



Corporate Social Responsibility and Sustainability Report **2022**



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01.

About this report



This report (the “**Report**”) informs on the actions and progress made in respect of CSR and Sustainability in the group of companies (the “**Ebro Group**” or the “**Group**”) headed by Ebro Foods, S.A. (the “**Company**”) during 2022.

REPORTING PERIOD

2022

MOST RECENT PREVIOUS REPORT

2021

REPORTING FREQUENCY

Annual

REPORTING FRAMEWORK

In this report we inform on the social, environmental and/or economic aspects that are important for the Ebro Group. The report has been prepared following the criteria of the GRI standards applicable to the Group’s activities, as well as other internal criteria that the Company has considered important to inform on all material aspects.

SCOPE AND COVERAGE OF THE REPORT

The report presents on a consolidated level the non-financial indicators of all the companies operating the core businesses of the Ebro Group and their respective industrial sites (see Annex 1).

The energy consumption of five of the ten offices leased by the Ebro Group are also excluded, as we do not have consistent quantitative data and because their emissions correspond to Scope 3. Those offices are leased by Ebro Foods, S.A. in Spain (three offices in Madrid, Granada and Barcelona), Riceland in Hungary and Euryza in Germany (commercial office).

CHANGES IN THE REPORTING PERIMETER

During 2022, the Group completed two corporate investment and divestment operations:

1. On 25 February 2022, through the US subsidiary Riviana Foods, the Group reached a binding agreement to purchase the assets of InHarvest, Inc., a US company with a major presence in the industrial business (B2B), Food Service and Private Label for premium specialties of rice, quinoa and grains in the United States.

The operation was completed on 1 April 2022 for a sum of USD 48.75 million and the company has been integrated within the perimeter of Riviana Foods USA.

2. In June 2022, Ebro sold the French company Roland Monterrat, selling sandwiches and fresh ready-to-serve meals, for EUR 22 million.

For the purpose of this Report and with a view to facilitating comparison of the information in the Non-Financial Statements, all the non-financial indicators referring to the divested business of Roland Monterrat have been excluded from the 2021 data and those corresponding to the business of InHarvest have been incorporated in 2022.

CONTACT POINT FOR ISSUES REGARDING THE REPORT OR ITS CONTENTS

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02.

Corporate Social Responsibility and Sustainability model



□ Definition of the model

The Ebro Group considers sustainable growth one of the basic pillars of its management strategy, to secure its consolidation as a benchmark business group in its areas of activity and position itself as a global, sound, innovative, responsible enterprise committed to social well-being, environmental balance and economic progress. Accordingly, it has incorporated environmental, social and ethical criteria in its decision-making processes, alongside the typical economic variables.

In this context, the Ebro Group views Corporate Social Responsibility (CSR) as the creation of a sustainable business model, which, as well as contributing value, profitability and competitiveness, contributes towards the progress of society, generates trust among our stakeholders and leads to the creation of shared value for all those who interact with us in our business activities.

The Group has followed a four-stage procedure to define and design this CSR model:

1. Diagnosis of the sustainability measures taken by the different companies in the Group.
2. Analysis of our value chain with a view to identifying the potential risks and impacts, both positive and negative, of our operations. Within this process we have identified three key areas, in which we can make the most valuable contributions to society as they are inherent in our core business and present throughout the entire chain: (i) nutrition and health, (ii) agricultural development, by promoting and implementing sustainable agricultural practices, and (iii) environmental management.
3. Interaction with our internal and external stakeholders, which has enabled us to identify their main concerns and incorporate their suggestions in the design and implementation of the Group's action plans.

The company's principal stakeholders are:

- Shareholders
- Customers, consumers and distributors
- Employees
- Suppliers
- Society (Administration, NGOs and other institutions)
- Media

The frequency and form of communication with each group varies according to the company of the Ebro Group and the reason for the consultation or meeting, with at least one a year. Much of this dialogue is conducted directly by the parent company.

STAKEHOLDERS	DIALOGUE CHANNELS
Shareholders	<p>Corporate website</p> <p>Electronic shareholders' mailbox</p> <p>Shareholders' office</p> <p>CNMV regulatory announcements</p> <p>Investor Relations Department</p> <p>Meetings with analysts and investors</p> <p>Roadshows</p> <p>General Meeting of Shareholders</p> <p>Quarterly reports</p> <p>Annual Report</p> <p>Social media</p> <p>Press releases</p> <p>Reporting channel of the Code of Conduct (COC)</p>
Employees	<p>Corporate website and websites of our subsidiaries</p> <p>Corporate Intranet</p> <p>Suggestion box</p> <p>Social media</p> <p>Mailbox</p> <p>Digital newsletter</p> <p>Blogs (corporate and brand)</p> <p>Mailshots</p> <p>Department Days</p> <p>Works Council</p> <p>HR contacts</p> <p>Corporate Communications Department</p> <p>Annual Report</p> <p>Reporting channel of the COC</p>
Customers, consumers and distributors	<p>Corporate website and websites of our subsidiaries</p> <p>Customer services department</p> <p>Electronic mailboxes in each of the Group companies</p> <p>Parent company mailbox (comunicacion@ebrofoods.es)</p> <p>Advertising and Marketing</p> <p>Satisfaction surveys</p> <p>Regular one-to-one meetings and visits</p> <p>Social media</p> <p>Blogs (corporate and brand)</p> <p>Trade fairs, forums and conferences</p> <p>Annual Report</p> <p>Reporting channel of the COC</p>
Suppliers	<p>Corporate website and websites of our subsidiaries</p> <p>Meetings with the Purchasing Departments of Group companies</p> <p>Supplier Code of Conduct</p> <p>Regular visits to suppliers</p> <p>Surveys</p> <p>Assessments through Sedex</p> <p>Annual Report</p> <p>Social media</p> <p>Reporting channel of the COC</p>
Society	<p>Corporate website and websites of our subsidiaries</p> <p>Website of the Ebro Foods Foundation</p> <p>Social media</p> <p>Corporate blog</p> <p>Annual Report</p> <p>Communications and CSR Department</p> <p>Press releases</p> <p>Parent company mailbox (comunicacion@ebrofoods.es)</p> <p>Meetings with NGOs and social action institutions</p> <p>Meetings with local authorities</p> <p>Meetings with resident associations</p> <p>Reporting channel of the COC</p>

STAKEHOLDERS	DIALOGUE CHANNELS
Media	Corporate website and websites of our subsidiaries Corporate Communications Department Parent company mailbox (comunicacion@ebrofoods.es) Press releases CNMV regulatory announcements Social media Corporate blog Regular meetings with different media Interviews Surveys and questionnaires Annual Report

4. **Materiality analysis:** In 2022, following the guidelines of the new Corporate Sustainability Reporting Directive (CSRD), we worked with KREAB Spain on making a double materiality assessment. In this regard, our present materiality matrix contemplates the most important sustainability issues from the perspective of business continuity (financial materiality) and those more important by virtue of their environmental, economic or social impact on the Group's stakeholders or the natural environment (impact materiality).

This assessment was based on the areas of action and impacts of Ebro Foods grouped by topics and indicators, with reference to the following standards and legislation: (i) Act 11/2018 Spain, (ii) RS Global Reporting Initiative (GRI), (iii) Dow Jones Sustainability Index (DJSI), (iv) MSCI and (v) SASB Materiality Map – Sustainability Accounting Standards Board Food and Beverages.

Following a study of the catalogue of impacts, the different indicators have been grouped into 18 material topics, in turn grouped into 4 major categories of topics encompassing the different themes: Working Capital, Governance and Organisation, Human Capital and Environmental Capital.



CATALOGUE OF POTENTIAL MATERIAL TOPICS

TOPICS THAT STAKEHOLDERS HAVE BEEN ASKED ABOUT IN THE DIFFERENT CONSULTATIONS

1. WORKING CAPITAL	
1	Food quality and safety
2	Consumer satisfaction
3	Innovation
4	Responsible supply chain
2. GOVERNANCE AND ORGANISATION	
5	Good governance
6	Tax contribution and institutions
3. HUMAN CAPITAL	
7	Health and safety of professionals
8	Human Rights
9	Social impact and local communities
10	Talent attraction and retention
11	Diversity and inclusion
12	Development of human capital
4. ENVIRONMENTAL CAPITAL	
13	Circular economy and use of resources
14	Mitigation and adaptation to climate change
15	Food waste
16	Pollution control and prevention
17	Biodiversity and ecosystems
18	Water and marine resources

Seven countries were consulted for the assessment (Spain, United Kingdom, United States, Italy, Netherlands, India and Thailand), selected according to three essential criteria:

1. Importance for business
2. Interest in sustainability matters
3. Combination of developed and developing countries

Seven stakeholders were also consulted, as priority communities for the company:

- Internal: employees and executives
- External: customers, suppliers, third sector, media and investors

Four variables were analysed:

1. Impact materiality: the matters of greatest importance for the different communities, from the point of view of the impact generated on the environment or society by the Group's management of them.
2. Financial materiality: a concept contemplated by EFRAG only for executives, and assessed with the following question: How could management of the following elements affect the company's operations (revenue, costs, liquidity, debt or asset value)?
3. Most important topics: those considered most important by the different segments of their stakeholders. (This would be equivalent to the former materiality.)
4. Priority areas for improvement: identification of the principal areas for improvement in which Ebro Foods should make progress.

Based on the foregoing, the resulting double materiality matrix and the principal topics to be managed are shown below:



Principal topics to be managed

The principal topics to be managed by Ebro Foods, on the grounds that they are financially important, materially important or both, are, from a global, aggregated perspective:

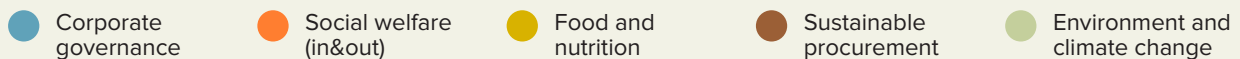
- 1 Food quality and safety
- 2 Consumer satisfaction
- 3 Responsible supply chain
- 4 Health and safety of professionals
- 5 Innovation
- 6 Human Rights
- 7 Social impact and local communities

□ Working areas in CSR and Sustainability

The conclusions of the double materiality assessment confirmed that the five strategic focal points identified by the Group coincide with the expectations of the different stakeholders: **Our Team, Our Community, Our Public, Our Shareholders and Our Environment**, and the corresponding five areas for action organised around the economic, environmental, social and governance pillars, namely: **Corporate Governance, In&Out Social Well-Being, Food and Nutrition, Sustainable Procurement and Climate Change**.

Thirteen principal working priorities are established around these focal points and areas for action to guarantee sustainability in each aspect of our business.

CSR Model



To make these 13 priorities effective, our Global Sustainability Plan (GSP) HEADING FOR 2030 [“HEADING FOR 2030”] lays down the guidelines and action plans that the Ebro Group will implement up to 2030 to grow sustainably, complying with the stipulations established in the regulatory framework of the EU and the different countries in which we operate, meeting the demands and expectations of our stakeholders, contributing towards achievement of the 2030 Agenda and minimising the negative impacts that our operations may have on the environment while maximising the positive effects of those activities.

The three main pillars of action of HEADING FOR 2030 are people, health through food and the planet.

With regard to people, the Plan promotes the well-being at work of our professionals, supporting ongoing training and professional development to retain talent, seeking ways to balance work and home life and ensuring equal opportunities, diversity and health and safety at work. It also continues to implement actions that contribute towards social and economic development in our areas of influence.

Our primary goals in caring for the planet are to guarantee the environmental efficiency of all the Group’s operations, working to mitigate and adapt to the effects of climate change and guarantee the sustainability of our principal raw materials.

As for the third pillar, with the aim of securing the health and well-being of our consumers and the society at large, the Plan focuses on supplying a broad array of safe, healthy products, overseeing the quality and food safety of those products and actively promoting healthy eating habits and lifestyles.

A specific microsite has been set up as an information and monitoring tool for the Plan, on the domain caringforyouandtheplanet.com, the Group’s motto in CSR and Sustainability.

Taxonomy of the European Union

With a view to reorienting capital flows towards more sustainable activities, meeting the EU 2030 framework for climate and energy and achieving the goals of the European Green Deal, on 22 June 2020 the EU published Regulation (EU) 2020/852, known as the Taxonomy Regulation.

The Taxonomy Regulation establishes six environmental objectives:

1. Climate change mitigation
2. Climate change adaptation
3. The sustainable use and protection of water and marine resources
4. The transition to a circular economy
5. Pollution prevention and control
6. The protection and restoration of biodiversity and ecosystems

The Regulation also establishes the four conditions that must be met by an economic activity to qualify as environmentally sustainable:

1. It must contribute substantially to one or more of the six environmental objectives.
2. It must not significantly harm any of the other environmental objectives.
3. It must be carried out in compliance with the minimum (social) safeguards laid down in Article 18 of the Taxonomy Regulation.
4. It must comply with technical screening criteria that have been established by the Commission through specific delegated acts.

Accordingly, a first delegated act was passed on 21 April 2021 on sustainable activities for climate change adaptation and climate change mitigation. The delegated regulation was formally adopted on 4 June 2021 (Commission Delegated Regulation (EU) 2021/2139). A second delegated act for the remaining objectives has not yet been published.

On 6 July 2021, the European Commission adopted the delegated act (2021/2178) specifying the contents, methodology and presentation of the information to be disclosed by financial and non-financial undertakings.

☐ Application of the Taxonomy in Ebro Foods

The Taxonomy Regulation stipulates that undertakings subject to the Non-Financial Reporting Directive (NFRD) are obliged to disclose how their business activities align with the Taxonomy according to the following calendar:



In line with this directive, during 2021 the Social Responsibility, Sustainability and Finance departments of Ebro Foods, as parent of the Group, analysed the current alignment between the environmental actions promoted by the companies in the Ebro Group and the taxonomy-eligible activities contemplated in the current Taxonomy framework, and the financial details associated with those environmental actions.

According to the results of that analysis, the current development of taxonomy does not contemplate the business activities performed by the Ebro Foods Group as taxonomy-eligible activities. Consequently, nor does the Group have any taxonomy-aligned activities to report in 2022.

The main conclusions of the analysis are set out below:

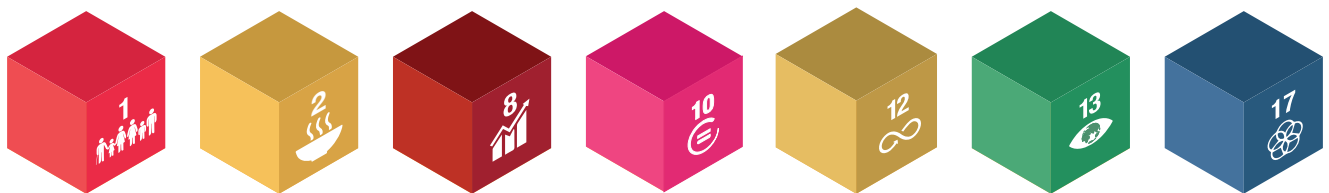
1. For the time being, the EU Taxonomy has only developed the economic activities corresponding to two environmental objectives: i) climate change mitigation and ii) climate change adaptation, which do not so far cover the entire range of activities undertaken by the companies. In this regard, the economic activities performed by the companies of the Ebro Group, classified within the EU Statistical Classification of Economic Activities (NACE) C1061 (manufacture of grain mill products), C1073 (manufacture of pastas) and C1085 (manufacture of prepared meals and dishes), are not included within the framework of taxonomy-eligible activities.
2. The environmental actions taken by the Ebro Group in the area of climate change mitigation and adaptation: (i) are included among the environmental sustainability objectives of the company, and (ii) are not environmentally sustainable economic activities as they do not have associated revenue, they have negligible OPEX and CAPEX, close to zero, and they do not substantially contribute towards the two environmental objectives of the Taxonomy defined so far.
3. Although they do not meet the conditions for qualifying as taxonomy-eligible activities, some of the Group companies launched autonomous energy consumption actions during 2022 that could be classified within group “4.2.4 production of heat/cold from bioenergy”, although its representativity is negligible.

The EU is expected to publish the delegated acts corresponding to the other four environmental objectives of the Taxonomy during 2023. The Group will then study whether they contemplate any eligible activities associated with its business activities and, if so, it will put in place the necessary reporting procedures.

☐ Alignment of the model with the Sustainable Development Goals (SDGs)








All the actions taken by the Ebro Group within its Social Responsibility and Sustainability framework are related directly or indirectly with the 17 SDGs, but we have singled out the ones to which we make the greatest contribution by virtue of our business activities.

So based on our Sustainability Plan HEADING FOR 2030, we have defined the following priority SDGs: 1 (No poverty), 2 (Zero hunger), 8 (Decent work and economic growth), 10 (Reduced inequalities), 12 (Responsible consumption and production), 13 (Climate action) and 17 (Partnerships for the goals).



□ Alliances with environmental and social entities and initiatives

The Ebro Group and its Foundation belong to or have established alliances with different organisations or multi-stakeholder platforms that encourage and channel companies' commitment to society and the environment. Through these alliances they can give greater scope to the actions developed within their CSR strategy. Some of the important organisations are:

	<p>Signatory of the United Nations Global Compact www.pactomundial.org</p>
	<p>Member of the Spanish Commercial Coding Association (AECOC) project against food waste "Don't waste food, use it" http://www.alimentacionsindesperdicio.com/</p>
	<p>Member of the SERES Foundation http://www.fundacionseres.org/Paginas/Inicio.aspx</p>
	<p>Member of Forética http://www.foretica.org/</p>
	<p>Sustainable Agriculture Initiative (SAI) Platform http://www.saiplatform.org/</p>
	<p>Sustainable Rice Platform (SRP) http://www.sustainablerice.org/</p>
	<p>Sedex https://www.sedexglobal.com</p>

□ Policies and Governance

In order to define the general guidelines of the Group and its associates and the integration of ESG criteria in our business model, the Group is governed by the following policies and principles of conduct approved by the Board of Directors:



1. Code of Conduct of the Ebro Group
2. Supplier Code of Conduct
3. Sustainability, Environment and Corporate Social Responsibility Policy
4. Social Policy
5. Risk Control and Management Policy
6. Corporate Governance Policy
7. Corruption and Bribery Policy
8. Internal Code of Market Conduct
9. Policy for the Selection and Diversity of Directors
10. Senior Executive Remuneration Policy
11. Dividend Policy
12. Investment and Financing Policy
13. Treasury Stock Policy
14. Policy on Communication and Relations with Shareholders, Institutional Investors and Proxy Advisors
15. Policy on Communication of Financial, Non-Financial and Corporate Information.

The strategy and actions taken in the area of Social Responsibility and Sustainability of the Group are supervised by the Audit, Control and Sustainability Committee of Ebro Foods, which in turn reports to the Board of Directors of the company on the most important aspects.

□ External assessments

Since 2015, Ebro Foods has been part of the FTSE4Good Index Series, an international sustainability index that includes companies that prove their commitment and leadership in environmental, social and corporate governance aspects. Our inclusion in this index confirms that we are a socially responsible investment vehicle.

During 2022, we obtained the following external accolades:

1. Inclusion in the Standard Ethics Spanix Index
2. Inclusion in the IBEX Gender Equality Index for promotion of gender equality
3. Gaïa ESG Rating

03.

Contribution to the SDG

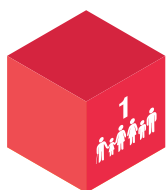


We are aware that the sustainable development of our Group is directly related with the social welfare of the communities and preservation of the environment where we perform our business activities. For this reason the Ebro Group, as a key player in the food sector, accepts the commitment launched by the United Nations to participate in achieving the 2030 Agenda, embracing the Sustainable Development Goals (SDGs) as our own challenges and a tool for monitoring, evaluating and reporting on its impacts.

In this context, although all the actions taken by the Ebro Group within the scope of its Social Responsibility and Sustainability are related directly or indirectly with the 17 SDGs, we have identified the ones to which we can make the greatest contribution by virtue of the nature of our business activity.

Based on our Sustainability Plan HEADING FOR 2030, we have defined the following as priority SDGs: 1 (No Poverty), 2 (Zero Hunger), 8 (Decent Work and Economic Growth), 10 (Reduced Inequality), 12 (Responsible Consumption and Production), 13 (Climate Action) and 17 (Partnerships for the Goals).

□ Contribution to the 2030 agenda in 2022



SDG 1. NO POVERTY

End poverty in all its forms everywhere

- Availability of goods and services for those with low incomes
- Social and economic development in areas with a greater risk of exclusion

Goals

- 1.1** Eradicate extreme poverty for all people everywhere.
- 1.4** Ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control overland and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance.
- 1.5** Build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters.

- **683,825 kg of food donated**
- **€4.9 million invested towards actions which to boost development of the communities**
- **756,742 direct beneficiaries**



SDG 2. ZERO HUNGER

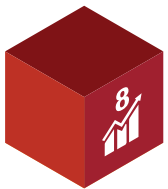
End hunger, achieve food security and improved nutrition and promote sustainable agriculture

- Contribute towards the right to food
- Ensure that everyone has access to sufficient food and a healthy diet
- Support growers, economically and with training

Goals

- 2.1** End hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.
- 2.3** Double the agricultural productivity and incomes of small-scale food producers.
- 2.4** Ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.

- **€1.5 million in food donations**
- **€3 million invested in sustainable agriculture programmes**



SDG 8. DECENT WORK AND ECONOMIC GROWTH

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

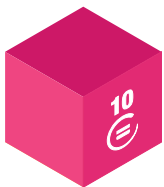
- Contribution to wealth
- Creation and maintenance of employment
- No discrimination
- Access by young people to the labour market

Goals

- 8.1** Sustain and contribute to economic growth in the countries in which we operate.
- 8.3** Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services.

- 8.5** Achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
- 8.6** Substantially reduce the proportion of youth not in employment, education or training.
- 8.8** Protect labour rights and promote safe and secure working environments for all workers; promote a sustainable supply chain, incorporating ethical, social and environmental criteria in the procurement processes.

- **€97.2 million, total tax contribution**
- **54 SMETA audits on suppliers**
- **6,414 annual average headcount**
- **98 jobs for persons with disabilities**
- **136,230 hours of training**
- **Training and job placement programmes:**
 - Gastronomix
 - Aula Loboral Capacis
 - Fundación Balía
 - Training grants for students and prizes for the best academic records
- **i) Entrepreneurship programme Ebro Talent;**
ii) Research programmes Fero and cicCartuja
- **€2.06 million invested in occupational hazard protection**



SDG 10. REDUCED INEQUALITIES

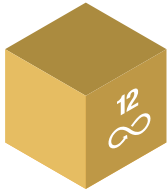
Reduce inequalities and make sure nobody gets left behind

- Promote social programmes that contribute towards equal opportunities for groups at risk of exclusion

Goals

- 10.2** Empower and promote the social, economic and political inclusion of all.

- **€4.9 million in social action programmes**
- **72 initiatives to promote equal opportunities and social inclusion**
- **Collaborators and drivers of the start-up of Techô, a welfare programme seeking a sustainable solution to homelessness and social and residential exclusion**



SDG 12. RESPONSIBLE CONSUMPTION AND PRODUCTION

Ensure sustainable consumption and production patterns

- Sustainable sourcing
- Efficient use of resources
- Recycling of materials

Goals

12.2 Achieve the sustainable management and efficient use of natural resources.

12.3 Halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses.

12.5 Substantially reduce waste generation through prevention, reduction, recycling and reuse.

12.8 Ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.

- **198 Food Safety and Quality Certificates**
- **352,062 tonnes sustainable rice**
- **Members of the programme "No Food Waste" headed by AECOC**
- **Members of the international platforms SAI Platform and SRP for the development of sustainable agriculture programmes**
- **51% global packaging is recyclable and 38% ready to recycle**
- **Corporate Blog and social media Sentirse Bien Se Nota (When you feel good, it shows): 125 posts on healthy eating and sustainability**



SDG 13. CLIMATE ACTION

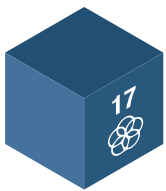
Take urgent action to combat climate change and its impacts

- Energy efficiency
- Environmental investment
- GHG emissions
- Risks and opportunities due to climate change

Goals

- 13.1** Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.
- 13.3** Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

- **€4.3 million in environmental initiatives**
- **31,025 t CO₂eq emissions avoided**
- **92 (t CO₂eq/€m net sales) GHG emissions intensity**
- **1,340 GJ/€m net sales energy intensity**
- **Citizen awareness programmes through our corporate and brand communication channels**
- **62% waste recovery**
- **17.6% reduction in emissions of CO₂e/t product transported in overland logistics in Spain**
- **EKTA pesticides training programme for growers in India**
- **Integrated Rice Sustainability Plan programme in India to reduce CO₂ emissions in crop**
- **Sustainable production of broad beans to substitute plant protein for animal protein-based ingredients**



SDG 17. PARTNERSHIPS FOR THE GOALS

The SDG can only be achieved through sound global partnerships and cooperation among entities of an identical or different nature

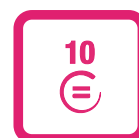
Goals

- 17.16** Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries.

- **The Ebro Group has 7 partnerships active with multi-stakeholder organisations and platforms that promote and implement companies' commitment to sustainability**

04.

Human Rights



Ensuring respect for Human Rights throughout our supply chain is one of the Group's priorities in Social Responsibility. We base our criteria in this respect on the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights and the Fundamental Principles and Rights at Work of the International Labour Organization (ILO).

This commitment is set out in: (i) our Code of Conduct, which establishes the principles and values that must underlie the actions of all persons and companies in the Ebro Foods Group, and (ii) our Supplier Code of Conduct, which establishes the principles, standards and business practices to be met by our suppliers and service providers in their relations with the Group and its professionals.

The Group's commitment to Human Rights is set out in Section IV, point 9 of our Code of Conduct. Points 9.1, 9.3, 9.4, 9.5 and 9.6 lay down the guidelines for eliminating discrimination in employment and occupation, eliminating forced or compulsory labour, effectively abolishing child labour and exercising the rights of freedom of association, to join unions and collective bargaining, in accordance with the laws currently in place. The same commitments are set out in points 3.2, 3.3, 3.4 and 3.7 of the Supplier Code of Conduct. Both Codes can be consulted on the Ebro Foods corporate website (<https://www.ebrofoods.es/en/csr/csr-in-ebro/codes-and-policy/>).

Due Diligence

With the aim of underpinning our commitment to human rights, in 2020 the Ebro Foods Group began exploring the implementation of a Due Diligence System to detect, prevent and mitigate existing and potential adverse effects of our operations and throughout our value chain.

A draft Due Diligence Questionnaire was prepared, which would be taken as the basis for defining, identifying, assessing and measuring risks, thus generating opportunities for subsequent verification and control, adopting the necessary, proportionate measures to mitigate, reduce or remedy those risks, as the case may be. The aim was to debate the contents of the questionnaire within the Group's Global Sustainability Working Party with a view to having a final document to be implemented. This process was finally delayed, pending publication of the final text of the *EU Corporate Sustainability Due Diligence Directive* and its transposition into Spanish law.

In this context, in the light of the Proposal for the EU Corporate Sustainability Due Diligence Directive, published on 23 February 2022, and with a view to facilitating the identification of risks within and outside the consolidated group, in 2022 the parent of our Group promoted the launching of a compulsory training course in Human Rights for all the company's professionals. This course will end in 2024 and has the following course plan:

1. Spain, completed
2. Rest of Europe, Africa and Asia
3. North and South America

This Training Plan, the contents of which have been tailored to the different professional categories, is being followed online through the SAP Litmos e-learning platform by professionals with a corporate e-mail account, and onsite by factory staff.

In addition, specific Human Rights training has been given over 2022 in the following companies:

COMPANY	2022			2021		
	No. EMPLOYEES WHO RECEIVED TRAINING	No. HOURS	% TOTAL EMPLOYEES	No. EMPLOYEES WHO RECEIVED TRAINING	No. HOURS	% TOTAL EMPLOYEES
Ebro India	23	204	12.85%	85	170	48.57%
Herba Bangkok	102	306	52.58%	198	594	100.00%
Herba Cambodia	6	18	40.00%	10	30	83.33%
La Loma Alimentos	159	81	100.00%	8	8	5.52%
S&B Herba Foods	17	4	15.18%	---	---	---
Transimpex	85	170	100.00%	75	150	100.00%

Grievance and follow-up mechanisms

The main grievance mechanism is the reporting channel of the Code of Conduct (canaldedenuncias@ebrofoods.es), through which any persons bound by the Code may report any breach of the principles set out therein, under a guarantee of absolute confidentiality. Only the chair of the Audit and Compliance Commission of the Group parent has access to that e-mail account, which is protected with IT security systems to prevent any unauthorised access. The Committee chair is responsible for prioritising, processing, investigating and solving grievances according to their importance and nature, assisted by the Compliance Unit.

