

## ESRS S1

### OWN WORKFORCE

#### List of IROs associated with S1 (SBM-3)

##### Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT	VC	TIME HORIZON	POLICIES ASSOCIATED WITH THE IRO
WORKING CONDITIONS					
IP-22	Greater satisfaction of workers as a result of oversight of workers' rights in the Group through the implementation of fair labour practices (e.g. adequate working times, adequate wages, control of occupational hazards). This not only strengthens the capacity of its workforce, but also contributes to social and economic stability in the communities in which it operates, promoting a fair and equal working environment that improves the well-being of the workers and their families.	I+	A	OO Down	Sustainability, Environmental and Corporate Social Responsibility Policy  Remuneration Policy for Directors of Ebro Foods, S.A.  Code of Conduct of the Ebro Group
IP-24	Greater access by workers to collective bargaining enabled by the Group through the existence of Works Councils that achieve improved working conditions and increase the proportion of workers covered by collective agreements, thus strengthening employment relationships. This contributes to workers' well-being and to social and economic stability in the communities in which the Group operates.	I+	A	OO Down	Sustainability, Environmental and Corporate Social Responsibility Policy  Code of Conduct
IN-24	Lack of equal pay, performance or length of service recognition or conditions of inequality deriving from a heterogeneous distribution of workforce remuneration not based on objective criteria (pay gap).	I-	P	OO Down	Short term  Remuneration Policy for Directors of Ebro Foods, S.A.  Code of Conduct of the Ebro Group
O-20	Improvement of Group's reputation thanks to a good health and safety management system (e.g. certification under ISO 45001). The Group thus demonstrates its commitment to protecting the health and well-being of its workers. This not only reduces the possibility of occupational injuries and ill health, but also boosts the confidence of both employees and other stakeholders, such as customers, investors and local communities.	O	P	OO Down	Short term  Sustainability, Environmental and Corporate Social Responsibility Policy Code of Conduct of the Ebro Group

##### 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

## Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT	VC	TIME HORIZON	POLICIES ASSOCIATED WITH THE IRO	
TRAINING AND SKILLS DEVELOPMENT						
R-61	Difficulty in attracting talent specialised in areas such as maintenance and electromechanics, which generates a critical operating risk for Ebro and its subsidiaries, as these jobs are essential to guarantee the continuous functioning of machinery and essential equipment.	R	A	OO Down	Short term	Code of Conduct of the Ebro Group
DIVERSITY AND INCLUSION						
IP-29	Workers' confidence thanks to the creation of a culture of respect and safety among the Group's workers through implementation of the EU Whistleblowing Directive and the Internal Reporting System, boosting the confidence of society in the working environment and contributing to the building of safer, fairer communities.	I+	A	OO Down		Policy on the Internal Reporting System and Whistleblower Protection  Code of Conduct of the Ebro Group
O-23	Increase in responsible brand value due to the implementation of policies that promote equal pay and equal opportunities based on gender, race, sexual orientation, disability, etc. in the company. This will promote the Group's position in the market as a socially responsible company committed to the inclusion of disability and diversity.	O	P	OO Down	Short term	Sustainability, Environmental and Corporate Social Responsibility Policy  Remuneration Policy for Directors of Ebro Foods, S.A.  Policy on the Selection of Directors and Diversity in the Composition of the Board of Directors de Ebro Foods S.A.
PROMOTION OF HUMAN RIGHTS						
R-22	Theft, leaks or unauthorised access to private or confidential information of the company or third parties, intellectual property or financial information of the Group; and cyber attacks that also cause interruptions in the Group's commercial transactions due to its highly automated and digitalised production processes and research and development.	R	P	OO Down	Short term	Code of Conduct of the Ebro Group

### KEY: Impact

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

### KEY: Value Chain (VC)

Ups: Upstream   OO: Own Operations   Down: Downstream

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

\*(14,15,16)

The Ebro Group's most valuable asset is its **6,636 professionals, of whom 5,667 are direct employees of the Group and 969 are contracted** through different external agencies. It is a very close-knit group of professionals with enormous talent potential aligned with the organisation's strategy. Through the Human Resources departments of the different subsidiaries, the Ebro Group endeavours to motivate these professionals by offering quality employment while strengthening their skills and abilities, as well as their personal and professional leadership skills.

The workers of the Ebro Foods Group are classified into the following groups:

- \* **Own workforce or employees:** Number (annual average) of workers who are on the payroll of Group companies, regardless of the type of contract, i.e. those with permanent or temporary contracts, full-time or part-time, and non-guaranteed hours contracts.
- \* **Supervised workers:** Number (annual average) of workers who habitually work in situ for the organisation, but are not on the payroll (temping agency staff, subcontractors, etc.).
- \* **Independent contractors:** Number (annual average) of workers legally recognised as self-employed workers.

Both supervised workers and independent contractors are included in the category of non-employees.

### IMPACTS, RISKS AND OPPORTUNITIES

In the Double Materiality Assessment made to determine the IROs related to own workforce, as described in the table at the beginning of this chapter, a potential negative impact was identified in our employees owing to a lack of equal pay, which could lead to a loss of talent potential due to an increase in the salary competitiveness of other companies in the sector. The Group is firmly committed to reducing and eventually eliminating the gender-based pay gap, for which purpose we have implemented equal opportunity policies and established equality plans that guarantee fair treatment of men and women at all levels in our organisation.

The Group also fosters well-being at work and enhances the working conditions of our employees through the implementation of fair practices, which include adequate working times, a fair pay policy and effective control of occupational hazards. These measures not only strengthen employees' skills and abilities, but also contribute towards social and economic stability in the communities in which the Group operates, promoting a fair environment and favouring the workers' well-being.

In addition, thanks to the decentralised personnel management policy of the Group, we have a high level of knowledge and contact with the workforce, through a structure comprising the Human Resources managers of all the most important companies in the Group and the implementation of their own policies supplementing the labour laws in place for each one, taking account of the peculiarities of the countries in which they operate. Those policies include general guidelines regulating company-worker relationships as well as specific guidelines on Health and Safety at Work, Training and Education, Diversity and Equal Opportunities and Equal Pay for Men and Women.

Access to collective bargaining is favoured by the existence of Works Councils in the countries in which that figure exists, which help to improve working conditions and increase the percentage of employees covered by collective agreements, consolidating labour relations and benefiting both employees and the social and economic environment.

The commitment to equal treatment and opportunities is set out in initiatives such as the EU Whistleblowing Directive and the Internal Reporting System (IRS). Within the structure of the IRS, a Corporate Whistleblowing Channel has been enabled for the entire Group, through which anyone can inform Ebro Foods, S.A., as parent, of any possible irregularities detected in any of the Group companies. All this boosts the confidence of employees and society in general, strengthening the culture of respect and safety in the workplace, while helping to build fairer, more inclusive communities.

Above all the subsidiaries' policies and plans is the corporate Code of Conduct, which aims to guarantee not only the responsible, ethical conduct of all the professionals of all the subsidiaries of the Ebro Group in the performance of their activities, but also to be a benchmark to define the minimum targets of the employment guarantees and policy.



## **RISKS AND OPPORTUNITIES DERIVING FROM THE IMPACTS AND DEPENDENCIES**

The Group reaffirms its commitment to improving working conditions through initiatives focusing on health, safety, equality and diversity. The implementation of a health and safety management system, certified under international standards such as ISO 45001, has significantly strengthened the Group's reputation. This system reflects our firm commitment to protect the health and well-being of our employees, thereby reducing the risks of work-related injuries and ill health. Moreover, these measures help to generate confidence among workers and also among customers, investors and local communities.

