

ESRS S3

AFFECTED COMMUNITIES

List of IROs associated with S3 (SBM-3)

Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT		VC	TIME HORIZON	POLICIES ASSOCIATED WITH THE IRO
AFFECTED COMMUNITIES						
IP-41	Creation of labour, economic and social opportunities in the communities in which the Group has own or commercial operations, through the creation of employment in the society.	I+	R	Ups OO Down		Group Code of Conduct Group Social Policy Sustainability, Environment and Corporate Social Responsibility Policy

KEY: Impact
I+: Positive Impact I-: Negative Impact O: Opportunity R: Risk P: Potential A: Actual

KEY: Value Chain (VC)
Ups: Upstream OO: Own Operations Down: Downstream

SBM-3. Impacts, risks and opportunities

*(9a,9c,9d,10,11)

The Ebro Group considers affected communities to be those communities in which we have some kind of presence, whether through direct operations, relations with suppliers and customers or community-support activities. This identification embraces the entire value chain, taking account of the impacts generated by our business activities.

In this regard, 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.

SOCIAL CASH FLOW (€ THOUSAND)

	2024	2023
Economic value generated		
Net proceeds from operations	701,527	865,294
Sale of assets and businesses	30,477	15,652
Dividends received from third parties	5,731	1,317
	737,735	882,263
Economic value distributed		
Payments to or on behalf of employees	(356,576)	(332,694)
Corporate income tax	(56,701)	(41,146)
Contribution to not-for-profit entities and support for sustainable agriculture	(8,601)	(6,917)
Interest income/expenses	3,097	(7,368)
Business acquisitions	0	(1,628)
CAPEX	(148,634)	(141,670)
Dividends paid (*)	(124,076)	(97,345)
	(691,491)	(628,768)
Economic value retained	46,244	253,495

(*) Dividends paid in the corresponding year.

Through its Foundation and subsidiaries, the Group promotes a large number of activities with positive effects on the local, rural and agricultural communities in which we operate, including especially:

- * **Social projects:** implementation of social welfare and integration initiatives designed to improve the living conditions of vulnerable groups.
- * **Education and employment programmes:** development of projects related with education and access to employment, providing training and capacity-building of people in the local communities.
- * **Food donations:** donations of the Group's food products, guaranteeing people's right to food and contributing to food security in segments of the population that are in vulnerable situations.
- * **Sustainable agriculture:** promotion of programmes developing social and environmental crop standards that foster sustainable agriculture, benefiting growers and rural communities.
- * **Promotion of healthy eating:** offering society a broad portfolio of healthy products while encouraging healthy eating habits and sport.

Through our Double Materiality Assessment we identified the positive impacts and risks deriving from the Group's business activities in the communities in which we have own operations or trading. The positive impacts include the creation of employment, economic and social opportunities, driven by the generation of employment and the implementation of initiatives that strengthen the local socioeconomic fabric. In addition, investment in social, educational and agricultural programmes helps to improve the communities' well-being and strengthens the bond between the Group and our stakeholders.

One of the potential risks could be a decrease in business continuity and possible damage to the Group's reputation caused by demonstrations in the regions where our production plants, R&D centres and strategic sourcing areas are located. These situations could jeopardise the safety of our employees and facilities and interrupt the value chain. Another important risk identified is a potential legal and reputational impact deriving from breaches of freedom of expression and association in the affected communities. Situations of this nature could lead to economic penalties and damage the Group's image, as well as generating tensions with local communities.

In turn, these risks and opportunities have a differentiated impact on specific groups, such as employees and local suppliers, growers and rural communities, vulnerable groups that participate in integration programmes, students and unemployed workers who participate in educational and employment opportunities and consumers who are offered healthier and more sustainable products.

In order to identify situations that might constitute a risk for communities or groups with special characteristics, such as exposure to precarious working conditions, lack of access to development opportunities or environmental impacts that may affect their quality of life, the Group and its respective subsidiaries have established specific channels to engage with the affected communities and gain an insight into their needs, expectations and potential risks. These mechanisms enable us to collect key information on the impact of the Group's activities on certain groups and in different contexts.

These channels include:

- ✱ **Regular meetings with local communities**, at which we learn and are able to resolve concerns related with the Group's operations.
- ✱ **Engagement with NGOs and social organisations**, which provide information on possible impacts on vulnerable communities.
- ✱ **Suggestion boxes and contact lines in production plants**, to receive alerts or comments regarding impacts on the community.
- ✱ **Joint projects with educational and social undertakings**, which help detect specific training and employment needs.
- ✱ **Participation in forums and sectoral panels** to analyse trends and challenges that impact the communities.