Within the framework of the Proposal for a Due Diligence Directive, during 2023 the Group will enable an external complaints channel, in addition to the channel already existing, which will be at the disposal of all our stakeholders and conveniently publicised through all the corporate reporting channels.

Ebro is also in the process of integrating the different complaints channels currently enabled within the Internal Information System under Act 2/2023 of 20 February regulating the protection of individuals who report infringements of laws and regulations and the fight against corruption, transposing the EU Directive 2019/1937 of 23 October 2019 (known as the "Whistleblowing Directive"), which entered into force on 13 March 2023.

Apart from the Confidential Complaints Channel, the Human Resources Departments of the different companies in the Group also have channels enabled to process, investigate and solve any incidents that may arise within their respective companies.

In this context, eleven grievances were reported in 2022 in the Human Resources Departments of the following Group companies. Six of them had been solved by the closing date of this Report:

COMPANY	LODGED	PROCESSED	SOLVED
La Loma Alimentos	1	1	1
Riviana Foods	6	6	1
S&B Herba Foods	2	2	2
Tilda	2	2	2
TOTAL GRIEVANCES	11	11	6

External audits are conducted regularly in companies both within and outside the scope of consolidation of the Group as an additional tool for monitoring and control of Human Rights.

13 ethics audits were made at Group workplaces during 2022.

COMPANY	COUNTRY	WORKPLACE	DATE	TYPE OF AUDIT	AUDITORS
Ebro India	India	Taraori	06/10/2022	SMETA	DNV
Herba Cambodia	Cambodia	Phonm Phen	25/04/2022	SMETA	ELEVATE
Herba Ricemills	Spain	San Juan	21/03/2022	SMETA	Intertek Spain
Pastificio Lucio Garofalo	Italy	Gagnano	05/07/2022	SA8000	DNV
Riviana Foods	United States	Brinkley	01/02/2022	SMETA	Accordia Global Compliance Group
		Memphis	05/05/2022	BSCI	
		Carlisle	02/02/2022	SMETA	
		Clearbrook	18/01/2022	SMETA	
		Alvin	08/03/2022	SMETA	
		Colusa	13/01/2022	SMETA	Control Union
S&B Herba Foods	United Kingdom	Regent mill	12/01/2022	SMETA	Bureau Veritas Certification
			18/05/2022	SMETA	
Herba Bangkok	Thailand	Nong Khae	26/10/2022	SMETA	SGS

□ Audits made on suppliers

54 SMETA audits were made on suppliers during 2022, 6 of them follow-up audits.

COUNTRY	DATE OF AUDIT	AUDITORS
Argentina	13-07-2022	Bureau Veritas Certification
	14-07-2022	
	16-07-2022	
Belgium	19-09-2022	Intertek France
	25-01-2022	SGS CBE Belgium
Cambodia	19-08-2022	SGS (Cambodia) Limited
France	05-04-2022	SGS France
	17-05-2022	
	19-10-2022	
	03-02-2022	Bureau Veritas Certification
	21-07-2022	
	27-07-2022	
	15-06-2022	BUREAU VERITAS CPS - EMEA
	01-12-2022	
	05-09-2022	
		DNV
Germany	21-04-2022	Intertek Germany
	19-04-2022	
	05-05-2022	Bureau Veritas Certification
	12-08-2022	
	14-07-2022	TUV NORD CERT GmbH
Greece	07-07-2022	Intertek Bulgaria
	31-05-2022	SGS_UK
Hungary	01-07-2022	Bureau Veritas Certification
India	26-05-2022	Bureau Veritas Certification
	20-07-2022	SGS ASIA
	07-11-2022	
	18-03-2022	Intertek India
Italy	22-06-2022	Intertek Italy
	14-04-2022	
	06-06-2022	SGS Italy
	25-05-2022	
	23-11-2022	BUREAU VERITAS CPS - EMEA
Mexico	08-06-2022	DNV
Netherlands	25-08-2022	Bureau Veritas Certification

COUNTRY	DATE OF AUDIT	AUDITORS
Pakistan	04-10-2022	ALGI Pakistan
	29-09-2022	ELEVATE
	16-07-2022	ALGI Pakistan
Peru	10-08-2022	SIPAS CR-PERU
Poland	03-11-2022	SGS Poland
Portugal	14-10-2022	Intertek Portugal
Thailand	02-09-2022	SGS Thailand
	02-11-2022	
	17-03-2022	
	19-09-2022	
	25-05-2022	
Turkey	14-02-2022	Intertek Turkey
	24-05-2022	
United Kingdom	22-02-2022	SGS_UK
	28-09-2022	Verisio
	01-08-2022	Intertek UK
	08-08-2022	Verner Wheelock (incorporating KSSA)
	21-11-2022	
United States	18-01-2022	Accordia Global Compliance Group (Home Office)
	23-02-2022	Intertek Peru



05.

Anti- corruption and bribery measures



□ Corruption and bribery

The Ebro Group has a global Code of Conduct, known to and binding on not only its workers and professionals, but also its customers, suppliers, shareholders and other stakeholders.

The Code of Conduct establishes the principal values that must underlie the Group's conduct, including those of transparency, honesty and strict compliance with the laws and regulations in place.

The Code of Conduct dedicates a specific section (29) to anti-corruption, bribery, illegal commissions, influence peddling and money laundering. It establishes the following general principles: (i) the obligation undertaken by the Group to eradicate any form of corruption and (ii) the absolute prohibition of any form of corruption or bribery. These principles are accompanied by specific rules of conduct designed to guarantee compliance with them.

All the Group's workers and professionals are informed of and accept the Code of Conduct as mandatory. They receive a copy of it when they join the Group (or after any amendment) and formally acknowledge receipt, knowledge thereof and their obligation to comply. This is backed up with a grievance channel through which any interested person may confidentially inform the parent company of any potential infringement of the Code.

The general regulation set out in the Code of Conduct is supplemented on a corporate level with the Policy against Corruption and Bribery approved by the parent's board of directors in April 2019. All the principles, values and rules for action established in the Code of Conduct for combating corruption and fraud are developed in the specific, verifiable terms of that Policy.

The global regulation of the Code of Conduct and the principles set out in the Policy against Corruption and Bribery are backed up locally in the different regions in which the Group operates.

- In the principal Spanish companies, the Ebro Group also has a crime prevention model that identifies the potential criminal risks deriving from its activities and the mitigation measures established to try to eliminate (or minimise as far as possible) the risk of committing criminal offences, which include corruption and bribery. The crime prevention model identifies the measures implemented to mitigate the risk of committing offences of corruption, bribery, influence peddling and money laundering. Its effectiveness and application are monitored and checked regularly by the Compliance Unit, within the reporting system of the current crime prevention model. During 2020 the Group revised and updated its criminal risk map and crime prevention model, with counselling from external specialists. Along with the revision and updating and with counselling from the same external specialists, the Group has started to design an employee training plan in this area.
- In pursuance of local legislation (Legislative Decree of 8 June 2001) on companies' liability for certain types of offence (including corruption), the Italian companies in the Group have established organisation and management models that include measures to preclude the risk of committing those offences.

- The Group's North American subsidiaries have specific policies and measures to control and mitigate the risk of committing this type of offence. All the employees of Riviana Foods Inc. and Riviana Foods Canada Corporation (jointly "Riviana") receive and are obliged to sign a copy of the Ebro Foods Group Code of Conduct as confirmation of having been informed of the requirements established in that Code and their strict adherence to the principles of the Code that are applicable to the company and its employees under North American laws and regulations. In particular, and in pursuance of the special requirements under local laws, the North American companies have an Anti-bribery Compliance Officer, who is responsible for ensuring compliance with the policy and making sure that all workers and executives are aware of and comply with it. Training and refresher courses are provided regularly for this purpose.
- The Group's Indian subsidiary has a Vigil Mechanism/Whistleblower Policy, adapted to the applicable local laws (section 177(9) of the Companies Act and Rule 7 of the Companies Rules), through which a communication channel is made available to all employees to report to the company any conduct that infringes the Code of Conduct (in addition to the Group's reporting channel). Through that channel, any possible indication of unlawful conduct (including, therefore, any that may be considered acts of corruption) must be reported to the Vigilance and Ethics Officer of the company for investigation and adoption of whatever measures may be necessary. All new hires in the Group's Indian subsidiary receive specific information within their inception training on combating corruption, including the general rules established in the Code of Conduct, the specific rules of the Vigil Mechanism and the hierarchical structure for reporting suspicious conduct. In addition, within that policy, due diligence is conducted on potential overseas customers and they are required to certify that they do not participate and have not participated in any acts of corruption or bribery.
- In France, following the sale on 31 December 2021 of the parent of the French Group, (Panzani SAS), the new parent of the business in France (Ebro Premium Food SAS) has been implementing its own "Ethics Alert device" and defining its own Code of Conduct, which will be applicable within Ebro Premium Food and its subsidiaries. This work, together with the drawing-up of a corruption risk map for the new French Group, commenced at the end of 2022 with specialist external counselling and will be completed in 2023.

The following table shows the companies that provided anti-corruption training for their employees in 2022. That ongoing training is included in regular training plans, thus ensuring that employee knowledge on the matter is constantly refreshed.

COMPANY	2022			2021		
	No. EMPLOYEES	No. EMPLOYEES RECEIVING TRAINING	% EMPLOYEES RECEIVING TRAINING	No. EMPLOYEES	No. EMPLOYEES RECEIVING TRAINING	% EMPLOYEES RECEIVING TRAINING
Bertagni	417	417	100.00%	---	---	---
Ebro India	179	23	12.85%	175	25	14.29%
Geovita	---	---	---	101	11	10.89%
Harinas Santa Rita	---	---	---	18	18	100.00%
Herba Bangkok	194	194	100.00%	198	198	100.00%
Herba Cambodia	20	9	45.00%	---	---	---
La Loma Alimentos	---	---	---	116	4	3.45%
Ebro Foods Netherlands	---	---	---	80	27	33.75%
Riviana Foods	1043	1043	100.00%	919	919	100.00%
Riviana Foods Canada	237	237	100.00%	223	223	100.00%

No cases of corruption have been reported in any companies of the Ebro Group. Nor have any of the Group's business partners reported any cases of this nature.

Money laundering

The Ebro Group has established: (i) payment and collection processes and (ii) a structure of attorneys for bank transactions, through whom it guarantees adequate control and monitoring of money movements in all its transactions.

The Ebro Group uses bank transfers and nominative payment instruments for payments and collections as they guarantee full traceability of any money movement. It also has strict rules for cash management, which allow the different companies to hold only negligible amounts of cash and regulate in detail any drawings against the cash balances, requiring in all cases justification of cash requests and proof of use of those funds.

The reimbursement of expenses incurred by employees in the course of their work is also strictly controlled, requiring proof of the expense and the reason and justification for it prior to any reimbursement. Drawings made using a company bank card (by employees who have a card, by virtue of their category) are subject to the same requirements of proof and justification of use, such that if any use of the card is not justified and proved, the corresponding sums are withheld from payments to be made by the relevant company to the employee.

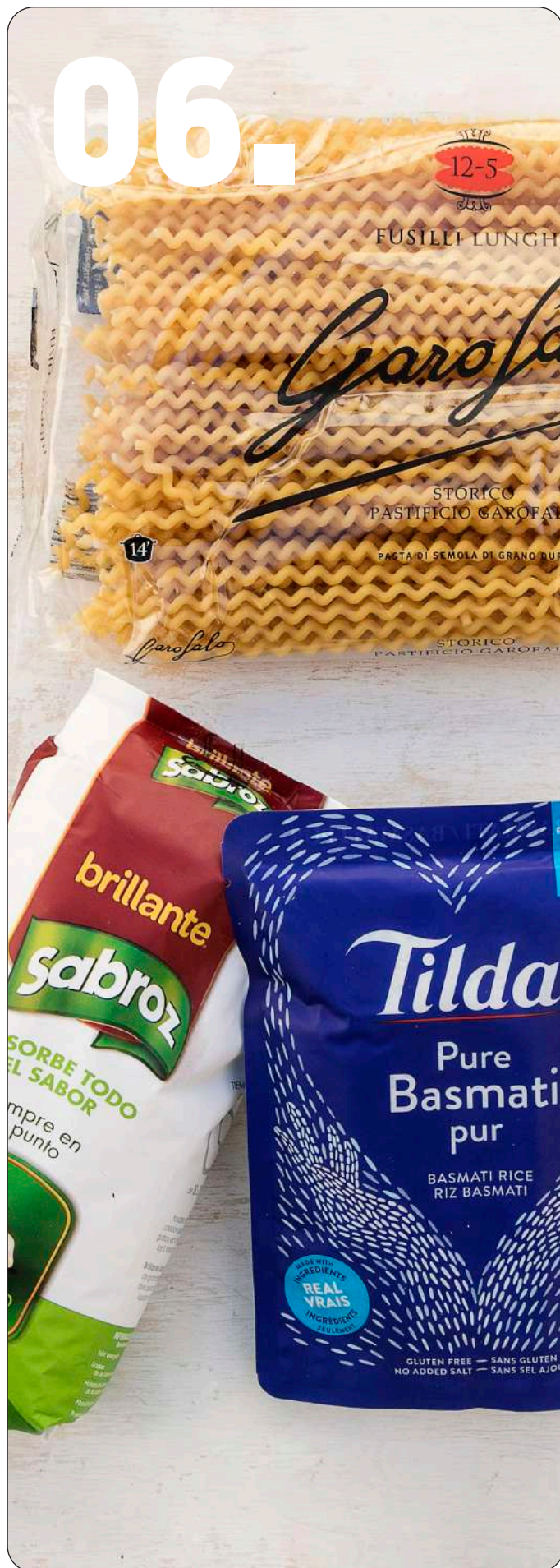
According to the Group's power of attorney structure, in order to draw funds from bank accounts, a prior decision must be adopted by the competent corporate body and, as a rule, joint signatures are required, except for negligible amounts compared to the volume of transactions of the company in question.

Public Policy

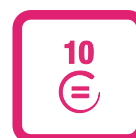
The Ebro Group declares its political neutrality and establishes in its COC the prohibition for its professionals to make any contributions to political parties, authorities, organisations, public administration and institutions in general in its name or on behalf of any of the companies in the Ebro Group.

All relations with the authorities, regulatory bodies and government departments are conducted according to the principle of maximum cooperation and transparency, without prejudice to defence of the Group's legitimate interests.

06.



Value creation model



The Ebro Group makes a significant contribution to the social and economic development of the communities in which it operates. Its business activities generate wealth through the creation of jobs, payment of salaries, tax contribution, purchase of goods and services from suppliers, distribution of dividends, implementation of welfare programmes, development of environmental initiatives, commitment to the value chain and investment in R&D and innovation.

6.1 Social cashflow

(000€)	2022	2021
Economic value generated		
Net proceeds from operations	419,351	538,897
Sale of assets and businesses	27,411	753,926
Dividends received from third parties	2,319	4,350
	449,081	1,297,173
Economic value distributed		
Payments to or on behalf of employees	(334,371)	(375,518)
Corporate income tax	(90,821)	(136,510)
Contribution to not-for-profit entities and support for sustainable agriculture	(4,933)	(5,352)
Interest income/expense	(5,562)	(8,384)
Business acquisitions	(48,556)	(24,063)
CAPEX	(118,808)	(120,035)
Dividends paid (*)	(96,528)	(185,719)
	(699,579)	(855,581)
ECONOMIC VALUE RETAINED	(250,498)	441,592

(*) Dividends paid in the corresponding year

6.2. Tax information

With a view to guaranteeing responsible compliance with the tax laws in place in the jurisdictions in which it operates, the Ebro Group has developed several procedures to secure transparent, honest tax management and payment of taxes.

The Ebro Group does not use opaque structures consisting of interposing base companies in low-tax or non-tax countries and/or territories not cooperating with the tax authorities. Nor does it engage in any business in any of the jurisdictions listed as tax havens, regulated in Spain in **Supplementary Provisions 1 and 10 and Transitional Provision Two of the Tax Fraud Prevention Measures Act 36/2006 of 29 November (as amended by Act 11/2021 of 9 July on measures to prevent and combat tax fraud, effective from 11 July 2021)**.

In 2022, the Ebro Group directly paid EUR 97.2 million to the tax authorities in the different countries in which it operates.

BREAKDOWN OF TAX PAYMENTS

(000€)	2022	2021
Income tax paid	90,821	136,510

TAXES PAID BY GEOGRAPHIC AREAS	2022		2021	
	NET IT	OTHER TAXES	NET IT	OTHER TAXES
Spain	36,615	613	(1,801)	408
Rest Europe	24,426	2,492	54,747	3,275
America	29,067	3,304	82,536	3,161
Asia	170	0	70	0
Africa	543	0	958	0
TOTAL	90,821	6,409	136,510	6,844

MOST SIGNIFICANT COUNTRIES	NET IT	OTHER TAXES	NET IT	OTHER TAXES
Spain	36,615	613	(1,801)	408
France	6,245	2,226	17,792	1,582
Italy	5,133	208	15,085	149
United States	11,690	3,196	72,422	2,892
United Kingdom	5,879	0	7,114	0

PRE-TAX PROFIT, BY COUNTRIES

(000€)	2022	2021
	PRE-TAX PROFIT	PRE-TAX PROFIT
Spain	(315)	29,888
Rest Europe	74,130	88,115
America	89,668	71,204
Asia	18,353	7,278
Africa	3,971	2,246
TOTAL	185,807	198,731

MOST SIGNIFICANT COUNTRIES	2022	2021
	PRE-TAX PROFIT	PRE-TAX PROFIT
Spain	(315)	29,888
France	(3,627)	16,215
Italy	28,468	33,120
United States	87,087	72,318
United Kingdom	32,665	20,974

PUBLIC GRANTS RECEIVED

(000€)	2022	2021
Capital grants received	1,026	1,591
Operating grants received	2,509	490

□ 6.3 Commitment to the development of local communities

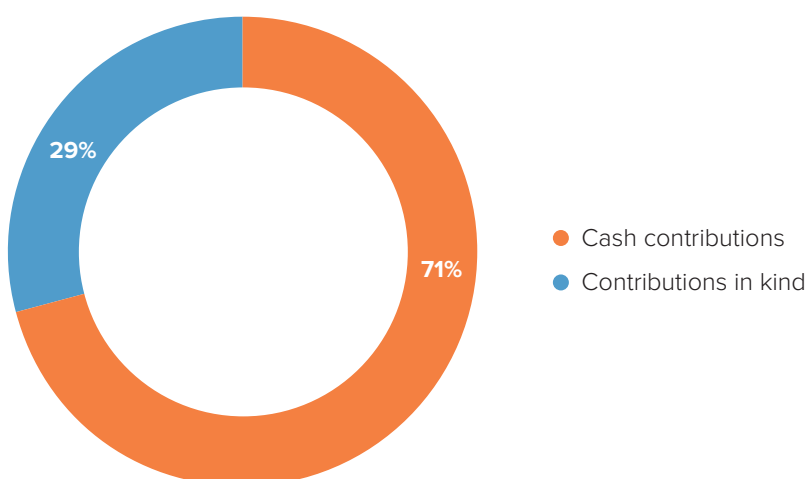
One of the main pillars of social responsibility action within the Ebro Group is ensuring the well-being and socio-economic development of the local communities directly related with our business activities.

During 2022, as in previous years, the Ebro Foundation and the Group participated in projects created by different not-for-profit organisations and promoted and developed *motu proprio* several initiatives of social and environmental interest.

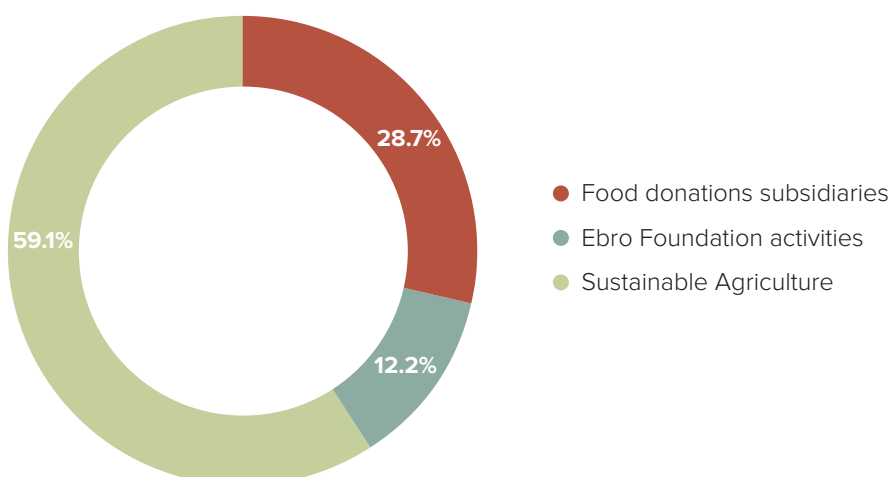
Within this context, the global amount spent on social action during 2022 was EUR 4.9 million.

SOCIAL ACTION	AMOUNT (EUR)
Food donations subsidiaries	1,415,232.06
Ebro Foundation activities	601,459.37
Sustainable Agriculture	2,916,070.00
TOTAL	4,932,761.43

Types of contributions



Social actions

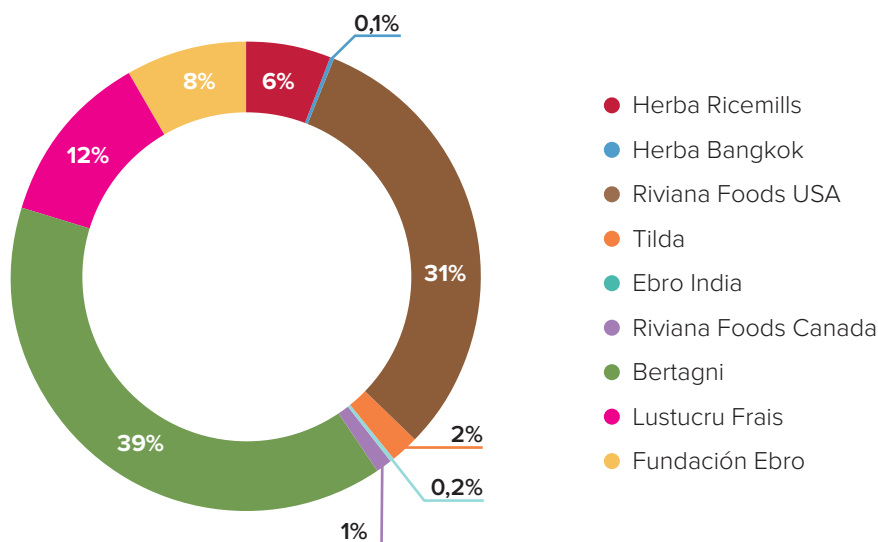


FOOD DONATIONS

During 2022, Group companies in Spain, United Kingdom, Italy, France, Thailand, India, United States, Canada and the Ebro Foundation made food donations for an aggregate value of EUR 1.5 million, delivering almost 683,825 kilogrammes of food.

COMPANY	AMOUNT (EUR)
Herba Ricemills	98,104.62
Tilda	31,552.60
Bertagni	600,732.00
Herba Bangkok	1,493.15
Ebro India	2,832.49
Lustucru	190,379.00
Riviana Foods	479,026.95
Riviana Foods Canada	11,111.25
Ebro Foundation	119,329.82
TOTAL	1,415,232.06

Food donations by company



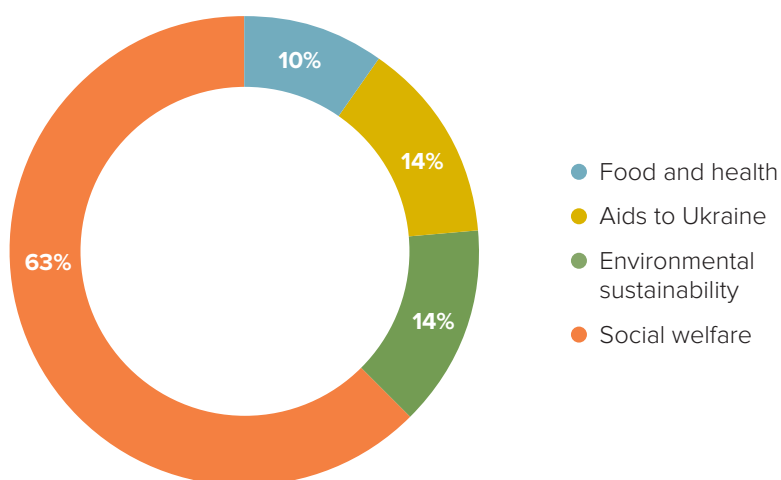
OTHER SOCIAL AND ENVIRONMENTAL INITIATIVES

Apart from the food donations and in our determination to contribute to sustainable development of the communities in which we operate, the Ebro Group and the Foundation continued working in 2022 to set up social and environmental initiatives in the following areas:

- Food and health
- Social welfare
- Environmental sustainability
- Aids to Ukraine

A very large proportion of these actions are carried out by the Ebro Foundation.

Details of actions by the Ebro Foundation



1. Food and health

Participation in initiatives that broadly combine food and health, through sport, healthy eating and social development.

Among the food projects, some 23 tonnes of rice and pasta were donated to different residential associations, brotherhoods and food banks, etc. during 2022. Several cash donations were also made to soup kitchens and associations such as Order of Malta in Madrid and Sevilla, San Juan de Dios soup kitchen in Seville, Asociación Achalay, Manos de Ayuda Social, etc.

Programmes have also been run to encourage healthy habits by promoting and supporting sport for young people and teenagers in our areas of influence.

The contributions made by the Foundation in this area in 2022 totalled EUR 58,070.57.

2. Social welfare and community aid

This area of work comprises support for education through scholarships, research projects, educational programmes that contribute towards equal opportunities, training projects for integration into society and employment, entrepreneurship and job promotion initiatives, and community aid programmes that contribute to achieving the full, effective social integration of these individuals and groups at risk of exclusion.

In collaboration with different entities in Seville, Madrid, Valencia, India and Morocco, the Foundation invested EUR 379,011.80 in this work during 2022.

The principal actions included:

1. SOCIAL INTEGRATION

Seville

- **Proyecto Hombre in Seville:** Financing of grants to help meet the cost of rehabilitation and reintegration into society and employment of four drug addicts with limited financial resources from San Juan de Aznalfarache, Coria del Río, Isla Mayor or La Puebla del Río.
- **Asociación Mater et Magistra:** Monetary contribution towards improvements at the Centre. Work continued on the maintenance and upkeep of the facilities, especially the heating systems.
- **San Juan de Aznalfarache Alzheimer's Association:** Assistance to the prevention and care programme for people with Alzheimer's by creating welfare, therapeutic, training and employability resources, resources for defending their rights, etc.

Madrid

- **Techô:** A multistakeholder welfare programme that aims to find a sustainable solution to the problem of homelessness and social and residential exclusion, providing a decent home for people living on the streets. The concept of homelessness also includes people who have to leave their home due to violence; young people who, on reaching the age of 18, are forced to leave their reception centres or shelters; those who have to leave school or who have fallen into prostitution or trafficking; those living in slums; immigrants, refugees, those seeking political asylum, etc. The Ebro Foundation has taken a double role in this project: on the one hand, it is promoting its start-up by presenting the programme to more than 120 welfare organisations and, on the other hand, it is sponsoring a given number of housing units. In this context, in collaboration with the NGO Mundo Justo ['Fair World'], in 2022 it paid for the maintenance of a shelter in the San Cristóbal de los Ángeles district.

Morocco

- **Rehabilitation of local road:** Jointly with our subsidiary Agromeruan, and true to our commitment to the development and welfare of the communities in which we operate, we continued funding the rehabilitation of the local road from Chilihate through the local kabila settlements to the city of Larache. This new, rehabilitated road more than 14 km long contributes not only towards improving communications between the kabila settlements and Larache, but also to improving the safety of travellers, especially women.

2. EDUCATION AND TRAINING FOR SOCIAL AND LABOUR MARKET INCLUSION

Madrid

- **Carlos III University Foundation:** Financing of a dual-degree Alumni Scholarship for young students with good academic achievements and limited financial resources from other regions of Spain, to enable them to study at the Carlos III University in Madrid.
- **Aula Laboral Project:** Once again, Ebro Foundation has collaborated with this initiative for persons with disability from the Capacis Foundation. Through the Ebro Foods Foundation, we have supported this project another year, thanks to which many young people with borderline intelligence have found their first job.

Madrid-Seville

- **Gastronomix Project:** Ebro Foundation has been supporting this welfare and educational project since it began, eight years ago in Madrid and last year in Seville. Gastronomix gives young people at risk of social exclusion a second chance to secure their future through cookery training, building up their self-esteem and empowerment, and enhancing their chances of finding a job. The training programme is run by well-known, reputed professionals of the hospitality and catering industry, such as two chefs from the Basque Culinary Center, the head teachers of the Casa de Campo Hospitality Colleges in Madrid and the secondary school IES Atenea, among others. At the end of the project, the participants are given work experience in prestigious restaurant and catering firms: upmarket catering firms, hotel chains of good standing and other reputed establishments in the sector.

