

ESRS S1

Own workforce

LIST OF IROS ASSOCIATED WITH S1 (SBM-3)

Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT	VCH	TIME HORIZON	POLICIES ASSOCIATED WITH THE IRO
WORKING CONDITIONS					
IP-22	Greater satisfaction of workers as a result of oversight of workers' rights in the Group through the implementation of fair labour practices (e.g. adequate working times, adequate wages, control of occupational hazards). This not only strengthens the capacity of its workforce, but also contributes to social and economic stability in the communities in which it operates, promoting a fair and equal working environment that improves the well-being of the workers and their families.	I+	A	OO Dow	Sustainability, Environmental and Corporate Social Responsibility Policy Remuneration Policy for Directors of Ebro Foods, S.A. Code of Conduct of the Ebro Group
IP-24	Greater access by workers to collective bargaining enabled by the Group through the existence of Works Councils that achieve improved working conditions and increase the proportion of workers covered by collective agreements, thus strengthening employment relationships. This contributes to workers' well-being and to social and economic stability in the communities in which the Group operates.	I+	A	OO Dow	Sustainability, Environmental and Corporate Social Responsibility Policy Code of Conduct
IN-24	Lack of equal pay, performance or length of service recognition or conditions of inequality deriving from a heterogeneous distribution of workforce remuneration not based on objective criteria (pay gap).	I-	P	OO Dow	Short term Remuneration Policy for Directors of Ebro Foods, S.A. Code of Conduct of the Ebro Group
O-20	Improvement of Group's reputation thanks to a good health and safety management system (e.g. certification under ISO 45001). The Group thus demonstrates its commitment to protecting the health and well-being of its workers. This not only reduces the possibility of occupational injuries and ill health, but also boosts the confidence of both employees and other stakeholders, such as customers, investors and local communities.	O	P	OO Dow	Short term Sustainability, Environmental and Corporate Social Responsibility Policy Code of Conduct of the Ebro Group
TRAINING AND SKILLS DEVELOPMENT					
R-61	Difficulty in attracting talent specialised in areas such as maintenance and electromechanics, which generates a critical operating risk for Ebro and its subsidiaries, as these jobs are essential to guarantee the continuous functioning of machinery and essential equipment.	R	A	OO Dow	Short term Code of Conduct of the Ebro Group

KEY: Impact

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

KEY: Value Chain (VCh)

Ups: Upstream OO: Own Operations Dow: Downstream

Impacts, Risks and Opportunities

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

KEY: Impact

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

KEY: Value Chain (VCh)

Ups: Upstream OO: Own Operations Dow: Downstream

SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

*(14,15,16)

The Ebro Group's most valuable asset is its 6,854 professionals, of whom 5,937 are direct employees of the Group and 917 are hired through different external agencies. It is a very close-knit group of professionals with enormous talent potential aligned with the organisation's strategy. Through the Human Resources departments of the different subsidiaries, the Ebro Group endeavours to motivate these professionals by offering quality employment while strengthening their skills and abilities, as well as their personal and professional leadership skills.

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

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

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

IMPACTS, RISKS AND OPPORTUNITIES (IROS) – OWN WORKFORCE

In the DMA made by the Ebro Group, a potential negative impact was identified related with equal pay, which could affect motivation and talent retention, generating a financial risk owing to increased hiring costs and loss of competitiveness in respect of other companies in the sector.

To mitigate this risk, the Group is firmly committed to reducing and eventually eliminating the gender-based pay gap, implementing equality plans and policies that guarantee fair treatment at all levels of our organisation.

The Group also fosters well-being at work through practices that guarantee fair working conditions: adequate working times, fair pay policies and effective control of occupational hazards. These measures strengthen employees' abilities and contribute towards social and economic stability in the communities where the Group operates.

Thanks to the decentralised personnel management policy of the Group with Human Resources managers in the most important companies in the Group, we have a high level of knowledge and contact with the workforce. This model enables a more hands-on management, adapted to the operating reality in each subsidiary.

In this framework, each company applies specific policies and guidelines aligned with the corporate principles and adapted to local laws, in areas such as health and safety at work, training and professional development, diversity and equal opportunities, as well as equal pay for men and women.

Access to collective bargaining is guaranteed by Works Councils in the countries in which that figure is legally recognised. This helps to improve working conditions, increase the percentage of employees covered by collective agreements and strengthen stable, constructive labour relations.

The commitment to equal treatment and opportunities is reinforced through mechanisms such as the EU Whistleblowing Directive and the Internal Reporting System (IRS), which includes a Corporate Whistleblowing Channel accessible by the entire Group. This system contributes towards boosting confidence and transparency and enabling the early detection of possible defaults, strengthening the culture of respect and safety in the workplace.

Finally, the corporate Code of Conduct provides a common benchmark framework to guarantee ethical and responsible behaviour in all the Group's subsidiaries, establishing the minimum principles applicable to employment and labour rights.

	Año 2025	Año 2024
(Gender-based) pay gap	42.27%	30.07%
% Employees covered by collective or other agreements	73.42%	69%
Hours training per employee	30.68	24
Injury rate*	16.89	17.64
Turnover rate	10.44%	12%
Cases handled through whistleblowing channel (IRS)	18	6

(*) To obtain the injury rate we used the formula (no. injuries/hours worked)*1000000. Lost days through injury of own workforce (employees) have been taken into account, including injuries on the way to and from work.

RISKS AND OPPORTUNITIES DERIVING FROM THE IMPACTS AND DEPENDENCIES

The Ebro Group reaffirms its commitment to the continuous improvement of working conditions through initiatives focusing on health, safety, equality and diversity. The implementation of a health and safety management system, certified under the standard ISO 45001, boosts the protection of our employees' well-being, helping to reduce the risks of work-related injuries and ill health and strengthens the Group's reputation, generating confidence among workers, customers, investors and communities.

