

5.1. SECTOR-SPECIFIC - R&D+I

Impacts, Risks and Opportunities

| CODE | DESCRIPTION | IMPACT | VC | TIME HORIZON | POLICIES ASSOCIATED WITH THE IRO |
|------------------------------------|---|----------|----------|--------------|---|
| SECTOR-SPECIFIC: INNOVACIÓN | | | | | |
| R-59 | Increase in costs above those initially budgeted in the implementation of the Group's research, development and innovation (R&D + innovation) projects, A shortage of financial resources can lead to slow or insufficient development of the project | R | A | OO | Short term Code of Conduct of the Ebro Group Risk Control and Management 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

CROSS-CUTTING AND SECTOR-SPECIFIC IROS

During the Group's Double Materiality Assessment, in pursuance of paragraph 131(b) of ESRS 1, in addition to the 259 IROs identified at Topic, Sub-Topic and Sub-Sub-Topic level, as shown in the above table, one sector-specific IRO was identified, corresponding to the topic "Innovation and Digitalisation".

As mentioned in ESRS 1, paragraph 105, we opted for partial omission of information in this section, because innovation and technological development are a key strategic asset for Ebro Foods. In a highly competitive sector as is the food sector, differentiation is crucial to consolidate our leadership, guarantee the sustainability of the business and respond to changing demands on the market. Our capacity to develop our own technologies, optimise processes and create unique products enables us to offer a portfolio with high value added, anticipating trends and consumer needs. Sharing certain specific aspects of our R&D+I strategy could jeopardise that competitive advantage, so in line with best business practices, we have decided to exercise the option of partial omission on this point.

INNOVATION AS A DRIVING FORCE FOR GROWTH AND DIFFERENTIATION

Innovation is the basic pillar on which Ebro Foods builds our growth and differentiation strategy in the market. Our commitment to R&D and innovation not only corresponds to the need to develop new solutions in the food sector, but is also a key tool for contributing value to both our customers and end-consumers.

We focus our strategy on consumers, directing research and development to create products that meet their nutritional requirements, consumer habits and quality expectations. Our ability to anticipate these trends and transform them into innovative solutions enables us to maintain a diversified portfolio with a high value added, differentiating ourselves in a highly competitive environment.

To achieve this we have a sound innovation structure based at our own research centres in France, United States, Netherlands, Italy and Spain, where we stimulate the development of new technologies and unique products in the market. This approach not only strengthens our leadership in the segments in which we operate, but also allows us to evolve towards a more sustainable, efficient business model aligned with society's expectations.

GOVERNANCE

The Group's Board of Directors is accountable for supervising the principal general strategies in respect of Research, Development and Innovation (R&D+I), defining the guidelines and establishing priorities at Group level.

On this basis, the Group's R&D+I activity is structured into two major areas:

1. **B2C business**, focusing on the extension and development of our brands
2. **B2B business**, focusing on the development of ingredients

The management and execution of this strategy is directed from two main innovation hubs: Spain (Herba Ricemills) and France (Lustucru Premium Groupe), each under the management and supervision of its respective General Manager.

In Spain, coordinated by Herba Ricemills, we have the following specialist centres:

➔ **La Rinconada (Seville)**: a benchmark in the development and innovation of ready-to-serve meals and dry rice

➔ **Moncada (Valencia)**: specialising in innovation within the ingredients business

In France, Lustucru Premium Groupe leads innovation in the fresh segment from its R&D+I centre in Lyon.

These main hubs are supplemented by other, smaller innovation structures in Italy (dry pasta and fresh pasta), Netherlands (ingredients) and USA (rice). These units operate under the direction of their respective General Managers, who report directly to the Chief Operating Officer (COO) and the Executive Chairman of the Group. In turn, they both report regularly to the Board of Directors, ensuring that the R&D+I strategy is aligned at all times with the Group's global targets.

Knowledge is transferred within the Group through coordination among the different General Managements and the Group's R&D+I teams. The Global Chief Marketing Officer plays a key role in this process, not only fostering the creation of synergies between different markets, but also identifying opportunities to adapt and introduce products in new geographies, aligning commercial and innovation strategies to maximise their impact.

The strategy established by the Board of Directors and developed by the R&D+I managers is supervised and monitored through internal control mechanisms, with a regular review of progress and evaluation of the impact of the projects on innovation and competitiveness.

In this context, the Group has incorporated R&D+I management in its corporate governance framework, establishing specific processes to make sure it is aligned with the strategic needs of the business and contributes to generating value.

These processes include:

- ➔ **Supervision of the R&D+I area:** The senior management regularly assesses the performance of the section managers and their alignment with the corporate targets.
- ➔ **Internal coordination:** The integration of R&D+I with other key functions of the Group is encouraged, ensuring synergies with areas such as production, sustainability, marketing and business development.
- ➔ **Management of risks and opportunities:** Procedures have been established to identify and mitigate risks associated with innovation and maximise opportunities in this area.

POLICIES

Within the Group's regulatory framework, the principal policies that explicitly mention the importance of R&D and innovation in the performance of our business operations are:

- ➔ The Group Code of Conduct
- ➔ The Risk Control and Management Policy

CÓDIGO DE CONDUCTA DEL GRUPO EBRO FOODS

| | |
|--------------|---|
| MDR-P 65 (a) | <p>Contents: 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, The applicable principles of the COC in the area of Innovation are:</p> <p>7. Mission, vision and values</p> <p>7.1. The Group's mission is to research, create, produce and put on the market foods with a high value added, which satisfy people's nutritional requirements while enhancing their health and well-being.</p> <p>7.2. The Group's vision is to achieve sustainable growth while ensuring ethical behaviour and personal and professional integrity in its business, creating value for shareholders and other stakeholders, minimizing the impact of its operations on the environment, improving the quality of life of society and satisfying the needs of its customers and consumers.</p> <p>19. Inside information</p> <p>19.1. Inside information is any specific information on the Group or its business activities that is not public and which, were it to be or have been made public, could affect the business or share price of Ebro Foods.</p> <p>19.2. Professionals who have access to any inside information of the Group shall not disclose that information to any third parties outside the transaction to which the inside information refers.</p> <p>23. Relationships with rivals</p> <p>23.1. The Group undertakes to compete fairly on the markets in which it operates, encouraging free competition, complying with the laws in place and avoiding any abusive conduct or restrictive practices.</p> <p>23.2. The Group prohibits any actions entailing unfair competition and undertakes to ensure compliance with the fair trading laws applicable in the countries in which it operates.</p> <p>23.3. The Professionals shall abstain from any unlawful use of the creations, work, distinguishing marks or, in general, the intellectual and industrial property rights of rivals and third parties.</p> |
| MDR-P 65 (b) | <p>Scope: The Group COC, as stipulated in point 4, is:</p> <p>4.1. Binding on each and all of the Professionals, regardless of their hierarchical level, position and geographical location.</p> <p>4.2. Binding on 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 (c) | <p>Most senior level accountable for implementation: 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 |

CÓDIGO DE CONDUCTA DEL GRUPO EBRO FOODS

| | |
|---------------------|---|
| MDR-P 65 (e) | N/A |
| MDR-P 65 (f) | <p>Availability: The COC is available on the Group's corporate website (Código-de-Conducta). Privately, this Policy 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> |