S3-1. Policies related to affected communities

CODE OF CONDUCT OF THE EBRO FOODS GROUP

MDR-P 65(a)	<p>Contents:</p> <p>The Code of Conduct sets out the principles and values that should inspire the actions of the companies and persons in the Ebro Foods Group and the rules binding on the Professionals in the performance of their duties (point 7).</p> <p>The COC (point 25) addresses the Group's "Relations with society":</p> <ul style="list-style-type: none"> • The Group operates in several different geographical areas and, as such, contributes towards the creation of local employment, wealth and development in the communities in which it operates. • The Group has an active commitment to social action and works, through the Ebro Foods Foundation, with Non-Governmental Organisations, Foundations and Institutions in the development of numerous programmes, including training and integration of the disabled, helping socially underprivileged groups and promoting agricultural projects in the Third World. <p>The COC also addresses (point 26) "Sponsorships and Social Action":</p> <ul style="list-style-type: none"> • The Group's social action is performed through the Ebro Foods Foundation. The Company and the companies of the Ebro Foods Group may engage in social action and sponsorship activities provided they uphold the ethical principles contemplated in this Code. • Social action and sponsorships are assessed and approved by the corresponding corporate body. • Proposals will be assessed considering the alignment of the actions or sponsorships with the principles of the Code. The beneficiaries of the social action and/or sponsorships must accept and undertake the principles of the Code. Where appropriate, the decision-making body may request assessment by the Compliance Unit. • All approved actions or sponsorships will be monitored to check that the activities undertaken or sponsored are performed in conformity with the principles of the Code and, where appropriate, that the funds or products contributed by the Group are used adequately for the specific activity or sponsorship. • The Group will take such measures as may be necessary to ensure that the provisions of this article are also observed in the social actions and sponsorships developed through the Ebro Foods Foundation.
MDR-P 65(b)	<p>Scope:</p> <p>The Group COC, as stipulated in point 4, is:</p> <ol style="list-style-type: none"> 4.1. Binding on each and all of the Professionals, regardless of their hierarchical level, position and geographical location. 4.2. Binding on customers, suppliers, shareholders and other stakeholders with which the Ebro Foods Group interacts in its operations. 4.3. Extended to any other persons related with the Group or the Professionals whenever, by virtue of the nature of that relationship, their actions may in any way affect the reputation of the Group or any of its companies.
MDR-P 65(c)	<p>Most senior level accountable for implementation:</p> <p>The Audit, Control and Sustainability Committee reports regularly to the Board of Directors of Ebro Foods</p>
MDR-P 65(d)	<p>Disclosure of third-party standards or initiatives to which Group commits</p> <ul style="list-style-type: none"> • Universal Declaration of Human Rights • United Nations Guiding Principles on Business and Human Rights • ILO Conventions and Recommendations
MDR-P 65(e)	N/A
MDR-P 65(f)	<p>Availability:</p> <p>The COC is available on the Group's corporate website (Código-de-Conducta). Privately, this Policy is also in the different intranets of the Group and must necessarily be made available to any supplier/service provider in the Group's supply chain.</p>

