



Climate Action Plan 2025-2027

Climate Action Plan for contributing to the 1.5°C target and to the decarbonisation of agri-food supply chains

Version	Date
V. 2.4	26/06/2026

Executive Summary: Climate Action Plan 2025-2027

SOP S.r.l. Benefit Corporation: Our commitment to the future At SOP, we believe that agriculture and livestock farming are at the heart of the climate transition. With our Climate Action Plan 2025-2027, we formalise our strategy to contribute to the global goal of limiting the average temperature increase to 1.5°C, in line with the Paris Agreement. As a Benefit Corporation, we have chosen to adopt a rigorous and ambitious approach, measuring our impact not only as a company, but as enablers of innovation for the entire agri-food supply chain. **A dual and transparent approach** Our Plan is based on two distinct and complementary pillars:

1. Internal responsibility (Scope 1, 2, 3): We measure, manage, and reduce emissions generated directly by our operations (offices, fleet, energy) and, progressively, along our value chain. **2. Systemic impact ("Scope 4"):** Through our technological solutions, we enable significant emission reductions directly at our customer farms and livestock facilities. This positive impact, which we report as "Scope 4", is separate and distinct from our operational emissions and is not used to offset our own footprint.

Our 2025 Baseline Transparency is the first step towards change. Here is the starting point of our three-year journey:

Scope	2025 Results	Note
Scope 1	38,8 tCO ₂ eq	Direct emissions (facility heating and fleet)
Scope 2	0 tCO ₂ eq	100% electricity from renewable sources
Scope 3	Under mapping	Full analysis expected by 2027
"Scope 4"	175.409 tCO ₂ eq avoided	Systemic benefit generated in customer supply chains

Objectives and Roadmap 2025-2027 Our Plan is not a statement of principle, but an operational roadmap:

- **Direct Emission Reduction:** We commit to reducing Scope 1 emission intensity by at least 10% by 2027 (with an improved target scenario of up to 15%).
- **Value Chain Mapping:** By 2027, we will complete the quantitative mapping of priority Scope 3 categories to guide science-based reduction actions.
- **Positive Impact:** We aim to reach a cumulative contribution of at least 750,000 tonnes of CO₂eq avoided ("Scope 4") by the end of 2027.
- **Governance:** Every year, the Board of Directors reviews progress, KPIs, and corrective actions, ensuring that the Plan evolves with our business.

Transparency and Collaboration We are convinced that the climate transition is built by changing how we look at systems and collaborate to improve them. SOP commits to reporting annually on its progress through the Impact Report and corporate institutional channels.



Note: This document is an extract of the full Climate Action Plan 2025-2027. The unabridged version, containing methodological details, scientific evidence, and audit procedures, is available upon request at the offices of SOP S.r.l. Benefit Corporation.

Document Information Sheet	
Society	SOP S.r.l. Società Benefit
Legal Form	Società Benefit
B Corp size classification	Small & Medium Enterprise (SME). Classification assigned according to the “Lesser of Two” logic under the applicable B Lab Standards for the recertification process, currently V2.1, considering the lower value between the revenue threshold and the number of workers/FTE applicable to the company profile, subject to confirmation during the scoping phase on the B Impact platform.
Period covered by the Plan	2025-2027
Baseline year	2025
Document version	2.4 - Final revision with Scope 1 bridge targets, non-worsening clause, and reinforcement of Just Transition
Approval Date	26/06/2026
Approval Body	Board of Directors
Publication date	26/06/2026
Next scheduled review	by 31.12.2027
Internal Manager of the Plan	CEO, Impact Officer, and and Integrated Management System Manager
Internal Reference System	Company Integrated Management System: ISO 14001:2015 Environmental Management System, ISO 9001:2015 Quality Management System, ISO 45001:2018 Occupational Health and Safety Management System, and Organization, Management and Control Model pursuant to Legislative Decree 231/2001. For climate and environmental purposes, the primary operational reference is the ISO 14001:2015 Environmental Management System.
Public availability	An extract of this Plan is published on the company website. The full version is available upon request.

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Lettera from the CEO

Agriculture and livestock farming are among the decisive arenas for building the climate transition.

It is here that soil, water, plants, animals, energy, people, communities, and markets meet every day. It is here that sustainability stops being an abstract concept and becomes productive practice, efficiency, innovation, responsibility, and the capacity for the future.

SOP S.r.l. Società Benefit was born from this conviction: to help agri-food supply chains produce better, using fewer resources, reducing emissions and environmental losses, and building a more balanced relationship between productivity, soil, water, climate, and animal welfare.

Our name, Save Our Planet, expresses our "why". It means caring for the systems on which life depends: the soil that nourishes, the water that connects, the air we breathe, the animals we raise, and the communities that produce food every day. It means choosing to be an active part of the solution, putting science, technology, and enterprise at the service of a more viable future. We believe that the agriculture of the future will be more conscious, more efficient, and better able to work within the balance of living systems. It is about reducing an impact and improving the relationships that generate value: between business and local territories, between production and the environment, between technology and nature, between responsibility and competitiveness.

With this Climate Action Plan, we formalize our commitment to contribute to the global ambition of limiting the global average temperature increase to within 1.5°C above pre-industrial levels, in line with the Paris Agreement and the guidelines of the international scientific community.

We do this as a small enterprise, but with a great responsibility.

