



EMAS

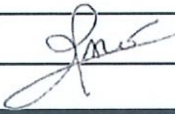
ENVIRONMENTAL

STATEMENT

REFERENCE PERIOD: 2024/2027
ANNUAL UPDATE: 2025



ELIOR SPA - ENVIRONMENTAL MANAGEMENT SYSTEM EMAS REGULATION

Revision	Date	Description
2	July 19	Second reporting cycle following Addendum 2 of 16/11/2023 related to the first cycle, first edition 27/08/2021
Addendum no. 1	11/04/2025	2025 Annual Update (KPIs for 2024 and first half of 2025)
		

Preparation	Approval
Environmental Management System Manager – EMAS Management Representative	Nicolas Marco



Table of Contents

1	Introduction	3
2	Presentation	4
2.1	The ELIOR Group worldwide	4
2.2	The Elor Group in Italy.....	5
2.3	Elior Ristorazione S.p.A.....	6
3	Sustainability strategies	11
3.1	Environmental Policy.....	13
4	Environmental Aspects.....	13
4.1	Classification of aspects	13
4.2	Identification of environmental aspects.....	14
4.3	Environmental aspects generated in emergency situations.....	23
5	Headquarters and reference KPIs	24
6	Zola Predosa Operational Unit and reference KPIs.....	28
6.1	Comparison with examples of excellence in the food and beverage production sector	28
7	Improvement Programs	34
8	EMAS Declaration Management.....	38
9	EMAS Registration	40
10	Annex I	41
11	Annex II	43
12	Annex III	44
13	Annex IV	46

1 INTRODUCTION

Dear reader,

As part of the EMAS project, we are pleased to present the Environmental Statement associated with the second registration cycle 2024-2027 in accordance with European Regulation (EU) 1221/2009, as amended by Regulations (EU) 2017/1505, 2026/2018, and Regulation 2023/2023, concerning voluntary EMAS registration, and with the international standard UNI EN ISO 14001: 2015.

In order to provide an up-to-date overview, only the organizational and management changes relating to the last year, which corresponds to the first year of maintenance of the second reporting cycle, are reported below, as well as the update of the performance indicators and improvement plans defined by ELIOR for 2024 and the first half of 2025.

Enjoy reading.

The Chairman
Nicolas Marco



2 PRESENTATION

This document is an update of the EMAS Environmental Statement and refers to Elior Ristorazione S.p.A., a leading company in the Italian collective catering sector and part of the Elior Group.

2.1 THE ELIOR GROUP WORLDWIDE

The ELIOR Group, founded in 1991, is one of Europe's leading operators in Contract Catering, Concession Catering, and related services. It currently operates in 10 countries and at a global level. Elior Italia joined the Elior Group in 1999, continuing the journey that has led it to become the leader in the domestic market in 15 years.

I NUMERI DEL GRUPPO ELIOR 2024

SOLUZIONI DIVERSIFICATE E PASTI
GARANTITI A REALTÀ
GRANDI E PICCOLE



NEL MONDO dati 2024



Presente in
10 paesi



20.200
ristoranti e punti vendita



133.000
collaboratori



6.05 mld €
di fatturato

Figure 1 Elior Group figures 2024

In 2025, the ELIOR Group launched a new CSR Roadmap that charts the path towards its 2030 strategic objectives in the social and environmental fields. In line with this vision, existing initiatives are being integrated and developed into the four pillars of the "Love Your Heart" campaign, reinforcing the Group's commitment to sustainability.

#1: PRESERVING RESOURCES

- Predicting and reducing food waste
- Choose reusable tableware solutions
- Actively contribute to the fight against climate change

#2: SUSTAINABLE FOOD SERVICE

- Offer controlled services and a safe and balanced food offering
- Provide sustainable services
- Support the community

#3: CULTIVATING TALENT DIFFERENCE

- Ensuring a safe working environment that cares for people's well-being
- Promoting the professional and personal growth of staff
- Cultivating cohesion and a sense of community

#4: SUPPORTING RESPONSIBLE ECONOMY

- Favoring local suppliers and production
- Choosing sustainable and socially responsible products and services

2.2 THE ELIOR GROUP IN ITALY

In Italy, under the guidelines of the French parent company Elior Group, the Italian business is led by ELIOR Ristorazione S.p.A., which includes a number of subsidiaries. Elior's main corporate structure in Italy is shown in Figure 2.

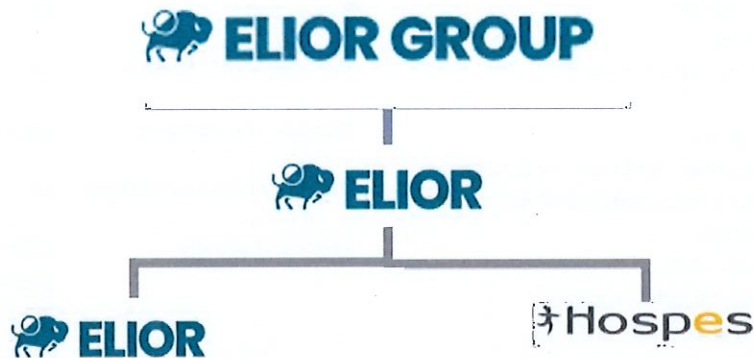


Figure 2 The organization of Elior Italia

Elior Ristorazione is a solid company that includes, in addition to traditional collective catering, several brands:

- **Hospes**, the brand under which we operate in the north-east regions, particularly in Veneto.
- **Elior Servizi**, a brand specializing in the cleaning and sanitization of healthcare and industrial environments, internal logistics, hotel services, and maintenance.
- **Pulcini & Co**, the division specializing in childcare services, which offers companies and public bodies the educational and food management of nurseries.
- **I Colti in Tavola**, the innovative, agile, and contemporary corporate catering line for a smart, healthy, and tasty lunch break, with a range of flexible solutions and services designed to meet different needs in terms of space, budget, number of employees, and work organization.

2.3 ELIOR RISTORAZIONE S.p.A.

Elio Ristorazione S.p.A. is the parent company of Elior in Italy and operates as *a service center* for subsidiaries and operating centers from its headquarters in Milan.

National central services

- Human Resources Management.
- Personnel administration.
- Purchasing management.
- Order management.
- IT systems – IT infrastructure and security.
- Management control.
- Financial Management and Treasury Services.
- Administration, Finance, and Control Department.
- Control Department.
- Administrative services.
- Quality-Environment-Safety Control

Registered office

Via Venezia Giulia, 5/a –
20157 Milan

Share capital

€45,000,000

Tax code – VAT number

08746440018

Number of employees

Approximately 9,000

Number of central kitchens

10

Sectors of activity

Collective catering
(education, armed forces,
healthcare, companies)

LOGO CHANGE

During 2025, ELIOR renewed its visual identity by introducing a new logo, in line with the company's values and mission. The restyling represents an evolution of the institutional image, maintaining consistency with the principles of transparency, innovation, and sustainability that characterize the organization.



2.3.1 ORGANIZATIONAL STRUCTURE

Below is the updated structure of the national management organization. The structure remains essentially unchanged from the previous year; the only change concerns the change in the position of Chief Executive Officer, who confirms and supports the EMAS registration and environmental management process developed to date for the EMAS sites covered by this statement.

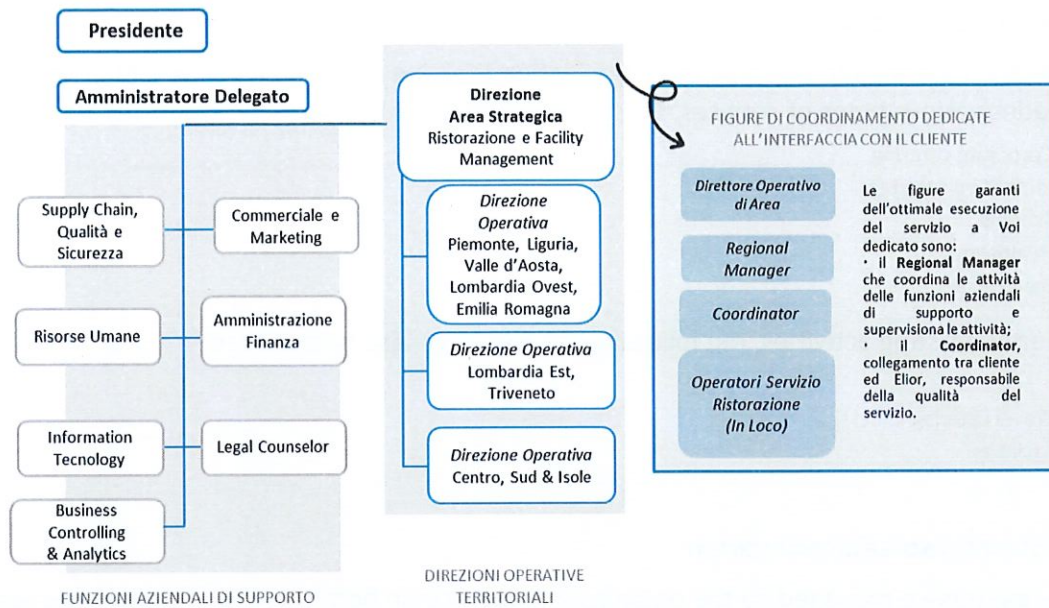


Figure 3 ELIOR organizational structure

The EMAS management system is also managed by specific tasks and hierarchies to protect the governance and applicability of the system.

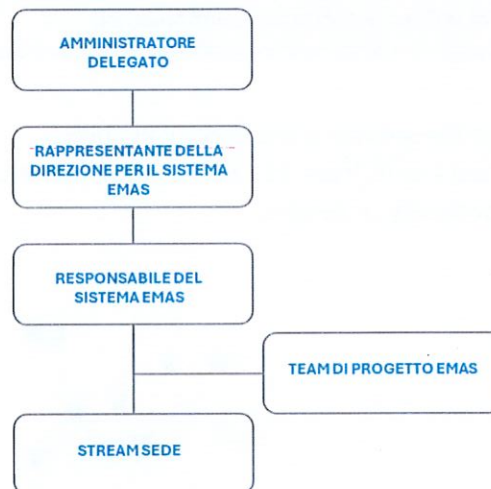


Figure 4 Elor Ristorazione EMAS organizational chart

2.3.2 MAIN AREAS OF ACTIVITY

The collective catering managed by the organization is active in both the public and private sectors and includes various types of services. The following areas of operation are confirmed:

- Corporate catering
- Innovative catering
- Schools
- Healthcare
- Banqueting

In addition to existing activities, the following services have also been added:

- Travel catering
- Facilities

2.3.3 ACTIVITIES AND TERRITORIAL CONTEXT

The catering service managed by the organization operates in both the public and private sectors throughout Italy.

The workplaces mainly consist of:

- Head offices and regional offices related to administrative activities.
- Operational units, which are in turn divided into:
 - Associated structures in contracts where the organization operates as a contracted company (no direct management of utilities, authorizations, and facilities).
 - "Full Availability" structures in which stable operational activities are carried out with full responsibility for management.

