

# Sustainability Report

Year 2024



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Year 2024



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## Summary

<b>Profile of the organization</b>	<b>7</b>
<b>Reporting information</b>	<b>9</b>
<b>Stakeholder engagement</b>	<b>12</b>
<b>Nieddittas' SDGs</b>	<b>15</b>
<b>Environment</b>	<b>17</b>
<b>People</b>	<b>23</b>
<b>Network and Territory</b>	<b>29</b>
<b>Leadership and Governance</b>	<b>33</b>
<b>Action Plan</b>	<b>37</b>
<b>Index of GRIs</b>	<b>40</b>







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## Profile of the organization

GRI 2-1 • GRI 2-2 • GRI 2-6

**Cooperativa Pescatori Arborea S.c. a r.l.** was founded in Sardinia in 1967 by the association of 9 fishermen. Since then it has grown steadily to become the most important Sardinian company in mussel farming and fishing. Mussel farming is among the company's main activities with a production capacity that extends over no less than 86 hectares of nurseries at sea in the Gulf of Oristano. In Arborea, in addition to the headquarters, there is also the Purification and Shipping Center, which covers nearly 3,000 square meters. All are certified according to the ASC Aquaculture Stewardship Council standard, recognized worldwide for environmental sustainability and social responsibility practices. Terralba, on the other hand, is home to the plant dedicated to the processing and packaging of fresh catch in addition to the fifth-range processing line for shellfish. The Cooperative markets its products under the Nieddittas brand, to date synonymous with the highest quality products. The company continuously invests in the training and professional development of its people because it considers the quality and safety of Nieddittas proportional to the organization's ability to succeed.

The company has operating facilities (offices, factories, warehouses, sheds, land, etc.) with a total area of 832,586 sq. m.

This reporting refers to the arrangements of all Nieddittas' operating sites:

- Arborea Loc Corru Mannu
- Terralba Pip area
- Sea Nurseries Gulf of Oristano
- Cagliari Fish Market
- Cargest Market in Rome
- Sogemi Market in Milan



“

*The sea is our origin, our strength and our responsibility. At Nieddittas, we strive every day to protect and enhance it, integrating sustainability into every aspect of our work to ensure a better future for people, the land and this precious ecosystem.*

**Caterina Murgia**

A.D and Administrative Director Nieddittas





## Information reporting

GRI 2-3 • GRI 2-4 • GRI 2-5

The company publishes its results with regard to **environmental and social sustainability within a special report**, starting in 2024 and on an annual basis.

The Sustainability Report was prepared in accordance with the GRI Sustainability Reporting Standards, defined in 2016 by the Global Reporting Initiative (GRI Standards) and updated to 2022, in association with the **Sustainability Accounting Standards Board (SASB)** for defining material issues.