For this reason, we consciously choose a level of ambition and methodological rigor higher than the minimum required by the B Lab Standards applicable to our recertification process. Because a company that proposes solutions to reduce emissions, inefficiencies, and environmental impacts across supply chains must, above all, be transparent about its own footprint, its own choices, and its own progress.

This Plan defines the baseline, objectives, actions, responsibilities, resources, governance, KPIs, and monitoring methods for the 2025-2027 period. It is a management tool, not a statement of principles. Its purpose is to measure better, decide better, and improve over time.

As a company, we will continue to measure, manage, and progressively reduce the emissions of our operations and, in an increasingly structured way, of our value chain. As a technology enabler, we will continue to develop solutions that help farmers, livestock breeders, and supply chain partners reduce emissions, environmental losses, and inefficiencies directly within production processes.

The climate transition is not built by looking for someone to blame. It is built by changing the way we look at systems, measure impacts, and collaborate to improve them.

SOP has chosen to be right there: at the point where science, business, and agriculture meet to make a more productive, more regenerative, and more responsible future possible.

Marco Poggianella
CEO, SOP S.r.l. Società Benefit



1. Strategic Framework

SOP S.r.l. Società Benefit places the ecological transition at the heart of its business model, developing technological solutions aimed at a productive, regenerative, and scientifically grounded agriculture.

With this Climate Action Plan, SOP formalizes its commitment to contribute to the global ambition of limiting the global average temperature increase to within 1.5°C above pre-industrial levels, in line with the Paris Agreement.

1.1 Size Classification and Proportionality of the Plan

In our B Corp recertification process, according to B Lab's new V2.1 Standards, SOP considers the following sizing criteria for the year 2025:

- Annual turnover: € 3,079,453
- Number of employees: 13 FTEs

Based on the "Lesser of Two" logic set out in the B Lab Standards applicable to the recertification process, the size classification is determined by considering the lower value between the thresholds related to turnover and number of workers/FTEs. With a 2025 turnover of €3,079,453 and 13 FTEs, SOP falls into the SME bracket, subject to confirmation during the scoping phase on the B Impact platform. Pursuant to the Climate Action Impact Topic, this implies that a complete annual measurement of Scopes 1-3 with independent third-party verification and science-based validation of targets via SBTi do not constitute mandatory minimum requirements for SOP, unlike for companies classified as Large.

Voluntary Ambition Choice

Although not required, SOP has chosen, for the 2025–2027 three-year period, to:

- annually measure and report Scope 1 and Scope 2 using the GHG Protocol methodology;
- initiate Scope 3 mapping according to a structured roadmap ahead of the minimum required timeline;
- adopt a Scope 1 bridge target within this Plan, committing not to exceed the 2025 baseline in 2026 and to reduce Scope 1 emissions intensity per M€ of turnover by at least 10% by 12/31/2027 compared to the 2025 baseline of 12.6 tCO₂eq/M€, with an stretch scenario of up to 15%..

1.2 Dual and Systemic Approach

SOP's climate approach is dual and systemic. On one hand, the company oversees its operations through an Integrated Management System, which includes the ISO 14001:2015 certified Environmental Management System, the ISO 9001:2015 Quality Management System, the ISO 45001:2018 Occupational Health and Safety Management System, and the Organization, Management and Control Model pursuant to Legislative Decree 231/2001.

For the purposes of this Climate Action Plan, the primary operational climate-environmental management mechanism remains the ISO 14001:2015 Environmental Management System, which supports the monitoring, control, and continuous improvement of environmental performance according to the logic of Scopes 1, 2, and 3.

On the other hand, the distinctiveness of the SOP model lies in its ability to develop technological solutions that enable emission reductions and environmental efficiency improvements at agricultural and livestock client sites.

This Plan integrates two complementary levels, which are kept strictly separate in reporting:

- SOP's direct responsibility in measuring, managing, and progressively reducing its own climate footprint (Scope 1, 2, and, progressively, 3);
- the systemic contribution generated by SOP solutions in client supply chains, monitored through the voluntary and separate metric of avoided emissions ("Scope 4"), which does not replace or offset Scopes 1, 2, and 3.

This Plan prioritizes the actual reduction of emissions generated by operations and the value chain. Any compensation instruments or carbon credits are not used to substitute the reduction actions specified in the Plan and, if considered in the future, will be reported separately and with criteria of transparency, additionality, and quality.

2. Current Emission Profile: Operations, Energy, and Value Chain

2.1 Organizational and Operational Boundary

This Plan applies to SOP S.r.l. Società Benefit and includes the operational activities directly controlled by the company, operational sites, energy consumption, company fleet, and key value chain activities subject to Scope 3 mapping in the 2026–2027 two-year period.

The organizational boundary follows the operational control principle of the GHG Protocol Corporate Accounting and Reporting Standard. Activities over which SOP exercises direct management control are included. Subsidiaries or joint ventures are not included at present, as none exist within the corporate perimeter. Relevant upstream and downstream activities will be progressively incorporated into Scope 3 reporting where material, measurable, and relevant to the company's business model. Any temporary exclusions will be documented in the Scope 3 matrix and reviewed annually.

2.2 2025 Baseline

The year 2025 is established as the baseline for this Climate Action Plan. The SOP production process is designed to ensure energy efficiency, application quality, and focus on environmental impacts: products are based on natural raw materials and packaging is fully recyclable.

