

ESRS S3

Affected communities

LIST OF IROS ASSOCIATED WITH S3 (SBM-3)

Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT		VC	TIME HORIZON	POLICIES ASSOCIATED WITH IRO
AFFECTED COMMUNITIES						
IP-41	Creation of labour, economic and social opportunities in the communities in which the Group has own or commercial operations, through the creation of employment in the society.	I+	R	Up OO Down		Group Code of Conduct Group Social Policy Sustainability, Environment and Corporate Social Responsibility Policy

KEY: Impact

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

KEY: Value Chain (VCh)

Ups: Upstream OO: Own Operations Dow: Downstream

SBM-3. IMPACTS, RISKS AND OPPORTUNITIES

*(9a,9c,9d,10,11)

The Ebro Group considers affected communities to be those communities in which we have a direct or indirect presence throughout the value chain. This includes:

- ➡ Locations where our production plants, logistics centres and corporate offices are situated
- ➡ Regions related with suppliers and strategic customers
- ➡ Groups that benefit from welfare, educational and environmental programmes promoted by the Group.

In this regard, the Ebro Group makes a significant contribution to the social and economic development of the communities in which it operates. Its business activities generate wealth through the creation of jobs, payment of salaries, tax contribution, purchase of goods and services from suppliers, distribution of dividends, implementation of welfare programmes, development of environmental initiatives, commitment to the value chain and investment in R&D and innovation.

SOCIAL CASH FLOW (€ THOUSAND)

This contribution is reflected in the Social Cash Flow, which shows the economic value generated, distributed and retained by the Group in 2024 and 2025.

	2025	2024
Economic value generated		
Net proceeds from operations	748,210	697,667
Sale of assets and businesses	2,411	30,477
Dividends received from third parties	3,504	5,731
	754,125	733,875
Economic value distributed		
Payments to or on behalf of employees	(378,967)	(356,576)
Corporate income tax	(78,308)	(56,701)
Contribution to not-for-profit entities and support for sustainable agriculture	(4,596)	(4,741)
Interest income/expenses	(6,222)	3,097
Business acquisitions	(1,118)	0
CAPEX	(134,871)	(148,634)
Dividends paid (*)	(116,237)	(124,076)
	(720,319)	(687,631)
ECONOMIC VALUE RETAINED	33,806	46,244

(*) Dividends paid in the corresponding year

Through its Foundation and subsidiaries, the Group promotes a large number of activities with positive effects on the local, rural and agricultural communities in which we operate, including especially:

- ➔ **Social projects:** implementation of social welfare and integration initiatives designed to improve the living conditions of vulnerable groups
- ➔ **Education and employment programmes:** development of projects related with education and access to employment, providing training and capacity-building of people in the local communities
- ➔ **Food donations:** donations of the Group's food products, guaranteeing people's right to food and contributing to food security in segments of the population that are in vulnerable situations
- ➔ **Sustainable agriculture:** promotion of programmes developing social and environmental crop standards that foster sustainable agriculture, benefiting growers and rural communities
- ➔ **Promotion of healthy eating:** offering society a broad portfolio of healthy products while encouraging healthy eating habits and sport.

The initiatives promoted by the Ebro Group (such as the creation of employment, investment in social and educational programmes, support for sustainable agriculture and the promotion of healthy eating habits) generate economic value and, as mentioned earlier, also produce positive impacts on the communities in which we operate. These actions help to strengthen the local socioeconomic fabric, improve quality of life and strengthen our bond with stakeholders.

In the strict scope of the DMA, the only positive impact identified as material is the **creation of labour, economic and social opportunities**, deriving from the generation of direct and indirect employment and revitalisation of the Group's value chain.

This positive impact is more or less evident depending on the groups and the link in the value chain, benefiting, among others, employees, local suppliers, growers, rural communities, vulnerable groups, unemployed, etc. The diverse effects require an integral approach that enables us to maximise economic and social value creation while guaranteeing responsible management consistent with the sustainability of the business and well-being of the communities.

With regard to risks, no relatively important risks have been identified in respect of the affected communities. However, the Group remains actively vigilant to forestall any possible adverse scenarios and secure business continuity and relations with stakeholders. This preventive management is based on dialogue channels and mechanisms for community engagement.