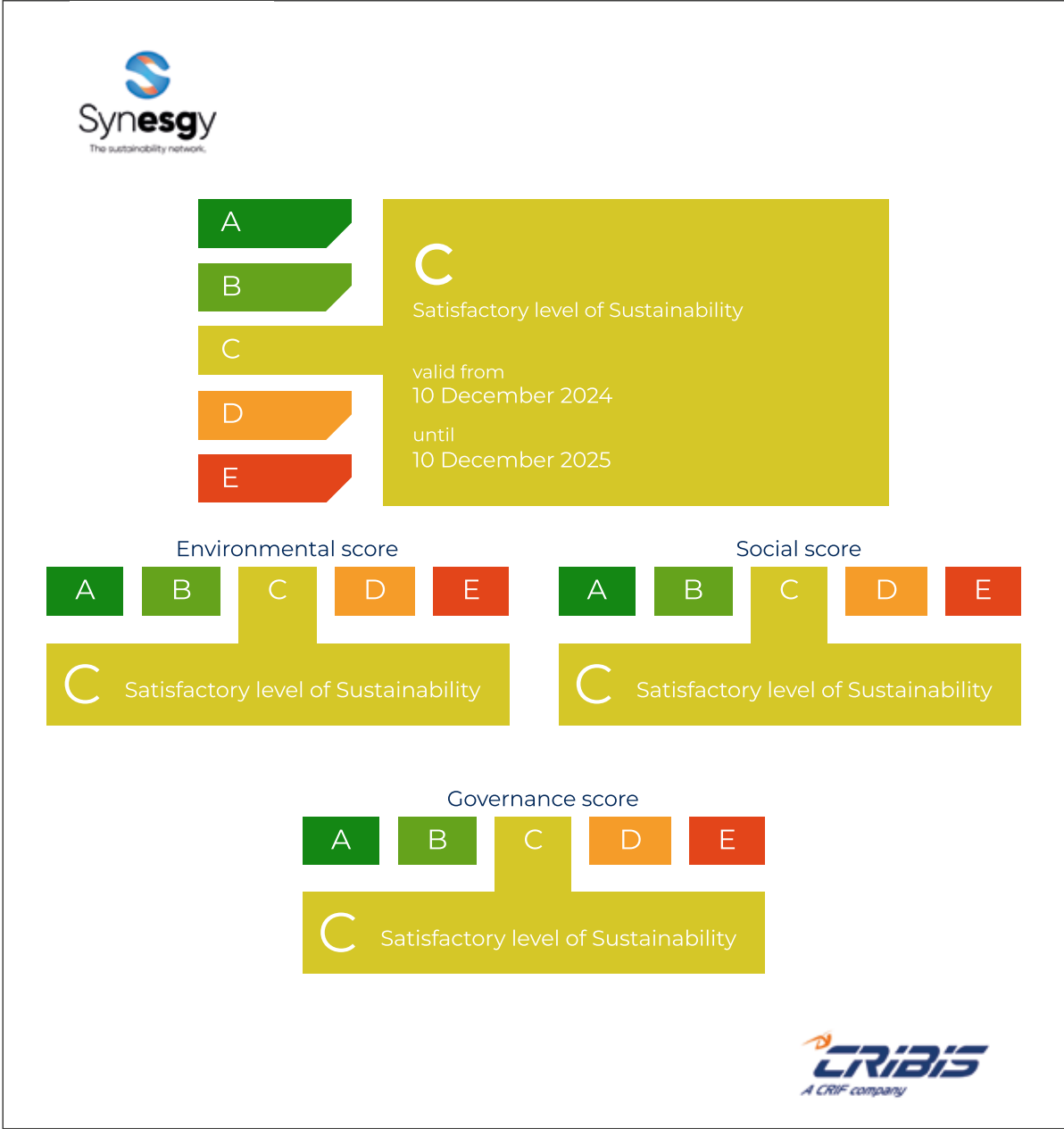
This sustainability report is prepared with reference to GRIs by ESG-VIEW ([www.esg-view.com](http://www.esg-view.com)).

✔ GRI Sustainability Reporting Standards

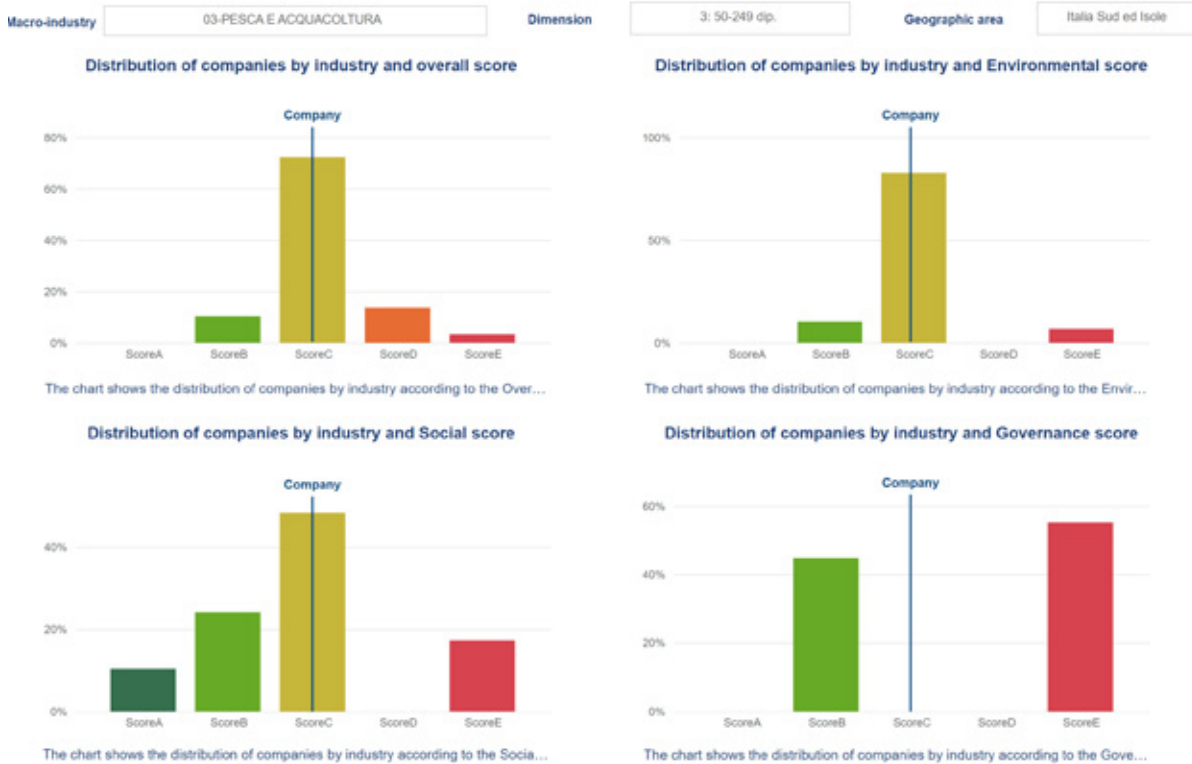
✔ Sustainability Accounting Standards Board (SASB)

