucillo**, a space dedicated to training and the dissemination of coffee culture. Through training programs, masterclasses and workshops, the Accademia supports professionals and enthusiasts in developing technical skills and understanding the processes that determine quality in the cup. Training thus becomes a driver of professional growth and a tool for building long-term, informed relationships.

In addition to training, Trucillo provides **ongoing consulting services**, supporting customers in operational and strategic decisions related to their business: from selecting the most suitable blends to organizing service and providing technical and operational support.

The offering is completed by supply solutions based on a structured logistics service and continuous technical assistance. This approach places reliability, continuity and relationship quality at the center, enabling each customer to deliver a coffee experience consistent with their values and those of Trucillo.

2. Reporting Methodology and Materiality Analysis



This Sustainability Report has been prepared in accordance with the requirements and structure outlined by the Voluntary Sustainability Reporting Standard (VSME) for Micro, Small and Medium-sized Enterprises. The VSME, developed by the European Financial Reporting Advisory Group (EFRAG) and applied by European companies on a voluntary basis, provides SMEs with a practical, adaptable and proportionate tool designed to support clear, transparent and comparable communication of environmental, social and governance performance.

The Report has been prepared following Option A (Basic Module), reflecting the level of maturity reached by Trucillo in its sustainability journey. Using clear language aligned with its organizational context, this Module enables the company to present relevant information in a concise yet comprehensive manner for its stakeholders.

The Report has been prepared on an individual basis, considering Trucillo as the sole legal entity involved in the reporting process. Consequently, the information and data presented refer exclusively to activities directly carried out by the organization, excluding any related entities.

2.1. Stakeholders Mapping

This Sustainability Report aims to provide a clear and comprehensive overview of Trucillo’s initiatives and results in environmental, social and governance areas, highlighting the company’s commitment to responsible and transparent management of its activities. Within this framework, a central role is played by the identification and engagement of stakeholders, defined as all internal and external parties that interact with the organization and can influence or be influenced by its decisions and operations. Dialogue with these stakeholders is essential to understanding expectations, needs and potential areas for improvement.

The main stakeholders identified by the company include employees, customers and consumers, suppliers and supply chain partners, the local community, institutions and public authorities, certification bodies and the financial system.

Trucillo maintains ongoing relationships with each of these groups, adopting engagement approaches based on active listening, collaboration and consideration of their expectations within business processes. This approach enables continuous performance improvement, leveraging opportunities arising from stakeholder engagement and managing potential challenges in a structured manner, in line with priorities identified through the materiality analysis.

2.2. Methodology for identifying material topics

The preliminary phase of the materiality analysis focused on understanding the context in which Trucillo operates, with the aim of identifying the most relevant sustainability topics for both the business and its stakeholders.

Initially, key economic, environmental and social trends affecting the coffee roasting sector were analyzed, together with the specific characteristics of the coffee supply chain. This analysis enabled the identification of factors likely to influence company performance and strategic decisions over the medium to long term.

Subsequently, a benchmarking analysis was conducted by reviewing sustainability reports from major national industry players. This comparison helped identify the most recurring and strategic topics for the sector, including key environmental, social and economic impacts. The analysis also considered differences in business models, reporting approaches and the integration of ESG topics into corporate policies.

The results were then subject to internal review with company management, to ensure alignment with actual operations, organizational size and strategic priorities. This step allowed the selection and contextualization of the most representative topics, excluding those not relevant or not proportionate.

The outcome of this process formed the basis for defining Trucillo’s material topics. For each identified area, Impacts, Risks and Opportunities (IROs) were analyzed, supporting a more informed decision-making process oriented toward long-term sustainable value creation.

2.3. Double materiality assessment

Once the list of potentially material topics had been identified through context analysis and internal consultation, Trucillo initiated the double materiality assessment phase, with the aim of defining the priorities on which to structure this Report.

The assessment considered two complementary dimensions:

- **Impact materiality**, evaluating the significant actual or potential effects of company activities on the environment and society

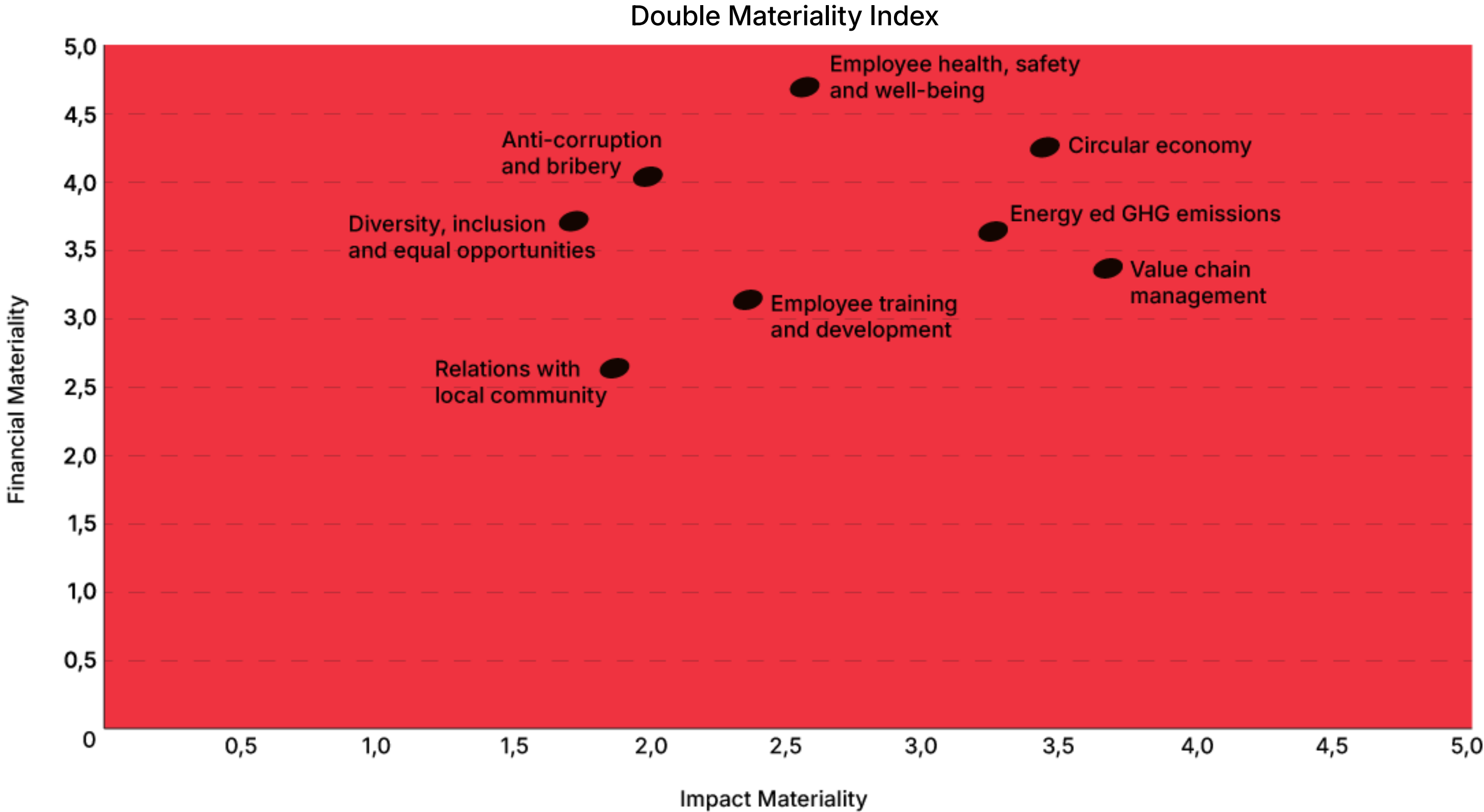
- **Financial materiality**, assessing risks and opportunities that may affect financial performance, operational results and long-term value creation.

Each topic was assessed through a structured evaluation. Financial materiality was analyzed in relation to the company's business model, taking into account sector benchmark priorities. Impact materiality was assessed based on criteria introduced by Directive (EU) 2022/2464 (CSRD) and ESRS standards, considering severity (scale and scope), potential irreversibility and likelihood.

Although developed under the VSME Basic Module, this methodology aligns the analysis with a recognized European framework and ensures greater robustness in defining priorities.

The outcome is represented in the double materiality matrix, summarizing the topics considered most relevant for the organization.

The analysis identified eight material topics across environmental, social and governance dimensions, as outlined below.



- Governance topics**
 - Anti-corruption and anti-bribery
 - Supply chain management
- Social topics**
 - Health, safety and well-being of employees
 - Diversity, inclusion and equal opportunities
 - Training and employee development
 - Relations with the local community
- Environmental topics**
 - Energy and GHG emissions
 - Circular economy

2.4. Alignment with Sustainable Development Goals of the 2030 agenda

Trucillo recognizes the importance of integrating a global perspective into its activities, while operating within a local context. For this reason, the company has undertaken an analysis to understand how its material topics can concretely contribute to building a more equitable, inclusive and sustainable future.

The primary reference framework adopted in this process is the United Nations Sustainable Development Goals (SDGs), which define a set of global objectives and targets to which all actors—from governments to businesses and individuals—are called to contribute.

In this context, the company conducted a correlation analysis between its material topics and the SDGs, with the aim of positioning its commitment within a broader and shared international framework. The analysis identified a connection with 11 out of 17 SDGs, corresponding to a total of 19 related targets.



SUSTAINABLE DEVELOPMENT GOALS

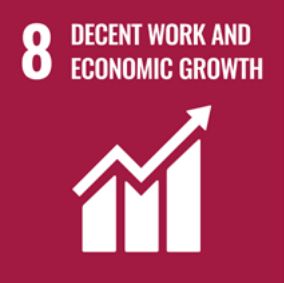
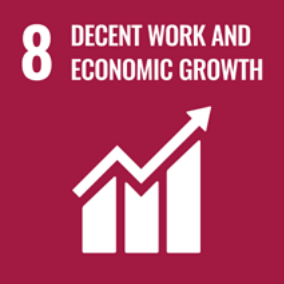


2.5. Risk and opportunity analysis of material topics

To assess how Trucillo manages its material topics, each area was analyzed in terms of risks and opportunities. This approach enables the adoption of an integrated and strategic ESG perspective. For each topic, the following aspects were considered: alignment with the SDGs, classification as risk and/or opportunity, level of impact materiality and financial materiality, and actions already implemented or planned. This framework allows the identification of both priorities and the strategies adopted to manage them effectively.

MACRO-THEMES						
CLIMATE CHANGE AND POLLUTION						
Sustainable Development Goals	Material Topic	Risk (R) or Opportunity (O)	Description	Impact Materiality	Financial Materiality	Actions implemented
7 AFFORDABLE AND CLEAN ENERGY  13 CLIMATE ACTION  • target 7.2: “increase the share of renewable energy” • target 7.3: “improve energy efficiency” • target 13.2: “integrate climate change measures into policies and strategies”	Energy and GHG emissions	R	Increase in energy costs and greater financial exposure linked to rising prices of energy and fuels used in production and logistics processes.	HIGH	HIGH	Installation of a photovoltaic system at the production site to partially cover energy consumption through renewable sources. Annual monitoring of energy consumption and collection of data required to calculate CO ₂ eq emissions.
		O	Improvement of energy efficiency in plants and processes, resulting in reduced operating costs and lower emissions associated with production. Strengthening of corporate reputation and ability to meet market and stakeholder expectations on climate-related issues.			

MACRO-THEMES						
CIRCULAR ECONOMY						
Sustainable Development Goals	Material Topic	Risk (R) or Opportunity (O)	Description	Impact Materiality	Financial Materiality	Actions implemented
12 RESPONSIBLE CONSUMPTION AND PRODUCTION  9 INDUSTRY, INNOVATION AND INFRASTRUCTURE  • target 12.2: “sustainable and efficient use of natural resources” • target 9.4: “upgrade infrastructure for sustainability”	Circular Economy	R	Failure to valorize by-products and recoverable fractions generated by company activities, leading to the loss of potential economic and environmental benefits. Increasing regulatory constraints.	HIGH	HIGH	Monitoring of main waste streams and collection of data on quantities sent for disposal and recovery. Evaluation and implementation of circular economy projects.
		O	Increase in the share of waste sent for recovery and recycling, reducing disposal costs and improving environmental performance. Development of innovative solutions with lower environmental impact.			

MACRO-THEMES WORKFORCE						
Sustainable Development Goals	Material Topic	Risk (R) or Opportunity (O)	Description	Impact Materiality	Financial Materiality	Actions implemented
 • target 4.4: “technical and professional skills for employment and entrepreneurship”  • target 8.5: “full and productive employment and decent work”	Training and employee development	R	Loss of know-how due to generational turnover and concentration of key competencies in a limited number of individuals. Mismatch between available skills and evolving organizational needs, with impacts on work quality, innovation and adaptability.	MEDIUM	MEDIUM	Professional development programs, with particular focus on female skills development and employee enhancement. On-the-job mentoring between senior and junior staff and internal knowledge-sharing initiatives.
		O	Strengthening employee competencies to support innovation, product quality and long-term competitiveness. Enhancing professional growth and motivation, improving organizational well-being and the ability to attract and retain talent.			
 • target 8.8: “protect labor rights and promote safe working environments”	Health, Safety and Well-being of Employees	R	Potential increase in accidents or near-misses in the absence of continuous attention to safe behaviors and proper maintenance of facilities.	MEDIUM	HIGH	Adoption of a structured occupational health and safety management system, including periodic risk assessments, preventive measures and personal protective equipment. Training and awareness initiatives for the entire workforce, supported by internal discussions on safety topics.
		O	Strengthening a culture of prevention and organizational well-being, contributing to improved workplace climate and quality of work.			