Seville

- **Balia Foundation:** Ebro Foundation renewed for a further year its commitment to the projects that the Balia Foundation is implementing in Seville to stimulate the social and educational development of children and adolescents in situations of poverty. These initiatives, run in the Tres Barrios-Amate district of Seville, seek to boost the talent and abilities of children and adolescents at risk of exclusion through education in values, stop them from leaving school and, as far as possible, ensure that young people complete their secondary school education.

In 2022, the aids provided by Ebro Foundation enabled minors aged 6-17 to participate in the following projects:

- Balia classes: 179
- Summer camps: 49
- Guidance for expelled students: 74
- Youth Territory: 40

Isla Mayor - Seville

- **CEIP Félix Hernández:** Contribution to promote specific programmes for pupils needing educational support.

India

- **State of Haryana:** Financial allocation for prizes awarded to the 20 female students with the best 10th-grade academic achievements. Through this and other similar initiatives, we collaborate towards achieving equal rights and equal opportunities between genders in this country.
- **Taraori:** In collaboration with Ebro India, we provide financial support for 30 students without financial resources to do a training programme in maintenance at our Taraori factory.
- **Muskan School:** Economic aid for 51 pupils at the Muskan girls' school, situated in a marginal district of Delhi.

3. RESEARCH

Madrid

- **Fero Foundation:** Financial contribution for a cancer research grant. The three projects that won the XXIII Fero Grant focus on translational cancer research into lung and breast cancer. Each researcher was awarded EUR 80,000 to develop their translational research over a period of 2 years.

Seville

- **cicCartuja-Ebro Foods Research Award:** In its thirteenth edition, in view of the high quality of the work, four awards were granted once again. Through this initiative, the company and the public are informed of the scientific work done by young talent from the Scientific Research Centre Isla De La Cartuja Cic (cicCartuja), stressing the social nature of science, conceived by and for citizens.
- **Ebro Talent Caring for Innovation:** This open innovation programme, developed jointly with the Loyola University in Seville, has continued into its second year, aiming to detect innovative projects and ideas in the food sector, identify innovative talent and encourage the development of sustainable solutions that can be applied to the value chain of the Spanish food sector.

In its second year, the programme has again generated considerable interest in the agrifood industry, capturing the attention of over 40 projects. The Ebro Talent programme was rewarded by the publication *Compromiso RSE* as one of the best *Sustainability Actions 2022* on social and environmental impact.

□ 3. Environmental sustainability

Environmental conservation is another essential aspect within the work of the Ebro Foundation. The Foundation supports the sustainable agriculture strategy put into practice by the Ebro Group and works on promoting and achieving the Group's sustainability goals through the **EBRO FOUNDATION SUSTAINABILITY & ENVIRONMENTAL AWARDS**, which aim to bring out the talent of the Group's professionals in the search for innovative solutions that contribute towards achievement of the goals contemplated in our sustainability plan *HEADING FOR 2030*.

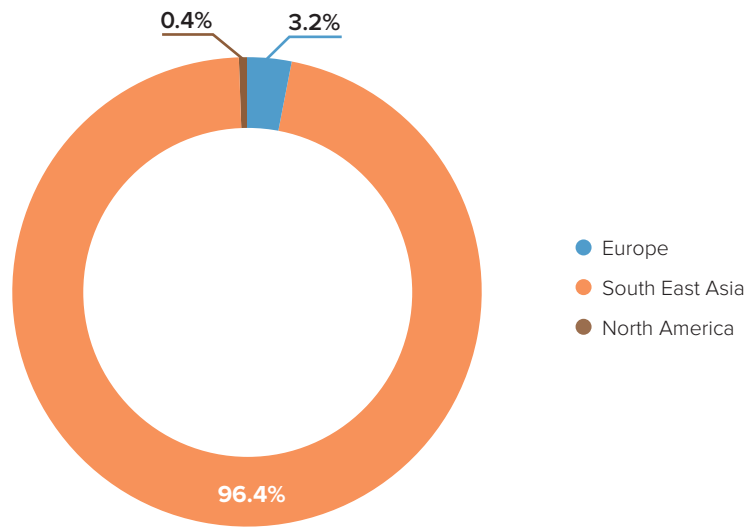
The prizewinners in 2022 were the companies Tilda and Ebro India (first prize), which jointly presented the programme *Integrated Plan for Sustainable Rice*, in which they worked with 900 growers to reduce water consumption and greenhouse gas emissions in rice growing. The second prize went to the subsidiary Ebro Ingredients for its project for the development and marketing of a textured bean protein, an ingredient for preparing alternatives to animal protein.

With regard to sustainable agriculture, the Foundation continued in 2022 to promote **EKTA**, a programme intended to implement crop standards that are sustainable from a social and environmental perspective in India.

The Foundation invested EUR 81,334 in this area, supplemented with the EUR 2,916,070 invested by several Group companies, both to set up sustainable agriculture programmes in our principal sourcing areas and to pay a fee premium to growers with a view to improving not only their agricultural yields, but also their income. The total investment in these initiatives was EUR 2.997 million.

The distribution of sustainable agriculture programmes is shown in the following graph:

Details of Sustainable agricultural projects



NB: Information on all our sustainable agriculture projects is set out in the chapter “Commitment to the Environment” in this Report.

4. Aids to Ukraine

During 2022, in an effort to alleviate the severe humanitarian crisis in Ukraine since the Russian invasion, the Ebro Foundation joined the wave of solidarity with the Ukrainian people by sending essential goods, donations in kind and financial contributions.

Within food donations and thanks to the support of our Belgian subsidiary Ebro Foods Belgium, the Foundation collaborated with World Central Kitchen (WCK), the NGO of chef José Andrés, sending more than 80,000 kg of rice for the Ukrainian refugees in Lviv (Ukraine).

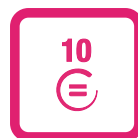
Through the association Madrid Futuro, the Foundation also participated financially in the emergency campaign “Cáritas with Ukraine”, which had three goals: distribute essential goods, provide transport and safe refuge for the Ukrainians who managed to leave the country and help the refugees who arrived in Spain. Also through Madrid Futuro, the employees at our Madrid office collaborated in the campaign for collecting warm clothes for women and children, baby food, medicines, etc. organised by Madrid City Council.

Compliance

To conclude this chapter, we should mention that the Ebro Group has not received any complaints or claims regarding possible negative impacts in the local communities in which we operate.

07.

Our professionals



6,414



Average headcount

282



Internal promotions

+10.38%



Hours OHP training
vs 2021

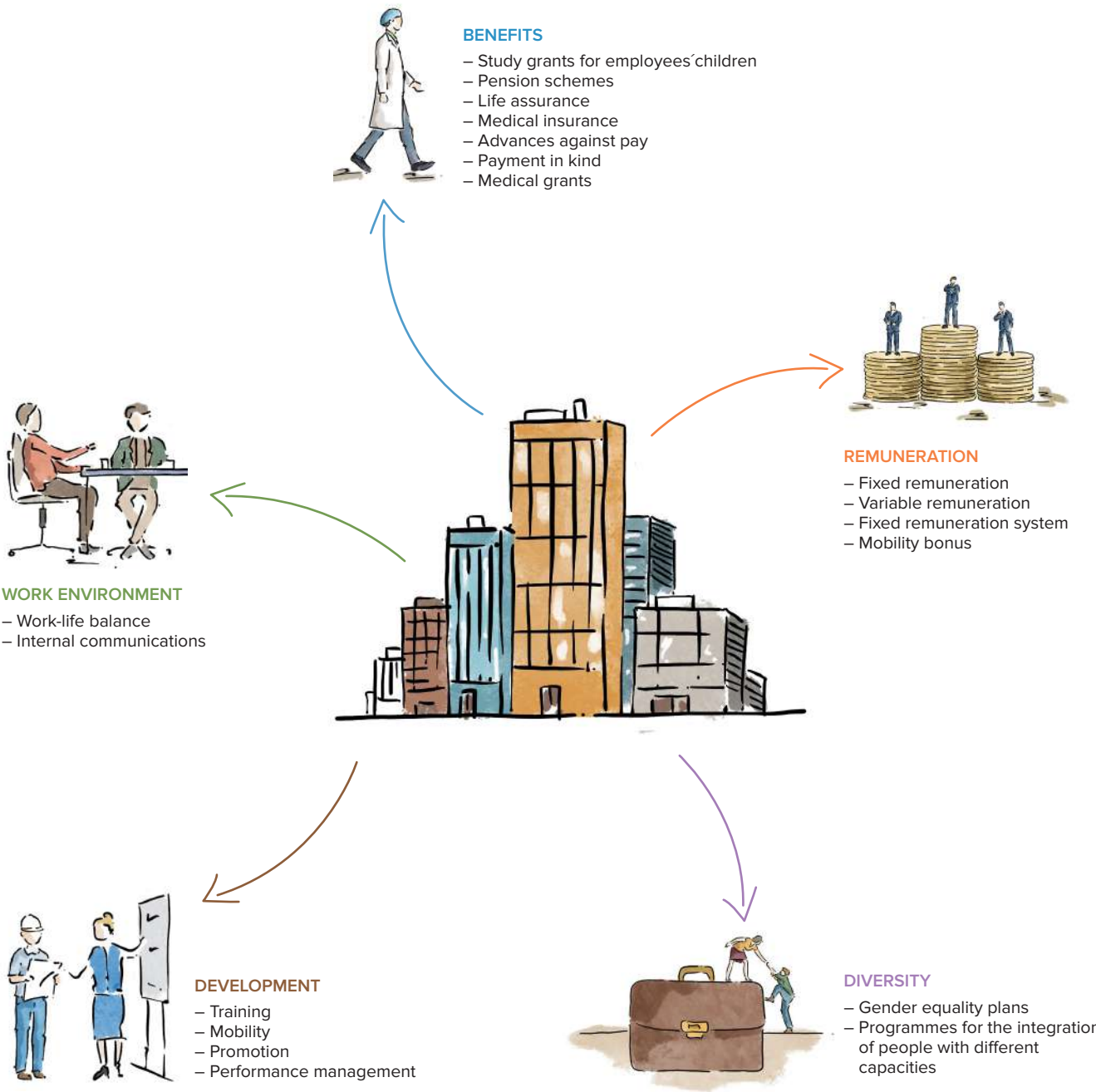
The most valuable asset of the Ebro Group is its **6,414 professionals, of whom 5,412 are employed directly by the company and 1,002 are contracted** through different external agencies. A very close-knit team of professionals with enormous talent potential aligned with the organisation's strategy. Through the human resources departments of the different subsidiaries, the Ebro Group endeavours to motivate these professionals by offering a high quality job while at the same time strengthening their skills, powers and personal and professional leadership.

The Ebro Group's personnel management policy is designed to secure a high level of knowledge and contact with the workforce through a decentralised structure formed by the human resources managers in all the major companies of the Group and the implementation of bespoke policies in each one (in addition to the provisions of labour laws), taking account of the specific features of the countries in which they operate. These policies also include general guidelines regulating company/employee relationships, specific guidelines on Occupational Health & Safety, Training & Education, Diversity and Equal Opportunities and Equal Pay for Men and Women. Companies with a small personnel structure (essentially commercial companies with fewer than 10 employees) are governed exclusively by the labour laws in place in the countries in which they operate.

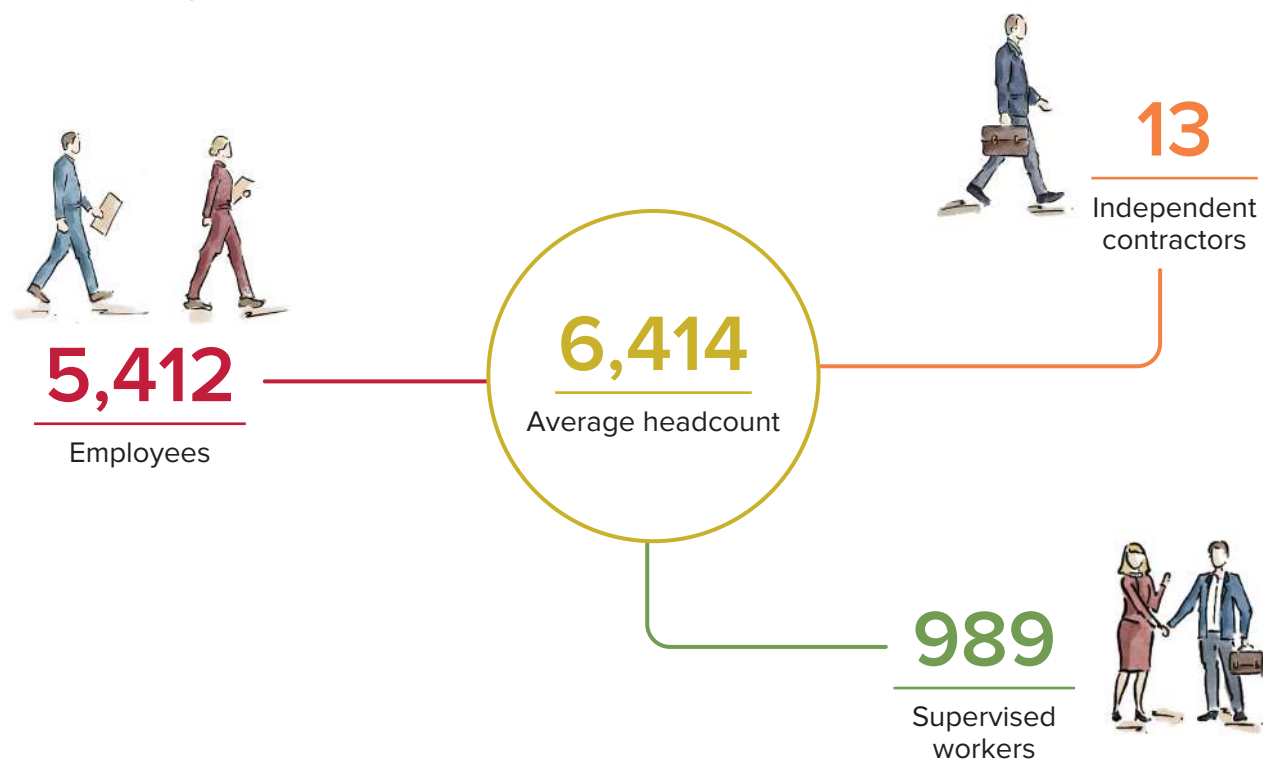
Above all of them and without prejudice to the provisions of the specific policies mentioned above, the Ebro Group has a Code of Conduct, which not only secures ethical, responsible conduct by the professionals in all the Ebro Group companies in the performance of their duties, but also serves as a reference to define the minimum objectives of the employment policy and guarantees, namely:

1. Occupational health and safety.
2. Training and career development of all employees.
3. Non-discrimination, diversity and equal opportunities in access to employment (including gender equality, the integration of people with different abilities and promotion of a multi-cultural workforce).
4. Right to form and join unions.
5. Compliance with collective rights.

In view of the contents of the different programmes launched by the most important business units in the Ebro Group, the management of Human Resources of the Ebro Group can be grouped into five pillars, indicating the different working areas within each one, for each company of the Ebro Group.



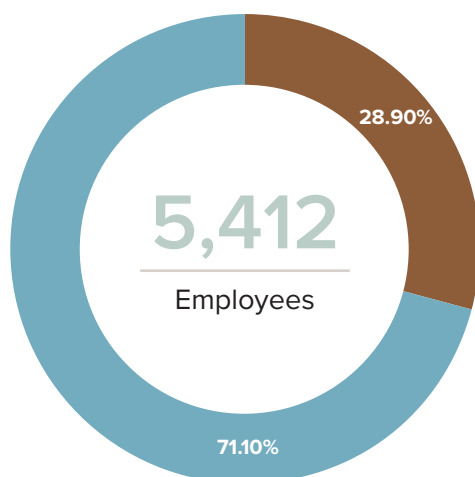
□ A. Employment



DISTRIBUTION OF THE HEADCOUNT BY CONTINENT

CONTINENT	TYPE OF WORKER	2022		2021	
		N° WORKERS	% OF TOTAL GROUP HEADCOUNT	N° WORKERS	% OF TOTAL GROUP HEADCOUNT
Africa	Employees	254	3.96%	209	3.55%
	Supervised workers	2	0.03%	0	0.00%
	Independent contractors	0	0.00%	0	0.00%
TOTAL AFRICA		256	3.99%	209	3.55%
Asia	Employees	388	6.05%	385	6.53%
	Supervised workers	230	3.59%	238	4.04%
	Independent contractors	6	0.09%	5	0.08%
TOTAL ASIA		624	9.73%	628	10.66%
Europe	Employees	3,320	51.76%	3,106	52.71%
	Supervised workers	625	9.74%	551	9.35%
	Independent contractors	7	0.11%	3	0.05%
TOTAL EUROPE		3,952	61.62%	3,660	62.11%
North America	Employees	1,280	19.96%	1,142	19.38%
	Supervised workers	132	2.06%	97	1.65%
	Independent contractors	0	0.00%	0	0.00%
TOTAL NORTH AMERICA		1,412	22.01%	1,239	21.02%
South America	Employees	170	2.65%	157	2.66%
	Supervised workers	0	0.00%	0	0.00%
	Independent contractors	0	0.00%	0	0.00%
TOTAL SOUTH AMERICA		170	2.65%	157	2.66%
TOTAL HEADCOUNT		6,414		5,893	

INDICATORS REFERING TO OWN EMPLOYEES



Men
Women

AVERAGE SENIORITY (years)

9.36

3,848

AGE GROUP

<=30	15.64%
30-50	50.47%
>=50	33.89%

INDEFINITE CONTRACTS

3,552	92.31%
-------	--------

EXECUTIVES AND MIDDLE MANAGEMENT

808	21.00%
-----	--------

NET JOB CREATION

292	7.59%
-----	-------

OF NEW HIRES

64.03%

RECEIVED TRAINING

2,753	71.54%
-------	--------

DISABILITY

67	1.74%
----	-------

AVERAGE SENIORITY (years)

8.21

1,564

AGE GROUP

<=30	16.56%
30-50	52.56%
>=50	30.88%

INDIFINITE CONTRACTS

1,432	91.56%
-------	--------

EXECUTIVES AND MIDDLE MANAGEMENT

361	23.08%
-----	--------

NET JOB CREATION

195	12.47%
-----	--------

OF NEW HIRES

35.97%

RECEIVED TRAINING

1,175	75.13%
-------	--------

DISABILITY

31	1.98%
----	-------

TOTAL NUMBER AND DISTRIBUTION OF EMPLOYEES BY GENDER

	2022		2021	
	N° EMPLOYEES	% S/TOTAL EMPLOYEES	N° EMPLOYEES	% S/TOTAL EMPLOYEES
Men	3,848	71.10%	3,549	70.99%
Women	1,564	28.90%	1,450	29.01%
TOTAL EMPLOYEES	5,412		4,999	

NB: It should be mentioned that the difference between men and women is largely due to the nature of the Group, which is predominantly factory-based, as factory work has traditionally been done by men. Almost 70% of the personnel employed within the Ebro Group overall are men, 78% of whom are factory employees.

BREAKDOWN OF EMPLOYEES BY AGE RANGE

AGE GROUP	2022		2021	
	NO. EMPLOYEES	% S/TOTAL EMPLOYEES	NO. EMPLOYEES	% S/TOTAL EMPLOYEES
<=30	861	15.91%	733	14.66%
30 - 50	2,764	51.07%	2,607	52.15%
>= 50	1,787	33.02%	1,659	33.19%
TOTAL EMPLOYEES	5,412		4,999	

BREAKDOWN OF EMPLOYEES BY AGE GROUP AND GENDER

AGE GROUP	2022				2021			
	MEN	% TOTAL MEN	WOMEN	% TOTAL WOMEN	MEN	% TOTAL MEN	WOMEN	% TOTAL WOMEN
<= 30	602	15.64%	259	16.56%	501	14.12%	232	16.00%
30 - 50	1,942	50.47%	822	52.56%	1,847	52.04%	760	52.41%
>= 50	1,304	33.89%	483	30.88%	1,201	33.84%	458	31.59%
TOTAL EMPLOYEES	3,848		1,564		3,549		1,450	

DISTRIBUTION OF EMPLOYEES BY AGE GROUP, GENDER AND CONTINENT

CONTINENT	AGE GROUP	2022			2021		
		MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Africa	<= 30	40	9	49	17	10	27
	30 - 50	126	12	138	109	10	119
	>= 50	65	2	67	60	3	63
TOTAL AFRICA		231	23	254	186	23	209
Asia	<= 30	60	43	103	57	37	94
	30 - 50	202	51	253	204	57	261
	>= 50	30	2	32	27	3	30
TOTAL ASIA		292	96	388	288	97	385
Europe	<= 30	341	155	496	293	140	433
	30 - 50	1,179	536	1,715	1,131	489	1,620
	>= 50	822	287	1,109	783	270	1,053
TOTAL EUROPE		2,342	978	3,320	2,207	899	3,106
North America	<= 30	119	39	158	103	34	137
	30 - 50	359	200	559	324	181	505
	>= 50	372	191	563	319	181	500
TOTAL NORTH AMERICA		850	430	1,280	746	396	1,142
South America	<= 30	42	13	55	31	11	42
	30 - 50	76	23	99	79	23	102
	>= 50	15	1	16	12	1	13
TOTAL SOUTH AMERICA		133	37	170	122	35	157
TOTAL EMPLOYEES		3,848	1,564	5,412	3,549	1,450	4,999

DISTRIBUTION OF EMPLOYEES BY BUSINESS AREA AND GENDER

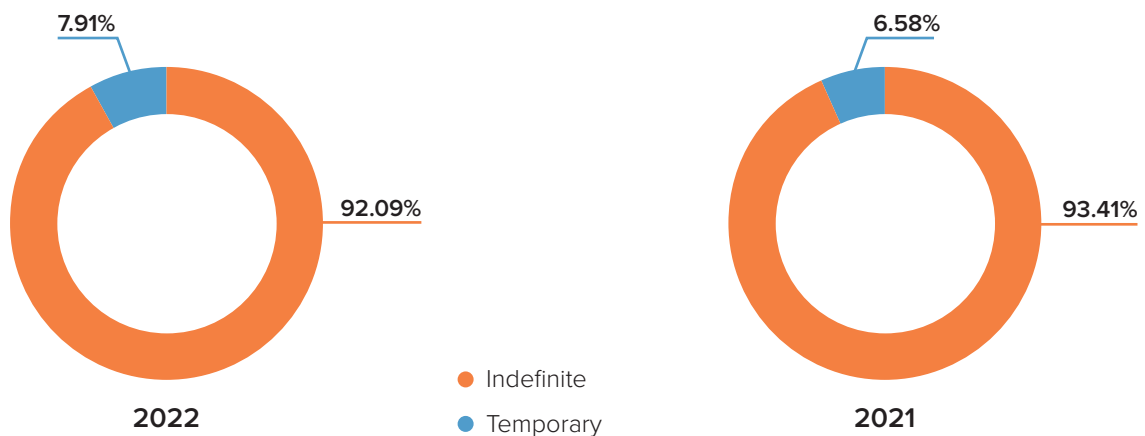
AREA	2022				2021			
	NO. EMPLOYEES		% TOTAL BUSINESS AREA		NO. EMPLOYEES		% TOTAL BUSINESS AREA	
	MEN	WOMEN	% MEN	% WOMEN	MEN	WOMEN	% MEN	% WOMEN
Rice	2,803	993	73.84%	26.16%	2,564	927	73.45%	26.55%
Pasta	982	525	65.16%	34.84%	925	480	65.84%	34.16%
Holding	35	23	60.34%	39.66%	36	24	60.00%	40.00%
Others	28	23	54.90%	45.10%	24	19	55.81%	44.19%
TOTAL EMPLOYEES	3,848	1,564	71.10%	28.90%	3,549	1,450	70.99%	29.01%

DISTRIBUTION OF EMPLOYEES BY TYPE OF CONTRACT

The Ebro Group offers its employees stable, quality employment and a sound, structured, attractive career, with 92.09% of all contracts being permanent (*indefinite and At-Will contracts*).

TYPE OF CONTRACT	2022		2021	
	NO. EMPLOYEES	% TOTAL EMPLOYEES GROUP	NO. EMPLOYEES	% TOTAL EMPLOYEES GROUP
Indefinite / Permanent	3,695	68.27%	3,523	70.47%
Fixed-term / Temporary	428	7.91%	329	6.58%
At-Will	1,289	23.82%	1,147	22.94%
TOTAL EMPLOYEES	5,412		4,999	

% Employees by type of contract



TYPE OF CONTRACT BY CONTINENT

CONTINENT	TYPE OF CONTRACT	2022		2021	
		N° EMPLOYEES	% OF TOTAL EMPLOYEES CONTINENT	N° EMPLOYEES	% OF TOTAL EMPLOYEES CONTINENT
Africa	Indefinite / Permanent	109	42.91%	90	43.06%
	Fixed-term / Temporary	145	57.09%	119	56.94%
	At-Will	0	0.00%	0	0.00%
TOTAL AFRICA		254	4.69%	209	4.18%
Asia	Indefinite / Permanent	388	100.00%	385	100.00%
	Fixed-term / Temporary	0	0.00%	0	0.00%
	At-Will	0	0.00%	0	0.00%
TOTAL ASIA		388	7.17%	385	7.70%
Europe	Indefinite / Permanent	3,072	92.53%	2,919	93.98%
	Fixed-term / Temporary	239	7.20%	182	5.86%
	At-Will	9	0.27%	5	0.16%
TOTAL EUROPE		3,320	61.35%	3,106	62.13%
North América	Indefinite / Permanent	0	0.00%	0	0.00%
	Fixed-term / Temporary	0	0.00%	0	0.00%
	At-Will	1,280	100.00%	1,142	100.00%
TOTAL NORTH AMERICA		1,280	23.65%	1,142	22.84%
South America	Indefinite / Permanent	126	74.12%	129	82.17%
	Fixed-term / Temporary	44	25.88%	28	17.83%
	At-Will	0	0.00%	0	0.00%
TOTAL SOUTH AMERICA		170	3.14%	157	3.14%
TOTAL EMPLOYEES		5,412		4,999	

FORM OF EMPLOYMENT CONTRACTS

FORM OF CONTRACT	2022		2021	
	NO. EMPLOYEES	% OF TOTAL EMPLOYEES	NO. EMPLOYEES	% OF TOTAL EMPLOYEES
Written contracts	3,782	69.88%	3,598	71.97%
Oral contracts	341	6.30%	243	4.86%
At-will contracts	1,289	23.82%	1,158	23.16%
TOTAL EMPLOYEES	5,412		4,999	

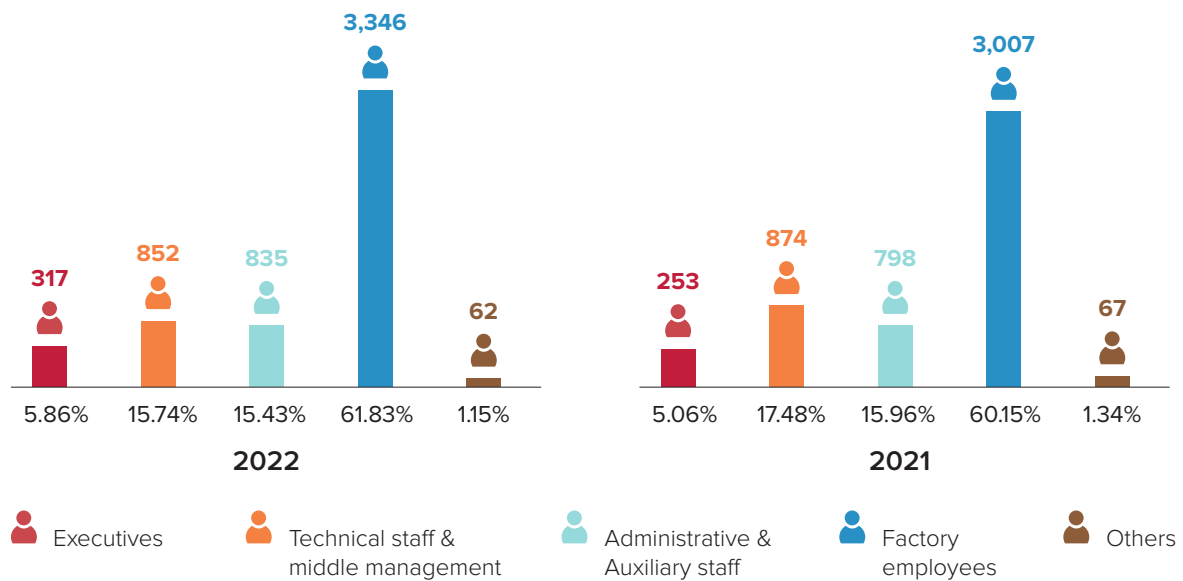
FORM OF CONTRACTS OF PERMANENT EMPLOYEES BY GENDER

FORM OF CONTRACT	2022			2021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Written contracts	2,522	925	3,447	2,374	899	3,273
Oral contracts	196	52	248	186	55	241
At-will contracts	856	433	1,289	750	397	1,147
TOTAL EMPLOYEES	3,574	1,410	4,984	3,310	1,351	4,661