The Group also promotes policies that foster equal opportunities and equal pay, thereby guaranteeing a working environment that is fair for all, regardless of gender, race, sexual orientation or disability. These initiatives not only boost inclusion and diversity, but also raise the Group's value as a socially responsible brand, positioning it as a benchmark in the market for its commitment to social justice and respect for diversity.

One of the risks deriving from the dependencies identified in the materiality assessment was the challenge of attracting specialised talent in key areas such as maintenance and electromechanics. The availability of qualified professionals in these areas is fundamental to guarantee operating efficiency and continuity in our production activities.

Moreover, information security and data protection are priorities for the Group, in view of the advancement of digitalisation and automation in our processes. Adequate management of these aspects is key to preserving the integrity of confidential information and guaranteeing business continuity in the face of potential cyber-risks.

The Group implements advanced measures and technologies to minimise these risks, securing both data protection and the stability of our operations.

## **CLIMATE TRANSITION PLANS**

The Group is currently studying the possible adoption of a climate transition plan to reduce the environmental impact of our operations and advance towards greater sustainability. In this process we will see that any decisions made take account of our workers' well-being, ensuring that the initiatives implemented contribute to both the efficiency and sustainability of our business and to a safe, stable working environment.

## **RESPECT FOR HUMAN RIGHTS**

Although some of the Group's operations are performed in countries where there are widespread risks of forced labour and child labour, the Group makes sure that those practices do not occur in our value chain through continuous risk assessment. The Ebro Group applies strict control mechanisms, audits and assessments in its own operations and throughout its supply chain to avoid and mitigate any possible incident related with these issues.

Moreover, the Code of Conduct of the Group and the Supplier Code of Conduct establish the fundamental principles of action in respect of Human Rights and working conditions, making sure that both own operations and those performed by third parties meet the highest ethical and legal standards.

In this context, through regular assessments and monitoring mechanisms, the Group has not identified any significant risks of forced or compulsory labour or child labour in its own operations. It has also made sure that there are no groups within its workforce which, owing to their geographical location, type of activity or specific working conditions, are at risk of having their rights violated.



Based on the material risks and opportunities identified in the Double Materiality Assessment, we identified that risk for the specific group of workers in the maintenance and electromechanics areas, which is a critical operating risk for the Ebro Group (specifically in the USA; it is not critical in other geographical regions), because those jobs are fundamental to guarantee the continuous operation of essential machinery and equipment. In this context, the principal measures implemented are:

- \* Pay rises
- \* Definition of new categories to increase our success in attracting candidates
- \* Recruitment in other regions (e.g. for USA, in Spain and Latin America)
- \* Use of subcontractors
- \* More flexible access conditions
- \* Stronger alliances with local training centres and polytechnic universities

No opportunities were identified for any specific group of workers.

S1-1. Policies related to own workforce

\*(19,20,21,22,23,24)

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 (point 7).</p> <p>In section "IV. THE PROFESSIONALS OF THE EBRO FOODS GROUP", the COC establishes the rules and guidelines for the Group's workforce in the following points:</p> <ul style="list-style-type: none"><li>9. Human Rights</li><li>10. Professional loyalty</li><li>11. Professional development and training</li><li>12. Work-life balance</li><li>13. Pay policy</li><li>14. Commitment to health and safety</li><li>15. Right to privacy and data protection</li><li>16. Conflicts of interest</li><li>17. Gifts</li><li>18. Confidential information</li><li>19. Inside information</li><li>29. Anti-corruption, bribery, illegal commissions, influence peddling and money laundering</li><li>30. Circulation and acceptance among the Professionals</li><li>32. Whistleblowing channel</li></ul>

## CODE OF CONDUCT OF THE EBRO FOODS GROUP

S1-1_Par.20  S1-1_Par.22	<p>With regard to our professionals, the <b>Code of Conduct</b> contemplates, in point 9, <b>Commitment to human rights</b>. In this section it establishes the following rules:</p> <p>9.1. Relationships among all Professionals shall be based at all times on respect for other people's dignity and <b>non-discrimination</b>.</p> <p>9.2. The Group prohibits <b>abuse of authority and any kind of physical or psychological harassment</b>, as well as any other conduct that may generate an intimidating, offensive or hostile working environment.</p> <p>9.3. The Group rejects any form of direct or indirect <b>child labour</b>.</p> <p>9.4. <b>Forced, compulsory labour</b> is not permitted in any Group company.</p> <p>9.5. The Group promotes and upholds <b>equal treatment</b> and equal opportunities for all Professionals, regardless of their race, colour, nationality, ethnic origin, religion, gender, political or sexual orientation, civil status, age, disability or family responsibilities, as a principle applicable in the recruitment of Professionals, training, career opportunities, pay levels and all other aspects of relationships with Professionals.</p> <p>9.6. The Group does not prevent or restrict exercise by its Professionals of their <b>right to freedom of association, trade union membership and collective bargaining</b>, in accordance with prevailing laws and regulations.</p> <p>9.7. The Group respects and promotes human rights and acknowledges that they are fundamental, universal rights and should be construed and recognised in accordance with international laws and practice.</p>
MDR-P 65(b)	<p><b>Scope:</b></p> <p>The Group COC, as stipulated in point 4, is applicable to:</p> <p>4.1. Each and all of the Professionals, regardless of their hierarchical level, position and geographical location.</p> <p>4.2. 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>
MDR-P 65(b)	<p><b>Most senior level accountable for implementation:</b></p> <p>The Audit, Control and Sustainability Committee will regularly report to the Board of Directors of Ebro Foods</p>
MDR-P 65(d)  S1-1_Par.21; AR12	<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>
MDR-P 65(e)	N/A
MDR-P 65(f)	<p><b>Availability:</b></p> <p>The COC is available on the Group's corporate website (<a href="#">Código-de-Conducta</a>).</p> <p>Privately, this Code is also in the different intranets of the Group and must necessarily be made available to any supplier/service provider in the Group's supply chain.</p>

## SUSTAINABILITY, ENVIRONMENT AND CORPORATE SOCIAL RESPONSIBILITY POLICY OF THE GROUP

MDR-P 65(a)	<p><b>Contents:</b></p> <p>The Group undertakes, as an essential principle in its actions, the creation of a business model that is respectful of and sustainable for the environment and society overall and, while ensuring value, profitability and competitiveness, it promotes diversity, respect for human rights, tax responsibility and the prevention of corruption, thus contributing towards the progress of society and generating trust among our stakeholders.</p> <p><b>Principles of action</b> (point 5) The most relevant points are:</p> <p>5.3. With regard to the management of human capital and development of talent</p> <p>5.4. With regard to Human Rights</p> <p>With regard to our own workforce, the stakeholder being "<b>Our team</b>", (point 6.1), the Policy establishes the following:</p> <ul style="list-style-type: none"> <li>• The personal and professional development of directors, executives and employees of the Group is promoted, encouraging them to improve their skills and abilities.</li> <li>• All actions related with the selection, hiring, training and internal promotion of professionals are based on the principles of equal opportunities and non-discrimination and clear criteria of capacity, competence and professional merit.</li> <li>• A good work-life balance is encouraged, helping our professionals to achieve a good balance between their family and labour responsibilities and respecting their right to privacy in all aspects.</li> <li>• Professionals are offered fair pay in keeping with the labour market.</li> <li>• We endeavour to guarantee a safe, healthy work environment for our professionals. Our companies are expected to take all reasonable measures to maximise the prevention of work-related risks.</li> </ul>
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### SUSTAINABILITY, ENVIRONMENT AND CORPORATE SOCIAL RESPONSIBILITY POLICY OF THE GROUP