EBRO FOODS RISK CONTROL AND MANAGEMENT POLICY

| | |
|---------------------|---|
| MDR-P 65 (a) | <p>Contents: This Policy lays down the basic principles and general framework for control and management of the business risks, including tax risks, and internal control of financial reporting to which the Ebro Foods Group is exposed. By setting these basic principles and rules of the system it is intended to establish the criteria to be observed by the management of the Group businesses in the handling and management of the risks to which they are exposed.</p> <p>(Point 4.1.) Operating risks</p> <ul style="list-style-type: none"> (e) Competition risk: In general, pressure from private label products is the largest threat to maintaining the market share of the Group's brands. (h) Technological risk: One of the most important tools for standing up to competition is technological innovation and the endeavour to adapt to consumer desires, so "trailing behind in technology" is also considered a material risk. <p>(Point 4.3.) Strategic risks</p> <ul style="list-style-type: none"> (a) Market risk. The international nature of the Group's activity means that it may be affected by political and economic circumstances prevailing in the different states in which it operates, and by other market variables, such as exchange rates, interest rates, costs of production, etc. |
| MDR-P 65 (b) | <p>Scope: The Policy is applicable to all the companies in the Group, without prejudice to any specific regulation that may be binding on the foreign subsidiaries in their respective countries. The provisions of the Policy are applicable to its foreign subsidiaries, Although those local regulations are applicable at all times, the foreign subsidiaries will also be bound by the principles, criteria and control structures established in this Policy insofar as compliance therewith will not result in infringement of the local laws and regulations.</p> |
| MDR-P 65 (c) | <p>Most senior level accountable for implementation: The Board of Directors The Audit, Control and Sustainability Committee</p> |
| MDR-P 65 (d) | <p>Disclosure of third-party standards or initiatives to which Group commits Code of Good Governance for Listed Companies</p> |
| MDR-P 65 (e) | N/A |
| MDR-P 65 (f) | <p>Availability: This Policy is private and not available to the public. It is available in the different intranets for professionals of the Group.</p> |

STRATEGY AND MANAGEMENT OF IROS

The Group has consolidated its R&D+I strategy as a key pillar for its growth and leadership in the food sector. Our commitment to innovation is based on constant investment in research and development with a view to anticipating consumer trends and offering products that respond to society's nutritional needs, offering value added. For this purpose, as we have mentioned earlier, we have a network of research centres where we develop innovative solutions aligned with our business model.

One of the main risks associated with this strategy is that costs might rise above those budgeted in the implementation of R&D+I projects, which could slow down or hamper the development of new solutions. The Group has taken several measures to mitigate this risk and guarantee the feasibility of our innovation strategy:

- **Financial planning:** Detailed budgets are drawn up for each project, with periodical review mechanisms to identify deviations and take timely corrective measures.
- **Diversification of financing sources:** External financing opportunities are explored, including grants and support programmes for innovation, to supplement our investment of own funds.
- **Optimisation of resources:** The network of research centres facilitates synergies and knowledge transfer between the different units of the Group, optimising the development of projects and reducing unnecessary costs.
- **Prioritisation of strategic projects:** Continuous assessment is made of the initiatives underway, in order to focus resources on those with the greatest chance of success and alignment with the Company's strategic targets.

ACTIONS, METRICS AND TARGETS

The Group exercises the option of omission of information on this point.

REFERENCES TO R&D+I IN THIS STATEMENT

The importance of R&D+I for the Ebro Group is mentioned in ESRS S4, specifically in S4-SBM-3: Group strategies to maximise our positive impact ([pg. 167-168](#)) and S4-4 ([pg. 171-172](#)).

5.2. LIST OF DATAPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR | PILLAR REFERENCE | BENCHMARK REGULATION REFERENCE | EU CLIMATE LAW REFERENCE |
|--|---|---|---|---|
| ESRS 2 GOV-1 Gender diversity on the Board of Directors paragraph 21(d) | Indicator no. 13 in Table 1 of Annex 1 | | Commission Delegated Regulation (EU) 2020/1816, Annex II | |
| ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21(e) | | | Delegated Regulation (EU) 2020/1816, Annex II | |
| ESRS 2 GOV-4 Statement on due diligence, paragraph 30 | Indicator no. 10 in Table 3 of Annex 1 | | | |
| ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities, paragraph 40(d)(i) | Indicator no. 4 in Table 1 of Annex 1 | Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk | Delegated Regulation (EU) 2020/1816, Annex II | |
| ESRS 2 SBM-1 Involvement in activities related to chemical production, paragraph 40(d)(ii) | Indicator no. 9 in Table 2 of Annex 1 | | Delegated Regulation (EU) 2020/1816, Annex II | |
| ESRS 2 SBM-1 Involvement in activities related to controversial weapons, paragraph 40(d)(iii) | Indicator no. 14 in Table 1 of Annex 1 | | Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II | |
| ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco, paragraph 40(d)(iv) | | | Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II | |
| ESRS E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14 | | | | Regulation (EU) 2021/1119, Article 2(1) |

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR | PILLAR REFERENCE | BENCHMARK REGULATION REFERENCE | EU CLIMATE LAW REFERENCE |
|--|---|---|---|---|
| ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16(g) | | Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity | Delegated Regulation (EU) 2020/1818, Article 12(1) (d) to (g) and Article 12(2) | |
| ESRS E1-4 GHG emission reduction targets, paragraph 34 | Indicator no. 4 in Table 2 of Annex 1 | Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book-Climate Change transition risk: alignment metrics | Delegated Regulation (EU) 2020/1818, Article 6 | |
| ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38 | Indicator no. 5 in Table 1 of Annex 1 | | | |
| ESRS E1-5 Energy consumption and mix, paragraph 37 | Indicator no. 5 in Table 1 of Annex 1 | | | |
| ESRS E1-5 Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43 | Indicator no. 6 in Table 1 of Annex 1 | | | |
| ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions, paragraph 44 | Indicators no.1 and 2 in Table 1 of Annex 1 | Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity | Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1) | |
| ESRS E1-6 Gross GHG emissions intensity, paragraphs 53 to 55 | Indicator no. 3 in Table 1 of Annex 1 | Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book-Climate Change transition risk: alignment metrics | Delegated Regulation (EU) 2020/1818, Article 8(1) | |
| ESRS E1-7 GHG removals and carbon credits, paragraph 56 | | | | Regulation (UE) 2021/1119, Article 2(1) |

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR | PILLAR REFERENCE | BENCHMARK REGULATION REFERENCE | EU CLIMATE LAW REFERENCE |
|---|--|--|---|--------------------------|
| ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66 | | | Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II | |
| ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk, paragraph 66(c) | | Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk | | |
| ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67 (c) | | Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral | | |
| ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69 | | | Delegated Regulation (EU) 2020/1818, Annex II | |
| ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28 | Indicator no. 8 in Table 1 of Annex 1, Indicator no. 2 in Table 2 of Annex 1, Indicator no. 1 in Table 2 of Annex 1, Indicator no. 3 in Table 2 of Annex 1 | | | |
| ESRS E3-1 Water and marine resources, paragraph 9 | Indicator no. 7 in Table 2 of Annex 1 | | | |
| ESRS E3-1 Dedicated policy, paragraph 13 | Indicator no. 8 in Table 2 of Annex 1 | | | |
| ESRS E3-1 Sustainable oceans and seas, paragraph 14 | Indicator no. 12 in Table 2 of Annex 1 | | | |
| ESRS E3-4 Total water recycled and reused, paragraph 28(c) | Indicator no. 6.2 in Table 2 of Annex 1 | | | |

