ESRS E2
Pollution

LIST OF IROS ASSOCIATED WITH E2

Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT		VC	TIME HORIZON	POLICIES ASSOCIATED WITH IRO
			POLLUTION			
IP-08	Improvement of soil quality, water and biodiversity in agricultural sourcing areas by reducing exposure of the environment to substances of concern or substances of very high concern, thanks to quality controls and detection of fungicides and pesticides, selection of suppliers with sustainability policies and provision of free biocontrol products to guarantee a rational use of pesticides.	I+	A	Ups OO	Present	Sustainability, Environmental and Corporate Social Responsibility Policy Code of Conduct Supplier Code of Conduct
IN-06	Generation of greenhouse gas emissions deriving from the Group's activities throughout the value chain, through changes of land use, if any, in the agricultural activities, and in emissions from transport and production activities, through the consumption of fossil fuels by stationary and mobile sources.	I-	P	OO	Short term	Sustainability, Environmental and Corporate Social Responsibility Policy
IN-08	Greenhouse gas emissions associated with purchases made in the Group's supply chain (emissions associated with the procurement of rice and raw materials used in the production of pasta), and emissions produced through changes in land use, if any, in agricultural activities.	I-	P	Ups	Short term	

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

IRO-1 DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL POLLUTION-RELATED IMPACTS, RISKS AND OPPORTUNITIES

***(11)**

The IROs identification process is described in ESRS 2 SBM 3 and IRO-1. In particular, for pollution-related IROs we considered policies regarding suppliers, the legal framework (especially that established by the European Union), environmental controls in facilities, actions taken by the Group in this area and the general targets of the Long-Term Sustainability Plan "HEADING TOWARDS 2030"

The analysis took account of stakeholders, particularly those related with our supply chain, with whom the Group has constant relationships although no specific consultations have been made.

All the sites of the Group and our value chain were taken into account, although without making an exhaustive assessment of particular issues and locations.

No material risks and opportunities were identified in connection with this topic. The impacts identified as material in the DMA were:

- Positive impacts deriving from the reduction of impacts by pollution with substances of concern or substances of very high concern in the sourcing areas.
- Possible negative impacts due to water pollution deriving from the Group's activities (at its production plants listed in Annex 5.6 to this Statement) and soil pollution caused by the use of fertilizers or pesticides along the value chain (by third parties).

E2-1. POLICIES RELATED TO POLLUTION

***(14,15a,c)**

The Ebro Group addresses sustainability across its food chain through its Sustainability, Environment and Corporate Social Responsibility Policy, the Group Code of Conduct and the Supplier Code of Conduct and promotes responsible agricultural practices, such as regenerative agriculture and working with suppliers in our value chain.

These practices include a focus on the sustainable management of plant protection products, promoting a rational, responsible use of these products to minimise environmental impact. We thus help to reduce the use of substances of concern and progress towards more sustainable alternatives.

Although the Ebro Group does not produce or sell substances of very high concern, our commitment to sustainability fosters adopting practices that favour soil regeneration and protection of the agricultural ecosystems within our value chain. An example of these actions can be found in section E2-2. The Sustainability, Environment and Corporate Social Responsibility Policy guides the company's processes, activities and decisions, to protect the environment and prevent and minimise environmental impacts. This Policy does not expressly list the substances of concern or substances of very high concern.

SUSTAINABILITY, ENVIRONMENT AND CORPORATE SOCIAL RESPONSIBILITY POLICY	
MDR-P 65 (a) **E2-1; 15**	**Contents:** Through this Policy, the Group makes sustainable growth the pillar of its business management strategy, undertaking commitments to its principal stakeholders, namely its professionals, shareholders, communities, public and environment. The environment-related principles, commitments, targets and strategy, particularly those related with climate change, establish the undertaking to guide the organisation's processes, activities and decisions to protect the environment and prevent and minimise our environmental impacts. Monitoring and oversight fall within the remit of the Audit, Control and Sustainability Committee, which reports to the Board of Directors.
MDR-P 65 b-f)	**Scope:** See E1-2

CODE OF CONDUCT OF THE EBRO FOODS GROUP	
MDR-P 65 (a) **E2-1; 15**	**Contents:** 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 to meet its targets. In environmental matters, it expresses a firm commitment to implement adequate, reasonable tools to minimise the impact of its operations on the environment and reduce the generation of emissions. The environment-related principles, commitments, targets and strategy include the commitment to guide the organisation's processes, activities and decisions to protect the environment and prevent and minimise our environmental impacts. Monitoring and control of its application falls within the remit of the Audit, Control and Sustainability Committee. This committee regularly informs the Board of Directors on its interpretation, application, compliance, incidents or breaches and their remediation.
MDR-P 65 (b)	**Scope:** Ebro Group
MDR-P 65 (c)	**Most senior level accountable for implementation:** The Board of Directors is the body responsible for its approval
MDR-P 65 (d)	**Disclosure of third-party standards or initiatives to which Group commits** • United Nations Universal Declaration of Human Rights • Principles of the International Labour Organization (ILO)
MDR-P 65 (e)	N/A
MDR-P 65 (f)	**Availability:** The Code is available on the Group's corporate website (Código-de-Conducta).