S1-1_Par.20	This Policy is supplemented and developed, in respect of our professionals, by the basic principles and rules for action established in the Internal Code of Market Conduct, the Code of Conduct, the Senior Executive Remuneration and Incentive Policy and the Policy on the Selection of Directors and Diversity in the Composition of the Board.
S1-1_Par.22	<p>In particular, the <b>Code of Conduct of the Group</b> sets out the Group's commitments to Human Rights (point 9) regarding:</p> <ul style="list-style-type: none"> <li>9.1. Respect for other people's dignity and non-discrimination</li> <li>9.2. Prohibit abuse of authority and any kind of harassment, as well as any conduct that might generate an intimidating, offensive or hostile working environment</li> <li>9.3. Reject any form of direct or indirect child labour</li> <li>9.4. Not permit forced, compulsory labour in any Group company</li> <li>9.5. Uphold equal treatment and opportunities for its Professionals</li> <li>9.6. Not prevent or restrict exercise by its Professionals of their right to freedom of association, trade union membership and collective bargaining, in accordance with prevailing laws and regulations</li> <li>9.7. Respect and promote human rights in accordance with international laws and practice</li> </ul>
MDR-P 65(b)	<p><b>Scope:</b> The Policy is applicable to the Company and the Group. The Group companies may also develop their own internal regulations on any subject-matter falling within the scope of this Policy, provided they do not contradict the principles established therein or in other applicable internal Policies or Codes related with this one and lay down more stringent requirements.</p>
MDR-P 65(c)	<p><b>Most senior level accountable for implementation:</b> The Board of Directors is responsible for its approval and the Audit, Control and Sustainability Committee for its oversight and implementation.</p>
MDR-P 65(d) S1-1; Par.21_ AR 12	<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> <li>• Conformity with section 529 ter of the Corporate Enterprises Act ("LSC")</li> </ul>
MDR-P 65(e)	N/A
MDR-P 65(f)	<p><b>Availability:</b> This Policy is available on the Group's corporate website (<a href="#">Politica-sostenibilidad-medioambiente-y-responsabilidad-social-corporativa</a>). Privately, this Policy can also be found in the different intranets of the Group and must necessarily be made available to any supplier/service provider in the Group's supply chain.</p>

### POLICY ON THE INTERNAL REPORTING SYSTEM AND WHISTLEBLOWER PROTECTION OF THE EBRO FOODS GROUP

MDR-P 65(a)	<p><b>Contents:</b> The Internal Reporting System is the preferential channel for reporting any action or omission that may constitute:</p> <ul style="list-style-type: none"> <li>(i) breaches of EU Law on the terms stipulated in Act 2/2023; or</li> <li>(ii) serious or very serious criminal or administrative breaches.</li> </ul> <p>For this purpose, the Internal Reporting System guarantees that the reports will be handled effectively and the whistleblower will not suffer any retaliation for reporting.</p> <p><b>"Persons responsible for management of the reporting channels integrated in the IRS" (4.2.3):</b></p> <ul style="list-style-type: none"> <li>• "Report Handling Procedure Act 2/2023";</li> <li>• "Report Handling Procedure Harassment";</li> <li>• "Report Handling Procedure Code of Conduct";</li> <li>• Information reported through the local reporting channels: "I the administrators of the local reporting channels shall notify the System Administrator of any reports received" at Group level.</li> </ul> <p><b>"Principles applicable" (point 5), stipulates the following, in detail, with respect to the IRS:</b></p> <ul style="list-style-type: none"> <li>• Zero tolerance of improper conduct</li> <li>• Accessibility</li> <li>• Security and confidentiality</li> <li>• Whistleblower protection</li> <li>• Protection based on good faith</li> <li>• Protection of persons concerned</li> <li>• Impartiality and transparency</li> <li>• Proportionality</li> </ul>
	<p>The Internal Reporting System is part of the compliance structure of the Ebro Group, along with the Code of Conduct, the Crime Prevention Model, the corporate Policies approved by the Board and other components of that structure, particularly the Risk Control and Management Policies.</p>

**POLICY ON THE INTERNAL REPORTING SYSTEM AND WHISTLEBLOWER PROTECTION OF THE EBRO FOODS GROUP**

MDR-P 65(b)	<b>Scope:</b> The Policy is applicable to all internal reporting channels and the procedures for handling information integrated in the Internal Reporting System. It is applicable to all and any reporting of potential irregularities or breaches of the laws applicable to the Company and its Group that may be made through any of the internal reporting channels by anyone who has acquired that information within the context of an employment or professional relationship with the Company or any of the other companies in the Ebro Group. It is extended to the Ebro Foundation.
MDR-P 65(c)	<b>Most senior level accountable for implementation:</b> Audit, Control and Sustainability Committee and/or any relevant Committee that delegates to the Board of Directors of the parent.
MDR-P 65(d)	<b>Recognition Global Frameworks:</b> <ul style="list-style-type: none"> <li>• Act 2/2023: Report Handling Procedure</li> <li>• Directive 95/46/EC (General Data Protection Regulation)</li> <li>• Organic Law 7/2021</li> </ul>
MDR-P 65(e)	N/A
MDR-P 65(f)	<b>Availability:</b> This Policy is available on the Group's corporate website, ( <a href="#">Política-sobre-el-Sistema-Interno-de-Información-y-protección-al-informante</a> ), together with access to the Whistleblowing Channel. This is the case for all Group subsidiaries with a corporate website.

**POLICY ON THE SELECTION OF DIRECTORS AND DIVERSITY IN THE COMPOSITION OF THE BOARD OF DIRECTORS OF EBRO FOODS S.A.**

MDR-P 65(a)  S1-1; 21(a)	<b>Contents:</b> This Policy, applicable exclusively to the Directors of the Ebro Group, establishes the following " <b>Applicable Principles</b> " (point 4): <ul style="list-style-type: none"> <li>• All nominations for the selection of candidates shall be based on a prior analysis of the needs of the Board. The outcome of this analysis shall be set down in the reasoned report issued by the Nomination and Remuneration Committee, which shall be published on calling the general meeting at which the ratification, appointment or re-election of each director is to be laid before the shareholders.</li> <li>• Endeavours shall be made at all times to favour the diversity of expertise, experience, age and gender on the Board.</li> <li>• In the selection process, efforts shall be made to avoid any implicit bias that may entail discrimination on whatsoever grounds against any of the candidates.</li> <li>• In a situation in which the candidates are in equal conditions, the one whose gender is least represented on the board at that time shall be chosen.</li> <li>• The Company has set the target for the gender least represented on the Board to account for no less than 40% of all the Board members by the end of 2022 and thereafter.</li> </ul> In turn, explicit mention is made of (point 5): " <b>Conditions to be met by candidates</b> ": <ul style="list-style-type: none"> <li>• Candidates to be board members shall be honourable, suitable persons in good standing, with professional experience and competence.</li> <li>• They shall also have the necessary qualifications and professional training required by the office considering the needs of the Board, and sufficient availability to be able to duly perform their duties.</li> </ul>
MDR-P 65(b)	<b>Scope:</b> The Policy covers both the appointment, ratification and re-election of directors by the general meeting and appointments made by the Board by cooptation in the event of a pre-term vacancy. When candidates for appointment as directors are legal persons, the principles and criteria of this Policy shall be observed by the individuals who are to represent them on the Board.
MDR-P 65(c)	<b>Most senior level accountable for implementation:</b> Nomination and Remuneration Committee of the Ebro Group
MDR-P 65(d)	<b>Disclosure of third-party standards or initiatives to which Group commits</b> <ul style="list-style-type: none"> <li>• Corporate Enterprises Act</li> </ul>
MDR-P 65(e)	N/A
MDR-P 65(f)	<b>Availability:</b> This Policy is private; it can be found on the different intranets of the Group.