One type of strategic unit within the service is the central kitchens.

Over the last year, there has been a shift from 13 to 10 central kitchens, while maintaining full operational capacity and continuity of service.

LE TECNOLOGIE IN NUMERI

LE NOSTRE CUCINE CENTRALI
LAVORANO CON DIVERSE
TECNOLOGIE. LA PREVALENTE
OGGI È IL FRESCO CALDO, MA
PREVEDIAMO UN MIX MOLTO
DIVERSO IN POCHI ANNI



Figure 5 Distribution of central kitchens

The distribution of cooking centers across Italy is shown in the following graph. Over the last year, there has been an overall reduction in the number of units served, with varying regional differences and a more significant decline in Lombardy, Emilia-Romagna, and Veneto. The composition of services remains largely stable, with a slight decrease in the corporate and healthcare sectors and an increase in the school sector.

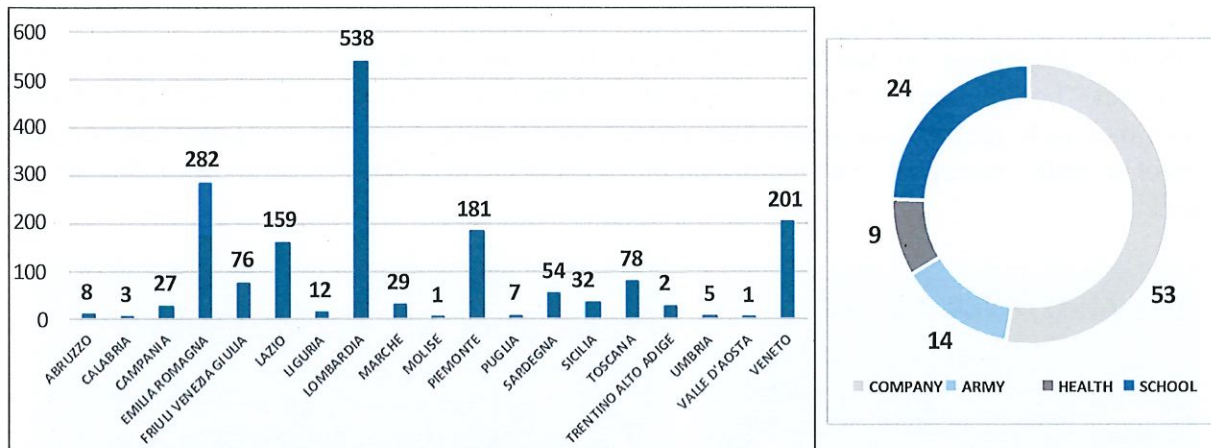


Figure 6 Distribution of Elior Ristorazione spa Cooking Centers 2025

2.3.4 CERTIFICATIONS

The elements that ELIOR considers essential in terms of business management are workplace safety, food safety and hygiene, respect for the environment, as well as the principles of worker protection and social responsibility. To this end, the organization has obtained and maintains various certifications in different areas:

HYGIENE, HEALTH, AND FOOD

- HACCP_GMP CODEX GUIDELINE – CAC/RCP-1/1969 – Relating to general principles on food hygiene
- ISO 22000:2018 relating to the food safety management system
- ISO 22005:2007 relating to traceability management systems
- Certificate of suitability for the receipt and storage of organic products

ENVIRONMENTAL AND ENERGY

- ISO 14001:2015 relating to environmental management systems
- ISO 50001:2018 relating to energy management systems
- EMAS registration

ETHICAL AND SOCIAL

- SA 8000:2014 relating to the social responsibility management system

- UNI/PDR 125:2022 relating to the management system for gender equality

QUALITY AND SAFETY

- ISO 9001:2015 relating to the quality management system
- ISO 45001:2018 relating to the occupational health and safety management system

2.3.5 SCOPE OF APPLICATION OF THE EMAS SYSTEM

The core activities of the catering service concern the design and provision of catering services (collective and/or commercial), both with direct production of meals and with the supply of foodstuffs, depending on specific contracts with private companies or tenders with public companies. The provision of the service includes all the following stages: acceptance and storage of raw materials, preparation, production and related cleaning, maintenance, sanitation and pest control activities, transport and distribution of foodstuffs and/or finished meals, including special meals.

Servizio *in loco*


Ricezione delle materie prime
Trasformazione degli ingredienti



Somministrazione immediata
in ristorante (free flow, linea,
con servizio al tavolo)

Preparazione *in Cucina Centrale*


Ricezione delle materie prime
Trasformazione degli ingredienti con varie
tecnologie: fresco caldo, Cook&Chill, atmosfera
protettiva, sottovuoto



Trasporto



Somministrazione

The sites included in the scope of the EMAS System are as follows:

- Registered office, Via Venezia Giulia 5/A, Milan
- Cooking Center in Zola Predosa

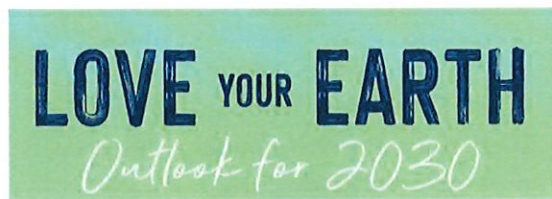
PURPOSE OF THE CERTIFICATE

Design and provision of catering services (collective and/or commercial) at hospitals, healthcare, social welfare, school, university, military, religious, civil, corporate, and on-board train facilities with direct production of meals and/or supply of foodstuffs, both fresh-hot and refrigerated and/or frozen and in modified atmosphere (ATM)/vacuum packaging, for public and private organizations.



3 SUSTAINABILITY STRATEGIES

In 2025, the Elior Group updated its sustainability strategies with a new strategic plan for 2025-2030. Through the **LOVE YOUR HEART** strategic plan, a Corporate Social Responsibility strategy, the entire Elior Group is committed to maintaining and implementing this strategy in all its fields of action, both inside and outside the company. The plan, in synergy with the EMAS system, is the main strategic tool in the field of sustainability.



Elior Group si è allineato a queste sfide globali, individuando
4 aree prioritarie su cui lavorare.
Queste aree sono la base del Piano
LOVE YOU HEART di Elior. Dal 2021 Elior ha poi aderito
al CDP per la quantificazione degli impatti e il suo
monitoraggio nel tempo.



FIRMATARIO DEL PATTO MONDIALE GLOBAL
COMPACT DAL 2004
Programma delle nazioni Unite sulla
responsabilità sociale d'impresa, basato su un
insieme di dieci principi fondamentali, relativi
ai diritti umani, standard lavorativi, tutela
dell'ambiente e lotta alla corruzione.



COMMITMENT IN ITALY

The main elements that affect the environmental footprint and influence the organization's decisions and behavior are:

- Research and development Nutrition
- Circular model
- Energy consumption



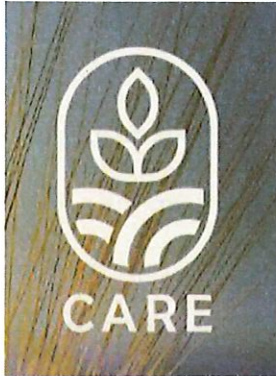
“ Nutrition office established in Italy

“ UNI certification obtained
11584





Furthermore, to reinforce sustainability-related issues, in 2025 Elior developed the **CARE** Model.



COMMIT: Impegnarsi con Passione e Determinazione

Definire obiettivi **chiari e misurabili** è il primo passo per un cambiamento concreto, *assumendosi la responsabilità* delle scelte quotidiane con passione e determinazione.

ACT: Agire con Concretezza e Integrazione

Agire ogni giorno in modo **concreto e integrato** per avere un impatto positivo sull'ambiente e sulla comunità, rendendo la sostenibilità parte integrante di *ogni fase del lavoro*.

REVIEW: Rivedere e Monitorare per Crescere

Monitorare **costantemente** le attività e iniziative sostenibili realizzate per migliorare, imparare dagli errori e garantire trasparenza e responsabilità nel *percorso di crescita*.

EVOLVE: Crescere e Innovare Continuamente

Innovare **continuamente**, adattandosi alle sfide per ottimizzare il modello di sostenibilità e contribuire a un *futuro migliore*.

CARE is a sustainability management model that allows clear and measurable objectives to be set, sustainable practices to be implemented at every level and function of the company, progress to be monitored, and results to be reprogrammed. It promotes an integrated vision of the company, where each function is part of a unified system. Structured collaboration between departments, combined with careful CSR supervision, encourages the sharing of expertise and the harmonization of resources to offer a comprehensive and concrete sustainability project. Through the CARE model, we contribute to the achievement of a number of important objectives. Below are the environmental objectives only:

-1/4

greenhouse gas
emissions

-50

food waste

+70

sustainable recipes

100

reusable containers

3.1 THE ENVIRONMENTAL POLICY

The version of the Integrated Policy for the various voluntary management systems implemented, as set out in Annex I, was updated in January 2025 and signed by the new Chief Executive Officer, and is available on the ELIOR website (<https://www.elior.it/documenti>).

4 ENVIRONMENTAL ASPECTS

4.1 CLASSIFICATION OF ASPECTS

The environmental aspects related to ELIOR's activities can be classified into two categories

- **Direct aspects**, associated with directly controlled activities and services.



- **Indirect aspects**, resulting from the Organization's interaction with third parties and which can be significantly influenced.

The following conditions were taken into account in identifying and assessing ELIOR's environmental aspects:

- **Normal (N)**, associated with normal activities.
- **Abnormal (A)**, non-routine (e.g., periodic maintenance activities).
- **Emergency (E)**, unpredictable events that could generate an environmental impact (e.g., accidents).

4.2 THE IDENTIFICATION OF ENVIRONMENTAL ASPECTS

In 2025, there were no organizational changes in activities or processes that introduced new environmental aspects. The updated assessment is provided below in accordance with the criteria presented in the EMAS Declaration 2024-2027 Rev.2 of 11/16/2023.

The results of the environmental aspects assessment are reported in Annex II.

For all environmental aspects mapped as significant, system management actions or specific improvement programs are in place. Below is an updated overview of the significance assessment and the main changes associated with their management.



DIRECTIVE
LOCATIONS



OPERATING UNITS
OPERATIVE



ENVIRONMENTAL ASPECT	ENVIRONMENTAL IMPACT	HEADQUARTERS SIGNIFICANT ASPECTS	OPERATING SITES SIGNIFICANT ASPECTS
Water consumption	Resource consumption	-	 Washing food, dishes, and equipment in the kitchen
Energy consumption	Resource consumption	 - Energy supply - Office activities	 - Energy supply - Equipment energy consumption
Consumption of material resources	Resource consumption	-	-
Noise emissions	Noise pollution	-	-
Emissions into the atmosphere	Air pollution	 - Travel/transport - Menu planning	 - Heating - Energy consumption of equipment - Storage Refrigeration Cold rooms (use of F-gases)
Waste	Resource consumption Pollution only/water	 Office activities	 - Food preparation and meal packaging - Waste and unsold goods management - Packaging waste management
Water discharge	Water pollution	-	 Purification plant management (where applicable)
Use of hazardous substances	Water pollution only	-	-
Use of hazardous substances Spillage	Pollution only/water	-	-
Land use and impact on biodiversity	Land consumption	-	-

**4.2.1 WATER CONSUMPTION****HEADQUARTERS IN MILAN:**

- civil purposes (toilets and cleaning).
- firefighting system supply.

