ESRS E5
RESOURCE USE AND CIRCULAR ECONOMY

List of IROs associated with E5

Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT		VC	TIME HORIZON	POLICIES ASSOCIATED WITH IRO
		CIRCULAR ECONOMY				
IP-21	Waste reduction and recovery through actions developed to increase recovery (e.g. use of by-products such as rice husk, wood chips and wood charcoal) and recycling.	I+	P	OO Down	Medium term	Sustainability, Environmental and Corporate Social Responsibility Policy
IP-54	Increase in consumer food safety and reduction of food waste as a result of the Group's initiatives to combat food waste (e.g. participation of Ebro Foods in the Waste Warrior Brand Community, collaboration with AECOC, campaigns and actions to raise society and employee awareness of issues, etc.).	I+	A	OO Down		
O-14	Greater resilience in the Group's production processes due to broad diversification of the Group's supply chain which enables it to mitigate the risks and availability of raw materials over time.	O	P	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

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

***(11)**

The process for identifying the IROs is described in ESRS 2 SBM 3 and IRO 1. In particular, for the impacts, risks and opportunities related to resource use and circular economy we considered: (i) the list of products and by-products of our principal production processes, (ii) the Group's Long-Term Sustainability Plan, called Heading for 2030, (iii) different external initiatives in which the Group participates (e.g. Too Good To Go), and (iv) sectoral best practice; and more specifically, information related to consumers and consumer habits (Kantar and Mintel panels, market information related to end-customers). We also used the historic information available on the raw and auxiliary materials used by the Group and the level of re-use or treatment of disposable items as an element of analysis.

The analysis considered stakeholders such as local administrations, customers of by-products generated by the Group or consumer panels, although no specific consultations were made.

The material positive impacts identified include waste reduction and recovery and recycling of materials.

The Group takes several actions related to the use and re-use of certain waste, such as rice husk, as fuel, or in animal feed, or in wood chips that can be used as fuel.

Our principal actions related with the recycling of materials are associated with changes in the packaging material of our products and our commitment to ensure that our packaging is 100% recyclable by 2030.

The reduction of food waste achieved by Group initiatives in collaboration with different organisations, such as campaigns and actions to raise society and employee awareness of this issue, was also considered a possible positive impact.

The increased resilience of our production processes achieved through ample diversification of the supply chain was identified as an opportunity, as it enables us to mitigate risks and increase the availability of raw and auxiliary materials. This type of action is at the core of our environment-related risk mitigation strategy.

No material risks or negative impacts were determined in connection with this matter.

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

***(14,15)**

The Group's Sustainability, Environment and Corporate Social Responsibility Policy guides our processes, activities and decisions to protect the environment, prevent and minimise environmental impacts, optimise the use of natural resources and preserve biodiversity. It specifically contemplates the development of programmes and measures to promote circular economy and zero waste, but does not address the storage and sustainable use of renewable resources.

However, this Policy does not address the IROs related to resource use and circular economy. Nor does it address the transitioning away from use of virgin resources or the sustainable sourcing and use of renewable resources.

SUSTAINABILITY, ENVIRONMENTAL AND CORPORATE SOCIAL RESPONSIBILITY POLICY	
MDR-P 65(a) **E5-1 14** **E5-1; 15** **E5-1; 16**	**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, especially those related to resource use and circular economy, establish the undertaking to optimise their use and to prevent and minimise 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).

E5-2. Taking action to manage IROs

***(19,20e,68a,b,c,69)**

MDR-A: Waste management

ACTION	SCOPE*	SUPERVISION	TIME HORIZON	CAPEX (THOU €)
Increase recyclability and reduction at the Communay plant as a new packaging solution to reduce the quantity of plastic used in promotional sales	OO	Lustucru Premium Group (Garofalo France, Lustucru Frais and Lustucru Riz)	Short and medium term	131
			TOTAL	**131**

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

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. This investment is at an initial stage and its execution will be completed during 2025, with an additional investment contemplated of approximately €1.5 million.

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

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

The three principal objectives of the project are to:

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

The initiative is supported by over 600 manufacturers and distributors in the large consumer sector, logistics and haulage operators, business associations, consumer organisations and other institutions and is coordinated by AECOC.

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

E5-3. Targets related to resource use and circular economy

***(23,24,25)**

The Long-Term Sustainability Plan "HEADING FOR 2030" establishes the following Group-level targets related to resource use and circular economy:

TARGETS RELATED TO WASTE MANAGEMENT:

- Zero waste, Progress towards circular economy by increasing the re-use and recovery of waste through prevention and efficiency practices such as:
  - Re-use of rice husk as a renewable energy source and in animal feed and livestock bedding
  - Joining ECOEMBES on a European level
  - Recycling containers at all the Group's workplaces

TARGETS RELATED TO INCREASE OF CIRCULAR PRODUCT DESIGN AND MINIMISATION OF PRIMARY RAW MATERIALS

- Eliminate 20% of plastics through actions designed to reduce the thickness of packaging materials, seek plant-based alternatives and substitute paper for plastic.
- 100% of our packaging recyclable or reusable, replacing triplex or duplex materials that are not recyclable with single-material packaging that is recyclable.

All the targets are related to the layer of waste hierarchy of avoidance/minimisation, recycling, recovery and elimination.

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

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

The targets defined in the Long-Term Sustainability Plan HEADING FOR 2030 are related to the commitment established in the Group's policy to optimise resource use and circular economy and to avoid and minimise environmental impacts.

The targets have 2021 as their base year, and they are absolute and relative to the entire scope of the Group's own operations.