## REMUNERATION POLICY FOR DIRECTORS OF EBRO FOODS, S.A.

MDR-P 65(a)	<p><b>Contents:</b></p> <p>(Point 3): "<b>Principles and targets governing Directors' remuneration. Contribution of the policy to the strategy, interests and long-term sustainability</b>" establishes the following:</p> <p>"The Directors' Remuneration Policy is based on the following principles (which in turn correspond to the applicable legal provisions and the criteria underlying the relevant good governance recommendations):</p> <ul style="list-style-type: none"> <li>(i) Directors shall be remunerated according to their duties, responsibilities and dedication. This remuneration shall be such as to retain talent and acknowledge the directors' track record.</li> <li>(ii) The remuneration shall be set according to the importance of the company, its economic situation from time to time and comparable market standards.</li> <li>(iii) Directors' remuneration should be reasonable without compromising their independence of judgement, especially that of non-Executive Directors.</li> <li>(iv) ) The remuneration system of Directors, especially that of Executive Directors for their executive duties, shall be designed to boost the Company's long-term sustainability and profitability and maximise its value for the benefit of all its shareholders, avoiding excessive exposure to risks and reward for unfavourable results.</li> </ul> <p>In this regard, an attractive remuneration scheme has been designed for Executive Directors (and other senior executives of the Group) with a view to attracting and retaining talent and professional worth on the one hand, and securing an adequate balance between the profit of the Company and its Group and risk exposure on the other."</p>
S1-1; 21(a)	<p>(Point 5.) "<b>Consideration of the employment and pay conditions of the Company's employees when drawing up the remuneration policy</b>"</p> <ul style="list-style-type: none"> <li>• In accordance with its Sustainability, Environment and Corporate Social Responsibility Policy, the Ebro Foods Group has set itself the binding principle of offering all its professionals (which include directors, executives and other employees) fair pay in keeping with the labour market. In doing so, the Group seeks to retain talent and stimulate the motivation of all its professionals as a means to guarantee the long-term sustainability of its business.</li> <li>• The remuneration of all employees, executives or otherwise, is set according to criteria of office, duties and competences, professional worth and level of responsibility, as well as the particular circumstances of the company, country and market in which each employee works. Based on these criteria, the Group's remuneration system is considered fair and reasonable at all levels.</li> <li>• The remuneration packages of Directors, especially those with executive duties, are essentially structured in a similar way to those of the senior executives in the Group.</li> </ul>
MDR-P 65(b)	<p><b>Scope:</b></p> <p>The present remuneration system of Executive Directors for performing executive duties and other aspects of their contractual relationship with the Company take into account that the only Executive Director who performs those duties is a controlling shareholder of the Company.</p>
MDR-P 65(c)	<p><b>Most senior level accountable for implementation:</b></p> <ul style="list-style-type: none"> <li>• Nomination and Remuneration Committee of the Ebro Group</li> </ul>
MDR-P 65(d)	<p><b>Disclosure of third-party standards or initiatives to which Group commits</b></p> <ul style="list-style-type: none"> <li>• In pursuance of section 529 of the Corporate Enterprises Act (LSC), this Directors' Remuneration Policy will remain in force for the following three years, from 1 January 2025 to 31 December 2027, without prejudice to any amendment to or replacement of the Policy during that time, which would have to be approved by the General Meeting of Shareholders.</li> <li>• Article 22 of the Articles of Association</li> </ul>
MDR-P 65(e)	N/A
MDR-P 65(f)	<p><b>Availability:</b></p> <p>This Policy is available on the Group's corporate website (<a href="#">Politica-de-Remuneraciones-de-Consejeros-2025-2027</a>).</p>

## COMMITMENTS TO OUR WORKERS IN RESPECT OF HUMAN RIGHTS AND EMPLOYMENT SECURITY

The Human Rights commitments of the Ebro Group are set out in several key documents, essentially in the Code of Conduct and the Sustainability, Environment and Corporate Social Responsibility Policy.

The **Code of Conduct** explicitly establishes, in its chapter on "Human and Labour Rights", the obligation to respect the fundamental rights of our workers, ensuring that all our operations are performed according to conditions of respect, equality and compliance.

The **Sustainability, Environment and Corporate Social Responsibility Policy** establishes the commitment to comply with the UN Guiding Principles on Business and Human Rights and the ILO fundamental conventions to ensure a fair, safe, discrimination-free working environment.

Through the principles set out in this regulatory framework, such as the promotion of stable employment, continuous training, professional development, freedom of association, non-discrimination, diversity and equal access to employment, we promote a working environment that prioritises the growth and well-being of the Group's employees.

We also promote equal opportunities and diversity in the work environment, guaranteeing respect and fair, equal treatment for everyone, regardless of their gender, age, origin or any other personal condition. This commitment is reflected in the non-discrimination policies and in the implementation of measures to foster equal pay and equal access to promotion and professional development opportunities.

To address possible impacts related to Human Rights, the Group has a whistleblowing channel accessible by all our employees. This mechanism allows them to report confidentially, and even anonymously, any incident related with workers' rights, guaranteeing an adequate investigation and the implementation of remedial measures where necessary. Internal and external audits are made to supervise compliance with policies and awareness and training actions are provided for employees and executives to guarantee the identification and prevention of possible violations of Human Rights within the Group and its supply chain.

As mentioned earlier, the Group's Human Rights policy framework follows the principles established by the International Labour Organization (ILO) and the United National Global Compact. In particular, the Group is aligned with:

- ✱ **The ILO Fundamental Conventions**, which include the prohibition of child labour, forced labour and discrimination in employment and promotion of the freedom of association and collective bargaining.
- ✱ **The UN Guiding Principles on Business and Human Rights**, which ensure respect for Human Rights in all our operations and throughout our supply chain.
- ✱ **The Ten Principles of the UN Global Compact**, with specific commitments in Human Rights, employment standards, environment and anti-corruption.
- ✱ **The Universal Declaration of Human Rights**, which provides the basis to guarantee all our employees fair and decent treatment.

The Group policies expressly prohibit any form of labour exploitation, including forced labour and child labour. And although human trafficking is not expressly mentioned, its prohibition is implicitly understood, as these policies are aligned with the above-mentioned international frameworks. With regard to discrimination, our Code of Conduct specifies in chapter IV, point 9.5 that the Group promotes and upholds equal treatment and equal opportunities for all Professionals, regardless of their race, colour, nationality, ethnic origin, religion, gender, political or sexual orientation, civil status, age, disability or family responsibilities, as a principle behind all human resources policies and applicable in the recruitment of Professionals, training, career opportunities, pay levels and all other aspects of relationships with Professionals.

To guarantee effective application of these guidelines, the Group and its companies have internal procedures that enable them to prevent, mitigate and remediate possible situations of discrimination. These procedures include regular internal audits to assess compliance, specific training programmes to raise awareness among the workforce and promote a culture of respect and inclusion, and a whistleblowing channel, mentioned elsewhere in this Statement, which is confidential and accessible by all employees.