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR | PILLAR REFERENCE | BENCHMARK REGULATION REFERENCE | EU CLIMATE LAW REFERENCE |
|--|---|------------------|---|--------------------------|
| ESRS E3-4 Total water consumption in m3 per net revenue on own operations, paragraph 29 | Indicator no. 6.1 in Table 2 of Annex 1 | | | |
| ESRS 2 - IRO 1 - E4 paragraph 16(a)(i) | Indicator no. 7 in Table 1 of Annex 1 | | | |
| ESRS 2 - IRO 1 - E4 paragraph 16(b) | Indicator no. 10 in Table 2 of Annex 1 | | | |
| ESRS 2 - IRO 1 - E4 paragraph 16(c) | Indicator no. 14 in Table 2 of Annex 1 | | | |
| ESRS E4-2 Sustainable land / agriculture practices or policies, paragraph 24(b) | Indicator no. 11 in Table 2 of Annex 1 | | | |
| ESRS E4-2 Sustainable oceans / seas practices or policies, paragraph 24(c) | Indicator no. 12 in Table 2 of Annex 1 | | | |
| ESRS E4-2 Policies to address deforestation, paragraph 24(d) | Indicator no. 15 in Table 2 of Annex 1 | | | |
| ESRS E5-5 Non-recycled waste, paragraph 37(d) | Indicator no. 13 in Table 2 of Annex 1 | | | |
| ESRS E5-5 Hazardous waste and radioactive waste, paragraph 39 | Indicator no. 9 in Table 1 of Annex 1 | | | |
| ESRS 2 - SBM3 - S1 Risk of incidents of forced labour, paragraph 14(f) | Indicator no. 13 in Table 3 of Annex I | | | |
| ESRS 2 - SBM3 - S1 Risk of incidents of child labour, paragraph 14(g) | Indicator no. 12 in Table 3 of Annex I | | | |
| ESRS S1-1 Human rights policy commitments, paragraph 20 | Indicator no. 9 in Table 3 and Indicator no. 11 in Table 1 of Annex I | | | |
| ESRS S1-1 Due diligence policies on issues addressed by the Fundamental International Labour Organization Conventions 1 to 8, paragraph 21 | | | Delegated Regulation (EU) 2020/1816, Annex II | |
| ESRS S1-1 Processes and measures for preventing trafficking in human beings, paragraph 22 | Indicator no. 11 in Table 3 of Annex I | | | |
| ESRS S1-1 Workplace accident prevention policy or management system, paragraph 23 | Indicator no. 1 in Table 3 of Annex I | | | |

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR | PILLAR REFERENCE | BENCHMARK REGULATION REFERENCE | EU CLIMATE LAW REFERENCE |
|---|---|------------------|--|--------------------------|
| ESRS S1-3 Grievance/ complaints handling mechanisms, paragraph 32(c) | Indicator no. 5 in Table 3 of Annex I | | | |
| ESRS S1-14 Number of fatalities and number and rate of work-related accidents, paragraph 88(b) and (c) | Indicator no. 2 in Table 3 of Annex I | | Delegated Regulation (EU) 2020/1816, Annex II | |
| ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness, paragraph 88(e) | Indicator no. 3 in Table 3 of Annex I I | | | |
| ESRS S1-16 Unadjusted gender pay gap, paragraph 97(a) | Indicator no. 12 in Table 1 of Annex I | | Delegated Regulation (EU) 2020/1816, Annex II | |
| ESRS S1-16 Excessive GEO-workers pay ratio, paragraph 97(b) | Indicator no. 8 in Table 3 of Annex I | | | |
| ESRS S1-17 Incidents of discrimination, paragraph 103(a) | Indicator no. 7 in Table 3 of Annex I | | | |
| ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines, paragraph 104(a) | Indicator no. 10 in Table 1 and Indicator no. 14 in Table 3 of Annex II | | Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1) | |
| ESRS 2 - SBM3 - S2 Significant risk of child labour or forced labour in the value chain, paragraph 11(b) | Indicators no. 12 and 13 in Table 3 of Annex I | | | |
| ESRS S2-1 Human rights policy commitments, paragraph 17 | Indicator no. 9 in Table 3 and Indicator no. 11 in Table 1 of Annex 1 | | | |
| ESRS S2-1 Policies related to value chain workers, paragraph 18 | Indicators no. 11 and 4 in Table 3 of Annex 1 | | | |
| ESRS S1-1. Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines, paragraph 19 | Indicator no. 10 in Table 1 of Annex 1 | | Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1) | |
| ESRS S2-1 Due diligence policies on issues addressed by the Fundamental International Labor Organisation Conventions 1 to 8, paragraph 19 | | | | |

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | REFERENCE IN REGULATION ON THE DISCLOSURE OF INFORMATION RELATED TO SUSTAINABILITY IN THE FINANCIAL SERVICES SECTOR | PILLAR REFERENCE | BENCHMARK REGULATION REFERENCE | EU CLIMATE LAW REFERENCE |
|--|---|------------------|--|--------------------------|
| ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36 | Indicator no. 14 in Table 3 of Annex 1 | | | |
| ESRS S3-1 Human rights policy commitments, paragraph 16 | Indicator no. 9 in Table 3 and Indicator no. 11 in Table 1 of Annex 1 | | | |
| ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines, paragraph 17 | Indicator no. 10 in Table 1 of Annex 1 | | Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1) | |
| ESRS S3-4 Human rights issues and incidents, paragraph 36 | Indicator no. 14 in Table 3 of Annex 1 | | | |
| ESRS S4-1 Policies related to consumers and end-users, paragraph 16 | Indicator no. 9 in Table 3 and Indicator no. 11 in Table 1 of Annex 1 | | | |
| ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17 | Indicator no. 10 in Table 1 of Annex 1 | | Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1) | |
| ESRS S4-4 Human rights issues and incidents, paragraph 35 | Indicator no. 14 in Table 3 of Annex 1 | | | |
| ESRS G1-1 United Nations Convention against Corruption, paragraph 10(b) | Indicator no. 15 in Table 3 of Annex 1 | | | |
| ESRS G1-1 Protection of whistleblowers, paragraph 10(d) | Indicator no. 6 in Table 3 of Annex 1 | | | |
| ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws, paragraph 24(a) | Indicator no. 17 in Table 3 of Annex 1 | | Delegated Regulation (EU) 2020/1816, Annex II | |
| ESRS G1-4 Standards of anti-corruption and anti-bribery, paragraph 24(b) | Indicator no. 16 in Table 3 of Annex 1 | | | |

5.3. CONTENTS OF NFRS (ACCORDING TO ACT 11/2018)

In this annex, in addition to the CSRD requirements, we report on the indicators required under Act 11/2018 of 28 December amending the Spanish Commercial Code, the recast text of the Corporate Enterprises Act approved by Royal Decree Law 1/2010 of 2 July, the Audit (Non-Financial Reporting and Diversity) Act 22/2015 of 20 July and Act 5/2021.

The information to be disclosed under the CSRD does not coincide exactly with the indicators of Act 11/2018, which are explained in this Annex.

