

ANNEXES

5.1. Sector-Specific – R&D+I

Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT	VC	TIME HORIZON	POLICIES ASSOCIATED WITH THE IRO
SECTOR-SPECIFIC: INNOVACIÓN					
R-59	Increase in costs above those initially budgeted in the implementation of the Group's research, development and innovation (R&D + innovation) projects, A shortage of financial resources can lead to slow or insufficient development of the project	R	A	OO	Short term Code of Conduct of the Ebro Group Risk Control and Management 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

CROSS-CUTTING AND SECTOR-SPECIFIC IROS

During the Group's Double Materiality Assessment, in pursuance of paragraph 131(b) of ESRS 1, in addition to the 259 IROs identified at Topic, Sub-Topic and Sub-Sub-Topic level, as shown in the above table, one sector-specific IRO was identified, corresponding to the topic "Innovation and Digitalisation".

As mentioned in ESRS 2, [page 554](#), we opted for partial omission of information in this section, because innovation and technological development are a key strategic asset for Ebro Foods. In a highly competitive sector as is the food sector, differentiation is crucial to consolidate our leadership, guarantee the sustainability of the business and respond to changing demands on the market. Our capacity to develop our own technologies, optimise processes and create unique products enables us to offer a portfolio with high value added, anticipating trends and consumer needs. Sharing certain specific aspects of our R&D+I strategy could jeopardise that competitive advantage, so in line with best business practices, we have decided to exercise the option of partial omission on this point.

INNOVATION AS A DRIVING FORCE FOR GROWTH AND DIFFERENTIATION

Innovation is the basic pillar on which Ebro Foods builds our growth and differentiation strategy in the market. Our commitment to R&D and innovation not only corresponds to the need to develop new solutions in the food sector, but is also a key tool for contributing value to both our customers and end-consumers.

We focus our strategy on consumers, directing research and development to create products that meet their nutritional requirements, consumer habits and quality expectations. Our ability to anticipate these trends and transform them into innovative solutions enables us to maintain a diversified portfolio with a high value added, differentiating ourselves in a highly competitive environment.

To achieve this we have a sound innovation structure based at our own research centres in France, United States, Netherlands, Italy and Spain, where we stimulate the development of new technologies and unique products in the market. This approach not only strengthens our leadership in the segments in which we operate, but also allows us to evolve towards a more sustainable, efficient business model aligned with society's expectations.

## GOVERNANCE

The Group's Board of Directors is accountable for supervising the principal general strategies in respect of Research, Development and Innovation (R&D+I), defining the guidelines and establishing priorities at Group level.

On this basis, the Group's R&D+I activity is structured into two major areas:

1. B2C business, focusing on the extension and development of our brands
2. B2B business, focusing on the development of ingredients

The management and execution of this strategy is directed from two main innovation hubs: Spain (Herba Ricemills) and France (Lustucru Premium Groupe), each under the management and supervision of its respective General Manager.

In Spain, coordinated by Herba Ricemills, we have the following specialist centres:

- \* La Rinconada (Seville): a benchmark in the development and innovation of ready-to-serve meals and dry rice.
- \* Moncada (Valencia): specialising in innovation within the ingredients business.

In France, Lustucru Premium Groupe leads innovation in the fresh segment from its R&D+I centre in Lyon.

These main hubs are supplemented by other, smaller innovation structures in Italy (dry pasta and fresh pasta), Netherlands (ingredients) and USA (rice). These units operate under the direction of their respective General Managers, who report directly to the Chief Operating Officer (COO) and the Executive Chairman of the Group. In turn, they both report regularly to the Board of Directors, ensuring that the R&D+I strategy is aligned at all times with the Group's global targets.

Knowledge is transferred within the Group through coordination among the different General Managements and the Group's R&D+I teams. The Global Chief Marketing Officer plays a key role in this process, not only fostering the creation of synergies between different markets, but also identifying opportunities to adapt and introduce products in new geographies, aligning commercial and innovation strategies to maximise their impact.

The strategy established by the Board of Directors and developed by the R&D+I managers is supervised and monitored through internal control mechanisms, with a regular review of progress and evaluation of the impact of the projects on innovation and competitiveness.

In this context, the Group has incorporated R&D+I management in its corporate governance framework, establishing specific processes to make sure it is aligned with the strategic needs of the business and contributes to generating value.

These processes include:

- \* **Supervision of the R&D+I area:** the senior management regularly assesses the performance of the section managers and their alignment with the corporate targets.
- \* **Internal coordination:** the integration of R&D+I with other key functions of the Group is encouraged, ensuring synergies with areas such as production, sustainability, marketing and business development.
- \* **Management of risks and opportunities:** procedures have been established to identify and mitigate risks associated with innovation and maximise opportunities in this area.

## POLICIES

Within the Group's regulatory framework, the principal policies that explicitly mention the importance of R&D and innovation in the performance of our business operations are:

- \* The Group Code of Conduct
- \* The Risk Control and Management Policy

CODE OF CONDUCT OF THE EBRO FOODS GROUP	
MDR-P 65(a)	<p><b>Contents:</b></p> <p>The Code of Conduct (COC) 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, The applicable principles of the COC in the area of Innovation are:</p> <p><u>7. Mission, vision and values</u></p> <p>7.1. The Group's mission is to research, create, produce and put on the market foods with a high value added, which satisfy people's nutritional requirements while enhancing their health and well-being.</p> <p>7.2. The Group's vision is to achieve sustainable growth while ensuring ethical behaviour and personal and professional integrity in its business, creating value for shareholders and other stakeholders, minimizing the impact of its operations on the environment, improving the quality of life of society and satisfying the needs of its customers and consumers.</p> <p><u>19. Inside information</u></p> <p>19.1. Inside information is any specific information on the Group or its business activities that is not public and which, were it to be or have been made public, could affect the business or share price of Ebro Foods.</p> <p>19.2. Professionals who have access to any inside information of the Group shall not disclose that information to any third parties outside the transaction to which the inside information refers.</p> <p><u>23. Relationships with rivals</u></p> <p>23.1. The Group undertakes to compete fairly on the markets in which it operates, encouraging free competition, complying with the laws in place and avoiding any abusive conduct or restrictive practices.</p> <p>23.2. The Group prohibits any actions entailing unfair competition and undertakes to ensure compliance with the fair trading laws applicable in the countries in which it operates.</p> <p>23.3. The Professionals shall abstain from any unlawful use of the creations, work, distinguishing marks or, in general, the intellectual and industrial property rights of rivals and third parties.</p>
	<p><b>Scope:</b></p> <p>The Group COC, as stipulated in point 4, is:</p> <p>4.1. Binding on each and all of the Professionals, regardless of their hierarchical level, position and geographical location.</p> <p>4.2. Binding on customers, suppliers, shareholders and other stakeholders with which the Ebro Foods Group interacts in its operations.</p> <p>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.</p>
	<p><b>Most senior level accountable for implementation:</b></p> <p>The Audit, Control and Sustainability Committee reports regularly to the Board of Directors of Ebro Foods.</p>
	<p><b>Disclosure of third-party standards or initiatives to which Group commits</b></p> <ul style="list-style-type: none"> <li>• Universal Declaration of Human Rights</li> <li>• United Nations Guiding Principles on Business and Human Rights</li> <li>• ILO Conventions and Recommendations</li> </ul>
	N/A

