

ESRS S2

Workers in the value chain

LIST OF IROS ASSOCIATED WITH S2 (SBM-3)

Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT	VC	TIME HORIZON	POLICIES ASSOCIATED WITH THE IRO
VALUE CHAIN RESPONSIBLE					
IP-38	Protection of children's rights for workers throughout the Group's value chain, strictly prohibiting child labour and forced labour as established in the Supplier Code of Conduct. This boosts social cohesion and sustainable development of the community.	I+	P	Up OO Dow	Short term Supplier Code of Conduct Sustainability, Environmental and Corporate Social Responsibility Policy
IN-39	Impact on work-life balance, personal well-being and family and social relations due to lack of oversight by the Group to ensure that the working conditions stipulated in the Supplier Code of Conduct are met, especially with suppliers of wheat and rice within the supply chain. This deficient oversight could result in violations of labour rights, affecting not only the workers but also their personal and social environments.	I-	P	Up OO Dow	Short term Supplier Code of Conduct
O-29	Improvement of Group's reputation by establishing business relationships with selection criteria to guarantee secure, stable employment with adequate wages and working times. This can in turn improve the performance of work teams in the value chain, contributing towards achieving a more productive and satisfied labour force, which has a positive impact on our operating performance.	O	P	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

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SCOPE AND GROUPS IN THE VALUE CHAIN

The Ebro Foods Group operates a global value chain in **Europe, North America, Africa, Asia and Latin America**. The main groups are:

Upstream

- **Suppliers of agricultural raw materials** (growers, mills, cooperatives and traders): Europe, North America, Argentina, Uruguay, India and Southeast Asia
- **Suppliers of auxiliary raw materials:** Europe, North America and Asia
- **Logistics and service providers:** geographical areas in which the Group has established subsidiaries (Europe, Africa, America and Asia)

Own operations

- **Service providers:** geographical areas in which the Group has established subsidiaries

Downstream

- **Logistics providers:** geographical areas in which the Group operates

The value chain workers with potential exposure to material positive and negative impacts are upstream, especially in emerging countries in southeast Asia, India and Pakistan, where labour laws are as yet less developed.

SOCIAL RISKS IDENTIFIED

The analysis made with the platform [Countryrisk.io](https://countryrisk.io) enabled us to identify significant risks in emerging countries in southeast Asia, India and Pakistan, where labour laws are less developed. The most important risks were:

- **Gender-based inequality:** Women in countries such as Morocco, Thailand and India face barriers to access fair working conditions, owing to sociocultural rules, pay gaps and less access to training.
- **Child and forced labour:** Risk existing in the same geographical areas as above.
- **Work-life balance:** Potential deterioration in regions with no clear regulation of working hours and dates.

Following this risk analysis, in 2025 we began a structured due diligence process to manage and mitigate these risks in the markets identified as priority. This process, aligned with our strategic plan 2025–2027, was scaled in three successive stages: Pakistan (2025), Thailand/Southeast Asia (2026) and India (2027).

The general approach was structured in four working lines:

- **Identification and prioritisation of suppliers with the highest risk levels**, based on turnover, strategic importance and the nature of their commercial relationship
- **Planning and audits**, external and internal, according to the risk assigned and applying internationally recognised standards
- **Enhancing ethical commitments**, through adherence to the Supplier Code of Conduct and the associated ethics questionnaire
- **Mechanisms for monitoring, redress and improvement**, focusing on settling non-compliance and progressive improvement of working conditions in the value chain.

Stage 1 – 2025: Suppliers in Pakistan

The first stage of the programme, focusing on Pakistan, was implemented in 2025.

- 100% of the suppliers in the country have adhered to the Ebro Supplier Code of Conduct
- Audits have been made on 90% of the suppliers, representing 94% of the total volume sourced in Pakistan.
- The external audits were mostly made under the SMETA 4 Pillars standard, except in one case, which was audited under the BSCI standard.

Summary of audits made in Pakistan in 2025

INDICATOR	2025
No. audits made	9
No. suppliers	10
Total no. non-compliance	54
% non-compliance corrected	59%
Total no. critical non-compliance	13
% reduction of critical risks	69%

Note: Some audits that began in one year may be completed in the following year, depending on the how long it takes to make them and validate the corrective action plans.