This statement is posted on the **Nieddittas** website at [www.nieddittas.it](http://www.nieddittas.it). You can request information at [compliance@nieddittas.it](mailto:compliance@nieddittas.it).

**The reporting** was based on the questionnaire administered to **Nieddittas** by Synesgy and is for the period 01/01/2024-31/12/2024.



# Benchmark Statistics



## Why was it important for Nieddittas to complete the Synesgy questionnaire?

- ✔ It has enabled the company to create a virtuous circle with its customers, suppliers and all stakeholders
- ✔ It is a questionnaire that can be used in all recognized banking circuits, as it is based on international measurement criteria (GRI)
- ✔ Data is shared in real time
- ✔ It relies on a platform that enables data collection in a few moments
- ✔ It is carried out by CRIF, an internationally recognized player
- ✔ Enables the creation of this Report automatically through integration with the ESG-View platform



# Stakeholder Engagement

GRI 2-29



# The goal of Stakeholder Engagement

The goal of strengthening a **sustainable business model** involves not only the monitoring and improvement of environmental and social impacts, but also the need for **dialogue and discussion with stakeholders**. The ability to understand and assess the needs and expectations of stakeholders takes on particular importance with a view to **sharing a common value** oriented toward improving the impact, **quality and efficiency of corporate services** and, at the same time, the **well-being of stakeholders** who directly or indirectly relate to the company.

Through listening/confrontation with various stakeholders and local actors, it is possible to create the conditions for guiding **the company's own sustainability strategies**, defining objectives in the common interest. **Nieddittas** has identified stakeholders and related activities, defining the level of involvement in consideration of the functions and tools of confrontation and dialogue. **Nieddittas'** system of relations with its stakeholders includes activities, tools, channels, and ways of involvement that take into account the **different profiles and needs of stakeholders** and the overall structure of the institutional system.

Stakeholders	Functions involved	Expectations	Activities	Engagement tools	Answer
Company: Investors and partners	Directorates, general affairs, business area, communication and Pr	Sharing quality standards, planning services and activities, comparing impacts and outcomes	Several meetings throughout year	Assemblies, presentations, communication exchanges, surveys on environmental sustainability issues	Presentation of projects, plans, reports and budgets
Employees	Human Resources	Sharing values, goals	Meetings and activities, scheduled with operations staff	Assemblies, training sessions, dedicated meetings, refreshment areas, dedicated surveys, observatory	Improvement agreements
Customers	Commercial area	Increased knowledge of expectations	Meetings and activities, scheduled throughout year	Customer satisfaction surveys, newsletters, meetings and surveys with environmental sustainability theme	Promotional activities
Suppliers of goods and services	Purchases	Wide demand guarantee	Several meetings and contacts throughout the year	Selection procedures, exchange of documentation, meetings	Contracting
Institutions	Compliance	Compliance with rules and regulations, compliance with contracts and regulatory updates	Periodic meetings	Meetings and exchange of communications also in relation to regulations stipulated in contracts	Reports, surveys, budgets
Banks and lenders	Direction	Economic, financial and asset soundness and sustainability	Not periodic, but aimed at specific projects	Meetings and communication exchange	Analysis reports, trade agreements
Domestic and foreign communities and community	Communication and pr	Creating shared value	Various activities for analysis and comparison	Communication and marketing campaigns	Events, open spaces, initiatives open to the public