SUPPLIER CODE OF CONDUCT OF THE EBRO FOODS GROUP	
MDR-P 65 (a) **E2-1; 15**	**Contents:** The Supplier Code of Conduct of the Ebro Group sets out the basic principles and values that should underlie all relations between the companies and professionals of the Ebro Foods Group and their suppliers and service providers. It thus establishes the obligation for its suppliers to comply with the applicable laws and standards. Monitoring and oversight fall within the remit of the Audit, Control and Sustainability Committee, which reports to the Board of Directors.
MDR-P 65 (b)	**Scope:** Suppliers
MDR-P 65 (c)	**Most senior level accountable for implementation:** The Board of Directors is the body responsible for its approval.
MDR-P 65 (d)	**Disclosure of third-party standards or initiatives to which Group commits** • United Nations Universal Declaration of Human Rights • Principles of the International Labour Organization (ILO) • The Ten Guiding Principles of the United Nations
MDR-P 65 (e)	N/A
MDR-P 65 (f)	**Availability:** The Code is available on the Group's corporate website (Código-de-Proveedores.pdf).

It should be noted that none of the Policies and Codes mentioned above explicitly address the following topics:

- Mitigation of adverse incidents related with pollution of the air, water and soil, or their prevention and control
- Minimisation and substitution of substances of concern and phasing-out of substances of very high concern
- Prevention of incidents and emergency situations
- The policies do not explicitly address any pollutant, but merely establish the general principles of action in respect thereof.

E2-2. ACTIONS AND RESOURCES RELATED TO POLLUTION

***(18)**

In 2025 the following actions were taken in own operations to improve effluent and air quality.

ACTION		SCOPE	COMPANY	HORIZON	CAPEX (€ 000)	OPEX	CAPEX 2026 & later (€ 000)
Improve effluent quality	Renovation and optimisation of water treatment systems at the Avio and Vicenza plants	OO	Bertagni	Long term	85	246	3,500
Improve effluent quality	Wastewater buffer tank with pH regulation	OO	Ebro Frost Denmark	Long term	201		148
Improve effluent quality	Optimisation of water treatment systems	OO	Lustucru Frais	Medium term	144		
Improve air quality	New particle and dust aspiration system	OO	Ebro Ingredients	Medium term	4		
TOTAL					**434**	**246**	**3,648**

KEY: Scope
Ups: Upstream OO: Own Operations Dow: Downstream

With regard to water treatment, the most important investments were made by Ebro Frost Denmark, followed by Lustucru Frais and Bertagni. The latter completed the installation of a new effluent treatment facility at Avio, and the one at its other plant, in Vicenxa Vicenza, is expected to be completed in the coming years, with an additional investment of approximately EUR 3.5 million. There are no other plans approved in this regard.

The investment indicated in the above table is part of the total investments made by the Group, disclosed in Note 9 to the accompanying consolidated annual accounts.

Actions were also taken in 2025 in respect of water treatment at the Group's plants, with an expenditure of EUR 246 thousand. These are recurring expenses and they are included in the item Other operating expenses (Note 7) in the income statement of the accompanying consolidated annual accounts.

In addition to the above-mentioned actions, a number of continuity actions are being developed, for which there is no associated material CapEx/OpEx, as they are part of the usual operations at the Group facilities:

- Quality controls to ensure compliance with EU laws and regulations by the products put on the market, which are very protective of end users and consumers of food products, so our suppliers must meet stringent requirements for food quality and guarantee.
- Compliance with environmental law at all the Group's facilities.
- To comply with effluent limits, some of our facilities have their own treatment plants.
- Selection of suppliers with sustainability policies and that have accepted the Ebro Group's Supplier Code of Conduct.

Actions were also taken in 2025 in our value chain, in the Group's principal sourcing areas (see E1-3). These actions promote (among other goals) a rational, efficient use of chemicals (plant health, fertilisers) and biological pest control, thereby reducing the use of these chemicals and, in turn, reducing soil pollution. In other cases, the actions were related with organic certification for crops.

It should be noted that most of our effluent (78%) is discharged into inland waters. This is due to the large volume of irrigation water used by Agromeruan, which mostly returns to the land.