Stage 2 – 2026: Suppliers in Thailand / Southeast Asia

The second stage of the process will be carried out in 2026, focusing on the suppliers linked to the Ebro Group in southeast Asia. The methodology used will be equivalent to that applied in 2025, incorporating the lessons learnt in the first phase.

Stage 3 – 2027: Suppliers in India

The third stage of the cycle will be undertaken in 2027, focusing on suppliers in India, according to the three-year planning established. The process will include assessing risks, making audits and developing the corresponding plans for improvement.

This scaled approach will enable us to progress in a gradual, structured, controlled manner to improve the social conditions of our value chain.



MATERIAL IMPACTS ON VALUE CHAIN WORKERS

The **Double Materiality Assessment (DMA)** did not identify real negative impacts on the workers in our value chain, but it did detect potential impacts that must be monitored.

In the light of these potential risks, the Group drives several initiatives to prevent negative impacts and enhance the well-being of workers in our value chain, paying particular attention to those located in the most exposed stages of the supply chain.

Some of the most significant actions implemented to mitigate risks and use opportunities are:

- **Social and ethics audits** in regions at risk, focusing on detecting child and forced labour
- **Programmes for women** in countries with greater social vulnerability, focusing on improving their access to training and decent working conditions
- **Support for agricultural suppliers** to help them to implement best practices as per the sustainability standards “FSA” of SAI Platform, or “SRP” of the Sustainable Rice Platform, and assistance to obtain certification in Organic Farming or Fair Trade, helping to improve the sustainability of their crops and facilitate their access to new markets
- **Continuing training** in health and safety, new or amended laws and agricultural best practices, enhancing our direct relationship with our suppliers.

According to the DMA of the Ebro Group, there are no risks deriving from the impacts and dependencies on value chain workers, overall or on particular or specific groups. On the contrary, there is a double potential opportunity for the Group: it can improve its reputation by establishing trading relations with ethical, social and environment selection criteria, which would lead to increased engagement with these workers and, consequently, increased productivity.

INTEGRATION IN STRATEGY AND GOVERNANCE

These risks and opportunities are integrated in the corporate strategy through:

- **Supplier selection criteria** based on social and environmental standards
- **Supervision by the Sustainability Department**, which regularly reviews the social risks and proposes mitigation plans to Management
- **Indicators and objectives:**
 - % of suppliers audited under ethical and social criteria
 - No. women who benefited from training programmes
 - Reduction of risk of child labour according to [Countryrisk.io](https://www.countryrisk.io).

S2-1. POLICIES RELATED TO VALUE CHAIN WORKERS

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SUPPLIER CODE OF CONDUCT OF THE EBRO FOODS GROUP	
<p>S2-1; 18</p> <p>MDR-P 65 (a)</p>	<p>Contents: Apart from the Group's Code of Conduct, Suppliers' actions will also be governed by the following rules and principles:</p> <ul style="list-style-type: none"> • Commercial integrity • Labour rules • Human Rights • Child labour • Forced or compulsory labour • Freedom of association and collective bargaining • Equal opportunities and non-discrimination • Wages and working hours • Health and safety • Workplace • Product safety and quality • Environment • Compliance with the Code
<p>S2-1; 18</p> <p>S2-1; AR15</p>	<p>The Supplier Code of Conduct sets out the Group's commitments to the Human Rights (point 3.3) of the workers in its supply chain, establishing clear guidelines in the following points on:</p> <ul style="list-style-type: none"> • (point 3.4.) Child labour: Children below 15 years of age, or below the minimum age of employment permitted by the ILO conventions shall not be contracted or employed. • (point 3.5.) Forced or compulsory labour: All forms of labour exploitation and forced or compulsory labour are expressly prohibited. • (point 3.6.) Freedom of association and collective bargaining: Suppliers shall recognise their employees' right to form part of collective associations representing workers' interests, in accordance with the applicable laws.
<p>MDR-P 65 (b)</p>	<p>Scope: The Code is applicable to all the Suppliers of companies in the Ebro Foods Group, without prejudice to any specific provisions that may be applicable in accordance with the local laws, customs and practice in different jurisdictions. It is also applicable to the Group companies and professionals (i.e. directors, executives and employees), who must foster compliance with the Code by the Suppliers they deal with.</p>
<p>MDR-P 65 (c)</p>	<p>Most senior level accountable for implementation: The Group reserves the right to supervise and check compliance by its Suppliers of the rules and principles laid down in this Code.</p>
<p>MDR-P 65 (d)</p> <p>S2; 19 ; AR14</p>	<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
<p>MDR-P 65 (e)</p>	<p>The interests and expectations of our value chain workers were taken into account when drawing up this Policy, considering the information obtained through our usual interactions with suppliers, audits, complaint mechanisms and other monitoring processes. This approach helps to protect labour rights and promote responsible practices throughout our supply chain.</p>
<p>MDR-P 65 (f)</p> <p>S2; AR16</p>	<p>Availability: The Supplier Code of Conduct is available on the Group's corporate website (Código-de-Proveedores). Privately, this Policy is also in the different intranets of the Group and must necessarily be made available to any supplier/service provider in the Group's supply chain.</p>