Scope	2025 State	2025 Data	Methodological notes
Scope 1	Calculated	38,80 tCO ₂ eq	Natural gas for heating company sites (12,080 Sm ³) and company fleet fuels. Emission factors documented in internal register v2025; reference sources: ISPRA, UK Government/DEFRA 2025, and IPCC AR5 GWP100 where applicable.
Scope 2 market-based*	Calculated	0 tCO ₂ eq	100% electricity purchased from certified renewable sources (Guarantees of Origin).
Scope 2 location-based*	Preliminary 2025 estimate; consolidation in progress	4,94 tCO ₂ eq (Preliminary 2025 estimate)	Calculated by applying the preliminary 2024 ISPRA national electricity mix average emission factor (0.2159 kg CO ₂ /kWh) to 2025 electricity consumption equal to 22.89 MWh.

Scope	2025 State	2025 Data	Methodological notes
Scope 3	Under mapping, with a preliminary estimate for Categories 1 and 9 brought forward to 2026	n/a (preliminary estimate for Cat. 1 and 9 scheduled by 12/31/2026)	Preliminary screening of 15 categories by 09/30/2026; material categories by 12/31/2026; priority quantitative mapping by 12/31/2027.
GHG intensity Scope 1+2 (partial)	Calculated	12,60 tCO ₂ eq/M€	Partial intensity indicator, based on Scope 1+2 pending the completion of Scope 3. It will be recalculated on a Scope 1+2+3 basis as soon as available.
Avoided emissions / "Scope 4"	Calculated separately, voluntary metric	175,409 tCO ₂ eq avoided (client supply chains)	Complementary and non-substitutive indicator. Not used to offset Scopes 1, 2, and 3. Methodology subject to independent review (see Section 3).

* as provided by the GHG Protocol Scope 2 Guidance, a distinction was made between Market-based emissions (purchased from 100% renewable sources) and Location-based emissions, produced by the local energy mix (Italy).

2.3 Scope 1: direct emissions

Direct emissions for 2025 amount to 38.80 tCO₂eq. The main emission sources are attributable to:

- natural gas consumption for heating operational sites, equal to 12,080 Sm³;
- fuel consumption for the company fleet;
- any other minor direct sources identified as part of internal environmental monitoring.

The monitoring of Scope 1 emissions will be updated annually and integrated into the continuous improvement path supported by the ISO 14001:2015 Environmental Management System. The emission factors used for the 2025 calculation are documented in the internal emission factor register v2025; reference sources: ISPRA/SINAnet for national emission factors, UK Government/DEFRA 2025 for fuel conversion factors, IPCC AR5 GWP100 where applicable.

2.4 Scope 2: purchased energy

2025 Scope 2 market-based emissions are equal to 0 tCO₂eq. SOP procures 100% of its electricity from certified renewable sources. In 2025, reported electricity consumption amounted to 22.89 MWh.

For full transparency and ahead of the minimum required timeline for SMEs, SOP also includes an estimate of the 2025 Scope 2 location-based figure in this Plan, calculated by applying the average emission factor of the national electricity mix to the baseline year's electricity consumption. Using the preliminary 2024 ISPRA factor of 0.2159 kg CO₂/kWh and 2025 electricity consumption of 22.89 MWh, the estimated value is 4.94 tCO₂eq. This allows for a clear distinction between the result achieved through certified renewable procurement (market-based) and the theoretical impact associated with the national electricity mix (location-based).

2.5 Scope 3: Indirect Value Chain Emissions

Scope 3 emissions are currently undergoing progressive mapping. Although Scope 3 measurement does not constitute a minimum requirement for SMEs under the B Lab Standards applicable to the 2026 recertification process, SOP considers this activity an essential step to strengthen its climate strategy, improve reporting quality along the value chain, and, above all, remain consistent with its declared role as an enabler of supply chain decarbonization for its clients.

Why we bring forward Category 1 (Purchased goods and services) and Category 9 (Downstream transportation and distribution).

SOP solutions generate measurable environmental benefits in client supply chains (see Section 3, "Scope 4"). This positive impact is created when products are used. From a GHG Protocol perspective, the objective is therefore to immediately calculate the carbon footprint associated with product creation and distribution along SOP's value chain. For methodological consistency and to avoid giving the impression of measuring only benefits with precision while neglecting the corresponding impacts, SOP is accelerating an initial preliminary estimate—indicative in nature and with stated uncertainty—for Category 1 regarding the most material raw materials and for the distribution of its products by 06/30/2026, rather than awaiting the overall completion of Scope 3 mapping in 2027.

The Scope 3 path will follow a progressive approach:

- by 12/31/2026: preliminary screening of the 15 GHG Protocol Scope 3 categories, with an indicative preliminary estimate of Categories 1 (Purchased goods and services) and 9 (Downstream transportation and distribution), given their centrality to the SOP business model;

- by 12/31/2026: identification of other priority Scope 3 categories, focusing on packaging, transport and logistics, business travel, employee commuting, waste generated in operations, and use of sold products;
- by 12/31/2027: quantitative mapping of priority Scope 3 categories, utilizing primary data where available, particularly from strategic suppliers, and recognized emission factors in other cases;
- by 2028: utilization of mapping results to evaluate the definition of specific Scope 3 targets and evolution toward more science-aligned reduction goals.

3. Our Systemic Impact: "Scope 4" / Avoided Emissions

While recognizing the responsibility to measure, manage, and progressively reduce its own operational and value chain emissions in accordance with Scope 1, 2, and 3 logic, SOP's distinctive climate contribution lies in its capacity to enable emission reductions directly within clients' agricultural and livestock supply chains.