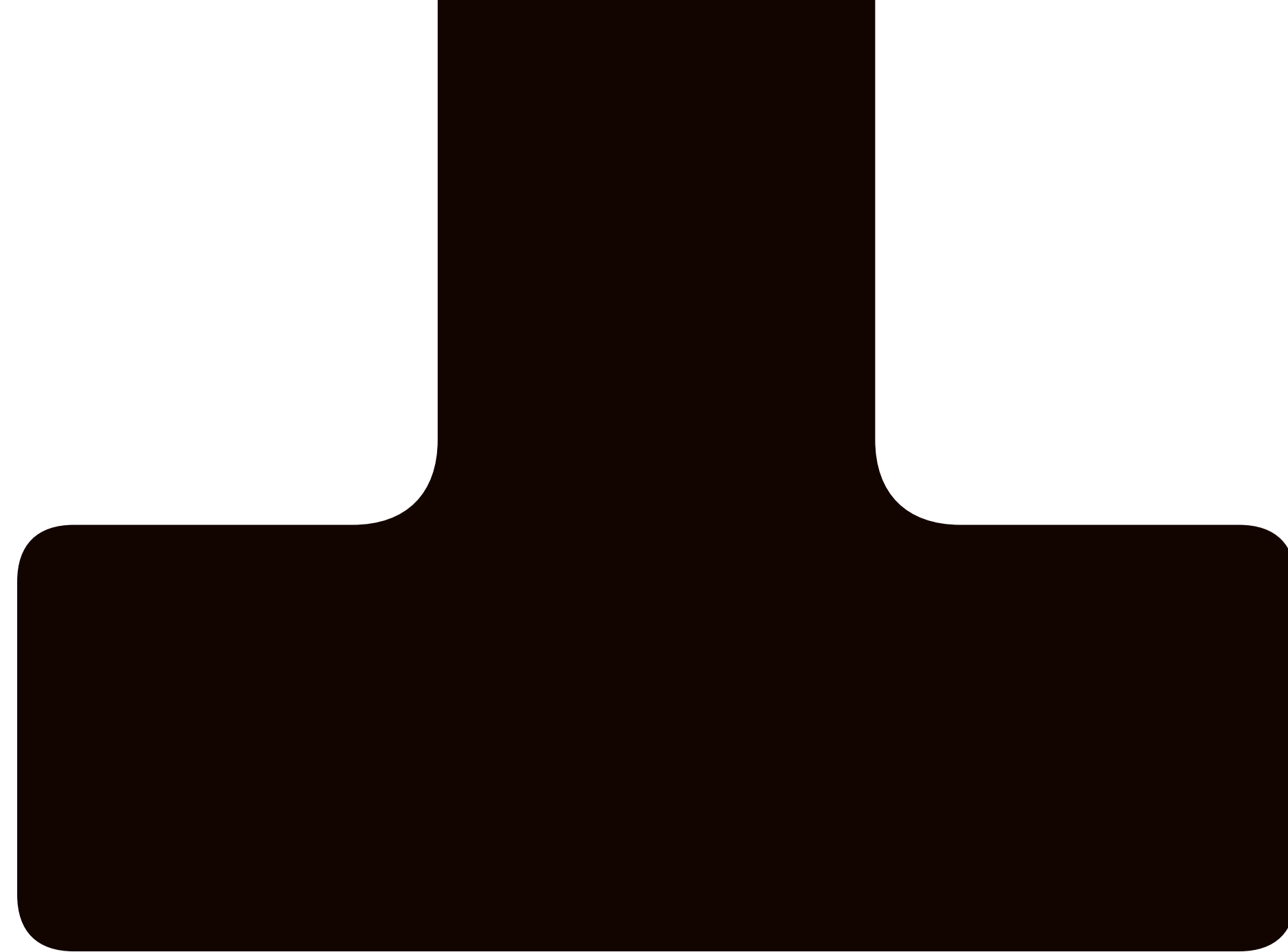
MACRO-THEMES WORKFORCE						
Sustainable Development Goals	Material Topic	Risk (R) or Opportunity (O)	Description	Impact Materiality	Financial Materiality	Actions implemented
5 GENDER EQUALITY  10 REDUCED INEQUALITIES  8 DECENT WORK AND ECONOMIC GROWTH 	Diversity, Inclusion and Equal Opportunities	R	Difficulty in maintaining over time a balanced gender representation and the enhancement of diversity.	MEDIUM	HIGH	Promotion of a work environment focused on the enhancement of people and competencies, female presence in strategic company roles, and development of Accademia Trucillo initiatives dedicated to social inclusion and female empowerment.
		O	Strengthening inclusion, equal opportunities and skills enhancement through training programs, professional development pathways and initiatives dedicated to female empowerment and social inclusion.			

MACRO-THEMES COMMUNITY						
Sustainable Development Goals	Material Topic	Risk (R) or Opportunity (O)	Description	Impact Materiality	Financial Materiality	Actions implemented
11 SUSTAINABLE CITIES AND COMMUNITIES  8 DECENT WORK AND ECONOMIC GROWTH 	Relations with the local community	R	Difficulty in ensuring continuity and measurability of social and territorial initiatives.	MEDIUM	MEDIUM	Development of ongoing relationships with associations, schools, institutions and third-sector organizations through cultural, educational and social initiatives. Collaboration through Accademia Trucillo with projects supporting young people, women victims of violence, vulnerable individuals and employment inclusion pathways.
		O	Strengthening Trucillo's role as a reference point within the territory, promoting inclusion, education and social development. Generating shared value and enhancing corporate reputation through cultural, artistic and community support initiatives. Strengthening relationships with the local economic and business system, promoting sustainable business models.			

MACRO-THEMES GOVERNANCE						
Sustainable Development Goals	Material Topic	Risk (R) or Opportunity (O)	Description	Impact Materiality	Financial Materiality	Actions implemented
8DECENT WORK AND ECONOMIC GROWTH  • target 8.8: “labor rights” • target 8.7: “elimination of forced labor”	Supply chain management	R	Complexity and limited traceability of the coffee supply chain. Exposure to environmental, social and reputational risks along the value chain.	HIGH	HIGH	Selection of qualified suppliers and maintenance of direct relationships with producers and commercial partners in coffee-producing countries. Increasing attention to supply chain sustainability. Periodic visits to countries of origin and direct engagement with producers and local communities to enhance supply chain knowledge and promote sustainable agricultural practices.
		O	Strengthening traceability and transparency of the supply chain, enhancing direct relationships with producers and origin-specific characteristics.			
			Promoting a more inclusive and sustainable supply chain, supporting vulnerable groups and responsible agricultural practices.			
12RESPONSIBLE CONSUMPTION AND PRODUCTION  • target 12.7: “sustainable procurement” • target 12.2: “sustainable use of resources”	Anti-corruption and anti-bribery	R	Potential exposure to corruption, bribery or unethical behavior in relationships with suppliers, customers, intermediaries and public authorities. Lack of formalized prevention and reporting tools that could hinder the timely identification of non-compliant behavior.	MEDIUM	HIGH	Adoption of principles of integrity, fairness and transparency embedded in the Benefit Corporation bylaws and company practices. Monitoring of regulatory compliance and gradual formalization of procedures and controls in higher-risk processes.
		O	Strengthening trust among customers, partners and stakeholders through transparent and ethics-driven governance. Improving risk management and reinforcing corporate reputation through structured prevention tools.			
15LIFE ON LAND  • target 15.5: “reduce biodiversity loss”						
16PEACE, JUSTICE AND STRONG INSTITUTIONS  • target 16.5: “substantially reduce corruption” • target 16.6: “effective, accountable and transparent institutions”						
12RESPONSIBLE CONSUMPTION AND PRODUCTION  • target 12.6: “sustainable business practices and reporting”						

3. Trucillo for governance





**“Things that are truly important should never
depend on those that are not.”**

Johann Wolfgang Goethe

For Caffè Trucillo, governance represents the framework that ensures consistency in corporate decisions, guides process quality and supports the company's long-term ability to generate value. As in the preparation of a good coffee, effective management requires balance, method and control: from raw material sourcing to consumer protection, from supply chain relationships to the progressive integration of sustainability into the business model.

This chapter outlines how Trucillo governs its operations: starting from its management model, through principles of integrity, legality and responsibility, and extending to supply chain quality, product protection and strategic improvement objectives. It describes a governance system that supports the company's evolution with transparency, continuity and attention to long-term impacts.

3.1.Management model

Trucillo’s management model is based on direct entrepreneurial leadership and continuous oversight of business activities by the ownership and the management. As a family business, Trucillo places particular importance on generational continuity and the transfer of the company’s values and distinctive competencies. The direct involvement of the ownership in both operational and strategic management supports a long-term vision oriented toward business sustainability, product quality and the development of lasting relationships with stakeholders and the territory.

In this context, the company promotes the progressive involvement of younger generations in business processes and encourages knowledge transfer through mentoring, training and the enhancement of accumulated experience. Generational transition is therefore not only an element of continuity, but also an opportunity for evolution, through the integration of established experience with new competencies.

Strategic decisions are made with the direct involvement of top management, which oversees in an integrated manner the company’s main areas of activity: raw material sourcing and supply chain management; production processes and food safety and quality; commercial development and market positioning; research and development; people management; financial planning and control; risk management; and the progressive integration of sustainability topics, as well as relationships with the territory and stakeholders.

In line with the evolution of its sustainability journey, Trucillo has initiated a progressive strengthening of analysis and decision-making processes related to ESG topics. At least annually, the management reviews key material topics, assessing performance trends, main risks and opportunities, and alignment with corporate objectives. The outcomes of this process support both strategic and operational decision-making, fostering the progressive integration of sustainability into business processes, particularly in raw material sourcing, production investments, commercial development, as well as innovation and sustainability initiatives.

The organizational structure also includes dedicated competencies in quality control, food safety, professional training through Accademia Trucillo, and sustainability management.



3.2. Corporate ethics and principles of integrity

Trucillo’s transformation into a Benefit Corporation reinforces and formalizes the principles that have always guided its approach to doing business. Through amendments to its Corporate Bylaws, the company has defined specific common benefit objectives that serve as a reference for strategic decisions and business development. In particular, the company is committed to:



These objectives define the framework within which principles of fairness, transparency, reliability and responsibility guide the company’s behavior toward employees, customers, suppliers, partners and the local community. These principles are applied concretely in daily business operations and are reflected in the company’s commitment to:



Integrity is also a key element in relationships with coffee-producing countries and supply chain partners, with a preference for direct, long-term relationships and attention to the economic and social impacts generated within local contexts.

This approach is reflected in concrete operational and management choices, including the development of direct relationships with producers in countries of origin, which foster greater transparency and attention to environmental and social aspects; the development and positioning of products focused on quality and traceability; and the activities of Accademia Trucillo, aimed at promoting coffee culture and raising awareness among professionals and stakeholders.

3.3. Legality and anti-corruption

Trucillo promotes a corporate culture based on legality and respect for regulations, recognizing transparency and integrity as fundamental elements for corporate credibility and stakeholder trust. The company operates in compliance with applicable laws and regulations relating to labor, safety, food quality, environmental protection, data protection and commercial relations. During 2025, no cases, reports or legal proceedings were recorded relating to:

Indicator	Value
Reported corruption cases	0
Legal proceedings for corruption or bribery	0
Significant violations of regulations or corporate principles	0

The absence of such events reflects the company’s commitment to maintaining high standards of integrity and responsibility in professional relationships and decision-making processes.

3.4. Integration of ESG topics into governance

In 2025, Trucillo initiated a double materiality analysis to identify the environmental, social and governance topics most relevant to the company and its stakeholders. The identified topics serve as a reference base for the evolution of sustainability performance monitoring and progressively guide the development of corporate strategies. For each material topic, an initial monitoring approach has been defined, to be further strengthened in the coming years.

ESG Dimension	Material Topic	Monitoring Approach
Governance	Anti-corruption and anti-bribery	Monitoring the absence of corruption cases, disputes or regulatory violations
	Supply chain management	Qualitative supplier assessment and monitoring of relationships with partners and producers
Environment	Energy and GHG emissions	Monitoring energy consumption and greenhouse gas emissions
	Circular economy	Monitoring waste generation, recovery rates and use of recyclable materials
Social	Health, safety and employee well-being	Monitoring workplace incidents, prevention activities and welfare initiatives
	Diversity, inclusion and equal opportunities	Monitoring workforce composition and female representation across roles
	Training and employee development	Monitoring training hours and Accademia Trucillo activities
	Relations with the local community	Monitoring projects developed with associations, schools and organizations within the territory

These topics represent the priorities on which Trucillo intends to focus in the coming years, guiding the progressive strengthening of sustainability monitoring and reporting activities.

3.5. Supply chain quality and sustainability

The quality of Trucillo’s product originates from raw material selection and the development of long-term relationships with producers and supply chain operators. The company prioritizes partners capable of ensuring high standards in terms of quality, traceability and reliability, while also integrating sustainability considerations and continuity of relationships into its selection criteria. Direct knowledge of origin territories—developed through regular visits and field research—enables Trucillo to deepen its understanding of cultivation practices, local community characteristics and working conditions along the supply chain.

The company is also placing increasing focus on supply chain sustainability, particularly with regard to:

- protection of coffee quality and traceability;
- enhancement of direct relationships with producers;
- promotion of responsible agricultural and production practices;
- attention to the role of women and local communities in countries of origin.

This approach allows Trucillo to build a supply chain based not only on product quality, but also on trust, continuity and shared values.

3.6. Quality, innovation and consumer protection

For Trucillo, consumer protection is ensured through continuous control of product quality and food safety throughout all stages of the process, from raw material selection to final packaging. The company adopts a management system focused on continuous improvement, supported by internal controls, documentation checks and internationally recognized certifications.

In 2025, Trucillo maintained the following certifications:



ISTITUTO ESPRESSO ITALIANO
Espresso Italiano product certification, guaranteeing the organoleptic and sensory characteristics of a perfect Italian espresso.



ORGANIC
Product certification requiring compliance with production standards aimed at preserving the natural balance of the ecosystem.



UNI EN ISO 9001:2015
Quality management system certification. It requires compliance with procedures throughout every stage of the production process, including raw material sourcing, coffee processing and roasting, packaging and commercialization.