SUSTAINABILITY, ENVIRONMENT AND CORPORATE SOCIAL RESPONSIBILITY POLICY

<p>MDR-P 65 (a)</p>	<p>Contents: The Group thus undertakes, as an essential principle in its actions, the creation of a business model that is respectful of and sustainable for the environment and society overall and, while ensuring value, profitability and competitiveness, it promotes diversity, respect for human rights, tax responsibility and the prevention of corruption, thus contributing towards the progress of society and generating trust among our stakeholders. With regard to our own value chain workers, the stakeholder being “Our Public” (point 6.6), the Policy establishes the same principles and rules as the Supplier Code of Conduct, such that: "Suppliers are required to act in line with the principles and rules established in the Group in respect of the following matters:</p> <ul style="list-style-type: none"> • Commercial integrity • Labour rules • Human Rights • Child labour • Forced or compulsory labour • Freedom of association and collective bargaining • Equal opportunities and non-discrimination • Wages and working hours • Health and safety • Workplace • Product safety and quality • Environment".
<p>S2-1; 18</p>	<p>This Policy is supplemented and developed by the other Policies and internal regulations of the Ebro Group, particularly the Group’s Code of Conduct, Supplier Code of Conduct and the Policies on Social Action; Communication of Financial, Non-Financial and Corporate Information; Communication and Relations with Shareholders, Institutional Investors and Proxy Advisors; Risk Control and Management; and Corruption and Bribery.</p>
<p>S2-1; 18 S2-1; AR15</p>	<p>This Policy is supplemented and developed by the other Policies and internal regulations of the Ebro Group, particularly the Supplier Code of Conduct (Group COCP) It thus sets out the Group’s commitments to the Human Rights (point 3.3), establishing clear guidelines in the following points on:</p> <ul style="list-style-type: none"> • (point 3.4.) Child labour; • (point 3.5.) Forced or compulsory labour; and • (point 3.6.) Freedom of association and collective bargaining.
<p>MDR-P 65 (b)</p>	<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 herein or in other applicable internal Policies or Codes related with this one and lay down more stringent requirements.</p>
<p>MDR-P 65 (c)</p>	<p>Most senior level accountable for implementation: The Board of Directors is responsible for its approval and the Audit, Control and Sustainability Committee for its supervision and implementation</p>
<p>MDR-P 65 (d) S2; 19; AR14</p>	<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”)
<p>MDR-P 65 (e)</p>	<p>The interests and expectations of our value chain workers were taken into account when drawing up this Policy, incorporating information obtained through our usual interactions with suppliers, as well as observations and data from monitoring and compliance processes. This enables us to include significant aspects in the policy to promote responsible working conditions throughout our supply chain.</p>
<p>MDR-P 65 (f) S2; AR16</p>	<p>Availability: This Policy is available on the Group’s corporate website (Politica-sostenibilidad-medioambiente-y-responsabilidad-social-corporativa). Privately, this Policy is also in the different intranets of the Group and must necessarily be made available to any supplier/service provider in the Group’s supply chain.</p>




OUR COMMITMENT TO WORKERS IN THE VALUE CHAIN

The Ebro Group is firmly committed to sustainability and social responsibility throughout its value chain, incorporating ethical and environmental principles and respect for Human Rights in its business model.