SOCIAL INFORMATION

The Group structures its culture around its employees, such that our business culture is aligned with any changes and challenges deriving from the transformation and evolution of our business, seeking the well-being, recognition and self-development of our employees.

BREAKDOWN OF TOTAL AND DISTRIBUTION OF GROUP EMPLOYEES

Supplementing the information reported in section S1 hereinabove, we set out below the breakdown of the total number and distribution of employees in 2025, by country, gender, age and category:

By gender

| | 2025 | | 2024 | |
|------------------------|---------------|-------------------|---------------|-------------------|
| | NO. EMPLOYEES | % TOTAL EMPLOYEES | NO. EMPLOYEES | % TOTAL EMPLOYEES |
| Men | 4,205 | 70.83% | 4,000 | 70.58% |
| Women | 1,732 | 29.17% | 1,667 | 29.42% |
| TOTAL EMPLOYEES | 5,937 | | 5,667 | |

By age group

| | 2024 | | 2023 | |
|------------------------|---------------|-------------------|---------------|-------------------|
| | NO. EMPLOYEES | % TOTAL EMPLOYEES | NO. EMPLOYEES | % TOTAL EMPLOYEES |
| <=30 | 836 | 14.08% | 782 | 13.81% |
| 30 - 50 | 3,068 | 51.68% | 2,900 | 51.17% |
| >= 50 | 2,033 | 34.24% | 1,985 | 35.02% |
| TOTAL EMPLOYEES | 5,937 | | 5,667 | |

By country

| | 2025 | | 2024 | |
|------------------------|---------------|-------------------|---------------|-------------------|
| | NO. EMPLOYEES | % TOTAL EMPLOYEES | NO. EMPLOYEES | % TOTAL EMPLOYEES |
| Argentina | 234 | 3.94% | 222 | 3.92% |
| Belgium | 240 | 4.04% | 206 | 3.63% |
| Cambodia | 38 | 0.64% | 46 | 0.81% |
| Canada | 229 | 3.86% | 274 | 4.83% |
| Denmark | 101 | 1.70% | 91 | 1.61% |
| France | 618 | 10.41% | 612 | 10.80% |
| Germany | 190 | 3.20% | 181 | 3.19% |
| Hungary | 5 | 0.08% | 5 | 0.09% |
| India | 237 | 3.99% | 226 | 3.99% |
| Italy | 896 | 15.09% | 824 | 14.54% |
| Morocco | 230 | 3.87% | 209 | 3.68% |
| Netherlands | 88 | 1.48% | 87 | 1.54% |
| Portugal | 72 | 1.21% | 69 | 1.22% |
| Spain | 935 | 15.75% | 918 | 16.20% |
| Thailand | 211 | 3.55% | 211 | 3.72% |
| United Arab Emirates | 6 | 0.10% | 6 | 0.11% |
| United Kingdom | 461 | 7.76% | 452 | 7.98% |
| United States | 1,146 | 19.30% | 1,028 | 18.14% |
| TOTAL EMPLOYEES | 5,937 | | 5,667 | |

By professional category

| | 2025 | | 2024 | |
|----------------------------------|---------------|-------------------|---------------|-------------------|
| | NO. EMPLOYEES | % TOTAL EMPLOYEES | NO. EMPLOYEES | % TOTAL EMPLOYEES |
| Senior management | 16 | 0.27% | 15 | 0.26% |
| Executives | 320 | 5.39% | 310 | 5.47% |
| Tech. staff & middle management | 993 | 16.73% | 969 | 17.10% |
| Administrative & auxiliary staff | 949 | 15.98% | 884 | 15.60% |
| Factory employees | 3,603 | 60.69% | 3,427 | 60.47% |
| Others | 56 | 0.94% | 62 | 1.09% |
| TOTAL EMPLOYEES | 5,937 | | 5,667 | |

TYPES AND FORMS OF CONTRACT

The total number and distribution of forms of employment contract at 31 December 2025 was:

| TIPO CONTRATO | 2025 | 2024 |
|----------------------------|--------------|--------------|
| Permanent | 5,512 | 5,150 |
| Temporary | 412 | 447 |
| TOTAL NO. CONTRACTS | 5,924 | 5,597 |

Average annual contracts by gender

| | 2025 | | | 2024 | | |
|-----------|-------|-------|-------|-------|-------|-------|
| | MEN | WOMEN | TOTAL | MEN | WOMEN | TOTAL |
| Permanent | 3,883 | 1,617 | 5,500 | 3,635 | 1,479 | 5,114 |
| Temporary | 338 | 146 | 484 | 302 | 191 | 493 |
| Part-time | 66 | 120 | 186 | 88 | 97 | 185 |

Note: The average number of permanent and temporary contracts includes the average number of part-time contracts.

Average annual contracts by age group

| | 2025 | | | | 2024 | | | |
|-----------|-------|-------|-------|-------|-------|-------|-------|-------|
| | <= 30 | 30-50 | >= 50 | TOTAL | <= 30 | 30-50 | >= 50 | TOTAL |
| Permanent | 695 | 2,835 | 1,970 | 5,500 | 621 | 2,634 | 1,859 | 5,114 |
| Temporary | 171 | 235 | 78 | 484 | 179 | 228 | 86 | 493 |
| Part-time | 26 | 66 | 94 | 186 | 14 | 59 | 112 | 185 |

Note: The average number of permanent and temporary contracts includes the average number of part-time contracts.

Average full-time and part-time permanent contracts

| PROFESSIONAL CATEGORY | 2025 | 2024 |
|-------------------------------------|--------------|--------------|
| Executives | 338 | 302 |
| Technical staff & middle management | 944 | 930 |
| Administrative & auxiliary staff | 906 | 776 |
| Factory employees | 3,240 | 3,049 |
| Others | 72 | 58 |
| AVERAGE PERMANENT CONTRACTS | 5,500 | 5,114 |

Average full-time and part-time temporary contracts

| PROFESSIONAL CATEGORY | 2025 | 2024 |
|-------------------------------------|------------|------------|
| Executives | 9 | 10 |
| Technical staff & middle management | 15 | 15 |
| Administrative & auxiliary staff | 78 | 64 |
| Factory employees | 380 | 397 |
| Others | 3 | 7 |
| AVERAGE TEMPORARY CONTRACTS | 484 | 493 |

Average part-time permanent and temporary contracts

| PROFESSIONAL CATEGORY | 2025 | 2024 |
|-------------------------------------|------------|------------|
| Executives | 10 | 12 |
| Technical staff & middle management | 30 | 26 |
| Administrative & auxiliary staff | 80 | 65 |
| Factory employees | 52 | 67 |
| Others | 13 | 15 |
| AVERAGE PART-TIME CONTRACTS | 185 | 185 |

NUMBER OF DISMISSALS BY GENDER, AGE AND PROFESSIONAL CATEGORY

There was a total of 240 dismissals in 2025, as against 236 in 2024. In both years the highest number of dismissals was in factory employees.