PCQI
Preventive Control Qualified Individual. Certification of a qualified company member authorized to develop and implement a Food Safety Plan in accordance with FDA regulations.



BRC
British Retail Consortium. Global standard for food safety management across the entire production and distribution supply chain.



AEO
Customs certification enabling the self-certification of the preferential origin of goods directly on invoices.



KOSHER PARVE FOR PASSOVER
Certification confirming that the product complies with Jewish dietary laws (Kashrut), making it suitable for consumption by observant Jewish consumers.

Quality is also supported by research and development activities aimed at improving blends, developing new products and engaging with customers and professionals through Accademia Trucillo.

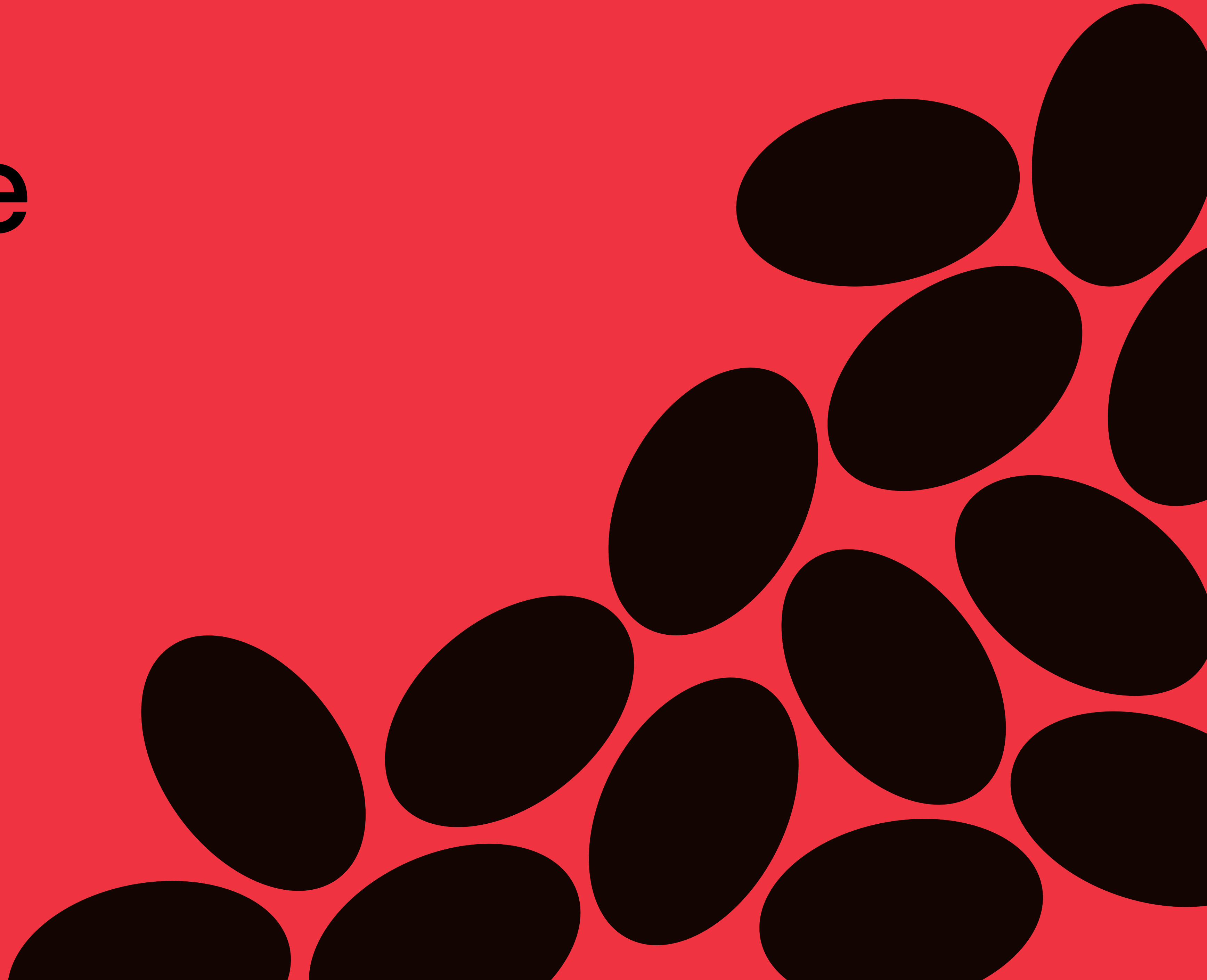


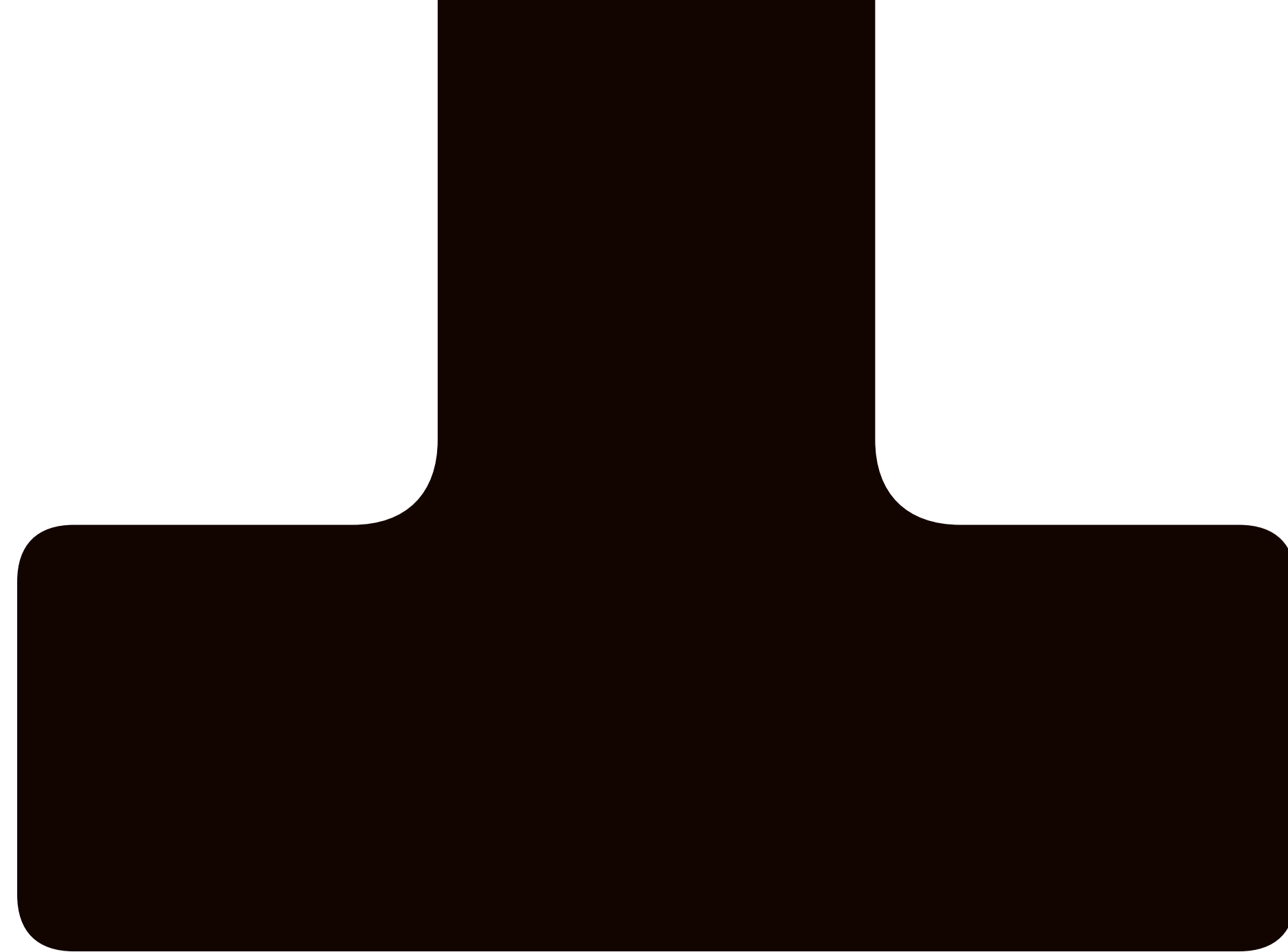
3.7. Strategic guidelines and sustainability plan

In 2025, Trucillo consolidated its development path by strengthening the integration between product quality, people enhancement, attention to the territory and the progressive structuring of sustainability topics. The objectives identified for the coming years represent an initial framework to guide business activities and performance monitoring.

SUSTAINABILITY STRATEGIC PLAN			
GOVERNANCE			
Objectives	Target date	KPI	Actions implemented
Formalization of the corporate Code of Ethics	31/12/2027	Presence of the document	Drafting and adoption of a Code of Ethics aimed at formalizing the principles of integrity, transparency and fairness that guide the company’s operations, with progressive internal and external dissemination.
Maintenance of high product quality through enhanced internal controls	31/12/2026	No. of internal controls carried	Upgrade of the Quality Lab tools, through the acquisition of a water activity analyzer, a high-tech sample roaster and an additional colorimeter for roasted coffee. Further controls will be implemented to the over 40 already in place for raw material and final products.
Achievement of Halal certification	31/12/2027	Presence of the certification	Adaptation of production processes, operating procedures and company documentation to meet the requirements necessary for obtaining the certification.
SOCIAL			
Launch of collaboration with the “Enzo Aprea” Association for the “Solidarity Café” project	31/12/2026	No. of trained disadvantaged individuals	The initiative aims to promote the social inclusion of people with disabilities through training programs and practical activities related to coffee service, creating educational and relational spaces in which participants can develop skills, autonomy and active participation in community life.
Continuation of free training initiatives by Accademia Trucillo	31/12/2026	No. of free courses delivered	Maintaining a high number of free training programs aimed at young people and individuals in vulnerable conditions, in line with the social and cultural mission of Accademia Trucillo.
Ongoing promotion of coffee culture across all stakeholder groups	31/12/2026	No. of training initiatives developed and delivered	Promotion of training activities by Accademia Trucillo involving industry professionals, enthusiasts, schools, associations and local communities, with the aim of disseminating coffee culture, product knowledge and awareness across the supply chain and the territory.
ENVIRONMENT			
Achievement of Rainforest Alliance certification	31/12/2026	Presence of the certification	Compliance with required standards, with particular attention to supporting sustainable coffee farming and ensuring raw material traceability.
Evaluation of 100% green energy supply	31/12/2026	-	Preliminary assessment of energy supply options that are in line with the company objectives in terms of environmental impact reduction.
Assessment of company fleet renewal with lower-emission solutions	31/12/2026	-	Preliminary assessment of the current vehicle fleet status and evaluation of low-emission mobility solutions that are in line with the company operational needs.

4. Trucillo for people





“Have you ever wondered what coffee really is? Coffee is an excuse. An excuse to tell a friend you care about them.”

Luciano De Crescenzo

For Caffè Trucillo, coffee represents culture, relationships and responsibility: an experience that connects people, territories and communities. Every cup embodies a supply chain made up of work, skills, daily actions and shared responsibility, spanning countries, cultures and stories.

It is from this vision of coffee as an act of care and connection that Trucillo's attention toward people originates—those who contribute, at every level, to value creation: within the company, in training contexts and across the agricultural supply chain. Within this journey, the role of women holds particular importance.

4.1. Social sustainability

For Trucillo, social sustainability means taking care of the people who contribute to the company's life, investing in their development and creating a safe, inclusive and respectful working environment. At the same time, it means maintaining an authentic connection with the territory and the community, recognizing the value of relationships as an integral part of its entrepreneurial journey. This chapter tells the story of Trucillo's people: from their origins, through their daily work, to the long-term impact generated by these choices, with attention, awareness and transparency.

4.2. Trucillo's people

Trucillo fonda il proprio valore sulle persone. Trucillo's value is rooted in its people and in the diversity of their paths. Different genders, cultures and experiences come together in daily work, shaping a body of knowledge that strengthens over time. This balance, combined with employment stability, ensures production continuity, product quality and the transfer of company know-how.