E2-3. TARGETS RELATED TO POLLUTION

***(81)**

No targets have been set related to pollution or in own operations (water pollution by effluent) or in the value chain (soil pollution and the use of substances of concern and substances of very high concern) beyond compliance with the law, owing to the complexities of the Group's value chain. The viability of establishing short or medium-term targets will be analysed internally.

The effectiveness of the policy is monitored through compliance with the applicable environmental laws and regulations and the permissions granted.

All the projects and actions developed in the value chain, such as those described in E1-3, have field supervision and monitoring, by Group employees or external companies contracted for this work. In addition, all the certifications (SRP, Organic, among others) have external assurance by third party auditors.

E2-4. POLLUTION OF AIR, WATER AND SOIL

***(28a,30a,b,c,31)**

There is no single procedure for collecting data on the pollution of wastewater from our production activities from all the Group's facilities, so we have only been able to collect data from the following plants:

- **Herba Ricemills:** San Juan de Aznalfarache, La Rinconada and Silla (facilities with physical treatment plants), Algemesí (facility with aerobic digestion plant)
- **Pastificio Lucio Garofalo:** Gragnano (facility with aerobic digestion plant)
- **Bertagni:** Avio and Vicenza
- **Ebrofrost Denmark:** Orbaek
- **Lustucru Frais:** Lorette

None of the Group's facilities from which data has been obtained exceeds the applicable threshold specified in Annex II to Regulation (EC) 166/2006 for any of the air pollutants reported.

All our industrial installations are subject to compliance with the applicable laws and regulations and must stick within the effluent limits established in the environmental permissions obtained.

As a short and medium-term target, we will work to extend the Group's reporting scope in this area. At present there is no global monitoring in the Group of the evolution of effluent parameters over time, although there is company/plant-level monitoring to ensure compliance with effluent limits at each of the facilities.

ESRS E3
Water and marine resources

LIST OF IROS ASSOCIATED WITH E3

Impacts, Risks and Opportunities

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

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

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

- Its pasta production and pre-cooked food processes and the production of dry rice. The latter is much less intensive and has minimal consumption.
- Consumption of water used by the subsidiary Agromeruan (Morocco) for farming the agricultural land it leases. It has 1,593 ha, of which only 924 ha are used for rice-growing. This is the only agricultural process performed by the Group.

IRO-1 DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL WATER AND MARINE RESOURCES-RELATED IMPACTS, RISKS AND OPPORTUNITIES

***(8)**

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

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

All the sites of the Group and our value chain were taken into account, although without an exhaustive assessment of particular issues and locations. However, aspects related with the use of water for irrigation and salinity in certain crop-growing areas have been considered material owing to insufficient water resources as they can have a material impact on the productivity of the Group's plants, such as those situated in the Guadalquivir valley.

The IROs identified as material in the DMA were:

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

E3-1. POLICIES RELATED TO WATER AND MARINE RESOURCES

***(11,12,13)**

SUSTAINABILITY, ENVIRONMENTAL AND CORPORATE SOCIAL RESPONSIBILITY POLICY	
MDR-P 65 (a) **E3-1; 12** **E3-1; 13**	**Contents:** Through this Policy, the Group makes sustainable growth the pillar of its business management strategy, undertaking commitments to its principal stakeholders, namely its professionals, shareholders, communities, public and environment. The environment-related principles, commitments, targets and strategy establish the undertaking to guide the organisation's processes, activities and decisions to protect the environment and prevent and minimise our environmental impacts. Oversight and monitoring fall within the remit of the Audit, Control and Sustainability Committee, which reports to the Board of Directors.
MDR-P 65 b-f)	**See E1-2**

However, this Policy does not directly address the material IROs related with water resources, the most important issues related with water management, or the material undertaking to reduce water consumption in irrigation areas in its own operations and upstream and downstream in the value chain.

E3-2. ACTIONS AND RESOURCES RELATED TO WATER AND MARINE RESOURCES

***(17,19)**

In 2025 the company Riviana Foods took the following action related to water resources in own operations, at its Carlisle and Brinkley plants. Riviana Foods operates in the United States, a zone with medium-high water risk. The measures are designed to reduce the water consumption at these plants.

MDR-A: Actions and resources related to water and marine resources

ACTION		SCOPE	COMPANY	HORIZON	CAPEX (€ 000)	OPEX	CAPEX 2026 & later (€ 000)
Reduction of use of water	Recirculation of water from steaming	OO	Riviana Foods	Short term	77		
				(€ 000)	**77**	**0**	**0**

KEY: Scope
Ups: Upstream OO: Own Operations Dow: Downstream

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

The investment indicated in the above table is part of the total investments made by the Group, disclosed in Note 9 to the accompanying consolidated annual accounts.