In order to identify situations that might constitute a risk for communities or groups with special characteristics (such as exposure to precarious working conditions, lack of access to development opportunities or environmental impacts that may affect their quality of life), the Group and its respective subsidiaries have established specific channels to engage with the affected communities and gain an insight into their needs, expectations and potential risks. These mechanisms enable us to collect key information on the impact of the Group's activities on certain groups and in different contexts.

These channels include:

- ➔ **Regular meetings with local communities**, at which we learn and are able to resolve concerns related with the Group's operations.
- ➔ **Engagement with NGOs and social organisations**, which provide information on possible impacts on vulnerable communities.
- ➔ **Suggestion boxes and contact lines in production plants**, to receive alerts or comments regarding impacts on the community.
- ➔ **Joint projects with educational and social undertakings**, which help detect specific training and employment needs.
- ➔ **Participation in forums and sectoral panels** to analyse trends and challenges that impact the communities.

This approach underpins the commitment of the Ebro Group to transparency and responsible management, ensuring that although there are no material risks identified, continuous monitoring is maintained to prevent potential impacts and guarantee the sustainability of the business and the well-being of communities.



S3-1. POLICIES RELATED TO AFFECTED COMMUNITIES

CODE OF CONDUCT OF THE EBRO FOODS GROUP	
MDR-P 65 (a)	<p>Contents:</p> <p>The Code of Conduct 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>The COC (point 25) addresses the Group's "Relations with society":</p> <ul style="list-style-type: none"> • The Group operates in several different geographical areas and, as such, contributes towards the creation of local employment, wealth and development in the communities in which it operates. • The Group has an active commitment to social action and works, through the Ebro Foods Foundation, with Non-Governmental Organisations, Foundations and Institutions in the development of numerous programmes, including training and integration of the disabled, helping socially underprivileged groups and promoting agricultural projects in the Third World. <p>The COC also addresses (point 26) "Sponsorships and Social Action":</p> <ul style="list-style-type: none"> • The Group's social action is performed through the Ebro Foods Foundation. The Company and the companies of the Ebro Foods Group may engage in social action and sponsorship activities provided they uphold the ethical principles contemplated in this Code. • Social action and sponsorships are assessed and approved by the corresponding corporate body. • Proposals will be assessed considering the alignment of the actions or sponsorships with the principles of the Code. The beneficiaries of the social action and/or sponsorships must accept and undertake the principles of the Code. Where appropriate, the decision-making body may request assessment by the Compliance Unit. • All approved actions or sponsorships will be monitored to check that the activities undertaken or sponsored are performed in conformity with the principles of the Code and, where appropriate, that the funds or products contributed by the Group are used adequately for the specific activity or sponsorship. • The Group will take such measures as may be necessary to ensure that the provisions of this article are also observed in the social actions and sponsorships developed through the Ebro Foods Foundation.
MDR-P 65 (b)	<p>Scope:</p> <p>The Group COC, as stipulated in point 4, is:</p> <ol style="list-style-type: none"> 4.1. Binding on each and all of the Professionals, regardless of their hierarchical level, position and geographical location. 4.2. Binding on customers, suppliers, shareholders and other stakeholders with which the Ebro Foods Group interacts in its operations. 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.
MDR-P 65 (c)	<p>Most senior level accountable for implementation:</p> <p>The Audit, Control and Sustainability Committee reports regularly to the Board of Directors of Ebro Foods</p>
MDR-P 65 (d)	<p>Disclosure of third-party standards or initiatives to which Group commits</p> <ul style="list-style-type: none"> • Universal Declaration of Human Rights • United Nations Guiding Principles on Business and Human Rights • ILO Conventions and Recommendations
MDR-P 65e)	<p>The interests, expectations and concerns of the principal stakeholders potentially affected by the Group's activities were taken into account when drawing up this policy. The usual interactions with local communities, social organisations, institutional representatives and other relevant agents were considered for this purpose, as well as information obtained through existing dialogue and engagement channels. This enabled us to include in the policy the aspects that are most significant for those stakeholders and make sure that the actions contemplated respond coherently to their needs and the context in which we operate.</p>
MDR-P 65 (f)	<p>Availability:</p> <p>The COC is available on the Group's corporate website (Código-de-Conducta).</p>