Number of employees:
22

Collective bargaining coverage:
100% of employees are covered by collective agreements

Gender composition:
64% men (14 people)
36% women (8 people)

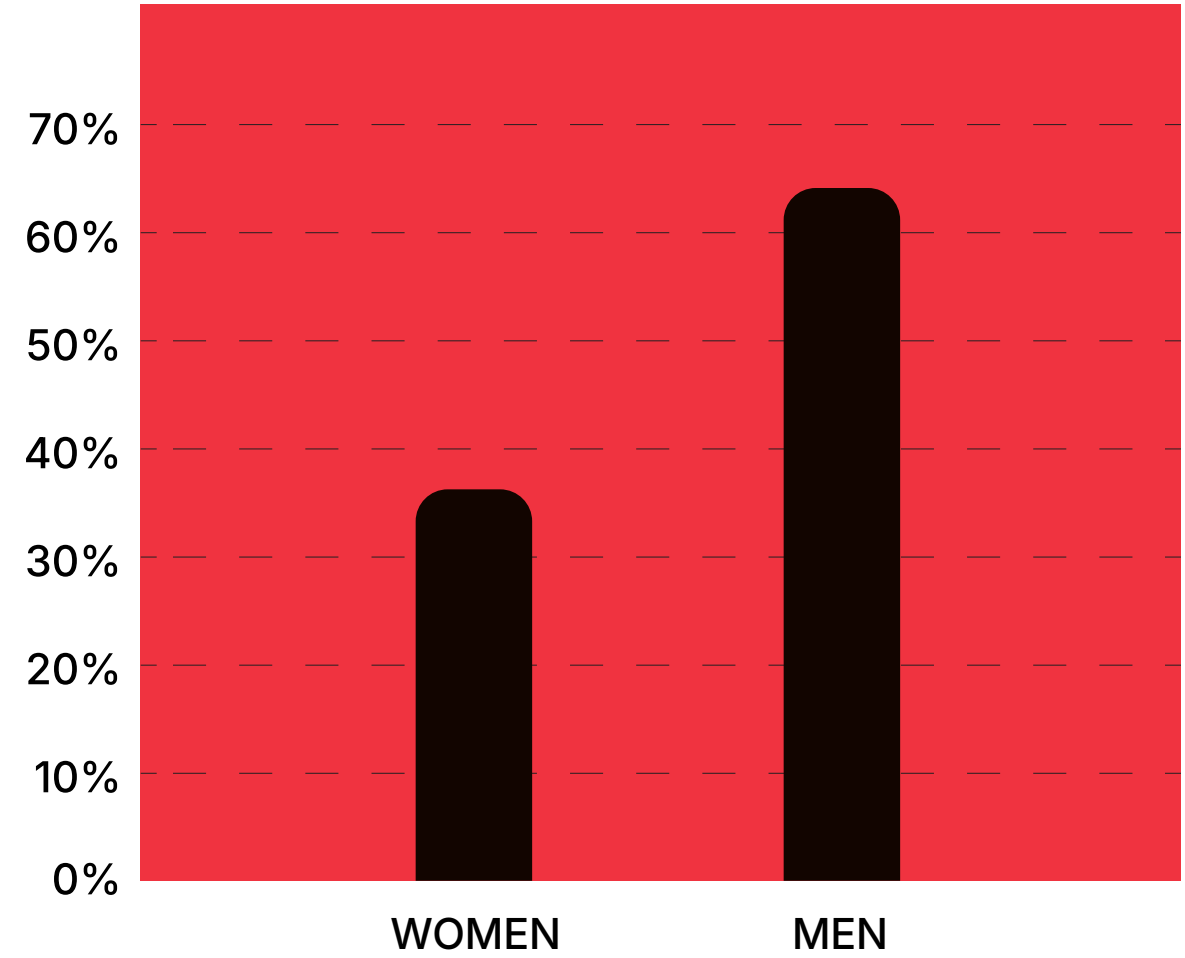
Gender distribution reflects the characteristics of different operational areas. In particular, production roles show a higher presence of men, while office roles are more balanced, with a slight prevalence of women (53% women, 47% men). Female presence is significant across various business areas, including positions of responsibility, significantly contributing to business development and continuity.

The employment structure reflects a long-term approach focused on stability and continuity, favoring lasting employment relationships. This approach supports the consolidation of competencies, facilitates knowledge transfer and strengthens a sense of belonging.

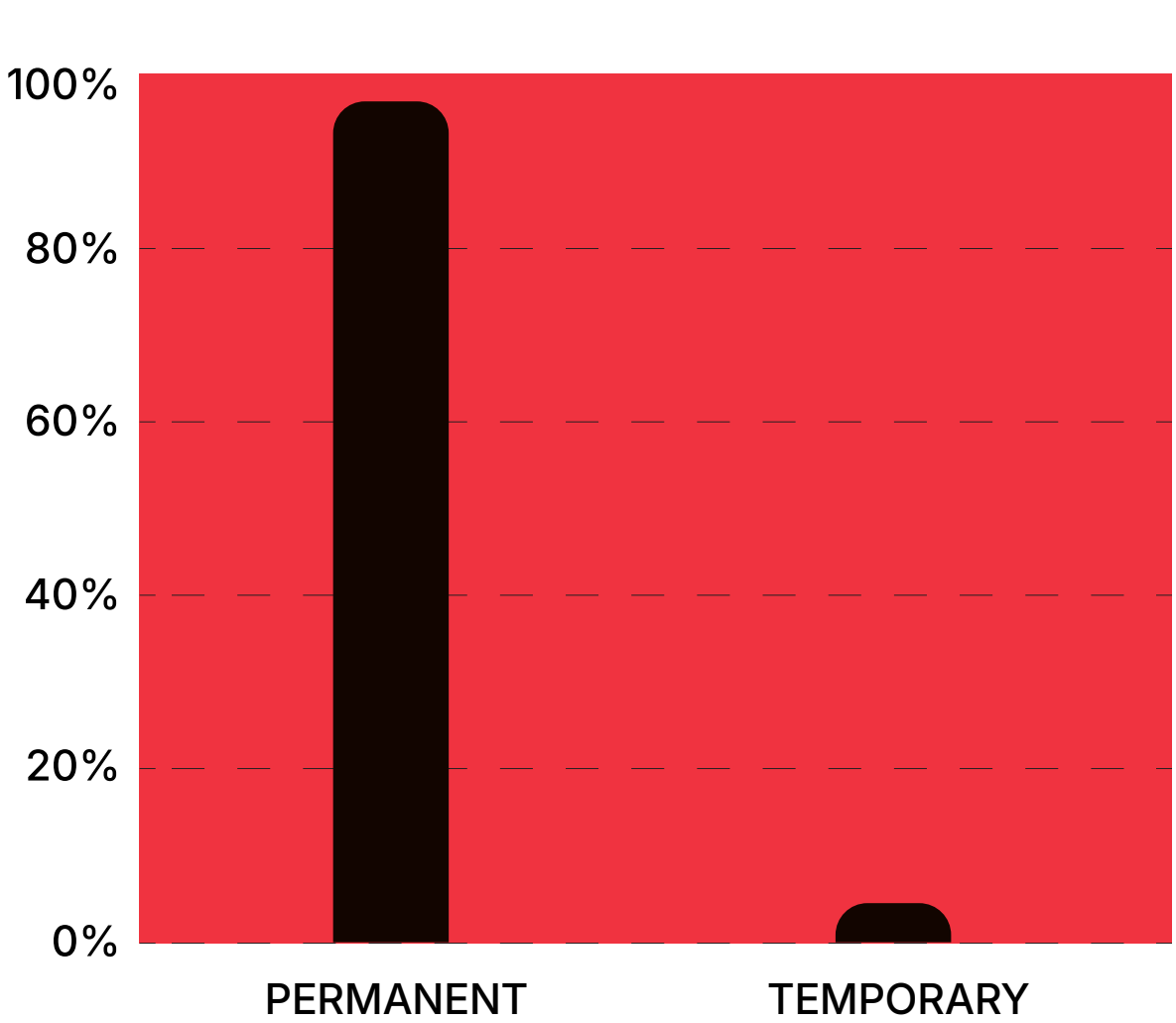
The adoption of **national collective agreements** (CCNL Food Industry), with compensation levels equal to and above minimum standards, reflects a concrete commitment to fair, transparent and respectful working conditions.

Within this framework, the company promotes **equal opportunities in access, development and professional growth**, recognizing **diversity** as a resource that enriches the workplace and contributes to overall organizational quality.

Gender composition



Contract type composition

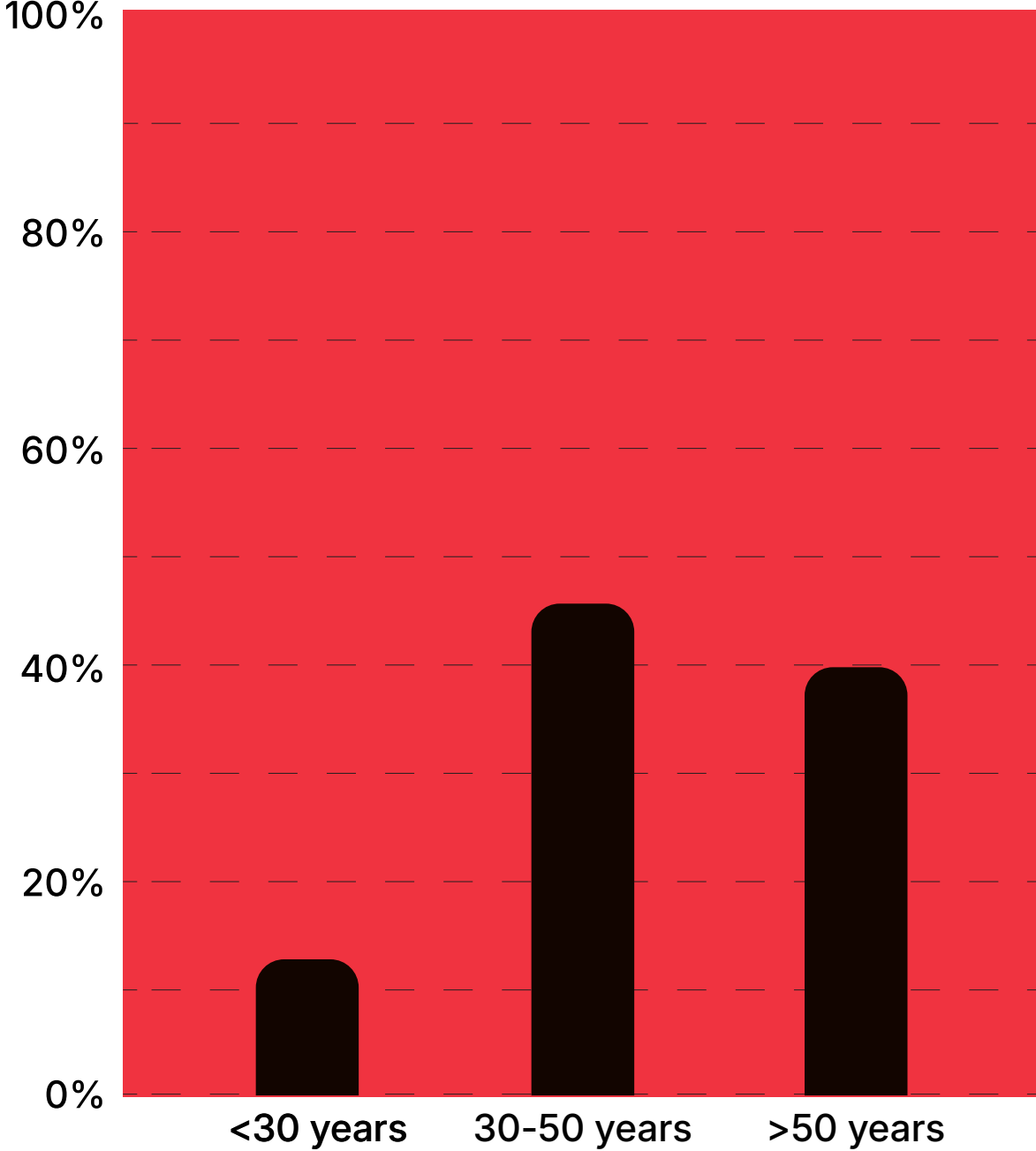


Age distribution:
<30 years:3 30-50 years:10 >50 years:9

Average age: 45 years

The age composition reflects an organization where different generations coexist and collaborate, creating a balance between experience and renewal capacity. The value of accumulated experience is combined with attention to the growth of younger employees, fostering knowledge transfer and skills development. In this context, continuous training and inclusion policies support a work environment capable of evolving while maintaining continuity and strengthening long-term organizational sustainability.

Age composition



4.3. Health, safety and workplace well-being

Health and safety are integral to Trucillo’s operational organization and to its approach to caring for people. Attention to risk prevention is embedded in daily work and is considered essential for ensuring operational continuity and process quality.

Number of workplace accidents:
0

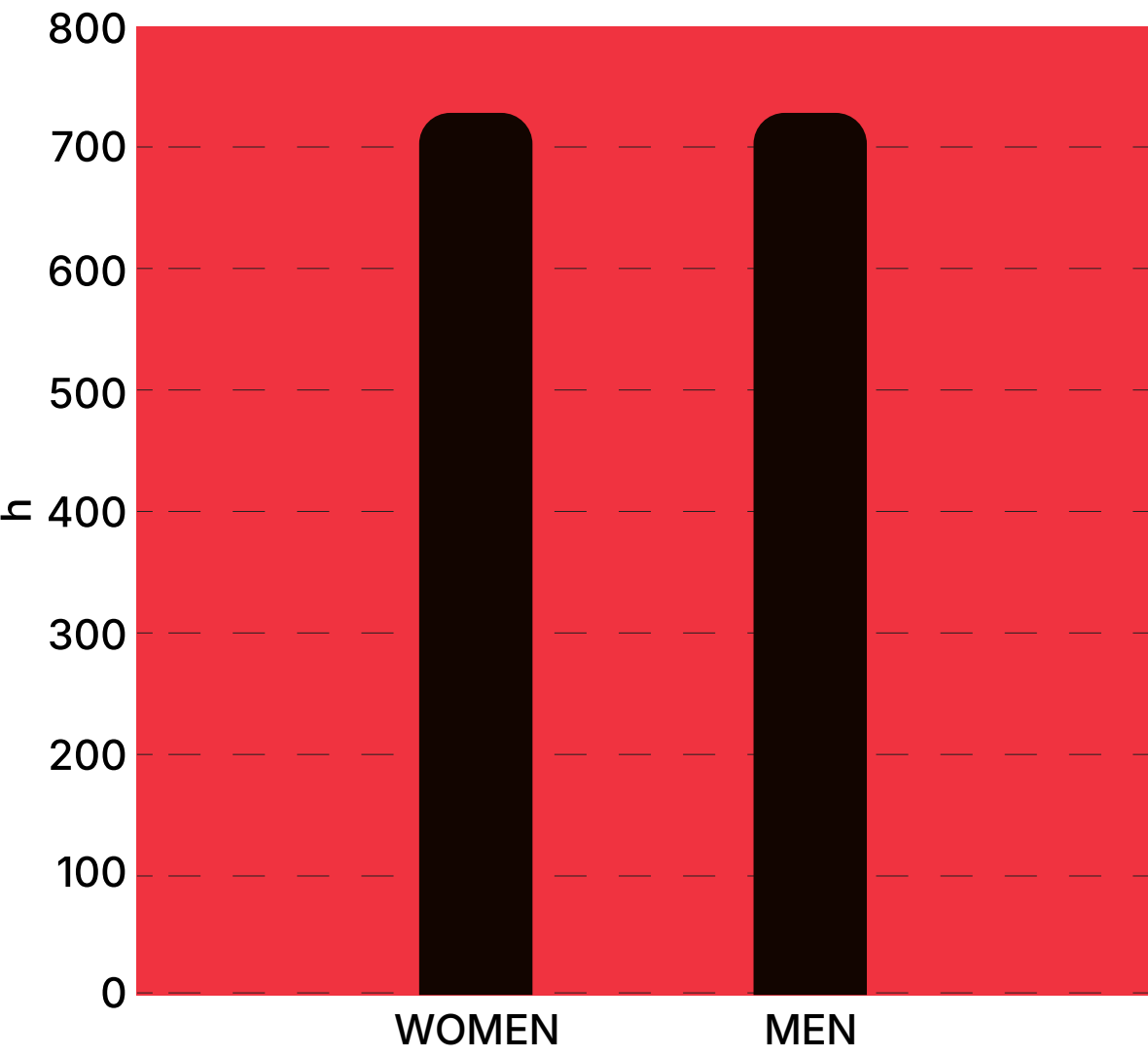
Number of fatalities due to accidents or occupational illness:
0

The company adopts a structured system of prevention and protection measures, based on risk assessment, continuous updating of procedures and active employee involvement. During the reporting period, no accidents or fatalities were recorded, confirming an approach focused on continuous improvement and shared responsibility in health and safety management.