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

E3-3. TARGETS RELATED TO WATER AND MARINE RESOURCES

***(22)**

At present the Ebro Group has no targets related to water and marine resources, although it is committed to efficient use of water resources.

TRACKING THE EFFECTIVENESS OF POLICIES AND ACTIONS

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

The lack of a global water management strategy makes it difficult to monitor the effectiveness of policies and actions. However, initiatives designed to optimise water consumption in industrial processes and in the field are implemented individually (not centralised) by Group subsidiaries and operating units. In some crop-growing areas, growers are exploring more efficient irrigation techniques and water handling strategies to minimise water stress and mitigate soil salinity (E1-3). There is constant monitoring of water availability in each of our sourcing areas, because water stress has a material impact on crop yields and, therefore, on the Group's sourcing strategy, which is adjusted annually.

Level of ambition and indicators used: Since the Group does not yet have a global action plan in this area, it has not defined the specific level of ambition with quantifiable targets and homogeneous measurement indicators. However, key opportunities have been identified, such as access to public-private funding for the implementation of projects to improve water management and water quality, which could help to boost the development of a more structured strategy in the future and define specific indicators to measure progress in this area in forthcoming years.

E3-4. WATER CONSUMPTION

***(28,29)**

Water consumption data for own operations

VOLUME (M^3)	2025	2024
(a) Total water consumption	3,064,588	3,244,810
(b) Consumption in areas at water risk (high water stress)*	2,413,337	2,383,006
(c) Total water recycled and reused	2,943	2,742
(d) Total water stored	3,958	4,345
Total changes in storage	0	0

***** This value includes all the countries with areas of high or very high water stress

Note: This indicator has not been validated by an external body other than the verification provider for this Statement.
The water consumption by offices not owned by Ebro Foods, i.e. all leased offices, is excluded because it is negligible (withdrawal of less than 0.5% of the total in a worst-case scenario) and owing to the difficulty of obtaining data from the lessors. However, the data of the two offices owned by the Group (the office of Lustucru Premium Group in Lyon and the office of Transimpex in Lambsheim) are included.

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

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

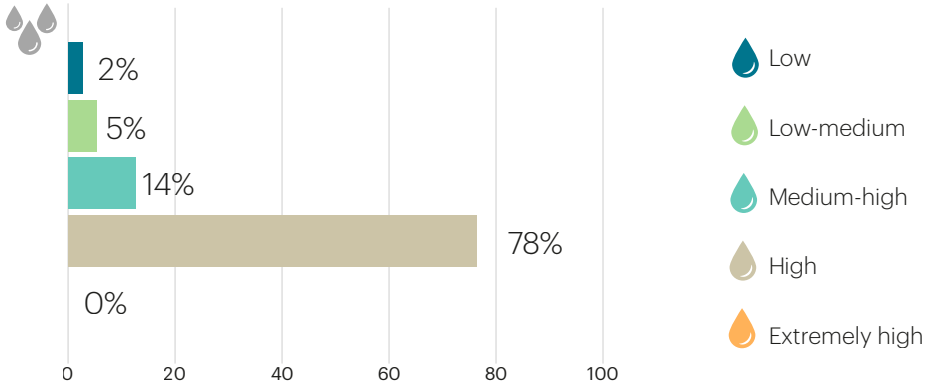
This indicator also includes the consumption of water by Agromeruan for farming its leased agricultural land. This is the only agricultural process performed by the Ebro Group.

It should also be noted that most of the water used by the Group for its industrial processes is obtained from municipal water supply networks (79%) and a small proportion is from wells (21%).

26% of the figures on water consumption were obtained from invoices or direct measurement (flow meter), the remaining 74% being estimated. This is due to the volume of water used by Agromeruan for faming the agricultural land in Morocco.

WATER INTENSITY	2025	2024
Water consumption (m^3)	3,064,588	3,244,810
Net revenues (€million)	3,014	3,140
Water intensity (m^3/€million)	1,017	1,033

WATER CONSUMPTION IN AREAS AT RISK (M^3)	2025		2024	
Low	72,540	2%	69,532	2%
Low-medium	159,475	5%	263,288	8%
Medium-high	419,237	14%	528,983	16%
High	2,401,321	78%	2,347,437	72%
Extremely high	12,016	0%	35,569	1%



Only the Taraori plant owned by Ebro India reports reused water. During 2025, the volume was 2,943 m^3/year. In 2024, for the same plant, recycled water totalled 2,742 m^3/year.

With regard to the water storage indicator, it was not possible to obtain information from all the Group companies. The (i) San Juan de Aznalfarache, Jerez de la Frontera, Isla Mayor, La Rinconada, Silla and Algemesí plants of the Spanish subsidiary Herba Ricemills and (ii) Freeport plant owned by the US subsidiary Riviana Foods, all have water storage.