SUSTAINABILITY, ENVIRONMENT AND CORPORATE SOCIAL RESPONSIBILITY POLICY

MDR-P 65 (a)	<p>Contents: The Group thus 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><u>Principles of action</u> (point 5) for the affected communities are:</p> <p>5.4. With regard to human rights 5.5. With regard to the generation of value for the community</p> <p>In relation to the affected communities in our value chain, the stakeholder being “Our Communities” (point 6.2.), it establishes the following principles and rules:</p> <ul style="list-style-type: none"> • The Group’s Social Action Policy develops the criteria for actions in this area, based on the principles of transparency, adaptability and value added. • Actions to be developed directly with Our Community focus mainly on the following areas: <ul style="list-style-type: none"> (i) social action and cooperation to secure development in the most needy or disadvantaged segments of society; (ii) education, vocational training and entrepreneurship; (iii) implementation in society of sustainable and healthy eating habits (iv) creation of environmental value through the implementation and development of sustainable agricultural systems and other specific environmental projects; (v) donations of the Group’s food products; and (vi) implementation and development of best practices in our value chain. <ul style="list-style-type: none"> • The Ebro Foods Foundation is the main driving force of the Group’s social action. Its collaboration is an added contribution towards the well-being of communities, the generation of a lasting positive impact and the transformation and enhancement of the areas where Group companies operate. • This notwithstanding, Group companies may develop their own social action linked to their specific business activities or contributing towards the creation of value in the communities in which they operate.
MDR-P 65 (b)	<p>Scope: This 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 herein or in other applicable internal Policies or Codes related with this one and lay down more stringent requirements.</p>
MDR-P 65 (c)	<p>Most senior level accountable for implementation: The Board of Directors is responsible for its approval and the Audit, Control and Sustainability Committee for its supervision and implementation</p>
MDR-P 65 (d)	<p>Disclosure of third-party standards or initiatives to which Group commits</p> <ul style="list-style-type: none"> • Universal Declaration of Human Rights • United Nations Guiding Principles on Business and Human Rights • ILO Conventions and Recommendations • Conformity with section 529 ter of the Corporate Enterprises Act (“LSC”)
MDR-P 65e)	<p>(See MDR-P 65(e) of the Group’s Code of Conduct)</p>
MDR-P 65 (f)	<p>Availability: (see MDR-P 65(f) of the Group’s Code of Conduct) (<u>Politica-sostenibilidad-medioambiente-y-responsabilidad-social-corporativa</u>)</p>

SOCIAL POLICY OF THE EBRO FOODS GROUP

MDR-P 65 (a)	<p>Contents: Commitment to the social needs and creation of value for local communities is one of the strategic focal points of the Corporate Social Responsibility Policy of the Ebro Foods Group. Accordingly, all social action shall be conducted in accordance with the principles of transparency, adaptability and value added. Social action shall refer mainly to the following areas, without prejudice to any others that may be considered:</p> <ul style="list-style-type: none"> i. assistance and social integration initiatives in the Group's areas of influence; ii. projects related with education and access to employment; iii. donations of food produced by the Group; iv. programmes to develop social and environmental crop standards leading to sustainable farming; and v. promotion of healthy eating, offering consumers a broad range of Group products focusing on the Health segment.
MDR-P 65 (b)	<p>Scope: This policy is applicable to Ebro Foods, S.A. and the other companies in its Group. The Policy is also extended to the Ebro Foods Foundation (the "Foundation"), through the professionals of the Group who collaborate with it.</p>
MDR-P 65 (c)	<p>Most senior level accountable for implementation: The programmes developed by the Company, the Group and the Foundation in the area of social action are reported annually to or in:</p> <ul style="list-style-type: none"> • Board of Directors • General Meeting of Shareholders of the Company • Group Non-Financial Statement • Website of the Ebro Group Foundation
MDR-P 65d)	No reference is made to universal standards in this policy
MDR-P 65e)	(See MDR-P 65(e) of the Group's Code of Conduct)
MDR-P 65 (f)	<p>Availability: (see MDR-P 65(e) of the Group's Code of Conduct) (<u>Social Action Policy</u>)</p>

S3-2. PROCESSES FOR ENGAGING WITH AFFECTED COMMUNITIES

*(21,22)

ENGAGEMENT WITH OUR COMMUNITIES

According to the principles of Sustainability and Social Responsibility of the Group set out in the Sustainability, Environment and Corporate Social Responsibility Policy, the detection and management of actual and potential impacts in the affected communities take account of their needs and expectations. Accordingly, as mentioned earlier, the Ebro Group and its companies have enabled structured communication channels to receive relevant information and guide strategic decisions related to our business activity, design and development of social initiatives and planning of actions to mitigate impacts. In this regard, we engage with affected communities both directly and through legitimate representatives. Depending on the context and the nature of our relationship with each community, we establish spaces for dialogue with social organisations, local associations and other interested parties to gain an insight into their expectations and concerns.