OPERATING UNITS – ZOLA COOKING CENTER:

- Washing food products.
- Food preparation and cooking (e.g., boiling water).
- Washing dishes and equipment.
- Sanitizing and cleaning of premises.
- Refrigeration and storage of foodstuffs.

HEADQUARTERS IN MILAN

There have been no changes in the management of environmental aspects.

OPERATING UNITS - ZOLA COOKING CENTER

Drinking water consumption at cooking centers is generally attributable to municipal water supplies and is monitored (where possible) through periodic meter readings. Where possible, operating sites use dishwashers that are highly efficient in terms of water consumption and recycling.

**4.2.2 ENERGY CONSUMPTION****HEADQUARTERS IN MILAN:**

- Lighting.
- Air conditioning.
- Heating of the premises.
- Power supply of Electronic Equipment.

OPERATING UNITS – ZOLA COOKING CENTER:

- Lighting.
- Refrigeration and food storage
- Steam production and heating of premises.
- Power supply to equipment for cooking food (electricity and heat consumption).



HEADQUARTERS IN MILAN AND OPERATIONAL UNITS – ZOLA COOKING CENTER

There have been no changes in the management of environmental aspects

**4.2.3 CONSUMPTION OF MATERIAL RESOURCES**

HEADQUARTERS IN MILAN:

- Food (not direct preparation planned).
- printing paper for documents (use internal and external).
- Toner and printer components.

OPERATING UNITS – ZOLA COOKING CENTER:

- food of animal and vegetable origin, as well as auxiliary products for the preparation and processing of foodstuffs at the operating units.
- Disposable materials for catering and packaging.
- Cleaning and sanitizing products.
- Products associated with food safety procedures, with particular reference to pest control activities.

HEADQUARTERS IN MILAN AND OPERATIONAL UNITS – ZOLA COOKING CENTER

There have been no changes in the management of environmental aspects.





4.2.4 EMISSIONS INTO THE ATMOSPHERE



HEADQUARTERS IN MILAN:

- Air conditioning systems
- Heating systems.
- Personal mobility (e.g., business trips, meetings, events, conferences, and other activities, commuting between home and work).
- Menu planning

OPERATING UNITS – ZOLA COOKING CENTER:

- Air conditioning and refrigeration systems
- emissions produced by catering/canteen catering/canteen activities.
- maintenance and operation of facilities.

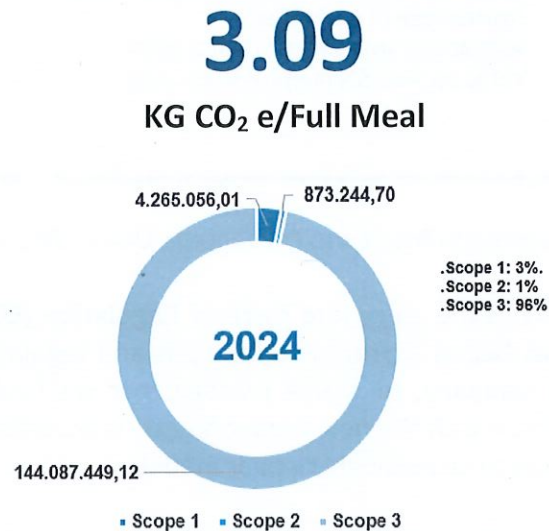
HEADQUARTERS MILAN

With regard to the internal mobility of workers for commuting between home and work, Elior has sent the Municipality of Milan an update of its Home-Work Commuting Plan (PSCL) for 2024. Among the measures adopted, the Plan provides for the introduction of a dedicated shuttle service to facilitate access to the headquarters and encourage more sustainable modes of transport.

Elior Italia confirms its commitment to monitoring and reducing organizational GHG emissions.

The long-term goal is to reach 3.04 kg CO₂e/meal by 2030, starting from a 2023 baseline of 4.07 kg CO₂e/meal.

In 2024, the organization recorded a value of 3.09 kg CO₂e/meal, a result that represents a significant milestone in the improvement process undertaken and exceeds the intermediate target of 3.59 kg CO₂e/meal planned for 2025.



Odor emissions are not relevant to the business.

OPERATING UNITS – ZOLA COOKING CENTER



In the case of the Operating Units, ELIOR, through its maintenance technicians, periodically checks for FGAS leaks from air conditioning and refrigeration equipment, with particular reference to food storage cells, which are large systems containing high quantities of CO_{2eq}, and calculates the emissions linked to the leaks recorded based on the GWP (*global warming potential*) factors of the various gases used.

The interventions are divided into two main phases: the first concerns the hardware and consists of replacing all the valves along the system as a preventive measure to reduce leaks. The second phase involves a retrofit project for systems containing F-Gases with a GWP higher than 2,500, providing for their replacement with refrigerants with a lower climate impact.

Odorous emissions are not relevant to the business.



4.2.5 WASTE PRODUCTION AND MANAGEMENT



HEADQUARTERS IN MILAN:

- ACTIVITIES OFFICE: Waste URBAN and SPECIAL WASTE from office activities or routine maintenance of work areas
- PACKAGING AND WASTE MANAGEMENT FROM PACKAGING (Regulation 40/2025)

OPERATING UNITS – ZOLA COOKING CENTER:

- COOKING CENTER ACTIVITIES AND MANAGEMENT: URBAN and SPECIAL waste
- MANAGEMENT OF PACKAGING AND WASTE FROM PACKAGING (Regulation 40/2025)

HEADQUARTERS IN MILAN AND OPERATIONAL UNITS – ZOLA COOKING CENTER

In line with the entry into force of **Regulation (EU) 2025/40** on packaging and packaging waste, Elior has begun a process of analysis and regulatory alignment, in coordination with its French parent company, to define management methods and operational plans to support legislative compliance with the new requirements, in accordance with the implementation deadlines and the transition to increasingly circular models.

Following the sustainability agreement between Elior and the Hera Group, signed on April 14, 2022, and lasting two years, the **ZOLA site** has been involved in the Biomethane project.

Biomethane project

Organic waste collection from catering outlets for the production of biomethane

Through a dedicated collection system for organic waste associated with I COLTI IN AZIENDA/TRASPORTATI AZIENDALI ATP produced at the ZOLA site, Elior contributes to the production of biomethane at Herambient e's plant in Sant'Agata Bolognese (BO). Here, the waste is transformed into biomethane and compost, creating a virtuous cycle that starts with kitchen waste and food consumption and returns to the local area thanks to the gas produced being fed into the network, used to power public and private vehicles or for domestic use in cooking and heating. This brings benefits in terms of the circular economy and sustainable mobility. Biomethane is a 100% renewable gas that significantly reduces environmental impact compared to fossil fuels. Not only that, but in addition to biomethane, organic waste is also used to produce high-quality compost, which can be used as a soil improver in agriculture or to produce potting soil for planting and gardening.

With this project, Elior and Hera are also contributing to the achieving two of the goals of the UN 2030 Agenda.

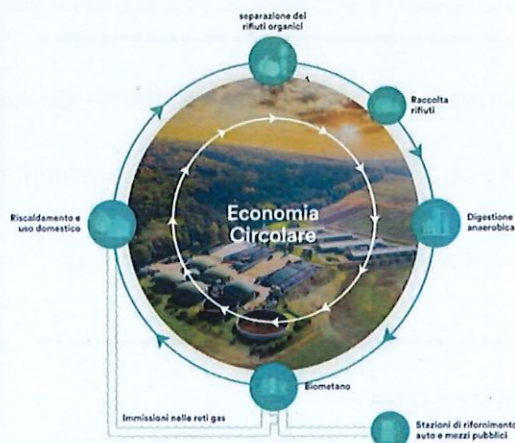


The project enables the creation of a circular supply chain with Elior based on active collaboration within the local area.

The S. Agata Bolognese plant is the first industrial-scale biomethane production plant built in Italy by a multi-utility company.

How the process works:

- The waste undergoes anaerobic biodigestion, producing biogas
- the biogas is refined (upgraded), passing through pressurized water in a countercurrent flow
- the carbon dioxide is separated from the methane to obtain biomethane
- at the end of the anaerobic biodigestion process, lignocellulosic material is added to the solid organic output to obtain a structured mass that is sent to the aerobic composting phase, from which compost is obtained.



The advantages of the project are therefore linked to the added value in terms of sustainability, in relation to lower CO₂ emissions compared to traditional diesel production, the traceability of the supply chain throughout the entire process, and the quality of the service. The importance of data collection for the purpose of describing the objectives achieved is implemented through the development of "summary indicators" which are communicated through reports on the environmental performance of the project, as shown below (data estimated on monthly measurements).

1.6 t organic waste per month	84 organic waste per year	6,708 m ³ Biomethane production	5.4 t/year TEP avoided	13 t/year CO ₂ avoided
				

Procedural and technical-organizational measures are also implemented at the management level to limit unsold goods and manage them in a virtuous manner as food surpluses.



4.2.6 WATER DISCHARGES



MILANO HEADQUARTERS:

- Civil discharges

OPERATING UNITS – ZOLA COOKING CENTER:

- Use of food processing equipment (e.g., food washing stations, kettles, etc.)
- Water from washing machines, dishwashers, etc.
- Water associated with cleaning and sanitizing production areas and surfaces.
- Purifiers (where applicable)

HEADQUARTERS IN MILAN AND OPERATING UNITS – COOKING CENTER IN ZOLA

There have been no changes in the management of environmental aspects



4.2.7 USE OF HAZARDOUS SUBSTANCES

MILAN HEADQUARTERS:

- Printer toner used for the preparation of communication materials and documents.
- Auxiliary materials for the maintenance of (only for minor mechanical operations), such as lubricating oil, managed by the maintenance service company.
- Materials for cleaning offices and common areas managed by a third-party supplier.

OPERATING UNITS – ZOLA COOKING CENTER:

- cleaning products
- chemical products for plant management

HEADQUARTERS IN MILAN AND OPERATIONAL UNITS – COOKING CENTER IN ZOLA

There have been no changes in environmental management.





4.2.8 NOISE – ACOUSTIC IMPACT

HEADQUARTERS IN MILAN:

- Office activities (insignificant acoustic impact)

OPERATING UNITS – ZOLA COOKING CENTER:

- Vehicle loading/unloading
- Plant operation

A statement has been made for the headquarters certifying that there have been no changes with respect to the specific assessments carried out in accordance with Framework Law No. 447/1995. The data from the above assessments confirm the absence of noise sources that have a significant acoustic impact on the environment and, consequently, compliance with municipal noise zoning regulations.