# SDGs: UN Sustainable Development Goals



On **September 25, 2015**, the governments of **193 UN member countries** signed the **2030 Agenda for Sustainable Development**.

A program action endorsed by UN General Assembly, which includes 17 specific Sustainable Development Goals, framed within a larger program of action with a total of 169 targets or goals.

The 17 Goals engage governments and nations but also each individual company. ESG principles are the declination of what businesses must do.

## Environmental

- ✓ Dependence on fossil fuels
- ✓ High water footprint
- ✓ Complicity in the deforestation
- ✓ Waste disposal

## Social

- ✓ Conflicts with local communities
- ✓ Attention to safety and health of employees
- ✓ Protection of diversity
- ✓ Proper interpersonal relationships among employees

## Governance

- ✓ Bonuses disproportionate to employees' salaries
- ✓ Involvement in corruption-related scandals
- ✓ Opening offshore branches for the purpose of evading taxation



# The SDGs by Nieddittas

The Synesgy questionnaire enabled **Nieddittas** to map the materialities and issues in the area of sustainability, thus highlighting the most relevant facts achieved in the reporting year under consideration and providing its stakeholders with an immediate, but above all certified - as it meets internationally recognized parameters - picture of its activities.

The awareness path initiated has led to the Company's highlighting of a virtuous path and evidenced by the concordance of its actions with 9 of the 17 SDGs (Sustainable Development Goals) parameters recognized by the United Nations.



## 2 - DEFEAT HUNGER

End hunger, achieve food security and improve nutrition by promoting sustainable agriculture.



## 3 - HEALTH AND WELL-BEING

Ensuring health and well-being for all.



## 6 - CLEAN WATER AND SANITATION

Ensure the availability and sustainable management of water and sanitation for all.



## 7 - CLEAN AND AFFORDABLE ENERGY

Ensure access to affordable, reliable, sustainable and modern energy systems for all.



## 8 - DECENT WORK AND ECONOMIC GROWTH

Promote full and productive employment, decent working conditions and stimulate lasting economic growth.



## 12 - RESPONSIBLE CONSUMPTION AND PRODUCTION

Ensuring sustainable patterns of production and consumption.



## 13 - FIGHT AGAINST CLIMATE CHANGE

Promote actions, at all levels, to combat climate change.



## 14 - LIFE UNDERWATER

Conserve and sustainably use the oceans, seas and marine resources for sustainable development.



## 15 - LIFE ON EARTH

Protect, restore and foster sustainable use of the Earth's ecosystem.

The tracking of issues through Synesgy and the 26 materialities, traceable to ESG areas, based on this emergence, has initiated a real path of awareness involving, through multiple communication channels, all stakeholders.





# Environment





## Management of environmental impacts

GRI 305-5 • ESRS E1-1 • ESRS E1-2

Organizations may be involved in impacts either through their own activities or because of their business relationships with other entities. It is crucial, therefore, for the company to identify not only the impacts it causes, but also those it contributes to causing that are directly related to its activities, products or services through a business relationship.

In this context, the virtuous company is the one that highlights these impacts and identifies strategies to avoid, mitigate, remedy the negative effects or further improve the positive ones.

**The company holds the certification ISO 14001 (Environmental Management) and ASC Aquaculture Stewardship Council certification, a globally recognized Standard that establishes practices of environmental sustainability and social responsibility.**



The company has long launched initiatives and projects in the area of sustainability and reduction of environmental impacts. For example, it is planning to build a new production plant with low environmental impact equipped with new technologies in accordance with the goal of climate change reduction. In addition, it plans to build a factory with an adjoining processing waste recovery plant.

Other activities include company research on the recovery of waste materials such as, for example, the reuse of mussel shells that can be incorporated into other productions and artifacts.