FORM OF CONTRACTS OF TEMPORARY EMPLOYEES BY GENDER

FORM OF CONTRACT	2022			2021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Written contracts	227	109	336	211	102	313
Oral contracts	70	22	92	13	5	18
TOTAL EMPLOYEES	297	131	428	224	107	331

Breakdown of employees by professional category



DISTRIBUTION OF EMPLOYEES BY PROFESSIONAL CATEGORY AND GENDER

PROFESSIONAL CATEGORY	2022				2021			
	MEN	% MEN TOTAL CATEGORY	WOMEN	% WOMEN TOTAL CATEGORY	MEN	% MEN TOTAL CATEGORY	WOMEN	% WOMEN TOTAL CATEGORY
Executives	211	66.56%	106	33.44%	187	73.91%	66	26.09%
Technical staff & middle management	597	70.07%	255	29.93%	576	65.90%	298	34.10%
Administrative & auxiliary staff	396	47.43%	439	52.57%	381	47.74%	417	52.26%
Factory employees	2,606	77.88%	740	22.12%	2,364	78.62%	643	21.38%
Others	38	61.29%	24	38.71%	41	61.19%	26	38.81%
TOTAL EMPLOYEES	3,848	71.10%	1,564	28.90%	3,549	70.99%	1,450	29.01%

DISTRIBUTION OF EMPLOYEES BY PROFESSIONAL CATEGORY AND AGE GROUP

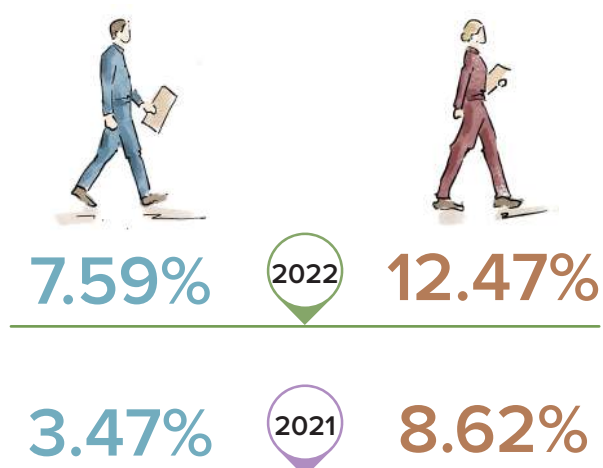
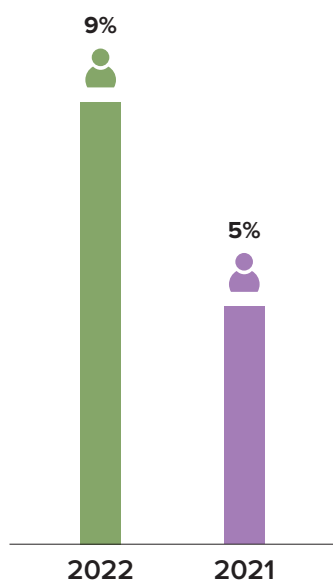
PROFESSIONAL CATEGORY	2022				2021			
	<= 30	30 - 50	>= 50	NO. EMPLOYEES	<= 30	30 - 50	>= 50	NO. EMPLOYEES
Executives	31	163	123	317	3	136	114	253
Technical staff & middle management	67	457	328	852	89	455	330	874
Administrative & auxiliary staff	169	446	220	835	143	452	203	798
Factory employees	586	1,679	1,081	3,346	491	1,541	975	3,007
Others	8	19	35	62	6	24	37	67
TOTAL EMPLOYEES	861	2,764	1,787	5,412	732	2,608	1,659	4,999

EMPLOYEE TURNOVER AND NET JOB CREATION

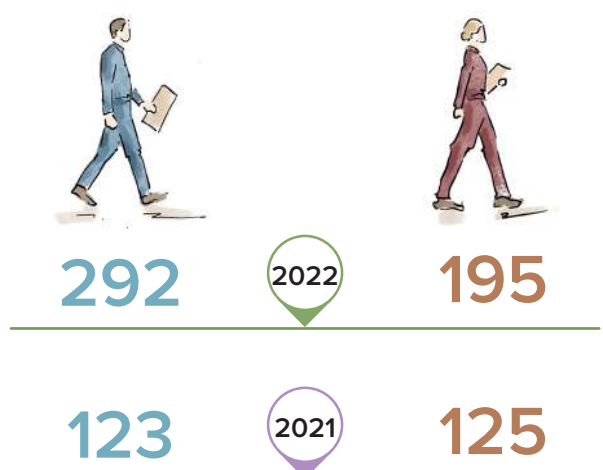
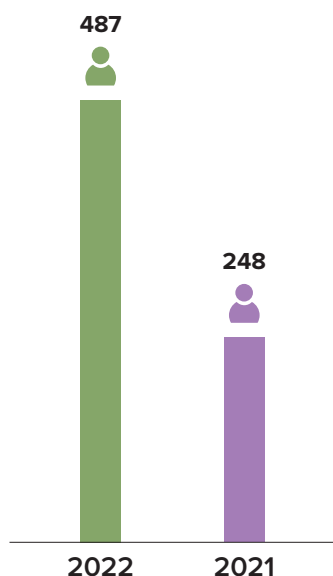
TYPE OF TURNOVER	NO. EMPLOYEES	
	2022	2021
New hires	1,426	952
Resigned	465	387
Dismissed	402	245
Retired	65	60
Permanent disability	7	15
Deceased	7	12

TYPE OF TURNOVER	2022		2021	
	MEN	WOMEN	MEN	WOMEN
New hires	913	513	575	377
Resigned	312	153	236	151
Dismissed	256	146	168	77
Retired	46	19	40	20
Permanent disability	6	1	11	4
Deceased	7	0	8	4

Turnover rate



Net job creation



NUMBER OF DISMISSALS BY GENDER, AGE AND PROFESSIONAL CATEGORY

PROFESSIONAL CATEGORY	2022							2021						
	MEN			WOMEN			TOTAL	MEN			WOMEN			TOTAL
	<=30	30-50	>=50	<=30	30-50	>=50		<=30	30-50	>=50	<=30	30-50	>=50	
Executives	1	1	8	3	2	1	16	0	2	4	0	0	0	6
Technical staff & middle management	4	9	9	6	9	8	45	4	5	8	2	3	2	24
Administrative & auxiliary staff	8	3	1	4	3	7	26	4	3	2	1	4	2	16
Factory employees	66	110	34	22	59	21	312	42	64	30	20	33	10	199
Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NUMBER OF DISMISSALS	79	123	52	35	73	37	399	50	74	44	23	40	14	245

NB: The higher number of dismissals in 2022 over 2021 corresponds to the greater staff turnover in the United States as a result of the full employment situation in the country and the workforce restructuring in Lustucru Frais following the divestment of Panzani

EMPLOYEES PROMOTED DURING THE YEAR, BY GENDER

2022				2021			
INTERNAL PROMOTIONS		% OF GENDER EMPLOYEES		INTERNAL PROMOTIONS		% OF GENDER EMPLOYEES	
MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
190	92	4.94%	5.88%	152	64	4.28%	4.41%

AVERAGE LENGTH OF SERVICE OF EMPLOYEES, BY CATEGORY AND GENDER

PROFESSIONAL CATEGORY	2022			2021		
	MEN	WOMEN	AVERAGE YEARS	MEN	WOMEN	AVERAGE YEARS
Executives	10.86	8.83	10.18	12.39	12.60	12.44
Technical staff & middle management	11.90	10.56	11.50	12.67	11.32	12.21
Administrative & auxiliary staff	8.10	8.51	8.31	8.01	8.77	8.41
Factory employees	8.78	7.06	8.40	9.86	7.75	9.41
Others	14.14	10.27	12.64	12.85	11.55	12.34
AVERAGE LENGTH OF SERVICE	9.36	8.21	9.03	10.29	9.07	9.93

☐ B. Organisation of work

ORGANISATION OF WORKING TIME

The organisation of working time varies in the different countries in which the Group companies operate. Working hours may thus vary between 35 and 48 hours a week, distributed over 5 or 6 days a week. The total weeks worked a year ranges between 44 and 52, depending on the production facilities.

ABSENTEEISM

The employees of Group companies were absent for a total 353,441 hours in 2022, 3.62% more than in the previous year, when absenteeism totalled 341,102 hours.

These hours of absenteeism include grounds such as injury, occupational disease, sick leave and doctor's appointments, etc. However, they exclude authorised absence such as for parental, holiday, study leave, etc.

WELFARE BENEFITS FOR EMPLOYEES

The following table shows, by company, the benefits provided for employees:

COMPANY	WELFARE BENEFITS	TUPE OF EMPLOYEE
Agromeruan	Parental leave	All employees
	Disability/invalidity cover	
	Medical insurance	
Arrozeiras Mundiarroz	Parental leave	All employees
	Disability/invalidity cover	
	Medical insurance	
Bertagni	Parental leave	All employees
	Disability/invalidity cover	
	Fuel cards	
	Life insurance	
	Medical insurance	
	Shopping vouchers	
Ebro Foods	Parental leave	All employees
	Disability/invalidity cover	
	Education grant for children of working person	
Ebro Foods Belgium	Parental leave	All employees
	Pension fund	
	Life insurance	
	Medical insurance	
Ebro Foods Netherlands	ASR insurance	All employees
	Parental leave	
	Disability/invalidity cover	
	Pension fund	
	UWV	
Ebro India	Parental leave	All employees
	Pension fund	
	Life insurance	
	Medical insurance	
Ebro Ingredients	AG	All employees
	Parental leave	
	DKV	
	Pension fund	
	Life insurance	
	Medical insurance	
Garofalo	Parental leave	All employees
	Disability/invalidity cover	
	Pension fund	
	Life insurance	
Geovita	Medical insurance	All employees
	Food Healthcare Fund	

COMPANY	WELFARE BENEFITS	TUPE OF EMPLOYEE
Herba Bangkok	Parental leave	All employees
	Pension fund	
	Disability/invalidity cover	Full-time employees
	Life insurance	
	Medical insurance	
Herba Ricemills	Social welfare	All employees
	Shares	
	Parental leave	
	Disability/invalidity cover	
	Life insurance	
Indo European Foods	Medical insurance	All employees
	Parental leave	
La Loma Alimentos	Medical insurance	All employees
	Life insurance	
	Pension fund	
	Disability/invalidity cover	
	Parental leave	
Lustucru Frais	Shares	All employees
	Medical insurance	
	Life insurance	
	Pension fund	
	Disability/invalidity cover	
Mundi Riso	Parental leave	All employees
	Medical insurance	
	Life insurance	
	Pension fund	
	Disability/invalidity cover	
Mundi Riz	Welfare Bit	Full-time employees
	Medical insurance	
	Disability/invalidity cover	
Riviana Foods	Parental leave	Full-time employees
	Medical insurance	
	Life insurance	
	Disability/invalidity cover	
	Parental leave	
Riviana Foods Canadá	Pension fund	Full-time employees
	Medical insurance	
	Life insurance	
	Pension fund	
	Disability/invalidity cover	

COMPANY	WELFARE BENEFITS	TUPE OF EMPLOYEE
S&B Herba Foods	Parental leave	All employees
	Psychological assistance	
	Disability/invalidity cover	
	Pension fund	
	Life insurance	
Tilda	Medical insurance	Full-time employees
	Annual flu jab	All employees
	Parental leave	
	Meal vouchers	
	Vouchers for eye specialist	
	Medical grants	
	Life insurance	
Transimpex	Medical insurance	Full-time employees
	Parental leave	All employees

NB: "All employees" includes both full-time and part-time employees.

WORK-LIFE BALANCE

The Group continues working on the implementation of measures that give our professionals greater flexibility to cope with different times and circumstances in their lives, such as parenthood, childcare, care of elderly relatives, personal concerns related with volunteer activities, furthering their training, etc.

One of the company's most prominent flexibility measures is homeworking, which in some cases follows a regulated procedure and in others it forms part of the flexibility offered by the different companies to work remotely on specific days when the professionals need to be at home. In the same context, most of the businesses have introduced flexi-time to enable their employees to strike a better balance between their personal and professional lives.

Moreover, within its commitment to employees' work-life balance, the parent of the Group has established a protocol for digital disconnection so that its employees do not work outside their stipulated working times. This protocol will be reviewed and updated regularly in the event of any change in the organisation and/or activity of the company and in response to any suggestions or proposals for improvement received from our professionals. In addition, the French companies in the Group have implemented policies on disconnection from work for all their workers.

EMPLOYEES HOMEWORKING WITH A REGULATED PROCEDURE

PROFESSIONAL CATEGORY	2022			2021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Executives	92	68	160	51	28	79
Technical staff & middle management	61	55	116	107	86	193
Administrative & auxiliary staff	46	87	133	88	113	201
Factory employees	2	3	5	2	1	3
Others	1	0	1	0	0	0
TOTAL EMPLOYEES HOMEWORKING	202	213	415	248	228	476

PARENTAL LEAVE

	2022			2021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Entitled to leave	90	73	163	74	66	140
Took leave	88	73	161	73	66	139

	2022			2021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Employees who took leave / employees entitled to leave (%)	97.78%	100.00%	98.77%	98.65%	100.00%	99.29%

C. Health and safety

All the Group companies and their respective production plants have an Occupational Hazard Prevention and Management System in place. This system is implemented using both internal resources and external firms. In addition, 85.83% of the workforce is represented on the Health and Safety Committees in the different companies (87.21% in 2021).

HEALTH AND SAFETY ASPECTS COVERED IN FORMAL AGREEMENTS WITH UNIONS

The health and safety aspects covered by formal agreements with unions are:

- Global agreements: in accordance with ILO principles, organisational structures for problem-solving, commitments regarding target performance or the level of practice to apply.
- Local agreements: personal protection equipment, mixed health and safety committees, participation of workers' representatives in health and safety audits, inspections and investigations, training and education and right to refuse unsafe work.

INVESTMENT, HOURS' TRAINING AND COST OF TRAINING IN OCCUPATIONAL HAZARD PREVENTION

	2022	2021
Investment	2,063,059.98	2,944,877.70
Hours training	21,046.75	19,067.75
Cost training	490,238.77	369,842.84

The Group companies invest in the purchase of personal protection equipment, machinery protection, regular inspections of safety equipment, first aid training and materials and medical examinations.

WORKPLACE SAFETY

All our employees are covered by occupational hazard prevention measures, provided with both internal resources and through external firms.

The following figures correspond to employees on the Group's payroll:

	2022		2021	
	MEN	WOMEN	MEN	WOMEN
No. lost-days due to injuries	137	47	100	19
Frequency rate	21.21	18.05	17.23	9.69
Severity rate	0.88	0.81	0.64	0.52
No. employees with occupational disease	1	2	2	3

NB:

(i) The rates were calculated using the following formulas:

Frequency rate = (total no. lost time injuries/total no. hours worked) x1000000

Severity rate = (no. lost days due to injury/total no. hours worked) x1000

(ii) Occupational disease is work-related ill health.

One fatal accident occurred in the company La Loma Alimentos (Argentina) during 2022.

There are no jobs within the Group with a high risk of occupational disease..

D. Labour relations

EMPLOYEES COVERED BY COLLECTIVE BARGAINING AGREEMENTS

63.58% of the employees of the Ebro Group are covered by the collective bargaining agreements of their respective business areas or another kind of collective agreement, compared with 62.11% in the previous year.

The remainder are top executives of the Group, the professionals of the North American and Anglo Saxon companies (as such agreements have not been used there for over 20 years), those of Herba Bangkok, Herba Cambodia, Mundiriz, Agromeruan and Ebro India (where this type of agreement is not used either) and those of Riceland Magyarorzag, since it has fewer employees than the number required by local law for these collective agreements. In those cases, all the professionals are protected by the national labour laws in place in their respective countries, their respective personnel policies and the guidelines of the Ebro Group's Code of Conduct. Furthermore, external ethical audits are conducted regularly in some of them.

NUMBER OF STRIKE HOURS BY GROUP EMPLOYEES

There were no strikes in the Group companies during the year.

□ E. Training

One of the main goals of the Ebro Group in respect of human resources is to encourage employees to develop their skills and abilities, offering training to give them the technical qualifications they need, both to perform their duties and for their professional promotion.

This commitment is set out in section IV, point 11 of the Group's Code of Conduct.

During 2022, 136,230 hours of training were given, 15% more than in the previous year, with the participation of approximately 73% of our employees.

	2022	2021
Cost	1,833,600 €	1,992,014 €
Hours	136,230	118,744
No. employees	3,928	3,455
% TOTAL EMPLOYEES	72.58%	69.11%

TOTAL NO. OF EMPLOYEES WHO HAVE RECEIVED TRAINING, BY GENDER AND PROFESSIONAL CATEGORY

PROFESSIONAL CATEGORY	2022			2021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Executives	129	75	204	140	59	199
Technical staff & middle management	433	188	621	395	279	674
Administrative & auxiliary staff	260	262	522	251	237	488
Factory employees	1,916	642	2,558	1,710	561	2,271
Others	15	8	23	20	11	31
TOTAL EMPLOYEES	2,753	1,175	3,928	2,516	1,147	3,663

TOTAL HOURS TRAINING OF OUR EMPLOYEES BY PROFESSIONAL CATEGORY

PROFESSIONAL CATEGORY	2022			2021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Executives	2,343	1,441	3,784	1,520	957	2,477
Technical staff & middle management	9,344	3,072	12,417	11,274	4,334	15,607
Administrative & auxiliary staff	3,231	3,580	6,812	3,189	3,138	6,327
Factory employees	82,856	29,497	112,353	70,698	23,271	93,969
Others	618	248	866	214	150	364
TOTAL EMPLOYEES	98,392	37,838	136,230	86,895	31,849	118,744

AVERAGE HOURS TRAINING OF EMPLOYEES, BY GENDER AND PROFESSIONAL CATEGORY

PROFESSIONAL CATEGORY	2022		2021	
	MEN	WOMEN	MEN	WOMEN
Executives	11.10	13.59	8.13	14.50
Technical staff & middle management	15.65	12.05	19.57	14.54
Administrative & auxiliary staff	8.16	8.16	8.37	7.53
Factory employees	31.79	39.86	29.91	36.19
Others	16.25	10.33	5.22	5.75
TOTAL EMPLOYEES	25.57	24.19	24.48	21.96

NB: The principal subject areas on which training has been given are: languages, office, quality, health and safety at work, occupational hazard prevention, information technologies, development of commercial and marketing skills, environment, corrective and preventive maintenance, gender equality, handling of food, etc.

☐ F. Equality

The Ebro Foods Code of Conduct specifies in section IV, point 9.5 that the Group promotes and upholds the principle of equal treatment and equal opportunities for all its professionals, regardless of their race, colour, nationality, ethnic origin, religion, gender, political or sexual inclination, civil status, age, disability or family responsibilities, as a principle behind all human resources policies and applicable in the recruitment of professionals, training, career opportunities, pay levels and all other aspects of relationships with professionals.

With the aim of strengthening this commitment, some of the Group companies have drawn up additional policies that specifically build on the guidelines established in the corporate Code of Conduct. For example, the subsidiaries Riviana Foods and S&B Herba Foods have a Policy for Equal Opportunities in Employment, and Ebro India has an Anti-Discrimination Policy.

Similarly, during 2022 the parent, Ebro Foods, finished preparing an Equality Plan defining the framework for adequate action to promote effective gender equality. The Plan has been sent to the competent State Labour Authority for registration, filing and publication and at the date hereof we are pending completion of that formality by the Authority. In the same context, the Negotiating Committee for the Ebro Foods, S.A. Equality Plan also drew up the Ebro Foods Protocol for Sexual and Gender-Based Harassment, which was approved by Company Management on 9 January 2023.

We also have the Ebro Foods Policy on the Selection of Directors and Diversity in the Composition of the Board of Directors, which lays down specifically and verifiably the basic principles and criteria that must be followed in the selection of candidates to sit on the company's Board of Directors and to ensure diversity in the composition of the Board.

DIVERSITY IN GOVERNING BODIES AND WORKFORCE

BOARDS OF DIRECTORS	2022		2021	
	NUMBER	% OF TOTAL	NUMBER	% OF TOTAL
Men	9	64.29%	8	57.14%
Women	5	35.71%	6	42.86%

EMPLOYEES DIVERSITY	2022		2021	
	No. EMPLOYEES	% TOTAL EMPLOYEES	No. EMPLOYEES	% TOTAL EMPLOYEES
Men	3,848	71.10%	3,549	70.99%
Women	1,564	28.90%	1,450	29.01%
TOTAL EMPLOYEES	5,412		4,999	

EMPLOYEES WITH DIFFERENT ABILITIES

2022		2021	
MEN	WOMEN	MEN	WOMEN
67	31	58	28

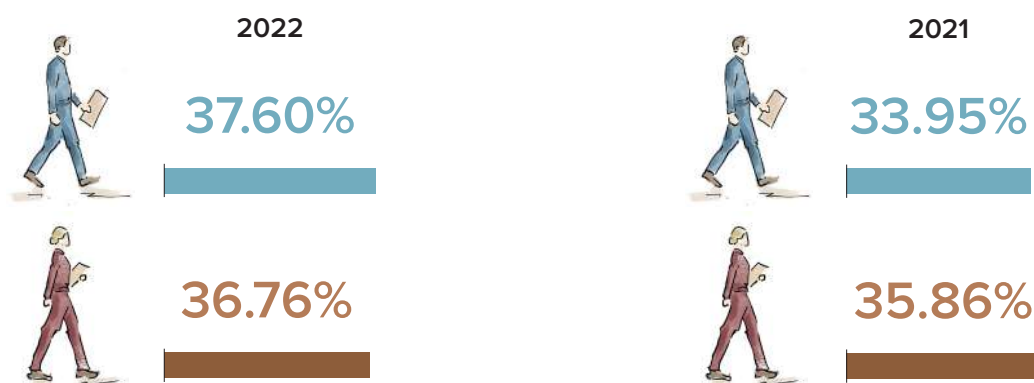
During 2022, several actions were taken in Spain to promote the socio-occupational integration of persons with different abilities, through the contracting of certain services with special employment centres (CEE).

CENTRE	SERVICES	AMOUNT
C.E.E. CADEMADRID	Printing	1,948 €
C.E.E. INSERCIÓN PERSONAL DISCAPACITADOS " IPD"	Cleaning head office in Madrid	81,326 €
	TOTAL	83,275 €

With regard to the universal accessibility and integration of persons with different abilities in physical environments, examples of measures taken by some Group companies included: (i) making the necessary adaptations to eliminate architectural barriers, (ii) applying ergonomic principles to adapt work stations to the person, and (iii) limiting certain tasks, and constantly reducing and reviewing their workload.

EMPLOYEES WHO RECEIVE REGULAR PERFORMANCE AND PROFESSIONAL DEVELOPMENT ASSESSMENTS

% Employees with assessment/Total employees by gender



% Employees with assessment-based variable remuneration



EMPLOYEES WHO HAVE RECEIVED ASSESSMENT				EMPLOYEES WITH ASSESSMENT-BASED VARIABLE REMUNERATION			
2022		2021		2022		2021	
MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
1,447	575	1,205	520	886	362	890	398

23% of the employees of the different companies in the Ebro Group are included in a variable remuneration scheme which links the variable part of their annual salary to a number of collective (of the Ebro Group overall and the different business units) and job-specific objectives.

In addition, several employees of the Ebro Group in Spain benefit from the payment-in-kind programme, whereby taxation of their salaries can be optimised through the receipt of certain benefits, such as medical insurance, company car, computers or nursery service.

This remuneration policy includes the Ebro Foods, S.A. share delivery scheme, which is established for all employees of the Ebro Group with tax residence in Spain, both the parent and its Spanish subsidiaries. Participation in the scheme is voluntary and charged against employees' variable remuneration, or fixed remuneration, as the case may be. Under current tax laws, any employees who so wish may receive up to 12,000 euros in Ebro Foods, S.A. shares without considering them remuneration for the purpose of personal income tax. During 2022, 75 employees of the Ebro Group received shares in Ebro Foods, S.A. for an overall sum of EUR 631,384.

Ratio of the entry level wage paid by the Group to its employees compared to the local minimum wage stipulated by law

SIGNIFICANT BUSINESS UNITS	RATIO
Herba Ricemills (Spain)	1.23
Lustucru (France)	1.07
Riviana (USA)	2.11

BUSINESS UNITS IN DEVELOPING COUNTRIES	RATIO
Ebro India (India)	1
Mundi Riz (Morocco)	1

NB: This ratio was calculated by dividing the entry level wage in each of the Ebro Group companies by the legal minimum wage

Percentage of senior management hired from the local community

SIGNIFICANT BUSINESS UNITS	NATIONAL EXECUTIVES
Herba Ricemills (Spain)	89%
Lustucru (France)	97%
Riviana (USA)	81%

BUSINESS UNITS IN DEVELOPING COUNTRIES	NATIONAL EXECUTIVES
Ebro India (India)	92%
Mundi Riz (Morocco)	100%

REMUNERATIONS

The basic salary is identical for men and women in all the companies of the Ebro Group.

Average remuneration by professional category

PROFESSIONAL CATEGORY	2022			2021		
	MEN	WOMEN	AVERAGE	MEN	WOMEN	AVERAGE
Executives	105,423	83,353	94,388	107,902	85,266	96,584
Technical staff & middle management	60,094	50,379	55,236	50,130	51,459	50,795
Administrative & auxiliary staff	37,618	32,128	34,873	43,933	38,086	41,010
Factory employees	28,064	24,560	26,312	28,312	25,313	26,812
Others	31,306	31,195	31,251	22,828	22,631	22,730

NB:

- (i) The calculation of this average remuneration is based on the average annual gross salaries of the employees (men and women) in each category.
The gross salary includes the sum of the basic salary plus bonuses, such as seniority, cash bonuses and bonuses in kind (e.g. shares), overtime and any other work-related benefit, such as transport, housing benefits, child benefits, etc.
- (ii) The remuneration of the Senior Management is included in the information reported for the professional category "Executives".

Average remuneration by age range

2022			2021		
<= 30	30 - 50	>= 50	<= 30	30 - 50	>= 50
34,357	52,392	58,486	30,726	50,941	61,091

NB:

- (i) The calculation of this average remuneration is based on the average annual gross salaries of the employees (men and women) in each age group.

Average remuneration by gender and pay gap

2022			2021		
MEN	WOMEN	PAY GAP	MEN	WOMEN	PAY GAP
52,501	44,323	0.16	50,621	44,551	0.12

NB:

- (i) The calculation of this average remuneration is based on the average annual gross salaries of the employees, which include the basic salary plus bonuses, such as seniority, cash bonuses and any other welfare benefit.
- (ii) The pay gap was calculated using the following formula: (average remuneration men - average remuneration women)/ average remuneration men.

Average remuneration of directors, by gender

(000€)	2022		2021	
	MEN ⁽²⁾	WOMEN ⁽¹⁾	MEN	WOMEN
Average remuneration directors	252	178	267	172

NB:

(1) On 24 March 2022, the proprietary director and reference shareholder Alimentos y Aceites, S.A.(SEPI) (represented by a woman) stepped down from the Board with effect from 29 March 2022, taking the number of female directors on the Board from 6 at the beginning of the year to 5 at the end. For this reason, the remuneration of the female representative of Alycesa (EUR 23 thousand) has not been taken into account when calculating the annual average remuneration for the 5 female directors in the period 1/1/2022 - 31/12/2022.

(2) On 30 March 2022, the Board resolved to appoint Jordi Xuclà Costa director by the procedure of cooptation, to fill the vacancy produced by the resignation of Alimentos y Aceites, S.A. (SEPI). Mr Xuclà Costa is classified as proprietary director of Alimentos y Aceites, S.A. At the Annual General Meeting held on 29 June 2022, the Shareholders resolved to ratify the appointment by cooptation of Jordi Xuclà Costa. Mr Xuclà Costa was appointed for a term in office equal to the remaining term for which Alimentos y Aceites, S.A. had been appointed (Alimentos y Aceites, S.A. was appointed director at the Extraordinary General Meeting of 16 December 2020 for the statutory term of 4 years).

On 31 January 2022, the Board resolved to appoint Marc Thomas Murtra Millar director by the procedure of cooptation, to fill the vacancy produced by the resignation of Mr Zorrero Camas (31/12/2021). Mr Murtra Millar was also appointed member of the Executive Committee and the Audit, Control and Sustainability Committee.