In addition, the Human Resources departments conduct targeted monitoring to ensure fairness in the selection, promotion and remuneration processes, thus helping to create a diverse and inclusive working environment.



With regard to management of the health and safety of the Group's professionals, all our companies have implemented a Work-Related Hazard Prevention System that applies specific protocols in each workplace, ensuring compliance with the local laws and regulations on health and safety. As part of the efforts made to reduce work-related accidents, the different subsidiaries work on improving safety, by preventing and limiting risks deriving from their business activities, and make improvements to equipment and installations with a view to minimising potential hazards. Training courses are also given, adapted to each job to inform and train employees and make them aware of the work-related hazards. This commitment to the health and welfare of our workforce also takes the form of regular medical check-ups and the promotion of healthy lifestyles within the working environment.

### SOCIAL AUDITS IN OWN WORKPLACES

During 2024, 7 social audits were conducted, at the following Group plants:

COMPANY	COUNTRY	PLANT	DATE	TYPE OF AUDIT	AUDITOR
Herba Cambodia	Cambodia	Phnom Phen	22/04/2024	SMETA 4P	UL Responsible Sourcing
Ebro India Pvt Ltd	India	Taraori	23/10/2024	SMETA 4P	DNV
Bertagni 1882 SPA	Italy	Arcugnano	10/04/2024	SMETA 4P	BUREAU VERITAS CPS - EMEA
		Avio	18/03/2024		
		Villanova Monferrato	15/01/2024	SMETA 4P	SGS Italy
Herba Ricemills SLU	Spain	San Juan	30/01/2024	SMETA 4P	Intertek Spain
Herba Bangkok	Thailand	Nong Khae	16/09/2024	BSCI	Amfori

We made 17 audits at Group plants in 2023:

COMPANY	COUNTRY	PLANT	DATE	TYPE OF AUDIT	AUDITOR
Herba Ricemills	Spain	San Juan	07/02/2023	SMETA	Intertek Spain
	Spain	Algemesi	03/07/2023	SMETA	
	Spain	Los Palacios	28/06/2023	SMETA	
Bertagni 1882 SPA	Italy	Avio	14/03/2023	SMETA	Bureau Veritas Certification
	Italy	Arcugnano	29/03/2023	SMETA	
Ebro India	India	Taraori	03/11/2023	SMETA	DNV
Herba Bangkok	Thailand	Nong Khae	03/10/2023	SMETA	SGS
Herba Cambodia	Cambodia	Phnom Phen	24/04/2023	SMETA	UL Responsible Sourcing
Ebro Foods Netherlands	Netherlands	Wormer	10/05/2023	SMETA	SGS CBE Belgium
Ebro Ingredients	Netherlands	Plant D	10/05/2023	SMETA	
	Belgium	Schoten	01/07/2023	SMETA	
Ebro Foods Belgium	Belgium	Merksem (Plant A)	01/07/2023	SMETA	SGS Italy
Mundi Riso	Italy	Vercelli	24/10/2023	SMETA	
S&B Herba Foods	UK	Fulbourn (Cambridge)	16/11/2023	SMETA	Bureau Veritas Certification
Pastificio Lucio Garofalo	Italy	Gragnano	22/02/2023	SA8000	DNV
			19/01/2023	Customer audit	Arche Advisors
			27/09/2023	Customer audit	Bureau Veritas

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

\*(27,28)

The Group has implemented several procedures and communication channels to encourage dialogue and collaboration with our workforce. These mechanisms enable employees to express their employment-related concerns and needs effectively. The principal channels available are:

- \* Corporate and subsidiary websites
- \* Corporate Intranet
- \* Suggestion box
- \* Social networks
- \* Communication mailbox
- \* Digital newsletter
- \* Blogs (corporate and brands)
- \* Mailshots
- \* Departmental events
- \* Works Council
- \* HR contacts
- \* Corporate Communications Department
- \* Annual Report
- \* Whistleblowing channel

### MECHANISMS FOR DIALOGUE AND CONSULTATION WITH OWN WORKFORCE

The Ebro Group encourages the participation of its workforce in decision-making and in managing actual and potential impacts through different mechanisms for consultation and communication.

### ENGAGEMENT WITH OWN WORKFORCE IN DECISION-MAKING PROCESSES

Employees' perspectives and opinions inform the Group's decisions and activities through tools such as:

- \* **Annual work climate surveys** conducted in several Group companies to collect employees' views on their working environment and detect areas for improvement.
- \* **Meetings with workers' representatives** to address key issues such as working conditions, pay adjustments and conflict-solving.
- \* **Health and Safety Committees**, present in most of the Group's companies, through which employees can exercise their rights of participation and consultation on work-related hazard prevention topics.

### COMMITMENT TO OWN WORKFORCE AND WORKERS' REPRESENTATIVES

The Ebro Group implements its commitment to its own workforce through engagement with the workers' legal representatives, such as the Works Councils and Employee Delegates in the companies that have them, which facilitate dialogue and the joint solving of employment issues of common interest.

### **STAGE, TYPE AND FREQUENCY OF ENGAGEMENT**

Employee engagement takes place at different stages in the employment management and organisational impact process. However, the frequency of meetings varies according to the company and its specific needs. There is no set frequency for all Group companies.

### **OPERATIONAL RESPONSIBILITY IN THE PROMOTION OF ENGAGEMENT**

The Human Resources Department in each Group company, together with the Health and Safety officers and the corresponding committees, has operational responsibility to ensure engagement with our own workforce. They assess employees' contributions and take them into account in the decision-making processes with a view to continuously improving the working environment and management of impacts.

Apart from joining the United Nations Global Compact, the Group does not have any Global Framework Agreements or other specific agreements with workers' representatives on Human Rights in employment. However, our commitment to respecting the Human Rights of our workforce is reflected, apart from joining the UN Global Compact, in the implementation of internal policies, such as the Code of Conduct and other mechanisms of dialogue with our employees.

### **ASSESSING THE EFFECTIVENESS OF OUR COMMITMENT TO EMPLOYEES**

The effectiveness of our commitment to our workforce is assessed through an approach based on active listening and continuous improvement. The Group and its companies systematically analyse information collected in the different spaces for dialogue, identifying trends, emerging needs and opportunities for improvement.

Internal surveys, when they are made, give us an insight into employees' perceptions on key aspects of the working environment, while meetings with workers' representatives facilitate the interchanging of ideas and proposals. Additionally, analysis of the topics discussed at Health and Safety Committee meetings and the response to consultations and suggestions received through the internal channels help not only to identify but also to assess the impact of the measures adopted.

### **IDENTIFICATION OF WORKERS IN VULNERABLE SITUATIONS AND MEASURES ADOPTED**

The Group engages in proactive monitoring to detect possible situations of vulnerability within its workforce, with a view to guaranteeing a fair and inclusive working environment. Although we do not establish specific categories of employees at risk, continuous dialogue with our teams enables us to identify circumstances that might require additional support measures. Apart from the formal mechanisms for participation, the Human Resources managers play a key role in identifying specific needs and implementing the necessary measures.

The Group also has confidential communication channels, the Whistleblowing Channel and other additional channels implemented in some companies under their local laws, designed so that any worker can raise concerns securely and without fearing retaliation. In this regard, flexible working arrangements, initiatives to improve well-being and actions to help employees strike a good work-life balance contribute towards minimising possible inequalities and ensure that all employees have a working environment suited to their needs.