With regard to equality and diversity, the Group promotes policies designed to guarantee equal access to opportunities and equal pay, regardless of gender, race, sexual orientation or disability. These policies help to promote an inclusive work environment and, at the same time, they represent a strategic opportunity to strengthen the Group's position as a socially responsible undertaking and to enhance our ability to attract and retain diverse talent.

One of the risks identified was the challenge of attracting specialised talent in key areas such as maintenance and electromechanics, which could affect operating efficiency. In addition, information security and data protection are growing risks in a context of greater digitalisation and automation of processes. To mitigate these risks, the Group implements specific protocols and technologies designed to guarantee the integrity of information and business continuity in the face of potential cyber-threats.

Through these measures, together with a proactive risk management, we are able to transform the challenges identified into opportunities, consolidating the sustainability of the business and boosting the confidence of our stakeholders.

CLIMATE TRANSITION PLANS

The Ebro Group is progressing in the definition of its climate transition, making sure that the decisions adopted are consistent with the well-being, safety and stability of our workforce.

During 2025 the Group addressed the first stage, focusing on analysis and planning of Scopes 1 and 2 in Spain. In 2026, this work will be extended to the other Group companies. Once this stage has been completed, the Group will analyse **Scope 3** in 2027, as part of its decarbonisation roadmap.

Throughout this process, the Group bears in mind that the transition to a low carbon model must be done in an orderly fashion and responsibly, without compromising safety, working conditions or employment and favouring, where appropriate, the development of new professional skills and abilities.

RESPECT FOR HUMAN RIGHTS

The Ebro Group is firmly committed to the respect of Human Rights in all its operations and throughout its value chain, in accordance with the reference international standards and principles.

Although some of the Group's activities are performed in countries where there are widespread risks associated with forced labour or child labour, the Group applies a preventive approach, based on:

- Regular assessments of risks in own and suppliers' operations
- Audits and control mechanisms designed to prevent and mitigate possible irregularities
- Codes of Conduct for employees and suppliers, establishing ethical and labour principles consistent with international standards, especially those of the UN and the ILO.

So far, no significant risks have been identified of the violation of Human Rights in the Group's own operations, or specific groups within its workforce that are in a situation of special vulnerability.

In the DMA, we identified a critical operating risk relating to the difficulty of attracting specialised talent in areas such as maintenance and electromechanics, especially in the United States and Europe.

To mitigate this risk, the Group has taken measures such as:

- Pay rises and definition of new professional categories
- Recruitment in other regions, especially Spain and Latin America
- Collaboration with training centres and polytechnic universities
- More flexible access conditions and specific support through the use of subcontractors

At present, no specific opportunities have been identified associated with particular groups of people in respect of Human Rights, although the Group maintains a proactive approach to guarantee equal treatment, diversity and non-discrimination in all our processes.



S1-1. POLICIES RELATED TO OWN WORKFORCE

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

CODE OF CONDUCT OF THE EBRO FOODS GROUP	
MDR-P 65 (a)	<p>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 (point 7). In section "IV. THE PROFESSIONALS OF THE EBRO FOODS GROUP", the COC establishes the rules and guidelines for the Group's workforce in the following points:</p> <ol style="list-style-type: none"> 9. Human Rights 10. Professional loyalty 11. Professional development and training 12. Work-life balance 13. Pay policy 14. Commitment to health and safety 15. Right to privacy and data protection 16. Conflicts of interest 17. Gifts 18. Confidential information 19. Inside information 29. Anti-corruption, bribery, illegal commissions, influence peddling and money laundering 30. Circulation and acceptance among the Professionals 32. Whistleblowing channel
S1-1_Par.20 S1-1_Par.22	<p>With regard to our professionals, the Code of Conduct contemplates, in point 9, Commitment to human rights. In this section it establishes the following rules:</p> <ol style="list-style-type: none"> 9.1. Relationships among all Professionals shall be based at all times on respect for other people's dignity and non-discrimination. 9.2. The Group prohibits abuse of authority and any kind of physical or psychological harassment, as well as any other conduct that may generate an intimidating, offensive or hostile working environment. 9.3. The Group rejects any form of direct or indirect child labour. 9.4. Forced, compulsory labour is not permitted in any Group company. 9.5. The Group promotes and upholds equal treatment and equal opportunities for all Professionals, regardless of their race, colour, nationality, ethnic origin, religion, gender, political or sexual orientation, civil status, age, disability or family responsibilities, as a principle applicable in the recruitment of Professionals, training, career opportunities, pay levels and all other aspects of relationships with Professionals. 9.6. The Group does not prevent or restrict exercise by its Professionals of their right to freedom of association, trade union membership and collective bargaining, in accordance with prevailing laws and regulations. 9.7. The Group respects and promotes human rights and acknowledges that they are fundamental, universal rights and should be construed and recognised in accordance with international laws and practice.
MDR-P 65 (b)	<p>Scope: The Group COC, as stipulated in point 4, is applicable to:</p> <ol style="list-style-type: none"> 4.1. Each and all of the Professionals, regardless of their hierarchical level, position and geographical location. 4.2. 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: The Audit, Control and Sustainability Committee will regularly report to the Board of Directors of Ebro Foods</p>
MDR-P 65 (d) S1-1_Par.21; AR12	<p>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 65 (e)	<p>Consideration of stakeholders' interests The Code of Conduct of the Ebro Foods Group was drawn up taking account of the interests and expectations of our own workforce in respect of the ethical principles and behaviour that must prevail in all the Group's professional activities. This perspective has enabled us to define a common reference framework for employment, labour relations and respect for Human Rights consistent with the Group's operating and organisational context</p>

CODE OF CONDUCT OF THE EBRO FOODS GROUP

MDR-P 65 (f)	<p>Availability: The COC is available on the Group’s corporate website (Código-de-Conducta). Privately, this Code is also in the different intranets of the Group and must necessarily be made available to any supplier/service provider in the Group’s supply chain.</p>
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SUSTAINABILITY, ENVIRONMENT AND CORPORATE SOCIAL RESPONSIBILITY POLICY OF THE GROUP