(3) The 2022 remuneration of directors for their duties as such was taken, excluding the remuneration received by the Executive Chairman for his executive duties. The Chairman is the only executive director who performs executive duties and receives remuneration for them. The directors' remuneration for their duties as such is stated individually for each one in the Annual Report on Directors' Remuneration 2022, published on the website of the CNMV (www.cnmv.es) and the corporate website (www.ebrofoods.es). The remuneration of directors for their duties as such is established with no consideration for the gender of the person holding office.

08.

Customers and consumers



Customers and consumers are two of the driving forces for development, evolution and growth of the company. The Ebro Group uses a wide variety of tools to:

1. Offer them a broad portfolio of healthy, differentiated products.
2. Anticipate and meet their needs for consumption.
3. Guarantee top quality in its products and services, meeting not only the quality standards and requirements stipulated in law, but also any stricter standards to guarantee that top quality.
4. Watch out for their health and safety, meeting the strictest food safety standards.

Our main tools

1. R&D AND INNOVATION

This is what distinguishes us from our rivals, enabling us to develop unique products and technologies to meet the needs of our customers and consumers and provide them with a differentiated range of products delivering value added.

Approximately one-third of the Ebro Group's total investment budget is set aside each year for innovation.

2. QUALITY CONTROL AND FOOD SAFETY SYSTEMS

- i. **Good Manufacturing Practices (GMP):** contemplating good practices for the handling, packaging, storage and carriage of fresh products.
- ii. **Hazard Analysis and Critical Control Point (HACCP):** a system for identification and control of any problems that may come to light during the design and production processes. .
- iii. **Quality Assurance Standards**, such as:
 - The standards established by the International Organisation for Standardization (ISO 9001:2000, ISO 9001:2008 and ISO 22000).
 - The International Food Standards (IFS), which, structured in line with ISO 9001:2000, are among the highest distinctions in Food Safety in all distribution sectors in Europe.
 - The BRC (British Retail Consortium) certification, one of the internationally most widespread models for distributors and large retail outlets to rate their brand product suppliers.
 - The standards FSSC22000, which provides a reference framework for the food safety requirements, incorporating good practices in the agricultural, manufacturing and distribution systems for HACCP.

In this context, all the Ebro Group plants have been certified for quality and food safety, having a total of 198 certifications (Annex 2).

□ Customer health and safety

The Group companies that have been assessed on health and safety in order to promote improvements are listed below:

COMPANY	CATEGORIES/PRODUCTS	% PRODUCTS ASSESSED
Ebro Foods Netherlands	High fibre / proteins	50%
	Mixes	9.09%
	Organic cereals	25%
	Specialty rice	100%
Ebro Frost UK	IQF Pasta	100%
Pastificio Lucio Garofalo	Dry pasta	7.23%
	Gluten-free pasta	100%
Indo European	Sauces	75%
	Meal in Minutes	81.82%
	Gherkins	100%
Lustucru Frais	Gnocchi	2.44%
	Simple pasta	5.56%
Riviana Foods	Carolina Ready to Serve Pouches	25%
	Mahatma Ready to Serve Pouches	25%
	Minute Ready to Serve Cups	11.76%
	Tilda Basmati Long Cook 2lb	100%



□ Product and service labelling

All our companies comply with the national laws and regulations applicable in each country.

The following companies also provide the following information

Contents, especially regarding substances that could have an environmental or social impact

COMPANY	% PRODUCTS
Ebro Frost UK	100%
Ebro India	100%

Elimination of the product and its environmental or social impact

COMPANY	% PRODUCTS
Bertagni	100%
Ebro India	100%
Ebro Ingredients	100%
Geovita	100%
Harinas Santa Rita	80%
Herba Ricemills	1%
Lustucru Frais	100%
Pastificio Lucio Garofalo	100%
Riviana Foods	100%
Tilda	100%

Source of components in the product

COMPANY	% PRODUCTS
Arrozeiras Mundiarroz	100%
Bertagni	100%
Ebro Frost UK	100%
Ebro India	100%
Ebro Ingredients	100%
Geovita	25%
Harinas Santa Rita	50%
Herba Bangkok	100%
Herba Cambodia	100%
Herba Ricemills	20.8%
Indo European	100%
La Loma Alimentos	100%
Lustucru Frais	77%
Mundi Riz	100%
Neofarms	100%
Pastificio Lucio Garofalo	50%
Riviana Foods	100%
Riviana Foods Canada	100%
Tilda	100%



Product safety instructions

COMPANY	% PRODUCTS
Arrozeiras Mundiarroz	100%
Bertagni	100%
Ebro Frost Germany	100%
Ebro India	100%
Ebro Ingredients	100%
Geovita	100%
Herba Bangkok	100%
Herba Cambodia	100%
Indo European	100%
Lustucru Frais	23%
Mundi Riz	100%
Riviana Foods	100%
Riviana Foods Canada	100%

□ Customer and consumer services

Information on the nutritional properties of all Ebro Group products is provided on the packaging, along with the physical address of the company and, where appropriate, its website, e-mail and telephone number.

The different customer services departments collect information and, in turn, generate information for the quality system. Grievances are answered by telephone or e-mail, according to the details given by the customer. A case file is opened for each incident and reported internally to the Quality Department, which carries out internal checks and monitoring of the relevant quality system in case there is a fault and, if so, takes the necessary measures to offer a solution.

As a rule, the companies follow up all grievances by telephone to check consumer satisfaction.

Statistical monitoring is regularly conducted of all incidents and proposals for improvement made by consumers, which are discussed at the different Management Committee meetings held every month within each company.

The communication channels used with consumers in the different companies are indicated below

COMPANY	COUNTRY	COMMUNICATION CHANNELS WITH CUSTOMERS
Arrozeiras Mundiarroz	Portugal	E-mail, post, website and social media
Bertagni 1882	Italy	E-mail, website and social media
Ebro Foods Belgium	Belgium	E-mail, website and social media
Ebro Foods Netherland BV	Netherlands	Telephone, e-mail, website and social media
Ebro India	India	Telephone, e-mail, website and social media
Euryza	Germany	Telephone, e-mail, website and social media
Herba Ricemills	Spain	Telephone and e-mail
Lustucru Frais	France	Telephone and post
Lustucru Riz	France	Telephone, post, e-mail and social media
Pastificio Lucio Garofalo	Italy	Telephone, e-mail, website and social media
Riceland Magyarorszag	Hungary	Telephone, e-mail and website
Risella	Finland	Telephone
Riviana Foods Canada	Canada	Telephone, e-mail, website and social media
Riviana Foods	United States	Telephone, e-mail, Website and social media
Tilda	United Kingdom	Telephone, e-mail, post and social networks

☐ Incidents during the year

INCIDENTS REGISTERED WITH LARGE CUSTOMERS

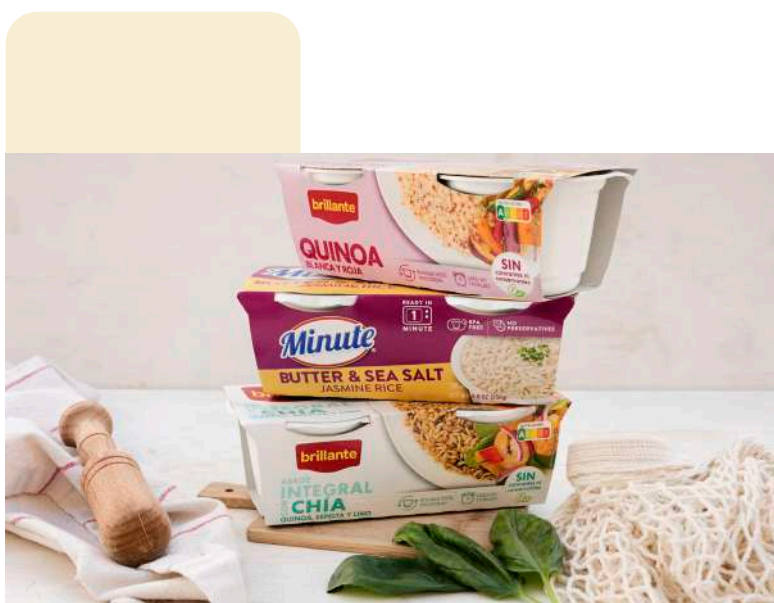
Overall, 8 incidents were registered in 2022, 1 of which corresponded to Arrozeiras Mundiarroz (Portugal), 2 to Bertagni (Italy), 2 to Ebro Ingredients (Netherlands) and 3 to Indo European Foods (United Kingdom). Of those, 5 were related with product health and safety and 3 to information and labelling.

CLAIMS FROM END CONSUMERS

The following table shows the number of claims (packaging defects, requests for information, sensory properties, etc.) handled during 2022, by company.

COMPANY	No. INCIDENTS 2022	No. INCIDENTS 2021
Arrozeiras Mundiarroz	243	149
Bertagni 1882	348	318
Ebro Foods Belgium	236	228
Ebro Foods Netherlands	181	241
Ebro India	48	78
Euryza	726	930
Herba Ricemills	250	340
Lustucru Frais	1,344	1,413
Lustucru Riz	1,509	1,151
Pastificio Lucio Garofalo	506	677
Riceland Magyarorszag	35	45
Risella	151	187
Riviana Foods	15,489	7,903
Riviana Foods Canada	1,501	1,663
Tilda	1,122	1,144

No claims were received in 2022 in any Group company related with privacy and customers' personal data leaks.



□ % Production outsourced

The following table shows the percentage of production volume manufactured at certified sites by an independent third party according to internationally recognised food safety standards:

COMPANY	PRODUCT MANUFACTURED	COUNTRY	% OF MANUFACTURING
Arrozeiras Mundiarroz	Noodles	Hungary	100%
	Ready to serve, Essentials	Spain	100%
Ebro Foods Belgium	Trading Boss Canned Rice Pudding	Belgium	0.53%
	Trading Bosto Dog food mix	Italy	0.05%
	Trading Bosto Grains	Netherlands	0.44%
	Trading Bosto Minute Rice	Spain	0.18%
	Trading Bosto Pasta	Italy	0.02%
	Trading Bosto Sauce	Belgium	0.09%
	Trading Bosto Toast	Czech Republic	0.05%
	Trading Bosto Toast	Belgium	0.11%
	Trading Tilda Doypack	Spain	0.01%
	Trading Tilda rice	United Kingdom	0.12%
Ebro Foods Netherlands	Cereal mix	Netherlands	0.01%
	Rice mix with herbs	Netherlands	0.46%
Ebro Ingredients	OryzaMIX RSS	Netherlands	100%
	OryzaMYL and OryzaFINE H90W	Cambodia	100%
Pastificio Lucio Garofalo	Preserved tomato	Italy	0.08%
	Couscous	France	0.13%
	Dry pasta	Italy	0.03%
	Dry pasta	Italy	0.47%
	Dry pasta	Italy	1%
	Dry pasta	Italy	0.96%
	Extra virgin olive oil	Italy	0.19%
	Fresh pasta	Italy	0.07%
	Fresh pasta	Italy	0.04%
	Fresh pasta	Italy	0.06%
	Gluten-free pasta	Italy	1.24%
	Gluten-free pasta	Italy	0.04%
	Sieved tomato	Italy	0.5%
	Filled pasta	Italy	0.56%
	Filled pasta	Italy	0.86%
Geovita	Shinode rice 10 kg	Italy	0%
	Shinode rice 20 kg	Italy	0%

COMPANY	PRODUCT MANUFACTURED	COUNTRY	% OF MANUFACTURING
Harinas Santa Rita	Crunchy fried onion 500 gr bag	Spain	0.58%
	Potato purée flakes	Spain	0.07%
	Crunchy cracker bread 4 kg	Spain	0.72%
	Gluten-free multi-purpose flour 1 kg	Spain	0.17%
	Gluten-free Bechamel sauce mix	Spain	0.15%
	Panko 10 kg	Spain	4.79%
	Breadcrumbs 500 grm	Spain	2.06%
	Breadcrumbs 5 kg	Spain	5.6%
	Breadcrumbs 5 kg Bon appetit	Spain	0.88%
	Breadcrumbs 5 kg T-2	Spain	3.89%
	Breadcrumbs 750 gr	Spain	0.55%
	Coloured breadcrumbs Type I	Spain	0.06%
	Coloured breadcrumbs Type II	Spain	0.19%
	Breadcrumbs with garlic and parsley 250 gr	Spain	0.19%
	Gluten-free corn breadcrumbs 250 gr	Spain	0.38%
La Loma Alimentos	Parboiled rice	Argentina	100%
Lustucru Frais	Fresh filled pasta Garofalo&Luigi-Fratelli	Italy	100%
	Gnocchi Luigi&Fratelli	Italy	100%
	Lustucru French fries	Netherlands	100%
	Lustucru lasagne	Italy	100%
	Lustucru organic tagliatelle	Italy	100%
	Lustucru sandwich/croque	France	100%
	Sauces Luigi&Fratelli	Italy	100%
Mundi Riso	Black rice	Italy	0.28%
	Broken rice	Netherlands	0.69%
	White rice	Greece	0.07%
	White rice	Belgium	0.29%
	White rice	Italy	3.32%
	White rice	Spain	0.06%
	Parboiled rice	Italy	2.24%
	Parboiled rice	Italy	0.76%
	Parboiled rice	Italy	6.67%
Neofarms	Parboiled rice	Argentina	100%
Riviana Foods	Basmati rice Tilda	India	1.55%
	Calrose	USA	1%
	Jasmine Rice	Thailand	10.5%
	Mahatma 20 LG in Florida	USA	0.35%
	Mahatma organics / raw materials	Argentina	0.7%
	RTS items, authentic grains, BIB products, mahatma basmati	Spain	20%
	RTS pouches (Tilda basmati)	United Kingdom	0.15%
	SUP Mixes	USA	4.6%
S&B Herba Foods	Basmati parboiled rice (India&Pakistán)	United Kingdom	6.6%
	Parboiled long grain rice (Myanmar)	United Kingdom	6.6%

COMPANY	PRODUCT MANUFACTURED	COUNTRY	% OF MANUFACTURING
Tilda	Frozen rice	United Kingdom	1%
	Ready to heat (pre-cooked) rice	United Kingdom	0.01%
	Rice milk	Italy	0.01%
	Risotto rice	Italy	0.2%

□ Promotion of healthy food and healthy lifestyles

Within our undertaking to encourage and promote healthy eating, all the brands of the Ebro Group include product categories targeting health, such as ancient grains, gluten free, quinoa, whole grain, etc., focusing increasingly on everything to do with healthy, organic and natural foods.

In addition, the Ebro Group has the blog [Sentirsebiensenota.com \(.es\)](https://www.sentirsebiensenota.com) [lit.: 'when you feel good, it shows'], an informative space in which nutritionists, researchers and professionals of the sector post articles, recipes and advice for the public promoting healthy eating habits and maintaining an active lifestyle.

In 2022, Healthy segment sales accounted for 8.77% of the total net sales of Group companies selling products in this category.

COMPANY	% OF TOTAL SALES IN THE COMPANY
Arrozeiras Mundiarroz	0.68%
Bertagni	3.20%
Ebro Foods Belgium	0.67%
Ebro Foods Netherlands	7.18%
Ebro India	0.61%
Geovita	2.42%
Herba Ricemills	7.57%
Lustucru Frais	0.45%
Pastificio Lucio Garofalo	24.85%
Riceland Magyarorzag	4.63%
Riviana Foods	9.92%
S&B Herba Foods	8.77%
Tilda	9.39%
% TOTAL	8.77%



09.

Supply chain management



□ A. Supply management

DESCRIPTION OF THE SUPPLY CHAIN

The suppliers of the Ebro Group are classified into four categories:

1. Rice or durum wheat suppliers
2. Other raw material suppliers
3. Packaging suppliers
4. Service providers

SUPPLIER MANAGEMENT MODEL

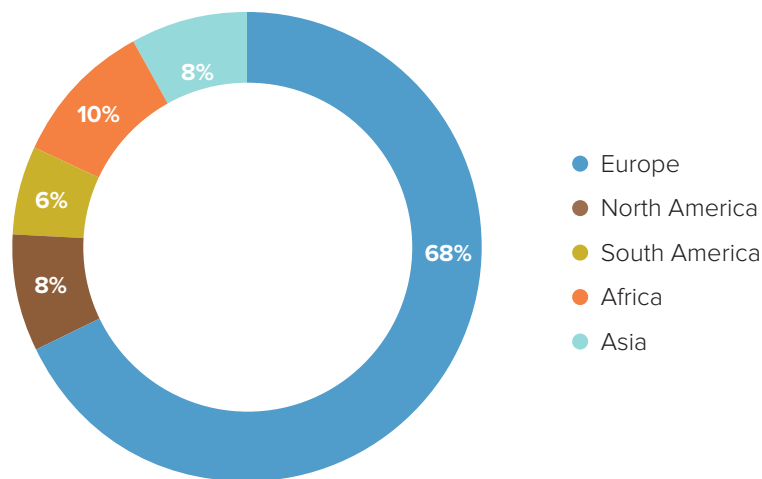
As the Group has decentralised certain management areas, such as the Procurements Area, to its respective companies, each subsidiary has in the past had its own procurement policies and criteria, in keeping with the laws and characteristics of the countries in which they operate. Above them all, the Supplier Code of Conduct of Ebro Foods regulates the minimum criteria and rules of conduct in labour and environmental aspects that must be met by the Group's suppliers.

With a view to establishing globally the integral management of the supply chain, in 2019 we embarked on a work plan to: 1) make sure that all our suppliers comply with the Group's Supplier Code of Conduct and 2) require them to complete a questionnaire on ethics. The replies to this questionnaire enable us to identify the critical issues and risks we need to address in order to guarantee the sustainability of our supply chain, designing, together with our companies, a roadmap to achieve the goal set in our Global Sustainability Plan **HEADING FOR 2030**, that 100% of our suppliers and service providers will have signed the Group's Supplier Code of Conduct (COC) or incorporated ESG criteria in their policies.

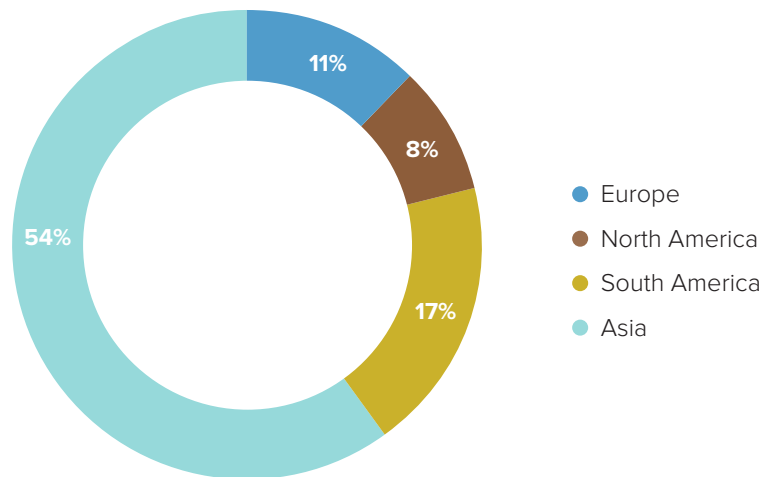
In addition, have another two corporate tools we can use to guarantee the sustainability of our supply chain: 1) visits and meetings of the Procurement Departments of the different subsidiaries with their suppliers, and 2) our corporate account in the Sedex Platform, with which all the Group companies are now registered and their respective suppliers are signing up, in turn being audited by an independent external firm.

SUPPLY CHAIN

In 2022 we mapped our global supply chain, with the following proportions per continent:



Regarding the percentage of suppliers who have signed the Ebro Group’s Supplier Code of Conduct, the headway made in 2022 was as follows:



In the area of agricultural raw materials, more specifically in rice production, Ebro India, Herba Bangkok, Herba Ricemills, La Loma Alimentos, Mundiriso and Riviana are, together with their agricultural suppliers, developing different sustainability programmes to assess and verify the sustainability of the crop using the FSA standard of the Sustainable Agriculture Initiative Platform (SAI Platform) and the SRP standard of the Sustainable Rice Platform, as well as the Ecological Agriculture Platform and Fair Trade. All these programmes together have produced a positive impact on approximately 9,000 growers who supply the Ebro Group.

At this point, we also highlight the sustainable agriculture projects we are developing in some of our principal sourcing areas, the main goals of which are: (i) improve growers’ revenues, (ii) optimise their agricultural returns, (iii) mitigate climate change by reducing the use of water, (iv) cut emissions and (v) encourage the use of biological means to combat plagues. Our global investment in all these projects was EUR 2.9 million.

** We duly report on all these programmes in Chapter 11 of this Report, Commitment to the Environment.*

AUDITS MADE ON OUR SUPPLY CHAIN

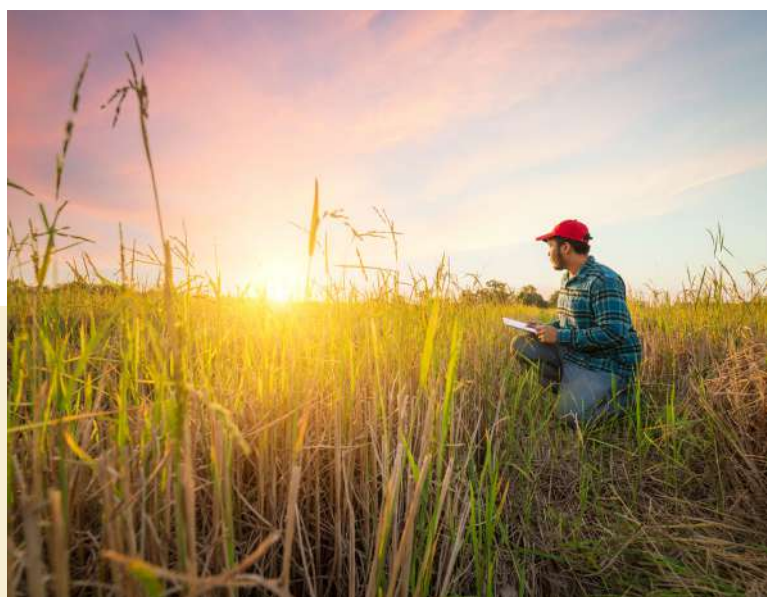
We made 54 SMETA audits in 2022, 6 of them follow-up audits, on suppliers in the following countries:

COUNTRY	DATE OF AUDIT	AUDITORS
Argentina	13-07-2022	Bureau Veritas Certification
	14-07-2022	
	16-07-2022	
Belgium	19-09-2022	Intertek France
	25-01-2022	SGS CBE Belgium
Cambodia	19-08-2022	SGS (Cambodia) Limited
France	05-04-2022	SGS France
	17-05-2022	
	19-10-2022	
	03-02-2022	Bureau Veritas Certification
	21-07-2022	
	27-07-2022	
	15-06-2022	BUREAU VERITAS CPS - EMEA
	01-12-2022	
	05-09-2022	DNV
	21-04-2022	Intertek Germany
Germany	19-04-2022	
	05-05-2022	Bureau Veritas Certification
	12-08-2022	
	14-07-2022	TUV NORD CERT GmbH
Greece	07-07-2022	Intertek Bulgaria
	31-05-2022	SGS_U
Hungary	01-07-2022	Bureau Veritas Certification
India	26-05-2022	Bureau Veritas Certification
	20-07-2022	SGS ASIA
	07-11-2022	
	18-03-2022	Intertek India
Italy	22-06-2022	Intertek Italy
	14-04-2022	
	06-06-2022	SGS Italy
	25-05-2022	
	23-11-2022	BUREAU VERITAS CPS - EMEA
Mexico	08-06-2022	DNV
Netherlands	25-08-2022	Bureau Veritas Certification
Pakistan	04-10-2022	ALGI Pakistan
	29-09-2022	ELEVATE
	16-07-2022	ALGI Pakistan

COUNTRY	DATE OF AUDIT	AUDITORS
Peru	10-08-2022	SIPAS CR-PERU
Poland	03-11-2022	SGS Poland
Portugal	14-10-2022	Intertek Portugal
Thailand	02-09-2022	SGS Thailand
	02-11-2022	
	17-03-2022	
	19-09-2022	
	25-05-2022	
Turkey	14-02-2022	Intertek Turkey
United States	18-01-2022	Accordia Global Compliance Group (Home Office)
	23-02-2022	Intertek Peru
United Kingdom	22-02-2022	SGS_UK
	28-09-2022	Verisio
	01-08-2022	Intertek UK
	08-08-2022	Verner Wheelock (incorporating KSSA)
	21-11-2022	
	24-05-2022	

This notwithstanding, in response to the EU Proposal for a Corporate Sustainability Due Diligence Directive and the recent approval of the Corporate Sustainability Reporting Directive (CSRD), the Group will, in 2023, commence a Due Diligence procedure among its suppliers to identify and manage any real or potential impacts during their supply chains affecting Human Rights and the Environment.

We should mention in this regard that the implementation of all these programmes has helped to confirm that no adverse environmental or social impacts have been identified in our supply chain.



□ B. Management of the supply chain for agricultural raw materials

DETAILS OF OUR AGRICULTURAL SUPPLY CHAIN

The information reported in this section only takes into account the supply chains of the agricultural raw materials rice, durum wheat, quinoa and pulses, which account for the bulk of the raw materials used by the Ebro Group.

Both rice and wheat are purchased from three types of 1st tier suppliers, which may vary according to the countries in which the raw material is sourced:

- Growers or cooperatives
- Millers and/or plants
- Traders

Quinoa and pulses are mainly purchased from millers and traders.

VOLUME BY ORIGIN

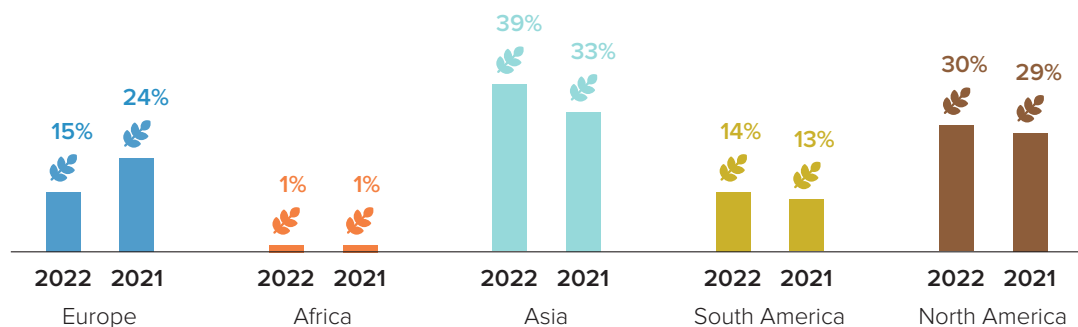
Rice

Rice now accounts for 90% of the Group's raw material purchases. 15% of that rice is sourced in Europe, 30% in North America and the remaining 55% (mainly aromatic varieties) in Asia (India, Pakistan, Thailand and Cambodia) and South America, based on the location of our companies Ebro India, Herba Bangkok, Herba Cambodia and La Loma Alimentos.

	2022		2021	
	TONNES	%	TONNES	%
Europe	294,246	15%	441,039	24%
Africa	20,892	1%	25,274	1%
Asia	759,665	39%	617,591	33%
South America	268,721	14%	237,676	13%
North America	571,530	30%	544,592	29%
Oceania	13,520	1%	0	0%
TOTAL	1,928,574		1,866,172	

NB: India and Pakistan are included in Asia.

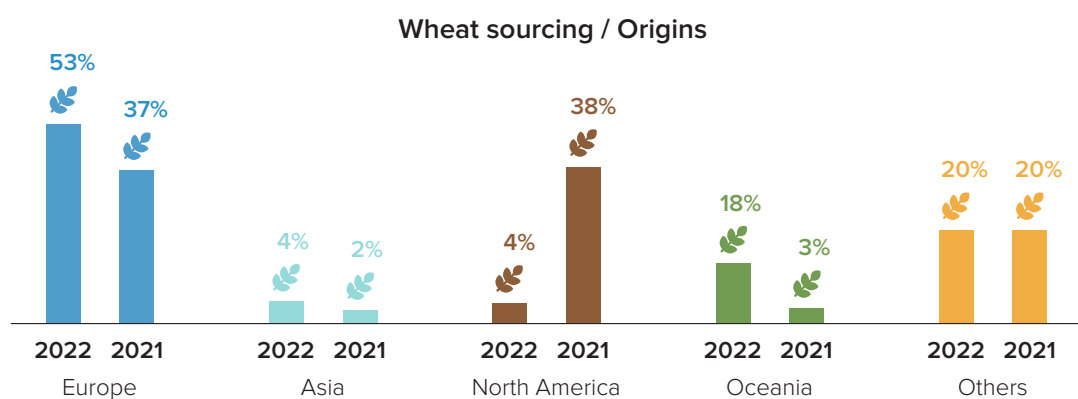
Rice sourcing / Origins



Wheat

Wheat is sourced mainly in Europe and Oceania, the largest quantities being purchased in Italy and Australia.