## CODE OF CONDUCT OF THE EBRO FOODS GROUP

<b>MDR-P 65(f)</b>	<b>Availability:</b> The COC is available on the Group's corporate website ( <u>Código-de-Conducta</u> ). 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.
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## EBRO FOODS RISK CONTROL AND MANAGEMENT POLICY

<b>MDR-P 65 a)</b>	<b>Contents:</b> This Policy lays down the basic principles and general framework for control and management of the business risks, including tax risks, and internal control of financial reporting to which the Ebro Foods Group is exposed. By setting these basic principles and rules of the system it is intended to establish the criteria to be observed by the management of the Group businesses in the handling and management of the risks to which they are exposed. <u>(Point 4.1.) Operating risks</u> (e) Competition risk: In general, pressure from private label products is the largest threat to maintaining the market share of the Group's brands. (h) Technological risk: One of the most important tools for standing up to competition is technological innovation and the endeavour to adapt to consumer desires, so "trailing behind in technology" is also considered a material risk. <u>(Point 4.3.) Strategic risks</u> (a) Market risk. The international nature of the Group's activity means that it may be affected by political and economic circumstances prevailing in the different states in which it operates, and by other market variables, such as exchange rates, interest rates, costs of production, etc.
<b>MDR-P 65 b)</b>	<b>Scope:</b> The Policy is applicable to all the companies in the Group, without prejudice to any specific regulation that may be binding on the foreign subsidiaries in their respective countries. The provisions of the Policy are applicable to its foreign subsidiaries, Although those local regulations are applicable at all times, the foreign subsidiaries will also be bound by the principles, criteria and control structures established in this Policy insofar as compliance therewith will not result in infringement of the local laws and regulations.
<b>MDR-P 65 c)</b>	<b>Most senior level accountable for implementation:</b> The Board of Directors The Audit, Control and Sustainability Committee
<b>MDR-P 65 d)</b>	<b>Disclosure of third-party standards or initiatives to which Group commits</b> Code of Good Governance for Listed Companies
<b>MDR-P 65 e)</b>	N/A
<b>MDR-P 65 f)</b>	<b>Availability:</b> This Policy is private and not available to the public. It is available in the different intranets for professionals of the Group.

## STRATEGY AND MANAGEMENT OF IROS

The Group has consolidated its R&D+I strategy as a key pillar for its growth and leadership in the food sector. Our commitment to innovation is based on constant investment in research and development with a view to anticipating consumer trends and offering products that respond to society's nutritional needs, offering value added. For this purpose, as we have mentioned earlier, we have a network of research centres where we develop innovative solutions aligned with our business model.

One of the main risks associated with this strategy is that costs might rise above those budgeted in the implementation of R&D+I projects, which could slow down or hamper the development of new solutions. The Group has taken several measures to mitigate this risk and guarantee the feasibility of our innovation strategy:

- ✱ **Financial planning:** Detailed budgets are drawn up for each project, with periodical review mechanisms to identify deviations and take timely corrective measures.
- ✱ **Diversification of financing sources:** External financing opportunities are explored, including grants and support programmes for innovation, to supplement our investment of own funds.

- \* **Optimisation of resources:** The network of research centres facilitates synergies and knowledge transfer between the different units of the Group, optimising the development of projects and reducing unnecessary costs.
- \* **Prioritisation of strategic projects:** Continuous assessment is made of the initiatives underway, in order to focus resources on those with the greatest chance of success and alignment with the Company's strategic targets.

#### **ACTIONS, METRICS AND TARGETS**

The Group exercises the option of partial omission on this point.

#### **REFERENCES TO R&D+I IN THIS STATEMENT**

The importance of R&D+I for the Ebro Group is mentioned in ESRS S4, specifically in S4-SBM-3: Group strategies to maximise our positive impact (pg. 628-631) and S4-4 (pg. 639-642).



## 5.2. List of datapoints in cross-cutting and topical standards that derive from other EU legislation

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE
ESRS 2 GOV-1 Gender diversity on the Board of Directors paragraph 21(d)	Indicator no. 13 in Table 1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21(e)			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 GOV-4 Statement on due diligence, paragraph 30	Indicator no. 10 in Table 3 of Annex 1			
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities, paragraph 40(d)(i)	Indicator no. 4 in Table 1 of Annex 1	Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to chemical production, paragraph 40(d)(ii)	Indicator no. 9 in Table 2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons, paragraph 40(d)(iii)	Indicator no. 14 in Table 1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco, paragraph 40(d)(iv)			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14				Regulation (EU) 2021/1119, Article 2(1)

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16(g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12(1) (d) to (g) and Article 12(2)	
ESRS E1-4 GHG emission reduction targets, paragraph 34	Indicator no. 4 in Table 2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book-Climate Change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	Indicator no. 5 in Table 1 of Annex 1			
ESRS E1-5 Energy consumption and mix, paragraph 37	Indicator no. 5 in Table 1 of Annex 1			
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	Indicator no. 6 in Table 1 of Annex 1			
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions, paragraph 44	Indicators no. 1 and 2 in Table 1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	
ESRS E1-6 Gross GHG emissions intensity, paragraphs 53 to 55	Indicator no. 3 in Table 1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book-Climate Change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)	
ESRS E1-7 GHG removals and carbon credits, paragraph 56				Regulation (UE) 2021/1119, Article 2(1)

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk, paragraph 66(c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk		
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral		
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II	
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator no. 8 in Table 1 of Annex 1, Indicator no. 2 in Table 2 of Annex 1, Indicator no. 1 in Table 2 of Annex 1, Indicator no. 3 in Table 2 of Annex 1			
ESRS E3-1 Water and marine resources, paragraph 9	Indicator no. 7 in Table 2 of Annex 1			
ESRS E3-1 Dedicated policy, paragraph 13	Indicator no. 8 in Table 2 of Annex 1			
ESRS E3-1 Sustainable oceans and seas, paragraph 14	Indicator no. 12 in Table 2 of Annex 1			



DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE
ESRS E3-4 Total water recycled and reused, paragraph 28(c)	Indicator no. 6.2 in Table 2 of Annex 1			
ESRS E3-4 Total water consumption in m3 per net revenue on own operations, paragraph 29	Indicator no. 6.1 in Table 2 of Annex 1			
ESRS 2 - IRO 1 - E4 paragraph 16(a)(i)	Indicator no. 7 in Table 1 of Annex 1			
ESRS 2 - IRO 1 - E4 paragraph 16(b)	Indicator no. 10 in Table 2 of Annex 1			
ESRS 2 - IRO 1 - E4 paragraph 16(c)	Indicator no. 14 in Table 2 of Annex 1			
ESRS E4-2 Sustainable land / agriculture practices or policies, paragraph 24(b)	Indicator no. 11 in Table 2 of Annex 1			
ESRS E4-2 Sustainable oceans / seas practices or policies, paragraph 24(c)	Indicator no. 12 in Table 2 of Annex 1			
ESRS E4-2 Policies to address deforestation, paragraph 24(d)	Indicator no. 15 in Table 2 of Annex 1			
ESRS E5-5 Non-recycled waste, paragraph 37(d)	Indicator no. 13 in Table 2 of Annex 1			
ESRS E5-5 Hazardous waste and radioactive waste, paragraph 39	Indicator no. 9 in Table 1 of Annex 1			
ESRS 2 - SBM3 - S1 Risk of incidents of forced labour, paragraph 14(f)	Indicator no. 13 in Table 3 of Annex I			
ESRS 2 - SBM3 - S1 Risk of incidents of child labour, paragraph 14(g)	Indicator no. 12 in Table 3 of Annex I			
ESRS S1-1 Human rights policy commitments, paragraph 20	Indicator no. 9 in Table 3 and Indicator no. 11 in Table 1 of Annex I			
ESRS S1-1 Due diligence policies on issues addressed by the Fundamental International Labour Organization Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-1 Processes and measures for preventing trafficking in human beings, paragraph 22	Indicator no. 11 in Table 3 of Annex I			