Communities participate in the impact management processes or in the start-up of specific projects in different stages:

- **Prevention and planning:** identification of possible impacts before commencing new activities or projects
- **Execution and follow-up:** monitoring of impacts and continuous dialogue with the communities or their legitimate representatives to detect opportunities for improvement
- **Assessment and adjustment:** analysis of results and adoption of corrective measures where necessary, or the implementation of plans to contribute towards social and economic development of the communities.

The frequency of engagement varies according to the context, the type of project developed or to be developed and the specific needs of each community. In general, regular contact points are established through meetings, follow-up reports and sectoral dialogue.

The responsibility for guaranteeing the participation of communities and integration of their views is shared and corresponds to the departments assigned by each subsidiary, which are mostly Marketing and Human Resources, the Corporate Communications, Social Responsibility and Sustainability Department and the Advisory Committee of the Ebro Foundation. The Ebro Group uses different assessment tools to measure the effectiveness of our commitment to communities, such as:

- Indicators of social impact in the communities in which we operate, including generation of employment and access to training
- Surveys and opinion polls with local communities and external collaborators
- Analysis of complaints and suggestions received through the open communication channels
- Review of alliances and collaborations with third sector entities to ensure that our social action programmes respond to actual needs.

To make sure we pay sufficient attention to communities that might be more vulnerable to the impacts of our business activities, the Group and its subsidiaries develop specific initiatives to identify and respond to these situations, such as:

- Establishing dialogue channels with local authorities
- Development of projects to boost social integration and access to employment for groups at risk of exclusion
- Collaboration with entities specialising in Human Rights and social development that facilitate access to information on vulnerable groups
- Monitoring of environmental and social impacts in areas in which we operate, making sure that the Group's activities do not generate adverse effects on underprivileged communities.

S3-4. TAKING ACTION TO MANAGE IROS

*(31,32c,32d,34^a,38,62)

In view of the results of its DMA, the Ebro Group has concluded that there are no material negative impacts related to affected communities. The only impact identified as material is positive and consists of the creation of labour, economic and social opportunities in the communities in which the Group has own or trading operations, deriving from the generation of employment and promotion of the local economic activities. This positive impact reflects the Group's commitment to sustainable development and improving well-being in its surroundings, which is the basis on which the actions and resources disclosed in this section are structured.

Based on this material positive impact, the Group has defined specific actions to manage it. It has also driven supplementary initiatives to generate social and environmental benefits in the communities in which it operates. Those actions are described in the following sections, along with the mechanisms established to monitor and assess their effectiveness, and the resources assigned to guarantee their implementation and alignment with our strategic sustainability objectives.

Much of the social action in the communities in which the Group operates is channelled through the Ebro Foods Foundation and the local subsidiaries, as they have a better idea of the specific needs in their areas. With this structure, we can ensure that our initiatives respond more effectively to the peculiarities of each geographical area and the expectations of local communities, so there are no actions that respond to a global target.

The subsidiaries identify and develop programmes aligned with the Group's global sustainability priorities but adapted to the local situation, while the Ebro Foundation, whether individually, in collaboration with subsidiaries or jointly with other foundations or not-for-profit organisations, promotes strategic social impact projects designed to contribute towards social well-being, inclusion, equal opportunities and minimising the environmental impact in the area.

INITIATIVES AND COMMITMENTS TO THE DEVELOPMENT OF LOCAL COMMUNITIES

In 2025, as in previous years, the Ebro Foundation and Group companies participated in projects created by different not-for-profit organisations and promoted and developed *motu proprio* several initiatives of social and environmental interest.

With regard to the effectiveness of these actions, there are not always specific impact indicators available, as many of the organisations with which we collaborate do not have formal assessment methodologies or do not provide standardised quantitative information. However, whenever those organisations provide us with qualitative data or indicators of scope, such as the number of beneficiaries or the impact of the programmes, we include them in our annual monitoring. When that information does not exist, we make *in situ* visits to get to know the programme and make an essentially qualitative assessment based on the nature of the project, its alignment with our social and environmental objectives and the solvency and track records of the organisations running them.

The global amount spent on social action during 2025 was €4.6 million, compared to €4.7 million in the previous year.

