

ESRS E2 POLLUTION

List of IROs associated with E2

Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT	VC	TIME HORIZON	POLICIES ASSOCIATED WITH IRO
POLLUTION					
IP-08	Reduction of impacts by pollution with substances of concern or substances of very high concern in the sourcing areas, by means of quality controls and detection of fungicides and pesticides, selection of suppliers with sustainability policies and provision of free biocontrol products to guarantee a rational use of pesticides.	I+	A	Ups OO	Sustainability, Environmental and Corporate Social Responsibility Policy Code of Conduct Supplier Code of Conduct
IN-06	Pollution of effluent through own operations of pasta and rice production.	I-	P	OO	Short term Sustainability, Environmental and Corporate Social Responsibility Policy
IN-08	Increase in soil acidity and impairment of microfauna as a result of the use of (inorganic or organic) fertilizers and pesticides on the crops in the Group's sourcing areas.	I-	P	Ups	Short term

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

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

*(11)

The process to identify IROs is described in ESRS 2 SBM-3 and IRO-1. In particular, for pollution-related IROs we considered policies regarding suppliers, the legal framework (especially that established by the European Union), environmental controls in facilities, actions taken by the Group in this area and the general targets of the Long-Term Sustainability PLAN HEADING FOR 2030.

The analysis took account of stakeholders, particularly those related with our supply chain, with whom the Group has constant relationships although no specific consultations have been made.

No material risks and opportunities were identified in connection with this topic. The IROs identified as material in the Double Materiality Assessment were:

- * Positive impacts deriving from the reduction of impacts by pollution with substances of concern or substances of very high concern in the sourcing areas.
- * Possible negative impacts due to water pollution deriving from the Group's activities (at its production plants listed in [Annex 5.6](#) to this Statement) and soil pollution caused by the use of fertilizers or pesticides along the value chain (by third parties).

The Group addresses both impacts in several ways:

- * Adaptation to and compliance with environmental laws and regulations by all plants, especially those that are extremely protective of consumers and end-users of food products, so our food quality and security requirements impose rigorous conditions on our suppliers.
- * Selection and support for suppliers with sustainability policies and application of the Supplier Code of Conduct.
- * Awareness campaigns among growers to ensure a rational use of pesticides and search for natural alternatives (resistant seeds or alternative agricultural uses).
- * Aspects such as water treatment and increase in the volume of recycled water used.
- * Quality controls and detection of fungicides and pesticides. EC laws.

E2-1. Policies related to pollution

*(14,15a,15c)

The Ebro Group addresses sustainability across its food chain through policies that promote responsible agricultural practices, such as regenerative agriculture and working with suppliers in our value chain.

These practices include a focus on the sustainable management of plant protection products, promoting a rational, responsible use of these products to minimise environmental impact. We thus help to reduce the use of substances of concern and progress towards more sustainable alternatives.

Although the Ebro Group does not produce or sell substances of very high concern, our commitment to sustainability fosters adopting practices that favour soil regeneration and protection of the agricultural ecosystems within our value chain. An example of these actions can be found in section E2-2. The policy guides the company's processes, activities and decisions, to protect the environment and prevent and minimise environmental impacts.

SUSTAINABILITY, ENVIRONMENTAL AND CORPORATE SOCIAL RESPONSIBILITY POLICY

MDR-P 65(a) E2-1; 15	Contents: Through this Policy, the Group makes sustainable growth the pillar of its business management strategy, undertaking commitments to its principal stakeholders, namely its professionals, shareholders, communities, public and environment. The environment-related principles, commitments, targets and strategy, particularly those related with climate change, establish the undertaking to guide the organisation's processes, activities and decisions to protect the environment and prevent and minimise our environmental impacts. Monitoring and oversight fall within the remit of the Audit, Control and Sustainability Committee, which reports to the Board of Directors.
MDR-P 65(b)	Scope: Ebro Group
MDR-P 65(c)	Most senior level accountable for implementation: The Board of Directors is the body responsible for its approval.
MDR-P 65(d)	Disclosure of third-party standards or initiatives to which Group commits <ul style="list-style-type: none"> • Section 529 ter Corporate Enterprises Act (LSC) • Principle 24 of the Code of Good Governance of the National Securities Market Commission (CNMV)
MDR-P 65(e)	N/A
MDR-P 65(f)	Availability: The Policy is available on the Group's corporate website (Politica-sostenibilidad-medioambiente-y-responsabilidad-social-corporativa).

CODE OF CONDUCT OF THE EBRO FOODS GROUP

MDR-P 65(a) E2-1; 15	Contents: 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 to meet its targets. In environmental matters, it expresses a firm commitment to implement adequate, reasonable tools to minimise the impact of its operations on the environment and reduce the generation of emissions. The environment-related principles, commitments, targets and strategy include the commitment to guide the organisation's processes, activities and decisions to protect the environment and prevent and minimise our environmental impacts. Monitoring and control of its application falls within the remit of the Audit, Control and Sustainability Committee. This committee regularly informs the Board of Directors on its interpretation, application, compliance, incidents or breaches and their remediation.
MDR-P 65(b)	Scope: Ebro Group
MDR-P 65(c)	Most senior level accountable for implementation: The Board of Directors is the body responsible for its approval.
MDR-P 65(d)	Disclosure of third-party standards or initiatives to which Group commits <ul style="list-style-type: none"> • United Nations Universal Declaration of Human Rights • Principles of the International Labour Organization (ILO)
MDR-P 65(e)	N/A
MDR-P 65(f)	Availability: The Code is available on the Group's corporate website (Código-de-Conducta).