SOP solutions intervene in key biological processes critical to the climate transition of agrifood systems, helping to reduce the formation and/or release of greenhouse gases at the source.

3.1 Principle of Proportionality and Precaution in Communication

SOP adopts a principle of proportionality between the communicative emphasis placed on its systemic contribution ("Scope 4") and the framework, still under development, of its own Scope 1-2-3 reporting. Avoided emissions represent a distinctive and important indicator, but they do not replace or lessen SOP's responsibility to measure and reduce its own direct footprint.

In specific application contexts, documented by experimental evidence, technical data, and peer-reviewed scientific literature, the use of SOP technologies has demonstrated notable reduction performance within specific experimental perimeters, as summarized in the methodological note at the end of this section. These values are not presented as generalized claims and are accompanied by an indication of the reference experimental perimeter.

3.2 Methodology and Verification

The term "Scope 4" is used as a voluntary and separate metric to represent the avoided emissions generated by SOP solutions within client supply chains. It does not constitute a category recognized by the GHG Protocol, does not replace Scopes 1, 2, and 3, and is not used to offset the company's operational emissions.

In 2025, SOP calculated 175,409 tonnes of avoided CO₂eq in client supply chains. For the 2025–2027 period, the company has set a strategic objective to reach at least 750,000 cumulative tonnes of avoided CO₂eq.

Independent Verification Commitment

To strengthen the credibility of this metric, SOP commits to subjecting the avoided emissions calculation methodology to review by an independent third party separate from the preparation of the methodology under review—such as an external technical consultant, certification body, or scientific/academic entity not involved in drafting the methodology to be reassessed—by 12/31/2026, and to documenting its outcome, including any limitations or recommendations for methodological improvement. Internal lead responsible: CEO and Integrated Management System Manager. Until the completion of this review, the metric is qualified in this document and in public communication as an "internal estimate, pending external validation."

The annual report on avoided emissions will include the application perimeter considered, the methodological assumptions used, the sources of emission factors, the categories of products or applications included, and the share of clients or applications to which the calculation was actually applied, in order to strengthen the transparency of the metric.

3.3 Methodological Note and Limitations of Experimental Data

The calculation methodology for avoided emissions is based on: verifiable application data from clients, field trials, or technical documentation; recognized reference emission factors, including relevant IPCC factors and technical tools applicable to the agricultural and livestock sectors; comparison with conventional baselines documented by peer-reviewed scientific literature, technical data, or justified reference scenarios.

In specific and limited experimental perimeters, the use of certain SOP technologies has demonstrated, in documented trials, reduction values of up to: 80% of methane (CH₄) emissions; 75% of carbon dioxide (CO₂) emissions; 100% of nitrous oxide (N₂O) emissions. The reduction values used in our internal estimate have been contextualized for the average operations of our clients, so as to provide an estimate that is as realistic as possible. These values are reported exclusively in this technical methodological note, not in the summary or promotional parts of the Plan, and are accompanied by reference to the specific experimental perimeter. In particular, for the calculation of emission reductions from livestock farms, specific parameters for our primary markets were taken as a reference (with particular reference to Italy for the baseline: year 2025).

Scope	Baseline	Applied reduction	Scientific references	IPCC factors
Enteric emissions	BAT-Tool, for dairy cows and beef cattle	-40%	Ross et al., 2020 Internal SOP monitoring at client farms (2019-2022)	AR5: CH ₄ = 28x c.f. CO ₂
Manure emissions	BAT-Tool, for dairy cows, beef cattle, and pigs	-70%	Borgonovo et al., 2019 Peterson et al., 2020 Chiodini et al., 2023	AR5: CH ₄ = 28x c.f. CO ₂

				N ₂ O = 265x c.f. CO ₂
Emissions from corn and rice cultivation (nitrous oxide only)	IPCC e ISPRA	-30%	Maris et al., 2021	AR5: N ₂ O = 265x c.f. CO ₂

It is reiterated that these percentage values are contextual and refer to specific experimental or application perimeters. They do not constitute generalized claims valid for every matrix, farm, or operating condition. We re-emphasize that avoided emissions are not used for the netting or offsetting of SOP's Scope 1, 2, and 3 emissions.

4. 4. Decarbonization Roadmap and SMART Targets

This Plan translates SOP's climate commitment into specific, measurable actions assigned to internal managers and tied to verifiable deadlines.

4.1 Scope 1+2 operational target

Scope 1+2 Operational Target

Through this Plan, SOP assumes a binding operational commitment regarding its Scope 1 and Scope 2 emissions:

- maintain Scope 2 market-based emissions at 0 tCO₂eq by procuring 100% of electricity from certified renewable sources;
- reduce Scope 1 emission intensity compared to the 2025 baseline of 12.60 tCO₂eq/M€.

To make the commitment immediately verifiable, SOP introduces a Scope 1 bridge target applicable to the 2025–2027 period: do not exceed the 2025 baseline of 12.60 tCO₂eq/M€ in 2026, and reduce Scope 1 emission intensity by at least 10% compared to the 2025 baseline by 12/31/2027, reaching a maximum indicative value of 11.34 tCO₂eq/M€. SOP also adopts an ambitious scenario of up to a 15% reduction by 12/31/2027, corresponding to a maximum indicative value of 10.71 tCO₂eq/M€, subject to confirmation by the technical and economic feasibility of measures addressing natural gas, the company fleet, and mobility. The definition of the final quantitative Scope 1 target will be formalized by 12/31/2026. This final target must confirm or improve upon the bridge target indicated above; any adverse modifications may only be adopted in the presence of documented technical evidence, justified in the Plan review, and approved by the Board of Directors. This methodological choice does not represent a deferral of climate commitment, but rather combines an immediate, measurable, and verifiable minimum commitment with the definition of a final goal built on technical evidence rather than unvalidated estimates.

