ESRS E3
WATER AND MARINE RESOURCES

List of IROs associated with E3

Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT		VC	TIME HORIZON	POLICIES ASSOCIATED WITH IRO
		MANAGEMENT OF WATER RESOURCES				
IN-12	Increase in water stress due to water withdrawal in areas of water stress, both in crop-growing areas and at production plants	I-	A	Ups OO		Sustainability, Environmental and Corporate Social Responsibility Policy
O-08	Opportunities to access public/private financing through the implementation of projects, strategies or measures to improve water quality and management (e.g. European funds).	O	P	Ups OO	Short term	
R-08	Dependence on water resources, especially in sourcing areas and in regions with drought risks, producing operating costs and low production yields.	R	A	Ups OO Down	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

Water consumption in the Ebro Group derives from the processes of its activities, namely:

- Its pasta production and pre-cooked food processes and the production of dry rice. The latter is much less intensive and has minimal consumption.
- Consumption of water used by the subsidiary Agromeruan (Morocco) for farming the agricultural land it leases. It has 1,641 ha, of which only 900 ha are used for rice-growing. This is the only agricultural process performed by the Group.

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

*(8)

The process to identify IROs is described in ESRS 2 SBM-3 and IRO-1. In particular, we took into account sectoral studies, historical information on areas sown in areas at risk of salinity or water shortages for farming, and the targets set in the Long-Term Sustainability PLAN HEADING FOR 2030 for reduction of water consumption and recycling of water at the Group's plants.

The analysis considered both stakeholders (with which the Group has constant contact) and local administration, although no specific consultations were submitted to the latter.

The IROs identified as material in the Double Materiality Assessment were:

- Negative impact deriving from a possible increase in water stress caused by the withdrawal of water for crop-growing or production processes in areas exposed to this kind of risk.
- Opportunities to access public/private funding through the implementation of projects, strategies or actions that improve water quality and management.
- Risk of a possible dependence on water resources, especially in the sourcing areas, as some studies prove that the rice crop requires a significant quantity of water, particularly in certain crop-growing areas with major temperature fluctuations where the sheet of water produces a thermoregulation effect.

Aspects related with the use of water for irrigation and salinity in certain crop-growing areas due to insufficient water resources were also considered material as they can have a material impact on the productivity of Group plants, such as those situated in the Guadalquivir valley.

E3-1. Policies related to water and marine resources

*(11,12,13)

SUSTAINABILITY, ENVIRONMENTAL AND CORPORATE SOCIAL RESPONSIBILITY POLICY	
MDR-P 65(a) **E3-1; 12** **E3-1; 13**	**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 establish the undertaking to guide the organisation's processes, activities and decisions to protect the environment and prevent and minimise our environmental impacts. Oversight and monitoring 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** • 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).

However, this Policy does not directly address the relatively important IROs related with water resources, or the most important issues related with water management, design of products or services or undertakings to reduce water consumption. Nor does it disclose whether there are any sites located in an area of high water stress.

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

*(17,19)

In 2024 the company Bertagni 1882 took the following action related to water resources in own operations. Bertagni 1882 operates in Italy, in an area of high water stress. They were measures designed to reduce water consumption at this plant.

MDR-A: Optimising water consumption

ACTION	SCOPE*	SUPERVISION	TIME HORIZON	CAPEX (€ THOUS)
Optimising of water consumption and improvement of water management at Vicenza (Arcugnano)	OO	Bertagni 1882	Short term	59
			TOTAL	**59**

KEY: Scope*
Ups: Upstream OO: Own Operations Down: Downstream

In addition, some sustainable agriculture projects are related to efficient water management by growers (See E1-3).

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.

There are no other plans approved in relation to this area.

E3-3. Targets related to water and marine resources

*(22)

At present the Ebro Group has no targets related to water and marine resources.

TRACKING THE EFFECTIVENESS OF POLICIES AND ACTIONS

The Group acknowledges the importance of efficient water management as a key factor for the sustainability of its business and the resilience of its supply chain, especially in the rice crop, a product highly dependent on water resources.