SUPPLIER CODE OF CONDUCT OF THE EBRO FOODS GROUP

MDR-P 65 a)	Contents: The Supplier Code of Conduct of the Ebro Group sets out the basic principles and values that should underlie all relations between the companies and professionals of the Ebro Foods Group and their suppliers and service providers. It thus establishes the obligation for its suppliers to comply with the applicable laws and standards. Monitoring and oversight fall within the remit of the Audit, Control and Sustainability Committee, which reports to the Board of Directors.
E2-1; 15	
MDR-P 65 b)	Scope: Ebro Group
MDR-P 65 c)	Most senior level accountable for implementation: The Board of Directors is the body responsible for its approval.
MDR-P 65 d)	Disclosure of third-party standards or initiatives to which Group commits <ul style="list-style-type: none"> • United Nations Universal Declaration of Human Rights • Principles of the International Labour Organization (ILO) • The Ten Guiding Principles of the United Nations
MDR-P 65 e)	N/A
MDR-P 65 f)	Availability: The Code is available on the Group's corporate website (Código-de-Proveedores.pdf).

It should be noted that none of the Policies and Codes mentioned above explicitly address the following topics:

- ✱ Mitigation of adverse incidents related with pollution of the air, water and soil, or their prevention and control
- ✱ Minimisation and substitution of substances of concern and phasing-out of substances of very high concern
- ✱ Prevention of incidents and emergency situations

E2-2. Actions and resources related to pollution

*(18)

All the Group's facilities comply with the laws and environmental requirements regarding effluent limits. All effluent is discharged into sewer networks, except in the companies Bertagni, Ebro India, Ebro Frost Germany, La Loma Alimentos and Agromeruan, which discharge into inland waters.

No specific pollution-related actions were taken in 2024 in own operations.

In our value chain, several actions were taken during 2024 in the Group's main sourcing areas (see E1-3). Those actions were designed to promote (among other goals) a rational, efficient use of chemicals (pesticides, fertilizers) and biological pest control, thus achieving less soil pollution and making it possible to keep within the maximum waste limits required by law. In other cases, the actions were related with crops with organic certification.

In the project developed by Ebro India, through training and counselling on best practice, the use of pesticides was reduced by 70% and the use of fertilizers by 25% (per kg of rice).

All our sustainable agriculture projects are intended to be continuous and will continue in the short term.

MDR-A: Water purification

ACTION	SCOPE*	COMPANY	TIME HORIZON	CAPEX (€ THOUS)
New water treatment plant at Saint Genis Laval	OO	Lustucru Premium Group	Long term	568
TOTAL				568

KEY: Scope*

Ups: Upstream OO: Own Operations Down: Downstream

With regard to water treatment, our subsidiary Lustucru Premium Group invested a sum of €568 thousand in the complete renovation of the water treatment plant at its St Genis Laval fresh pasta plant.

The investment indicated in the above table is part of the total investments made by the Group, disclosed in **Note 9** to the accompanying consolidated annual accounts. The investment made at the St-Genis-Laval plant (Lustucru Premium Group) is expected to be completed during 2025 with an additional investment of approximately €0.2 million. There are no further plans approved in relation to this topic.

Actions were also taken in 2024 in respect of water treatment at the Group's plants, with an expenditure of €414 thousand. These expenses are recurrent and are included in the item Other operating expenses (**Note 7**) in the income statement of the accompanying consolidated annual accounts.

E2-3. Targets related to pollution

*(81)

No targets have been set related to pollution or in own operations (water pollution by effluent) or in the value chain (soil pollution and the use of substances of concern and substances of very high concern) beyond compliance with the law, owing to the complexities of the Group's value chain. The viability of establishing short or medium-term targets will be analysed internally.

All the projects and actions developed in the value chain, such as those described in E1-3, have field supervision and monitoring, as well as external audits for organic and SRP verifications.

E2-4. Pollution of air, water and soil

*(28a,30a,b,c,31)

Owing to the complexity of the Group’s value chain, it was not possible to obtain field data on soil pollution and the use of substances of concern and substances of very high concern.

We only have data on the quality of effluent at some of the facilities in relation to the requirements for environmental permissions obtained, in particular:

- * **Herba Ricemills:** San Juan de Aznalfarache and La Rinconada.
- * **Pastificio Lucio Garofalo:** Gragnano.

The figures correspond to direct measurements at 3 facilities. The measurements taken by Herba Ricemills were externally verified by AGQ Labs, an accredited laboratory.

Wastewater (effluent) pollution

TYPE OF POLLUTANT	EMISSION TO WATER (TONNES/YEAR)
Total phosphorus	5
Total nitrogen	2
Total organic carbon (TOC)	60
Fluorides	0
Total chlorides	46

As a short and medium-term target, we will work to extend the Group’s reporting scope in this area.