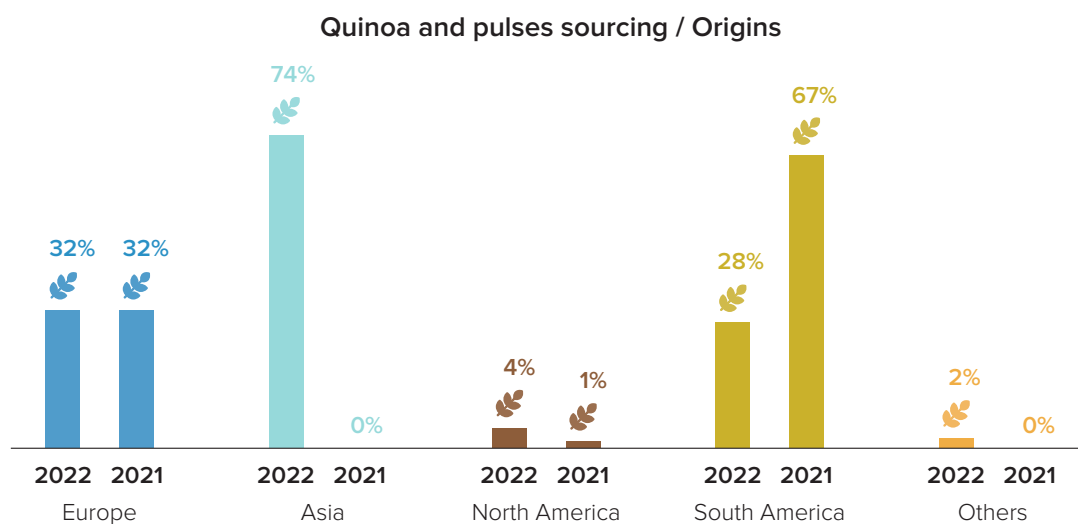
	2022		2021	
	TONNES	%	TONNES	%
Europe	95,377	53%	77,687	37%
Asia	7,799	4%	4,948	2%
North America	7,311	4%	80,756	38%
Oceania	33,000	18%	6,677	3%
Others	36,600	20%	42,624	20%
TOTAL	180,087		212,692	



Quinoa and pulses

Quinoa and pulses are sourced in Asia, Europe and South America.

	2022		2021	
	TONNES	%	TONNES	%
Europe	5,933	32%	897	32%
Asia	13,863	74%	0	0%
North America	738	4%	24	1%
South America	5,198	28%	1,910	67%
Others	332	2%	0	0%
TOTAL	26,064		2,831	



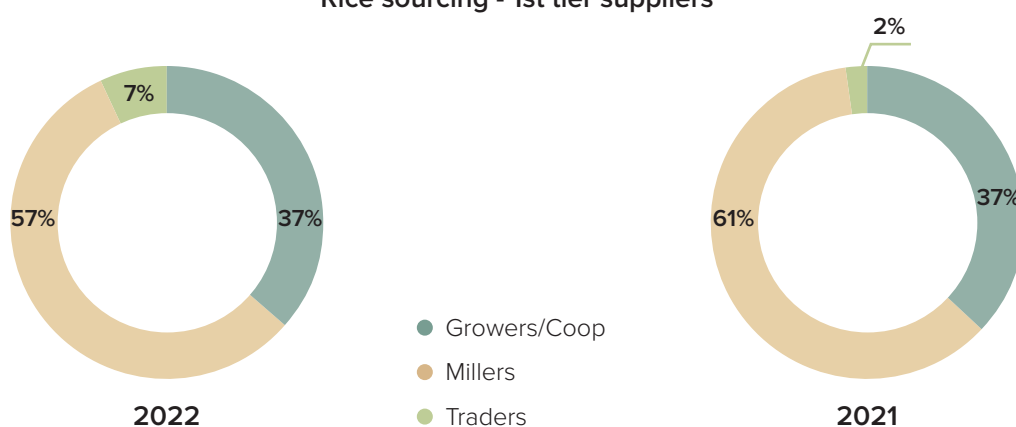
VOLUME BY SUPPLIER

Rice

On a global level, rice is bought directly from growers, cooperatives and millers, and a very small quantity is purchased from traders.

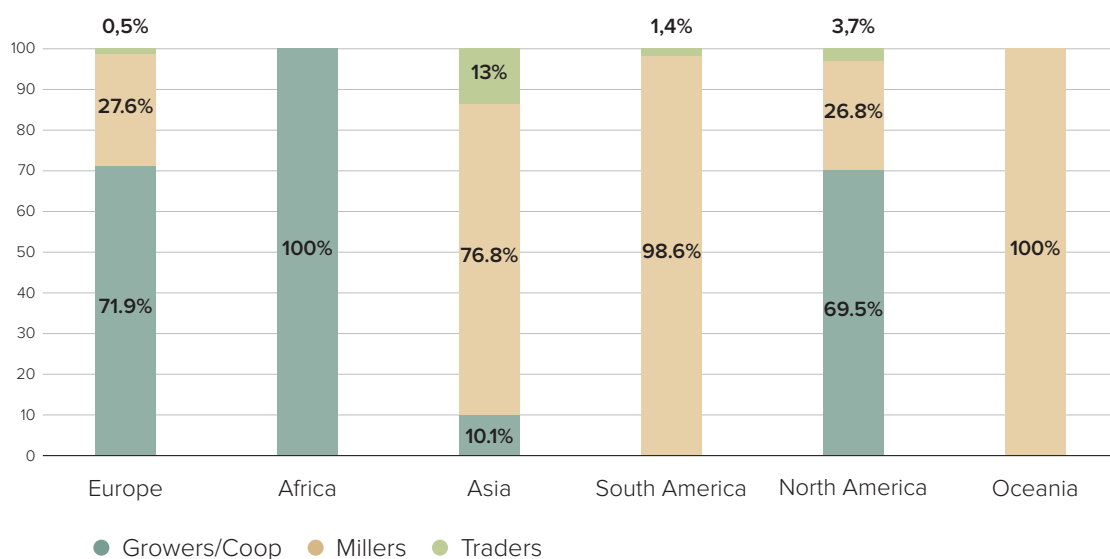
	2022		2021	
	TONNES	%	TONNES	%
Growers/Coop	706,492	37%	693,911	37%
Millers	1,096,458	57%	1,133,312	61%
Traders	125,624	7%	38,948	2%
TOTAL	1,928,574		1,866,172	

Rice sourcing - 1st tier suppliers



At a disaggregated level, this volume/supplier distribution varies considerably from one geographical region to another.

Rice sourcing 2022 / 1st tier suppliers / Origins

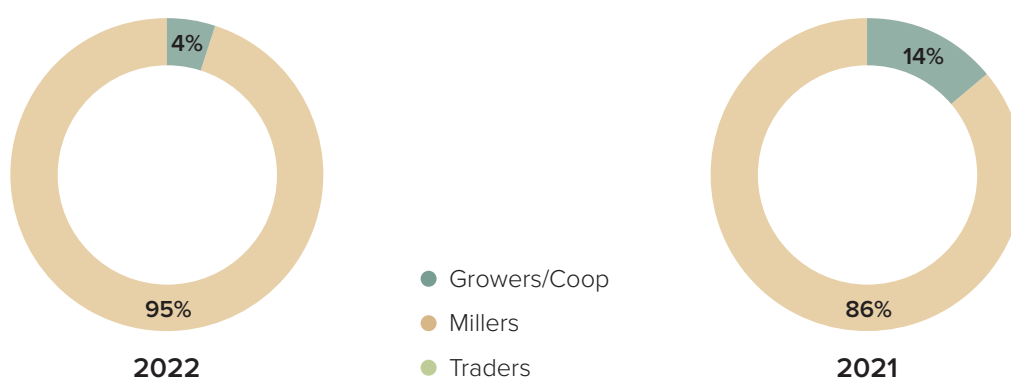


Wheat

On a global level most of the wheat was sourced from millers in 2022 and in smaller quantities from growers and cooperatives.

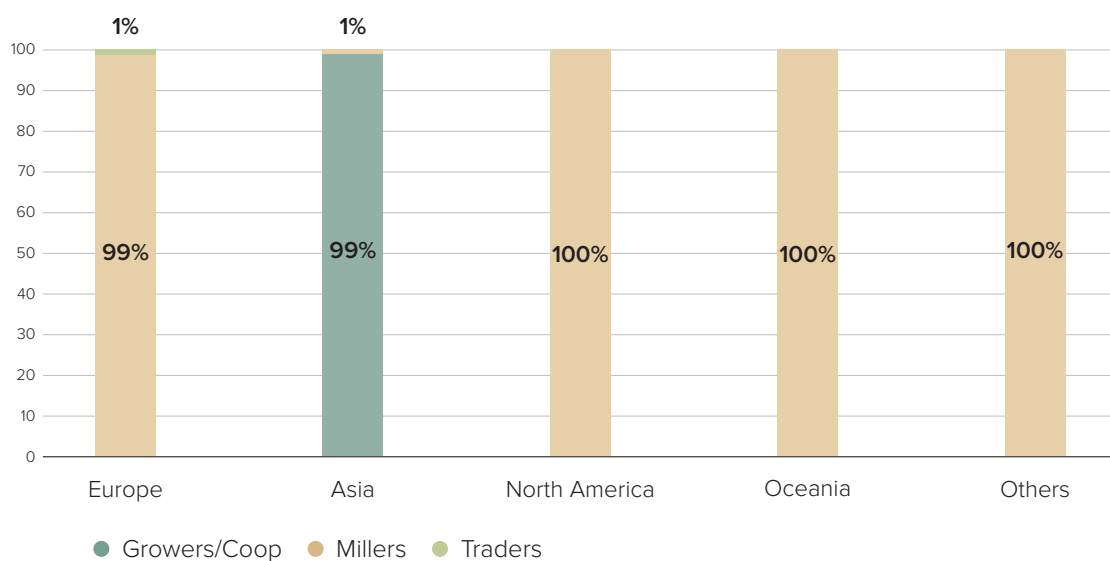
	2022		2021	
	TONNES	%	TONNES	%
Growers/Coop	7,840	4%	29,948	14%
Millers	171,593	95%	182,744	86%
Traders	654	0%	0	0%
TOTAL	180,087		212,692	

Wheat sourcing - 1st tier suppliers



At a disaggregated level, the direct suppliers are mainly millers in all regions, except in Asia, where it is purchased directly from growers.

Wheat sourcing 2022 / 1st tier suppliers / Origins



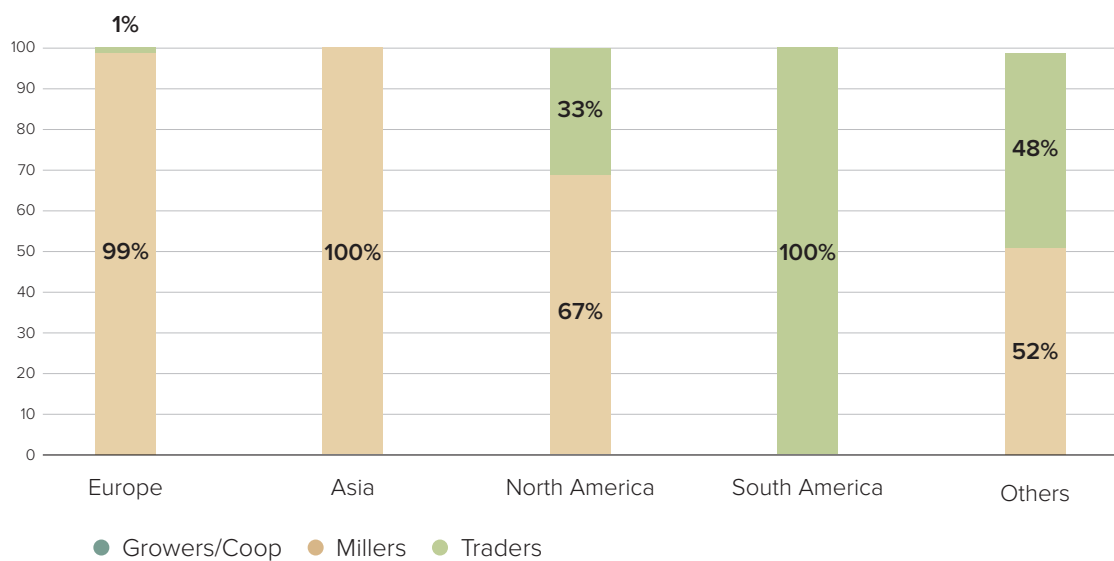
Quinoa and pulses

In 2022 most of the quinoa and pulses were sourced directly from millers.

	2022		2021	
	TONNES	%	TONNES	%
Growers/Coop	28	0%	897	32%
Millers	20,431	78%	1,914	68%
Traders	5,605	22%	20	1%
TOTAL	26,064		2,831	

At a disaggregated level, the direct suppliers are entirely different for each geographical region: millers in Europe, Asia and North America and traders in South America.

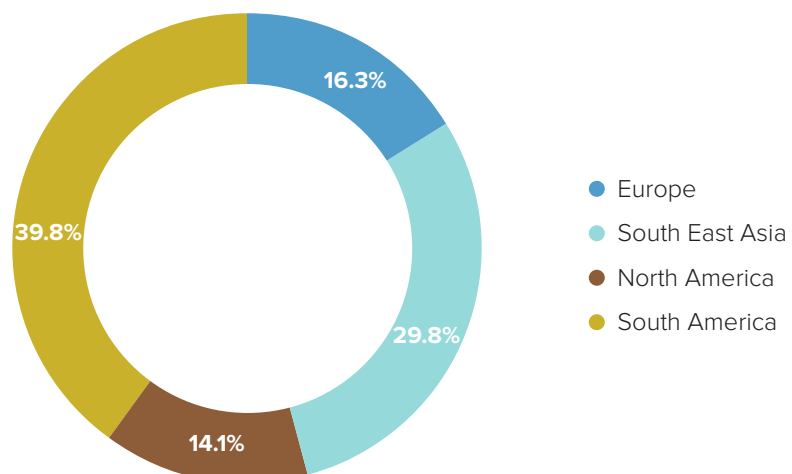
Quinoa and pulses sourcing 2022 / 1st tier suppliers / Origins



SOURCING OF SUSTAINABLE RAW MATERIALS

In 2022, the Group bought 352,062 tonnes of sustainable rice (18% of the total), with the following distribution:

Sustainable Rice Sourcing 2022



10.

Our commitment to the environment



Management focus

The main goals of the Ebro Group's environmental commitment are defined in our Policy on Sustainability, Environment and Corporate Social Responsibility: "Steer the company's processes, activities and decisions to protect our environment, prevent and minimise environmental impact, optimise the use of natural resources and preserve biodiversity."

According to this declaration, the Group's actions are based on the following:

1. Ensure that our companies comply with the environmental laws applicable to their respective activities by implementing internal management systems and monitoring the applicable laws and regulations.
2. Minimise the environmental impact of our activity by seeking eco-friendly solutions and embarking on initiatives to reduce our emissions, optimising our consumption of water, energy and packaging material.
3. Transition towards a circular economy, recovering waste and favouring its recycling and reuse, using recycled raw materials and/or those respectful of the environment, whenever possible.
4. Organise environmental awareness and training programmes for Group employees.
5. Promote the use of sustainable crop techniques among our agricultural suppliers.

With regard to our operations, the processes used at Ebro Group's production plants in both the rice and pasta divisions are relatively simple agri-food processes that do not generate any major environmental impacts and entail a minimal risk of accidental pollution. The most significant environmental risks relating to the Ebro Group can be classified as follows:

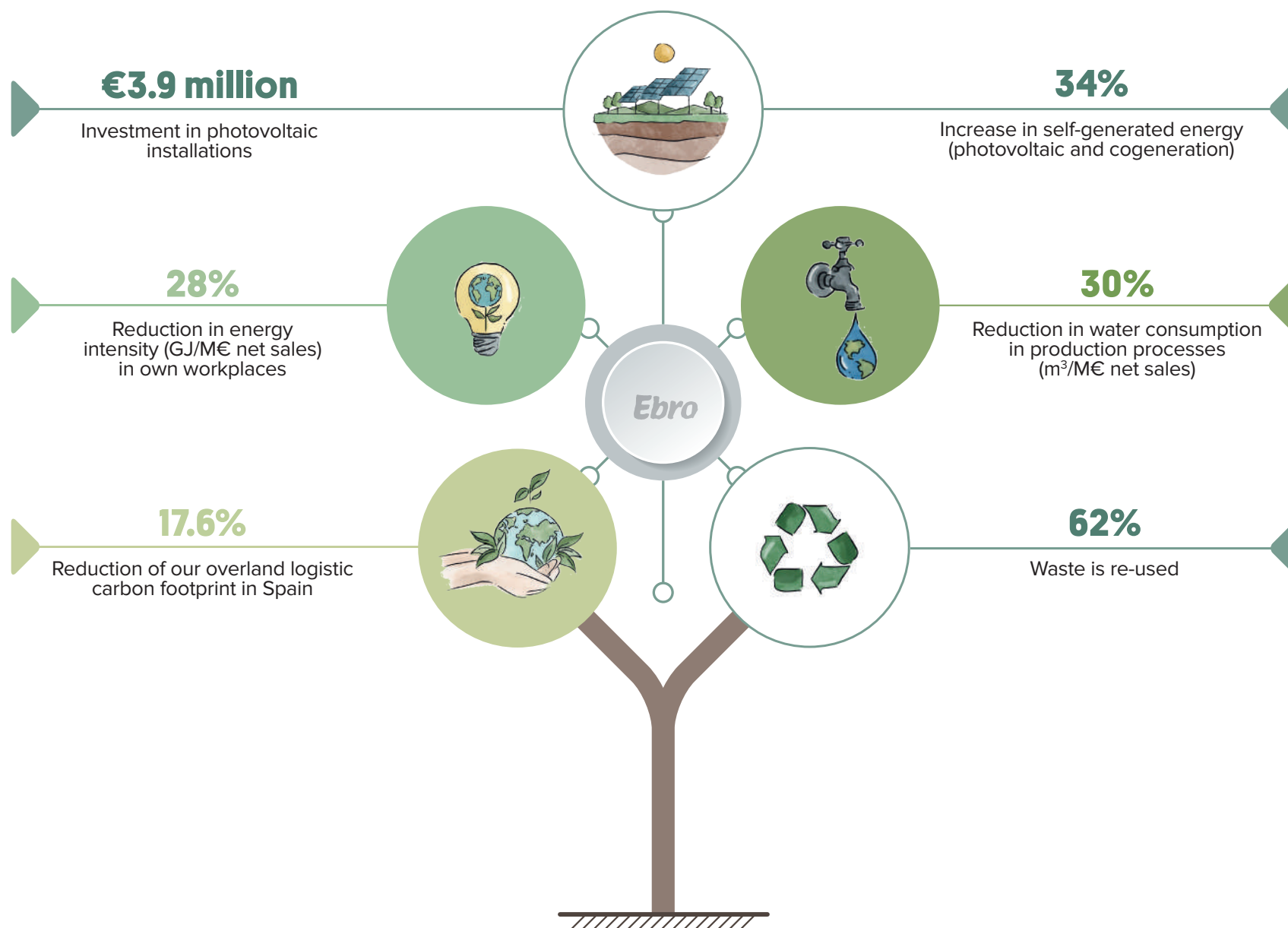
1. **Air emissions:** Mainly emissions of particles during the handling of cereals and greenhouse gas (GHG) emissions related to the consumption of fossil fuels and electricity. The most widely used fuel is natural gas.
2. **Noise emissions:** These emissions are produced during the operation of engines, compressors, sleeve filters and other manufacturing equipment. All our plants comply with the environmental standards and the noise levels are monitored regularly, taking mitigation measures wherever necessary.
3. **Production processes:** Essentially mechanical and hydrothermal, requiring the use of very few chemical products and in very small quantities. Most of these products are used to clean the equipment and cleanse the raw materials and are relatively harmless for the environment.

4. **Water consumption:** The amount of water used in our processes is negligible (the vast majority of our products are dry) so the volume of effluent generated is also small. Moreover, the little effluent produced has a low level of contamination since the water consumed is basically used to produce steam, for cooling or as an ingredient in the finished products.
5. **Waste generation and management:** The company generates minimal amounts of waste, both non-hazardous (mainly packaging of ingredients and ancillary materials) and hazardous (maintenance operations) and it is managed through authorised waste disposal contractors.

☐ Precautionary principle

The guidelines on which the precautionary principle is based are set out in the Group's Code of Conduct and Policy on Sustainability, Environment and Corporate Social Responsibility. In both texts, Ebro Foods declares its firm commitment to respect the environment and preserve biodiversity. It also sees that its companies comply with the environmental laws applicable to their operations and any additional commitments assumed voluntarily, and applies environmental sustainability programmes in specific matters.

Environmental performance indicators



□ Scope of Reporting

The information set out below corresponds to 73 of the 78 production plants and offices that the Ebro Group has through its different companies.

All the emission factors, low calorific values (LCV) and global warming effect used are set out in Annex 3.

□ Materials

This indicator is reported under standard GRI 301 (2016).

RAW MATERIALS

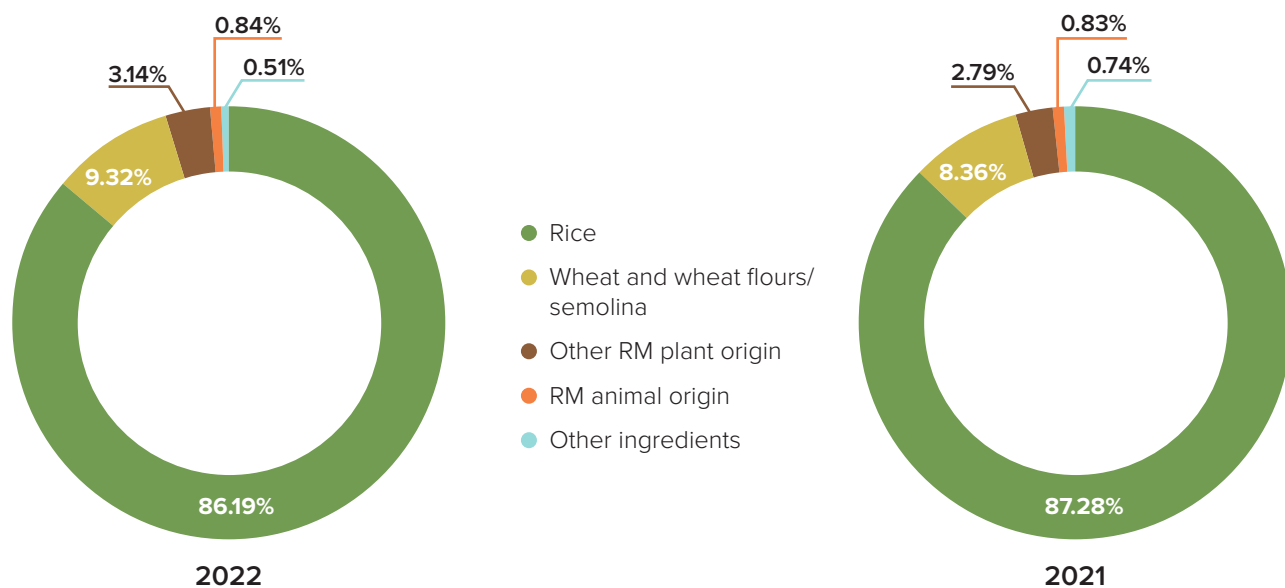
The raw materials used are divided into two major categories, those used in the preparation of finished goods and the packaging materials.

The raw materials used in finished goods are divided into five categories:

1. Rice
2. Durum wheat and semolina/durum wheat flour
3. Other raw materials of plant origin: quinoa, pulses, other cereals, other flours/semolinas, fruit and vegetables and soya/soybean oil
4. Raw materials of animal origin: meat, fish and eggs
5. Other ingredients: e.g., spices and flavourings used mainly in precooked food.

RAW MATERIALS	2022		2021	
	T	%	T	%
Rice	2,058,274	86.19%	2,028,296	87.28%
Wheat and wheat flours/semolina	222,542	9.32%	194,361	8.36%
Other RM plant origin	75,022	3.14%	64,841	2.79%
RM animal origin	20,175	0.84%	19,238	0.83%
Other ingredients	12,179	0.51%	17,158	0.74%
TOTAL	2,388,191		2,323,894	

Raw Materials



We do not use palm oil in the preparation of any of our products.

Although the use of raw materials from animal origin is less than 1% of the total in our products, corresponding to egg, the Ebro Group has undertaken to use exclusively ingredients from cage-free eggs in the production of any foods requiring that raw material as from 2025. This undertaking is extended to all the Group's companies in Spain and has also been adopted by Lustucru Frais in France. In 2022, the use of ingredients from cage-free eggs was already up to 99% in Spain and 82% in France.

PACKAGING MATERIALS

The packaging materials for finished products are mainly paper, cardboard and plastic.

TYPE OF MATERIAL	2022		2021	
Plastic	45,086	48%	38,247	46%
Paper	46,830	50%	43,227	52%
Glass	0	0%	0	0%
Metal	3	0%	6	0%
Others	1,340	1%	1,600	2%
TOTAL	93,258		83,080	

RECYCLED INPUT MATERIALS

Based on the information received from the suppliers of packaging materials regarding the composition of their materials, we have calculated the recycled fibre/polymer content of the different types of packaging we use.

To preserve and guarantee the utmost food safety of our products, the primary packaging, which is in direct contact with the food, must have a 100% virgin material composition or be certified as suitable for use in the food industry. In this scenario, our primary packaging contains 6% recycled material.

The different secondary and tertiary packaging formats used by the Group both contain 74% of recycled fibre, on average.

Energy

This indicator is reported under standard GRI 303 (2016).

The energy consumption and inventory of greenhouse gas (GHG) emissions of all the Group companies is calculated under standard ISO 14064-1:2019.

ENERGY CONSUMPTION WITHIN THE ORGANISATION

We separate energy consumption within the organisation into direct consumption and indirect consumption.

The direct energy consumption is calculated taking into account the following:

1. The consumption of non-renewable fuels in stationary and mobile sources:
2. The consumption of renewable fuel:
 - a. Rice husk, a by-product of our industrial processes, used by Ebro India, Herba Ricemills and Mundiriso
 - b. Wood chips used by Ebro Frost
 - c. Charcoal used by Ebro India
3. The self-generated energy in photovoltaic and cogeneration facilities
4. The self-generated energy sold from photovoltaic and cogeneration facilities

DIRECT CONSUMPTION (GJ)

NON-RENEWABLE FUEL CONSUMED	2022		2021	
Natural gas	2,807,055	94.50%	2,722,752	75.63%
Other non-renewables	76,690	2.58%	805,189	22.36%
TOTAL CONSUMPTION NON-RENEWABLES (GJ)	2,883,745	97.08%	3,527,941	97.99%
RENEWABLE FUEL CONSUMED	2022		2021	
Biomass/Charcoal	80,976	2.73%	70,194	1.95%
TOTAL CONSUMPTION RENEWABLES (GJ)	80,976	2.73%	70,194	1.95%
SELF-GENERATED ENERGY	2022		2021	
Photovoltaic panels	6,361	0.21%	2,956	0.08%
Cogeneration	101,081	3.40%	94,458	2.62%
TOTAL SELF-GENERATION (GJ)	107,442	3.62%	97,414	2.71%
SELF-GENERATED ENERGY SOLD	2022		2021	
Photovoltaic panels	6	0.00%	13	0.00%
Stationary combustion/Cogeneration	553	0.02%	838	0.02%
TOTAL SELF-GENERATION SOLD (GJ)	559	0.02%	851	0.02%
SELF-CONSUMPTION PHOTOVOLTAIC	2022		2021	
SELF-CONSUMPTION PV (GJ)	6,355	0.21%	2,943	0.08%
TOTAL DIRECT CONSUMPTION (GJ)	2,970,524	100.00%	3,600,240	100%

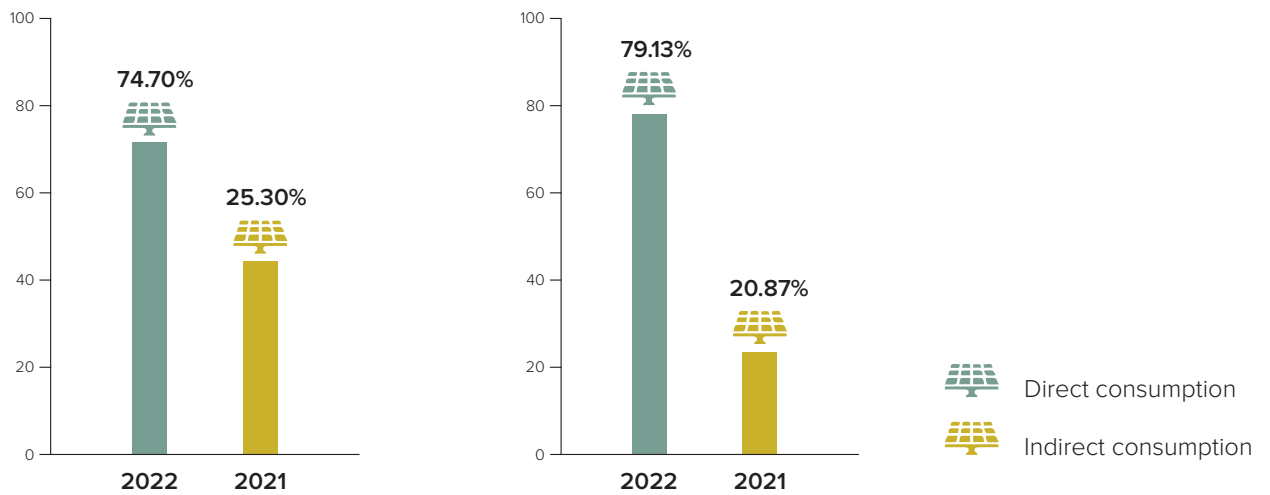
3.6% of the direct consumption energy is self-generated at the photovoltaic facilities of our subsidiaries Arotz, Bertagni, Ebro Frost, Ebro India, Garofalo, Geovita, Herba Ricemills, Mundiriso and Transimpex, and at the cogeneration plants of Bertagni, Ebro Frost, Garofalo and Geovita.