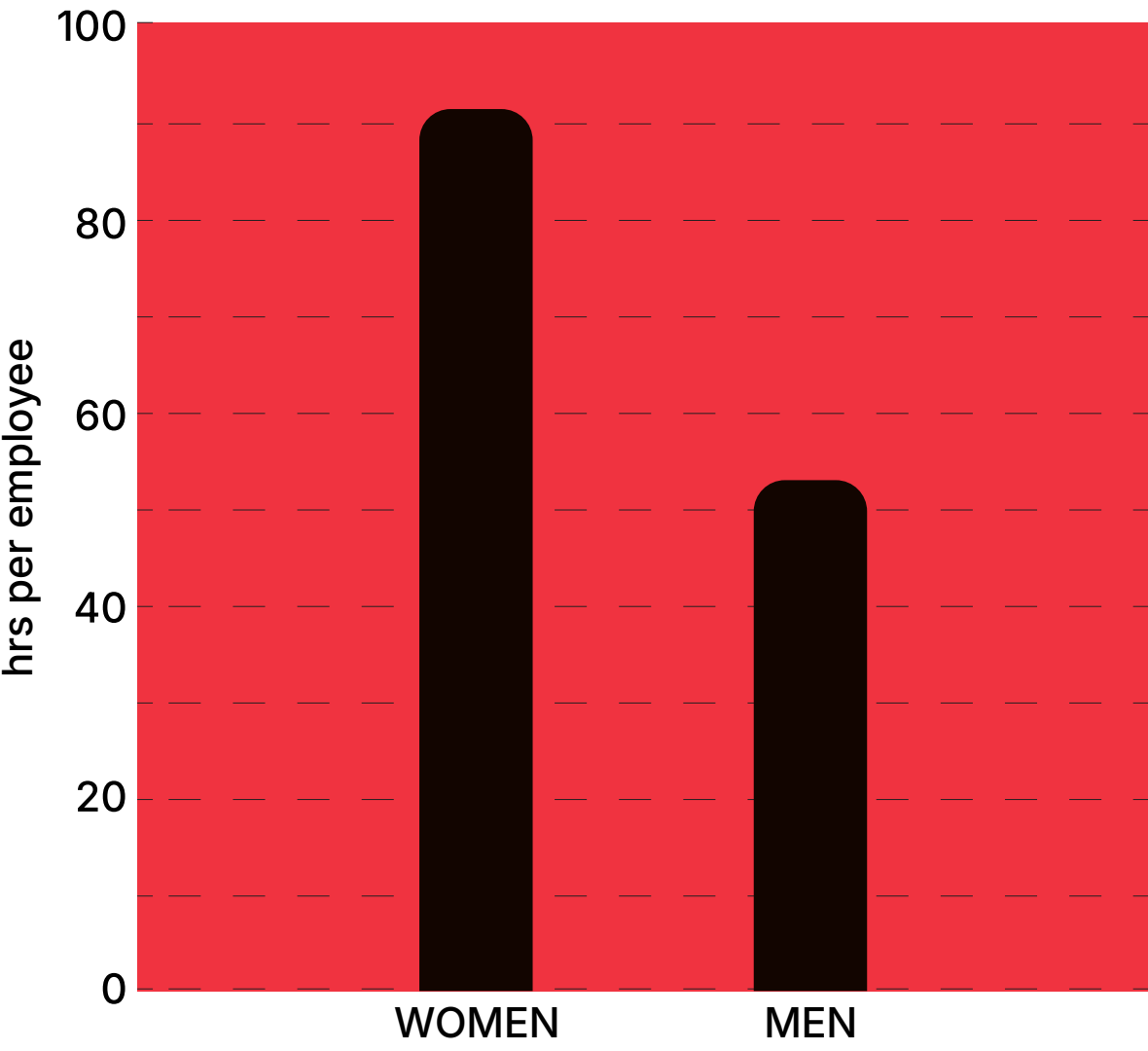
4.4. Training and skills development

Skills require time, care and continuous evolution. For this reason, training represents a fundamental tool for professional growth and continuous improvement in work quality, supporting the development of technical, organizational and cultural competencies.

Total training hours divided by gender



Per-capita training hours divided by gender



During the reporting period, the company implemented structured training programs tailored to different roles and professional paths, focusing on:

- technical and production skills related to roasting and packaging processes;
- knowledge of products and raw materials;
- tasting skills with the *cupping* method;
- quality, food safety and work organization;
- development of soft skills to support collaboration and professional growth.

For Trucillo, investment in training supports business process evolution and strengthens employee awareness, enhancing human capital as a strategic driver of shared, sustainable and long-term growth.

This approach goes beyond continuous skills updating, aiming to create real development opportunities for each employee, recognizing personal growth as essential for process improvement, product quality and long-term corporate value.

Total training hours provided:
1.478

Average training hours per employee:
67,18 annually

Hours distribution:
divided by gender, based on roles and career paths

4.5. Work environment and well-being

At Trucillo, people’s well-being is at the center of a work environment designed to foster professional growth, collaboration and quality of working life. Company spaces are designed to provide a comfortable, safe and stimulating environment, where each individual can express their potential and feel valued. Attention to a positive workplace environment is reflected both in the design of company spaces and in people’s attitudes. Workspaces are organized efficiently, with a high level of order and cleanliness, and include areas dedicated to relaxation and breaks, supporting physical and psychological well-being. Team spirit and collaboration are encouraged through weekly meetings involving all employees and team members. Continuous improvement is a value reinforced daily, strengthening cohesion and shared commitment.





4.6. Female empowerment and equal opportunities

Within the organization, female presence represents a key element, although not fully balanced in percentage terms due to the specific nature of certain production roles. Trucillo pays constant attention to **women’s well-being**, promoting a work environment based on respect, collaboration and recognition of competencies, supporting both professional and personal development.

This commitment is rooted in the company’s history, particularly in the contribution of Fausta Colosimo, wife of CEO Matteo Trucillo, who played a central role in leading the company. Alongside the development of international markets—where she contributed significantly to growth and positioning—her contribution extended across multiple aspects of corporate life. Over the years, Fausta played a key role in **shaping organizational culture**, promoting a business model based on relationship quality, active listening and shared responsibility.

She was also one of the main advocates of **training as a strategic lever**, contributing to the creation and development of Accademia Trucillo, conceived not only as a center for technical knowledge transfer, but as a space for cultural and professional growth for operators, customers and the community. At the same time, she supported **commercial and brand innovation** processes, promoting a vision of coffee as an expression of identity, territory, and human value.

Her role was also significant in the generational transition process, interpreted not as a disruption but as a gradual transition based on trust and responsibility. Her contribution ensured continuity of values and coherence between the company’s history and its evolution.

The role of Fausta Colosimo and her contribution to the company growth, international vision and human culture are illustrated in the book *“The imprint of women. Seven stories: when women’s contribution becomes essential in business”* by Adriano Moraglio (Rubbettino Editore, 2022), in the chapter “Fausta Colosimo – Mrs. Trucillo” (pp. 117–134).

4.7. **Accademia Trucillo: a tool for inclusion**

Founded in 1998, Accademia Trucillo represents one of the ways through which the company promotes the dissemination of coffee culture, professional training and the sharing of expertise with the territory. Over time, its activities have developed along three main directions: the training of industry professionals, the engagement of coffee enthusiasts and food & beverage operators, and the development of programs dedicated to social inclusion.

During 2025, the Accademia delivered a total of **53 courses** over **47 training days**, including barista, latte art, brewing, sensory and coffee introduction courses, as well as specialist programs such as the coffee taster license. Training activities were delivered both at the company headquarters and in external contexts, confirming the Accademia’s ability to operate as a widespread training hub across the territory.

Overall, **457 participants** attended the training programs, with almost all of them (98.46%) participating free of charge. This figure clearly highlights the company’s commitment to making training accessible and to promoting professional development opportunities beyond exclusively commercial purposes.

Alongside technical training, the Accademia has progressively expanded its role by making its expertise, spaces and technologies available to people in vulnerable conditions. This approach reflects a broader vision of work as a tool for autonomy, dignity and social inclusion.

Within this context, the **Women and Coffee** project was developed in collaboration with **Duna di Sale Association**, a Third Sector organization committed to promoting equal opportunities and supporting women in vulnerable conditions. The project involved **7 women**, who participated in theoretical and practical coffee training programs. The participants, often coming from situations involving violence, abuse or trafficking, found in the Accademia a safe environment in which to acquire professional skills and develop greater autonomy, embarking on a path of personal and professional growth.

Also within this framework is the project **“Accademia Trucillo for the Young People of the Onmic Community”**, launched in **2023** in collaboration with the Onmic association. The initiative is aimed at young people in situations of social vulnerability and seeks to provide concrete opportunities for integration through professional training. The program, combining theoretical and practical activities, is designed to teach the barista profession and concludes with the issuance of a certificate, contributing to the development of skills that can be applied within the labor market.

In continuity with this commitment, the company aims to launch a collaboration with the **“Enzo Aprea” Culture and Volunteering Association** of Atripalda for the development of the **Solidarity Café** project. The initiative is intended to foster the social inclusion of people with disabilities through training programs and practical activities related to coffee service, creating an educational and relational environment in which participants can develop skills, autonomy and active participation in community life.

Overall, the Accademia is positioned not only as a training center, but also as a space capable of generating social value, where the transfer of expertise is integrated with the promotion of inclusion and people’s well-being. Through these activities, Trucillo contributes to the dissemination of accessible training opportunities and to the development of individual and collective growth paths within the territory.





4.8. Women and the coffee supply chain in countries of origin

Trucillo’s commitment to social sustainability also extends to coffee-producing countries through an approach based on direct knowledge of the supply chain and the enhancement of local communities. Within this context, the periodic research and development trips carried out by **Antonia Trucillo** in countries of origin since **2015** are aimed at gaining deeper insight into the characteristics of raw materials, production contexts and relationships with the territories from which the coffee originates. This direct presence in coffee-producing countries enables the company to develop greater awareness of the social and production dynamics of the supply chain, including attention to the role played by women within agricultural communities. Although operating within a context characterized by complex and articulated supply chains, Trucillo recognizes the value of women’s contribution to coffee cultivation and processing activities and considers this topic an area of interest within its broader journey of knowledge-building and relationship development with origin territories.



4.9. Relations with the community and the territory

Trucillo recognizes the importance of building and maintaining strong relationships with the territory and local communities by promoting projects that support cultural, social and economic growth. The company is aware of its role in supporting initiatives that foster inclusiveness and access to growth opportunities for vulnerable groups, both through training activities and through support for social and cultural causes.

Alongside training activities, Trucillo has engaged in cultural and social projects that contribute to the well-being of the community.

Salerno Literature Festival
The company supported the **Salerno Literature Festival**, an event promoting successful entrepreneurial models and the excellence of the territory. Fausta Colosimo, Head of International Markets at Trucillo, participated as a guest speaker in the “Women and Business” event during the festival, sharing her experience and highlighting the importance of female presence within companies. The event showcased seven stories of female entrepreneurs who have significantly influenced the business and employment landscape.