By 12/31/2026, SOP will therefore complete:

- the analysis of the company fleet, including fuel consumption, vehicle types, available emissions data, and replacement opportunities;
- the definition of a technical Scope 1 reduction plan;
- the quantification of the final Scope 1 reduction target for the subsequent period, referencing the 2025 baseline and the bridge target of this Plan.

Until the formalization of the final quantitative target, SOP commits to annually monitoring Scope 1 emissions, maintaining operational control over direct emission sources, and prioritizing the actions already identified in this Plan: consumption control, progressive fleet renewal, and reduction of unnecessary travel.

Scope	Action	Target SMART	Deadline	Responsible Lead	Evidence
Scope 1	Technical reduction plan and quantitative target	Scope 1 bridge target: 2026 $\leq$ 12.60 tCO ₂ eq/M€; 2027 $\leq$ 11.34 tCO ₂ eq/M€ (-10% vs 2025), with an ambitious scenario of $\leq$ 10.71 tCO ₂ eq/M€ (-15%). Formalize the final target on energy consumption and fleet analysis by 12/31/2026, confirming or improving upon the bridge target unless justified by documented technical evidence and approved by the Board of Directors.	12/31/2026 final target definition ; 12/31/2027 bridge target	CEO and Integrated Management System Manager	Approved technical plan, fleet analysis, gas and fuel data, Board review
Fleet	Progressive vehicle fleet renewal	At least 50% of new vehicles purchased/leased in 2026–2027 with lower emission intensity compared to the 2025 fleet average	31/12/2027	Management and Administration	Vehicle contracts, emissions data
Mobility	Smart working and business travel	Maintain agile working arrangements for compatible functions; perform annual monitoring of business travel and employee commuting	Annual 2025-2027	CEO and Administration	Travel reports, smart working policy

Scope	Action	Target SMART	Deadline	Responsible Lead	Evidence
Scope 2	Maintenance of renewable electricity	Maintain 100% of electricity purchased from certified renewable sources	Annual 2025-2027	CEO and Administration	Invoices, Guarantees of Origin (GOs), supplier declarations
Scope 3	Screening + Preliminary estimation of categories 1 and 9	Preliminary screening of the 15 GHG Protocol categories + indicative estimation of category 1 (purchased goods and services) and category 9 (downstream transportation and distribution)	30/06/2026	IMS Manager and Administration	Scope 3 screening matrix, estimation note for category 11
Scope 3	Identification of priority categories	Identify priority Scope 3 categories according to the GHG Protocol	31/12/2026	IMS Manager and Administration	Matrix Scope 3
Scope 3	Supplier engagement	Environmental questionnaire to strategic suppliers (≥80% of spend in relevant categories, where applicable)	31/12/2026	IMS Manager and Administration	Supplier survey report
Scope 3	Progressive quantitative mapping	Complete the quantitative mapping of priority Scope 3 categories	31/12/2027	IMS Manager	Report Scope 3
Packaging	Recyclability	Maintain 100% recyclable packaging	Annual 2025-2027	Quality and Procurement	Packaging technical datasheets, supplier declarations
Ecodesign	Material intensity	At least one annual technical review of main product families	Annual 2025-2027	Technical and R&D Directorate	Technical minutes, formulation revisions

Scope	Action	Target SMART	Deadline	Responsible Lead	Evidence
Customer supply chain	Avoided emissions / "Scope 4" + independent verification	Achieve $\geq 750,000tCO_2eq$ cumulative avoided emissions; complete independent review of the methodology	31/12/2027	CEO, Technical and Commercial Department	Avoided emissions report, independent review outcome
Governance	Evaluation of climate target-linked remuneration	Evaluate by 31/12/2026 the opportunity of introducing a link, even partial and proportionate, between executive variable remuneration and the Plan's climate targets	31/12/2026	CdA e CEO	Board minutes, potential remuneration policy
Lobbying, Advocacy and Collective action	Participation in industry forums and interaction with institutional bodies	Map and, where appropriate, activate SOP's participation in industry working groups, trade associations, or collective initiatives on agricultural and climate policies	Mapping completed and, where appropriate, at least 1 active initiative by 31/12/2026	CEO, Technical, and Commercial Department	List of memberships/participations, available evidence

4.2 Operational Optimization: Scope 1 and Scope 2

SOP maintains the objective of continuously reducing and managing emissions arising from its direct operations, in alignment with its ISO 14001:2015-certified Environmental Management System.

- **Scope 1: Natural Gas and Corporate Fleet**

By 31/12/2026, SOP will define a technical plan to reduce Scope 1 emissions intensity per unit of revenue, with specific reference to natural gas consumption for heating operational sites and fuel used by the corporate fleet. The plan shall confirm or improve the interim target of this Climate Action Plan: non-exceedance of the 2025 baseline in 2026 and a minimum reduction of 10% by 31/12/2027, with an upside scenario of up to 15%.