MDR-P 65 (a)	<p>Contents: The Group undertakes, as an essential principle in its actions, the creation of a business model that is respectful of and sustainable for the environment and society overall and, while ensuring value, profitability and competitiveness, it promotes diversity, respect for human rights, tax responsibility and the prevention of corruption, thus contributing towards the progress of society and generating trust among our stakeholders.</p> <p>Principles of action (point 5) The most relevant points are: 5.3. With regard to the management of human capital and development of talent 5.4. With regard to Human Rights</p> <p>With regard to our own workforce, the stakeholder being “Our team”, (point 6.1), the Policy establishes the following:</p> <ul style="list-style-type: none"> • The personal and professional development of directors, executives and employees of the Group is promoted, encouraging them to improve their skills and abilities. • All actions related with the selection, hiring, training and internal promotion of professionals are based on the principles of equal opportunities and non-discrimination and clear criteria of capacity, competence and professional merit. • A good work-life balance is encouraged, helping our professionals to achieve a good balance between their family and labour responsibilities and respecting their right to privacy in all aspects. • Professionals are offered fair pay in keeping with the labour market. • We endeavour to guarantee a safe, healthy work environment for our professionals. Our companies are expected to take all reasonable measures to maximise the prevention of work-related risks.
S1-1_Par.20	This Policy is supplemented and developed, in respect of our professionals, by the basic principles and rules for action established in the Internal Code of Market Conduct, the Code of Conduct, the Senior Executive Remuneration and Incentive Policy and the Policy on the Selection of Directors and Diversity in the Composition of the Board.
S1-1_Par.22	In particular, the Code of Conduct of the Group sets out the Group’s commitments to Human Rights in point 9, (9.1.,9.2., 9.3., 9.4., 9.5., 9.6. y 9.7.) set out in the previous table.
MDR-P 65 (b)	<p>Scope: The Policy is applicable to the Company and the Group. The Group companies may also develop their own internal regulations on any subject-matter falling within the scope of this Policy, provided they do not contradict the principles established therein or in other applicable internal Policies or Codes related with this one and lay down more stringent requirements.</p>
MDR-P 65 (c)	<p>Most senior level accountable for implementation: The Board of Directors is responsible for its approval and the Audit, Control and Sustainability Committee for its oversight and implementation.</p>
MDR-P 65 (d) S1-1; Par.21_ AR 12	<p>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 65 (e)	<p>Consideration of stakeholders’ interests The interests of the Group’s principal stakeholders, were taken into account when defining this Policy, including its own workforce from a global, integrating perspective. This approach enabled us to incorporate in the policy the most important social and labour aspects, making sure they were aligned with the Group strategy and its sustainability-related commitments.</p>
MDR-P 65 (f)	<p>Availability: This Policy is available on the Group’s corporate website (<u>Politica-sostenibilidad-medioambiente-y-responsabilidad-social-corporativa</u>). Privately, this Policy can also be found in the different intranets of the Group and must necessarily be made available to any supplier/service provider in the Group’s supply chain.</p>

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

<p>MDR-P 65a)</p>	<p>Contents: The Internal Reporting System is the preferential channel for reporting any action or omission that may constitute: (i) breaches of EU Law on the terms stipulated in Act 2/2023; or (ii) serious or very serious criminal or administrative breaches. For this purpose, the Internal Reporting System guarantees that the reports will be handled effectively and the whistleblower will not suffer any retaliation for reporting. “Persons responsible for management of the reporting channels integrated in the IRS” (4.2.3):</p> <ul style="list-style-type: none"> • “Report Handling Procedure Act 2/2023”; • “Report Handling Procedure Harassment”; • “Report Handling Procedure Code of Conduct”; <p>• Information reported through the local reporting channels: “I the administrators of the local reporting channels shall notify the System Administrator of any reports received” at Group level.</p> <p>“Principles applicable” (point 5), stipulates the following, in detail, with respect to the IRS:</p> <ul style="list-style-type: none"> • Zero tolerance of improper conduct • Accessibility • Security and confidentiality • Whistleblower protection • Protection based on good faith • Protection of persons concerned • Impartiality and transparency • Proportionality
	<p>The Internal Reporting System is part of the compliance structure of the Ebro Group, along with the Code of Conduct, the Crime Prevention Model, the corporate Policies approved by the Board and other components of that structure, particularly the Risk Control and Management Policies.</p>
<p>MDR-P 65 (b)</p>	<p>Scope: The Policy is applicable to all internal reporting channels and the procedures for handling information integrated in the Internal Reporting System. It is applicable to all and any reporting of potential irregularities or breaches of the laws applicable to the Company and its Group that may be made through any of the internal reporting channels by anyone who has acquired that information within the context of an employment or professional relationship with the Company or any of the other companies in the Ebro Group. It is extended to the Ebro Foundation.</p>
<p>MDR-P 65 (c)</p>	<p>Most senior level accountable for implementation: Audit, Control and Sustainability Committee and/or any relevant Committee that delegates to the Board of Directors of the parent.</p>
<p>MDR-P 65 (d)</p>	<p>Recognition Global Frameworks:</p> <ul style="list-style-type: none"> • Act 2/2023: Report Handling Procedure • Directive 95/46/EC (General Data Protection Regulation) • Organic Law 7/2021
<p>MDR-P 65 (e)</p>	<p>Consideration of stakeholders’ interests The expectations of the Group’s labour force were considered when drawing up this Policy, in relation to the existence of a framework that guarantees the trust, confidentiality and protection of whistleblowers. This consideration was behind the design of the policy with a focus aligned with the needs of the workplace environment and the applicable standards and regulations.</p>
<p>MDR-P 65 (f)</p>	<p>Availability: This Policy is available on the Group’s corporate website, (Politica-sobre-el-Sistema-Interno-de-Información-y-protección-al-informante), together with access to the Whistleblowing Channel. This is the case for all Group subsidiaries with a corporate website.</p>