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE
ESRS S1-1 Workplace accident prevention policy or management system, paragraph 23	Indicator no. 1 in Table 3 of Annex I			
ESRS S1-3 Grievance/ complaints handling mechanisms, paragraph 32(c)	Indicator no. 5 in Table 3 of Annex I			
ESRS S1-14 Number of fatalities and number and rate of work-related accidents, paragraph 88(b) and (c)	Indicator no. 2 in Table 3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness, paragraph 88(e)	Indicator no. 3 in Table 3 of Annex II			
ESRS S1-16 Unadjusted gender pay gap, paragraph 97(a)	Indicator no. 12 in Table 1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-16 Excessive GEO-workers pay ratio, paragraph 97(b)	Indicator no., 8 in Table 3 of Annex I			
ESRS S1-17 Incidents of discrimination, paragraph 103(a)	Indicator no. 7 in Table 3 of Annex I			
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines, paragraph 104(a)	Indicator no. 10 in Table 1 and Indicator no. 14 in Table 3 of Annex II		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)	
ESRS 2 - SBM3 - S2 Significant risk of child labour or forced labour in the value chain, paragraph 11(b)	Indicators no. 12 and 13 in Table 3 of Annex I			
ESRS S2-1 Human rights policy commitments, paragraph 17	Indicator no. 9 in Table 3 and Indicator no. 11 in Table 1 of Annex 1			
ESRS S2-1 Policies related to value chain workers, paragraph 18	Indicators no. 11 and 4 in Table 3 of Annex 1			
ESRS S1-1, Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines, paragraph 19	Indicator no. 10 in Table 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)	

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE
ESRS S2-1 Due diligence policies on issues addressed by the Fundamental International Labor Organisation Conventions 1 to 8, paragraph 19				
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	Indicator no. 14 in Table 3 of Annex 1			
ESRS S3-1 Human rights policy commitments, paragraph 16	Indicator no. 9 in Table 3 and Indicator no. 11 in Table 1 of Annex 1			
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines, paragraph 17	Indicator no. 10 in Table 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)	
ESRS S3-4 Human rights issues and incidents, paragraph 36	Indicator no. 14 in Table 3 of Annex 1			
ESRS S4-1 Policies related to consumers and end-users, paragraph 16	Indicator no. 9 in Table 3 and Indicator no. 11 in Table 1 of Annex 1			
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	Indicator no. 10 in Table 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)	
ESRS S4-4 Human rights issues and incidents, paragraph 35	Indicator no. 14 in Table 3 of Annex 1			
ESRS G1-1 United Nations Convention against Corruption, paragraph 10(b)	Indicator no. 15 in Table 3 of Annex 1			
ESRS G1-1 Protection of whistleblowers, paragraph 10(d)	Indicator no. 6 in Table 3 of Annex 1			
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws, paragraph 24(a)	Indicator no. 17 in Table 3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS G1-4 Standards of anti-corruption and anti-bribery, paragraph 24(b)	Indicator no. 16 in Table 3 of Annex 1			

### 5.3. Contents of NFRS (according to Act 11/2018)

In this annex, in addition to the CSRD requirements, we report on the indicators required under Act 11/2018 of 28 December amending the Spanish Commercial Code, the recast text of the Corporate Enterprises Act approved by Royal Decree Law 1/2010 of 2 July, the Audit (Non-Financial Reporting and Diversity) Act 22/2015 of 20 July and Act 5/2021.

The information to be disclosed under the CSRD does not coincide exactly with the indicators of Act 11/2018, which are explained in this Annex.

#### SOCIAL INFORMATION

The Group structures its culture around its employees, such that our business culture is aligned with any changes and challenges deriving from the transformation and evolution of our business, seeking the well-being, recognition and self-development of our employees.

#### BREAKDOWN OF TOTAL AND DISTRIBUTION OF GROUP EMPLOYEES

Supplementing the information reported in section S1 hereinabove, we set out below the breakdown of the total number and distribution of employees in 2024, by country, gender, age and category:

##### By gender

	2024		2023	
	NO, EMPLOYEES	% TOTAL EMPLOYEES	NO, EMPLOYEES	% TOTAL EMPLOYEES
Men	4,000	70.58%	3,906	71.07%
Women	1,667	29.42%	1,590	28.93%
<b>Total employees</b>	<b>5,667</b>		<b>5,496</b>	

##### By age group

	2024		2023	
	Nº EMPLEADOS	% S/TOTAL EMPLEADOS	Nº EMPLEADOS	% S/TOTAL EMPLEADOS
<=30	782	13.81%	767	13.96%
30 - 50	2,900	51.17%	2,854	51.93%
>= 50	1,985	35.02%	1,875	34.12%
<b>Total employees</b>	<b>5,667</b>		<b>5,496</b>	

## By country

	2024		2023	
	No. EMPLOYEES	% TOTAL EMPLOYEES	No. EMPLOYEES	% TOTAL EMPLOYEES
Argentina	222	3.92%	194	3.53%
Belgium	206	3.63%	201	3.66%
Cambodia	46	0.81%	32	0.58%
Canada	274	4.83%	240	4.37%
Denmark	91	1.61%	69	1.26%
France	612	10.80%	588	10.70%
Germany	181	3.19%	166	3.02%
Hungary	5	0.09%	5	0.09%
India	226	3.99%	214	3.89%
Italy	824	14.54%	786	14.30%
Morocco	209	3.68%	254	4.62%
Netherlands	87	1.54%	85	1.55%
Portugal	69	1.22%	70	1.27%
Spain	918	16.20%	917	16.68%
Thailand	211	3.72%	206	3.75%
United Arab Emirates	6	0.11%	---	0.00%
United Kingdom	452	7.98%	429	7.81%
United States	1,028	18.14%	1,040	18.92%
<b>Total empleados</b>	<b>5,667</b>		<b>5,496</b>	

## By professional category

	2024		2023	
	No. EMPLOYEES	% TOTAL EMPLOYEES	No. EMPLOYEES	% TOTAL EMPLOYEES
Senior Management	15	0.26%	*	*
Executives	310	5.47%	302	5.49%
Technical staff & middle management	969	17.10%	939	17.09%
Administrative & auxiliary staff	884	15.60%	815	14.83%
Factory employees	3,427	60.47%	3,370	61.32%
Others	62	1.09%	70	1.27%
<b>Total empleados</b>	<b>5,667</b>		<b>5,496</b>	

**Note:** In 2023 Senior Management was included in the Executives category.

## TYPES AND FORMS OF CONTRACT

The total number and distribution of forms of employment contract at 31 December 2024 was:

TYPE OF CONTRACT	2024	2023
Permanent	5,150	3,859
At-Will <sup>(i)</sup>	477	1,234
Temporary		305
<b>Nº total de contratados</b>	<b>5,597</b>	<b>5,398</b>

**Note:** <sup>(i)</sup> The At-Will contracts have been included in permanent contracts in 2024.

This indicator does not include data from the subsidiaries Ebrofrost Denmark and Transimpex, both of which have a total of 91 employees. The number of employees does not coincide with the number of contracts signed as one employee may have several contracts over the course of a year.