| | 2025 | | | | | | TOTAL |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| | <= 30 | | 30 - 50 | | >= 50 | | |
| | MEN | WOMEN | MEN | WOMEN | MEN | WOMEN | |
| Executives | - | 1 | 1 | 3 | 0 | 1 | 6 |
| Technical staff & middle management | 2.00 | 2 | 2 | 1 | 2 | 3 | 12 |
| Administrative & auxiliary staff | 2.00 | 4 | 3 | 4 | 3 | 5 | 21 |
| Factory employees | 41.00 | 15 | 89 | 24 | 23 | 8 | 200 |
| Others | - | 0 | 1 | 0 | 0 | 0 | 1 |
| TOTAL NUMBER OF DISMISSALS | 45 | 22 | 96 | 32 | 28 | 17 | 240 |

| | 2024 | | | | | | TOTAL |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| | <= 30 | | 30 - 50 | | >= 50 | | |
| | MEN | WOMEN | MEN | WOMEN | MEN | WOMEN | |
| Executives | 0 | 2 | 2 | 0 | 1 | 0 | 5 |
| Technical staff & middle management | 1 | 9 | 4 | 3 | 2 | 0 | 19 |
| Administrative & auxiliary staff | 4 | 4 | 0 | 6 | 4 | 4 | 22 |
| Factory employees | 39 | 80 | 38 | 6 | 17 | 9 | 189 |
| Others | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| TOTAL NUMBER OF DISMISSALS | 44 | 95 | 44 | 15 | 25 | 13 | 236 |

BENEFITS AND WORK-LIFE BALANCE FOR OUR EMPLOYEES

The figures set out below show the commitment of the Ebro Group regarding human resources and the minimum benefits we try to offer all our fulltime employees. In some cases the laws in place in each country in which we operate do not contemplate these benefits, which include collective bargaining, working from home and life insurance, among others.

DISCONNECTION FROM WORK POLICIES

Within its commitment to work-life balance, the parent has established a digital disconnection protocol with a view to ensuring that our employees do not work longer than the established working times. This protocol is reviewed and updated regularly in the event of any change in the organisation and/or business activities of the company and taking account of any suggestions and proposals for improvement submitted by our professionals.

Apart from the parent, Bertagni, Lustucru Premium Groupe, Lustucru Riz, Lustucru Frais, Ebro Foods Belgium and Ebro Ingredients also have digital disconnection protocols and policies. In Ebrofrost Germany, the right to disconnection from work outside working hours is recognised in the laws in place in that country.

ORGANISATION OF WORKING TIME

The organisation of working time varies in the different countries in which the Group companies operate. Working hours may thus vary between 35 and 48 hours a week, distributed over 5 or 6 days a week. The total weeks worked a year ranges between 44 and 52, depending on the production facilities.

WORK-LIFE BALANCE

The Group continues working on the implementation of measures that give our professionals greater flexibility to cope with different times and circumstances in their lives, such as parenthood, childcare, care of elderly relatives, personal concerns related with volunteer activities, furthering their training, etc.

One of the company's most prominent flexibility measures is working from home, which in some cases follows a regulated procedure and in others it forms part of the flexibility offered by the different companies to work remotely on specific days when the professionals need to be at home. In the same context, most of the businesses have introduced flexi-time to enable their employees to strike a better balance between their personal and professional lives.

TRAINING

The Ebro Group contemplates the development of talent and personal and professional growth as part of its business strategy focused on the sustainability of human capital. Accordingly, one of the Group's main goals in respect of human resources is to foster training of our employees to guarantee successful performance of their duties and professional promotion.

Number of hours training

| PROFESSIONAL CATEGORY | 2025 | 2024 |
|-------------------------------------|----------------|----------------|
| Senior management | 147 | (1) |
| Executives (2) | 2,765 | 6,225 |
| Technical staff & middle management | 14,994 | 13,534 |
| Administrative & auxiliary staff | 30,058 | 26,733 |
| Factory employees (3) | 133,899 | 89,532 |
| Others | 278 | 275 |
| TOTAL HOURS TRAINING | 182,141 | 136,298 |

(1) The information for this category was not reported in 2024.

(2) The variation in hours training of executives is due to the inclusion of a larger number of employees in this category.

(3) During 2025, training in OHP and Human Rights was stepped up for our factory employees.

EMPLOYEES COVERED BY COLLECTIVE BARGAINING OR OTHER AGREEMENTS

Although this figure is set out in section S1, Own workforce, Act 11/2018 requires undertakings to report any geographical or percentage variations from one year to the next in the percentage of employees of the Ebro Group who are covered by the collective bargaining agreements in their respective business areas, or another kind of collective agreement:

| COUNTRY | 2025 | 2024 |
|----------------------|--------|--------|
| Argentina | 73.93% | 72.97% |
| Belgium | 100% | 100% |
| Cambodia | 100% | 100% |
| Canada | 65.50% | 64.23% |
| Denmark | 78.22% | 77% |
| France | 100% | 100% |
| Germany | 0% | 0% |
| Hungary | 0% | 0% |
| India | 100% | 100% |
| Italy | 100% | 100% |
| Morocco | 43.04% | 39% |
| Netherlands | 100% | 99% |
| Portugal | 100% | 100% |
| Spain | 100% | 100% |
| Thailand | 100% | 100% |
| United Arab Emirates | 0% | 0% |
| United Kingdom | 9.11% | 9.50% |
| United States | 41.97% | 39.11% |

SAFETY AT WORK

All 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.

| | 2025 | | 2024 | |
|---------------------------|-------|-------|-------|-------|
| | MEN | WOMEN | MEN | WOMEN |
| No. lost-day injuries (1) | 143 | 48 | 139 | 36 |
| Frequency rate | 17.81 | 14.65 | 19.17 | 13.20 |
| Severity rate | 0.41 | 0.48 | 0.54 | 0.92 |

Notes:

(1) This total includes lost-time injuries of our own workforce occurring on the way to and from work and those occurring at work.

The rates were calculated using the following formulas.

- Frequency rate = (total no. lost time injuries/total no. hours worked) x1000000
- Severity rate = (no. lost days due to injury/total no. hours worked) x1000

| | 2025 | | 2024 | |
|--|------|-------|------|-------|
| | MEN | WOMEN | MEN | WOMEN |
| Employees with work-related ill health | 1 | 10 | 2 | 9 |

HOURS OF ABSENTEEISM

A total of 416,782 hours of absenteeism were recorded for employees of Group companies in 2025, which is a reduction from the 418,475 hours recorded in 2024.

The calculation of absenteeism includes hours not worked owing to non-occupational illness, work-related accidents occurring during working hours, accidents on the way to and from work, work-related ill health and unjustified absence.