This commitment is developed through the policies described in MDRP, the Supplier Code of Conduct and the Sustainability, Environment and Corporate Social Responsibility Policy, which defines the framework for the Group's actions and the requirements applicable to the suppliers in respect of labour standards, fundamental rights, business ethics and environmental criteria.

The detailed contents of these policies are set out in the table included in MDRP, to which we refer to avoid redundancies.

This regulatory framework is aligned with:

-  The Universal Declaration of Human Rights
-  United Nations Guiding Principles on Business and Human Rights
-  The ILO Fundamental Rights and Principles

Moreover, and consistent with joining the UN Global Compact, the Group has developed a structured approach to detect, prevent and remedy possible breaches in respect of Human Rights throughout our value chain. This system includes monitoring and control mechanisms, specific training, fostering of best practices and grievance channels. In this regard, the Group has implemented an Internal Reporting System (IRS) that centralises the existing grievance channels and guarantees the protection of whistleblowers who act in good faith, available for all stakeholders through the corporate website www.ebrofoods.es/contacto/, and other internal means.

We have not to date identified any breaches of the UN Guiding Principles, the ILO Declaration of Fundamental Rights and Principles in the workplace or the OECD Guidelines for Multinational Enterprises in relation to value chain workers.

During the year, there were no significant changes to the policies applied to value chain workers or the mechanisms or types of communication used to inform the people or groups for which they are relevant.

Therefore, the Group still has the same regulatory framework and the same distribution channels described in MDRP, with no modifications in respect of the previous reporting period.

S2-2. PROCESSES FOR ENGAGING WITH VALUE CHAIN WORKERS ABOUT IMPACTS

*(22,23)

The Ebro Group has several processes and mechanisms enabling it to maintain fluent relations with value chain workers, identify possible impacts and collaborate in their adequate management.

1) Tools used

The Ebro Group uses two tools to gain an insight into the working conditions and respect for Human Rights in our value chain: (i) social audits, which provide information on labour standards and ESG compliance, and (ii) frequent visits and meetings between the Procurement departments and suppliers and service providers to check compliance with the standards and promote best practices.

2) Frequency and methodology

Interaction with suppliers is constant throughout their trading relationship with us. Audits are valid for 2-3 years, although in critical cases they are done annually.

3) Mechanisms to obtain workers' views

In addition to audits and meetings, the Group incorporates direct interviews with workers during the audits, confidential polls and access to the Corporate Whistleblowing Channel to obtain their views and opinions. These tools ensure that the workers' voices are heard and taken into consideration in decision-making.

Fulfilment of the commitments undertaken by the Group is checked either by engaging directly with suppliers (in the case of individual growers) or with representatives of the supply undertaking (in other cases).

4) Processes to remediate impacts

When a breach is detected, a remediation process is activated, which includes: (i) immediate notification to the supplier, (ii) design of a remedial plan with defined deadlines, (iii) regular monitoring and (iv) possibility of terminating their contract, in cases of serious breach. The affected workers may participate in the definition of solutions through the channels enabled.

5) Governance and responsibility

Subsidiaries' Procurement departments have operational responsibility, while the responsibility for supervision corresponds to the Audit, Control and Sustainability Committee, which regularly reviews the results and reports to the Board of Directors.

6) Indicators and monitoring

To assess the effectiveness of the processes of collaboration, detection and management of impacts, the Group regularly tracks the different operating indicators and results, mainly relating to social audits, coverage of suppliers and handling of any impacts detected.

These indicators enable the Group to monitor the functioning of the mechanisms implemented, identify areas for improvement and guide decision-making on due diligence and social risk management in the value chain. The details of quantitative indicators and their evolution are set out in section S2-4 of this Statement, regarding the measures taken to manage the IROs identified.

7) Connection with the strategy

These processes are incorporated in the Group's strategy and contribute towards guaranteeing a responsible value chain, reducing social risks and strengthening the business model through ethical, sustainable relations with suppliers.

Apart from the global framework provided by the United Nations Global Compact, the Group has no global framework agreements with unions or other bodies related with respect for Human Rights in value chain workers.