- Tracking processes: At present, the risks and opportunities related to the use of water are monitored by the subsidiaries and operating units of the Group (i.e. not centralised), with initiatives designed to optimise water consumption in industrial processes and in the field. In some crop-growing areas, growers are exploring more efficient irrigation techniques and water handling strategies to minimise water stress and mitigate soil salinity. However, the absence of a global water management strategy makes it difficult to apply unified measurement criteria and make an aggregate analysis of Group-level results.
- Level of ambition and indicators used: Since the Group does not yet have a global action plan in this area, it has not defined the specific level of ambition with quantifiable targets and homogeneous measurement indicators. However, key opportunities have been identified, such as access to public-private funding for the implementation of projects to improve water management and water quality, which could help to boost the development of a more structured strategy in the future and define specific indicators to measure progress in this area in forthcoming years.

E3-4. Water consumption

*(28,29)

Water consumption data for own operations

VOLUMEN (M^3)	2024	2023
(a) Total water consumption	4,313,659	3,163,162
(b) Consumption in areas at water risk (high water stress)	3,530,468	935,546
(c) Total water recycled and reused	2,742	4,383
(d) Total water stored	4,345	0
Total changes in storage	0	0

Note: All leased offices (16) are excluded from the Group's energy consumption reporting because data are unavailable and negligible (less than 1%). The data from 2 owned offices are included (office of the Lustucru Premium Group in Lyon and the Transimpex office in Lambsheim).

To calculate indicator (b) consumption in areas at water risk, we took the areas of high and extremely high risk from the Baseline Water Stress (the Aqueduct Water Risk Atlas tool of the World Resources Institute (WRI)).

This indicator has not been validated by an external body other than the verification provider for this Statement.

Water consumption in the Ebro Group includes water consumption in offices and in the manufacturing processes. In this regard, apart from pasta production and pre-cooked food processes, which are rather more water-intensive, our other processes, such as the production of dry rice, have minimal water consumption.

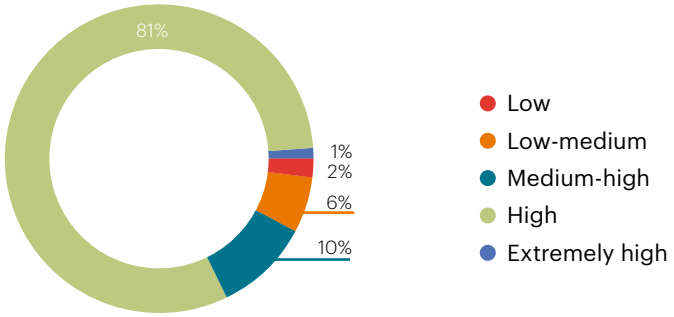
This indicator also includes the consumption of water by Agromeruan for farming its leased agricultural land. This is the only agricultural process performed by the Ebro Group.

It should also be noted that most of the water used by the Group for its industrial processes is obtained from municipal water supply networks and a small proportion is from wells.

14% of the figures on water consumption were obtained from invoices or direct measurement, the remaining 86% being estimated. This is due to the volume of water used by Agromeruan for faming the agricultural land.

WATER INTENSITY	
Water consumption (m^3)	4,313,659
Net revenues (€million)	3,140
Water intensity (m^3/€million)	1,374

WATER CONSUMPTION IN AREAS AT RISK (M^3)	2024	
Low	69,584	2%
Low-medium	263,351	6%
Medium-high	450,256	10%
High	3,494,899	81%
Extremely high	35,569	1%



The classification of water risk areas is based on the Baseline Water Stress (the Aqueduct Water Risk Atlas tool of the World Resources Institute (WRI)).

Only the Taraori plant owned by Ebro India reports reused water. During 2024, the volume was 2,742 m^3/year. In 2023, for the same plant, recycled water totalled 4,383 m^3/year.

With regard to the water storage indicator, it was not possible to obtain information from all the Group companies. The (i) Bruno and Villanova Monferrato plants owned by the Italian subsidiary Geovita Functional Ingredients, (ii) San Juan de Aznalfarache, Jerez de la Frontera, Silla, Algemesí and Los Palacios of the Spanish subsidiary Herba Ricemills and (iii) Freeport plant owned by the US subsidiary Riviana Foods, all have water storage.

This indicator was not available in 2023, so the Group has no indicators of changes in water storage.