



MANIFESTO ON SUSTAINABILITY POLICY

MASTER GROUP SRL

“With Master Group, every trip is an authentic encounter with Italy, experienced with respect for its beauty and traditions: a journey that preserves places, cultures and landscapes and celebrates the harmony between man and the land, in the name of conscious tourism.”

INTRODUCTION

Master Group recognizes tourism as a powerful economic and cultural driver that can have a significant positive and negative impact on local communities, the environment, and the region. Aware of the global challenges of climate change, biodiversity loss, and pollution, we are committed to integrating sustainability into every aspect of our business, promoting a responsible and regenerative tourism model.

Our sustainability policy defines the guiding principles, responsibilities, and concrete actions with which we intend to operate ethically and transparently, offering our B2B partners travel solutions that showcase authentic Italy, protect natural and cultural resources, and support the socioeconomic development of local communities.

Sustainability management & legal compliance

Sustainability commitment

Master Group leadership is wholly committed to the company's sustainability performance and endorses the company's sustainability mission statement and policy.

We will use the Travelife platform to report on our sustainability progress and to monitor and evaluate progress. We are committed to (publicly) communicating our sustainability performance (by means of the Travelife report) every two years.

Sustainability management & legal compliance

Master Group commits to continuous improvement of sustainability practices, including the ongoing monitoring and evaluation of our sustainability policy, with dedicated personnel and resources to achieve our sustainability goals.

Master Group follows all local, regional, national, and international regulations as they relate to human resources, human rights, children's rights, land rights, environmental management, wildlife, and land use. We follow a strict Code of Ethics, including a zero-tolerance policy for corruption, bribery, forced labor, and discrimination.

Internal management: social policy & human rights

Employees

- We recognize that our employees are our biggest asset for delivering meaningful travel experiences to our customers. Therefore, we maintain a clear human resource policy to ensure:
 - Legal compliance in all regard;
 - A safe, healthy, and welcoming workplace;
 - Fair contract conditions;
 - Training opportunities including trainings on topics of sustainability and exploitation in the workplace;
 - Participation in the sustainability planning activities;
 - Inclusion and equal opportunity for all employees, particularly with regard to compensation, promotion, and professional development opportunities.

Internal Management: Environment

Environmental management of office operations

- We are committed to keeping the direct footprint of our business operations as minimal as possible and actively follow [circularity/the 5Rs (refuse, reduce, reuse, repurpose, recycle)/sustainability/environmentally- sound principles. We have the following measures in place:
 - Follow all local and national regulations concerning environmental law;
 - Measure, monitor, and evaluate use of all commodities and products purchased, especially in terms of water, waste, energy, and carbon;
 - Procure office supply. locally, seasonally, fair trade, in bulk, with limited packaging, sustainability certified whenever possible;
 - Print only when absolutely necessary, and when printing, always print double-sided on grayscale. Paper must always be FSC or equivalent certified, with preference for the highest percentage post- consumer materials;
 - Energy saving measures are in place in all common areas;
 - All equipment and lighting is energy-efficient and turned off/unplugged/on sleep mode when not in use;
 - Water saving measures are in place in all common areas and restrooms, thanks to the installation of flow reducers in each tap;
 - Waste is separated into the following categories: [plastic, organic, paper products, metal, hazardous, glass, e-waste, waste to landfill] and is disposed of properly by a private company on behalf of the municipality;
 - Noise, light, and air pollution is minimised.

Internal Management: Sustainable Purchasing Policy

Guiding principles

➤ **Supplier Selection**

- Favor local suppliers to reduce transportation emissions and support the local economy.
- Prefer companies that demonstrate certified environmental commitment (e.g. ISO 14001, EMAS, Ecolabel) or social responsibility policies (SA8000, Fair Trade).
- Evaluate suppliers based on ESG criteria in addition to price and quality.