- **Fleet renewal**

From 2026, every new corporate vehicle will also be evaluated based on its emission intensity. By 31/12/2027, at least 50% of newly purchased or leased vehicles must have lower emission intensity compared to the 2025 fleet average.

- **Sustainable Mobility and Smart Working**

SOP will maintain flexible working arrangements for compatible roles and will annually monitor business travel, corporate transfers, and—within the scope of the Scope 3 mapping—employee commuting (in line with the defined Scope 3 roadmap).

- **Renewable Electricity**

SOP commits to maintaining 100% of purchased electricity from certified renewable sources throughout the entire 2025-2027 period. The result will be verified annually through supply contracts, energy invoices, Guarantees of Origin (GOs), or equivalent declarations.

4.3 Circular Design, Packaging, and Procurement

SOP integrates circular design criteria into its product, packaging, and procurement decisions, consistent with safety, quality, efficacy, and product shelf-life requirements.

- **Sustainable packaging**

SOP commits to maintaining 100% recyclable packaging over the 2025–2027 period. Furthermore, where technically feasible, it will continue to prioritize FSC-certified paper and recycled LDPE polyethylene, collecting and retaining the relevant documentary evidence from suppliers.

- **Ergonomics and Logistics**

Packaging formats will be maintained and progressively optimized also taking into account workers' ergonomic safety, with a maximum weight limit of 15 kg per package/master box where applicable.

- **Eco-design and Material Intensity**

SOP will perform at least one annual technical review of main product families to evaluate opportunities for optimizing formulations, dosages, packaging, and logistics, aiming to reduce material intensity per functional unit without compromising efficacy, safety, and quality.

- **Procurement**

Over the 2026–2027 period, SOP will strengthen environmental data collection from strategic suppliers, prioritizing materials, packaging, logistics, and services relevant to future Scope 3 mapping.

4.4 Evolution of Scope 3 Reporting

By 30/06/2026, SOP will perform a preliminary screening of the 15 GHG Protocol Scope 3 categories, including an initial indicative estimate of Categories 1 (Purchased Goods and Services) and 9 (Downstream Transportation and Distribution), given their central role in the SOP business model described in Section 2.5.

By 31/12/2026, SOP will also identify other priority Scope 3 categories, with an initial focus on packaging, logistics, business travel, employee commuting, operational waste generated, and use of sold products.

By 31/12/2026, SOP will launch an environmental questionnaire for strategic suppliers, prioritizing suppliers accounting for at least 80% of spend in relevant categories, where applicable.

By 31/12/2027, SOP will complete the quantitative mapping of priority Scope 3 categories, utilizing primary data where available and recognized emission factors in other cases. By 2028, SOP will use the mapping results to assess setting specific Scope 3 targets and transitioning toward more science-aligned reduction targets, consistent with its size and emission profile.

4.5 Stakeholder Engagement

- **Employees and Collaborators**

SOP will engage employees and collaborators through internal communications, data collection, awareness-raising on environmental practices, flexible working arrangements where compatible, and participation in KPI monitoring.

- **Suppliers**

SOP will strengthen dialogue with strategic suppliers to improve the availability of environmental data, material traceability, and the quality of information regarding packaging, logistics, and purchased services. The supplier environmental questionnaire planned by 31/12/2026 will serve as initial structured evidence of supplier engagement on climate issues.

- **Agricultural and Livestock Customers**

Customers represent a core stakeholder group of the Plan. SOP will work with them to promote the correct application of technological solutions, the collection of application data, the measurement of environmental benefits, and the reduction of emissions across agri-food supply chains.

- **Scientific and Technical Partners**

- SOP will continue to collaborate with universities, research centers, technical consultants, and supply chain partners to strengthen the scientific rigor, measurability, and

methodological transparency of its climate contribution, including the provisions for the independent review of avoided emissions as outlined in Section 3.2.

- **Community, Institutional Stakeholders, and B Corp Movement**

The Plan will be made publicly accessible and periodically updated (at least once every 36 months). SOP will make information and clarifications available to qualified stakeholders, in alignment with its Benefit Corporation status (*Società Benefit*) and its B Corp path.

4.6 Just Transition and Shared Benefits

SOP recognizes that the climate transition must be environmentally effective and socially responsible. For this reason, in implementing this Plan, the company also considers Just Transition aspects, with particular attention to worker well-being, operational safety, and the engagement of the agricultural and livestock communities served.

To complement its general commitments, SOP undertakes the following measurable Just Transition commitments:

- By 31/12/2026, define a minimum internal training plan on environmental and climate topics, ensuring at least 2 hours/person in 2026 and at least 4 cumulative hours/person by 31/12/2027 for roles involved in the Plan, detailing target audiences, content, internal responsibilities, and record-keeping procedures;
- By 31/12/2026, define a tracking system for the technical support provided to agricultural and livestock customers transitioning to lower-impact practices, evidenced via commercial/technical reports, aiming to report at least 30 technical interventions, site visits, training sessions, or application data collection events with customers or supply chain partners by 31/12/2027;
- Maintain eco-design criteria in product design, particularly regarding the selection of raw materials and packaging from a circular economy perspective. Specifically, by 31/12/2026, map products composed of non-renewable raw materials and packaging to evaluate, where feasible, their substitution with renewable or recycled raw materials;
- Maintain criteria in product design and use-cost definition that facilitate adoption by customers across different markets. To this end, SOP will periodically monitor trends in reference markets to evaluate price adjustments according to the context;
- Maintain the ergonomic limit of 15 kg per package where applicable and document any feedback or improvements regarding packaging safety, featuring an annual review and tracking of any corrective actions.