INDIRECT CONSUMPTION (GJ)

7.7% of the electricity purchased (indirect consumption) has a guarantee of renewable origin.

INDIRECT CONSUMPTION	2022		2021	
Electricity without GoO	920,955	91.55%	865,569	91.18%
Electricity with GoO	76,643	7.62%	73,992	7.79%
Steam	7,768	0.77%	9,149	0.96%
Heat	551	0.05%	546	0.06%
Cooling	0	0.00%	0	0.00%
TOTAL INDIRECT CONSUMPTION (GJ)	1,005,916	100.00%	949,256	100.00%
TOTAL ENERGY CONSUMPTION	2022		2021	
Direct consumption	2,970,524	74.70%	3,600,240	79.13%
Indirect consumption	1,005,916	25.30%	949,256	20.87%
TOTAL ENERGY CONSUMPTION (GJ)	3,976,440	100.00%	4,549,495	100.00%

Total energy consumption



ENERGY CONSUMPTION OUTSIDE OF THE ORGANISATION

We do not have the methodologies or activity data to calculate energy consumption outside of the organisation.

ENERGY INTENSITY

ENERGY INTENSITY	2022	2021
Total energy consumed (GJ)	3,976,440	4,549,495
Net sales Ebro (M€)	2,967.6	2,427.1
ENERGY INTENSITY (GJ/M€ NET SALES)	1,340	1,874

REDUCTION OF ENERGY CONSUMPTION

Ten companies in the Ebro Group have reported different initiatives to reduce their energy consumption, with a total investment of EUR 1,017,718.

COMPANY	PLANT	INITIATIVE	COST
Geovita	Villanova Monferrato	Cogeneration plant	520,000 €
Bertagni	Avio & Vicenza	Cogeneration plants	90,653 €
Ebro Foods Belgium, N.V.	Merksem (plant A)	New, more efficient compressor	151,280 €
S&B Herba Foods	Cambridge (Fullborn)	New, more efficient compressor	31,818 €
Herba Ricemills	San Juan de Aznalfarache	Renovation of equipment to improve heat transfer and reduce heat losses	105,168 €
Lustucru Frais	Communay	Heat recovery system in refrigeration unit, and water recovery	31,581 €
Mundi Riso	Vercelli	Improvement of heat insulation in packaging area	31,000 €
Riviana Foods Canada	Hamilton	Change from conventional lighting to LED	14,523 €
Arrozeiras Mundiarrroz	Coruche	Change from conventional lighting to LED	3,701 €
Herba Ricemills	San Juan de Aznalfarache	Change from conventional lighting to LED	24,562 €
Tilda	Classic site	Change from conventional lighting to LED	13,432 €

□ Water and Effluents

This indicator is reported under standard GRI 303 (2018)

INTERACTIONS WITH WATER

Water consumption in Ebro includes water consumed in offices and in the manufacturing process. The production processes of pasta and precooked food are more water-intensive than the dry rice production process. The consumption of dwell water used by Agromeruan in rice growing is also included.

MANAGEMENT OF WATER DISCHARGE-RELATED IMPACTS

All effluent is discharged to the sewage networks, except from Bertagni, Ebro India, Ebro India, Ebro Frost and Mundiriz, which discharge into continental waters.

WATER WITHDRAWAL

The surface water withdrawn and used by the company Agromeruan for its agricultural activities in Morocco accounts for 78% of the total consumption by the Group. In this context, the global performance of our industrial activities account for use of the 22% remaining water withdrawal: 83% from the municipal water supply (third-party water) and 17% from groundwater.

WATER WITHDRAWAL	2022	%	2021	%
Third-party water	2,757,089	18%	2,588,676	17%
Groundwater	544,884	4%	617,738	4%
TOTAL INDUSTRIAL PROCESSES (M³)	3,301,972	22%	3,206,414	21%
Inland surface freshwater	11,880,000	78%	11,880,000	79%
Inland surface salt water	0	0%	0	0%
TOTAL WATER WITHDRAWN (M³)	15,181,972		15,086,414	
Total withdrawal freshwater (SS<1000 mg/l)	15,181,972		15,086,414	
Total withdrawal other water (SS>1000 mg/l)	0		0	

WATER WITHDRAWAL BY AREAS OF WATER STRESS

Using the World Resources Institute (WRI) classification of water stress areas, the group's water withdrawal by areas of water stress is as follows:

WATER WITHDRAWAL BY AREAS OF WATER STRESS	2022		2021	
	M³	%	M³	%
High	12,856,367	85%	12,724,396	84%
Low	84,929	1%	90,454	1%
Low-medium	1,505,808	10%	1,554,807	10%
Extremely high	46,239	0%	31,962	0%
Medium-high	688,630	5%	684,796	5%
TOTAL WATER WITHDRAWN (M³)	15,181,972		15,086,414	

NB: 92% of the water withdrawn in areas of high water stress corresponds to the agricultural activities of Agromeruan.

WATER DISCHARGE

DESTINATION OF DISCHARGE	2022	2021
Third party water (sewage network, treatment plants)	2,002,340	1,978,571
Inland water	237,695	265,802
Seawater	0	0
TOTAL (M³)	2,240,035	2,244,373

DISCHARGE TREATMENT	2022	2021
No treatment	1,048,824	1,697,143
Aerobic treatment	1,191,211	537,375
Anaerobic treatment	0	9,854
TOTAL (M³)	2,240,035	2,244,373

TYPE OF DISCHARGE	2022	2021
Freshwater (SS<1000 mg/l)	1,683,276	1,601,752
Other water (SS>1000 mg/l)	556,760	642,621
TOTAL (M³)	2,240,035	2,244,373

DISCHARGE BY AREAS OF WATER STRESS	2022		2021	
	FRESHWATER DISCHARGED (SS<1000 MG/L)	OTHER WATER DISCHARGED (SS>1000 MG/L)	FRESHWATER DISCHARGED (SS<1000 MG/L)	OTHER WATER DISCHARGED (SS>1000 MG/L)
High	813,284	0	701,409	0
Low	73,808	0	51,222	0
Low-medium	272,994	483,600	280,767	642,621
Extremely high	20,858	0	9,854	0
Medium-high	502,331	73,160	558,500	0
TOTAL DISCHARGE (M³)	1,683,276	556,760	1,601,752	642,621

No accidental discharge occurred in 2022.

REDUCTION OF WATER CONSUMPTION AND IMPROVEMENTS TO EFFLUENT QUALITY

Two companies in the Ebro Group reported initiatives to reduce water consumption or improve the quality of the effluent, with a total investment of EUR 417,606.

COMPANY	PLANT	INITIATIVE	COST
Bertagni	Avio & Vicenza	Improvements to water purifier	184,308 €
Riviana Foods Canada	Delta	Replacement of grease trap to improve the effluent quality	233,298 €

WATER CONSUMPTION

WATER CONSUMPTION	2022	2021
Water withdrawal	15,181,972	15,086,414
Water discharge	2,240,035	2,244,373
Water sold	0	0
TOTAL WATER CONSUMPTION (M³)	12,941,937	12,842,042

NB: The volume of water used in the rice crop in Morocco has not been considered discharge

DISCHARGE BY AREAS OF WATER STRESS	2022	%	2021	%
High	12,043,083	93%	12,022,987	94%
Low	11,121	0%	39,232	0%
Low-medium	749,214	6%	631,418	5%
Extremely high	25,381	0%	22,108	0%
Medium-high	113,139	1%	126,296	1%
TOTAL WATER CONSUMPTION (M³)	12,941,937		12,842,042	

Biodiversity

This indicator is reported under standard GRI 304 (2016).

OPERATIONAL SITES IN OR ADJACENT TO PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS [304-1]

The Riviana plant in Freeport, Texas (United States) is adjacent to a protected area of wetland, PEM1A, Brazos River.

Tilda has a jetty on the River Thames (United Kingdom).

SIGNIFICANT IMPACTS OF ACTIVITIES, PRODUCTS, AND SERVICES ON BIODIVERSITY

There have been no impacts in any areas considered of high biodiversity value.

HABITATS PROTECTED OR RESTORED

No restoration measures have been implemented in protected habitats.

□ Climate Change

Climate change poses a serious threat for the Group's business activities as it directly affects essential aspects such as the production of raw materials, the availability of critical resources (e.g., water), the viability of product transport, logistics and distribution operations and increased energy needs of our production processes, among others.

Accordingly, in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), we have identified the potential risks, impacts and opportunities that climate change may have on our organisation, establishing the appropriate mitigation and/or adaptation measures for each one. This will shortly be taken further, with the financial quantification of those risks and impacts.

Some of the mitigation measures are already contemplated in our Sustainability Plan HEADING FOR 2030, including: 1) making a more efficient consumption of water and energy; 2) reducing, recovering and re-using waste; 3) recycling packaging; 4) optimising logistics; and 5) using new sustainable agriculture models and technologies. The details and monitoring of each of these measures is available on the website caringforyouandtheplanet.com.

To calculate Scope 1 and 2 of the Group's Carbon Footprint we developed a Greenhouse Gas Emissions Inventory procedure for all the Group companies under standard ISO 14064-1:2019. We have not yet defined our reduction goals, but we have already started to develop emissions reduction initiatives. We thus have:

- **Photovoltaic installations:** Arotz, Bertagni, Ebro Frost Germany, Ebro India, Herba Ricemills, Garofalo, Geovita, Mundiriso and Transimpex
- **Cogeneration:** Bertagni, Ebro Frost Germany, Garofalo and Geovita
- **Biomass:** Ebro Frost Denmark, Herba Ricemills, Mundiriso and Ebro India

The next stage will be to measure Scope 3 and define an emissions reduction plan for all three scopes.

Regarding Scope 3, through our accession to the Lean & Green Programme for the calculation-reduction-offset of emissions produced in national overland logistics (Spain), we have completed the reduction plan (20% in 5 years) and continue to calculate our logistics footprint every year.

Also in Scope 3, the Ebro Group takes an active approach to the promotion and investigation of environmentally sustainable growing techniques for application to the rice crop in different production areas, to contribute towards greater preservation of the environment, promote biodiversity and mitigate the effects of climate change. This work is done through own initiatives and specific collaborations with stakeholders and sectoral associations, particularly the Sustainable Agriculture Initiative Platform (SAI Platform) and the Sustainable Rice Platform (SRP).

In 2022, the most important examples of this work were:

THAILAND: SUSTAINABLE AROMATIC RICE INITIATIVE OF THAILAND (SARI-T)

This is a programme developed jointly with Mars, GIZ and the Thai Rice Department, which aims to enhance sustainably the economic viability of 1,200 rice growers in the province of Roi Et and the production of high quality Hom Mali aromatic rice. The incorporation of good agricultural practices that respect the environment improves growers' livelihoods. The Sustainable Rice Platform (SRP) crop verification is also made. The project completed its fifth year of rice production in 2022 and will probably be extended.

SPAIN: ORYZONTE PROGRAMME

This programme is developed in the Guadalquivir Marshes (Seville) jointly with Mars Food and Danone.

The project, which began in 2018, aims to improve the sustainability of the rice crop in the province of Seville, where the largest rice-growing area is located in Spain, focusing on three key areas: water, greenhouse gas emissions (GHG) and biodiversity.

- With regard to GHG emissions, the measurements recorded in the control plot were considerably lower than those reported in other regions of Spain, which could be due to the high clay and sulphate content of the soils in Seville. In addition, the work has shown that the implementation of specific practices aligned with the guidelines of the Intergovernmental Panel on Climate Change (IPCC), such as Alternate Wetting and Drying (AWD) techniques, actually reduce GHG emissions from the Seville rice fields. In this regard, by implementing the AWD techniques, the project has measured a 60% reduction in GHG emissions and a considerable reduction of 63% in methane emissions in comparison with the levels recorded where the growers' habitual practices were implemented.

Similarly, the measurement of emissions has shown that the practice of *stopping winter flooding* considerably reduces GHG emissions in comparison with traditional practices, where the fields are kept flooded from harvesting to mid-January.

In all cases, the emissions of other greenhouse gases (particularly nitrous oxide) were not material. Therefore, the potential of global warming is significantly reduced through the implementation of *intermittent irrigation* and *stopping winter flooding*.

In 2022, AWD was implemented on 255 Ha and we are still working with rice growers in the region to encourage the use of these practices on their land. We are working with *Sustain Cert* to certify these results.

- With regard to water, the project collaborates with the National Council for Scientific Research (CSIC) in the development of a water and salinity model to improve and monitor use of water practices. A key part of this work is to determine the yield/salinity ratio in the conditions present in Seville.
- Biodiversity. The programme has continued with the installation of vertical structures and nests for bats and birds of prey of special interest, such as the barn owl or the lesser kestrel. Encouraging the presence of these birds of prey and bats is a promising strategy to reduce the use of pesticides and increase the sustainability of the agricultural production systems.

INDIA: PROGRAMMES

Our company Ebro India has continued working on different sustainable agriculture projects, some of which have been in place for several years, such as EKTA, Organic Farming, Control Farming and, since 2021, a new project focusing on the reduction of water consumption and emissions.

One of the greatest challenges in India is compliance with the maximum pesticide residue limits (MRL) permitted in the European Union. Through the Control Farming programme, Ebro India works closely with the growers in monitoring all the agricultural practices they use from sowing to harvesting, educating them in the correct use of pesticides and fungicides in terms of quantity, quality and timing.

The new project that commenced in the previous year to reduce water consumption and emissions in farming is intended to benefit the same group of growers as Control Farming. In 2022, more than 50 growers, the equivalent of 3000 Ha of crops, have used the Alternate Wetting and Drying (AWD) techniques, with which they have managed to reduce water consumption and methane emissions. Biological plague control measures (spider bundles and pheromone traps) have also been used to reduce the use of pesticides. Another significant aspect of the programme is the use of pseudomonas by some growers, which helps to inhibit pathogenic microorganisms, stimulate the synthesis of growth hormones and strengthen disease resistance in rice plants, while reducing the quantity of pesticides needed to combat plagues. All these initiatives have been welcomed by growers.

The EKTA programme, which has been running since 2015, provides continuous support for over 6000 growers throughout all the stages of the crop, from the treatment of seeds to the post-harvest stage. EKTA runs schools in the villages to provide training in best agricultural practices, focusing on saving water and promoting biological plague-control measures. A number of experts participate in the project to respond to specific questions raised by growers.

Finally, the Organic Farming programme involves joint work with around 400 growers for the production of organic basmati rice certified under the Fair Trade standard.

OTHER PROGRAMMES FOCUSING ON THE SUSTAINABILITY OF OUR AGRICULTURAL RAW MATERIAL

Other Group companies have worked during the year on implementing rice crop verification programmes under the sustainability standard, Farm Sustainability Assessment (FSA), of the SAI Platform. Those companies – Mundiriso, Riviana Foods and Ebrosur – have implemented the FSA standard on producers in Italy, United States and Argentina, respectively.

In Italy, the subsidiary Garofalo embarked on a sustainable durum wheat growing programme in 2022 together with its agricultural suppliers to optimise the use of fertilizers, pesticides and water.

We should also point out that in order to address the challenges of climate change and follow any changes in law in this area, the Ebro Group is a member of the Climate Change Cluster promoted by Forética (www.foretica.org). In that Cluster, a group of large companies work together to lead the strategic positioning addressing climate change in the business agenda, discuss and exchange views and good practices, participate in the global debate and become key players in the decisions made at the administrative level.

Emissions

This indicator is reported under standard GRI 305 (2016).

The methodology employed under ISO 14064-1:2019 is of calculation, using the activity data of each company/plant and emission factors taken from official sources (Annex 3), applied to all the group's plants. All the gases are included in the calculation: CO₂, CH₄, N₂O, HFC, PFC, SF₆ and NF₃.

The Ebro Group's GHG emissions are consolidated under the operational control approach, including: (a) direct GHG emissions and (b) indirect GHG emissions for imported energy.

DIRECT (SCOPE 1) GHG EMISSIONS

The sources of direct (Scope 1) GHG emissions are:

- Emissions of CO₂, CH₄ and N₂O from fossil fuel consumption by stationary sources and mobile sources (fleet of vehicles and machinery).
- Leaks of cooling gases (HFC) from HCAV equipment
- Emissions of CH₄ from the rice crop
- Emissions of N₂O from elimination of nutrients in water treatment
- Direct emissions of CH₄ and N₂O from Biomass (rice husk, wood and charcoal)

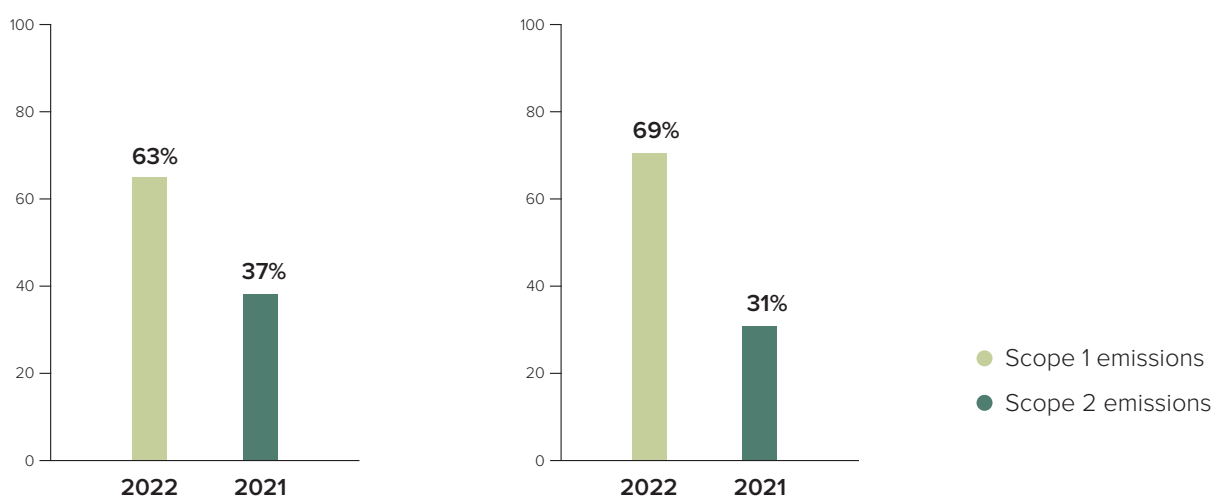
INDIRECT (SCOPE 2) GHG EMISSIONS

The sources of indirect (Scope 2) GHG emissions are:

- Emissions of CO₂ from energy consumption (electricity, heat, steam and cold) in installations and processes.

GHG EMISSIONS	2022		2021	
Scope 1 emissions	171,685	63%	215,575	69%
Scope 2 emissions	102,467	37%	97,253	31%
TOTAL EMISSIONS (T CO₂E)	274,153		312,828	

GHG emissions



We calculate the Scope 2 emissions according to the location, using specific emission factors of each country.

The emissions from the rice crop of Mundi Riz in Morocco account for 2.6% of the Scope 1 emissions and 1.6% of the total emissions of the Group.

BIOGENIC CO₂ EMISSIONS

Biogenic CO₂ emissions are produced in the combustion of renewable fuels, in our case rice husk, wood chips and charcoal.

BIOGENIC CO ₂ EMISSIONS	2022	2021
Biogenic CO ₂ (t)	8,666	7,466

OTHER INDIRECT (SCOPE 3) GHG EMISSIONS

We do not have the methodologies or activity data to calculate all the indirect GHG emissions produced outside the organisation (Scope 3). We plan to calculate Scope 3 over the course of 2023-2024, and subsequently define specific targets for emissions reduction. For the time being, we have the following partial measurements:

1. The emissions associated with the maritime logistics of our raw materials and products of the Group's rice division. This calculation is made using the Eccoprint tool developed by EccoFreight and includes the transport (by rail and/or road) from the source plant to the port of departure and from the port of arrival to our plant.

In 2022, EccoFreight handled approximately 17% of the shipments of the entire rice division, with 190,643 tonnes shipped and GHG emissions of 46,235 t CO₂e.

By choosing more efficient routes instead of other alternative routes available with larger carbon footprints, we avoided the emission of 21,675 t CO₂e, which is a 32% reduction of our Scope 3 emissions with EccoFreight.

2. Emissions associated with national overland logistics (Spain). We continue working to reduce our logistics carbon footprint after joining the Lean & Green programme. After defining 2019 as the base year and the total t CO₂e/tonne of product of freight for sale, significant progress has been achieved:

→ 2020: 6.06% reduction

→ 2021: 17.60% reduction

→ 2022: measurement of carbon footprint in progress

GHG EMISSIONS INTENSITY

EMISSIONS INTENSITY	2022	2021
Total GHG emissions (t CO ₂ e)	274,152.7	312,828.3
Ebro Net Sales (M€)	2,967.6	2,427.1
GHG EMISSIONS INTENSITY (T CO ₂ E M€ NET SALES)	92	129

REDUCTION OF GHG EMISSIONS

We are studying the possibility of defining emissions reduction objectives aligned with the recommendations of the scientific community. We plan to calculate our Scope 3 emissions over the course of 2023-2024 and subsequently define specific emission reduction targets.

In addition to the energy reduction initiatives described in section 302 energy, which entail reducing emissions, three companies have implemented initiatives to reduce emissions, for a total value of EUR 1,397,993.

COMPANY	PLANT	INITIATIVE	COST
Ebro Frost Germany	Offingen	Photovoltaic plant	211,328 €
Ebro India	Taraori	Photovoltaic plant	565,275 €
Herba Ricemills	Rinconada	Photovoltaic plant	554,153 €
Ebro India	Taraori	Emissions scrubber in boiler chimney, new, more efficient compressors	67,177 €

EMISSIONS OF OZONE-DEPLETING SUBSTANCES (ODS)

Thanks to the development of specific laws (on an international, European and national level) and the efforts of the sectors affected, ODS production and consumption have been practically phased out. The Ebro Group's activities are not included in any of the main sectors that use or used ODS, so in our opinion this indicator is not material and is not calculated.

NOX, SOX AND OTHER SIGNIFICANT AIR EMISSIONS

We calculate the emissions of air pollutants associated with the stationary and mobile combustion processes, as they are the most significant. The NOx, SOx, etc. emissions are obtained by multiplying the GJ by a specific emissions factor for each type of pollutant.

In accordance with the applicable environmental laws and regulations, regular inspections and measurements are made by an external company to check compliance. No non-compliance was detected during the year.

NOx, SOx & OTHER EMISSIONS (T)	2022							
	NOx	CO	COV	SOx	PM10	PM2.5	PM	TOTAL
Stationary combustion	224	129	90	3	14	14		474
Mobile combustion	9	13	2				1	25
TOTAL POLLUTANTS (T)	233	142	92	3	14	14	1	499

NB: The vast reduction of CO emissions in comparison with 2021 is due to the change of fuel used in Riviana Foods.

In 2022, through the purchase of electricity with guarantee of origin (GoO), photovoltaic self-generation and the use of fuels from renewable sources, we have avoided the emission of 9,350 t CO₂e.

ACTIVITY	2022	
	MWH	EMISSIONS AVOIDED (T CO ₂ E)
Electricity with GoO	21,290	4,117
Photovoltaic self-generation	1,767	685
Biomass	22,493	4,547
TOTAL	45,550	9,350

MEASURES TO REDUCE NOISE AND LIGHT POLLUTION

All our plants comply with environmental standards and make the necessary measurements to make sure they keep within the noise and light pollution limits. Herba Ricemills updated the noise map of its San Juan de Aznalfarache plant in 2022.

□ Waste

This indicator is reported under standard GRI 306 (2020).

WASTE GENERATION

Most of the waste generated by our business is classified as non-hazardous waste. There is also a small proportion of hazardous waste generation, mainly waste from the packaging of chemical products used in maintenance work at our facilities.

MANAGEMENT OF SIGNIFICANT WASTE-RELATED IMPACTS

All waste of whatever type is separated by kind and taken to authorised waste disposal contractors for treatment according to the laws in place in each geographical area, giving priority to recycling and reuse wherever possible.

□ Circularity measures

To guarantee meeting the reduction, recycling and re-use targets defined in the Packaging and Packaging Waste Act 11/97 of 24 April, our Spanish subsidiary Herba has joined Ecoembalajes España, S.A. (Ecoembes), which has the mission of designing and developing systems for selective collection and recovery of used packaging and packaging waste. Ecoembes uses the “Green Dot” (symbol that appears on the packaging) to show that the packager of the product has paid a sum of money for each package put on the market.

Both the European rice companies and the head offices of Ebro Foods have signed agreements with companies similar to Ecoembes for the destruction of paper and other data carriers. With these agreements, apart from complying with the Data Protection Act, they guarantee a sustainable management of the documentation through the undertaking by these companies to destroy and recycle the material.

As part of our commitment to having 100% recyclable packaging by 2030, the dry rice products of our brands Arroz SOS, La Fallera, Sabroz and La Cigala in España, Risella in Finland and Brillante rice cups, one of the formats that the Group sells most, are now 100% recyclable.

Apart from that, the Group has worked on three principal projects in 2022 to make our packaging more recyclable.

1. For our brand SOS specialties, sold in flexible non-recyclable packaging (polyethylene & polypropylene PE/PP), we studied the possibility of changing the composition to recyclable paper. As the necessary line productivity was not reached with that alternative packaging and it was not economically viable, we finally opted to change to a mono-polymer polypropylene, which is 100% recyclable.
2. Mono-material polypropylene (PP) doypack. The tests run in Herba and Tilda did not produce satisfactory results. The use of a mono-material 100% polypropylene base to replace the two triplex currently in use (Polyester/Polyamide/Polypropylene and Polyester/High Barrier Polyester/Polypropylene (PET/PA/PP and PET/HB PET/PP) has turned out not to have sufficient line productivity or oxygen barrier to preserve the organoleptic properties of the food. We continue to seek feasible alternatives that will guarantee the food preservation properties of the packaging used at present.

3. We increased the number of lines used by different plants in the Group to manufacture the compact 1 kg and 0.5 kg paperboard format to replace polypropylene.
- In Antwerp (Ebro Foods Belgium), in order to be able to work with paperboard (the same product used at the Silla plant for the La Fallera brand), the company invested in the tube and former of the filling unit to make the line compatible with the use of paper.
 - Tests are being run for the same purpose on the compact 1 kg and 0.5 kg line in Vercelli (Mundiriso), with a view to including paperboard as a possible replacement for polypropylene.

Actions to combat food waste

The main internal policy for food surplus within the Group (defining surplus as products suitable for consumption but which, for different reasons -such as packaging defects, being close to their use-by date, etc.- are not suitable for sale to consumers) is donation to food banks.

The Ebro Group also participates actively in the programme “Don’t waste food”, a collaborative initiative to reduce food waste, led by AECOC, the association of large consumer companies.

The three principal objectives of the project are to:

- Establish prevention and efficiency practices throughout the food chain to reduce waste
- Maximise use of the surplus produced in different stages of the value chain (redistribution, reuse and recycling)
- Make society aware of this problem and the need to reduce food waste

The initiative is supported by over 350 manufacturers and distributors in the large consumer sector, logistics and haulage operators, business associations, consumer organisations and other institutions and is coordinated by AECOC.

The programme aims to inform people about the efforts being made by companies to prevent food waste and promote enhanced collaboration to gradually reduce the problem. Every year some 7.7 million tonnes of food are wasted in Spain. Therefore, the “Don’t waste food” programme aims to make consumers throughout the world aware of the problems of food waste and get them to participate in the initiative, encouraging them to collaborate in order to reduce the waste generated by each person.