➤ **Sustainable products and services**

- Favor goods and services with low environmental impact (e.g. recycled products, biodegradable materials, renewable energy).
- For travel and hospitality supplies, choose accommodations, transportation options, and partners that adopt sustainability practices (e.g., reducing single-use plastic, energy efficiency).
- Limit the use of single-use products, replacing them with reusable or compostable alternatives.

➤ **Reducing waste**

- Centralize and plan purchases to avoid excesses.
- Promote large-format supplies or refills to reduce packaging.
- Promote reuse and recycling within the company.

➤ **Collaboration and transparency**

- Clearly communicate sustainability criteria to suppliers and support them in their improvement journey.
- Periodically monitor the ESG performance of the supply chain.
- Request declarations of compliance and documentation to support the sustainable practices adopted.

General Suppliers Policy

- **Master Group** is committed to sourcing its products and services responsibly, avoiding harmful impacts on society, culture and nature as much as possible. We expect the same level of engagement and commitment from our suppliers.
- **Master Group** prefers to work with partners that share the company's commitment towards sustainability. This means that we prefer partners that have a written sustainability statement as an integral part of their business policy and/or a clear sustainability policy in place.
- **Master Group** prefers to work with suppliers in the destinations that are locally owned or managed, use local and seasonal products and services and benefit the local community by hiring locally and equitably and by providing fair working conditions.
- Whenever possible, **Master Group** prefers to select partner companies that comply with tourism-specific, internationally recognized (GSTC-accredited) certifications, or other sustainability certifications like B Corp or ISO.
- **Master Group** expects its suppliers to adhere to a Code of Conduct/Code of Ethics, that includes the following responsible business practices:
 - Complying with all local, regional, national and international regulations;
 - Respecting all human rights including labour rights, children's rights, and women's rights;
 - Committing to fair employment conditions;
 - Following anti-corruption, anti-bribery, anti-extortion, and anti-discrimination policies;
 - Protecting children from (sexual) exploitation through tourism;
 - Protecting the environment and natural resources;
 - Acting in the best interest of local communities;
 - Protecting the interests of **Master Group**.

Our complete supplier Code of Conduct/Code of Ethics is available here:
<https://www.mgto.it>

- Following a zero-tolerance policy, **Master Group** will immediately terminate any relationships with suppliers that violate our policies/the Code of Conduct/Code of Ethics, specifically through acts of bribery, corruption, discrimination, and violation of human rights.
- **Master Group** raises awareness amongst its suppliers to adopt sound social and environmental practices, and to minimise their carbon footprint.
- **Master Group** actively collaborates with suppliers to improve their sustainability performance. We encourage our suppliers to continuously learn

about sustainability and provide/support this learning whenever possible.

- **Master Group** maintains open lines of communication with our suppliers and partners and encourages feedback from our stakeholders at any time and on any topic, particularly sustainability.

Inbound Partner Agencies

Master Group only works with partner agencies that adhere to the company's Code of Conduct/Code of Ethics.

- In the entire process of developing and operating our travel packages, **Master Group** expects partner agencies to act in the best interests of the surrounding communities and environment as well as our guests.
- **Master Group** provides partner agencies opportunities for sustainability learning and management, including free access to the Travelife online learning and reporting platform.

Transport

- **Master Group** only works with transport providers that adhere to the company's Code of Conduct/Code of Ethics.
- When selecting transport for guests and business related travel, **Master Group** commits to choosing the most environmentally friendly options available for travelling to, from, and within the destination – taking into consideration distance, price, route, and comfort.
- **Master Group** has implemented clear guidelines for reducing GHG emissions from transport and selecting the most environmentally friendly transport options, including the following measures:
 - Preferring ground transport over air transport for short-haul travel destinations;
 - Avoiding in-destination flights as much as possible;
 - Offering rail-and-fly transport to and from the airport;
 - Using public transportation options in the destinations;
 - Using appropriate vehicle sizes for group sizes and purchasing most efficient vehicles available;
 - Training drivers on eco-driving techniques.
- **Master Group** endeavours – and has a system in place – to measure and

compensate for the unavoidable GHG emissions produced from transportation. Compensation costs are either included by default in the package price or compensation is actively promoted to the clients as a booking option.