AVERAGE CONTRACTS BY GENDER	2024			2023		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Permanent	3,635	1,479	5,114	3,592	1,468	5,060
Temporary	302	191	493	294	124	418
Part-time	88	97	185	60	86	146

**\*Note:** The average numbers of permanent and temporary contracts include the average part-time contracts. We stress that the average number of permanent contracts rose in both men and women during 2024, reaching a total of 5,114. This is additional to the information disclosed in section S1-6-50(d.ii).

AVERAGE CONTRACTS BY AGE GROUP	2024				2023			
	<= 30	30-50	>= 50	TOTAL	<= 30	30-50	>= 50	TOTAL
Permanent	621	2,634	1,859	5,114	619	2,646	1,796	5,060
Temporary	179	228	86	493	152	200	65	418
Part-time	14	59	112	185	24	50	72	146

**\*Note:** The average numbers of permanent and temporary contracts include the average part-time contracts.

AVERAGE FULL-TIME AND PART-TIME PERMANENT CONTRACTS		
PROFESSIONAL CATEGORY	2024	2023
Executives	302	294
Technical staff & middle management	930	908
Administrative & auxiliary staff	776	746
Factory employees	3,049	3,047
Others	58	65
<b>Average permanent contracts</b>	<b>5,114</b>	<b>5,060</b>

AVERAGE FULL-TIME AND PART-TIME TEMPORARY CONTRACTS		
PROFESSIONAL CATEGORY	2024	2023
Executives	10	12
Technical staff & middle management	15	11
Administrative & auxiliary staff	64	60
Factory employees	397	329
Others	7	7
<b>Average temporary contracts</b>	<b>493</b>	<b>418</b>

AVERAGE PART-TIME PERMANENT AND TEMPORARY CONTRACTS		
PROFESSIONAL CATEGORY	2024	2023
Executives	12	5
Technical staff & middle management	26	20
Administrative & auxiliary staff	65	54
Factory employees	67	59
Others	15	9
<b>Average part-time contracts</b>	<b>185</b>	<b>146</b>

## NUMBER OF DISMISSALS BY GENDER, AGE AND PROFESSIONAL CATEGORY

There was a total of 236 dismissals in 2024, as against 226 in 2023. In both years, the highest number of dismissals was in factory employees.

	2024						TOTAL
	<= 30 OF AGE		30 - 50 OF AGE		>= 50 OF AGE		
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	
Executives	0	2	2	0	1	0	5
Technical staff & middle management	1	9	4	3	2	0	19
Administrative & auxiliary staff	4	4	0	6	4	4	22
Factory employees	39	80	38	6	17	9	189
Others	0	0	0	0	1	0	1
TOTAL	44	95	44	15	25	13	236

	2023						TOTAL
	<= 30 OF AGE		30 - 50 OF AGE		>= 50 OF AGE		
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	
Executives	0	1	2	1	0	2	6
Technical staff & middle management	2	1	11	6	11	0	31
Administrative & auxiliary staff	0	4	0	4	0	2	10
Factory employees	38	13	58	31	23	13	176
Others	0	0	3	0	0	0	3
TOTAL	40	19	74	42	34	17	226

## BENEFITS AND WORK-LIFE BALANCE FOR OUR EMPLOYEES

The figures set out below show the commitment of the Ebro Group regarding human resources and the minimum benefits we try to offer all our fulltime employees. In some cases the laws in place in each country in which we operate do not contemplate these benefits, which include collective bargaining, working from home and life insurance, among others.

## DISCONNECTION FROM WORK POLICIES

Within its commitment to work-life balance, the parent has established a digital disconnection protocol with a view to ensuring that our employees do not work longer than the established working times. This protocol is reviewed and updated regularly in the event of any change in the organisation and/or business activities of the company and taking account of any suggestions and proposals for improvement submitted by our professionals.

Apart from the parent, Bertagni, Lustucru Premium Groupe, Lustucru Riz, Lustucru Frais, Ebro Foods Belgium and Ebro Ingredients also have digital disconnection protocols and policies. In Ebrofrost Germany, the right to disconnection from work outside working hours is recognised in the laws in place in that country.

## 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.

## 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 working from home, 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.

## TRAINING

The Ebro Group contemplates the development of talent and personal and professional growth as part of its business strategy focused on the sustainability of human capital. Accordingly, one of the Group's main goals in respect of human resources is to foster training of our employees to guarantee successful performance of their duties and professional promotion.

HOURS TRAINING BY PROFESSIONAL CATEGORY	2024	2023
Executives	6,225	1,642
Technical staff & middle management	13,534	13,262
Administrative & auxiliary staff	26,733	6,696
Factory employees	89,532	112,902
Others	275	99
<b>Total hours training</b>	<b>136,298</b>	<b>134,601</b>

## EMPLOYEES COVERED BY COLLECTIVE BARGAINING OR OTHER AGREEMENTS

Although this figure is set out in section S1, Own workforce, Act 11/2018 requires undertakings to report any geographical or percentage variations from one year to the next in the percentage of employees of the Ebro Group who are covered by the collective bargaining agreements in their respective business areas, or another kind of collective agreement:

COUNTRY	2024	2023
Argentina	72.97%	73.20%
Belgium	100%	100%
Cambodia	100%	0%
Canada	64.23%	67.50%
Denmark	77%	100%
France	100%	100%
Germany	0%	0%
Hungary	0%	0%
India	0%	0%
Italy	100%	100%
Morocco	39%	0%
Netherlands	99%	100%
Portugal	100%	100%
Spain	100%	100%
Thailand	100%	100%
United Arab Emirates	0%	---
United Kingdom	9.50%	5.78%
United States	39.11%	40.29%



## SAFETY AT WORK

All the Group companies and their respective production plants have an Occupational Hazard Prevention and Management System. This System uses both internal means and external firms, which work together to identify and mitigate risks.

	2024		2023	
	MEN	WOMEN	MEN	WOMEN
No. lost-day injuries <sup>(1)</sup>	139	36	122	54
Frequency rate	19,17	13,20	16,58	19,61
Severity rate	0,54	0,92	0,51	0,42

### Notes:

<sup>(1)</sup> This total includes lost-time injuries of our own workforce occurring on the way to and from work and those occurring at work. The rates were calculated using the following formulas:

- Frequency rate = (total n°, lost time injuries/total no. hours worked) x1000000
- Severity rate = (n°, lost days due to injury/total no. hours worked) x1000

	2024		2023	
	MEN	WOMEN	MEN	WOMEN
Employees with work-related ill health	2	9	0	2

## HOURS OF ABSENTEEISM

The employees of Group companies were absent for a total 418,475 hours in 2024, which is similar to the numbers recorded in the previous year, when absenteeism totalled 389,220 hours.

This includes hours of absenteeism due to non-occupational illness, accidents occurring at work, accidents on the way to and from work, work-related ill health and unjustified absence.