Buonissimi Charity Event
The organization supports charity events dedicated to research initiatives. One example is the “**Buonissimi**” event held in Vietri sul Mare, where Caffè Trucillo contributed to fundraising activities in support of the Giuseppe Marinelli Foundation and neuroblastoma research. Part of the proceeds

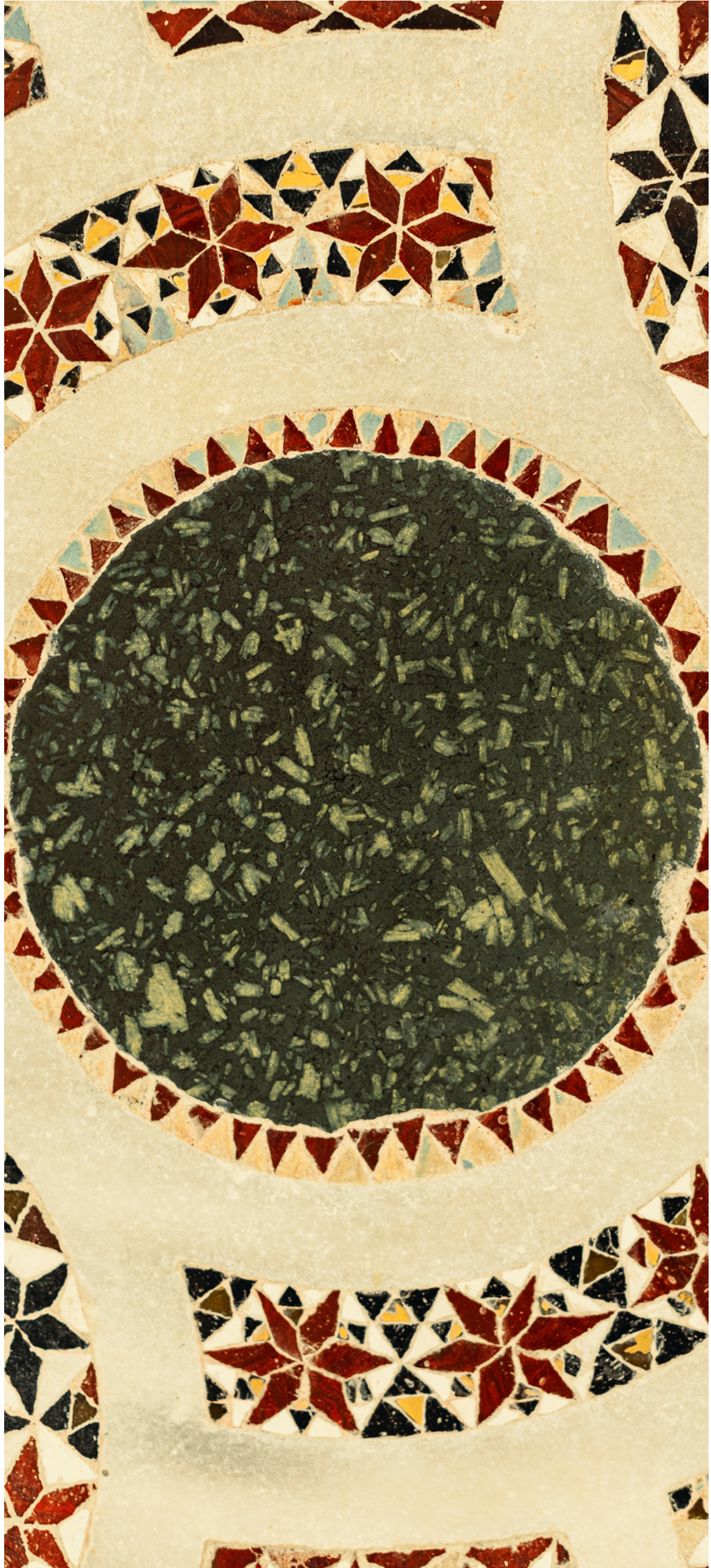
was allocated to Chances, a project supporting children affected by cancer and advancing research into pediatric cancer treatments.

Collaboration with Savastano High School - Save The Woman
The collaboration with the **Sabatini-Menna Art High School** in Salerno involved students, guided by Salerno-based artist **Giovanni Savastano**, in creating the decorations for a line of cups dedicated to the theme of violence against women. Proceeds from the sale of the cups are donated to the **Save The Woman** association and the Salerno Community Foundation. Collaboration with educational institutions within the territory is also reflected in the company’s willingness to host frequent guided visits for students from hospitality schools and university institutions.

“Estatico” project for the promotion of local craftsmanship
Support for and promotion of local artistic craftsmanship are expressed both through the selection of artworks displayed within the company headquarters—such as the majolica horns created by Fornace Falcone—and through the development of special product lines, including the external packaging of the “**Estatico**” line tins, produced by local tailors.

Road to Social Change
In continuity with the collaborations developed within the territory, Caffè Trucillo also participated in the “**Road to Social Change**” program promoted by UniCredit, an initiative aimed at disseminating business models focused on integrating economic performance with social impact. Within this program, the company participated as a testimonial organization, contributing its experience

in integrated sustainability. In particular, Antonia Trucillo took part as a speaker in talks organized within university contexts, sharing the company’s perspective on the evolution of business models toward greater social responsibility. The initiative forms part of a broader framework aimed at training so-called Social Change Managers, professionals expected to promote within organizations an approach capable of combining economic solidity with the generation of social value.



4.10. Product safety

Product safety is a fundamental pillar of Trucillo’s production process. Ensuring the quality and safety of the coffee delivered to consumers is a constant commitment achieved through rigorous controls and the application of best practices in food safety. Trucillo relies on international certifications and an integrated management system that ensures compliance with quality and safety standards throughout the entire supply chain, from raw material selection to final packaging.

In 2025, the company maintained compliance with food safety regulations through the achievement and maintenance of the following certifications:

- “Espresso Italiano” product certification (Espresso Italiano Institute) – recognition of product compliance with the quality, organoleptic and sensory standards defined by the Espresso Italiano Institute. The certification guarantees compliance with verifiable technical parameters throughout the entire process, from the blend to the cup, ensuring consumers consistent and measurable quality.
- BRC (British Retail Consortium) – certification for food safety management, ensuring compliance with international standards in coffee production and management.
- Organic certification – certifying organic production and ensuring that the coffee does not contain unauthorized chemical substances and complies with international sustainability standards.

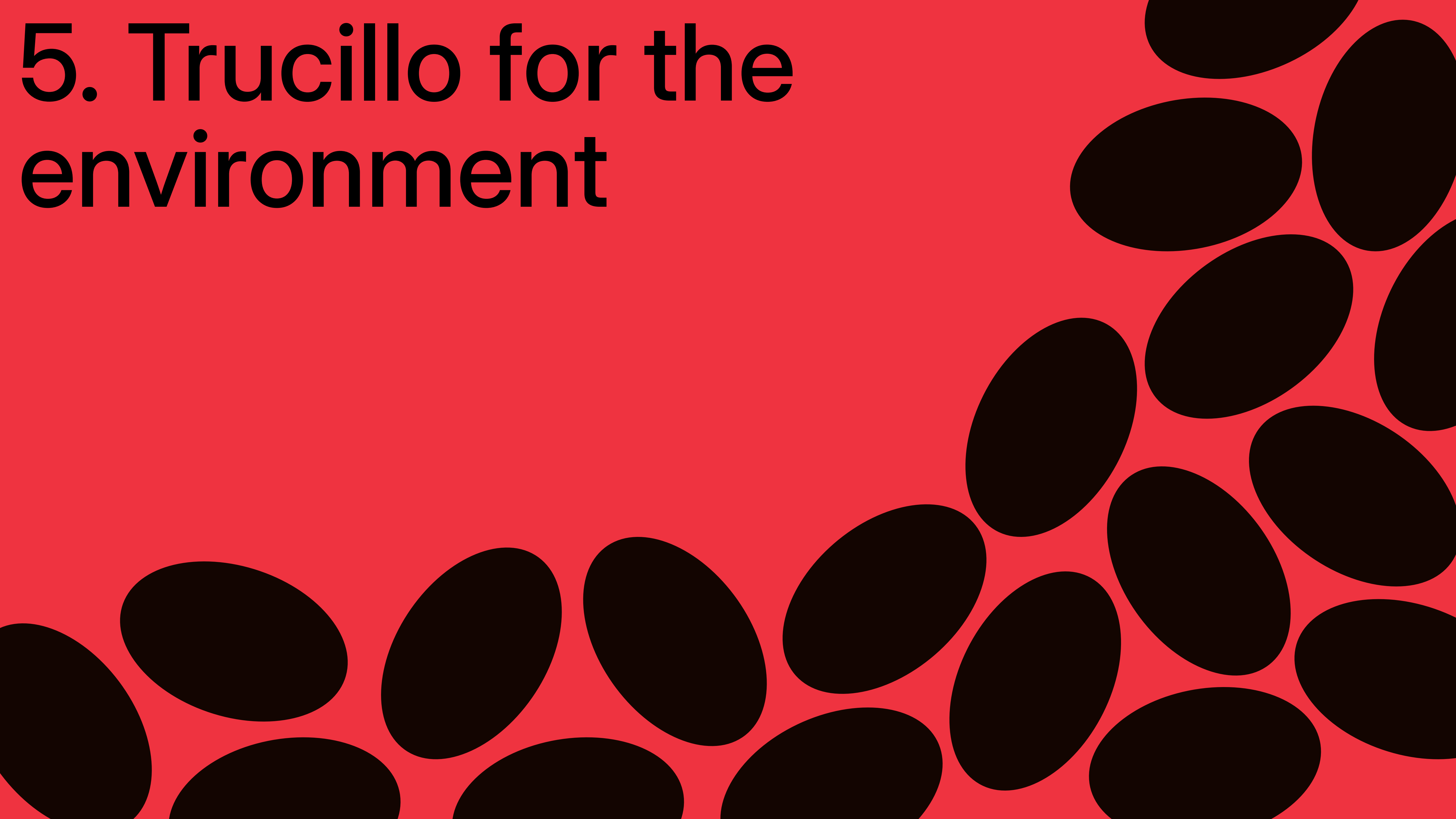
- PCQI (Preventive Controls Qualified Individual) – relating to the development and implementation of the Food Safety Plan, ensuring the prevention of food safety risks throughout the entire supply chain.

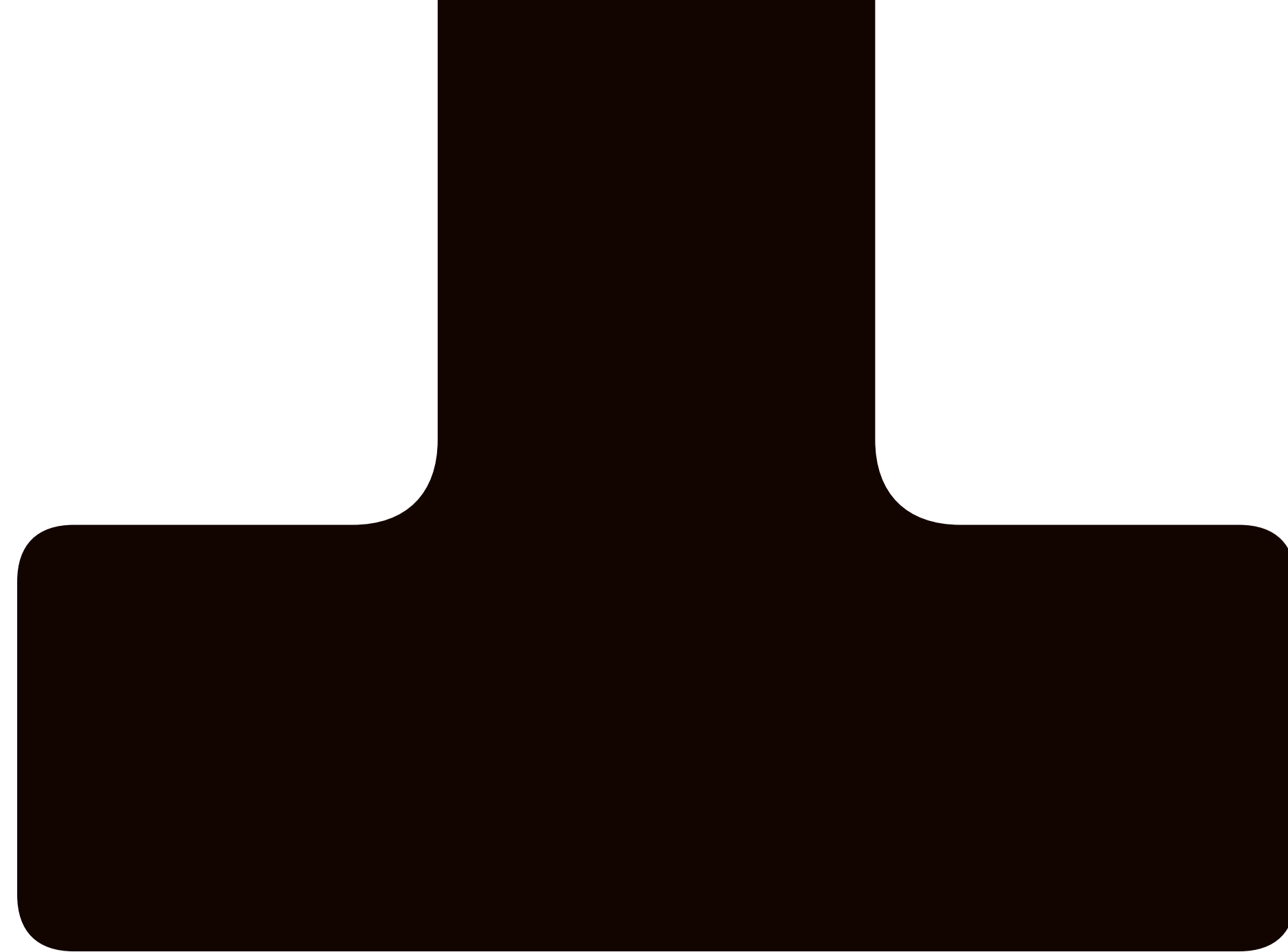
Trucillo therefore guarantees that every batch of coffee is traceable, safe and compliant with required quality standards, meeting consumers’ expectations in terms of health and well-being.

With a view to continuous improvement and to the strengthening of quality and product safety safeguards, Trucillo has initiated a process aimed at obtaining additional certifications. In particular, among the objectives for 2026 is the achievement of the Rainforest Alliance certification, which promotes sustainable agricultural practices, ecosystem protection and respect for workers’ rights throughout the supply chain. The introduction of this certification would further strengthen oversight of environmental and social aspects throughout the supply chain, while also expanding product accessibility to diversified markets and consumption contexts.



5. Trucillo for the environment





**"Coffee tastes like dreams,
light and possibility."**

Fabrizio Caramagna

For Caffè Trucillo, environmental sustainability is a structural dimension of doing business, guiding production choices, innovation, and the day-to-day management of processes. As with roasting a fine coffee, the relationship with the environment also requires a balance between energy and performance, between quality and impact, and between what is immediately visible and what extends across the entire value chain. This is particularly relevant in the coffee roasting sector, which is characterized by complex and energy-intensive processes and by a value chain closely connected to the ecosystems of the countries where raw materials originate.



5.1. Environmental sustainability

Trucillo recognizes its responsibility to monitor and reduce the direct environmental impacts of its activities by adopting technical and organizational solutions consistent with its industrial identity and company size.

Over time, the company has undertaken a gradual path towards improving environmental performance, focusing in particular on energy efficiency, self-generation from renewable sources, waste management, the recovery of production by-products, and the implementation of low-energy-consumption, next-generation equipment and machinery. This journey does not arise solely from regulatory obligations, but from a vision that integrates sustainability into the overall quality of products and processes.