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

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

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

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

COMMITMENTS TO OUR WORKERS

Human Rights

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

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

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

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

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

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

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

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

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

To guarantee effective application of these guidelines, the Group and its companies have internal procedures that enable them to prevent, mitigate and remediate possible situations of discrimination. These procedures include regular internal audits and social audits at our workplaces (SMETA 4P/BSCI and SMETA), that assess compliance in areas such as:

- ➔ Working conditions and respect for human rights: non-discrimination, equal treatment and non-discrimination in selection and promotion processes and in pay), freedom of association
- ➔ Workplace health and safety: compliance with laws and regulations on the prevention of occupational hazards, training in safety, accident logs
- ➔ Ethical practices and transparency in labour relations
- ➔ Environmental management related with the work environment

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

Health and safety at work

With regard to management of the health and safety of the Group's professionals, all our companies have implemented a Work-Related Hazard Prevention System that applies specific protocols in each workplace, ensuring compliance with the local laws and regulations on health and safety.

As part of the efforts made to reduce work-related accidents, the different subsidiaries work on improving safety, by preventing and limiting risks deriving from their business activities, and make improvements to equipment and installations with a view to minimising potential hazards.

Training courses are also given, adapted to each job to inform and train employees and make them aware of the work-related hazards. This commitment to the health and welfare of our workforce also takes the form of regular medical check-ups and the promotion of healthy lifestyles within the work environment.

Social audits in own workplaces

During 2025, 18 social audits were made at 10 of the Group's workplaces (7 audits in 5 workplaces in 2024).

Summary of social audits made in 2025

INDICADOR	AÑO 2025
Nº auditorías realizadas	18
Nº compañías auditadas	10
Nº no conformidades totales	121
% No conformidades corregidas	52%
Nº no conformidades críticas totales	14
% Reducción de riesgos críticos	64%

Note: No comparative information for 2024 is presented because the breakdown available for that year is not homogeneous and comparable, as a result of the changes made in the Sedex platform.

S1-2. PROCESSES FOR ENGAGING WITH OWN WORKFORCE AND WORKERS' REPRESENTATIVES ABOUT IMPACTS

*(27,28)

COMMUNICATION AND PARTICIPATION CHANNELS

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

The principal channels available are:

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

The Group also ensures that any contributions received through these channels are included in labour policies and action plans, informing the workforce of the results to guarantee transparency and trust.

MECHANISMS FOR DIALOGUE AND CONSULTATION WITH OWN WORKFORCE

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

ENGAGEMENT WITH OWN WORKFORCE IN DECISION-MAKING PROCESS

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

- Meetings with workers' representatives to address key issues such as working conditions, pay adjustments and conflict-solving.
- Health and Safety Committees, present in most of the Group's companies, through which employees participate in the identification of risks and definition of preventive and corrective plans.

The contributions received through these channels are incorporated in the definition of Human Resources policies, training plans and prevention measures, making sure the decisions reflect the needs detected.

COMMITMENT TO OWN WORKFORCE AND WORKERS' REPRESENTATIVES

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

STAGE, TYPE AND FREQUENCY OF ENGAGEMENT

Employee engagement takes place at different stages of employment management:

- Design of policies (prior consultation with workers' representatives)
- Implementation (regular follow-up meetings)
- Assessment (surveys and analysis of results)

The frequency varies according to the company:

- Meetings with workers' representatives: quarterly in most companies
- Health and Safety Committees: monthly or as stipulated in local law

ASSESSMENT OF THE EFFECTIVENESS OF OUR COMMITMENT TO EMPLOYEES

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

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

OPERATIONAL RESPONSIBILITY IN THE PROMOTION OF ENGAGEMENT

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

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

IDENTIFICATION OF WORKERS IN VULNERABLE SITUATIONS AND MEASURES ADOPTED

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

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

S1-3. PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKFORCE TO RAISE CONCERNS

*(32,33)

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

The IRS establishes clear procedures for receiving, investigating and resolving complaints submitted. The head of the Internal Reporting System is responsible for dealing with any reports received, ensuring adequate processing in accordance with the IRS Policy and the Manual of Procedures. In addition, the Group subsidiaries that are obliged by local law to have grievance channels maintain those local channels.

The Policy on the Internal Reporting System and Whistleblower Protection and the Manual of Procedures regulate the necessary mechanisms to guarantee adequate handling of the reports received, according to the criteria established in Act 2/2023 regulating protection of those who report breaches of law and regulations and anti-corruption provisions.

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



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

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

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

Specific processes for redressing negative impacts (how the damage is remedied, not only investigated):

- ➔ Channels for general concerns (consultations, suggestions, not only irregularities)
- ➔ Feedback to the worker regarding the state of their report
- ➔ Effectiveness indicators (number of cases, time to solve, satisfaction)
- ➔ How the lessons learnt are integrated in continuous improvement

S1-4. TAKING ACTION TO MANAGE IROS

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

Actions related with personnel management in the Ebro Foods Group are developed with a view to managing the IROS identified that affect the Group's professionals, and they are set out in the general guidelines defined in the Long-Term Sustainability Plan "Heading towards 2030".

The Group has defined principles, approaches and general lines of action related with health and safety at work, managing and retaining talent, work-life balance and the development of professional skills and abilities, among other aspects, in accordance with the IROS identified for own workforce.

These actions have a global scope embracing the entire Group, although they are developed and implemented by the individual companies in accordance with the Ebro Group's management model. So each company designs, applies and manages its own Human Resources measures, adapting them to their respective operating situations, local laws and the specific needs of their teams, thereby enabling proportional, adjusted management of the IROS associated with the workforce.