See the athletic track at the last Paris Olympics or the street furniture also made from the shells and recovery of plastics.

## Energy

GRI 302-1 • ESRS E1-5

Energy consumption for the company, associated with forms of rationalization, represents a fundamental parameter for describing the impact it has not only in terms of efficiency, but also in terms of its impact on the environment. The monitoring system in terms of energy used/distributed/saved allows the company to identify the areas in which it is most necessary to intervene for a better rationalization of resources, a view to an increasingly better strategy for its efficiency.

**Electricity consumed in company-owned and leased offices in the last budget reporting period (e.g., Jan. 1-Dec. 31) was 1,656,174 kWh.**

The Agrisolar project will have a capacity compatible with the company's energy needs, and in terms of sustainability it will be able to avoid the emission of 182.31 tons of Co2, 132.27 kg of So, and 150.89 kg of No.



**1.656.174**  
**KWh**

**Annual electricity consumption.**

# Waste

GRI 306-2 • ESRS E5-1 • ESRS E5-5

In the context of the GRI Standards, the environmental dimension of sustainability concerns an organization's impacts on living and nonliving natural systems, including land, air, water and ecosystems. Embedded in this context is the issue of waste, which may be generated by the organization's own activities, but may also be generated by upstream and downstream actors in the organization's value chain.

Waste, therefore, can have significant negative impacts on the environment and human health if poorly managed.

**The company, at its locations, differentiates the different materials produced as part of its business:**

- ✓ the paper;
- ✓ processing scraps, such as shells;
- ✓ computer equipment;
- ✓ the glass;
- ✓ the plastic.

**The total farm waste produced in the last reporting year (e.g., Jan. 1-Dec. 31) 950 tons.**



**950** Tons  
of waste produced in year

Nieddittas has completely eliminated plastic water bottles by equipping all staff with thermal water bottles and company dispensers.

The company routinely manages the cleanup of the seabed below its nurseries, as well as the cleaning of the beaches bordering them.

All collected material, often unrelated to one's business, is disposed of in licensed facilities.





The recovery of discarded mussel shells in the packaging stages represents a complete circular economy activity as the mussels are fed as food to the gilthead breeding farm run by Nieddittas and later recovered in different activities among them are: the making of street furniture artifacts, reuse as a secondary raw material, for example, in the Paris Athletics track.

An artificial islet for nesting birds at the Corru Mannu compendium was then built with the aim of repopulating the local protected fauna.









# People



## Employment

GRI 2-7-a • GRI 2-7-b • GRI 401-2 • GRI 403-9 • GRI 405-1 • GRI 405-2 • ESRS S1-6 • ESRS S1-9 • ESRS S1-11 • ESRS S1-12 • ESRS S1-14 • ESRS S1-15 • ESRS S1-16

Fundamental is understanding the **organization's approach to** employment and job creation, as well as recruitment, selection and retention of staff and related practices, including the working conditions it offers.

**The stability of its workforce** from a contractual point of view, linked to internal welfare policies, constitute a foundational element for organization to **ensure high productivity performance**. An appropriate work environment that fosters social inclusion and work-life balance for employees, values diversity and offers equal opportunities, accompanied by welfare tools, improves the company's performance and strengthens the organization's ability to adapt to events of an extraordinary nature.

The number of female employees, interns/trainees, and self-employed women by occupational category:

WOMEN	QUANTITY
Executives	1
Squares	2
Clerks	23
Workers	19

The number of male employees, interns/interns, and self-employed workers by occupational category:

MEN	QUANTITY
Executives	2
Workers	142



The percentage difference in average taxable gross pay by most represented occupational category between men and women is 12 percent.

The percentage of total employees belonging to protected categories under L. 68/99 or disadvantaged persons under L. 381/91 and/or underrepresented minorities is 3 percent.

The percentage of total employees by contract type:

CONTRACTS	QUANTITY
Indefinite Time	83
Fixed-term	17
Part-time	12

The number of accidents that occurred in the past 5 years was less than 3.

The total number of days lost due to injury cases that resulted in temporary inability to work in the last budget reporting period (e.g., January 1-December 31) was 348.

The hours worked during the last budget reporting period (e.g., Jan. 1-Dec. 31) by all employees are 283.843.