AVERAGE REMUNERATION

Average remuneration by professional category

| | 2025 | | | 2024 | | | 2023 | | |
|-------------------------------------|----------|---------|----------------|----------|---------|----------------|----------|---------|----------------|
| | HOMBRE | MUJER | PROMEDIO | HOMBRE | MUJER | PROMEDIO | HOMBRE | MUJER | PROMEDIO |
| DirExecutives | €112,461 | €80,508 | €96,484 | €102,413 | €87,192 | €94,803 | €110,126 | €84,470 | €97,298 |
| Technical staff & middle management | €57,648 | €52,971 | €55,310 | €54,796 | €52,513 | €53,654 | €52,662 | €46,444 | €49,553 |
| Administrative & auxiliary staff | €41,604 | €35,467 | €38,536 | €36,987 | €34,826 | €37,726 | €33,817 | €33,749 | €33,783 |
| Factory employees | €33,412 | €31,65 | €32,532 | €37,869 | €28,605 | €33,237 | €30,203 | €26,461 | €28,332 |
| Others | €32,455 | €31,994 | €32,225 | €28,521 | €26,527 | €27,524 | €27,682 | €34,344 | €31,013 |

(1) The annual gross average remuneration of the Senior Management was included in the category "Executives" in 2023

Average remuneration of employees by age group

| 2025 | | | 2024 | | | 2023 | | |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <= 30 | 30-50 | >= 50 | <= 30 | 30-50 | >= 50 | <= 30 | 30-50 | >= 50 |
| €36,352 | €53,210 | €63,491 | €35,503 | €52,448 | €59,124 | €34,836 | €48,922 | €60,229 |

Average remuneration of employees by gender

| 2025 | | 2024 | | 2023 | |
|---------|---------|---------|---------|---------|---------|
| MEN | WOMEN | MEN | WOMEN | MEN | WOMEN |
| €55,516 | €46,519 | €52,117 | €45,933 | €50,898 | €45,094 |

Average remuneration of Directors by gender (€ thousand)

| 2025 | | 2024 | | 2023 | |
|---------|---------|---------|---------|---------|---------|
| MEN | WOMEN | MEN | WOMEN | MEN | WOMEN |
| €242.00 | €175.00 | €245.00 | €163.00 | €254.00 | €179.00 |

Average remuneration of Senior Management by gender

| 2025 | | 2024 | | 2023 | |
|-------------|-------------|-------------|-------------|------|-------|
| MEN | WOMEN | MEN | WOMEN | MEN | WOMEN |
| €851,586.94 | €128,174.17 | €845,942.62 | €132,503.45 | | |

Note 1: The remuneration of Senior Management does not appear for 2023 because it was contemplated within the professional category "Executives".

Note 2: These calculations include the remuneration of the highest-paid person in the Company, the Chairman and CEO, even though his relationship with the Company is not one of employment.

The average remunerations of directors and senior management include variable remuneration, attendance fees, indemnities, payments into long-term saving and retirement schemes and any other amounts disaggregated by gender.

PAY GAP

The Ebro Group strives to offer equal opportunities, even when neither gender is under-represented within its workforce. However, the Ebro Group has not set any targets to reduce the pay gap or reported how to evaluate it, e.g. disaggregation of pay gap by professional category, by age group, etc.

| | 2025 | 2024 | 2023 |
|----------------------|------|------|------|
| Gender-based pay gap | 0.16 | 0.12 | 0.11 |

Notes:

(i) We used the following formula to calculate the pay gap:
 $(\text{average remuneration men} - \text{average remuneration women}) / \text{average remuneration men}$

TAX INFORMATION

With a view to guaranteeing responsible compliance with the tax laws in place in the jurisdictions in which it operates, the Ebro Group has developed several procedures to secure transparent, honest tax management and payment of taxes.

The Ebro Group does not use opaque structures consisting of interposing base companies in low-tax or non-tax countries and/or territories not cooperating with the tax authorities. Nor does it engage in any business in any of the jurisdictions listed as tax havens, regulated in Spain in Supplementary Provisions One and Ten and Transitional Provision Two of the Tax Fraud (Prevention Measures) Act 36/2006 of 29 November (as amended by Act 11/2021 of 9 July on measures to prevent and combat tax fraud, effective from 11 July 2021).

In 2025, the Ebro Group directly paid more than €85.64 million to the tax authorities in the different countries in which it operates, compared to €64.11 million in the previous year.

BREAKDOWN OF TAX PAYMENTS (€ THOUSAND)

| | 2025 | 2024 |
|----------------------|--------|--------|
| Income tax (IT) paid | 78,308 | 56,701 |

Taxes paid by geographic regions

| | 2025 | | 2024 | |
|----------------|---------------|--------------|---------------|--------------|
| | NET IT | OTHERS | NET IT | OTHERS |
| Spain | 1,266 | 379 | (3,028) | 455 |
| Rest of Europe | 34,214 | 3,032 | 39,110 | 2,927 |
| America | 40,960 | 3,899 | 18,697 | 4,011 |
| Asia | 1,863 | 22 | 1,917 | 22 |
| Africa | 5 | 0 | 5 | 0 |
| Total | 78,308 | 7,332 | 56,701 | 7,415 |

Most significant countries

| | 2025 | | 2024 | |
|----------------|--------|-------|---------|-------|
| | IS | OTROS | IS | OTROS |
| Spain | 1,266 | 379 | (3,028) | 455 |
| France | 2,647 | 2,522 | 9,289 | 2,429 |
| Italy | 18,550 | 476 | 15,885 | 444 |
| United States | 37,639 | 3,751 | 18,351 | 3,884 |
| United Kingdom | 2,244 | 0 | 5,788 | 0 |

Pre-tax profit, by regions (€ thousand)

| | BAI | |
|----------------|----------------|----------------|
| | 2025 | 2024 |
| Spain | 10,287 | 12,212 |
| Rest of Europe | 164,204 | 156,480 |
| America | 123,084 | 121,784 |
| Asia | 15,982 | 14,991 |
| Africa | 3,584 | 3,417 |
| Spain | | |
| TOTAL | 317,141 | 308,883 |

Most significant countries

| | BAI | |
|----------------|---------|---------|
| | 2025 | 2024 |
| Spain | 10,287 | 12,212 |
| France | 37,454 | 37,765 |
| Italy | 45,703 | 56,891 |
| United States | 123,517 | 119,568 |
| United Kingdom | 32,911 | 23,851 |

Government grants received (€ thousand)

| | 2024 | 2023 |
|---------------------------|--------|-------|
| Capital grants received | 13,444 | 1,417 |
| Operating grants received | 597 | 505 |

CORRUPTION AND BRIBERY

Money Laundering

The Ebro Group has established: (i) payment and collection processes and (ii) a structure of powers of attorney for bank transactions, through whom it guarantees adequate control and monitoring of money movements in all its transactions.

The Ebro Group uses bank transfers and nominative payment instruments for payments made and received as they guarantee full traceability of any money movement. It also has strict rules for cash management, which allow the different companies to hold only negligible amounts of cash and regulate in detail any drawings against the cash balances, requiring in all cases justification of cash requests and proof of use of those funds.

The reimbursement of expenses incurred by employees in the course of their work is also strictly controlled, requiring proof of the expense and the reason and justification for it prior to any reimbursement. Drawings made using a company bank card (by employees who have a card, by virtue of their category) are subject to the same requirements of proof and justification of use, such that if any use of the card is not justified and proved, the corresponding sums are withheld from payments to be made by the relevant company to the employee.

According to the Group's power of attorney structure, in order to draw funds from bank accounts, a prior decision by must be adopted by the competent corporate body and, as a rule, joint signatures are required, except for negligible amounts compared to the volume of transactions of the company in question.

ENVIRONMENTAL INFORMATION

Precautionary Principle

The guidelines on which the precautionary principle is based are set out in the Group's Code of Conduct and Policy on Sustainability, Environment and Corporate Social Responsibility. In both texts, Ebro Foods declares its firm commitment to respect and conserve the environment and preserve biodiversity. It also sees that its companies comply with the environmental laws applicable to their operations and any additional commitments assumed voluntarily, and applies environmental sustainability programmes in specific matters.