SUSTAINABILITY, ENVIRONMENT AND CORPORATE SOCIAL RESPONSIBILITY POLICY

MDR-P 65(a)	<p>Contents:</p> <p>The Group thus undertakes, as an essential principle in its actions, the creation of a business model that is respectful of and sustainable for the environment and society overall and, while ensuring value, profitability and competitiveness, it promotes diversity, respect for human rights, tax responsibility and the prevention of corruption, thus contributing towards the progress of society and generating trust among our stakeholders.</p> <p>Principles of action (point 5) for the affected communities are:</p> <ul style="list-style-type: none"> 5.4. With regard to human rights 5.5. With regard to the generation of value for the community <p>In relation to the affected communities in our value chain, the stakeholder being "Our Communities" (point 6.2.), it establishes the following principles and rules:</p> <ul style="list-style-type: none"> • The Group's Social Action Policy develops the criteria for actions in this area, based on the principles of transparency, adaptability and value added. • Actions to be developed directly with Our Community focus mainly on the following areas: <ul style="list-style-type: none"> (i) social action and cooperation to secure development in the most needy or disadvantaged segments of society; (ii) education, vocational training and entrepreneurship; (iii) implementation in society of sustainable and healthy eating habits (iv) creation of environmental value through the implementation and development of sustainable agricultural systems and other specific environmental projects; (v) donations of the Group's food products; and (vi) implementation and development of best practices in our value chain. • The Ebro Foods Foundation is the main driving force of the Group's social action. Its collaboration is an added contribution towards the well-being of communities, the generation of a lasting positive impact and the transformation and enhancement of the areas where Group companies operate. • This notwithstanding, Group companies may develop their own social action linked to their specific business activities or contributing towards the creation of value in the communities in which they operate.
MDR-P 65(b)	<p>Scope:</p> <p>This Policy is applicable to the Company and the Group. The Group companies may also develop their own internal regulations on any subject-matter falling within the scope of this Policy, provided they do not contradict the principles established herein or in other applicable internal Policies or Codes related with this one and lay down more stringent requirements.</p>
MDR-P 65(c)	<p>Most senior level accountable for implementation:</p> <p>The Board of Directors is responsible for its approval and the Audit, Control and Sustainability Committee for its supervision and implementation</p>
MDR-P 65(d)	<p>Disclosure of third-party standards or initiatives to which Group commits</p> <ul style="list-style-type: none"> • Universal Declaration of Human Rights • United Nations Guiding Principles on Business and Human Rights • ILO Conventions and Recommendations • Conformity with section 529 ter of the Corporate Enterprises Act ("LSC")
MDR-P 65(e)	N/A
MDR-P 65(f)	<p>Availability:</p> <p>This Policy is available on the Group's corporate website (Politica-sostenibilidad-medioambiente-y-responsabilidad-social-corporativa).</p> <p>Por otro lado, de manera de carácter privado, esta Política también se encuentra en las diversas intranets del Grupo y es de disponibilidad obligatoria para todo proveedor que forman parte de la cadena de suministro del Grupo.</p>

SOCIAL POLICY OF THE EBRO FOODS GROUP

MDR-P 65(a)	Contents: Commitment to the social needs and creation of value for local communities is one of the strategic focal points of the Corporate Social Responsibility Policy of the Ebro Foods Group. Accordingly, all social action shall be conducted in accordance with the principles of transparency, adaptability and value added. Social action shall refer mainly to the following areas, without prejudice to any others that may be considered: <ul style="list-style-type: none"> i. assistance and social integration initiatives in the Group's areas of influence; ii. projects related with education and access to employment; iii. donations of food produced by the Group; iv. programmes to develop social and environmental crop standards leading to sustainable farming; and v. promotion of healthy eating, offering consumers a broad range of Group products focusing on the Health segment.
MDR-P 65(b)	Scope: This policy is applicable to Ebro Foods, S.A. and the other companies in its Group. The Policy is also extended to the Ebro Foods Foundation (the "Foundation"), through the professionals of the Group who collaborate with it.
MDR-P 65(c)	Most senior level accountable for implementation: The programmes developed by the Company, the Group and the Foundation in the area of social action are reported annually to or in: <ul style="list-style-type: none"> • Board of Directors • General Meeting of Shareholders of the Company • Group Non-Financial Statement • Website of the Ebro Group Foundation
MDR-P 65(d)	N/A
MDR-P 65(e)	N/A
MDR-P 65(f)	Availability: This Policy is available on the Group's corporate website (Política Acción Social). Privately, this Policy is also in the different intranets of the Group and must necessarily be made available to any supplier/ service provider in the Group's supply chain.

S3-2. Processes for engaging with affected communities

*(21,22)

ENGAGEMENT WITH OUR COMMUNITIES

According to the principles of Sustainability and Social Responsibility of the Group set out in the Sustainability, Environment and Corporate Social Responsibility Policy, the detection and management of actual and potential impacts in the affected communities take account of their needs and expectations. Accordingly, as mentioned earlier, the Ebro Group and its companies have enabled structured communication channels to receive relevant information and guide strategic decisions related to our business activity, design and development of social initiatives and planning of actions to mitigate impacts. In this regard, we engage with affected communities both directly and through legitimate representatives. Depending on the context and the nature of our relationship with each community, we establish spaces for dialogue with social organisations, local associations and other interested parties to gain an insight into their expectations and concerns.

Communities participate in the impact management processes or in the start-up of specific projects in different stages:

- * **Prevention and planning:** identification of possible impacts before commencing new activities or projects.
- * **Execution and follow-up:** monitoring of impacts and continuous dialogue with the communities or their legitimate representatives to detect opportunities for improvement.
- * **Assessment and adjustment:** analysis of results and adoption of corrective measures where necessary, or the implementation of plans to contribute towards social and economic development of the communities.