MEASURES TO AVOID OR MITIGATE NEGATIVE IMPACTS (ACTUAL OR POTENTIAL)

The different Group companies have a common framework for action in respect of principles and approaches, consisting of the identification, analysis and management of possible actual or potential negative impacts on their professionals, through measures defined and applied within each subsidiary.

In general, this approach comprises the following stages:

- ➔ Preventive identification of situations that might generate negative impacts, through the internal management, control and supervision mechanisms existing in each company
- ➔ Analysis and assessment of those situations by the areas responsible, considering their nature, extent and possible effects on the workers
- ➔ Definition and implementation of preventive or mitigating measures, where appropriate, within the scope of responsibility of each company
- ➔ Monitoring of the measures adopted to assess their adequacy and reinforce or adjust them if necessary.

When impacts are identified that require specific corrective actions or the activation of formal channels, they are handled through the processes and mechanisms described in section S1-3, avoiding duplicities in the reporting.

Monitoring of the effectiveness of measures taken

The effectiveness of measures taken is monitored proportionally and adapted to the nature of the actions and the context of each company. For this purpose, subsidiaries use internal management and review tools that enable them to identify areas for improvement and reinforcement, if necessary, in the approaches applied in personnel management.

In this context and without prejudice to the autonomous management of each subsidiary, the main types of measures applied by the Group companies to avoid or mitigate actual or potential negative impacts on their respective employees include, among others:

- Diversity and inclusion, through practices and policies designed to promote a fair, respective working environment
- Training and professional development, designed to improve employability and internal skills
- Health and safety at work, through occupational hazard prevention systems, operating protocols and specific job-related training
- Fair working conditions, through compensation and employment policies and practices aligned with the Group's principles of equity.

These measures are preventive or mitigating and are developed on a company-level, according to the operating situation of each company and the risks identified.

Both the Group and its companies have specific mechanisms to address and remediate any negative impacts that may arise, including the following, among others:

- Communication and reporting channels through which employees can report any situation of risk or vulnerability
- Support measures, such as psychological or social assistance programmes in any situations that so require
- Review and improvement of processes, analysing the causes of impacts and taking remedial measures on a local level.

The Group companies apply the following actions, among others, to any material risks deriving from dependencies:

- Training in Occupational Hazard Prevention
- Safety protocols adapted to the operations at each workplace
- Continuous supervision of impacts and plans for improvement
- Assessment of psychosocial risks, focusing on aspects such as workload, stress and emotional well-being.

INITIATIVES TO GENERATE POSITIVE IMPACTS

The companies in the Ebro Group develop initiatives that contribute proactively to generating positive social impacts, improving the well-being, motivation and career advancement of their employees.

The initiatives promoted generally by the Group companies include especially:

- Career plans and career advancement
- Measures to improve work-life balance
- Health and well-being programmes
- Acknowledgement and motivation initiatives
- Welfare benefits adapted to local laws and practice.

The subsidiaries also use the following tools, among others, to identify and pursue material opportunities:

- Leadership and mentoring programmes
- Internal mobility and promotion
- Investment in digitalisation and new skills

At the same time, the Group establishes a common framework to ensure that our work-related policies and practices are responsible and do not generate any harm to their professionals, through:

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

RESOURCES ASSIGNED TO THE MANAGEMENT OF MATERIAL IMPACTS

The Ebro Group allocates resources to the management of material impacts identified in relation to our workforce, in accordance with our decentralised management model and with a view to preventing, mitigating and adequately managing any actual or potential negative impacts associated with our workforce.

In particular, the resources are allocated to the following areas:

- Human Resources Teams: each company in the Group has HR teams responsible for identifying work-related and social risks, implementing preventive or mitigating measures and monitoring their effectiveness. These teams play a key role in adapting the Group's principles and guidelines to the local operating situations, ensuring a tailored, hands-on management of the impacts identified.
- Budgets for training, well-being and working conditions: the Group companies handle specific budgets for training, work-related health, well-being and welfare benefits, resulting in specific actions such as training programmes, risk prevention measures, initiatives to enhance the work-life balance or provide support in situations of vulnerability. These resources enable companies to address constantly the prevention of the principal work-related and social risks identified.
- Safety and prevention infrastructures: resources spent on equipment, installations and prevention systems reduce exposure to work-related risks, improve working conditions and foster a preventive culture in our workplaces, contributing towards the mitigation of negative impacts related to health and safety.
- Measuring and reporting systems: our subsidiaries use internal tools to collect and analyse information related with aspects such as work-related injuries, employee turnover, training or incidents reported. This information is used to assess the effectiveness of the measures taken, identify trends and define actions for improvement when necessary.

The use of these resources enables Group companies to monitor the evolution of the principal IROs, adjust the measures applied based on the results observed and contribute towards continuous improvement in personnel management and in the prevention and mitigation of negative impacts on the workforce.

S1-5. TARGETS RELATED TO MANAGING INCIDENTS

*(81)

The Ebro Group has defined a framework for action for the management of real and potential impacts on its workforce, aligned with the Sustainability Plan "HEADING TOWARDS 2030" and based on a decentralised management model. In this model, the Group establishes common principles and monitoring systems, while the specific definition and implementation of measures is made by each company individually, taking account of its operating situation, local laws and characteristics of its workforce.

STRATEGIC PRINCIPLES (COMMON TO ALL COMPANIES)

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

These principles are aligned with the principal impacts and risks identified in the DMA, particularly in relation to working conditions, health and safety at work, equal opportunities, professional development and respect for Human Rights.