**283.843**  
Hours worked in  
one year

The company with a view to corporate welfare has set up a corporate welfare plan.

This is aimed at increasing personal and, where permitted by legislation, family well-being and improving the so-called work-life balance.

The welfare plan was introduced in addition to the classic monetary incentive tools and benefits that the company already provides to its employees, with the aim of ensuring that staff can enjoy a range of services aimed at supporting personal and family life, such as meal vouchers, subscriptions to recreational and sports activities.



Specifically, the services offered are:

- ✔ Education expense reimbursement for family members;
- ✔ Expense reimbursement for extracurricular language and computer courses;
- ✔ Recreation services;
- ✔ Services for medical purposes;
- ✔ Supplementary pension.

The company has adopted and made public on its website policies and procedures with respect to the issues of equity, diversity and inclusion (issues covering the issue of discrimination based on gender, race, religion, sex or sexual orientation) and procedures with respect to the issue of respect for human rights (child, forced or compulsory labor).

## Training

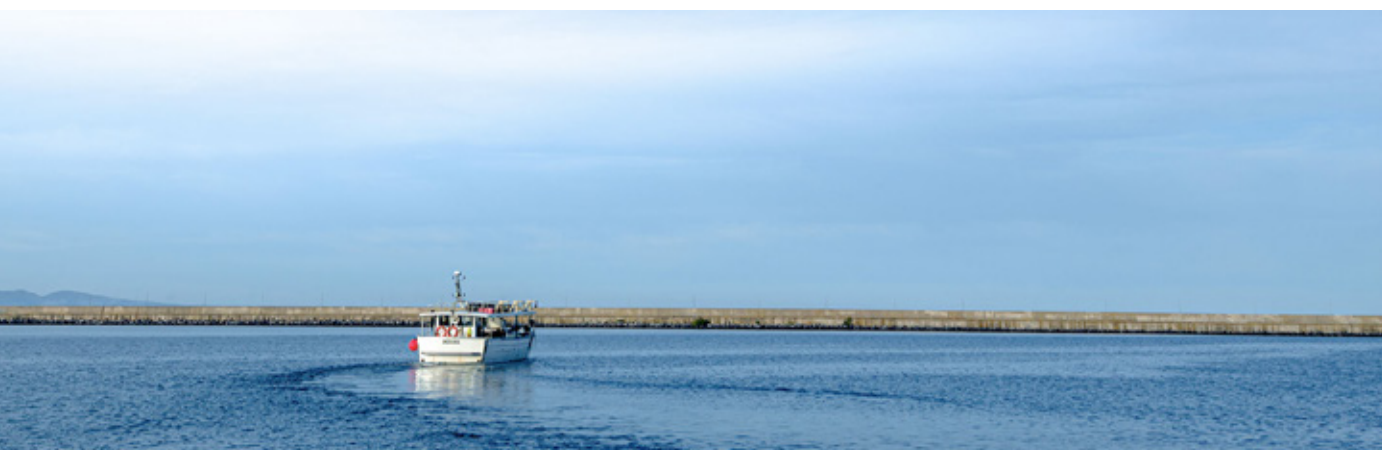
**GRI 403-5 • GRI 404-1 • ESRS S1-13**

The development and **maintenance of professionalism and skills** are conditions that enable companies to be able to pursue their **strategic goals** of creating value to the organization.

**There is a program appropriate training on the Code of Ethics for employees, consultants and suppliers.**

**The main thematic subject of the training erogated during the last budget reporting period (e.g., Jan. 1- Dec. 31) involved::**

- ✔ the scope of Privacy (e.g.GDPR);
- ✔ the area of new models of production and consumption (e.g., green economy and circular economy);
- ✔ predominantly environmental content (e.g., combating waste of materials and natural resources, waste management, water resource management, efficiency in energy use, etc.);
- ✔ the area of occupational health and safety;
- ✔ Food Safety Awareness Reg.EU 382/2021.











  
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# Network and Territory





## Customer relations

### GRI 418

On the subject of customer relations, it is of great importance how the **company considers the health and safety impacts of its customers**, starting with the products and services it makes, and how these impacts are assessed in the different phases of the **life cycle of its business**, from the development of the product concept, to the research and development phase and eventual subsequent certification. The same impact is to be sought in the **stages of realization**, then manufacturing and production, but also in marketing, through to supply, use and the **attention that the company** gives afterwards, including a post-sales support phase up to the end-of-life cycle of the product or service.