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

\*(32,33)

The Ebro Group has implemented an Internal Reporting System (IRS) to facilitate open, secure communication between the workforce and the company, guaranteeing confidentiality, anonymity and protection of the whistleblowers. Within the structure of the IRS, a Corporate Whistleblowing Channel has been enabled for the entire Group, through which anyone can inform Ebro Foods, S.A., as parent of the Group, of any possible irregularities detected in any of the Group companies.

The IRS establishes clear procedures for receiving, investigating and resolving complaints submitted. The head of the Internal Reporting System is responsible for dealing with any reports received, ensuring adequate processing in accordance with the IRS Policy and the Manual of Procedures.

Apart from the corporate channel, the subsidiaries of the Group that are obliged by local law to have complaints channels maintain those local channels. The Policy on the Internal Reporting System and Whistleblower Protection and the Manual of Procedures regulate the necessary mechanisms to guarantee adequate handling of the reports received, according to the criteria established in Act 2/2023 regulating protection of those who report breaches of law and regulations and anti-corruption provisions.

The Audit, Control and Sustainability Committee oversees the functioning of the IRS, guaranteeing confidentiality and the possibility of submitting anonymous reports, respecting the rights of the reporting person and the person concerned. In addition, the Internal Reporting System Administrator is responsible for seeing that reports are investigated and managed effectively in accordance with the applicable laws and regulations in place.

All the Group employees were informed of the implementation of the IRS and the associated Policy through the Human Resources Departments in their respective companies, which were previously informed by the Group's Department of Communication and Social Responsibility. This ensures that our workforce is aware of and trusts the channels available for raising concerns or expressing needs. The IRS also establishes protective measures to prevent any retaliation against employees who use the complaint channels in good faith.

The Corporate Whistleblowing Channel is available for all stakeholders on the Group's corporate website, in the section "Contact" <https://www.ebrofoods.es/contacto/> and on the websites of the different subsidiaries. In companies that do not have a website, it is advertised through other channels, such as within the signatures on e-mails, on notice boards, etc.

In the parent it is also possible to access the Channel from its intranet, where we have created a section called "Internal Reporting System of the Ebro Group", which contains the link to the channel, called "Access to the Corporate Whistleblowing Channel of the Ebro Foods Group".

## S1-4. Taking action to manage IROs

\*(38,39,40,41,43,62)

Specific actions are taken in respect of Group personnel management with a view to attaining the global targets defined in our Long-Term Sustainability Plan “HEADING FOR 2030”. These actions include especially the Human Rights Training Scheme, which is compulsory for all employees of the Company, launched in 2022 and completed in 2024. This Training Scheme, adapted to the different professional categories, was given online through the e-learning SAP Litmos platform for professionals with a corporate e-mail account, and in person for factory workers.

In addition, the Ebro Group has implemented a number of measures related with health and safety, retaining talent, work-life balance and professional development, among other matters. These measures are developed by the different subsidiaries thanks to the decentralisation model.

### MEASURES TO PREVENT OR MITIGATE NEGATIVE IMPACTS

The Group companies have a framework for action to identify and respond to actual or potential negative impacts on their professionals:

- \* Monitoring and early detection: risks and areas for improvement are detected through internal reports and audits.
- \* Assessment of impact: the scale of the problem is analysed and possible solutions are discussed with the Human Resources teams, which immediately report to the respective Management Committee.
- \* Definition of remedial action: specific actions are established to resolve the problem effectively.
- \* Monitoring and adjustment: the actions are implemented and their effectiveness is assessed, making any necessary adjustments.

In this regard, to ensure that the initiatives and actions implemented are effective, they are monitored through:

- \* Unemployment indicators: we assess key metrics such as employee satisfaction, talent-retaining rates and professional development.
- \* Work climate surveys: we collect employees’ perspectives on their well-being in the company, their feeling of belonging and working conditions.
- \* Internal and external audits: we oversee compliance with our policies and labour standards.
- \* Review of complaints and suggestions.

On a global level, the principal measures adopted to prevent negative impacts and guarantee the well-being and development of our workforce are:

- \* Diversity and Inclusion Policies: we promote a fair, respectful work environment, guaranteeing equal opportunities.
- \* Training and Development Programmes: we offer continuous training to enhance the employability and professional growth of our employees.
- \* Health and Safety at Work: we implement strict safety protocols in all our operations to minimise work-related hazards.
- \* Fair Working Conditions: we apply competitive compensation, salary and benefit policies to guarantee fair working conditions.

Both the Group and its companies have established different mechanisms to address and repair any possible negative impacts that may arise, such as:

- \* Communication and reporting channels: we have internal mechanisms through which employees can report any situation of risk or vulnerability.
- \* Psychological support and welfare assistance: support is offered through specific assistance programmes in any situations that so require.
- \* Review and improvement of processes: when an incident or negative impact is identified, the subsidiaries analyse the causes and apply remedial action within their areas of management.

With regard to actions and strategies developed to mitigate the material risks deriving from dependencies and track their effectiveness, we have:

- \* Training in Occupational Hazard Prevention: protocols establishing regular training in health and safety at work.
- \* Safety protocols: implementation of strict safety measures at all plants and workplaces.
- \* Continuous supervision: monitoring of incidents and plans for improvement based on real data.
- \* Assessment of psychosocial risks: analysis of work-related stress, workload and emotional well-being.

#### **INITIATIVES TO GENERATE POSITIVE IMPACTS**

The following general initiatives are promoted, among others:

- \* Personalised career plans: the internal career advancement of our employees is fostered through training itineraries and internal promotions.
- \* Work-life balance: flexible working times, working from home, parental leave, family-related leave, etc.
- \* Health and well-being programmes: Sports activities, medical check-ups and mental health support to foster a cultural of integral well-being.
- \* Acknowledgement initiatives: internal acknowledgements to motivate professional commitment, pay rises or variable remuneration based on objectives.
- \* Welfare benefits: pension schemes, life insurance and medical care, advance payment of salary, payment in kind, medical subsidies and aids for the education of employees' children.

In this context, our subsidiaries use the following tools, among others, to pursue material opportunities:

- \* Leadership and mentoring programmes: training to identify and strengthen internal talent.
- \* Internal mobility and promotion: encouraging professional development within the Group.
- \* Investment in digitalisation and new skills: development of skillsets for future work.

The Group makes sure that our work-related policies and practices are responsible and do not harm our professionals through:

- \* Compliance with the labour laws in place in each country in which we operate.
- \* Compliance audits: internal and external audits to see that ethical and legal standards are met.
- \* Fostering of a business culture based on respect and fairness, in which the dignity of each worker is a priority.



## RESOURCES ASSIGNED TO THE MANAGEMENT OF MATERIAL IMPACTS

The Ebro Group allocates significant resources to the management of employment-related impacts:

- \* Specialist Human Resources teams: professionals specialising in the implementation and supervision of labour policies.
- \* Specific budget for training and well-being: investment in training programmes, work-related health and welfare benefits.
- \* Safety and prevention infrastructure: equipment and technology to guarantee safe work environments.
- \* Measuring and reporting systems: tools to assess the impact of initiatives and make informed decisions.

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### S1-5. Targets related to managing incidents

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\*(81)

At present, the Ebro Group does not have any quantifiable targets regarding its workforce. However, it has established four key principles that provide a reference framework and must be followed in all the Group's subsidiaries:

- \* Foster a safe, respectful, inclusive work environment.
- \* Promote career advancement and talent retention.
- \* Favour the balancing of employees' personal and professional lives.
- \* Ensure compliance with the ethical and human rights principles in personnel management.