## AVERAGE REMUNERATION

	AVERAGE REMUNERATION BY PROFESSIONAL CATEGORY AND GENDER (€)								
	2024			2023			2022		
	MEN	WOMEN	AVERAGE	MEN	WOMEN	AVERAGE	MEN	WOMEN	AVERAGE
Executives <sup>(1)</sup>	102,413	87,192	<b>94,803</b>	110,126	84,470	<b>97,298</b>	105,423	83,353	<b>94,388</b>
Technical staff & middle management	54,796	52,513	<b>53,654</b>	52,662	46,444	<b>49,553</b>	51,614	50,379	<b>50,997</b>
Administrative & auxiliary staff	36,987	34,826	<b>37,726</b>	33,817	33,749	<b>33,783</b>	37,618	32,128	<b>34,873</b>
Factory employees	37,869	28,605	<b>33,237</b>	30,203	26,461	<b>28,332</b>	28,064	24,560	<b>26,312</b>
Others	28,521	26,527	<b>27,524</b>	27,682	34,344	<b>31,013</b>	31,306	31,195	<b>31,251</b>

**Note:** <sup>(1)</sup> The annual gross average remuneration of the Senior Management was included in the category "Executives" in 2023 and 2022.

It should be noted that Ebrofrost Denmark and Transimpex have not provided information on the remuneration of their employees, so they have not been considered in this indicator.

### Average remuneration of employees by age group (€)

2024			2023			2022		
<= 30	30-50	>= 50	<= 30	30-50	>= 50	<= 30	30-50	>= 50
35,502.79	52,447.75	59,124.31	34,836.00	48,922.00	60,229.00	34,357.00	49,849.00	58,486.00

### Average remuneration of employees by gender (€)

2024		2023		2022	
MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
52,117.16	45,932.74	50,898.00	45,094.00	50,805.00	44,323.00

### Average remuneration of Directors by gender (€ thousand)

2024		2023		2022	
MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
245.00	163.00	254.00	179.00	252.00	178.00

### Average remuneration of Senior Management by gender

2024	
MEN	WOMEN
546,704.90€	132,503.45€

**\*Note:** We only report the average remuneration for 2024 because in earlier years the remuneration of Senior Management was contemplated within the professional category "Executives".

The average remunerations of directors and senior management include variable remuneration, attendance fees, indemnities, payments into long-term saving and retirement schemes and any other amounts disaggregated by gender.

### PAY GAP

The Ebro Group strives to offer equal opportunities, even when neither gender is under-represented within its workforce. However, the Ebro Group has not set any targets to reduce the pay gap or reported how to evaluate it, e.g. disaggregation of pay gap by professional category, by age group, etc.

	2024	2023	2022
Pay gap	0.12	0.11	0.13

**Note:**

(i) We used the following formula to calculate the pay gap: (average remuneration men - average remuneration women)/average remuneration men

### 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 One and Ten 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 2024, the Ebro Group directly paid more than €64,11 million to the tax authorities in the different countries in which it operates, compared to €47.56 million in the previous year.

#### BREAKDOWN OF TAX PAYMENTS (€ THOUSAND)

	2024	2023
Income tax (IT) paid	56,701	41,146

#### TAXES PAID BY GEOGRAPHIC REGIONS

	2024		2023	
	NET IT	OTHERS	NET IT	OTHERS
Spain	(3,028)	455	(21,006)	524
Rest of Europe	39,110	2,927	25,947	2,273
America	18,697	4,011	32,825	3,618
Asia	1,917	22	1,954	0
Africa	5	0	1,426	0
<b>TOTAL</b>	<b>56,701</b>	<b>7,415</b>	<b>41,146</b>	<b>6,415</b>

#### Most significant countries

	2024		2023	
	IT	OTHERS	IT	OTHERS
Spain	(3,028)	455	(21,006)	524
France	9,289	2,429	5,730	1,994
Italy	15,885	444	6,800	279
United States	18,351	3,884	32,991	3,503
United Kingdom	5,788	0	6,199	0

#### PRE-TAX PROFIT, BY REGIONS (€ THOUSAND)

	PRE-TAX PROFIT	
	2024	2023
Spain	12,212	20,369
Rest of Europe	156,480	126,768
America	121,784	113,783
Asia	14,991	9,849
Africa	3,417	3,088
<b>Total</b>	<b>308,883</b>	<b>273,857</b>

### Most significant countries

	PRE-TAX PROFIT	
	2024	2023
Spain	12,212	20,369
France	37,765	22,769
Italy	56,891	48,279
United States	119,568	106,756
United Kingdom	23,851	27,7

### Government grants received (€ thousand)

	2024	2023
Capital grants received	1,417	6,304
Operating grants received	505	1,633

## CORRUPTION AND BRIBERY

### 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 made and received 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 by 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.

## ENVIRONMENTAL INFORMATION

### 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 and conserve 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.

DIRECT AND INDIRECT ENERGY CONSUMPTION

TOTAL ENERGY CONSUMPTION	2024		2023	
Direct consumption	3,290,728	77.71%	2,936,080	75.24%
Indirect consumption	943,710	22.29%	966,461	24.76%
Total energy consumption (GJ)	4,234,438	100%	3,902,541	100%
(GWh)	1,176,23		1,084,04	

NOx, SOx AND OTHER SIGNIFICANT AIR EMISSIONS [305-7]

No impacts, risks or opportunities associated with these emissions were identified in our Double Materiality Assessment.

ENVIRONMENTAL NON-COMPLIANCE

In 2024, three plants reported cases of minor non-compliance with environmental laws and regulations, for which they were given small fines, having taken appropriate measures in each case.

COMPANY	PLANT	ENVIRONMENTAL NON-COMPLIANCE	REMEDIAL ACTION	ECONOMIC VALUE (€)
Bertagni	Avio	Failure to present the procedure and outcome of measuring emissions	Carry out measurement and reporting	4,010
Ebro Foods Netherlands	Plant D	Noise complaint from local residents	Noise measurement	0
Herba Ricemills	Los Palacios	Non-compliance with effluent limits and failure to present annual effluent statement	Presentation of effluent statement and sample planning	510

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, the outcomes of audits and inspections have been favourable, and there have been no allegations in the processing of Integrated Environmental Authorisations, etc.



## 5.4. Index under Act 11/2018

In the following table we indicate the pages of this document on which the information required by Act 11/2018 of 28 December on non-financial information and diversity can be found.

INFORMATION REQUIRED BY ACT 11/2018	REFERENCE TO DR (DP) OF CSRD	PAGE
<b>General Information</b>		
A brief description of the business model, which includes the business environment, organisation and structure	(ESRS 2) SBM-1	17-25
Markets in which the organisation operates	(ESRS 2) SBM-1	17-20
Objectives and strategies of the organisation	(ESRS 2) SBM-1 MDR-P MDR-A MDR-T	17-25 46-49
Principal factors and trends that may affect its future evolution	(ESRS 2) SBM-2 SBM-3 IRO-1 IRO-2	25-27 27-34 34-45 45
Reporting framework used	ESRS 1 ESRS 2	5-6
Materiality principle	(ESRS 2) SBM-2 SBM-3 IRO-1 IRO-2	25-27 27-34 34-45 45
<b>Environmental Matters</b>		
Management focus: description and outcome of the policies on environmental matters	(ESRS 2) SBM-1 MDR-P MDR-A MDR-T	17-25 70-71 87-89 93 99-100 102-103 71-74 89-90 94 100 103-104 74-75 90 94-95 100 104-105
<b>DETAILED GENERAL INFORMATION</b>		
Detailed information on the actual and foreseeable impacts of activities on the environment and health	IRO-1 E1-1 E2-1 E3-1 E4-1 E5-1 E2-6 AR (31 b) <sup>1</sup>	67-69 65 70 93 99 102-103