4.2.9 LAND USE AND IMPACT ON BIODIVERSITY

HEADQUARTERS DIRECTIVE MILAN:

- not including Special Protection Areas (SPAs), Special Areas of Conservation (SACs), Sites of Community Importance (SCIs) or Sites of Regional Importance (SIR)

OPERATING UNITS – ZOLA COOKING CENTER:

- not included in special protection areas (SPAs), special conservation areas (SCAs), sites of Community importance (SCIs) or or sites of regional importance (SIR)

The sites covered by this Statement are not included in Special Protection Areas (SPAs), Special Areas of Conservation (SACs), Sites of Community Importance (SCIs), or Sites of Regional Importance (SRIs). No changes to this indicator are expected unless significant changes are made to the sites.



4.3 ENVIRONMENTAL ASPECTS GENERATED IN EMERGENCY SITUATIONS

POTENTIAL ANOMALOUS OR EMERGENCY SITUATIONS	ENVIRONMENTAL ASPECT	CONTROL, SURVEILLANCE, AND/OR MONITORING PROCEDURES	Location	Zola site Predosa
<i>Fire emergency</i>	Emissions into the atmosphere	Periodic inspection of firefighting equipment carried out by a qualified supplier. Implementation of an emergency plan based on fire risk assessment; training of the emergency team and periodic emergency simulations.	✓	✓
<i>Spillage of hazardous substances</i>	Uncontrolled discharge into water or soil	Application of storage methods to ensure the correct management of hazardous substances and any spills.	✓	✓
<i>Equipment/facility malfunction</i>	Emissions into the atmosphere	Plant maintenance and periodic inspection (by a qualified supplier) of accidental leaks from refrigeration and air conditioning systems containing greenhouse gases, where applicable.	✓	✓
<i>Malfunctioning water purification systems</i>	Uncontrolled discharge into water or soil	Periodic maintenance (by a qualified supplier) of purification systems.		✓
<i>Gas and water leaks</i>	Resource consumption	Periodic maintenance		✓
<i>Uncontrolled dispersion of waste</i>	Waste dispersion in the soil	Application of storage methods to ensure proper waste management. Application of waste management procedures and staff training	✓	✓

Table 1 Environmental aspects relating to abnormal or emergency situations

5 HEADQUARTERS AND REFERENCE KPIS


ADDRESS:

Via Venezia Giulia 5/a - 20157 Milan



General characteristics	Headquarters at Via Venezia Giulia 5/A
Title of use of the property	Ownership
Area used	2526.89 m ²
Number of employees (FTE)	167

In October 2024, in line with plans to improve the site, ELIOR purchased the property. At the authorization level, the Fire Prevention Certificate (CPI) was therefore transferred, with Elior's CEO taking over as the new person responsible for activities subject to fire safety controls.

Below are the performance indicators related to the environmental aspects of the Milan headquarters; the data reported are updated as of 09/30/2025.



HEADQUARTERS - ABSOLUTE KPIs

ASPECT ENVIRONMENTAL	KPI	Source	Unit of Measurement	2022	2023	2024	1st half 2025
Energy consumption	Electricity consumption	Energy Manager Reporting – Management Technical	kWh	335,902	337,434	338,257	149,560
	Electricity consumption from renewable sources (GO)	Energy reporting Manager – Technical Department	kWh	0	0	338,257	149,560
	Electricity consumption from renewable sources renewable	Energy Manager reporting – Technical Management Technical	%	0%	0	100	100
	Self-produced electricity	Energy Manager reporting – Technical Department	kWh	0	0	0	0
	Methane consumption	Energy reporting Manager – Technical Department	m ³	30,300	25,132	27,879	20,842
Water consumption	Water consumption - Aqueduct	Management control	m ³	1,244	1,521	1,372	718
Greenhouse gas (GHG) emissions	GHG emissions - Total	Calculation LCA methodology – SIMAPRO software	Ton CO ₂ eq	451	401	187	114
	GHG emissions - FGAS details	Calculation LCA methodology – SIMAPRO software	Ton CO ₂ eq	0.64	0.00	0.00	0.00
	GHG emissions - consumption details energy	Calculation LCA methodology – SIMAPRO software	Ton CO ₂ eq	338	261	74	56
	GHG emissions - fleet details vehicles	Calculation LCA methodology – SIMAPRO software	Ton CO ₂ eq	112	139	113	58
Emissions into the atmosphere	NOx emissions	Calculation LCA methodology – SIMAPRO software	ton NOx	0.45	0.48	0.28	0.16
	SO ₂ emissions	Calculation LCA methodology – SIMAPRO software	tons SO ₂	0.32	0.33	0.11	0.06
	PM emissions	Calculation LCA methodology – SIMAPRO software	ton PM	0.14	0.15	0.06	0.03
Special Waste Production	Special waste produced	Waste records (forms) HSE function Power plant	kg	15,663	19,970	28,210	35,490
	Hazardous special waste produced	Waste records (forms) HSE Central function	kg	380	770	18	5,950
	Special waste sent for recovery	Waste records (Forms) HSE function Central	%	100	100	100	100
Biodiversity	Total area	HSE Central Records	m ²	2,527	2,527	2,527	2,527
	Area waterproofed	HSE Central Records	m ²	671	671	671	671
	Green areas (natural terrain) - on site) - on site	HSE Central registrations	m ²	0	0	0	0
	Green areas (natural terrain) - offsite	HSE Central Records	m ²	0	0	0	0
Material consumption	Printing paper purchased	Management records Purchasing	kg	1,049	1,049	1,212	25
	Printing paper purchased - Environmental criteria Environmental	Purchasing Department Registrations	%	100	100	100	100
	Toner for printing purchased	Management registrations Purchases	kg	28	26	26	11

HEADQUARTERS - RELATED KPIS

NORMALIZATION FACTOR		Unit of measurement	2022	2023	2024	1 sem 2025
	Total employees (Full-time equivalent – FTE)	Number of employees	176	155.36	164.4	167

ENVIRONMENTAL	KPI	Source	Unit of measurement	2022	2023	2024	1st half 2025
Energy consumption	Electricity consumption - TOTAL	Reporting Energy Manager – Technical Department	kWh/employee	1,911	2,172	2,155	896
	Electricity consumption from renewable sources (GO)	Energy Manager Reporting – Technical Department	kWh/employee	0	0	2,155	896
	Electricity consumption from self-produced renewable sources	Energy Manager Reporting – Technical Department	kWh/employee	0	0	0	0
	Methane consumption	Reporting Energy Manager – Technical Management	m ³ / employee	172	162	178	125
Water consumption	Water consumption - Aqueduct	Management Control	liters/employee	7.08	9.79	8.74	4.30
Greenhouse gas (GHG) emissions	GHG emissions - Total	Calculation Methodology LCA – Software SIMAPRO	Ton CO ₂ eq / employee	2.56	2.58	1.19	0.68
	GHG emissions - FGAS details	Calculation Methodology LCA – SIMAPRO software	Ton CO ₂ eq / employee	0	0	0	0
	GHG emissions - energy consumption details	Calculation LCA methodology – Software SIMAPRO	Ton CO ₂ eq / employee	1.92	1.68	0.47	0.33
	GHG emissions - vehicle fleet details	Calculation LCA methodology – SIMAPRO software	Ton CO ₂ eq / employee	0.64	0.9	0.72	0.35
Emissions into the atmosphere	NOx emissions	Calculation Methodology LCA – SIMAPRO software	ton NOx /employee	0.00	0.00	0.00	0.00
	SO ₂ emissions	Calculation LCA methodology – Software SIMAPRO	tons SO ₂ /employee	0.00	0.00	0	0.00
	PM emissions	Calculation LCA methodology – SIMAPRO software	ton PM /employee	0	0.00	0.00	0.00
Special waste production	Special waste produced	Waste Records (Forms) function HSE Central	kg/employee	89	129	180	213
	Hazardous special waste produced	Waste records (Forms) function HSE Central	kg/employee	2	5	0	36
Biodiversity	Total area	HSE Central Records	m ² / employee	14	16	16	15
	Waterproofed area	HSE Central Records	m ² / employee	4	4	4	4
	Green areas (natural terrain) - on site	HSE records Head office	m ² / employee	0	0	0	0
	Green areas (natural terrain) - offsite	HSE records Head office	m ² / employee	0	0	0	0
Consumption of materials	Printing paper purchased	Recordings Purchasing Department	kg/employee	6.0	6.8	7.7	0.1
	Printing toner purchased	Purchasing Department registrations	kg/employee	0.16	0.168	0.165	0.067

In 2024, energy consumption at the headquarters remained essentially stable compared to the previous year. Electricity consumption stood at 338,257 kWh, a slight increase (+0.24%) compared to 2023, in line with the increase in staff and the operation of the facility. Natural gas consumption showed a slight increase compared to 2023 (+10.9%), but remained within a range consistent with previous years and represented a residual share of total energy requirements.

In the first half of 2025, electricity consumption amounted to 149,560 kWh, in line with historical trends and proportionate to the period considered. Methane consumption (20,842 m³) was also consistent with previous years and linked to seasonal temperature variations. Furthermore, the continuity of energy supply from renewable sources is confirmed, in line with the environmental commitments already undertaken.

Guarantees of Origin (GO)

In 2024, Elior powered its operations exclusively with electricity from renewable sources certified by Guarantees of Origin (GO), for a total of 3,549 MWh. This volume was verified and reported by the Energy Services Manager (GSE), with the cancellation of certificates in favor of Elior in March 2025, confirming the traceability and origin from European wind farms.

In the first half of 2025, despite the change of supplier, Elior confirmed its commitment to supporting energy production from renewable sources through contracts covered by GO certificates. The relevant certificates will be issued by the new operator by March 2026, ensuring the continuity of the company's policies on sustainability and clean energy.

This choice is part of the Group's environmental responsibility strategy and the continuous improvement process required by the EMAS certified management system, contributing to the reduction of its environmental footprint and providing concrete support for the energy transition.

Note: in the management of emission factors, it should be noted that from 2023, the new Ecoinvent operation (Electricity, low voltage {IT} | electricity, low voltage, residual mix | Cut-off, U, which leads to an increase in emissions associated with energy consumption) will be used at the scientific model level. This has been updated in line with the technical and scientific update for 2024 as well.

6 ZOLA PEDROSA OPERATING UNIT AND REFERENCE KPIS


ADDRESS:

Via J.F. Kennedy, 11 – Zola Predosa (BO)



There are no changes in terms of authorizations.

Below are the performance indicators related to the environmental aspects of ELIOR's operational headquarters in Zola Predosa; the data reported are updated as of 09/30/2025.

6.1 COMPARISON WITH EXAMPLES OF EXCELLENCE IN THE FOOD AND BEVERAGE PRODUCTION SECTOR

As part of this update to the environmental statement, a comparison is made with recognized examples of excellence in the food and beverage production sector, as referred to in Commission Decision (EU) 2017/1508 of August 28, 2017. Although Elior Ristorazione S.p.A., whose activity is classified under NACE code 56.29 (catering services), does not fall within this category, these benchmarks are nevertheless considered as an inspirational and guiding reference for defining continuous improvement trajectories in the environmental and management areas for the Zola Predosa cooking center. Below is a table showing the applicable performance indicators and examples of excellence highlighted in the decision.