SOCIAL ACTIONS	2025	2024
Food donations subsidiaries	1,414,610.99	1,217,151.55
Social action subsidiaries	405,115.82	285,655.17
Ebro Foundation activities	684,630.72	890,084.78
Sustainable Agriculture	2,091,645	2,348,004
TOTAL AMOUNT (€)	4,596,003.01	4,740,895.50

Note: The 2024 figure for Sustainable Agriculture has been revised in respect of that originally reported, after detecting an error in the information provided by one of the subsidiaries. This correction gave rise to the variation reflected in both that item and in the overall investment figure for the comparative year.

FOOD DONATIONS

During 2025, Group companies in Spain, UK, Italy, France, India, USA and Canada made food donations for an aggregate value of €1.4 million, delivering 595,917 kg of food. In 2024, 648,584 kg of food was donated for the value of €1.2 million.

COMPAÑÍA	2025		2024	
	IMPORTE (€)	576,00	IMPORTE (€)	KGS
Arrozeiras Mundiarroz, S.A.	€504.24	576.00	-	-
Bertagni	€660,820.04	130,562.10	€423,793.23	106,578.82
Ebro Foods Belgium N.V.	-	-	€1,643.33	-
Ebro Foods Netherlands BV	€300.00	108.00	-	-
Ebro India Private Ltda.	€12,426.95	20,400.00	€2,338.88	2,600.00
Ebrofrost Germany, GmbH	€321.00	200.00	-	-
Herba Bangkok S.L.	€309.84	500.00	€1,361.93	2,000.00
Herba Ricemills	€158,880.50	96,633.97	€104,523.52	74,290.54
La Loma Alimentos, S.A.	€2,888.11	3,335.00	-	-
Lustucru Frais S.A.S.	€284,756.00	142,028.00	€101,692.00	212,569.00
Lustucru Riz, S.A.S.	€27,355.83	49,350.00	-	-
Pastificio Lucio Garofalo SPA	€19,293.01	4,139.00	€28,987.72	6,637.00
Riceland Magyarorzag, Kft	€243.86	300.00	-	-
Riviana Foods Canada	€1,329.67	754.56	€17,006.00	14,714.98
Riviana Foods Inc.	€210,885.44	137,765.00	€309,309.10	172,240.15
S&B Herba Foods Ltda.	€16,741.72	955.00	€209,720.49	54,692.00
Tilda Ltda.	€17,554.77	8,310.00	€16,775.35	2,262.00
IMPORTE TOTAL (€)	€1,414,610.99	595,916.63	€1,217,151.55	648,584.49

Apart from food donations, some Group subsidiaries develop alternative mechanisms of access to food products, through the sale of products at a reduced price or at cost, in collaboration with third parties.

In this context, **Tilda** collaborates with The Felix Project, an organisation in the United Kingdom that rescues surplus food and redistributes it to charities. In 2025 some 66,000 kg of rice was provided for The Felix Project through discount sales on the normal price, for social redistribution (65,000 kg in 2024). Tilda also sold a further 60,880 kg of rice at cost price to an international press agency within a social initiative promoted by that entity, which subsequently donated the products to vulnerable groups.

Ebro Foods Netherlands develops similar initiatives in collaboration with the Amsterdam Food Bank, through the sale of products at a price significantly lower than market price. In 2025, a total volume of 23,783.20 kg of food (83,978.20 kg in 2024) was sold under this scheme.

Similarly, **Riviana Foods Canada** collaborates with different organisations that provide food assistance through the sale of products at a price considerably lower than market price. In 2025, a total volume of 49,076.88 kg of food was channelled through these initiatives, compared to 35,312 kg in 2024, in collaboration with organisations such as MADA Food Bank, Moisson Montréal and Ricochet, thus helping to facilitate access by different communities to stable food products.

SOCIAL AND ENVIRONMENTAL INITIATIVES

Apart from the food donations and in our determination to contribute to sustainable development of the communities in which we operate, the Ebro Group and the Foundation continued working in 2025 to set up different social and environmental initiatives.

The Foundation worked in three major areas during 2025:

➔ **Food and health:** This includes aid given to neighbourhood associations, soup kitchens, fraternities and sororities, humanitarian disasters, etc., as well as participation in projects that encourage healthy lifestyles through food and sport.

To sum up, the contributions made in this area amounted in 2025 to €120,791.17 compared to €133,116.37 in 2024.