The frequency of engagement varies according to the context, the type of project developed or to be developed and the specific needs of each community. In general, regular contact points are established through meetings, follow-up reports and sectoral dialogue.

The responsibility for guaranteeing the participation of communities and integration of their views is shared and corresponds to the departments assigned by each subsidiary, which are mostly Marketing and Human Resources, the Corporate Communications, Social Responsibility and Sustainability Department and the Advisory Committee of the Ebro Foundation. The Ebro Group uses different assessment tools to measure the effectiveness of our commitment to communities, such as:

- * Indicators of social impact in the communities in which we operate, including generation of employment and access to training.
- * Surveys and opinion polls with local communities and external collaborators.
- * Analysis of complaints and suggestions received through the open communication channels.
- * Review of alliances and collaborations with third sector entities to ensure that our social action programmes respond to actual needs.

To make sure we pay sufficient attention to communities that might be more vulnerable to the impacts of our business activities, the Group and its subsidiaries develop specific initiatives to identify and respond to these situations, such as:

- * Establishing dialogue channels with local authorities.
- * Development of projects to boost social integration and access to employment for groups at risk of exclusion.
- * Collaboration with entities specialising in Human Rights and social development that facilitate access to information on vulnerable groups.
- * Monitoring of environmental and social impacts in areas in which we operate, making sure that the Group's activities do not generate adverse effects on underprivileged communities.

S3-4. Taking action to manage IROs

*(31,32c,32d,34^a,38,62)

Much of the social action in the communities in which the Group operates is channelled through the Ebro Foods Foundation and the local subsidiaries, as they have a better idea of the specific needs in their areas. With this structure, we can ensure that our initiatives respond more effectively to the peculiarities of each geographical area and the expectations of local communities, so there are no actions that respond to a global target.

The subsidiaries identify and develop programmes aligned with the Group's global sustainability priorities but adapted to the local situation, while the Ebro Foundation, whether individually, in collaboration with subsidiaries or jointly with other foundations or not-for-profit organisations, promotes strategic social impact projects designed to contribute towards social well-being, inclusion, equal opportunities and minimising the environmental impact in the area. One example of this is the continuous support for training and employability initiatives in vulnerable sectors, such as the Gastronomix project, which celebrated its tenth anniversary in 2024, with presence in Seville and Madrid.

INITIATIVES AND COMMITMENTS TO THE DEVELOPMENT OF LOCAL COMMUNITIES

In 2024, as in previous years, the Ebro Foundation and Group companies 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 2024 was €8.6 million, compared to €6.9 million in the previous year.

SOCIAL ACTIONS	2024	2023
Food donations subsidiaries	1,252,840.20	1,529,646.26
Ebro Foundation activities	890,084.78	699,907.99
Sustainable Agriculture	6,458,490.00	4,687,526.00
Total amount (€)	8,601,414.98	6,917,080.25

FOOD DONATIONS

During 2024, Group companies in Spain, UK, Italy, France, India, USA and Canada made food donations for an aggregate value of €1.2 million, delivering 753,771 kg of food. In 2023, 606,742 kg of food was donated, for the value of €1.5 million.

COMPANY	2024		2023	
	AMOUNT (€)	KG	AMOUNT (€)	KG
Herba Ricemills	104,523.52	74,290.54	124,408.31	78,624.00
Tilda Ltda.	16,775.35	67,262.00	48,479.00	58,646.00
Ebro Foods Belgium N.V.	1,643.33	-	-	-
Ebro Foods Netherlands BV	5,874.00	2,584.00	-	-
Herba Bangkok S.L.	38.53	2,000.00	-	-
Pastificio Lucio Garofalo SPA	28,987.72	6,637.00	-	-
S&B Herba Foods Ltd.	209,720.49	54,692.00	-	-
Bertagni	423,793.23	106,578.82	562,713.85	88,751.67
Ebro India Private Ltd.	2,338.88	2,600.00	7,294.00	8,135.00
Lustucru Frais S.A.S.	101,692.00	212,569.00	389,201.00	155,468.00
Riviana Foods Inc.	309,309.10	172,240.15	355,059.10	134,858.06
Riviana Foods Canada	48,144.05	52,318.00	42,491.00	82,260.00
Total amount (€)	1,252,840.20	753,771.51	1,529,646.26	606,742.73

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 2024 to set up different social and environmental initiatives.

The Foundation worked in three major areas during 2024:

- ✱ **Food and health:** This includes aid given to neighbourhood associations, soup kitchens, fraternities and sororities, humanitarian disasters, etc., as well as participation in projects that encourage healthy lifestyles through food and sport.