ENVIRONMENTAL PERFORMANCE INDICATORS ENVIRONMENTAL	EXAMPLES OF EXCELLENCE	APPLICABILITY TO THE ELIOR MODEL	LEVEL
(i1) Percentage of sites or products ⁽¹⁾ assessed using a recognized environmental sustainability assessment protocol (b1) An environmental sustainability assessment is carried out at company level covering all sites.	(b1) An environmental sustainability assessment is carried out at company level covering all operations	100% the site is subject to ISO 14001 certification and EMAS registration	
(i2) Number of sites or products assessed using a recognized environmental sustainability assessment protocol (%).	(b2) An environmental sustainability assessment is carried out for all new products under development.	In progress At the Italy Group level, the main elements that affect the environmental footprint are: Circular model Nutrition	
(i3) Percentage of ingredients or products (e.g., packaging) that meet the company's specific sustainability criteria or comply with existing sustainability standards (% in number or value in EUR)		In progress In 2025 Process of compliance with EU Regulation 2025/40 on packaging initiated, in coordination with the parent company, to define guidelines and actions towards more circular models.	
(i10) Percentage of recycled materials in packaging (%)	(b3) An eco-friendly design tool is used in packaging design to identify solutions with reduced environmental impact.	New in 2025 Transition from 100% virgin polypropylene plates to PET plates with 70% recycled material recycled material, without chemical dyes.	
(i18) Percentage of cleaning products (%) with an ISO Type I ⁽²⁾ eco-label (e.g., the EU eco-label EU eco-label)		0%	
(i27) Percentage of refrigeration systems using natural refrigerants compared to the total number of refrigeration systems (%)	(b8) Use of 100% refrigeration systems that use natural refrigerants at all sites.	In progress F-Gas retrofit project with another refrigerant with lower GWP for all residual systems with GWP greater than 2500	
(i32) Total energy consumption per unit of production (kWh/weight, volume, value, or number of products)	(b9) An overall energy management system (EnMS) (e.g., ISO 50001 ⁽³⁾) is in place.	100% An energy management system 50001 is implemented at the Zola site. Total energy consumption is 611,022 kWh Kw/meal 0.466	

(i33) Total energy consumption per unit of	(b10) Regular energy audits and checks are carried out to identify major	Kw/m2 78.79	
--	--	-------------	--



ENVIRONMENTAL PERFORMANCE INDICATORS EXAMPLES OF EXCELLENCE	EXAMPLES OF EXCELLENCE	APPLICABILITY TO THE ELIOR MODEL	LEVEL
facility surface area (kWh/m ²)	energy consumption factors. (b11) Appropriate energy efficiency solutions are implemented for all processes within a plant. (b12) Synergies in heat/cooling/steam demand are exploited for all processes, within the plant and with neighboring plants.		
(i34) Total energy consumption (kWh) for specific processes			
(i38) Percentage of energy consumption of production units (considering heat and electricity separately) from renewable energy sources (%)	(b13) A renewable thermal energy production system is used on site or nearby for appropriate production processes (b14) Process technologies are adapted to better suit the supply of heat from renewable sources.	100% Electricity is covered by guarantee of origin	
(i41) Ratio between the amount of food waste generated (intended for recycling, recovery, and disposal, including food waste used as a source of energy or fertilizer) and the amount of finished products (tons of food waste/ton of finished products)		100 0.000 (food waste/meals produced) Through its project with partner HERA, Elior contributes to the production of biomethane: food waste is transformed into biomethane and compost, creating a circular cycle that returns energy to the local area.	

(¹) The percentage of products can be calculated (in this case and for the similar indicators mentioned below) by taking into account all the different types of products manufactured and the number of product types assessed using a recognized environmental sustainability assessment protocol or by weighting each type of product manufactured by sales volume, for example.

(²) As part of the ISO 14000 series of environmental standards, the International Organization for Standardization (ISO) has drawn up a sub-series (ISO 14020) specifically for environmental labeling, which provides for three types of labeling systems. In this context, the "Type I" eco-label is a multi-criteria label developed by third parties. Examples of Type I labeling are, at EU level, the European Union Ecolabel and, at national or multilateral level, the Blaue Engel, the Austrian Ecolabel, and the Nordic Swan.

(³) More information on the ISO 50001 standard for energy management is available at: <http://www.iso.org/iso/home/standards/management-standards/iso50001.htm>

OPERATING UNIT - ABSOLUTE KPIS

	KPIs	Source	Unit	2022	2023	2024	1st half 2025
Energy consumption	Electricity consumption - TOTAL ¹	Energy Manager Reporting – Technical Department of Site	kWh	1,511,372	1,400,146	1,280,582	611,022
	Electricity consumption from renewable sources (GO)	Energy reporting Manager – Site Technical Management	kWh	0	0	670,342	611,022
	Electricity consumption from renewable sources	Energy reporting Manager – Site Technical Management	%	0	0	52	100
	Electricity consumption from source self-produced renewable energy	Energy Manager Reporting – Technical Department of Site	kWh	0	0	0	0
	Methane consumption ²	Energy Manager Report – Technical Department of Site	m ³	305,747	295,203	280,811	66,970
Water consumption	Water consumption - Aqueduct	Management Control	m ³	12,184	10,719	10,374	5,220
Greenhouse gas (GHG) emissions	GHG emissions - Total	Calculation LCA methodology – SIMAPRO software	Ton CO ₂ eq	2,358	1,375	1,209	193
	GHG emissions - FGAS details	LCA calculation methodology – SIMAPRO software	Ton CO ₂ eq	1,008	326	83	15
	GHG emissions - details energy consumption	Calculation LCA methodology – SIMAPRO software	Ton CO ₂ eq	1,350	1,043	1,126	178
	GHG emissions - vehicle fleet details	Calculation LCA methodology – SIMAPRO software	Ton CO ₂ eq	0	7	0	0
Emissions into the atmosphere	NOx emissions	Calculation LCA methodology – SIMAPRO software	ton NOx	1.21	1.13	0.62	0.11
	SO ₂ emissions	Calculation LCA methodology – SIMAPRO software	tons SO ₂	0.82	0.74	0.15	0.04
	PM emissions	Calculation LCA methodology – SIMAPRO software	ton PM	0.31	0.28	0.01	0.01
Special waste production	Special waste produced	Waste records (Forms) HSE function Head office	kg	46,975	55,760	32,675	19,786
	Hazardous special waste produced	Waste records (Forms) HSE function Head office	kg	85	0	175	34
	Special waste sent for recovery	Waste records (forms) HSE function Central	%	100	100	100	100
Biodiversity	Total area	HSE Central Records	m ²	7,755	7,755	7,755	7,755
	Waterproofed area	HSE Central Records	m ²	6,210	6,210	6,210	6,210
	Green areas (natural terrain) - on site	HSE Central Records	m ²	1,545	1,545	1,545	1,545
	Green areas (natural land) - offsite	HSE Central registrations	m ²	0	0	0	0
Consumption of materials	Foodstuffs purchased	Purchasing Department Records	kg	1,131,670	945,750	1,146,224	528,905
	Foodstuffs purchased - Environmental Criteria	Purchasing Department Records	%	3.5	2.0	2.4	3.5
	Cleaning detergents purchased	Management registrations Purchases	kg	5,207	4,021	2,407	3,411
	Cleaning detergents purchased - Environmental criteria	Purchasing Department Registrations	%	0	0	0	0
	Packaging purchased	Management records Purchases	kg	50,446	59,251	53,799	41,486
	Packaging Purchased - Environmental Criteria	Purchasing Department Records	%	0	0	0	0

¹ Includes the portion supplied by the grid and the portion self-produced by the cogenerator.

² Includes both the boiler fuel quota and the cogenerator fuel quota.

OPERATING UNIT - RELATED KPIS

NORMALIZATION FACTOR AND NUMBER OF EMPLOYEES		Unit of measurement	2022	2023	2024	1st half 2025
	Total meals produced	Number of meals	2,521,111	1,596,680	2,004,765	1,312,579

* Following organizational and process changes in the second half of 2021, single-course "small dishes" produced in Modified Atmosphere Packaging (MAP) were included. To standardize the calculation of the normalization factor, a conversion factor is associated with MAP small dishes, which allows a complete meal consumed consistently with the fresh-hot link to be expressed.

ENVIRONMENTAL ASPECT	KPI	Source	Unit of measurement	2022	2023	2024	1st half 2025
Energy consumption	Electricity consumption - TOTAL	Energy Reporting Manager – Site Technical Management	kWh/meal	0.599	0.877	0.639	0.466
	Electricity consumption from renewable sources (GO)	Energy Manager Reporting – Site Management Technical Management	kWh/meal	0	0.000	0.334	0.466
	Electricity consumption from renewable sources self-produced	Energy Manager reporting – Site Technical Management	kWh/meal	0	0	0	0
	Methane consumption	Energy reporting Manager – Site Technical Management	m ³ / meal	0.121	0.185	0.140	0.051
Water consumption	Water consumption - Aqueduct	Management control	liters/meal	4.8	6.7	5.2	4.0
Greenhouse gas (GHG) emissions	GHG emissions - Total	LCA calculation methodology – SIMAPRO software	kg co ₂ eq / meal	0.94	0.86	0.60	0.15
	GHG emissions - FGAS details	LCA calculation methodology – SIMAPRO software	kg co ₂ eq / meal	0.40	0.20	0.04	0.01
	GHG emissions - energy consumption details	LCA calculation methodology – SIMAPRO software	kg co ₂ eq / meal	0.54	0.65	0.56	0.14
	GHG emissions - fleet details vehicles	LCA calculation methodology – SIMAPRO software	kg co ₂ eq / meal	0.00	0.00	0.00	0.00
Emissions into the atmosphere	NOx emissions	LCA calculation methodology – SIMAPRO software	kg NOx/meal	0.00	0.00	0.00	0.00
	SO ₂ emissions	LCA calculation methodology – SIMAPRO software	kg SO ₂ / meal	0.00	0.00	0.00	0
	PM emissions	LCA calculation methodology – SIMAPRO software	kg PM/meal	0	0.00	0.00	0.00
Special waste production	Special waste produced	Waste Records (Forms) HSE function Central	kg/meal	0.02	0.035	0.016	0.015
	Hazardous special waste produced	Waste records (forms) HSE Central function	kg/meal	0	0	0	0
Biodiversity	Total area	HSE Central Records	m ² / meal	0.003	0.005	0.004	0.006
	Waterproofed area	HSE records Power plant	m ² / meal	0.002	0.004	0.003	0.005
	Green areas (natural terrain) - on site	HSE Central registrations	m ² / meal	0.001	0.001	0.001	0.001
	Green areas (natural terrain) - offsite	HSE Central registrations	m ² / meal	0.000	0.000	0	0
Consumption of materials	Foodstuffs purchased	Management records Purchases	kg/meal	0.449	0.592	0.572	0.403
	Cleaning detergents purchased	Management entries Purchases	kg/meal	0.002	0.003	0.001	0.003
	Packaging purchased	Management records Purchases and IT	kg/meal	0.020	0.037	0.027	0.032

In 2024, energy consumption at the Zola Predosa operating unit shows a reduction compared to the previous year. Electricity consumption stands at 1,280,582 kWh, down by -8.5% compared to 2023, a trend in line with the efficiency of production processes and the optimization of the facility's energy loads.