<sup>1</sup> Not applicable

INFORMATION REQUIRED BY ACT 11/2018	REFERENCE TO DR (DP) OF CSRD	PAGE
Environmental certification or assessment procedures	E4-2 AR (17 d) E1-2 E2-2 E3-2 E4-2 E5-2	77
Resources employed to prevent environmental risks	E1-9 E2-5 E3-5 E4-6 E5-6	210
Application of the precautionary principle	E1-9 E2-5 E3-5 E4-6 E5-6	209
Quantity of provisions and guarantees for environmental risks	E1-9 E2-5 E3-5 E4-6 E5-6	210
<b>POLLUTION</b>		
Measures to prevent, reduce or remedy emissions impacting the environment	E2-2	89-90
Including noise and light pollution	E2-2	Not applicable
<b>CIRCULAR ECONOMY AND WASTE MANAGEMENT AND AVOIDANCE</b>		
Waste generated	E5-5 (37a) E5-5 39	107-109 107-109
Actions for waste prevention, recycling, reuse, other forms of recovery and disposal	E5-2 E5-5	103-104 107-109
Actions to combat food waste	E5-2 E5-5	103-204 107-109
<b>SUSTAINABLE USE OF RESOURCES</b>		
Water consumption and supply within local limits	E3-2 E3-4	94 95-96
Consumption of raw materials and actions to improve efficiency	E5-2 E5-4	103-105 105-106
Direct and indirect energy consumption	E1-5 (37) E1-5 (38)	75-77 75-77
Actions taken to improve energy efficiency	E1-2 E1-5	70-71 75-77
Use of renewable energies	E1-5 (37) E1-5 (39)	75-77 75-77
<b>CLIMATE CHANGE</b>		
GHG emissions generated as a result of the company's activities, including use of the goods and services it produces	E1-6	77-85
Measures taken to adapt to the consequences of climate change	E1-1 (SBM-3) E1-3	65-67 71-74
Medium- and long-term reduction targets established voluntarily to reduce GHG emissions and the means implemented to achieve them	E1-1 E1-4	65 74-75
<b>PROTECTION OF BIODIVERSITY</b>		
Actions taken to preserve or restore biodiversity	E4-1 E4-3 E4-5	90 100 Not applicable

INFORMATION REQUIRED BY ACT 11/2018	REFERENCE TO DR (DP) OF CSRD	PAGE
Impacts caused by activities or operations in protected areas	E4-1 (SBM-3)	97-98
	E4-1 (IRO-1)	98
	E4-3	100
	E4-5	Not applicable

## Social and Labour Matters

Management focus: description and outcome of policies on these matters and principal risks related to the issues associated with the Group's activities		17-25
		46-49
	(NEIS 2)	125-126
	SBM-1	142-147
	MDR-P	155-158
	MDR-A	170-173
	MDR-T	127-129
		148
		158
		174

## EMPLOYMENT

Total number and distribution of employees by country, gender, age and professional category	S1-6 (50 a, b) S1-9 (66 b)	
	<p><u>**Total number and distribution of employees by professional category</u></p> <p>The information to be reported under the CSRD does not fit, in form, with the EMP indicators of Act 11/2018, as the breakdown is different and it is not possible to check the same information. The conclusions of the assessment classify this indicator as "partly included in ESRS" because within the CSRD requirements, the indicator "Total number and distribution of employees by professional category" is not one of the group of indicators required by the CSRD.</p>	128 130 200-201
Total number and distribution of types of employment contract and annual average of permanent, contracts, temporary contracts and part-time contracts by gender, age and professional category	The information to be reported under the CSRD does not fit, in form, with the EMP indicators of Act 11/2018, as the breakdown is different and it is not possible to check the same information. CSRD does not require disclosure of the information on annual averages and their breakdown. It only refers to averages in the description of methodologies set out in S1-6 (50 d ii), where it mentions the possibility of using this as a methodology for the calculation and compilation of data to obtain the information.	201-202
Number of dismissals by gender, age and professional category	The information to be reported under CSRD does not require disclosure of the total number of dismissals made or breakdown by gender, age and professional category	203
Average remuneration and evolution, disaggregated by gender, age and professional category, or equal value	The information to be reported under CSRD does not require disclosure of the average remuneration of workers, or evolution of that remuneration disaggregated by gender, age or professional category	206-207
Pay gap, equal pay for equal work, or average in the company	S1-16	133
Average remuneration of directors and executives, including variable remuneration, attendance fees, indemnities, payment into long-term saving and retirement schemes and any other amounts disaggregated by gender	The information to be reported under CSRD does not require disclosure of the average remunerations of directors or executives	206
Implementation of disconnection from work policies		203



INFORMATION REQUIRED BY ACT 11/2018	REFERENCE TO DR (DP) OF CSRD	PAGE
Number of employees with disability	S1-12	131
<b>ORGANISATION OF WORK</b>		
Organisation of working time	S1 (SBM-3) S1-1 S1-8 S1-11 S1-15	112-114 115-121 128-129 Not applicable Not applicable
Number of hours of absenteeism	The information to be reported under CSRD does not require disclosure of the number of hours of absenteeism	205
Actions to facilitate work-life balance and co-responsibility	S1-4 S1-15	125-126 Not applicable
<b>HEALTH AND SAFETY</b>		
Conditions of health and safety at work	S1-1 S1-14	115-121 131-132
Work-related injuries, frequency, severity and work-related ill health	S1-14  The information to be reported under CSRD does not require breakdown by gender of the information on the number of work-related injuries and the formulas used for calculating rates differ from those required by Act 11 / 2018. Nor is disclosure required of the information on the number of cases of work-related ill health	132  205
<b>LABOUR RELATIONS</b>		
Organisation of social dialogue, including procedures to inform, consult and negotiate with the workforce	S1-2 S1-2 AR (24, 25) S1-3 S1-2 AR (28, 29)	122-123 Not applicable 124 122-123
Percentage of employees covered by collective agreements by country	S1-8 S1-8 AR	129-130 129-130
Balance of collective agreements, particularly in the field of health and safety at work	S1-8 S1-14 (88 a)	129-130 131-132
Mechanisms and procedures that the company has to promote employee engagement in the management of the company, in terms of information, consultation and participation	S1-1 S1-2 S1-3	115-121 122-123 124
<b>TRAINING</b>		
Policies implemented in the area of training	S1-1 S1-1 AR (17 a, c, f, h) S1-13	115-121 Not applicable
Total hours training by professional category	The information to be reported under the CSRD does not fit, in form, with the training indicators contemplated in Act 11/2018, as they are disaggregated differently, it does not contemplate breakdown by professional categories and the methodology for calculating hours is not the same (average hours vs total hours)	204-205
<b>UNIVERSAL ACCESSIBILITY</b>		
Universal accessibility by persons with disability	S1-1 AR (17 d) S2-2 (23) S4-2 (21) S4-5 AR (44) S4 (SBM-3 10 c)	131