Thus, in this logic, the initiatives taken by the organization to address security throughout the life cycle of a product or service and the assessments that pertain to this issue, including the increasingly important privacy and security of data, become relevant.

**The company has a Privacy and Data Security policy/procedure.**

# Infrastructure investments and funded services

GRI 203-1 • ESRS S3-1 • ESRS S3-2

The economic dimension of **sustainability** concerns the impacts of an organization on the economic conditions of its stakeholders. It also concerns the impacts of an organization on economic systems at local, national and global levels. Economic impact can be defined as a change in the productive potential of the economy, which has an influence on the well-being of a community or stakeholders, as well as on long-term development prospects.

When we speak of **indirect economic impacts**, we are referring to the consequences of financial transactions and the flow of money between an organization and its stakeholders, and they are particularly important when assessed in relation to improving the conditions of stakeholders, not only directly related to company's own activities, but connected to the additional impacts they may have.

The **investments** made by the company respond to national and international sustainable development goals. Investment, innovation, technology development, and the pursuit of quality are key elements in economic strategies, as they create a true multiplier effect that benefits a wide range of stakeholders.

**The company makes donations, sponsorships and charitable contributions to benefit the community in the area in which it operates. The company carries out projects in schools or the community on sustainability issues, welcoming and accompanying schools on visits to its plant and the Corru Mannu nature trail**

Specifically, the initiatives implemented by Nieddittas can be summarized as:

- ✔ Events at prison facilities;
- ✔ FAI biodiversity days at the Corru Mannu nature trail;
- ✔ Collaborations with schools for guided tours in the Corru Mannu compendium. Students of different age groups, from elementary to high schools, are offered the opportunity to explore the protected wetland and its peculiarities: an area of great naturalistic value, included in the Ramsar Convention lists and identified as a unique and valuable asset in the Site of Community Importance and Special Protection Area, which includes the semi-selected breeding of sea bream, vegetation and birdlife typical of the area. They will be able to enjoy the spectacle of the mussel shell islet and observe live the Blue Eco Lab bench made from mussel shell waste in collaboration with MEDSEA Foundation and the scientific contribution of DICAAR-Department of Civil, Environmental and Architectural Engineering, University of Cagliari;
- ✔ Solidarity days with associations dealing with issues related to violence against women;
- ✔ Disbursements for projects on gender-based violence;
- ✔ Collaborations and partnerships to foster economic development for the people of Senegal aimed at creating futures for local people.
- ✔ Realization of urban spaces (example Nieddittas space in Terralba) and street art works such as the mural also in Terralba made in collaboration with the well-known artist Giorgio Casu, donated to the community.









## Leadership and Governance



## Governance

GRI 2-22 • GRI 2-23 • ESRS 2 GOV-1

The organization's governance structure, composition, knowledge, and roles are important in understanding how the management of the organization's impacts on the economy, the environment, and people, including the impact on their human rights, is integrated into the organization's strategy and operations, also emphasizing how well the company itself is "equipped" to oversee the management of impacts.

**Nieddittas revised its strategy to seize the opportunities of the new development model focused on sustainability: in particular, it commissioned a multidisciplinary team dedicated to sustainability and implemented a change in organizational model.**

**Nieddittas top management figures are very sensitive to the integration of ESG issues within the strategy, as a management review is prepared annually as part of the integrated management system, in which all performance indices related to management, sustainability, and programmatic goals are examined.**





# Regulatory Compliance

GRI 2-22 • GRI 2-23 • GRI 2-26 • ESRS 2 MDR-P • ESRS S1-3

An organization's compliance indicates the ability of governing bodies to **ensure that operations conform to certain performance parameters or universally recognized standards**. In this context obtaining certifications attesting to the high degree of compliance of the company's business, sector or procedure become a guarantee in eyes of stakeholders and those directly or indirectly involved in the company's value chain, with view to reducing or mitigating negative impacts on particular issues related to sustainability, thus in the social, environmental and economic spheres.