At the same time, methane consumption amounted to 280,811 m³, a slight decrease (-4.9% vs. 2023), confirming a more efficient use of thermal resources and maintaining continuity in the historical trend of the site.

In the first half of 2025, electricity consumption amounted to 611,022 kWh, a value consistent with the production cycle and with the trend of previous years, while methane consumption (66,970 m³) was affected by the winter season, although it remained low.

Starting in 2024, electricity from renewable sources was activated, covering 52% of demand in 2024 and reaching 100% in the first half of 2025, through contracts with Guarantees of Origin (GO).

A blue ink handwritten signature, appearing to be "DB", enclosed within a blue ink oval.

7 IMPROVEMENT PROGRAMS

7.1.1 ENERGY CONSUMPTION REDUCTION (IP-01)

ENVIRONMENTAL OBJECTIVE			Reduction of contribution to global warming		
INCREASED AWARENESS					
REFERENCE SITE	ACTION	RESPONSIBILITY	TIMELINE	STATUS PROGRESS	NOTES
MILAN HEADQUARTERS AND OPERATING UNITS	Development of an internal awareness campaign on good behavioral practices for better energy management	CSR Specialist	2025	COMPLETED	Campaign extended to offices
IMPROVEMENT OF ENERGY MANAGEMENT					
Headquarters in Milan	Purchase of building (currently rented) and definition of strategic plan to improve efficiency of structure/facilities	Elior Management/Group Technical Management	2025-2026	IN PROGRESS	Purchase of building planned for 2024 completed. The definition of the strategic plan, which involves a transition to the parent company, has been rescheduled.
Zola Predosa Operating Unit	Improvements to the cooling/heating systems in the offices and production facilities (heating plants, chillers, decommissioning of the trigeneration plant) €260,000	Site and Group Technical Management	2025-2026	PLANNED	Plant investment activities linked to the purchase of the cooking center
	Roof renovation work with simultaneous assessment and implementation of thermal insulation performance improvements €130,000-380,000	Technical management of site and Group	2025-2026	PLANNED	Plant investment activities linked to the purchase of the cooking center

SITE REFERENCE	KPI	TARGET	PERFORMANCE	
Milan Headquarters	Total Energy Consumption per Employee (electricity and natural gas)	By 2026, definition of improvement actions and targets to be achieved		
Zola Predosa Operating Unit	Total energy consumption in TOE/meal (electricity and natural gas)	-10% (baseline 2023) by 2026	2023 data: 0.0003156 2024 data: 0.0002343	2024: -26% 

7.1.2 GREENHOUSE GAS EMISSIONS REDUCTION (IP-O2)

IMPROVEMENT IN ENERGY MANAGEMENT					
SITE OF REFERENCE	ACTION	RESPONSIBILITY	TIMING	STATUS PROGRESS	NOTES
Headquarters Milan	Procurement of Electricity from Renewable Sources (Annual)	Supply Chain Management	2024-2027 (Annual)	COMPLETED	Confirmed
	Purchase of Carbon Credits of natural gas supplies at all sites where users are headed by the Elior group (annual)	DAC	2024-2027 (Annual)	SUSPENDED	In view of the revisions contracts has reviewed its positioning with respect to purchase of carbon credit, deciding to focus investments on a project to reduce GHG emissions in line with the strategic sustainability policies of the parent company (Love Your Heart Project Your Heart Project)
	Review of the Home-Work Travel Plan for employees and promotion of CO ₂ emissions reduction actions Mobility	Mobility Manager	2024	COMPLETED	
	Reduction in emissions associated with the 3 Scopes divided by the number of meals	CSR Specialist	2025	IN PROGRESS	By 2025, target of 3.59 kg per complete meal (-12% with 2023 baseline), By 2030, target of 3.04 kg per complete meal
Units Operational Zola Predosa	F-Gas retrofit project with other with lower GWP for all residual plants with GWP greater than 2500	Management Site Technology	2026	IN PROGRESS	Project was officially launched and involves planning of interventions with monthly
	Improvement project plant engineering cooling/heating of offices and production (Central Thermal power plants, chillers, decommissioning trigeneration plant) €260,000	Management site engineering and Group	2025-2026	PLANNED	Investment activities plant systems purchase of the cooking center
	Roof renovation work of the roof with simultaneous evaluation and implementation of performance improvements thermal insulation 130,000-€380,000	Management site engineering and Group	2025-2026	PLANNED	Investment activities plant engineering upon purchase of the cooking center

SITE REFERENCE	KPI	TARGET	PERFORMANCE
Milan Headquarters	100% GO+ carbon credit compensation for emissions from energy supplied by the grid (Headquarters + Zola)	100% annually 2024-2027	GO 2024: 100% 
	From 2025, the compensation target will relate solely to GO compensation for electricity.		CARBON CREDIT: 0% (Target suspended) 
	Reduction in Scope 3 emissions divided by the number of meals	By 2025, target of 3.59 kg per full meal (-12% compared to 2023 baseline) By 2030, target of 3.04 kg per full meal	2024: 3.09 kg CO ₂ e/meal 
Zola Predosa Operating Unit	Reduction in pollution risk due to FGAS leaks	TOT CO ₂ eq 2024 < CO ₂ eq 2023	2024: 1,482 tons CO ₂ e 2023: 1,646 tons CO ₂ e 
	CO ₂ eq emissions from energy/meal (electricity and methane)	-10% (baseline 2023)	-10 

7.1.3 REDUCTION IN WATER CONSUMPTION (IP-O3)

IMPROVEMENT IN WATER RESOURCE MANAGEMENT					
REFERENCE SITE	ACTION	RESPONSIBILITY	TIMELINE	STATUS PROGRESS	NOTES
Zola Predosa Operational Unit	Annual analysis and survey of underground pipe leaks	Group Technical Department	2026	IN PROGRESS	Annual analysis and action plan in case of leaks.
	Scouting Cleaning systems for reducing water consumption	Site Technical Management	2025	SUSPENDED	

The target indicators for reducing water consumption will be defined upon completion of the scouting of more efficient alternative cleaning systems.

7.1.4 WASTE PRODUCTION REDUCTION (IP-O4)

ENVIRONMENTAL OBJECTIVE
Reduction in the consumption of natural resources

INCREASED AWARENESS					
SITE REFERENCE	ACTION	RESPONSIBILITY	TIMING	STATUS PROGRESS	NOTES
MILAN HEADQUARTERS AND OPERATING UNITS	IO NON SPRECO (I DON'T WASTE) Project: Monitoring and awareness campaigns on food waste	CSR Specialist	2026	ONGOING	The "Io Non Spreco" project has been expanded and integrated with new operational features, directly involving the operational units through the adoption of new smart scales distributed across 30 pilot sites. The project is part of the broader "Cucina Attenta" program.

WASTE MANAGEMENT IMPROVEMENT					
SITE REFERENCE	ACTION	RESPONSIBILITY	TIMING	STATUS PROGRESS	NOTES
Zola Predosa Operational Unit	Implementation of measures for the recovery of food surpluses	Technical Site Management	2024-2027 Annual	ONGOING	Spot deliveries to both Banco Alimentare and SAPI (which considers surpluses as a by-product)
	Biomethane Project (Recovery of organic waste for the production of biomethane and compost) - Annual	CSR/Operation	2024-2027 Annual	ONGOING	Collection of organic waste from catering outlets for biomethane production

SITE REFERENCE	KPI	TARGET	PERFORMANCE
Zola Predosa Operating Unit	Quantity of food surpluses recovered/waste avoided	NOT APPLICABLE target quantities will be reported	Through the biomethane project, 84 tons of organic waste per year ✓
Zola Predosa Operating Unit	CO ₂ emissions avoided from the organic waste fraction (food waste)	1% of ZOLA's total annual emissions	1.1 ✓

New:

Zola: Change in pest control management: new non-poisonous traps and CO₂ systems for greater sustainability and respect for animal welfare.

Product packaging: dishes made from 100% virgin polypropylene are now made from PET with 70% recycled material, without chemical dyes.

Purchasing: No change

8 EMAS DECLARATION MANAGEMENT

This declaration for the second certification cycle 2024-2027 of the EMAS Declaration:

- It has been drawn up in accordance with EC Regulation No. 1221/2009 and EC Regulation No. 2026/2018.
- This represents the 2024 and first half of 2025 update of ELIOR's EMAS Declaration, reporting the situation as of 09/30/2025 unless otherwise specified.
- It has been verified by Veruska D'Andrea (EMS Manager) and approved by Nicolas Marco (President).

ELIOR undertakes to:

- Update the EMAS declaration at least once a year, submitting all additions to third-party verification.
- Share the EMAS declaration and this document with all external interested parties via the ELIOR website or in paper format, if necessary.
- Share the EMAS statement and this document with internal stakeholders via the internal network or screens available at the Head Office.
- Gradually expand EMAS certification to additional operating sites.

For information on the EMAS statement



Organizational Reference for the EMAS Statement

Veruska D'ANDREA

HEAD OF THE PREVENTION AND PROTECTION SERVICE AND
HEAD OF THE EMAS SYSTEM

Telephone: 0239039585

Email: veruska.dandrea@elior.it NACE

code: 56.29.10

Website: www.elior.it



9 EMAS REGISTRATION

Validity and validation of the environmental statement

The Accredited Environmental Verifier has verified and validated this Environmental Statement in accordance with the EMAS Regulation, as certified by the stamp in the box on the right.

Environmental Statement Data:

- EMAS registration number: IT-002132
- EMAS registration date: as per Annex 2 of the accreditation certificate
- Cyprus certification company verifier: Hellenic Accreditation System (ESYD)
- EMAS registration date: Stage 1 09/02/2021 & Stage 2 09/04/2021
- Verifier: Cyprus Certification Company, 30 Costas Anaxagoras Street, 4th floor – 2014 Strovolos Nicosia, Cyprus – P.O. Box 16197, 20086 Nicosia Cyprus



10 ANNEX I

ENVIRONMENTAL

POLICY



POLITICA DELLA QUALITÀ, DELL'AMBIENTE, DELL'ENERGIA, DELLA SICUREZZA E DELLA SICUREZZA ALIMENTARE

30 GENNAIO 2025

Nel quadro di più vasti accordi internazionali, destinati a far fronte alla globalizzazione dei clienti, nel corso del 1999 il gruppo francese Elior, terzo operatore europeo nel settore della ristorazione collettiva, entra nel capitale azionario di Ristocheff, ne diventa il socio maggioritario nel 2000, ed il solo proprietario nel corso del 2003. Per realizzare, sempre meglio, gli obiettivi aziendali, considerato lo stadio di sviluppo e di crescita raggiunto dalle due attività di Ristocheff (ristorazione collettiva e buoni pasto), viene deciso di separarle concentrandole in società autonome. Le attività di gestione di buoni pasto rimangono in Ristocheff S.p.A., mentre la riorganizzazione sostanziale è stata attuata attraverso la concentrazione delle attività di ristorazione collettiva in una società autonoma, che, a conferma del sempre maggior impegno del Gruppo Elior nel mercato italiano, assume il marchio internazionale del gruppo stesso per la ristorazione collettiva.