In line with the VSME Standard – Basic Module, this chapter provides an overview of the main environmental dimensions associated with the activities carried out during 2025, with the aim of making information accessible, strengthening transparency, and laying the foundations for a structured path of continuous improvement.

5.2. Energy, consumption and efficiency

Trucillo’s operations involve significant energy use, primarily related to roasting processes, production activities, and plant management. The company systematically monitors its energy consumption, distinguishing between purchased electricity, self-generated renewable energy, and gas consumption used in the production process.

During 2025, Trucillo continued integrating renewable energy sources into its energy mix, leveraging the energy produced by the photovoltaic system installed at the production site and reducing reliance on external energy sources wherever possible. This approach forms part of a gradual strategy aimed at improving efficiency and reducing direct environmental impacts.

5.2.1. Energy consumption and production

The following table reports the main energy indicators, referring to energy total consumption and production during the reporting period.

Type of energy	Consumption
Electricity consumed	240,387 MWh
Electricity purchased	105,671 MWh
Renewable energy produced	259,862 MWh
Self-consumed renewable energy	134,716 MWh
Renewable energy fed into the grid	125,146 MWh
Gas consumed	23.026,00 m3

The renewable energy produced by the photovoltaic system installed at the production site contributes significantly to covering the company’s electricity requirements. Part of the generated energy is self-consumed during production activities, while surplus energy, particularly during periods of reduced or absent plant operations, is fed into the electricity grid.

This operational configuration enables Trucillo to reduce its reliance on externally purchased electricity and to limit overall dependence on fossil-based energy sources, while at the same time enhancing renewable energy production for the benefit of the local electricity system.

Gas is primarily used in roasting processes and represents an essential component of the energy demand associated with production. Its use is continuously monitored in order to ensure production efficiency and the stability of product quality characteristics, in line with industrial requirements and attention to direct environmental impacts.

5.2.2. Consumption related to corporate mobility

Alongside energy consumption related to the production plant, part of overall energy consumption is attributable to corporate mobility connected to commercial, logistic and service activities.

- Corporate fleet consisting of 20 vehicles
- Predominance of Euro 6 vehicles, including hybrid and electric vehicles
- Total annual fleet mileage: 390.019 km
- Average annual mileage per vehicle: 19.501 km

- Average annual mileage per employee: 17.728 km

The composition of the fleet reflects a progressive transition towards lower-energy-intensity solutions, consistent with the company’s operational needs and attention to direct environmental impacts. Data analysis also makes it possible to assess corporate mobility both in relation to the use of individual vehicles and the overall organizational structure, providing an informative basis for potential improvement actions.

5.3. Greenhouse gas (GHG) emissions

In line with the VSME Standard – Basic Module, Trucillo has initiated the quantification of greenhouse gas (GHG) emissions with reference to direct emissions (Scope 1) and indirect emissions deriving from purchased electricity consumption (Scope 2). Reporting is based on the approach defined by the Greenhouse Gas Protocol.

Emission categories	Year 2025 [t CO2eq]
SCOPE 1 – direct emissions	104,96
SCOPE 2 – indirect emissions	25,83
TOTAL	130,79

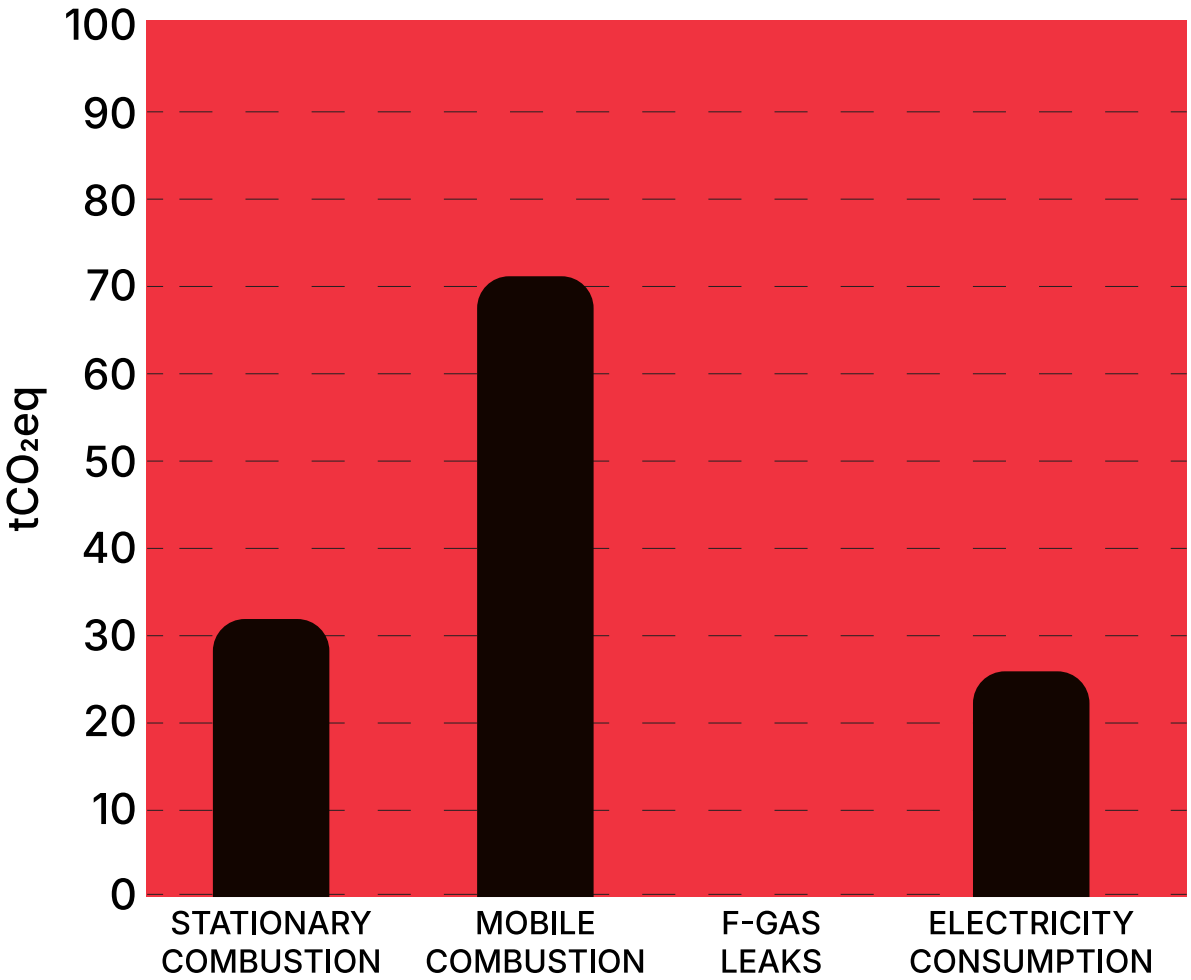
Scope 1 emissions represent the largest share of total emissions, accounting for 82.13% of the total.

They mainly derive from two categories of activities:

- Stationary combustion related to the use of LPG in production processes, which generated 32.91 tCO₂eq, equal to 25.75% of total emissions;
- Mobile combustion associated with the use of the corporate vehicle fleet, which generated 72.05 tCO₂eq, equal to 56.38% of total emissions.

During the reporting period, no emissions attributable to refrigerant gas leaks (F-GAS) were detected, confirming the effectiveness of plant management and maintenance activities.

With regard to indirect Scope 2 emissions associated with purchased electricity consumption, these account for 17.87% of total emissions. The figure reflects the energy mix of electricity drawn from the grid and is partially mitigated by the contribution of the photovoltaic system, which helps cover the company’s electricity demand, reducing reliance on external sources.



5.3.1. Carbon intensity indicators

To support an evolving and comparable assessment of environmental performance over time, Trucillo plans to progressively complement absolute data with carbon intensity indicators. These indicators relate emissions to the company's operational scale and constitute a tool supporting performance monitoring and the continuous improvement process. In the following table, indicators are calculated considering the sum of **Scope 1** and **Scope 2** emissions.

Climate efficiency indicators	Formula	2025
Carbon intensity per revenue	tCO ₂ eq/ mln € of revenue	13,15
Carbon intensity per vehicle	kg CO ₂ eq/ total km	0,33
Carbon intensity per employee	tCO ₂ eq/ employee	5,94

5.4. Air, water and soil pollution

Trucillo monitors the environmental impacts associated with its production activities, with particular reference to atmospheric emissions and the potential presence of water discharges or releases into the soil. Atmospheric emissions are mainly associated with coffee roasting stages and auxiliary activities related to cooling, handling, and cleaning of raw materials. These emissions are channeled and managed through specific authorized systems, in compliance

with applicable environmental regulations and the provisions set out in the Integrated Environmental Authorization (AUA). During 2025, the main types of pollutants emitted into the atmosphere included total particulate matter, nitrogen oxides (NOx), volatile organic compounds (VOCs), and sulfur oxides (SOx). The related annual quantities are reported in the following table to support a transparent and comparable assessment of emissions associated with company activities.

Pollutant	Annual emissions(kg)	Release medium
Total particulate matter	21,87	Air
Nitrogen oxides (NOx)	8,19	Air
Volatile organic compounds (VOCs)	1,92	Air
Sulphur oxides (SOx)	11,26	Air

The company adopts a management approach focused on controlling and preventing environmental impacts, ensuring compliance with authorized limits and periodic emissions monitoring. Maintenance activities relating to plants and abatement systems contribute to keeping emission levels under control and ensuring ongoing compliance with applicable regulations. Trucillo's activities do not involve industrial wastewater discharges or direct releases of

polluting substances into the soil. Production processes do not require the use of water during coffee roasting and cooling stages or during equipment cleaning and sanitization operations, thereby avoiding the generation of industrial wastewater. The absence of water discharges and soil releases significantly limits the potential indirect environmental impacts associated with production activities, strengthening an operational model based on prevention and the protection of environmental resources.

5.5. Biodiversity and land use

Trucillo carries out its activities within a production site located in an industrial area. In line with the VSME Standard – Basic Module, the company has verified the location of its sites in relation to biodiversity-sensitive areas, with reference to the main recognized European and international databases, including the **Natura 2000 European Network**.

Headquarters Via Cappello Vecchio, 4, 84131 Salerno (SA) Total area [ha] 0,793 Impermeable surface area [ha] 0,756 Green / permeable surface area 0,0353 Environmental context Zona industriale urbana con aree verdi perimetrali e parcheggio
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Based on the assessments carried out, the Caffè Trucillo production site is not located within protected areas or areas of high biodiversity sensitivity. In relation to this territorial context, no significant direct impacts on biodiversity attributable to the activities carried out have emerged. The issue therefore assumes mainly indirect relevance, particularly with regard to the coffee supply chain and the contexts in which raw materials originate. Although these aspects do not fall within the direct scope of this chapter, they are recognized as areas of attention within a broader and more systemic vision of environmental sustainability.





5.6. Water resource management and consumption

Trucillo manages water resources through technological and organizational choices aimed at limiting consumption. This approach is particularly relevant in relation to the territorial context in which the production plant operates.

According to the Water Risk Atlas – Aqueduct by the World Resources Institute, the reference area falls within a region characterized by high or extremely high water stress. This contextual element is considered in the design of the water management practices adopted by the company, also in light of the national framework, which over the last thirty years has recorded an estimated reduction of approximately 13% in available water resources.

- Total water withdrawal in 2025: **1.406 m³**
- Withdrawal for sanitary services: **720m³**
- Withdrawal for the maintenance and care of company green areas: **686 m³**
- Withdrawal for production processes: **0 m³**

During 2025, water consumption was entirely allocated to civil and service uses (sanitary services, cleaning, and ancillary uses), as well as the maintenance of green areas.

The company’s production processes do not require the use of water during coffee roasting and cooling stages, which are carried out using air systems, and do not generate industrial wastewater. Consequently, **direct process water intensity** – understood as the volume of water used per ton of finished product – is equal to **0 m³/t**.

By way of comparison, European technical literature (European Commission, BAT Reference Document for the Food, Drink and Milk Industries – FDM BREF) reports water use in roasting plant cooling or abatement systems at average values ranging between 1.5 and 2.5 m³ per ton of roasted coffee. Therefore, the plant configuration adopted by Trucillo eliminates direct water consumption in the production process, significantly reducing pressure on water resources compared with comparable industrial configurations.

Water supply is sourced exclusively from the municipal water network; no direct withdrawals from surface or groundwater bodies are carried out. Wastewater generated derives solely from civil uses and is managed in compliance with applicable regulations.

Item	Unit of measure	2025 Value	Notes
Total water consumption	m³	1406	Civil and service uses
Withdrawals from water-stressed areas	m³	0	No direct withdrawal
Water supply source	-	Municipal water network	No wells or water bodies
Industrial wastewater discharges	-	None	Civil waste-water only

5.7. Circular economy and waste management

The integration of circular economy practices into production processes represents a further structural element of Trucillo’s approach to environmental sustainability. Reducing the use of new resources and limiting waste sent for disposal contribute concretely to the sustainability of roasting activities, in line with the characteristics of the production process and the local context.

5.7.1. Waste management

Waste deriving from production and support activities is managed through controlled procedures, recorded in accordance with applicable regulatory practices, and entrusted to authorized operators for recovery or disposal. The company distinguishes between hazardous and non-hazardous waste and pays particular attention to fractions suitable for recovery.

Waste type	Quantity (kg)	Prevailing scenario
Hazardous waste (e.g. toner cartridges)	7	Specialized treatment / component recovery
Non-hazardous waste (e.g. paper and cardboard, plastic, composite packaging)	12,120	Material recovery / recycling

5.7.2. Circular economy

The recovery of silverskin represents one of the most significant circular economy projects developed by Trucillo, as it combines process innovation, raw material quality, and collaboration with the local territory. Silverskin is the thin layer surrounding the green coffee bean that naturally separates during roasting. In most cases, it is considered waste to be disposed of following procedures applicable to non-hazardous special waste; in Trucillo's case, however, it becomes a high-value by-product.