INFORMATION REQUIRED BY ACT 11/2018	REFERENCE TO DR (DP) OF CSRD	PAGE
<b>EQUALITY</b>		
Measures adopted to promote equal treatment and opportunities between women and men	S1-2 S1-3 S1-4 S1-15 S1-16	133
Equality plans, measures taken to promote employment, protocols against sexual and gender-related harassment	S1-1 (20, 24 a,b,c) S1-1 AR (14, 17 b) S1-17 (102, 103) S1-17 AR (104 b,c)	121-129 134
Integration and universal accessibility of persons with disabilities or different abilities	S1-1 AR (17 d) S2-2 (23) S4-2 (21) S4-5 AR (44) S4 (SBM-3 10 c)	131
Policy against all forms of discrimination and, where appropriate, diversity management	S1-1 S1-2 S1-3 S1-4	115-120 122-123 124 125-127
<b>Respect for Human Rights</b>		
Management focus: description and outcome of the policies related to these matters and the principal related risks	(NEIS 2) SBM-1 MDR-P MDR-A MDR-T	17-25 46-49
Application of due diligence procedures	(NEIS 2) GOV-4 (NEIS 2) MDR-P S1-1 S1-17 S2-1 S3-1 S4-1	13-14 49 119-120 134 140 151-153 165-166
Application of due diligence procedures in relation to human rights and prevention of risks of violation of human rights and, if appropriate, actions to mitigate, manage and remediate any possible abuse committed	(NEIS 2) MDR-A (NEIS 2) MDR-T S1-2 / S1-3 / S1-4 S2-2 / S2-3 / S2-4 S3-2 / S3-3 / S3-4 S4-2 / S4-3 / S4-4	124 141 154-155 169
Complaints of violation of human rights	S1-17 S2-4 (36) S3-4 (36) S4-4 (35)	134 147 157 173
Promotion and compliance with the ILO fundamental conventions related with respect for the freedom of association and the right to collective bargaining	S1-8	129-130
Elimination of discrimination in employment and occupation	S1-1 (24) S2-1 (17)	119-120 139-140
Elimination of forced or compulsory labour	S1-1 (22) S2-1 (18) S3-1 (16) S4-1 (16)	115-119 137-139 Not applicable Not applicable
Effective abolition of child labour	S1-1 (22) S2-1 (18) S3-1 (16) S4-1 (16)	115 137-138 Not applicable Not applicable

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<b>Anti-Corruption and Anti-Bribery</b>		
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<b>INFORMATION ON THE FIGHT AGAINST CORRUPTION AND BRIBERY</b>		
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Contributions to foundations and not-for-profit entities	S3-4	155-157
<b>Information on the Company</b>		
Management focus: description and outcome of the policies related to these matters and the principal risks related with these matters related to the Group's activities	(NEIS 2) SBM-1 MDR-P MDR-A MDR-T	46-49
<b>COMPANY'S COMMITMENTS TO SUSTAINABLE DEVELOPMENT</b>		
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Impact of the company's activity on local populations and region	S3-1 S3-2 S3-3 S3-4 S3-5	155-158
Relationships with local communities and forms of dialogue with them	S3-1 S3-2 S3-3 S3-4 S3-5	154-155
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<b>OUTSOURCING AND SUPPLIERS</b>		
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Consideration of social and environment responsibility in relationships with suppliers and subcontractors	SBM-1 (42) MDR-P (65 b) S2-1 18 S2-4 AR (30) S3-4 AR (27) S4-4 AR (27)	18-19
Supervision and audit systems and their outcomes	S2-4	142-146

INFORMATION REQUIRED BY ACT 11/2018	REFERENCE TO DR (DP) OF CSRD	PAGE
<b>CONSUMERS</b>		
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Corporate income tax paid	The information to be reported under CSRD does not require country-by-country details of income tax paid	207-208
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<b>QUALITATIVE INFORMATION</b>		
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Assessment of compliance with Regulation (EU) 2020/852	Regulation (EU) 2020/852 Regulation (EU) 2021/2178	52-54
Contextual information	Regulation (EU) 2020/852 Regulation (EU) 2021/2178	52-54
<b>QUANTITATIVE INFORMATION</b>		
Eligibility and alignment of volume of revenue	Regulation (EU) 2020/852 Regulation (EU) 2021/2178 Regulation (EU) 2021/2139 Regulation (EU) 2023/2486	55-62
Eligibility and alignment of CapEx	Regulation (EU) 2020/852 Regulation (EU) 2021/2178 Regulation (EU) 2021/2139 Regulation (EU) 2023/2486	55-62
Eligibility and alignment of OpEx	Regulation (EU) 2020/852 Regulation (EU) 2021/2178 Regulation (EU) 2021/2139 Regulation (EU) 2023/2486	55-62

## 5.5. Index of ESRS contents

### 1. GENERAL INFORMATION

#### ESRS 2 - GENERAL DISCLOSURES

##### Basis for preparation

BP – 1. General basis for preparation of the sustainability statement

BP – 2. Disclosures in relation to specific circumstances

Role of the administrative, management and supervisory bodies and information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

##### Governance

GOV – 3. Integration of sustainability-related performance in incentive schemes

GOV – 4. Statement on due diligence

GOV – 5. Risk management and internal controls over sustainability reporting

##### Strategy

SBM – 1. Strategy, business model and value chain

SBM – 2. Interests and views of stakeholders

SBM – 3. Material impacts, risks and opportunities and their interaction with strategy and business model

##### Management of impacts, risks and opportunities

IRO – 1. Description of the processes to identify and assess material impacts, risks and opportunities

IRO – 2. Disclosure requirements in ESRS covered by the undertaking's sustainability statement

[MDR-P] Policies of the Ebro Foods Group

### 2. ENVIRONMENTAL INFORMATION

#### GREEN TAXONOMY

Proportion of turnover

Proportion of CapEx

Proportion of OpEx

Activities related with nuclear energy and fossil gas (Delegated Regulation (EU) 2022/1214)

#### ESRS E1 - CLIMATE CHANGE

List of IROs associated with E1

##### Governance

GOV-3. Integration of sustainability-related performance in incentive schemes

##### Strategy

E1-1. Transition plan for climate change mitigation

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

##### Management of impacts, risks and opportunities

IRO-1. Description of the processes to identify and assess material climate-related impacts, risks and opportunities

E1-2. Policies related to climate change mitigation and adaptation

E1-3. Actions and resources in relation to climate change policies

##### Metrics and targets

E1-4. Targets related to climate change mitigation and adaptation

E1-5. Energy consumption and mix

E1-6. Gross Scope 1, 2, 3 and Total GHG emissions

E1-7. GHG removals and GHG mitigation projects financed through carbon credits

E1-8. Internal carbon pricing

#### ESRS E2 - POLLUTION

List of IROs associated with E2

##### Management of impacts, risks and opportunities

IRO-1. Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

E2-1. Policies related to pollution

E2-2. Actions and resources related to pollution

##### Metrics and targets

E2-3. Targets related to pollution

E2-4. Pollution of air, water and soil

## ESRS E3 - WATER AND MARINE RESOURCES

List of IROs associated with E3

### Management of impacts, risks and opportunities

IRO-1. Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

E3-1. Policies related to water and marine resources

E3-2. Actions and resources related to water and marine resources

### Metrics and targets

E3-3. Targets related to water and marine resources

E3-4. Water consumption

## ESRS E4 - BIODIVERSITY AND ECOSYSTEMS

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### Strategy

SBM-3. Material impacts, risks and opportunities and their interaction with strategy and business model

### Management of impacts, risks and opportunities

IRO-1. Description of processes to identify and assess material biodiversity-related impacts, risks and opportunities

E4-1. Transition plan and consideration of biodiversity and ecosystems in strategy and business model