This notwithstanding, these qualitative targets are defined and adaptation for each subsidiary taking account of the peculiarities of their respective work environment and local regulatory framework. The workforce and workers' representatives participate in this area in different ways:

- \* Setting of targets: Employees and their representatives participate in setting the targets through different consultation mechanisms, such as work climate surveys, meetings with Works Councils or similar figures and structured dialogue with union representatives in countries where there is formal workers' representation. These mechanisms enable employees' concerns and expectations to be taken into account in human resources management strategies.
- \* Performance monitoring in respect of targets: In subsidiaries that have Works Councils or similar figures, this monitoring is essentially channelled through them. The workers' representatives analyse and discuss any progress in respect of safety, professional development and work-life balance, contributing to the review and adjustment of employment strategies. In companies that do not have these representative bodies, there are other options for dialogue, such as regular meetings with management or internal communication channels through which monitoring is shared.
- \* Identification of improvements and lessons learned: Employees are informed of the improvements made and lessons learned through the different internal communication mechanisms established in each subsidiary. These include informative meetings with management, feedback sessions organised in Works Councils or spaces for dialogue with union representatives, internal newsletters, corporate digital platforms and training programmes, making sure that the workforce is up to date with the progress made and can incorporate them in their day-to-day activities.

The Group has no plans to establish quantitative targets at Group level within a given timeline.

## S1-6. Characteristics of the Group's Employees

\*(50a,50b+51,50c,50,50d)

Our people, their personal well-being and their professional development, are one of the Ebro Group's principal objectives in Social Responsibility.

As mentioned earlier, the Ebro Group's most valuable asset is its **5,667 professionals**, who are the foundation for its success and the driving force behind its development.

### CHARACTERISTICS OF THE GROUP'S EMPLOYEES:

INFORMATION ON NUMBER OF EMPLOYEES BY GENDER	
GENDER	NUMBER OF EMPLOYEES (HEADCOUNT)
Male	4,000
Female	1,667
Other	-
Not reported	-
<b>Total number of Employees</b>	<b>5,667</b>

\* The gap between the number of men and women is largely due to the nature of the Group, which is predominantly factory-based, as factory work has traditionally been done by men.

The number of employees in the Group is determined using the annual average and full-time employment, which gives a more precise, consistent representation of the workforce over the year. A full-time employee is one who performs their duties during the maximum time established in the labour laws of their country of residence or the conditions established in the applicable collective agreement.

Employees are considered to be workers who have an employment contract with one of the Group companies, regardless of whether the contract is permanent, temporary, non-guaranteed hours, full-time or part-time.

### NUMBER OF EMPLOYEES IN COUNTRIES THAT REPRESENT MORE THAN 10% OF THE TOTAL NUMBER OF EMPLOYEES

COUNTRY	NUMBER OF EMPLOYEES
Spain	918
United States	1,028
France	612
Italy	824

## EMPLOYEES BY GENDER AND TYPE OF CONTRACT

The Ebro Group offers its workers stable, quality employment and a solid professional career, where 93% of the jobs are permanent.

FEMALE	MALE	OTHER	TOTAL
<b>Number of employees</b>			
1,667	4,000	0	<b>5,667</b>
<b>Number of permanent employees</b>			
1,541	3,705	0	<b>5,246</b>
<b>Number of temporary employees</b>			
113	259	0	<b>372</b>
<b>Number of non-guaranteed hours employees</b>			
12	37	0	<b>49</b>
<b>Number of full-time employees</b>			
1,557	3,931	0	<b>5,488</b>
<b>Number of part-time employees</b>			
109	70	0	<b>179</b>

The average headcount of the Group in 2024, including employees and non-employees, is 6,636 professional, rather than the 6,510 indicated in **Note 7.4** to the Annual Financial Statement 2024. This difference is due to the fact that the Annual Financial Statement does not include independent contractors (self-employed workers) (27) or the workers of the subcontractors of the subsidiary Herba Ricemills (110).

## EMPLOYEE TURNOVER

During the year, 693 employees left the Group, equivalent to a turnover of 12%. This includes both employees who voluntarily left the Group and those dismissed, retired or deceased.

## S1-8. Collective bargaining coverage and social dialogue

\*(60a-c, 63a-b, AR70)

69% of the employees in the Ebro Group are covered by the collective bargaining agreements of their respective business areas or some other kind of employment agreements.

The remainder are top executives of the Group, the professionals of the North American and European companies (no longer used in certain geographical regions), those of Herba Cambodia, Mundiriz, Agromeruan and Ebro India (where this type of agreement is not used either) and those of Riceland Magyarorzag, since it has fewer employees than the number required by local law for these collective agreements. In those cases, all the professionals are protected by the national labour laws in place in their respective countries, their respective personnel policies and the guidelines of the Ebro Group's Code of Conduct. Furthermore, external ethical audits are conducted regularly in some of them.

There is, however, no representation by a European works council (EWC), a European Company (SE) works council or a European Cooperative Society (SCE) works council.

EEA COUNTRIES	% EMPLOYEES COVERED BY COLLECTIVE AGREEMENTS AND OTHER AGREEMENTS	% EMPLOYEES COVERED BY SOCIAL DIALOGUE
Belgium	100.00%	100.00%
Denmark	76.92%	100.00%
France	100.00%	99.67%
Germany	0.00%	0.00%
Hungary	0.00%	0.00%
Italy	100.00%	82.77%
Netherlands	98.85%	0.00%
Portugal	100.00%	0.00%
Spain	100.00%	90.52%

The figures in the above table are for countries in the EEA; those not in the EEA are reported in the following table, by continent:

CONTINENT	% EMPLOYEES COVERED BY COLLECTIVE AGREEMENTS AND OTHER AGREEMENTS	% EMPLOYEES COVERED BY SOCIAL DIALOGUE
North America	44.39%	13.67%
South America	72.97%	72.97%
Asia	52.56%	46.22%
Africa	38.94%	100.00%
Europe <sup>(1)</sup>	9.50%	0.00%

**Note:** <sup>(1)</sup> United Kingdom is reported here

## S1-9. Diversity metrics

\*(66a-e, AR71)

### TOP MANAGEMENT

Number of employees in the category of top management, by gender:

	MEN		WOMEN	
	NO. EMPLOYEES	%	NO. EMPLOYEES	%
Top Management	11	73%	4	27%

The Chief Operating Officer (COO) of the Ebro Group, who is the highest-ranking executive of the Ebro Foods Group after the Executive Chairman, the heads of the principal departments of Ebro Foods, S.A. and the heads of the Ebro Group business units are considered “top management” for this purpose, even if their respective employment relationships are not specified as “top management”.

## CLASSIFICATION OF EMPLOYEES BY AGE GROUP

AGE GROUP	NO. OF EMPLOYEES	% OF TOTAL EMPLOYEES
Under 30 years old	782	13.80%
30-50 years old	2,900	51.17%
Over 50 years old	1,985	35.03%
<b>TOTAL</b>	<b>5,667</b>	

## S1-10. Adequate wages

\*(69, 70)

The Ebro Group confirms its commitment to the principles of fairness and non-discrimination, guaranteeing that the remuneration of its employees adequately reflects their professional worth, skills, experience, responsibilities undertaken and results achieved. In most of the Group's companies, wages are above the minimum wage established in each country in which it operates and are never below that level, ensuring fair, competitive remuneration. This commitment underscores the Group's decision to establish fair working conditions and to foster the economic well-being of all our professionals.