Accommodations

- **Master Group** only works with accommodations that adhere to the company's Code of Conduct/Code of Ethics.
- In the accommodation selection process, **Master Group** considers the sustainability practices of an accommodation by taking into account their sustainability management and social and environmental footprint.
- **Master Group** favours the selection of accommodations that respect and protect land use, as well as respectfully highlight elements of local architecture, customs and traditions

Activities & Excursions

- **Master Group** only works with excursion providers that adhere to the company's Code of Conduct/Code of Ethics.
- All excursions and activities run by or on behalf of **Master Group** respect local customs, traditions, cultural integrity, and natural resources.
- **Master Group** commits to not offering any excursions that harm humans, wildlife, environment, or natural resources such as water and energy.
- **Master Group** gives preference to excursions and activities that benefit local communities, respect animal welfare and support environmental protection.
- **Master Group** has clear guidelines/Codes of Conduct in place for environmentally and culturally sensitive excursions offered by or on behalf of the company. These guidelines are actively communicated to guests as well as distributed and implemented by excursion providers and guides.
- **Master Group** provides excursion and attraction providers opportunities for sustainability learning and management, including free access to the Travelife online learning and reporting platform.

Tour leaders, local representatives, and guides

- **Master Group** is committed to entrusting assignments to qualified local guides, drivers, and other personnel, paying them fair wages and ensuring safe and fair working conditions. We expect the same from our suppliers that are hiring local staff on behalf of **Master Group**.
- **Master Group** understands that guides are the intermediaries between the guests and the socio-cultural and environmental context of the destination, conveying the appropriate behaviour to them. Therefore, we make sure that all guides leading tours on behalf of **Master Group** are trained regularly and knowledgeable in the sustainability topics of the destination.
- Our guides are specifically trained on the critical issue of sexual exploitation of children in tourism.
- **Master Group** provides guides with learning opportunities on sustainability topics including providing free access to the Travelife online learning platform.

Contribution to local communities/local economic network

- **Master Group** commits to positive contribution to the destinations in which we operate, by:
 - Sourcing locally and responsibly, and supporting local and traditional arts and culture;
 - Encouraging guests to shop responsibly and educating them about illegal/prohibited/forbidden souvenirs;
 - Collaborating with other local tourism stakeholders [including local government, other tourism businesses, academia, community groups] to further the sustainable tourism development of the destination;
 - Respecting and advocating for all human rights (i.e. children's rights, women's rights, labour rights, etc.) as well as land rights.

Environmental stewardship in destinations

- **Master Group** commits to environmental stewardship in the destinations in which we operate by:
 - Ensuring natural resources remain intact;
 - Educating guests about the principles of responsible travel and

responsible visitor behaviour.

Customer communication and protection

Privacy:

- Our customer protection is our priority. Therefore, we maintain a clear privacy policy: <https://www.mgto.it/docs/privacy-policy.pdf>
- to ensure
 - Legal compliance in all regards;
 - Customers and their data are protected;
 - Customers know how their information is being used.

Customer experience

- The company aims for all customer experiences to be positive, and follows strict health and safety, marketing, and excursion policies to ensure customer satisfaction. These policies cover specific topics of (but not limited to):
 - Health and safety;
 - Emergency procedures;
 - Privacy;
 - Group numbers;
 - Greenhouse Gas emissions and offsetting;
 - Transport;
 - Shopping;
 - Sexual exploitation;
 - Children in tourism;
 - Satisfaction and complaints.
- **Master Group** maintains open lines of communication with our customers and encourages feedback at any time and on any topic, particularly sustainability.

Coordinator Person

All staff are responsible for the ownership and undertaking of this policy.

All staff are responsible for the promotion and implementation of this sustainability policy within their departments.

The implementation of this policy will be lead by the Sustainability Coordinator, Francesco Bonelli, who can be reached at francesco.bonelli@mgto.it

Effective date

This policy is effective from 23/07/2025.

Revision history

This policy will be revised by 22/07/2027