SOP will monitor the social impacts of climate actions and evaluate, where relevant, consultations with stakeholders to ensure equity throughout the transition.

4.7 Resources Allocated for the Implementation of the Plan

The implementation of this Climate Action Plan is entrusted to an internal structure proportionate to the company's size and is integrated into the company's Integrated Management System. The System encompasses ISO 14001:2015, ISO 9001:2015, ISO 45001:2018, and the Organizational

Model pursuant to Legislative Decree 231/2001. Specifically, ISO 14001 oversees environmental and climate aspects, ISO 9001 supports quality and process traceability, ISO 45001 governs occupational health and safety during operational activities, and Model 231 strengthens governance, accountability, and internal control.

Human Resources

- CEO: Strategic oversight and ultimate accountability for the Plan.
- Integrated Management System Manager: Operational coordination, environmental data collection, KPI monitoring, and liaison with ISO 14001.
- Impact Manager: Definition of KPIs aligned with the corporate mission and coordination.
- Administration: Data collection regarding energy, gas, fuels, suppliers, costs, and supporting documentation.
- Technical and R&D Directorate: Eco-design, formulation reviews, product efficacy, and methodological support.
- Commercial and Technical Department: Collection of application data from customers and support in reporting avoided emissions.
- External Consultants, where necessary: Methodological support on carbon accounting, LCA, Scope 3, and independent review of calculation methodologies.

Technical Resources

- Integrated Management System: ISO 14001:2015, ISO 9001:2015, ISO 45001:2018, and Organizational Model pursuant to Legislative Decree 231/2001.
- Administrative and management data; supplier documentation.
- Carbon accounting and LCA tools.
- Methodologies based on BAT Tool, international emission factors, and peer-reviewed literature.
- Annual reporting connected to the Impact Report (*Relazione d'Impatto*).

Financial Resources

SOP will allocate financial resources proportionate to its size and financial capacity for carbon accounting, methodological updates, technical consultancy, independent verification of avoided emissions, and the progressive improvement of fleet, packaging, and processes: an estimated €60,000 over the two-year period (an indicative amount subject to periodic review by the Board of Directors and Administration).

5. Key Performance Indicators, Governance, and Transparency

The measurement of SOP's climate progress is entrusted to a set of KPIs updated annually and linked to the Impact Report (*Relazione d'Impatto*), the ISO 14001:2015 Environmental Management System, and the B Corp pathway.

KPI	Description	2025 Baseline	Target 2025-2027	Frequency
Scope 1	Direct emissions from natural gas and corporate fleet	12,60 tCO ₂ eq	Scope 1 interim target: 2026 ≤ 12.60 tCO ₂ eq/M€; 2027 ≤ 11.34 tCO ₂ eq/M€ (-10% vs 2025), with an upside scenario of ≤ 10.71 tCO ₂ eq/M€ (-15%). Final target to be formalized by 31/12/2026 based on consumption and fleet analysis, with annual monitoring	Annual
Scope 2 market-based	Emissions from purchased electricity	0 tCO ₂ eq	Maintenance of 100% certified renewable electricity	Annual
Scope 2 location-based	Emissions from purchased energy according to the national grid mix	4.94 tCO ₂ eq (preliminary 2025 estimate; see 2.4)	Annual data consolidation	Annual
GHG intensity Scope 1+2 (parziale)	Ratio of Scope 1+2 emissions to revenue	12,6 tCO ₂ eq/M€	Annual monitoring; recalculation on a Scope 1+2+3 basis upon completion of mapping	Annual
Scope 3 screening	Preliminary screening of the 15 categories + estimation of Cat. 1 and 9	Not performed	Screening and estimation of Cat. 1 and 9 completed by 31/12/2026	Annual
Scope 3 materiality	Mapping status of material categories	In mappatura	Priority categories identified by 31/12/2026; quantitative mapping completed by 31/12/2027	Annual

KPI	Description	2025 Baseline	Target 2025-2027	Frequency
Supplier engagement	Engagement of strategic suppliers	n/a	Environmental questionnaire launched by 31/12/2026	Annual
Renewable energy	% of electricity from certified renewable sources	100%	Maintenance 100%	Annual
Energy Audit	Energy assessment of operational sites	n/a	Audit completed by 31/12/2026	One-off, annual review
Recyclable packaging	% recyclable packaging	100%	Maintenance of 100%	Annual
Ecodesign	Technical reviews of main product families	n/a	At least one technical review per year	Annual
"Scope 4" / avoided emissions	Avoided emissions in customer supply chains	175.409 tCO ₂ eq	≥750,000 tCO ₂ eq cumulative avoided emissions by 31/12/2027; independent review by 31/12/2026	Annual
Just Transition	Hours of internal training; customers supported in the transition	n/a	Training plan defined by 31/12/2026; at least 2 hours/person in 2026 and at least 4 cumulative hours/person by 31/12/2027 for involved roles. Customer support tracking system by 31/12/2026; at least 30 technical interventions, visits, training sessions, or application data collection events reported by 31/12/2027.	Annual
Lobbying, Advocacy, collective action	Participation in industry working groups or collective initiatives	n/a	Mapping of any active initiatives or participation opportunities by 31/12/2026; activation where appropriate	Annual

KPI	Description	2025 Baseline	Target 2025-2027	Frequency
Governance review	Review of the Plan by the Board of Directors	n/a	Annual documented review	Annual
Publication of Progress	Public evidence of Plan progress	n/a	Annual publication in the Impact Report (<i>Relazione d'Impatto</i>) or corporate website	Annual

5.1 Governance

Strategic oversight of this Climate Action Plan is entrusted to the Board of Directors of SOP S.r.l. Società Benefit, which approves the Plan, verifies its progress, and authorizes its updates.