Targets defined

ÁMBITO	META 2030	INDICADOR	IROS ASOCIADOS	STATUS 2025
Training	Promote continuous training of own workforce, reaching an annual cover of between 85"%" and 90%	% of employees with annual training	R 61; IP 22	95% of own workforce has received annual training
Equal Pay	Reduce the gender-based pay gap	Pay gap	IN 24; O 23	10% reduction from 2019
Diversity	Promote diversity and equal opportunities in management positions, raising the proportion of women to 40%	% women in management positions	O 23; IP 22	35.12% women in management positions
Professional Development	Promote professional development and internal mobility of talent through internal promotion	No. promotions / year	R 61; IP 22	Cumulative increase of 142.7% in internal promotions since 2019
Health and Safety	Ensure that 100% of the workforce is covered by a system of health and safety at work	% workforce represented	O 20; IP 22	100% of workforce represented in Health & Safety Committees
Health and Safety	Zero fatal accidents	No. fatal accidents	O 20	"0" fatal accidents
Human Rights	Guarantee training in Human Rights for 100% of our employees	% workforce who receive training in Human Rights	IP 29; IP 22	100% employees received training in Human Rights

Time horizon, governance and participation

These operating targets (2019–2030) remain in place as lines of management that contribute to preventing and mitigating work-related impacts and are regularly reviewed in the framework of “HEADING TOWARDS 2030” to assess whether they need to be updated in the event of material changes in the IROs or the availability of comparable data.

The HR Management and Health and Safety officers in each company are responsible for implementation and initial controls; data consolidation and reporting are done by the Group’s Communication, Social Responsibility and Sustainability department; and supervision corresponds to the Audit, Control and Sustainability Committee, incorporating the results in the Group’s Annual Sustainability Statement.

The definition and review of priorities are based on internal surveys, Works Councils and Health and Safety Committees, as well as other social dialogue spaces. Information on progress and areas for improvement is given through internal channels (informative meetings, intranet, internal newsletters, etc.).

S1-6. CHARACTERISTICS OF THE GROUP’S EMPLOYEES

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

Our people and responsible management of our human capital are a key component of the Ebro Group’s sustainability model. The Group promotes the well-being, professional development and continuous training of our workforce as essential elements to guarantee a safe, inclusive working environment aligned with the ethical and social principles governing our activities.

In this context, the Ebro Group’s most valuable asset is its 5,937 employees, whose knowledge, experience and commitment are fundamental for implementation of our corporate strategy, business continuity and long-term value generation.

CHARACTERISTICS OF THE COMPANY’S EMPLOYEES

INFORMATION ON NUMBER OF EMPLOYEES BY GENDER		
GENDER	AÑO 2025	AÑO 2024
Male	4,205	4,000
Female	1,732	1,667
Others	0	0
Not informed	0	0
TOTAL EMPLOYEES	5,937	5,667

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

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

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

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

COUNTRY	2025	2024
Spain	935	918
United States	1,146	1,028
France	618	612
Italy	896	824

EMPLOYEES BY GENDER AND TYPE OF CONTRACT

The Ebro Group offers its workers stable, quality employment and a solid professional career, where 93.20% of the jobs are permanent.

Type of contract

2025					
	FEMALE	MALE	OTHER	NO INFORMED	TOTAL
Permanent	1,619	3,914	0	0	5,533
Temporary	113	285	0	0	398
Non-guaranteed hours	0	6	0	0	6

2024					
	FEMALE	MALE	OTHER	NO INFORMED	TOTAL
Permanent	1,541	3,705	0	0	5,246
Temporary	113	259	0	0	372
Non-guaranteed hours	12	37	0	0	49

Working hours

2025					
	FEMALE	MALE	OTHER	NO INFORMED	TOTAL
Full time	1,612	4,155	0	0	5,767
Part time	120	50	0	0	170

2024					
	FEMALE	MALE	OTHER	NO INFORMED	TOTAL
Full time	1,557	3,931	0	0	5,488
Part time	109	70	0	0	179

The average headcount of the Group in 2025, including employees and non-employees, is 6,854 professional, rather than the 6,752 indicated in Note 7.4 to the Annual Financial Statement 2025. This difference is due to the fact that the Annual Financial Statement does not include independent contractors (self-employed workers) (26) or the workers of the subcontractors of the subsidiary Herba Ricemills (108), and that this Statement does not include the workers employed by Indo European Foods.

EMPLOYEE TURNOVER

During 2025, 620 employees left the Group, equivalent to a turnover of 10%.

For calculation purposes, the rotation has been determined taking the total number of own employees that left the Group during the year -including those who left voluntarily and those dismissed, retired or deceased- divided by the average annual number of own employees in the same period.

For comparison, in 2024, 693 employees left, giving a turnover rate of 12%, calculated in the same way.

The interannual evolution of this indicator reflects the usual dynamics of the Group's workforce, influenced by factors such as the industrial structure of certain activities, seasonable employment in some geographical areas and the ordinary processes of renewal within the organisation.

S1-8. COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

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

73.42% of the employees in the Ebro Group (69% in 2024) are covered by the collective bargaining agreements of their respective business areas or some other kind of employment agreements applicable in their respective geographical areas.

The following tables show the collective bargaining coverage and social dialogue through a classification by ranges, distinguishing between countries of the European Economic Area (EEA) and non-EEA countries, which represent more than 10% of the total number of Group employees.

Rate of cover	COLLECTIVE BARGAINING COVERAGE		SOCIAL DIALOGUE
	Employees – EEA (for countries with >50 employees, which represent >10% of total employees)	Employees – Non-EEA (for countries with >50 employees, which represent >10% of total employees)	Representation in workplace (only EEA) (for countries with >50 employees, which represent >10% of total employees)
0-19%			
20-39%			
40-59%		United States	
60-79%			
80-100%	Spain, France and Italy		Spain, France and Italy

Note: The information included in this table coincides for 2024 and 2025, so the table is own included once.

The percentage of employees not included in the above table corresponds mainly to management personnel of the Group and employees of companies situated in countries where collective bargaining is not widely used, is not contemplated in law or is not applicable under local labour laws, as is the case of the United States, Morocco, India and Cambodia.