## S1-12. Persons with disabilities

\*(79, 80, AR76)

The Group strives to achieve socio-occupational integration through the direct hiring of 106 employees with different abilities (1.87% of total employees) and indirect job generation through special employment centres.

MEN		WOMEN	
NUMBER	%	NUMBER	%
72	1.27%	34	0.60%



1.27%

Men with disabilities



0.60%

Women with disabilities

All professionals with different abilities are included, regardless of the degree of disability recognised officially.

During 2024, several actions were taken in Spain to promote the socio-occupational integration of persons with different abilities, through the contracting of certain services with special employment centres (CEE).

CENTRE	SERVICES	AMOUNT 2024 (€)	AMOUNT 2023 (€)
C.E.E. DE MADRID	Printing	1,672	4,207
C.E.E. INSERCIÓN PERSONAL DISCAPACITADOS " IPD"	Cleaning head office in Madrid	86,845	83,701
TOTAL		88,517	87,908

With regard to the universal accessibility and integration of persons with different abilities in physical environments, examples of measures taken by some Group companies included: (i) making the necessary adaptations to eliminate architectural barriers, (ii) applying ergonomic principles to adapt work stations to the person, and (iii) limiting certain tasks, and reducing and constantly reviewing their workload.

## S1-14. Health and safety metrics

\*(88a-e, 89c)

100% of 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.

94% of the Group's workforce is represented on the Health and Safety Committees that exist at our workplaces.

### HEALTH AND SAFETY ASPECTS COVERED IN FORMAL AGREEMENTS WITH UNIONS

The health and safety aspects covered by formal agreements with unions are:

- 1. Global agreements:** in accordance with ILO principles, organisational structures for problem-solving, commitments regarding target performance or the level of practice to apply.
- 2. Local agreements:** personal protection equipment, mixed health and safety committees, participation of workers' representatives in health and safety audits, inspections and investigations, training and education and right to refuse unsafe work.

The production plants of Herba Ricemills in Spain and Pastificio Lucio Garofalo in Italy have implemented a work-related injury prevention system aligned with ISO 45001 on Occupational Health and Safety.

Other Group companies such as Lustucru Frais, Riviana Foods, Riviana Foods Canada Corporation, Indo European Foods, S&B Herba Foods, Herba Cambodia, Herba Bangkok, Arrozeiras Mundiarroz, Mundi Riso, Harinas Santa Rita and Ebro India, have risk prevention policies and agreements to provide a safe and healthy work environment, identifying and remediating potential work-related hazards at their workplaces.

This approach reinforces the Group's commitment to protecting the health and well-being of our employees, guaranteeing optimum safety standards in all our operations.

Unfortunately, there was one fatality from a work-related accident during the year involving an employee of Riviana Foods. There were no fatalities as a result of work-related injuries among non-employees.

	NUMBER
Lost time work-related injuries <sup>(1)</sup>	204
Frequency rate <sup>(2)</sup>	18.09
Work-related ill health <sup>(3)</sup>	11
Lost days <sup>(4)</sup>	9,802

**Notes:**

<sup>(1)</sup> This total includes both accidents on the way to and from work and those occurring at work suffered by our entire workforce (employees and non-employees).

<sup>(2)</sup> The frequency rate is equivalent to the number of cases recorded (lost-time injuries) for each million hours worked by the total workforce (employees and non-employees).

<sup>(3)</sup> The cases of work-related ill health refer to employees.

<sup>(4)</sup> The lost days refer to work-related injuries and ill health of our employees.

As part of our efforts to reduce accidents at work, the different Group companies strive to improve safety by preventing and limiting risks deriving from their operations, making improvements to the equipment and installations used in order to reduce risks. They also run training courses to cover the needs for information, training and awareness regarding the work-related hazards corresponding to each job and workstation.

The Group's commitment to the health and well-being of our professionals is also implemented through regular medical check-ups and promotion of healthy lifestyles.

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

\*(97a-c)

The Ebro Foods Code of Conduct specifies in section IV, point 9.5 that the Group promotes and upholds the principle of equal treatment and equal opportunities for all its professionals, regardless of their race, colour, nationality, ethnic origin, religion, gender, political or sexual orientation, civil status, age, disability or family responsibilities, as a principle behind all human resources policies and applicable in the recruitment of professionals and in training, career opportunities, pay levels and all other aspects of relationships with professionals.

Building on this commitment, some of the Group companies have drawn up additional policies that specifically build on the guidelines established in the corporate Code of Conduct. For example, the subsidiaries Riviana Foods, S&B Herba Foods and Lustrucru Frais have a Policy for Equal Opportunities in Employment; and the parent Ebro Foods, S.A. and the subsidiaries Ebro India, Herba Ricemills and Riviana Foods have Anti-Discrimination, Harassment and Bullying Policies.

The parent, Ebro Foods, S.A., has implemented a Gender Equality Plan that permanently guarantees equal treatment and equal opportunities for men and women and elimination of any gender-based inequalities and situations of discrimination that may arise in the company. In this regard, the Equality Plan Negotiating Committee of Ebro Foods, S.A. drew up the Protocol for Sexual Harassment and Gender-based Harassment of Ebro Foods, which was supplemented with training in the matter for all professionals in the Company.

We also have the Ebro Foods Policy on the Selection of Directors and Diversity in the Composition of the Board of Directors, which lays down specifically and verifiably the basic principles and criteria that must be followed in the selection of candidates to sit on the company's Board of Directors and to ensure diversity in the composition of the Board.

<b>PAY GAP</b>	<b>30%</b>
<b>REMUNERATION RATIO</b>	<b>26.69</b>

The following formula was used to calculate the gender pay gap:

Difference between the average gross hourly pay level of male and female employees expressed as a percentage of the average gross hourly pay level of male employees.

The annual total remuneration ratio of the highest paid individual (General Manager of one of our subsidiaries) to the median annual total remuneration for all employees (excluding the highest-paid individual) was 26.69 times.

It should be noted that Ebrofrost Denmark and Transimpex did not provide information on the remuneration of their employees. Consequently, they were not taken into account to calculate the pay gap and remuneration ratio.

## S1-17. Incidents, complaints and severe Human Rights impacts

\*(103, 104)

The cases indicated below are incidents of discrimination or harassment submitted to the Equal Employment Opportunity Commission (EEOC). The EEOC is a US government agency that investigates complaints of harassment or discrimination against employers presented by existing or, more often, former employees. This Commission investigates the case and determines whether there are grounds to proceed with the charge or notifies the parties that it will not continue with the case and dismisses it. This process can take months, or even more than a year, depending on the agency. Once the Position Statement has been presented, the company waits for the outcome of the EEOC procedure.

	<b>NO. CASES PRESENTED</b>	<b>NO. CASES REVIEWED</b>	<b>NO. CASES SETTLED OR CONCLUDED</b>
Own employees	4	3	6
Supervised workers	1	1	0
<b>Total incidentes</b>	<b>5</b>	<b>4</b>	<b>6</b>

**Note:** During 2024, 5 cases were filed, of which 4 have already been reviewed, but none of them has yet been resolved. In this context, the 6 cases that appear as resolved or concluded in 2024, correspond to 6 cases that were submitted in 2023.

None of the complaints included in the above table was presented through the channels provided by the company for its stakeholders to voice their concerns, or to the National Contact Points for OECD Multinational Enterprises.

Moreover, none of these claims resulted in penalties, fines or compensations for damages.

There were no severe human rights impacts or incidents related with our own workforce.