DIRECT AND INDIRECT ENERGY CONSUMPTION

| TOTAL ENERGY CONSUMPTION | 2025 | | 2024 | |
|---------------------------------------|--------------|-----|--------------|-----|
| Direct consumption | 855 | 75% | 873 | 76% |
| Indirect consumption | 280 | 25% | 275 | 24% |
| TOTAL ENERGY CONSUMPTION (GWH) | 1,134 | | 1,148 | |

NO_x, SO_x AND OTHER SIGNIFICANT AIR EMISSIONS [305-7]

No impacts, risks or opportunities associated with these emissions were identified in our Double Materiality Assessment.

ENVIRONMENTAL NON-COMPLIANCE

In 2025, the Riviana Foods plant in Memphis reported one minor non-compliance with environmental laws, with no associated economic penalty as they have implemented the appropriate remediation actions.

| COMPANY | PLANT | ENVIRONMENTAL NON-COMPLIANCE | REMEDIAL ACTION | ECONOMIC VALUE (€) |
|---------------|---------|--|--|--------------------|
| Riviana Foods | Memphis | Spillage of wastewater from the effluent treatment plant into a drainage channel | Remediation of the property and channel affected | 0 |

PROVISIONS AND GUARANTEES FOR ENVIRONMENTAL RISKS

All the Group companies have taken out third party liability insurance covering any damage caused by sudden, unintentional, accidental pollution; that insurance is considered to cover any possible risks of this nature. To date there have been no significant claims for environmental issues, the outcomes of audits and inspections have been favourable, and there have been no allegations in the processing of Integrated Environmental Authorisations, etc.

5.4. INDEX UNDER ACT 11/2018

In the following table we indicate the pages of this document on which the information required by Act 11/2018 of 28 December on non-financial information and diversity can be found.

| INFORMATION REQUIRED BY ACT 11/2018 | REFERENCE TO DR (DP) OF CSRD | PAGE |
|--|------------------------------|--------------|
| General Information | | |
| A brief description of the business model, which includes the business environment, organisation and structure | (ESRS 2) SBM-1 | 24-28 |
| Markets in which the organisation operates | (ESRS 2) SBM-1 | 24-25 |
| Objectives and strategies of the organisation | (ESRS 2) | 28-29 |
| Principal factors and trends that may affect its future evolution | (ESRS 2) | 31-32 |
| | SBM-2 | 32-42 |
| | SBM-3 | 43 |
| | IRO-1 | 43-56 |
| | IRO-2 | 56 |
| Reporting framework used | Annex 5.3. | 227 |
| | ESRS 2 | 8 |
| Materiality principle | SBM-2 | 32-35 |
| | SBM-3 | 35-42 |
| | IRO-1 | 43-56 |
| | IRO-2 | 56 |
| Description of the policies applied by the Group | SBM-1 | 57-60 |
| The outcome of those policies | SBM-1 | 57-60 |
| The principal risks related with those issues related to group activities | GOV – 5 | 21-23 |
| ENVIRONMENTAL MATTERS | | |
| Management focus: description and outcome of the policies on environmental matters | E1-2 | 79-80 |
| | E1-3 | 80-86 |
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| | E2-2 | 102-104 |
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| | E4-2 | 112-113 |
| | E4-3 | 113-114 |
| | E5-1 | 116 |
| | E5-2 | 116-119 |
| DETAILED GENERAL INFORMATION | | |
| Detailed information on the actual and foreseeable impacts of activities on the environment and health | (ESRS 2) SBM-3, IRO-1 | 35-43, 43-56 |
| | SBM-3 in E1 | 73-75 |
| | IRO-1 in E1 | 75-78 |
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| INFORMATION REQUIRED BY ACT 11/2018 | REFERENCE TO DR (DP) OF CSRD | PAGE |
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| | E2-2 | 102-104 |
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| | E4-3 | 113-114 |
| | E5-2 | 116-119 |
| Resources employed to prevent environmental risks | Annex 5.3 | 237 |
| Application of the precautionary principle | Annex 5.3 | 236 |
| Quantity of provisions and guarantees for environmental risks | Annex 5.3 | 237 |
| POLLUTION | | |
| Measures to prevent, reduce or remediate emissions impacting the environment | Annex 5.3 | 237 |
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| CIRCULAR ECONOMY AND WASTE MANAGEMENT AND AVOIDANCE | | |
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| Actions to combat food waste | E5-2 | 116-119 |
| Waste generated | E5-5 | 123-125 |
| Actions for waste prevention, recycling, reuse, other forms of recovery and disposal | E5-2 | 116-119 |
| | E5-5 | 123-125 |
| SUSTAINABLE USE OF RESOURCES | | |
| Water consumption and supply within local limits | E3-2 | 106-107 |
| | E3-4 | 108-109 |
| Water consumption and supply within local limits | E5-2 | 116-119 |
| | E5-4 | 120-122 |
| Direct and indirect energy consumption | E1-5 (37) | 87-90 |
| | E1-5 (38) | |
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| | E1-5 | 87-90 |
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| CLIMATE CHANGE | | |
| GHG emissions generated as a result of the company's activities, including use of the goods and services it produces | E1-6 | 90-98 |
| Actions taken to adapt to the consequences of climate change | E1-1 (SBM-3) | 73-75 |
| | E1-3 | 80-86 |
| Reduction targets established voluntarily | E1-1 | 72-73 |
| in the medium- and long-term to reduce GHG emissions and the means implemented to achieve them | E1-4 | 87 |
| PROTECTION OF BIODIVERSITY | | |
| Actions taken to preserve or restore biodiversity | E4-1 | 112 |
| | E4-3 | 113-114 |
| Impacts caused by activities or operations in protected areas | E4-1 (SBM-3) | 110-111 |
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| INFORMATION REQUIRED BY ACT 11/2018 | REFERENCE TO DR (DP) OF CSRD | PAGE |
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| EMPLOYMENT | | |
| Total number and distribution of employees by country, gender, age and professional category | S1-6 (50 a, b) | 146-147 |
| | S1-9 (66 b) | 149-150 |
| | ** Total number and distribution of employees by professional category | 228 |
| | Annex 5.3 | |
| | The information to be reported under the CSRD does not fit, in form, with the EMP indicators of Act 11/2018, as the breakdown is different and it is not possible to check the same information. The conclusions of the assessment classify this indicator as "partly included in ESRS" because within the CSRD requirements, the indicator "Total number and distribution of employees by professional category" is not one of the group of indicators required by the CSRD. | 228-229 |
| Total number and distribution of types of employment contract and annual average of permanent contracts, temporary contracts and part-time contracts by gender, age and professional category | The information to be reported under the CSRD does not fit, in form, with the EMP indicators of Act 11/2018, as the breakdown is different and it is not possible to check the same information. CSRD does not require disclosure of the information on annual averages and their breakdown. It only refers to averages in the description of methodologies set out in S1-6 (50 d ii), where it mentions the possibility of using this as a methodology for the calculation and compilation of data to obtain the information. | 228-229 |
| | Annex 5.3. | |
| Number of dismissals by gender, age and professional category | The information to be reported under CSRD does not require disclosure of the total number of dismissals made or breakdown by gender, age and professional category | 229-230 |
| | Annex 5.3. | |
| Average remuneration and evolution, disaggregated by gender, age and professional category, or equal value | The information to be reported under CSRD does not require disclosure of the average remuneration of workers, or evolution of that remuneration disaggregated by gender, age or professional category. | 233 |
| | Annex 5.3. | |
| Pay gap, equal pay for equal work, or average in the company | S1-16 | 234 |
| | Annex 5.3. | |
| Average remuneration of directors and executives, including variable remuneration, attendance fees, indemnities, payment into long-term saving and retirement schemes and any other amounts disaggregated by gender | The information to be reported under CSRD does not require disclosure of the average remunerations of directors or executives. | 234 |
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| INFORMATION REQUIRED BY ACT 11/2018 | REFERENCE TO DR (DP) OF CSRD | PAGE |
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| | Annex 5.3. | 230-231 |
| Number of hours of absenteeism | The information to be reported under CSRD does not require disclosure of the number of hours of absenteeism. | 232 |
| | Annex 5.3. | |
| Actions to facilitate work-life balance and co-responsibility | S1-4 | 142-145 |
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| | S2-1 | 159-163 |
| | S3-1 | 173-175 |
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5.6. GROUP COMPANIES