This opportunity is closely linked to the intrinsic quality of the coffee and the processing methods adopted: the beans are not subjected to chemical or water treatments nor to aggressive thermal processes, which is essential to preserve the purity of the silverskin and the limited amount of free water that could otherwise encourage undesirable microbiological growth. Precisely because it constitutes the external coating of the bean, silverskin is a direct indicator of coffee quality: only a “clean” and high-grade raw material allows the recovery and use of the by-product in regulated, high-standard applications.

Since August 2021, Trucillo has structured a dedicated recovery process: the silverskin is extracted during roasting, separated and compacted, becoming a stable and manageable by-product. Approximately 11 tons per year are transferred to Agriges, a Campania-based company specialized in fertilizers and soil conditioners, which uses it as an ingredient in the production of organic soil improvers permitted in organic farming.

The geographical proximity between the two companies also helps reduce environmental impacts associated with transport, further strengthening the territorial dimension of the project.

Trucillo silverskin undergoes rigorous analytical controls verifying the absence of heavy metals, pesticides, and other contaminants, as well as microbiological purity. Results have confirmed values well below regulatory limits and, in some cases, the total absence of critical substances. This makes the by-product suitable for qualified agronomic uses and demonstrates how only a quality-oriented supply chain enables genuine circular practices. Each ton of silverskin contributes to the production of approximately 50 tons of soil improver, boosting soil fertility and significantly reducing waste destined for disposal, with an estimated reduction in related costs of up to 75%.

At the same time, Trucillo is engaged in the development of further applications for the reuse of silverskin through intensive research, experimentation, and technological innovation activities. Collaborations are underway with companies in the Campania region and national research institutions aimed at identifying sustainable, high value-added solutions for the recovery of this by-product. These initiatives confirm the company's commitment to exploring new enhancement pathways, combining innovation and environmental responsibility. All activities are carried out in compliance with high standards of safety, quality, and regulatory compliance, while maintaining a strong connection with the local territory and promoting circular economy models focused on reducing

environmental impacts and enhancing local resources.

The silverskin project demonstrates how, for Trucillo, the circular economy is a natural outcome of a production system founded on quality, process knowledge, and responsibility towards the territory. A circularity that originates from the bean and returns to the soil, closing the cycle in a concrete and measurable way.

An additional circular economy practice concerns the management of jute bags used for transporting green coffee. Company procedures require the bags to be unstitched rather than cut upon receipt, in order to preserve their reusability. The bags are subsequently donated to local agricultural businesses and other agronomic-sector activities, where they are mainly used for mulching or for harvesting artichokes and nuts. Mulching contributes to reducing soil erosion and depletion, limiting weed growth, and extending the useful life of the material, while also reducing waste generation.

Material	Quantity (kg)	Destination
Jute bags	10.520	Reuse
Silverskin	10.690	Recovery

Thanks to these circular by-product management practices, the company currently generates approximately **21,000 kg less waste.**



5.7.3. Ecodesign: designing for the future

The issue of ecodesign is addressed in continuity with the one of circular economy, based on the awareness that circularity solutions are not random outcomes, but rather the result of design choices concerning products, processes, and operating methods. Designing while taking environmental impacts into account means creating the conditions for materials, resources, and by-products to be managed more efficiently throughout the entire life cycle, with positive implications also for the local territory.

Within this perspective, Trucillo adopts ecodesign principles, understood as the progressive integration of environmental considerations into product design choices, packaging, and the organization of company activities. This approach does not correspond to a formal and systematic application of ecodesign in a regulatory sense, but rather develops as an evolutionary path aimed at reducing environmental impacts wherever technically and operationally feasible, in line with the characteristics of the company and its sector.

In particular, all aluminum tins used by the company are 100% recyclable. The choice of this material enables complete recovery of the container at end of life, in line with circular economy principles and the European regulatory framework on packaging. The tins are also equipped with an aroma-protection valve designed to allow the release of gases generated by the coffee after roasting while preventing oxygen from entering.

This solution contributes to preserving product quality and reducing the risk of food waste by extending the useful life of the coffee. The structural features of the container, including safety elements such as anti-cut edges, facilitate its use and allow, where applicable, domestic reuse.

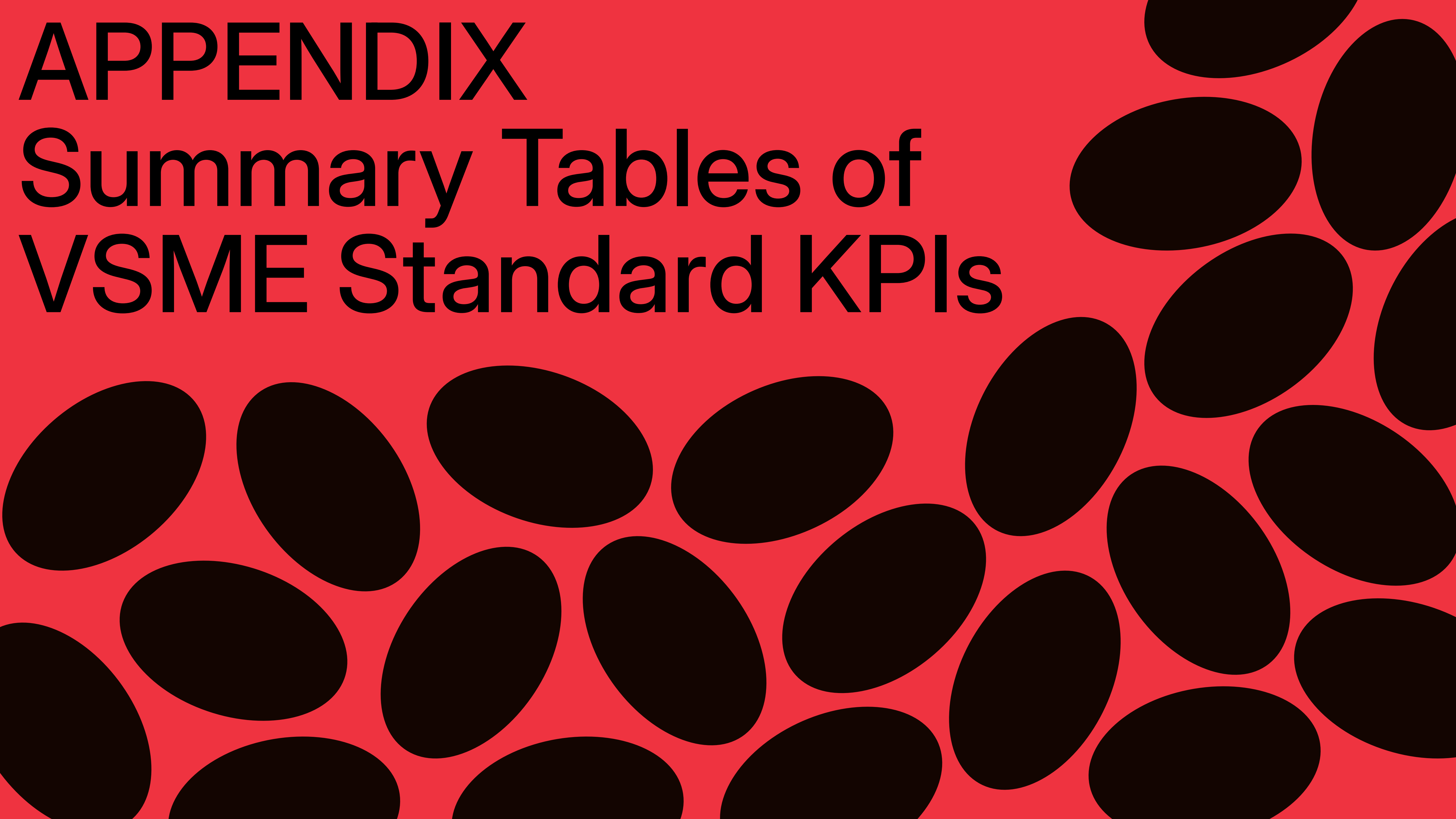
Within this framework sits the Estatico line, which incorporates elements consistent with this design approach. The line includes a selection of single-origin coffee beans from Honduras, Brazil, and Guatemala and originates from travel and direct encounters with producers, enhancing the cultural and environmental specificities of the countries of origin. The label covering the Estatico tins is made from fabric produced by local artisans, a choice that combines attention to aesthetic quality with the enhancement of local expertise. Coffee is regarded as a “living material”, resulting from a complex balance between the natural environment, human labor, and artisanal knowledge; this vision prioritizes traceability and direct relationships with caficultores, indirectly contributing to biodiversity protection in the countries of origin.

Alongside product- and packaging-related choices, the company also applies principles inspired by ecodesign in the management of spaces and internal activities. In particular, single-use items have progressively been replaced with biodegradable or compostable materials, eliminating the use of single-use plastic. Internal water dispensers have been installed for drinking water distribution, encouraging the use of reusable bottles by employees and reducing plastic bottle consumption.

Overall, the ecodesign approach is configured as a gradual and conscious process, clearly distinguishing design choices attributable to environmentally compatible design principles from other elements of cultural and qualitative value. This approach avoids simplifications or over-interpretations, while maintaining high levels of transparency and consistency in reporting environmental sustainability practices.







APPENDIX

Summary Tables of VSME Standard KPIs

Reference to VSME Basic Module – Sections B1, B2

Indicator	Unit of Measure	Year 2025	Comment / Source
Legal form	–	S.p.A. Benefit Corporation	Chamber of Commerce registration
NACE / ATECO code	–	10.83	Chamber of Commerce registration
Applied module	–	VSME – Basic Module	Voluntary reporting standard
Reporting perimeter	–	Cesare Trucillo S.p.A. Benefit Corporation	Company reporting perimeter
Reporting period	–	01/01–12/31/2025	Calendar year
Revenues	€	9.947.483	2025 Financial statements
Employees (as at Dec 31)	no.	22	HR records
Operating sites	no.	1	Registered and operational headquarters – Via Cappello Vecchio 4, 84131 Salerno (SA)
Certifications in place	–	7	ISO 9001, Istituto Espresso Italiano, FSPCA/PCQI, Organic, BRCGS, Kosher, AEO
Rating in place	–	-	Not applicable
Sensitive information disclosure statement	–	No omissions	Compliant with the VSME transparency principle
Formalized environmental policies	yes/no	Yes	Environmental principles integrated into the business model and company policies
Social responsibility policies	yes/no	Yes	Company policy
Declared future objectives	no.	Sustainability strategic plan	ESG objectives defined in the report

Reference to VSME Basic Module – Sections B3: Energy and greenhouse gas emissions			
Indicator	Unit of Measure	Year 2025	Comment / Source
Total electricity consumed	MWh	240,387	Consumption related to the operating site
Self-generated energy (photovoltaic)	MWh	259,862	Part of the energy produced and not self-consumed is fed into the grid
Energy drawn from the grid	MWh	Remaining demand	Energy declared according to the national energy mix
Normalized energy consumption	MWh/employee	10,91	Calculated on total workforce
Scope 1	tCO ₂ eq	104,96	Company GHG emissions inventory
Scope 2	tCO ₂ eq	25,83	Emissions from purchased electricity
Carbon intensity	tCO ₂ eq/mln €	13,15	-
Reference to VSME Basic Module – Sections B4: Air, water and soil pollution			
Activities with significant direct emissions	-	-	Atmospheric emissions subject to applicable environmental regulations and the provisions contained in the Integrated Environmental Authorization (AUA)
Industrial emissions	-	Non applicable	-
Reference to VSME Basic Module – Sections B5: Biodiversity			
Number of operating sites	no.	1	Registered and operational headquarters – Via Cappello Vecchio 4, 84131 Salerno (SA)
Total company surface area	ha	0,793	Data from site plans
Impermeable surface area	ha	0,756	Buildings and paved surfaces
Green / permeable surface area	ha	0,0353	Green area within the site
Presence in protected areas	–	None	Sites located in urbanized area

Reference to VSME Basic Module – Sections B6: Water			
Indicator	Unit of Measure	Year 2025	Comment / Source
Total water consumption	m³	1.406	Civil and service uses
Withdrawals from water-stressed areas	m³	0	No direct withdrawals
Water supply source	–	Municipal water network	Water utility meter
Industrial wastewater discharges	–	None	Civil wastewater only
Reference to VSME Basic Module – Sections B7: Resource use and circular economy			
Total waste generated	kg	12.127	Separate waste collection
Hazardous waste	kg	7	E.g. toner cartridges
Non-hazardous waste	kg	12.120	E.g. paper and cardboard, plastic, composite packaging
Reused and recovered materials	kg	21.210	Jute bags and silverskin
Reference to VSME Basic Module – Sections B8: Workforce – general characteristics			
Total employees	n.	22	As at 12/31/2025
% male	%	64	Gender distribution
% female	%	36	Gender distribution
Permanent employment contracts	%	95	Employment stability
Overall turnover	%	-	The organization has fewer than 50 employees and is therefore not required to disclose this data
Reported discrimination incidents	n.	0	No incidents recorded

Reference to VSME Basic Module – Section B9: Health and safety			
Indicator	Unit of Measure	Year 2025	Comment / Source
Total injuries	no.	0	Internal monitoring
Serious injuries	no.	0	Internal monitoring
Fatal workplace accidents	no.	0	-
Injury rate	%	0	-
Reference to VSME Basic Module – Section B10: Compensation and training			
Compensation equal to or above minimum wage	yes/no	Yes	Application of the National collective agreement for the Food industry
Employees covered by National collective agreements	%	100	Applicable National collective agreement
Total training hours	h	1.478	Internal training activities
Average training hours per employee	h	67,18	Professional development
Reference to VSME Basic Module – Section B11: Corruption and bribery			
Corruption convictions	no.	0	No cases recorded
Corruption fines	€	0	No sanctions
Active whistleblowing system	yes/no	No	The company will assess the possible introduction of a structured reporting channel as part of the progressive strengthening of its governance systems
Reports received	no.	0	-

Thanks.

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