MEASURES FOR WASTE PREVENTION, RECYCLING, REUSE AND OTHER FORMS OF RECOVERY AND ELIMINATION

All the companies in our Group have contracted the management of hazardous and non-hazardous waste to authorised waste disposal contractors.

Some of the Group's rice companies use the husk from their manufacturing processes as a source of renewable energy. During 2022, Ebro India, Mundi Riso and Herba Ricemills reported the use of rice husk as a renewable fuel to obtain thermal energy.

Waste generated

WASTE	2022		2021	
Non-hazardous	36,757	99%	34,858	100%
Hazardous	285	1%	118	0%
TOTAL WASTE (T)	37,042		34,976	

NB: The increase in hazardous waste, although still negligible, is due to the fact that Ebro India did not report ash as waste before now, because it did not have the methods necessary to quantify it.

Waste for recovery and disposal

DESTINATION OF WASTE	2022		2021	
Total waste for disposal	14,193	38%	13,978	40%
Total waste for recovery	22,850	62%	20,999	60%
TOTAL WASTE (T)	37,042		34,976	

NON-HAZARDOUS WASTE FOR DISPOSAL	2022		2021	
Landfill	10,416	28%	11,450	33%
Incineration	727	2%	721	2%
Other disposal operations	2,801	8%	1,751	5%
TOTAL DISPOSAL NH WASTE (T)	13,943	38%	13,921	40%

NON-HAZARDOUS WASTE FOR RECOVERY	2022		2021	
Recycled	8,913	24%	5,185	15%
Composted	3,552	10%	4,273	12%
Reused	10,164	28%	10,870	31%
Other recovery operations	185	1%	610	2%
TOTAL RECOVERY NH WASTE (T)	22,814	62%	20,937	60%
TOTAL NON-HAZARDOUS WASTE (T)	36,757		34,858	

HAZARDOUS WASTE FOR DISPOSAL	2022		2021	
Landfill	218	76%	0	0%
Incineration	16	6%	13	11%
Other disposal operations	16	6%	44	37%
TOTAL DISPOSAL H WASTE (T)	250	88%	57	48%

HAZARDOUS WASTE FOR RECOVERY	2022		2021	
Recycled	32	11%	43	36%
Composted	0	0%	4	3%
Reused	1	0%	0	0%
Other recovery operations	2	1%	15	13%
TOTAL RECOVERY H WASTE (T)	36	12%	62	52%
TOTAL HAZARDOUS WASTE (T)	285		118	

Actions to increase waste recovery

In Spain, the company Herba Ricemills has made a profound change in its waste management. As a result, in 2022, 99% of the waste generated was managed through recovery operations.

In addition, two companies in the Ebro Group have reported initiatives to improve waste management and recovery, investing a total sum of EUR 14,100.

COMPANY	PLANT	INITIATIVE	COST
S&B Herba Foods	Liverpool	New cardboard compactors	13,600 €
Riviana Foods Canada	Hamilton	Training for operators on waste separation	500 €

Environmental Compliance

NON-COMPLIANCE WITH ENVIRONMENTAL LAWS AND REGULATIONS

In 2022, 3 plants reported minor non-compliance with environmental laws and regulations that did not lead to fines as appropriate measures had been taken.

COMPANY	PLANT	ENVIRONMENTAL NON-COMPLIANCE
Arrozeiras Mundiarroz	Coruche	Exceeding permitted use of water
Lustucru	St. Genis Laval	Non-compliance of pH and temperature of effluent
Riviana Foods	Alvin	Emissions records not available
Riviana Foods Canada	Delta	pH of effluent off specification

PROVISIONS AND GUARANTEES FOR ENVIRONMENTAL RISKS

All the Group companies have taken out third party liability insurance covering any damage caused by sudden, unintentional, accidental pollution; that insurance is considered to cover any possible risks of this nature. To date there have been no significant claims for environmental issues, favourable outcomes of audits and inspections, and no allegations in the processing of Integrated Environmental Authorisations, etc.

ENVIRONMENTAL ASSESSMENT AND CERTIFICATION PROCEDURES

Total compliance with the laws and regulations applicable to its activities is a basic principle and goal in the Ebro Group environmental management. All the production plants of the Ebro Group operate under the applicable certifications, specifications and authorisations in their respective geographical areas and internally manage their environmental aspects accordingly.

The following workplaces have an environmental management system certified under UNE-EN-ISO 14001:

- Herba Ricemills (San Juan, Coria, Los Palacios, La Rinconada and Isla Mayor plants)
- Garofalo Gragnano

Investments in environmental risk prevention

Twelve of the 33 companies covered by this report have reported investments in measures to reduce / optimise energy consumption, water consumption, GHG emissions and waste management:

- Arrozeiras Mundiarroz
- Bertagni
- Ebro Foods Belgium
- Ebro Frost Germany
- Ebro India
- Geovita
- Herba Ricemills
- Lustucru Fraix
- Mundiriso
- Riviana Foods Canada
- S&B Herba Foods
- Tilda

ENVIRONMENTAL EXPENSE AND INVESTMENT	2022	2021
Cost of management and control	1,404,433 €	1,143,950 €
Investment to minimise impact	2,913,228 €	4,747,655 €
TOTAL	4,317,661 €	5,891,605 €

The investments reported here include measures to reduce energy consumption, water consumption and emissions, as well as the cost of waste management, regulatory inspections, noise measurements and analyses. They also include initiatives to adapt to climate change, such as the Oryzonte project, which aims to reduce water consumption and GHG emissions, and rice crop verifications under the SRP standard in Spain.

The principal investments were made by Herba Ricemills, Ebro India and Geovita, with the installation of two photovoltaic plants and one cogeneration plant, respectively.



Annex

LIST OF SUBSIDIARIES OF THE EBRO GROUP

COMPANY	COUNTRY	BUSINESS AREA
Agromeruan, SARL AU	Morocco	Rice
Arotz Foods, S.A.	Spain	Others
Arroceiras Mundiaroz, S.A.	Portugal	Rice
Bertagni 1882, S.P.A.	Italy	Pasta
Ebro Foods, S.A.	Spain	Holding
Ebro Foods Belgium, N.V.	Belgium	Rice
Ebro Foods Netherlands B.V.	Netherlands	Rice
Ebro India, Private Ltd.	India	Rice
Ebro Ingredients, B.V.	Netherlands & Belgium	Ingredients
Ebro Premium Food, S.A.S.	India	Rice
Ebrofrost Denmark A/S	Denmark	Rice and pasta
Ebrofrost Germany, GmbH	Germany	Rice and pasta
Ebrofrost UK, Ltd	United Kingdom	Rice and pasta
Ebrofrost North America	United States	Rice and pasta
Euryza, GmbH	Germany	Rice
Geovita Functional Ingredients, S.R.L.	Italy	Ingredients
Herba Bangkok, S.L.	Thailand	Rice
Herba Cambodia, Co. Ltd	Cambodia	Rice
Herba Ricemills, S.L.U.	Spain	Rice
Indo European Foods Ltd.	United Kingdom	Rice
La Loma Alimentos, S.A.	Argentina	Rice
Lustucru Frais, S.A.S.	France	Fresh pasta
Lustucru Riz, S.A.S.	France	Rice
Mundi Riso, S.R.L.	Italy	Rice
Mundi Riz, S.A.	Morocco	Rice
Neofarms Bio, S.A.	Argentina	Rice
Pastificio Lucio Garofalo, Spa	Italy	Pasta
Riceland Magyarorzag, Kft	Hungary	Rice
Riviana Foods, Inc.	United States	Rice
Riviana Foods Canada Corporation	Canada	Fresh pasta
Santa Rita Harinas, S.L.U.	Spain	Flours
S&B Herba Foods, Ltd.	United Kingdom	Rice
Tilda, Ltd.	United Kingdom	Rice
Transimpex, GmbH	Germany	Rice

LIST OF INDUSTRIAL FACILITIES (PRODUCTION PLANTS AND WAREHOUSES) AND OFFICES OF THE EBRO GROUP

COMPANY	COUNTRY	WORKPLACE	TYPE OF FACILITY
Arutz Foods, S.A.	Spain	Navaleno	Industrial
Arrozeiras Mundiarroz	Portugal	Coruche	Industrial
		Lisbon	Office (lease)
Bertagni 1882, S.P.A.	Italy	Vicenza	Industrial
		Avio	Industrial
		Avio (ex Le Cont)	Warehouses
		Avio (ex Ginos)	
		Arcugnano (ex Campagnolo)	
		Arcugnano (via Fermi)	
Ebro Foods Belgium, N.V.	Belgium	Merksem (plant A)	Industrial
Ebro Foods, S.A.	Spain	Madrid	Offices (lease)
		Barcelona	
		Granada	
Ebro Foods Netherlands BV	Netherlands	Wormer	Industrial
Ebro India, Private Ltd.	India	Taraori	Industrial
Ebrofrost Denmark, A/S	Denmark	Orbaek	Industrial
Ebrofrost Germany, GmbH	Germany	Offingen	Industrial
Ebrofrost North America	United States	Memphis	Industrial
Ebrofrost UK, Ltd	United Kingdom	Beckley	Industrial
Euryza, GmbH	Germany	Hamburg	Office (lease)
Geovita Functional Ingredients, S.R.L.	Italy	Bruno	Industrial
		Nizza Monferrato	Industrial
		Verona	Industrial
		Villanova Monferrato	Industrial
Herba Bangkok, S.L.	Thailand	Nong Khae	Industrial
Herba Cambodia, Co. Ltd	Cambodia	Phnom Phen	Industrial
Ebro Ingredients, B.V.	Belgium	Plant B	Industrial
		Plant F	Industrial
		Plant C	Industrial
		Plant E	Warehouse
		Beernem	Office (lease)
	Netherlands	Plant D	Industrial
Herba Ricemills, S.L.U.	Spain	San Juan de Aznalfarache	Industrial
		Jerez de la Frontera	Industrial
		Coria del Río	Industrial
		Isla Mayor	Industrial
		Silla	Industrial
		Algemesí	Industrial
		L'Aldea	Industrial
		La Rinconada	Industrial
		Los Palacios	Industrial
		Cotemsa	Warehouses
		Raza	
		Ecorub	

COMPANY	COUNTRY	WORKPLACE	TYPE OF FACILITY
Indo European Foods Ltd.	United Kingdom	Felixstowe	Industrial
La Loma Alimentos, S.A.	Argentina	Los Charrúas	Industrial
		Chajarí	Industrial
		Los Conquistadores	Industrial
		Buenos Aires	Office (lease)
		St Genis Laval	Industrial
Lustucru Frais, S.A.S.	France	Lorette	Industrial
		Communay	Industrial
		Communay	Warehouse
		Lyon	Office (owned)
Ebro Premium	France	Lyon	Office (owned)
Mundi Riz, S.A.	Morocco	Larache	Industrial
Mundi Riso, S.R.L.	Italy	Vercelli	Industrial
Neofarms BIO, S.A.	Argentina	Concordia	Office (lease)
Pastificio Lucio Garofalo, Spa	Italy	Gragnano	Industrial
Riceland Magyarorzag, Kft	Hungary	Budapest	Office (lease)
Riviana Foods Canada	Canada	Delta	Industrial
		Hamilton	Industrial
Riviana Foods	United States	Memphis	Industrial
		Carlisle	Industrial
		Brinkley	Industrial
		Hazen	Industrial
		Clearbrook	Industrial
		Freeport	Industrial
		Alvin	Industrial
		Colusa	Industrial
		Woodland	Industrial
S&B Herba Foods, Ltd.	United Kingdom	Fullbourn	Industrial
		Regent	Industrial
		Orpington	Office (lease)
Santa Rita Harinas, S.L.U.	Spain	Lorcan de Tajuña	Industrial
Tilda, Ltd.	United Kingdom	Classic	Industrial
		Jazz	Industrial
Transimpex, Gmbh	Germany	Lambsheim	Industrial
		Lambsheim	Office (owned)

LIST OF FOOD SAFETY AND QUALITY CERTIFICATIONS OF THE GROUP'S SUBSIDIARIES

COMPANY	COUNTRY	WORKPLACE	CERTIFICATION
Arotz Foods	Spain	Navaleno	IFS
			CAEE
Arrozeiras Mundiarroz	Portugal	Coruche	ISO 9001
			IFS
Bertagni 1882	Italy	Avio	BRC
			MSC
			ASC
			ORGANIC CERTIFICATION
		Arcugnano	IFS
			ORGANIC CERTIFICATION
			BRC
			VQIP
Ebro Foods Belgium	Belgium	Merksem	IFS
			IFS
			KOSHER
			FEED CHAIN ALLIANCE (FCA)
			ORGANIC CERTIFICATION
Ebro Foods Netherlands	Netherlands	Wormer	ORGANIC CERTIFICATION
			IFS
			GMP +
Ebrofrost Denmark	Denmark	Orbaek	ORGANIC CERTIFICATION
			KOSHER
			BRC
Ebrofrost Germany	Germany	Offingen	BRC
			HALAL
			KAT
			ORGANIC CERTIFICATION
Ebrofrost UK	United Kingdom	Beckley	BRC
Ebrofrost North America	United States	Memphis	BRC
			ORGANIC CERTIFICATION
			HALAL
			KOSHER

COMPANY	COUNTRY	WORKPLACE	CERTIFICATION
Ebro India	India	Taraori	ORGANIC CERTIFICATION (organic paddy rice crop)
			ORGANIC CERTIFICATION (organic rice processing)
			BRC
			IPQC
			PPQS CHINA
			PPQS USA
Geovita Functional Ingredients	Italy	Bruno	HALAL
			BCR
			ORGANIC CERTIFICATION
		Villanova Monferrato	KOSHER
			IFS
			HALAL
Harinas Santa Rita	Spain	Loranca de Tajuña	HALAL
			BRC
Herba Bangkok	Thailand	Saraburi	IFS
			ORGANIC CERTIFICATION
			ISO 9001
			BRC
			ORGANIC CERTIFICATION (EU)
			ORGANIC CERTIFICATION (USA)
			HALAL
			KOSHER
			GMP & HACCP
Herba Cambodia	Cambodia	Phnom Phen	ORGANIC CERTIFICATION
			NATURLAND
			VQIP
			GLUTEN FREE CERTIFICATION
			ORGANIC CERTIFICATION (EU)
Ebro Ingredients	Belgium	Schoten (plant B)	BRC
		Schoten (plant C)	ORGANIC CERTIFICATION (USA)
			KOSHER
		Schoten (plant F)	VQIP
			IFS FOOD
			GMP +
	Netherlands	Wormer	IFS FOOD
			GMP +
			ECOLOGICAL CERTIFICATION (EU)
			IFS FOOD
			GMP +
			ECOLOGICAL CERTIFICATION (CHINA)
Ebro India	India	Taraori	IFS
			GMP +
			KOSHER
			HALAL
			ORGANIC CERTIFICATION (EU)
			ORGANIC CERTIFICATION (CHINA)
			ORGANIC CERTIFICATION NATURLAND

COMPANY	COUNTRY	WORKPLACE	CERTIFICATION
Herba Ricemills	Spain	Coria del Río	IFS
			ISO 9001
			ECOLOGICAL CERTIFICATION
			ECOLOGICAL CERTIFICATION (USA)
		San Juan de Aznafarache	KOSHER
			ISO 9001
			BRC
			IFS
			ECOLOGICAL CERTIFICATION
			ECOLOGICAL CERTIFICATION (USA)
		Jerez de la Frontera	KOSHER
			ISO 9001
			IFS
			ECOLOGICAL CERTIFICATION
		Silla	ECOLOGICAL CERTIFICATION (USA)
			BRC
			IFS
			KOSHER
		Algemesí (ready foods plant)	ISO 9001
			BRC
			IFS
		Algemesí (rice plant)	BRC
			ISO 9001
			KOSHER
		Algemesí (flour mill)	IFS
			ISO 9001
			KOSHER
Indo European Foods	United Kingdom	La Rinconada	KOSHER
			KOSHER
		Isla Mayor	ECOLOGICAL CERTIFICATION
			ECOLOGICAL CERTIFICATION (USA)
		Los Palacios	IFS
			ISO 9001
			ECOLOGICAL CERTIFICATION
		Felixtowe	ECOLOGICAL CERTIFICATION (USA)
			KOSHER
			BRC
			FEMAS

COMPANY	COUNTRY	WORKPLACE	CERTIFICATION
La Loma Alimentos	Argentina	Los Charrúas	HACCP
			GLUTEN FREE CERTIFICATION
			GMP + HACCP
			VQIP
		Chajarí	KOSHER
			KOSHER
			HACCP
			VQIP
Lustucru Frais	France	Saint Genis Laval	GMP + HACCP
			GLUTEN FREE CERTIFICATION
		Lorette	IFS
		Communay	IFS
Mundi Riso	Italy	Vercelli	ECOLOGICAL CERTIFICATION
			IFS
			BRC
			ECOLOGICAL CERTIFICATION (EU)
Mundi Riz	Morocco	Larache	FSSC 22000
			KOSHER
Neofarms Bio	Argentina	Entre Ríos	ISO 22000
			ECOLOGICAL CERTIFICATION (CHINA)
			KOSHER
			ECOLOGICAL CERTIFICATION (JAPAN)
			ECOLOGICAL CERTIFICATION (USA)
Pastificio Lucio Garofalo	Italy	Gragnano	GLUTEN FREE CERTIFICATION
			BRC
			IFS
			VQIP
			VEGAN
			KOSHER
			HALAL
			ECOLOGICAL CERTIFICATION
Riviana Foods Canada	Canada	Delta	NO-GMO
		Hamilton	BRC
			BRC

COMPANY	COUNTRY	WORKPLACE	CERTIFICATION
Riviana Foods	United States	Memphis	KOSHER
			SQF
			HALAL
			ECOLOGICAL CERTIFICATION
			GLUTEN FREE CERTIFICATION
		Brinkley	SQF
			KOSHER
			GLUTEN FREE CERTIFICATION
			HALAL
			ECOLOGICAL CERTIFICATION
		Clearbrook	KOSHER
			ECOLOGICAL CERTIFICATION
			GLUTEN FREE CERTIFICATION
		Alvin	SQF
			KOSHER
			SQF
			GLUTEN FREE CERTIFICATION
			ECOLOGICAL CERTIFICATION
		Carlisle	KOSHER
			ECOLOGICAL CERTIFICATION
			GLUTEN FREE CERTIFICATION
			HALAL
		Freeport	SQF
			KOSHER
			GLUTEN FREE CERTIFICATION
S&B Herba Foods	United Kingdom	Cambridge	BRC
			FEMAS
			KOSHER
		Liverpool	BRC
			KOSHER
Tilda	United Kingdom	Rainham (classic site)	BRC
			KOSHER
		Rainham (Jazz site)	FEMAS
			BRC
Transimpex	Germany	Lambsheim	IFS
			ECOLOGICAL CERTIFICATION
			ORGANIC CERTIFICATION NATURLAND

CALORIFIC POWER OF FUELS, EMISSION FACTORS AND WATER STRESS CLASSIFICATION

Table 1. Net calorific value (NCV) of Fuels

FUEL IN STATIONARY SOURCES	NCV	UNIT NCV	SOURCE NCV
Natural Gas	0.03789	GJ/m ³ N	National GHG Inventory of Spain (Annex 7), based on 2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Liquefied Petroleum Gas (LPG)	0.0473	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Propane	0.0462	GJ/kg	Version 15, June 2020 of the EF document of the Ministry for Ecological Transition and Demographic Challenge (MITERD), based on 2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Liquefied Natural Gas (LNG)	0.0442	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Butane	0.04478	GJ/kg	Version 15, June 2020 of the EF document of the MITERD, based on 2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Gasoline	0.0443	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Diesel	0.043	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Charcoal	0.0295	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Biomass (wood chip)	0.0156	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 & 2)
Biomass (rice husk)	0.0116	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 & 2)
FUEL IN MOBILE SOURCES	NCV	UNIT NCV	SOURCE NCV
Liquefied Natural Gas (LNG)	0.0442	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 & 3)
Liquefied Petroleum Gas (LPG)	0.0473	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 & 3)
Gasoline	0.0443	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 & 3)
Diesel	0.043	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 & 3)

Table 2. Emission Factors of fuels and activities

FUEL IN STATIONARY SOURCES	EF CO ₂ E (KGCO ₂ E/GJ _{NCV})	EF CO ₂ (KGCO ₂ /GJ _{NCV})	EF CH ₄ (KGCH ₄ /GJ _{NCV})	EF N ₂ O (KGN ₂ O/GJ _{NCV})	UNIT EF	SOURCE NCV
Natural Gas	56.1545	56.1	0.001	0.0001	kg CO ₂ /GJ _{NCV}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Liquefied Petroleum Gas (LPG)	63.1545	63.1	0.001	0.0001	kg CO ₂ /GJ _{NCV}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Propane	63.6000	63.6	0	0	kg CO ₂ /GJ _{NCV}	Version 15, June 2020 of the EF document of the MITERD, based on 2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Liquefied Natural Gas (LNG)	64.4430	64.2	0.003	0.0006	kg CO ₂ /GJ _{NCV}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Butane	66.2000	66.2	0	0	kg CO ₂ /GJ _{NCV}	Version 15, June 2020 of the EF document of the MITERD, based on 2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Gasoline	69.5430	69.3	0.003	0.0006	kg CO ₂ /GJ _{NCV}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Diesel	74.3430	74.1	0.003	0.0006	kg CO ₂ /GJ _{NCV}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Charcoal	6.66	0	0.2	0.004	kg CO ₂ /GJ _{NCV}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch. 1 & 2)
Biomass (wood chips)	1.90	0	0.03	0.004	kg CO ₂ /GJ _{NCV}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch. 1 & 2)
Biomass (rice husk)	1.90	0	0.03	0.004	kg CO ₂ /GJ _{NCV}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch. 1 & 2)

FUEL IN MOBILE SOURCES	EF CO ₂ E (KGCO ₂ E/GJ _{NCV})	EF CO ₂ (KGCO ₂ /GJ _{NCV})	EF CH ₄ (KGCH ₄ /GJ _{NCV})	EF N ₂ O (KGN ₂ O/GJ _{NCV})	UNIT EF	SOURCE NCV
Liquefied Natural Gas (LNG)	59.4710	56.1	0.092	0.003	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 & 3)
Liquefied Petroleum Gas (LPG)	64.8890	63.1	0.062	0.0002	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 & 3)
Gasoline	72.1200	69.3	0.025	0.008	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 & 3)
Diesel	75.2427	74.1	0.0039	0.0039	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 & 3)

OTHER DATA ON ACTIVITY	EF CO ₂ E (KGCO ₂ E/GJ _{NCV})	EF CO ₂ (KGCO ₂ /GJ _{NCV})	EF CH ₄ (KGCH ₄ /GJ _{NCV})	EF N ₂ O (KGN ₂ O/GJ _{NCV})	UNIT EF	SOURCE NCV
Rice crop	33.32	0	1.1900	0	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.4, ch.5) IPCC for fields not flooded for less than 180 days prior to growth, permanently flooded during growth and without organic fertiliser
Elimination of N	2.0821	0	0	0.005	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.5, ch.6)

Table 3. Emission Factor of biogenic CO₂

FUEL	EF	UNIT EF
Charcoal	112	kg CO ₂ e/GJ
Biomass (wood chips)	112	kg CO ₂ e/GJ
Biomass (rice husk)	100	kg CO ₂ e/GJ

Source: 2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch. 1 & 2)

Table 4. Global Warming Potential of GHG

GHG	GWP	SOURCE GWP
CO ₂	1	IPPC fifth assessment report
CH ₄	28	IPPC fifth assessment report
N ₂ O	265	IPPC fifth assessment report

Table 5. Emission Factor Electricity (based on location)

COUNTRY	EF	UNIT EF	SOURCE EF
Spain	0.2580	kgCO ₂ e/kWh	Factores de emisión, Registro de Huella de Carbono, Compensación y Proyectos de Absorción de CO ₂ , MITERD, Julio 2022 V, 22
UK	0.19338	kgCO ₂ e/kWh	UK Government GHG Conversion Factors for Company Reporting, DEFRA 2022
France	0.0569	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME
Germany	0.4610	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Argentina	0.3670	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Belgium	0.2200	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Cambodia	0.8040	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Canada	0.1860	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Denmark	0.3600	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
UAE	0.5980	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
USA	0.5620	kgCO ₂ e/kWh	US EPA, Household Carbon Footprint Calculator
Morocco	0.7180	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Netherlands	0.4150	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Portugal	0.2550	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Romania	0.4990	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Hungary	0.3170	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
India	0.9120	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Italy	0.4060	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Thailand	0.5130	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre, Base Carbone, ADEME, Y Agencia Internacional de la Energía
Steam or heat purchased and consumed	0.17073	kgCO ₂ e/kWh	UK Government GHG Conversion Factors for Company Reporting, DEFRA 2022
Cooling purchased and consumed	0.12	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre 2021, Base Carbone, ADEME

Table 6. Emission Factors of Coolants

NAME OF COOLANT	EF (KGCO ₂ E/KG)
Carbon Dioxide	1
Desflurane	1,790
Hexafluoroethane	11,100
HFC-125	3,170
HFC-134	1,120
HFC-134a	1,300
HFC-143	328
HFC-143a	4,800
HFC-152	16
HFC-152a	138
HFC-161	4
HFC-227ea	3,350
HFC-23	12,400
HFC-236cb	1,210
HFC-236ea	1,330
HFC-236fa	8,060
HFC-245ca	716
HFC-245fa	858
HFC-32	677
HFC-365mfc	804
HFC-41	116
HFC-43-10mee	1,650
Isoflurane	491
Methane	28
Nitrogen trifluoride	16,100
Nitrous oxide	265
Octafluoropropane	8,900
Perfluorobutane (PFC-31-10)	9,200
Perfluorocyclobutane (PFC-318)	9,540
Perfluoroethane (PFC-116)	11,100
Perfluorohexane (PFC-51-14)	7,910
Perfluoromethane (PFC-14)	6,630

NAME OF COOLANT	EF (KGCO ₂ E/KG)
Perfluoropentane (PFC-41-12)	8,550
Perfluoropropane (PFC-218)	8,900
R-403A	2,520
R-404A	3,943
R-407A	1,923
R-407B	2,547
R-407C	1,624
R-407F	1,674
R-408A	2,650
R-410A	1,924
R-410B	2,048
R-413A	1,945
R-417A	2,127
R-417B	2,742
R-422A	2,847
R-422D	2,473
R-424A	2,212
R-426A	1,371
R-427A	2,024
R-428A	3,417
R-434A	3,075
R-437A	1,639
R-438A	2,059
R-442A	1,754
R-448A	1,387
R-449A	1,282
R-452A	1,945
R-453A	1,636
R-507A	3,985
R-508B	11,850
Sevoflurane	216
Sulphur hexafluoride	23,500

Source: IPCC Fifth Assessment Report

Table 7. Emission Factors of Pollutants NOx, CO, SOx, COV, PM

GJ POLLUTANT	STATIONARY COMBUSTION		
	NATURAL GAS+LNG+LPG+BUTANE+PROPANE FC (G/GJ)	GASOLINE+DIESEL FC (G/GJ)	RICE HUSK +WOOD CHIPS +CHARCOAL FC (G/GJ)
NOX	74	513	91
CO	29	66	570
COV	23	25	300
SOx	0.67	47	11
PM10	0.78	20	143
PM2.5	0.78	20	140

GJ POLLUTANT	MOBILE COMBUSTION			
	GASOLINE FC (G/GJ)	DIESEL FC (G/GJ)	LPG, PROPANE & BUTANE FC (G/GJ)	LNG FC (G/GJ)
CO	1,911.96	77.44	1,790.70	128.96
COV	226.86	16.28	288.37	5.88
NOX	197.07	301.40	321.35	294.12
PM	0.68	25.58		49.77

Source: European Environment Agency (EMEP)

<https://www.eea.europa.eu/publications/emep-eea-guidebook-2019/part-b-sectoral-guidance-chapters> [eea.europa.eu]

Table 8. Rice Crop Emission Factor

EF CH4 (KG/HA/DAY)	SOURCE NCV
1,19	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.4, ch.5) IPCC for fields not flooded for less than 180 days prior to growth, permanently flooded during growth and without organic fertiliser



Table 9. Water stress classification (World Resources Institute)

COUNTRY	WATER STRESS CLASSIFICATION (WORLD RESOURCES INSTITUTE)
Argentina	Low-Medium
Belgium	High
Cambodia	Low
Canada	Low
Denmark	Medium-High
France	Medium-High
Germany	Medium-High
Hungary	Low
India	Extremely High
Italy	High
Morocco	High
Netherlands	Low-Medium
Portugal	High
Romania	Low-Medium
Spain	High
Thailand	Medium-High
United Arab Emirates	Extremely High
United Kingdom	Low-Medium
United States	Low-Medium