The methodology used was developed internally, based on the prior materiality assessment and market, consumer and legislative trends. This analysis not only enabled us to identify the areas with the greatest impact, but also served as a diagnosis to assess the current situation. In view of the outcome of this process, we defined strategic targets aligned with the Group's principal impacts, challenges, risks and opportunities.

There are no data available on the evolution of this indicator.

E5-4. Resource inflows

***(30,31,32)**

Our raw materials used are divided into two major categories:

- Those used in the preparation of finished goods.
- Those used for the packaging materials.

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

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

OVERALL TOTAL WEIGHT OF PRODUCTS AND MATERIALS USED	2024		2023	
CATEGORY OF PRODUCT AND MATERIAL	WEIGHT (TONNES)	%	WEIGHT (TONNES)	%
Technical materials (packaging)	130,766	5%	92,291	4%
Biological materials (raw materials)	2,319,424	95%	2,414,054	96%
TOTAL	2,450,190		2,506,345	

Rice is our main raw material (85%), followed by wheat (10%) and other ingredients (5%).

The packaging materials for finished products are mainly plastic (63.1%), paper and cardboard (31.8%).

TYPE OF MATERIAL	2024		2023	
Plastic	82,570	63.10%	45,369	49.20%
Paper/Cardboard	41,684	31.80%	45,771	49.60%
Glass	18	0.01%	0	0.00%
Metal	1	0.00%	4	0.00%
Others	6,630	5.10%	1,146	1.20%
TOTAL (tonnes)	130,766		92,291	

With regard to packaging used, the following companies and facilities are excluded from the Ebro Group's reporting perimeter owing to the lack of data available:

- Arotz Foods (Navaleno)
- Indo European Foods (Felixstowe)

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

Each of the companies reports the quantities of packaging used in the reporting year. This information is mostly (86%) obtained from our internal management systems (SAP or similar, invoices or direct measurement) and the rest (14%) is estimated.

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

The different secondary and tertiary packaging formats used by the different Group companies both contain 19% of recycled fibre.

RECYCLED FIBRE CONTENT	2024		2023	
Primary packaging	6,820	8.3%	1,287	2.0%
Secondary packaging	17,641	36.4%	24,468	61.0%
Total recycled fibre (tonnes)	**24,460**	**18.7%**	**25,755**	**27.9%**

E5-5. Resource outflows

***(37,38,39,40)**

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

99% of the waste generated in 2024 was non-hazardous waste.

WASTE	2024		2023	
Non-hazardous	63,745	99%	35,493	98%
Hazardous	461	1 %	712	2%
TOTAL (tonnes)	**64,205**	**100%**	**36,205**	**100%**

The breakdown by type of treatment is shown below:

NON-HAZARDOUS WASTE FOR DISPOSAL	2024		2023	
Landfill	9,044	14%	7,008	20%
Incineration	1,681	3%	635	2%
Other disposal operations	25,377	40%	1,020	3%
TOTAL (tonnes)	**36,102**	**57%**	**8,663**	**24%**

HAZARDOUS WASTE FOR DISPOSAL	2024		2023	
Landfill	355	77%	325	46%
Incineration	19	4%	327	46%
Other disposal operations	60	13%	5	1%
TOTAL (tonnes)	**433**	**94%**	**657**	**92%**

NON-HAZARDOUS WASTE DEVIATED FROM DISPOSAL (RECOVERED)	2024		2023	
Recycling	18,973	30%	8,854	25%
Preparation for reuse	107	0%		0%
Other recovery operations	8,633	14%	17,977	51%
TOTAL (tonnes)	**27,714**	**43%**	**26,831**	**76%**

HAZARDOUS WASTE DEVIATED FROM DISPOSAL (RECOVERED)	2024		2023	
Recycling	24	5%	48	7%
Preparation for reuse	0.21	0%	0	0%
Other recovery operations	2.79	1%	6	1%
TOTAL (tonnes)	**27**	**0%**	**54**	**8%**

WASTE DESTINATION	2024		2023	
Total Waste Eliminated	36,535	57%	9,320	26%
Total Waste Re-used	27,741	43%	26,885	74%
TOTAL (tonnes)	**64,276**		**36,205**	

With regard to waste generated, the following industrial sites are excluded from the Ebro Group reporting perimeter owing to a lack of available data, as are all the Group's offices (18) due to their negligible contribution to total waste generated:

- **Transimpex:** Lambsheim.
- **Riviana Foods Canada:** Delta.
- **Riviana Foods:** Hazen y Colusa.
- **Arotz Foods:** Navaleno.
- **Indo European Foods:** Felixstowe.

The Group does not generate any radioactive waste.

All the waste generated in the activities of the Ebro Group is recovered or disposed: there is no option for non-recycled: non-recycled corresponds to disposed. The quantity and percentage of waste disposed corresponds to those of non-recycled waste.

Practically all the waste generated by our activities is classified as non-hazardous waste. This waste is from the milling and cooking processes and/or packaging. Most of the non-hazardous waste generated is composed of plastic, urban or municipal waste and food waste.

A very small proportion of waste generated is hazardous, consisting mainly of chemical products from packaging, sanitary waste and other materials used in the maintenance of our facilities.

Most of the companies in our Group have contracted the management of hazardous and non-hazardous waste to authorised waste disposal contractors. All waste of whatever type is separated by kind and taken to authorised waste disposal contractors for treatment according to the laws in place in each geographical area, giving priority to recycling and re-use wherever possible.

The information on the quantity of waste management and final treatment received was obtained mostly (98%) from the waste management suppliers, who provide the information.