Nasce così, il 1 aprile 2004, Avenance Italia S.p.A. Il 1 aprile 2012 Avenance Italia S.p.A. cambia denominazione sociale in Elior Ristorazione S.p.A.

A giugno 2012, entra a far parte della famiglia Elior in Italia la Società Gemeaz che, con i suoi 60 anni di esperienza, apporta al gruppo professionalità e competenze, soprattutto nella capacità gestionale dei centri cottura su tutto il territorio italiano. Oltre alle attività di progettazione ed erogazione dei servizi di ristorazione e servizi per gli Asili Nido; da febbraio 2022 la società Gemeaz viene assorbita da Elior Ristorazione S.p.A.

Elior si occupa della progettazione ed erogazione di servizi di ristorazione (presso strutture ospedaliere, sanitarie, socio assistenziali, scolastiche, universitarie, militari, civili, aziendali e a bordo treno) servizi per gli asili nido con produzione diretta dei pasti e/o con fornitura di derrate alimentari attraverso le fasi di: accettazione e stoccaggio materie prime, preparazione, produzione (e relative attività di pulizia e sanificazione), trasporto, e distribuzione di derrate alimentari e/o pasti finiti, sia in legume freddo-caldo che refrigerato e/o surgelato e/o con eventuale impiego di atmosfere protettive con successivo rinvenimento per organizzazioni pubbliche e private. L'organizzazione nello svolgimento delle sue attività persegue, con sempre maggiore dedizione la propria missione per:

- Rendere servizi sempre più efficienti e di qualità per la soddisfazione dei nostri clienti; i quali potranno inoltre beneficiare dell'esperienza internazionale e della solidità finanziaria della nuova società grazie agli investimenti che il Gruppo Elior effettuerà in questo settore;
- Garantire lo svolgimento delle attività in un'ottica di sviluppo sostenibile e compatibile con il contesto ambientale che le ospita, mantenendo una prospettiva di ciclo di vita dei propri servizi, tale approccio è orientato al miglioramento continuo, attraverso il mantenimento di un giusto equilibrio tra responsabilità sociale, ambientale, economica ed energetica.
- Garantire nello svolgimento dell'attività prestazioni che perseguano la progettazione e l'acquisto di beni/servizi energeticamente efficienti.
- Garantire servizi caratterizzati da un elevato grado di controllo dal punto di vista igienico e della sicurezza alimentare in relazione al ruolo primario assunto dall'organizzazione all'interno della catena alimentare.
- Garantire lo svolgimento delle attività in condizioni di lavoro sicure e salubri per tutti i lavoratori che operano per conto del Gruppo Elior, attraverso una adeguata identificazione e valutazione dei rischi nonché l'adozione di specifiche misure di prevenzione e protezione volte a migliorare le prestazioni di sicurezza dell'organizzazione prevenire lesioni e malattie professionali.
- Garantire lo svolgimento delle attività in condizioni di sicurezza per i clienti, per gli utenti, per i visitatori e i lavoratori esterni attraverso la programmazione e il controllo continuo dei servizi erogati.

Gli obiettivi fondamentali della strategia aziendale di Elior sono riconducibili ai seguenti aspetti:

- soddisfazione delle esigenze e delle aspettative dei propri Clienti;
- miglioramento delle sue prestazioni ambientali ed energetiche;
- identificazione, valutazione, gestione e controllo dei rischi per la sicurezza alimentare;
- gestione e miglioramento della rintracciabilità dei prodotti;
- miglioramento delle prestazioni di sicurezza, controllo e riduzione dei rischi per i lavoratori

Tali obiettivi sono perseguiti da Elior mediante il mantenimento e l'applicazione di un Sistema di Gestione Qualità Aziendale conforme alla norma ISO 9001:2015, l'implementazione di un Sistema di Gestione Ambientale Aziendale conforme alla norma ISO 14001:2015, di un Sistema di Gestione della Sicurezza Alimentare conforme alla norma ISO 22000:2018, di un Sistema di Gestione Sicurezza conforme alla norma ISO 45001:2018, di un Sistema di Rintracciabilità conforme alla norma UNI EN ISO 22005:2008 e di un Sistema di Gestione dell'Energia conforme alla norma UNI CEI EN ISO 50001:2018, sistema di gestione per la Progettazione dei menù UNI 11584.

Tuttavia, oggi la maggior sensibilizzazione dei Clienti a nuove problematiche relative alla qualità, alla sicurezza dei luoghi di lavoro alla sicurezza igienico - alimentare dei servizi e al rispetto dell'ambiente, ma anche alla salubrità delle materie prime e alla

professionalizzazione dei partner economici richiede che il prodotto/servizio offerto dall'Azienda si evolva, e migliori di continuo per fare fronte, sia alle richieste di un mercato in trasformazione, sia alle sfide di una competizione divenuta nel tempo molto più aggressiva; pena la perdita di competitività, di posizioni di mercato e di occupazione. A tale scopo Elior riesamina le strategie, gli obiettivi e le strutture li conferma e li amplia, volendo assicurare, con il suo impegno:

- **La qualità dei servizi erogati** sia in termini di rispondenza alle richieste ed aspettative implicite ed esplicite del committente diretto (ente appaltatore) che di soddisfacimento dell'utente finale (consumatore).
- **La rispondenza alle esigenze di sicurezza alimentare e igiene del processo** e dei prodotti realizzati, attraverso la messa a disposizione di risorse e competenze adeguate per lo sviluppo di un sistema di controllo dinamico basato sull'analisi e la riduzione dei fattori di rischio alla fonte, sull'individuazione e monitoraggio degli aspetti a maggior criticità, sull'applicazione delle buone prassi applicabili al settore alimentare, sull'applicazione delle corrette regole e prassi per la gestione adeguata degli allergeni (ivi compresa la gestione specifica del glutine) e sulla corretta progettazione dei menù e l'attuazione di un sistema di rintracciabilità che garantisca la costante disponibilità di tutte le informazioni necessarie a garantire la sicurezza alimentare ed eventuali richiami di prodotto.
- Un approccio gestionale basato sull'analisi dei processi dell'organizzazione, sull'analisi, sulla valutazione e sulla gestione dei rischi e delle opportunità organizzative dai punti di vista di ambiente, qualità, della sicurezza alimentare e salute e sicurezza in ottica di miglioramento continuo;
- **Il miglioramento continuo nella gestione dei rischi per la sicurezza igienico-alimentare** mediante la definizione e il conseguimento di obiettivi misurabili;
- **Il miglioramento continuo delle prestazioni di sicurezza** attraverso la riduzione di malattie, l'eliminazione dei pericoli, la riduzione dei rischi e di incidenti con e senza infortunio per i lavoratori che operano per Elior o per conto di essa;
- **La rispondenza ai requisiti sociali**, attraverso la gestione di un sistema di controllo per la riduzione dei rischi che porti ad ambienti di lavoro sicuri e salutarì, nel rispetto della persona umana e dei suoi diritti fondamentali, in coerenza con le normative vigenti, nazionali ed internazionali;
- **Il miglioramento ambientale continuo** mediante una attenta valutazione, in prospettiva di ciclo di vita, degli aspetti ed impatti ambientali associati alle attività svolte ed alla filiera dei prodotti e delle materie prime utilizzate, ricercando, ove possibile, le misure tecniche e tecnologiche idonee alla prevenzione dell'inquinamento ed alla riduzione degli impatti ambientali ad essi associati. Al fine di favorire la politica strategica di sostenibilità di Elior, contribuendo alla protezione dell'ambiente ed alla prevenzione dell'inquinamento dal 2021 è stato avviato un importante progetto per l'implementazione e progressiva estensione sui vari siti di un sistema di gestione ambientale conforme al sistema di ecogestione e audit dell'UE (EMAS);
- **Il miglioramento, in particolare, delle prestazioni energetiche**, tramite la definizione di obiettivi di ottimizzazione energetica e relativi piani di azione, sottoposti a monitoraggio e controllo;
- **Un costante controllo ambientale** delle attività durante la loro esecuzione in modo tale da prevenire ogni impatto sull'ambiente così come evitare il verificarsi di situazioni anomale o potenziali emergenze;
- **La conformità** alle disposizioni dettate dalla legislazione applicabile e dai requisiti direttamente sottoscritti dall'azienda o ritenuti rilevanti in campo qualità, sicurezza alimentare, ambientale, dell'energia e della salute e sicurezza.
- **L'evoluzione della cultura aziendale**, a tutti i livelli, affinché tali processi diventino uno strumento di lavoro ordinario per tutta l'Azienda, volto al miglioramento continuo, attraverso la costante riqualificazione dei propri dipendenti, il loro coinvolgimento, consultazione e partecipazione e la diffusione di sempre maggior consapevolezza del proprio ruolo all'interno dei processi aziendali;
- **L'informazione delle parti interessate** mediante la promozione di comunicazioni verso l'esterno relative all'impegno assunto dall'azienda nei confronti dell'ambiente e alle relazioni che sussistono tra attività aziendale e aspetti ambientali;
- **L'analisi e l'integrazione dei requisiti rilevanti delle proprie parti interessate** all'interno dei processi aziendali;
- **La comunicazione interattiva lungo la filiera alimentare** per assicurare che i pericoli per la sicurezza alimentare siano identificati e adeguatamente controllati;
- **La comunicazione, consultazione e partecipazione** a tutti i livelli al fine di assicurare il coinvolgimento diretto dei dipendenti, e dei loro rappresentanti, nella gestione e nel controllo dei rischi per la sicurezza dei luoghi di lavoro.

Elior con tutti i suoi Dirigenti, Quadri e Dipendenti ritiene indispensabile condividere la stessa visione del mestiere di tutti, per creare un'identità comune e differenziarla da quella dei concorrenti; Elior crede, quindi, che la base per il raggiungimento di questi obiettivi, sia la condivisione di Valori comuni che possano:

- Fondere ed armonizzare le differenti culture arricchendo l'identità aziendale.
- Accompagnare e promuovere lo sviluppo e la crescita.
- Guidare le azioni e permettere ai dipendenti di essere in linea con il marchio e gli obiettivi aziendali.
- Creare un equilibrio dinamico nei confronti del cliente, dei commensali, dei collaboratori, degli azionisti, dei partners e dei fornitori.
- Attirare, far crescere, coinvolgere e motivare i gruppi di lavoro, guidandoli nella loro attività.