The total contributions made in this area in 2024 was €133,116.37. In 2023 a sum of €141,218.09 was contributed.

- ✱ **Social welfare:** This working area 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.

The total investment made in this area in 2024 was €496,968.41, compared to €498,689.90 in the previous year.

- ✱ **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 the Long-Term Sustainability Plan "HEADING FOR 2030". In 2024 the Foundation invested €60,000 in these awards, the same amount as in the previous year.

In addition, different Group companies invested €6,458,490 million (€4,687,526 in 2023) in the launching of sustainable agriculture programmes in our principal sourcing areas, and the payment of a premium fee to growers with a view to improving not only their agricultural yields but also their revenues.

Outside these three areas, special action was taken following the damage caused in Valencia by the COL (cut-off low). This action consisted of an outright grant of €200,000 for the Group employees of the Algemés and Silla plants that were damaged in this tragedy.

To conclude this chapter, it should be mentioned that the Ebro Group did not receive any complaints or claims regarding possible adverse impacts on the local communities in which we operate in 2024 or 2023.

ACTIONS AND RESOURCES TO MONITOR AND MITIGATE RISKS

The undertaking by the Ebro Group to manage material impacts in communities entails the allocation of specific human financial and operational resources. Through the Ebro Foundation and other corporate initiatives, funds are allocated to projects acting on social development, education, equal opportunities, capacity building, impact minimisation and sustainability. The planning and implementation of these actions is coordinated by the Foundation, the sustainability areas and other relevant departments in the different subsidiaries, ensuring correct implementation and alignment with the Company's values and goals.

To minimise any risks associated with interactions with the affected communities, the Group and its subsidiaries implement preventive and mitigation measures focused on dialogue, respect for Human Rights and proactive conflict management. The principal initiatives include:

- ✱ **Strengthening dialogue and consultation with the communities:** put in place mechanisms for engagement with the affected communities to understand their concerns and avoid possible conflicts that could lead to demonstrations or social unrest.
- ✱ **Local development and social responsibility programmes:** develop initiatives that enhance the well-being of the communities in which the Group operates, promoting employment opportunities, access to education and improvements to local infrastructure. These actions reduce the perception of negative impacts and boost the Group's social acceptance.



- * Regulatory compliance and commitment to Human Rights: adopt policies aligned with international standards to guarantee respect for communities' freedom of expression and association, avoiding legal penalties and protecting the Group's reputation.
- * Tracking and assessment of risks: through regular analysis of social and operational risks, internal audits and reviewing of key indicators, the Group assesses the effectiveness of our mitigation measures, identifying opportunities for improvement and ensuring the fulfilment of our commitments.

S3-5. Targets related to managing material negative impacts

*(81)

Although the Ebro Group has not set global quantifiable targets related to managing impacts in affected communities, our approach is based on flexibility and adaptation to the specific real situations in each context. The communities with which we interact have diverse needs, so the initiatives developed by the Group are designed with tailored metrics to enable precise, meaningful tracking of effectiveness in each case.

Through the Ebro Foundations and other corporate actions developed by the parent or our subsidiaries, projects are implemented with specific, measurable targets in areas such as social well-being, social and labour market inclusion, education, entrepreneurship and environmental sustainability. However, consolidating a single global quantifiable target might not adequately reflect the diverse nature of the impacts and needs of communities in the different regions in which we operate.

Consequently, the involvement of the affected communities is key in designing projects with their corresponding targets, tracking and improvement. They participate in several ways:

- * Setting targets: the affected communities participate actively through direct consultations, roundtable discussions, structured listening processes and third sector entities. In many cases, local representatives, neighbourhood associations and other stakeholders collaborate in defining the targets of the different projects, ensuring that the initiatives respond to their expectations and aspirations.
- * Tracking of achievement of targets: the communities track the development of the initiatives through regular meetings with those responsible for the projects and other open communication channels, through which they can engage directly with the Group or the subsidiary in question. Through their involvement we are able to assess the degree of progress, detect difficulties and propose adjustments in execution of the projects to make sure the defined targets are effectively met.
- * Identification of improvements and lessons learned: through community meetings, opinion polls, NGOs and focus groups, the members of the communities express their view of the results obtained and may suggest improvements for future actions and express their learnings and experience, which helps us to redefine strategies and boost the impact of initiatives according to their assessments.

The Group does not plan to set Group-level quantitative targets within a given time horizon.