Operational coordination is assigned to the CEO, the Impact Manager, and the Integrated Management System Manager, with support from administration, quality, technical/R&D, commercial, and procurement functions. Management of the Plan is integrated into the company's Integrated Management System and SOP's governance and internal control model, including ISO 14001, ISO 9001, ISO 45001, and the Organizational Model pursuant to Legislative Decree 231/2001.

The Board of Directors will review the progress of the Plan annually, including KPIs, deviations from targets, quality of available evidence, acceleration opportunities, and alignment of the Plan with the evolution of B Lab Standards applicable to the recertification pathway and other relevant frameworks. Any technical, economic, or methodological obstacles will be documented and addressed through corrective actions or Plan updates.

By 31/12/2026, the Board of Directors will also evaluate the opportunity to link, even partially, variable management remuneration to the achievement of the climate targets set out in this Plan, in line with the growing expectations of the B Lab Standards applicable to the recertification process, where relevant and proportionate to SOP's SME size. The Plan will be formally updated at least once every 36 months, or sooner in the event of significant changes in the business model, emission profile, calculation methodologies, or certification requirements.

5.2 Annual Monitoring and Publication of Progress

SOP will monitor the progress of climate KPIs annually and report evidence in the Impact Report (*Relazione d'Impatto*), on the corporate website, or in another public document accessible to stakeholders. Annual monitoring will allow for evaluating the effectiveness of actions taken, updating operational priorities, and correcting any deviations from targets.

5.3 Transparency and Public Accessibility



An excerpt of this plan will be made publicly accessible via the corporate website, Impact Report (*Relazione d'Impatto*), downloadable document, or another stable channel. The published version will include: date of approval; period covered; key targets; governance; next review date; contact details for clarification requests. The complete version will be available upon request.

6. Methodology, Reporting Boundary, and Methodological Limitations

This Plan uses the GHG Protocol framework as a methodological reference for distinguishing between Scope 1, Scope 2, and Scope 3 emissions. Emissions accounting follows the GHG Protocol Corporate Accounting and Reporting Standard and, where applicable, the GHG Protocol Scope 2 Guidance and Scope 3 Standard. The emission factors used will be documented annually, indicating the source, reference year, and any calculation assumptions.

Scope 1 and Scope 2 emissions are monitored using internal data, energy consumption records, fuel consumption, invoices, and recognized emission factors.

Scope 3 emissions are subject to progressive mapping over the 2026–2027 period, beginning with a preliminary screening of the 15 GHG Protocol categories by 30/06/2026 (including an initial indicative estimate of Categories 1 and 9), identification of other priority categories by 31/12/2026, and completion of the quantitative mapping of relevant categories by 31/12/2027.

As of the approval date of this Plan, Scope 3 mapping is under development, and not all indirect categories have been quantified yet. Any exclusions, estimates, or methodological assumptions will be documented in the Scope 3 matrix and updated annually. SOP commits to progressively improving data quality by prioritizing primary data where available and using recognized emission factors in other cases.

Avoided emissions, referred to in this Plan as "Scope 4," are reported separately from Scope 1, 2, and 3 emissions. The calculation methodology relies on recognized technical tools, international emission factors, verifiable application data, sales/application records, and reference scientific sources, and is subject to the independent review commitment described in Section 3.2.

Avoided emissions are not used to offset SOP's operational emissions, but rather serve as a voluntary, complementary indicator of the positive contribution generated by SOP solutions within customer supply chains.

Where relevant and proportionate to its size, SOP will also take into account the principles of transparency, governance, climate risk management, and reporting promoted by international frameworks such as TCFD, ISSB, and ESRS, without implying the full adoption of these frameworks beyond applicable requirements.

SOP commits to periodically reviewing this Plan to incorporate methodological improvements stemming from updates to the GHG Protocol, B Lab Standards applicable to the recertification pathway (including any revisions to SME/Large size criteria applicable to SOP), or other relevant climate reporting frameworks.

7. Final Declaration

SOP recognizes that the climate transition requires measurement, accountability, continuous improvement, and collaboration across the value chain. This Climate Action Plan represents the company's operational commitment to managing and progressively reducing its climate footprint, enhancing reporting quality, and contributing to the decarbonization of agri-food supply chains through technological innovation, scientific evidence, and partnerships with customers, suppliers, and stakeholders.

Avoided emissions across customer supply chains represent a key distinguishing indicator of SOP's model and its role as an enabler of customer supply chain decarbonization; however, they do not replace the company's responsibility to measure, manage, and progressively reduce its own Scope 1, 2, and 3 emissions. As an SME, SOP voluntarily adopts an ambition level higher than the minimum required by the B Lab Standards applicable to the recertification process, confirming the consistency between its market positioning and its corporate conduct.

Approved by the Board of Directors of SOP S.r.l. Società Benefit on 26/06/2026.

This Plan will be updated no later than 36 months from the date of approval.

Firma