➔ **Social welfare:** This working area comprises support for education through scholarships, research projects, educational programmes that contribute towards equal opportunities, training projects for integration into society and employment, entrepreneurship and job promotion initiatives, and community aid programmes that contribute to achieving the full, effective social integration of these individuals and groups at risk of exclusion.

The total investment made in this area in 2025 was €468,839.55, compared to €496,968.41 in the previous year.

➔ **Environmental sustainability:** Environmental conservation is another essential aspect within the work of the Ebro Foundation. The Foundation supports the sustainable agriculture strategy put into practice by the Ebro Group and works on promoting and achieving the Group's sustainability goals through the EBRO FOUNDATION SUSTAINABILITY & ENVIRONMENTAL AWARDS, which aim to bring out the talent of the Group's professionals in the search for innovative solutions that contribute towards achievement of the goals contemplated in the Long-Term Sustainability Plan "Heading towards 2030". In 2025 the Foundation invested €70,000 in these awards, exceeding the €60,000 of the previous year.

Also in this area the Foundation promotes an environmental enterprise project to reduce food loss and waste in the field.

The total investment in this area of action was €95,000 in 2025, compared to €60,000 in the previous year.

In addition to the actions promoted by the Ebro Foods Foundation, the Group subsidiaries develop local social and environmental initiatives adapted to the specific needs of the communities in which they operate. These actions, of a widely varying nature, contribute towards social well-being, community development and enhancement of the living conditions of different groups, supplementing the Group's social action from a decentralised approach aligned with the positive impact identified in the double materiality assessment.

Within this framework, the following actions illustrate the type of social initiatives that the Group subsidiaries develop in their respective local environments:

- **Agromeruan** promotes initiatives to support the local agricultural community, including especially the assignment of an irrigation pump and support for a nursery that serves a community of approximately 700 growers. It also collaborates in actions to improve basic infrastructures, such as cleaning of drainage channels, conditioning of roads in different tribal villages and the construction of a protection dyke, contributing to improving the living and working conditions of the local population.
- **Bertagni** supports social and community initiatives, including contribution to the preparation of the 2025 calendar of the Local Tourism Association, sponsorship of the local football team and support for a solidarity event of free ultrasound and breast scans, promoting cultural development and sport, as well as access to health services in the community.
- **Ebro Foods Netherlands** develops actions to strengthen social cohesion and community well-being. These initiatives include sponsorship of a neighbourhood bus for the elderly and the free assignment of wooden pallets to build cabins for a children's camp.
- **Ebro Frost Denmark** supports different actions focusing on infant well-being, such as collaboration with a local badminton campus for children and contribution to a fund designed to support children with cancer.
- **Ebro India** combines actions related with social development and the strengthening of local communities, including initiatives related with improving agricultural practices and the community environment, such as the prevention of stubble burning and the planting of trees, with positive effects on the health and livelihood of the local population. It also develops social initiatives, such as training growers, financing hearing aids for children in need, paying school registrations, granting the Kalpana Chawla Awards to 30 girls, setting up a sowing centre for 20 women and supporting persons with disabilities.
- **Ebrofrost Germany** promotes several social and community initiatives, including collaboration with a youth employment programme, the provision of equipment for firefighting services, support for scientific research in relation to food and promotion of culture through music schools.
- **Herba Bangkok** supports initiatives related to child well-being and development, such as the organisation of activities in an educational establishment to celebrate Children's Day.
- **Herba Ricemills** supports initiatives that contribute to the social and cultural well-being of its environment, including collaborations with Red Cross and programmes to improve the quality of life of vulnerable groups and areas, as well as encouraging access to culture through local events and associations.
- **Lustucru Frais** focuses its actions on the area of education and equal opportunities. Its initiatives include support for an association that facilitates work experience for students from underprivileged backgrounds, awarding of a grant for female engineers and financing of academic and professional mentoring programmes.
- **Pastificio Lucio Garofalo** offers support to social causes related with health and inclusion, especially initiatives related with the treatment of leukaemia and other serious diseases, and support for economically vulnerable families.
- **Riviana Foods** provides funding for a broad array of community and solidarity initiatives, including collaborations with food banks, contributions to school programmes, financing of university grants and sponsorship of charity sports events. It also provided support to guarantee food for families displaced during the forest fires in California.