The company holds certifications, such as:

- ✓ IFS FOOD V8;
- ✓ ISO 22005;
- ✓ BIOLOGICAL;
- ✓ PRODUCT CERTIFICATION;
- ✓ ASC AQUACULTURE STEWARDSHIP COUNCIL;
- ✓ ISO 14001.

There is a figure within the company who receives negative evidence with respect to possible wrongdoing, violations of laws or crimes during its activities (e.g., Whistleblowing).

Nieddittas has adopted an Organization and Management Model (MOG D. Lgs. 231/2001).

Nieddittas has equipped itself with a Legality Rating, for which it was awarded 1 star.

Nieddittas has adopted a Code of Ethics.











# Plan of Action

# Synergy's recommended actions



## Business and corporate governance

- Strengthening Governance Principals.
- Strengthen its strategy to seize the opportunities of the sustainable development model.



## Water, energy and waste

- Implement initiatives aimed at reducing its environmental impact.
- Implement initiatives, measures or actions to limit the impact of climate change.
- Measure company emissions related to air pollution to understand its environmental impact and identify appropriate improvement actions.
- The company is limiting the share of energy consumed derived from fossil sources by diversifying with agrisolar and new plant.

## Environmental Certifications

- He is taking out insurance against physical risks. (The Cooperative is already moving toward this, given the mandatory requirement in 2025.)





## Personnel Management, Certifications and Standards

- Nieddittas has already started the process of obtaining ISO 45001 Certification with regard to worker health and safety management.
- Implement regular consultations with key stakeholders.
- Expand the topics covered in training to include, for example, anti-corruption.



## Regulatory Certifications

- The organization has adopted the MOG 231.
- A management review is prepared annually as part of the integrated management system, in which all performance indices related to management, sustainability, and programmatic goals are examined.



## Relationship with Stakeholders and the Territory

- Organize the purchasing function from a sustainability perspective by defining a proper purchasing strategy.

# Index of GRI

## Statement Use

Nieddittas has reported with reference to GRI Standards for the period 1/1/2024 to 12/31/2024.

GRI Standard		Title of Gri	Chapter/paragraph	Page
GRI 2: General Disclosure 2021	2-1	Organizational details	Profile of the organization	7
	2-2	Entities included in the organization's sustainability reporting	Profile of the organization	7
	2-3	Reporting period, frequency and point of contact	Reporting information	9
	2-4	Review of information	Reporting information	9
	2-5	External Assurance	Reporting information	9
	2-6	Activities, value chain and other business relationships	Profile of the organization	7
	2-7-a	Report the total number of employees and a breakdown by gender and by geographic area	Employment	24
	2-7-b	Report the total number of employees by type of contract signed	Employment	24
	2-22	Statement on the strategy of sustainable development	Governance	34
	2-22	Sustainable development strategy statement	Regulatory Compliance	35
	2-23	Policy commitment	Governance	34
	2-23	Policy commitment	Regulatory Compliance	35
	2-26	Mechanisms for requesting clarification and raising concerns	Regulatory Compliance	35
	2-29	Approach to stakeholder engagement	Reporting information	12
GRI 203: Indirect Economic Impacts 2016	203-1	Investment in infrastructure and services supported	Infrastructure investment and funded services	31
GRI 302: Energy) 2016	302-1	Domestic energy consumption to the organization	Energy	19
GRI 305: Emissions. 2016	305-5	Reduction of greenhouse gas (GHG) emissions.	Impact management environmental	18
GRI 306: Waste 2020	306-2	Management of significant impacts related to waste	Waste	20
GRI 401: Employment 2016	401-2	Benefits for full-time employees that are not available to fixed-term employees or part-time	Employment	24

GRI Standard		Title of Gri	Chapter/paragraph	Page
GRI 403: Occupational Health and Safety 2018	403-5	Worker training on the occupational health and safety	Training	26
	403-9	Occupational Injuries	Employment	24
GRI 404: Training and Education 2016	404-1	Average number of training hours per year per employee	Training	26
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity in governance bodies and among the employees	Employment	24
	405-2	Ratio of basic wage and salary of women to men	Employment	24
GRI 418: Privacy of the customers 2016	418		Customer relations	30





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Località Corru Mannu c.p., 20

09092 Arborea (OR)

[compliance@nieddittas.it](mailto:compliance@nieddittas.it)

[www.nieddittas.it](http://www.nieddittas.it)