In these countries, the professionals are covered by the applicable national labour laws and the Group's internal policies, especially the Ebro Group's Code of Conduct, which lays down the minimum principles regarding labour rights, professional relations, equal treatment and respect for Human Rights.

Social dialogue

Regardless of the existence of collective agreements, the Ebro Group promotes social dialogue and the workers' participation through different mechanisms, including among others Works Councils, Health and Safety Committees, regular meetings with workers' representatives and direct communication with the HR departments in the different Group companies.

At present, the Group does not have a European works council (EWC), a European Company (SE) works council or a European Cooperative Society (SCE) works council. However, dialogue with workers and their representatives takes place according to the laws and regulations in place in each country and the Group's internal frameworks.

S1-9. DIVERSITY METRICS

*(66a-e, AR71)

The Ebro Group considers diversity and equal opportunities significant principles in the management of its workforce, in accordance with our Code of Conduct and the applicable corporate policies.

We set out below the principal diversity metrics, focusing on the composition of top management and the distribution of the workforce by age groups.

DIVERSITY IN TOP MANAGEMENT

For the purpose of this statement, top management means the executive chairman, who also performs the duties of CEO, the Chief Operating Officer (COO), who is the highest-ranking executive of the Ebro Foods Group after the executive chairman, the heads of the principal business units of Ebro Foods, S.A. and the heads of the Group's business units, regardless of whether their respective employment relationships are specified as top management.

Composition of top management by gender

	2025				2024			
	MEN		WOMEN		MEN		WOMEN	
	No. employees	% Total Top Management	No. employees	% Total Top Management	No. employees	% Total Top Management	No. employees	% Total Top Management
Top Management	12	75%	4	25%	11	73%	4	27%

Distribution of employees by age group

AGE GROUP	2025		2024	
	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	

OTHER DIVERSITY METRICS

At present, the Group does not collect homogeneously other diversity metrics, such as nationality or ethnic origin, from all its companies, in pursuance of the applicable laws on data protection. Consequently, these metrics are not included in this section.

S1-10. ADEQUATE WAGES

*(69, 70)

The Ebro Group confirms its commitment to the principles of fairness and non-discrimination, guaranteeing that the remuneration of its employees adequately reflects their professional worth, skills, experience, responsibilities undertaken and results achieved.

In all the Group companies, wages are above the minimum wage established in each country and are never below that level, ensuring fair, competitive working conditions. This commitment is extended to all the Group's employees and is aligned with the ILO Fundamentals, the UN Global Compact Principles and the corporate policies of the Ebro Group.

The Group considers adequate wages to be any wages equal to or exceeding the minimum wage established by law in each country in which it operates.

S1-12. PERSONS WITH DISABILITIES

*(79, 80, AR76)

The Ebro Group strives to achieve socio-occupational integration of persons with disabilities through its diversity and equal opportunities policies, in accordance with the applicable laws and the principles established in our Code of Conduct.

DIRECT EMPLOYMENT

The Group has employees with different abilities in our workforce, considering all professionals for this purpose, regardless of their recognised degree of disability. The information on the number and percentage of employees with disabilities is set out in the following tables, with comparative figures for 2024 and 2025.

	2025				2024			
	MEN	% TOTAL EMPLOYEES	WOMEN	% TOTAL EMPLOYEES	MEN	% TOTAL EMPLOYEES	WOMEN	% TOTAL EMPLOYEES
Persons with disabilities	73	1.23%	36	0.61%	72	1.27%	34	0.60%

Note: The figures for persons with disabilities may not coincide with those published in Annual Accounts, since this statement includes all persons whose situation of disability has been reported, regardless of whether their degree of disability is equal to or higher than 33%.

INDIRECT EMPLOYMENT

In addition, the Group contributes towards the socio-occupational integration of persons with disabilities through indirect contracting, mainly through services rendered by special employment centres in countries where this figure is regulated. The information on such contracting is set out in the following tables, with comparative figures for 2024 and 2025.

CENTRE	SERVICES	AMOUNT 2025 (€)	AMOUNT 2024 (€)
C.E.E. DE MADRID	Printing	3,049	1,672
C.E.E. INSERCIÓN PERSONAL DISCAPACITADOS " IPD"	Cleaning head office in Madrid	80,485	86,845
TOTAL		83,533	88,517

INTEGRATION AND ACCESSIBILITY MEASURES

With regard to the universal accessibility and integration of persons with different abilities in work environments, some of the Group companies have developed actions to facilitate their integration, including: (i) elimination of architectural barriers, (ii) ergonomic adaptation of work stations and (iii) adjustment of certain tasks to the specific abilities of individuals.



S1-14. HEALTH AND SAFETY METRICS

*(88a-e, 89c)

The Ebro Group guarantees protection of our employees' health and safety by implementing occupational hazard prevention and management systems in accordance with the applicable laws in each country and the principles promoted by the International Labour Organization (ILO). This approach is integrated within the Group's general framework of personnel management and its Sustainability Plan "Heading towards 2030".

100% of the Group companies and their respective production plants have an Occupational Hazard Prevention and Management System, managed by both internal and external resources. In addition, certain production plants of the Group, such as those of Herba Ricemills in Spain and Pastificio Lucio Garofalo in Italy, have management systems aligned with ISO 45001 on occupational health and safety. In the remaining companies, preventive management is regulated through local policies and collective agreements conforming to the laws in place and the characteristics of each workplace.

PARTICIPATION AND REPRESENTATION

100% of the Group's workforce is covered by an occupational hazard management system, focused on the prevention of work-related risks and continuous improvement in this area, in accordance with the applicable laws.

HEALTH AND SAFETY ASPECTS COVERED IN FORMAL AGREEMENTS WITH UNIONS

The health and safety aspects covered by formal agreements with unions include, on a global level, conformity with the principles promoted by the International Labour Organization (ILO), organisational structures for problem-solving and general commitments regarding the level of practice to apply.