I valori di Elior sono ciò che caratterizza la sua maniera d'essere e che dà un senso al suo modo d'agire, oggi e domani; essi sono cinque e vengono presentati in coppia, perché il compito di ogni responsabile Elior è spesso quello di determinare il giusto punto di equilibrio o di combinare due aspetti parimenti importanti:

- Coerenza, Differenza, Crescita, Responsabilità e Rispetto degli impegni e delle persone
- Efficacia e Condivisione, Convivialità, Professionalità e Chiarezza

Poiché il raggiungimento degli obiettivi aziendali del servizio relativi alla qualità, alla sicurezza dei luoghi di lavoro, alla sicurezza alimentare, all'ambiente e alla gestione dell'energia è comunque possibile solo con il coinvolgimento e l'impegno di tutte le funzioni aziendali e delle persone che le incarnano, questo documento e la filosofia in esso espressa diventano strumento principale delle attività di Elior, ed esso viene diffuso a tutti i livelli, assicurandone la comprensione da parte di tutti.

L'Amministratore Delegato

Nicolas Marco

11 ANNEX II - MAIN APPLICABLE LEGISLATIVE ELEMENTS

Legislative Reference	Title	Directive	Zola Predosa site
Legislative Decree No. 152 of April 3, 2006, as amended	Consolidated Environmental Act	✓	✓
Legislative Decree No. 116 of September 3, 2020 No. 116	Implementation of Directive (EU) 2018/851 amending Directive 2008/98/EC on waste and implementation of Directive (EU) 2018/852 amending Directive 1994/62/EC on packaging and packaging waste.	✓	✓
Law No. 447 of October 26, 1995 447 -	Framework law on noise pollution	✓	✓
Regulation (EC) No. 1907/2006 and subsequent amendments -	Corrigendum to Regulation (EC) No. 1907/2006 of the European Parliament and of the Council of December 18, 2006, concerning the Registration, Evaluation, authorization and restriction of chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No. 793/93 and Commission Regulation (EC) No. 1488/94, as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC, and 2000/21/EC.	✓	✓
Decree of the President of the Republic No. 74 of April 16, 2013	Regulation defining the general criteria for the operation, management, control, maintenance, and inspection of heating and cooling systems for buildings and for the preparation of hot water for sanitary use, in accordance with Article 4, paragraph 1, letters a) and c) of Legislative Decree No. 192 of August 19, 2005.	✓	✓
Regulation (EC) No. 1272/2008 of the European Parliament and of the Council of December 16, 2008	Regulation (EC) No. 1272/2008 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of December 16, 2008 on classification, labeling, and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No. 1907/2006	✓	✓
Regulation (EU) 2024/573 of the European Parliament and of the Council of February 7, 2024	Regulation (EU) 2024/573 of the European Parliament and of the Council of February 7, 2024, on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No. 517/2014	✓	✓
Fire Prevention Certificate D.P.R.151/11	Regulation simplifying the rules governing fire prevention procedures, pursuant to Article 49, paragraph 4-quater, of Decree-Law No. 78 of May 31, 2010, converted, with amendments, by Law No. 122 of July 30, 2010	✓	✓
Ministerial Decree 10/03/1998 and subsequent amendments	General criteria for fire safety and emergency management in the workplace	✓	✓
Legislative Decree 102/14	Implementation of Directive 2012/27/EU on energy efficiency (Amended by Legislative Decree 141/2016)	✓	✓
Directive 2012/27/EU	European Directive on energy efficiency	✓	✓
Ministerial Decree 12 May 2021	Implementation procedures for provisions relating to the role of mobility manager.	✓	
Law No. 10 of January 9, 1991 10	Regulations for the implementation of the National Energy Plan on the rational use of energy, energy saving, and the development of renewable energy sources.	✓	

Legislative reference	Title	Directive	Location Zola Predosa
Resolution of the Emilia-Romagna Region No. 1480 of October 11, 2010	Directive on the characterization of industrial wastewater from production activities		
DGR no. 1806/2006 R. N. 286 of 14/02/2005	Guidelines for the management of rainwater runoff and first flush water in implementation of Resolution G.R. No. 286 of 14/02/2005"		
Decree No. 59 of April 4, 2023 59	Regulation containing: "Regulations governing the waste traceability system and the national electronic register for waste traceability pursuant to Article 188-bis of Legislative Decree No. 152 of April 3, 2006."		
Regulation (EU) 2025/40	Regulation of the European Parliament and of the Council on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904 and repealing Directive 94/62/EC		
Decision (EU) 2016/611	Reference document on best environmental management practice, sectoral environmental performance indicators, and examples of excellence for the food and beverage manufacturing sector under Regulation (EC) No. 1221/2009 of the European Parliament and of the Council on the voluntary participation by organizations in a Community eco-management and audit scheme (EMAS)		
Decision (EU) 2017/1508	Reference document on best environmental management practice, sectoral environmental performance indicators and examples of excellence for the food and beverage manufacturing sector under Regulation (EC) No. 1221/2009 of the European Parliament and of the Council on the voluntary participation of organizations in a Community eco-management and audit scheme (EMAS)		

12 ANNEX III

ASSESSMENT OF SIGNIFICANT ENVIRONMENTAL ASPECTS

The complete assessment of environmental aspects is reported in the documentation of 3D05803 relating to the ELIOR Environmental Analysis Register.

LCA SCOPE	PROCESS/AREA	ACTIVITY	CONDITION	ASPECT ENTAL IMPACT	ENVIRONM	NC	Reports - Comments Improvement	Legislation	Vulnerability of the Territory	RELEVANC E IMPACT	TA	DA	GI	SIGNIFICANCE	ASSESSMENT SIGNIFICANCE
UPSTREAM	Energy supply	Energy supply - Electricity generation electricity	N	Energy consumption	Resource consumption	NO	N O	YES	NO	NO	4	2	0.75	6.0	SIGNIFICANT
CORE	Office Management directives	Office activities: service design	N	Management environmental aspects products/service s	Impacts environmental	NO	N O	YES	NO	NO	2	2	1	4.0	SIGNIFICANT
CORE	Office management Directives	Office activities: Travel/commuting	N	Emissions in atmosphere	Pollution atmospheric	YES	N O	YES	YES	NO	3	2	1	6.0	SIGNIFICANT
CORE	Office management directives	Office activities	N	Consumption energy	Consumption resources	NO	N O	YES	YES	NO	4	2	1	8.0	SIGNIFICANT
CORE	Office management directives	Office activities	N	Production waste	Consumption resources	NO	N O	YES	New	NO	4	2	1	8.0	SIGNIFICANT
CORE	Meal preparation centers	Heating/production vapor ion	N	Emissions in atmosphere	Pollution atmospheric	NO	N O	YES	YES	NO	4	2	1	8.0	SIGNIFICANT
CORE	Meal preparation centers	Heating/production vapor ion	N	Consumption energy	Consumption resources	NO	N O	YES	YES	NO	3	2	1	6.0	SIGNIFICANT
CORE	Meal preparation centers	Storage Refrigerated - Cold Storage Management	A	Gas use Greenhouse gases.	Pollution atmospheric	NO	N O	YES	New	NO	2	3	1	6.0	SIGNIFICANT
CORE	Meal preparation centers	Storage Refrigerated - Cold Room Management	N	Consumption energy	Consumption resources	NO	N O	YES	NO	NO	4	2	1	8.0	SIGNIFICANT

SCOPE LCA	PROCESS/AREA	ACTIVITY	CONDITION	ENVIRONMENTAL IMPACT	IMPACT ENVIRONMENTAL	NC	Initial Report	Improvement	Legislation	Vulnerability of Territories	PROBABLE TA	FROM	GI	MEAN A	EVALUATION SIGNIFICANCE
CORE	Meal preparation centers	Washing food, dishes, and equipment in kitchens and work environments	N	Water consumption	Resource consumption	NO	NO	YES	YES	NO	4	2	1	8.0	SIGNIFICANT
CORE	Meal preparation centers	Food preparation/cooking	N	Waste production	Resource consumption	NO	NO	YES	YES	NO	4	2	1	8.0	SIGNIFICANT
CORE	Meal preparation centers	Packaging Meals	N	Production Waste	Consumption Resources	NO	NO	YES	NEW	NO	3	2	1	6.0	SIGNIFICANT
CORE	Meal preparation centers	Quality control laboratory laboratory	N	Water discharges	Water pollution Water	NO	NO	NO	NO	YES	2	2	1	4.0	SIGNIFICANT
CORE	Meal preparation centers	General activities	E	Emissions in atmosphere	Fire	YES	NO	NO	YES	NO	2	2	1	4.0	SIGNIFICANT
DOWNSTREAM M	End-of-life management Waste	Waste management meals/unsold	N	Production Waste	Pollution soil/water body	NO	NO	YES	YES	NO	3	2	1	6.0	SIGNIFICANT

13 ANNEX IV

TERMS, ACRONYMS, AND DEFINITIONS

Term/Acronym	Description
Nature-oriented area	An area primarily dedicated to nature conservation or restoration; the area may include roofs, facades, water drainage systems, or other elements that have been designed, adapted, or managed to promote biodiversity.
Covered areas	Area where the original soil has been covered (such as roads), making it impermeable.
Environmental aspect	Element of an organization's activities, products, or services that interacts or can interact with the environment.
Life cycle	Consecutive and interconnected stages of a product/service system, from the acquisition or generation of raw materials from natural resources to final disposal.
CO ₂	CO ₂ stands for carbon dioxide, which is one of the main greenhouse gases and is produced by every chemical reaction involving oxidation.
CO ₂ eq	Carbon dioxide equivalent, used as a unit of measurement for the GWP indicator.
FGAS	Fluorinated gases, usually present as refrigerants in air conditioning systems.
FTE	Full-time equivalent, i.e., workforce employed in relation to full-time employees
Greenhouse gases (GHG)	A gas that absorbs and emits radiant energy in the thermal infrared range. Greenhouse gases cause the greenhouse effect and climate change.
Environmental impact	A change in the environment, negative or positive, wholly or partly resulting from the environmental aspects of an organization.
INA	Non-assessed indicator.
Indicator	A measurable representation of the condition or state of operations, management, or other conditions.
NOx	Nitrogen oxide. These compounds have a significant impact on air pollution, as they can affect human respiration and are also involved in photochemical processes. It is used as an indicator of emissions into the air.
NGO	Non-governmental organization, an organization with social or political aims that is not controlled by a government.
Interested party	A person or entity directly or indirectly affected by or involved in the activities of the organization.
Particulate matter	This air emission indicator refers to all solid dust released into the air, with a size of less than 10 µm, which could affect human respiration and sunlight (reducing visibility).
Global warming potential - Global Warming Potential (GWP)	GWP is a measure of how much energy emissions of 1 ton of gas will absorb over a given period of time, compared to emissions of 1 ton of carbon dioxide (CO ₂). The higher the GWP, the more a given gas warms the Earth compared to CO ₂ over that period of time (the time period usually used for GWPs is 100 years).
Environmental performance	Performance related to the management of environmental aspects.
Risks and opportunities	Potential negative effects (risks) and potential beneficial effects (opportunities).

Term/Acronym	Description
SOx	Sulfur oxides. These compounds are important for air pollution because, when emitted into the air, they can increase the acidity of rain. It is used as an indicator of emissions into the air.
Life Cycle Assessment (LCA)	A tool for assessing the environmental impact of a product/service throughout its entire life cycle.