E4-2. Policies related to biodiversity and ecosystems

E4-3. Actions and resources related to biodiversity and ecosystems

### Metrics and targets

E4-4. Targets related to biodiversity

## ESRS E5 - RESOURCE USE AND CIRCULAR ECONOMY

List of IROs associated with E5

### Management of impacts, risks and opportunities

IRO-1. Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

E5-1. Policies related to resource use and circular economy

E5-2. Taking action to manage IROs

### Metrics and targets

ES-3. Targets related to resource use and circular economy

E5-4. Resource inflows

E5-5. Resource outflows

## 3. SOCIAL INFORMATION

### ESRS S1- OWN WORKFORCE

List of IROs associated with S1 (SBM-3)

### Strategy

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

### Management of impacts, risks and opportunities

S1-1. Policies related to own workforce

S1-2. Processes for engaging with own workforce and workers' representatives about impacts

S1-3. Processes to remediate negative impacts and channels for own workforce to raise concerns

S1-4. Taking action to manage IROs

### Metrics and targets

S1-5. Targets related to managing incidents

S1-6. Characteristics of the Undertaking's Employees

S1-8. Collective bargaining coverage and social dialogue

S1-9. Diversity metrics

S1-10. Adequate wages

S1-12. Persons with disabilities

S1-14. Health and safety metrics

S1-16. Remuneration metrics (pay gap and total remuneration)

S1-17. Incidents, complaints and severe human rights impacts

### ESRS S2 - WORKERS IN THE VALUE CHAIN

List of IROs associated with S2 (SBM-3)

### Strategy

SBM-3. Material impacts, risks and opportunities

### Management of impacts, risks and opportunities

S2-1. Policies related to value chain workers

S2-2. Processes for engaging with value chain workers about impacts

S2-3. Processes to remediate negative impacts

S2-4. Taking action to manage IROs

#### Metrics and targets

S2-5. Targets and management of negative impacts

### ESRS S3 - AFFECTED COMMUNITIES

List of IROs associated with S3 (SBM-3)

#### Strategy

SBM-3. Impacts, risks and opportunities

#### Management of impacts, risks and opportunities

S3-1. Policies related to affected communities

S3-2. Processes for engaging with affected communities

S3-4. Taking action to manage IROs

#### Metrics and targets

S3-5. Targets related to managing material negative impacts

### ESRS S4 - CONSUMERS AND END-USERS

List of IROs associated with S4 (SBM-3)

#### Strategy

SBM-3. Impacts, risks and opportunities

#### Management of impacts, risks and opportunities

S4-1. Policies related to consumers and end-users

S4-2. Engagement with customers and consumers

S4-4. Taking action to manage IROs

#### Metrics and targets

S4-5. Targets related managing impacts

## 4. GOVERNANCE

### ESRS G1- BUSINESS CONDUCT

List of IROs associated with GOV-1

#### Governance

GOV-1. The role of the administrative, supervisory and management bodies

#### Management of impacts, risks and opportunities

G1-1. Corporate business conduct policies

G1-2 Management of relationships with suppliers

Taking action to manage IROs

G1-6. Payment practices

## 5. ANNEXES

5.1. Sector-Specific – R&D+I

5.2. List of datapoints in cross-cutting and topical standards that derive from other EU legislation

5.3. Contents of NFRS (according to Act 11/2018)

5.4. Index under Act 11/2018

5.5. Index of ESRS contents

5.6. Group Companies

## 5.6. Group Companies

### LIST OF SUBSIDIARIES OF THE EBRO GROUP

COMPANY	COUNTRY	BUSINESS AREA
Agromeruan, S.A.R.L. AU	Morocco	Rice
Arotz Foods, S.A.	Spain	Others
Arrozeiras Mundiarroz, S.A.	Portugal	Rice
Bertagni 1882, S.P.A.	Italy	Fresh pasta
Ebro Foods Belgium, N.V.	Belgium	Rice
Ebro Foods Netherland, B.V.	Netherlands	Rice
Ebro Foods, S.A.	Spain	Parent (Holding)
Ebro India, Private Ltd.	India	Rice
Ebro Ingredients, B.V.	Netherlands and Belgium	Ingredients
Ebro UK	United Kingdom	Rice
Ebrofrost Denmark, A/S	Denmark	Rice and pasta
Ebrofrost Germany, GmbH	Germany	Rice and pasta
Ebrofrost UK, Ltd	United Kingdom	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 Limited	United Kingdom	Rice
La Loma Alimentos, S.A.	Argentina	Rice
Lustucru Frais, S.A.S.	France	Fresh pasta
Lustucru Premium Groupe	France	Rice and 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 Canada Corporation	Canada	Fresh pasta
Riviana Foods, Inc.	United States	Rice
S&B Herba Foods, Ltd.	United Kingdom	Rice
Santa Rita Harinas, S.L.U.	Spain	Others
Tilda International	United Arab Emirates	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
Agromeruan, SARL AU	Morocco	Coruche	Office (lease)
Arotz Foods, S.A.	Spain	Navaleno	Industrial
Arrozeiras Mundiarroz	Portugal	Coruche	Industrial
		Lisbon	Office (lease)
Bertagni 1882, S.P.A.	Italy	Vicenza (Arcugnano)	Industrial
		Avio	Industrial
		Avio (ex Le Cont)	Warehouses
		Avio (ex Ginos)	
		Arcugnano (via Fermi)	
		Arcugnano (ex Campagnolo)	
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 + Plant D	Industrial
Ebro India, Private Ltd.	India	Taraori	Industrial
		Delhi	Office (lease)
Ebro Frost Denmark, A/S	Denmark	Orbaek	Industrial
Ebrofrost Germany, GmbH	Germany	Offingen	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	
		Verona	
		Villanova Monferrato	
Herba Bangkok, S.L.	Thailand	Nong Khae	Industrial
		Bangkok	Office (lease)
Herba Cambodia, Co. Ltd	Cambodia	Phnom Phen	Industrial
Ebro Ingredients, B.V.	Belgium	Plant B	Industrial
		Plant C	Industrial
		Euro Rice Handling+Plant E	Industrial
		Plant F	Industrial
		Beernem	Office (lease)
	Netherlands	Plant D	Industrial
Herba Ricemills, S.L.U.	Spain	Jerez de la Frontera	Industrial
		Silla	
		Algemesí	
		L'Aldea	
		La Rinconada	
		Los Palacios	
		San Juan de Aznalfarache	
		Coria del Río	
		Isla Mayor	
		Cotemsa	Warehouses
		Raza	
		Ecorub	
Indo European Foods Ltd.	United Kingdom	Felixstowe	Industrial

COMPANY	COUNTRY	WORKPLACE	TYPE OF FACILITY
La Loma Alimentos, S.A.	Argentina	Los Charrúas	Industrial
		Chajari	
		Los Conquistadores	
		Buenos Aires	Office (lease)
Lustucru Frais, S.A.S.	France	St Genis Laval	Industrial
		Lorette	
		Communay	
		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	
		Toronto	Office (lease)
Riviana Foods	United States	Houston	Office (lease)
		Memphis	Industrial
		Carlisle	
		Brinkley	
		Hazen	
		Clearbrook	
		Freeport	
		Alvin	
S&B Herba Foods, Ltd.	United Kingdom	Fullbourn	Industrial
		Regent	
		Orpington	Office (lease)
Santa Rita Harinas, S.L.U.	Spain	Loranca de Tajuña	Industrial
Tilda International	EAU	Dubai	Office (lease)
Tilda, Ltd.	United Kingdom	Classic	Industrial
		Jazz	
Transimpex, Gmbh	Germany	Lambsheim	Industrial
		Lambsheim	Office (owned)