- **Tilda** steps up its social commitment by supporting initiatives addressing equal opportunities and access to a decent life. These initiatives include collaboration with an organisation dedicated to boosting the empowerment of women in situations where cultural factors may curtail their personal and professional development and support for an entity that provides school meals for children in Africa, favouring their nutrition and continued presence in the education system.
- **Transimpex** focuses its actions on youth, sport and health, through initiatives such as the sponsorship of youth sports teams, support for camps that help working families achieve a balance between work and family life, and collaboration with projects related to hospitals and health care.

Overall, in 2025 the social actions developed by the Group's subsidiaries in their respective local environments entailed an investment of approximately €405,115.82 (€285,655.17 in 2024).

A further €2,091,645 (€2,348,004 in 2024) was invested by different Group companies in both launching sustainable agriculture programmes in our sourcing areas and the payment of a premium fee to growers with a view to improving not only their agricultural yields, but also their revenues.

To conclude this chapter, it should be mentioned that, just as in 2024, the Ebro Group did not receive any complaints or claims in 2025 regarding possible adverse impacts related to Human Rights in the local communities in which we operate.

ACTIONS AND RESOURCES TO MONITOR AND MITIGATE RISKS

The undertaking by the Ebro Group to manage material impacts in communities entails the allocation of specific human financial and operational resources. Through the Ebro Foundation and other corporate initiatives, funds are allocated to projects acting on social development, education, equal opportunities, capacity building, impact minimisation and sustainability. The planning and implementation of these actions is coordinated by the Foundation, the sustainability areas and other relevant departments in the different subsidiaries, ensuring correct implementation and alignment with the Company's values and goals.

To minimise any risks associated with interactions with the affected communities, the Group and its subsidiaries implement preventive and mitigation measures focused on dialogue, respect for Human Rights and proactive conflict management. The principal initiatives include:

- **Strengthening dialogue and consultation with the communities:** put in place mechanisms for engagement with the affected communities to understand their concerns and avoid possible conflicts that could lead to demonstrations or social unrest.
- **Local development and social responsibility programmes:** develop initiatives that enhance the well-being of the communities in which the Group operates, promoting employment opportunities, access to education and improvements to local infrastructure. These actions reduce the perception of negative impacts and boost the Group's social acceptance.
- **Regulatory compliance and commitment to Human Rights:** adopt policies aligned with international standards to guarantee respect for communities' freedom of expression and association, avoiding legal penalties and protecting the Group's reputation.
- **Tracking and assessment of risks:** through regular analysis of social and operational risks, internal audits and reviewing of key indicators, the Group assesses the effectiveness of our mitigation measures, identifying opportunities for improvement and ensuring the fulfilment of our commitments.

S3-5. TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS

*(81)

Although the Ebro Group has not set global quantifiable targets related to managing impacts in affected communities, our approach is based on flexibility and adaptation to the specific real situations in each context. The communities with which we interact have diverse needs, so the initiatives developed by the Group are designed with tailored metrics to enable precise, meaningful tracking of effectiveness in each case.

Through the Ebro Foundations and other corporate actions developed by the parent or our subsidiaries, projects are implemented with specific, measurable targets in areas such as social well-being, social and labour market inclusion, education, entrepreneurship and environmental sustainability. However, consolidating a single global quantifiable target might not adequately reflect the diverse nature of the impacts and needs of communities in the different regions in which we operate.

Consequently, the involvement of the affected communities is key in designing projects with their corresponding targets, tracking and improvement. They participate in several ways:

- **Setting targets:** the affected communities participate actively through direct consultations, roundtable discussions, structured listening processes and third sector entities. In many cases, local representatives, neighbourhood associations and other stakeholders collaborate in defining the targets of the different projects, ensuring that the initiatives respond to their expectations and aspirations.
- **Tracking of achievement of targets:** the communities track the development of the initiatives through regular meetings with those responsible for the projects and other open communication channels, through which they can engage directly with the Group or the subsidiary in question. Through their involvement we are able to assess the degree of progress, detect difficulties and propose adjustments in execution of the projects to make sure the defined targets are effectively met.
- **Identification of improvements and lessons learned:** through community meetings, opinion polls, NGOs and focus groups, the members of the communities express their view of the results obtained and may suggest improvements for future actions and express their learnings and experience, which helps us to redefine strategies and boost the impact of initiatives according to their assessments.

The Group does not plan to set Group-level quantitative targets within a given time horizon as we believe that a flexible approach adapted to local situations enables a more effective, significant management of the impacts in the affected communities.