LIST OF SUBSIDIARIES OF THE EBRO GROUP

| COMPANY | COUNTRY | BUSINESS AREA |
|--|-------------------------|------------------|
| Agromeruan, S.A.R.L. AU | Morocco | Rice |
| Arotz Foods, S.A. | Spain | Others |
| Arrozeiras Mundiarroz, S.A. | Portugal | Rice |
| Bertagni 1882, S.P.A. | Italy | Fresh pasta |
| Ebro Foods Belgium, N.V. | Belgium | Rice |
| Ebro Foods Netherland, B.V. | Netherlands | Rice |
| Ebro Foods, S.A. | Spain | Parent (Holding) |
| Ebro India, Private Ltd. | India | Rice |
| Ebro Ingredients, B.V. | Netherlands and Belgium | Ingredients |
| Ebro U.K. Limited | United Kingdom | Rice |
| Ebrofrost Denmark, A/S | Denmark | Rice and pasta |
| Ebrofrost Germany, Gmbh | Germany | Rice and pasta |
| Ebrofrost UK, Ltd | United Kingdom | Rice and pasta |
| Euryza, Gmbh | Germany | Rice |
| Geovita Functional Ingredients, S.R.L. | Italy | Ingredients |
| Herba Bangkok, S.L. | Thailand | Rice |
| Herba Cambodia, Co. Ltd | Cambodia | Rice |
| Herba Ricemills, S.L.U. | Spain | Rice |
| Indo European Foods Limited | United Kingdom | Rice |
| La Loma Alimentos, S.A. | Argentina | Rice |
| Lustucru Frais, S.A.S. | France | Fresh pasta |
| Lustucru Premium Groupe | France | Rice and pasta |
| Lustucru Riz, S.A.S. | France | Rice |
| Mundi Riso, S.R.L. | Italy | Rice |
| Mundi Riz, S.A. | Morocco | Rice |
| Pastificio Lucio Garofalo, Spa | Italy | Pasta |
| Riceland Magyarorzag, Kft | Hungary | Rice |
| Riviana Foods Canada Corporation | Canada | Fresh pasta |
| Riviana Foods, Inc. | United States | Rice |
| S&B Herba Foods, Ltd. | United Kingdom | Rice |
| Santa Rita Harinas, S.L.U. | Spain | Others |
| Tilda International | United Arab Emirates | Rice |
| Tilda, Ltd. | United Kingdom | Rice |
| Transimpex, Gmbh | Germany | Rice |

LIST OF INDUSTRIAL FACILITIES (PRODUCTION PLANTS AND WAREHOUSES) AND OFFICES OF THE EBRO GROUP

| COMPANY | COUNTRY | WORKPLACE | TYPE OF FACILITY |
|--|----------------|--|------------------|
| Agromeruan, SARLAU | Morocco | Coruche | Office (lease) |
| Arotz Foods, S.A. | Spain | Navaleno | Industrial |
| Arrozeiras Mundiarroz | Portugal | Coruche | Industrial |
| | | Lisbon | Office (lease) |
| Bertagni 1882, S.P.A. | Italy | Vicenza (Arcugnano) | Industrial |
| | | Avio | Industrial |
| | | Avio (ex Le Cont) Avio (ex Ginos) Arcugnano (via Fermi) Arcugnano (ex Campagnolo) | Warehouses |
| | | | |
| Ebro Foods Belgium, N.V. | Belgium | Merksem (plant A) | Industrial |
| Ebro Foods, S.A. | Spain | Madrid Barcelona Granada | Offices (lease) |
| Ebro Foods Netherlands. B.V | Netherlands | Wormer + Plant D | Industrial |
| Ebro India, Private Ltd. | India | Taraori | Industrial |
| | | Delhi | Office (lease) |
| Ebro Frost Denmark, A/S | Denmark | Orbaek | Industrial |
| Ebrofrost Germany, Gmbh | Germany | Offingen | Industrial |
| Ebrofrost UK, Ltd | United Kingdom | Beckley | Industrial |
| Euryza, Gmbh | Germany | Hamburg | Office (lease) |
| Geovita Functional Ingredients, S.R.L. | Italy | Bruno Nizza Monferrato Verona Villanova Monferrato | Industrial |
| Herba Bangkok, S.L. | Thailand | Nong Khae | Industrial |
| | | Bangkok | Office (lease) |
| Herba Cambodia, Co. Ltd | Cambodia | Phnom Phen | Industrial |
| Ebro Ingredients, B.V. | Belgium | Plant B Plant C Euro Rice Handling + Plant E Plant F | Industrial |
| | Netherlands | Plant D | Industrial |
| Herba Ricemills, S.L.U. | Spain | Jerez de la Frontera Silla Algemesí L'Aldea La Rinconada Los Palacios San Juan de Aznalfarache Coria del Río Isla Mayor | Industrial |
| | | Cotemsa Raza Ecorub | Warehouses |
| Indo European Foods Ltd. | United Kingdom | Felixstowe | Industrial |

| | | | |
|--------------------------------|----------------|---|----------------|
| La Loma Alimentos, S.A. | Argentina | Los Charrúas Chajarí Los Conquistadores | Industrial |
| | | Buenos Aires | Office (lease) |
| Lustucru Frais, S.A.S. | France | St Genis Laval Lorette Communay | Industrial |
| Lustucru Premium Groupe S.A.S. | France | Lyon | Office (owned) |
| Mundi Riz, S.A. | Morocco | Larache | Industrial |
| Mundi Riso, S.R.L. | Italy | Vercelli | Industrial |
| Pastificio Lucio Garofalo, Spa | Italy | Gragnano | Industrial |
| Riceland Magyarorzag, Kft | Hungary | Budapest | Office (lease) |
| Riviana Foods Canada | Canada | Delta Hamilton | Industrial |
| | | Toronto | Office (lease) |
| Riviana Foods | United States | Houston | Office (lease) |
| | | Memphis Carlisle Brinkley Hazen Clearbrook Freeport Alvin Colusa | Industrial |
| | | Crowley | Warehouse |
| S&B Herba Foods, Ltd. | United Kingdom | Fullbourn Regent | Industrial |
| Santa Rita Harinas, S.L.U. | Spain | Loranca de Tajuña | Industrial |
| Tilda International | UAE | Dubai | Office (lease) |
| Tilda, Ltd. | United Kingdom | Classic Jazz | Industrial |
| Transimpex, Gmbh | Germany | Lamsheim | Industrial |
| | | Lamsheim | Office (owned) |