On a local level, these agreements may contemplate, among other aspects, the use of personal protection equipment, the existence of mixed health and safety committees, participation of workers' representatives in audits, inspections and investigations, training and education in prevention and the right to refuse unsafe work, in accordance with the prevailing laws in each country.

HEALTH AND SAFETY INDICATORS

The principal health and safety indicators are set out below, with comparative figures for 2024 and 2025.

No fatalities were recorded in 2025 as a result of work-related injuries or ill health, in the Group's own workforce or in other non-employees working at the Group's facilities.

	2025		2024	
	NO. LOST TIME INJURIES(1)	INJURY RATE(2)	NO. LOST TIME INJURIES(1)	INJURY RATE(2)
Own workforce	191	16.89	175	17.54
Supervised workers & independent contractors	43	16.72	29	17.58
TOTAL	234	16.86	204	17.55

(1) This total includes both accidents on the way to and from work and those occurring at work suffered by our entire workforce.

(2) The injury rate is equivalent to the number of cases recorded (lost-time injuries) for each million hours worked by the total workforce.

	AÑO 2025	AÑO 2024
Work-related ill health (3)	11	11
Lost days (4) (5)	7,377	9,802

(3) The cases of work-related ill health refer to employees.

(4) Lost days refer to work-related injuries and ill health of our employees.

(5) The variation between years is due to the higher number of long-term sick leave cases in 2024.

As part of our efforts to reduce accidents at work, the different Group companies strive to improve safety by preventing and limiting risks deriving from their operations, making improvements to the equipment and installations used and giving specific training for the hazards of each job. This is supplemented with regular medical check-ups and the promotion of healthy lifestyles.

S1-16. REMUNERATION METRICS (PAY GAP AND REMUNERATION RATIO)

*(97a-c)

The Ebro Group guarantees equal treatment and opportunities in respect of pay, in accordance with our Code of Conduct, Gender Equality Plan and the Principles of the UN Global Compact. This commitment is applied to hiring, training, career advancement and pay, ensuring that any differences in pay are not due to discrimination.

To boost this framework, some Group companies have developed specific policies supplementing the corporate guidelines, such as equality plans, equal employment opportunities policies and anti-discrimination, harassment and bullying protocols, described in the corresponding sections of this S1.

GENDER-BASED PAY GAP

The gender-based pay gap in the Group is managed through the principles of fair and equal pay, in accordance with our Code of Conduct and corporate policies and is part of the global approach to personnel management.

This indicator is tied to the equality and diversity objectives marked in our Sustainability Plan "HEADING TOWARDS 2030", particularly the targets for progressive reduction of the pay gap and boosting equal opportunities, described earlier in section S-15.

For the purpose of calculation, the gender-based pay gap is determined as the difference between the average gross hourly pay level of male and female employees expressed as a percentage of the average gross hourly pay level of male employees.

The information corresponding to 2025 has been prepared including the highest paid individual, the Chairman and CEO, in keeping with best practices of transparency in respect of pay, even though his relationship with the Company is not one of employment, but commercial. To enable comparison, the 2024 figure has been restated following the same criterion.

In accordance with the comparability requirements established in the CSRD (AR 100), no information for years prior to 2024 is presented, owing to the non-existence of historic data calculated according to a uniform methodology and fully aligned with the current reporting criteria.

	2025	2024
Gender-based pay gap	42.22%	40.33%

Remuneration ratio

The annual total remuneration ratio of the highest paid individual (the Chairman and CEO of the Company, even though his relationship with the Company is not one of employment) to the median annual total remuneration for all employees (excluding the highest-paid individual) was 92.89 times.

	2025	2024
Remuneration ratio	92.89	92.81

S1-17. INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

*(103, 104)

The following table shows the Human Rights-related incidents and complaints reported in 2024 and 2025 through channels other than the Corporate Whistleblowing Channel. They include both cases affecting own workforce and those involving workers outside the organisation, that have been processed through local internal channels or by competent external bodies.

Some complaints reported in any given year may still be at the analysis or investigation stage or be solved in subsequent years, depending on the time limits and procedures established by the corresponding authorities or institutions. For this reason, the number of cases settled or concluded within any one year may not coincide with the number of cases presented in the same period.

	NO. CASES PRESENTED	NO. CASES REVIEWED	NO. CASES SETTLED OR CONCLUDED
Own employees	4	4	4
Supervised workers	-	-	-
TOTAL 2025	4	4	4
Own employees	4	3	6
Supervised workers	1	1	-
TOTAL 2024	5	4	6

Details are disclosed below on the gender of the persons involved, the nature of the incidents and the channel used to report the cases presented in the respective years. As regards the latter point, none of the complaints described was presented through the National Contact Points for OECD Multinational Enterprises.

One of the incidents reported in 2025 was received through a local channel enabled by the corresponding company for its stakeholders to voice their concerns. The remaining complaints were reported to the United States Equal Employment Opportunity Commission (EEOC). The EEOC is a US government agency that has the authority investigate complaints against employers of harassment or discrimination, reported by current or, more often, former employees. Once the company has submitted its Position Statement, the EEOC assesses the case and determines whether there are grounds to continue with the proceedings or whether they should be shelved, as the case may be. These processes can take several months or even more than a year, depending on the complexity of the case and the times set by the agency.

	2025	2024
GENDER		
Man	3	1
Woman	1	4
NATURE		
Sexual harassment	2	0
Diversity-based discrimination	2	5
CHANNEL		
Internal	1	0
Equal Employment Opportunity Commission (USA)	3	5
Organisation for Economic Co-operation and Development (OECD)	0	0

No serious Human Rights impacts or incidents were identified, or any related with systematic violations within the Group's own workforce. Nor did any of the reported complaints result in penalties, fines or compensations for damages.