S2-3. PROCESSES TO REMEDIATE NEGATIVE IMPACTS

*(27,28)

WHISTLEBLOWING CHANNEL AND GRIEVANCE MECHANISMS

During 2023, in pursuance of Act 2/2023 transposing the EU Whistleblowing Directive into national law, the Ebro Group established an Internal Reporting System (IRS).

Within the structure of the IRS, a Corporate Whistleblowing Channel has been enabled for the entire Group, through which anyone can inform Ebro Foods, S.A., as parent of the Group, of any possible irregularities detected in any of the Group companies. This Channel does not replace the complaints channels that some of our companies have established in pursuance of their local laws, but supplements them and has been implemented alongside the subsidiary's channel.

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](#).

In connection with its functioning, 18 complaints were reported during the year through this Channel. After assessment, four of them were considered not to correspond to the topics within its scope of application as they referred to issues related with customer services. One duplicated complaint was also identified, finding proof that the same event had been reported more than once, so the duplicate was excluded from the count.

Consequently, a total of 17 complaints were recorded. At year-end, all these cases were closed, except one that was still being investigated. None of the complaints received during the period was made by a value chain worker.

In this regard, Ebro Foods has not specifically assessed whether the workers in our value chain are familiar with and trust the channel as a tool for reporting their concerns. However, the Group ensures access by value chain workers to effective remediation mechanisms through a structured system that combines social audits, grievance channels and remediation processes associated with suppliers.

When a possible breach of labour rights is detected, through external audits, internal audits, meetings with suppliers or the Corporate Whistleblowing Channel, a remediation process is activated that includes formal notification to the supplier, the definition of a corrective action plan with specific deadlines, monitoring by the Procurement and Sustainability departments and, if appropriate, verification audits to confirm closure of any non-compliance detected.

The effectiveness of the mechanisms is assessed through monitoring of the closure of impacts identified, validation of the remedial measures implemented and continuity of the trade relation only once compliance with the standards required by the Group has been proved. If the required compliance levels are not reached, the Group may take additional action, including termination of the contractual relationship.

The procedure, scope and guarantees of the Corporate Whistleblowing Channel are described in detail in section S13 of this Statement.

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ACTIONS TO AVOID, MITIGATE AND REMEDIATE NEGATIVE IMPACTS

Double Materiality Assessment (DMA)

The Double Materiality Assessment (DMA) did not identify any actual material negative impacts on our supply chain. However, potential risks were detected related with labour rights, health and safety and forced labour in critical areas.

The actions described are prioritised for the different risks to avoid, mitigate and remediate negative impacts.

Actions implemented

The Group uses the Sedex Members Ethical Trade Audit (SMETA) protocol as its main tool, supplemented with frequent meetings and visits by Procurement Departments and the incorporation of best practices in the value chain.

● Social audits (mainly SMETA)

SMETA audits include an assessment of labour standards, health and safety, environment and business ethics. Some 99 audits were made during 2025 (74 in 2024) in different countries, including Argentina, India, Thailand, France, Vietnam, Cambodia and Pakistan. Follow-up audits are also made to check the implementation of improvements.

Summary of social audits made in 2025

INDICATOR	2025
No. audits made	99
No. suppliers	79
Total no. non-compliance	536
% non-compliance corrected	48%
Total no. critical non-compliance	61
% reduction of critical risks	52%

- 1) Comparative figures for 2024 are not provided owing to the lack of homogeneity and comparability of the breakdown available for that year as a result of the changes to the Sedex platform.
- 2) The number of audits made does not necessarily coincide with the number of suppliers audited. This is because: (i) several audits may be made in the same year on the same supplier (e.g. initial and follow-up audits) and (ii) some audits begun in one year may be completed in the following year, depending on how long it takes to make them and validate the corrective action plans.

● Scope and groups

These processes are applied to all the groups in the value chain, especially agricultural suppliers and risk areas identified in the DMA. Although no specific actions have been established for vulnerable groups, their situation is assessed in each audit.

● Remediation process

Each non-conformity detected is documented in the audit report and in the Corrective Action Plan Report (CAPR). Monitoring includes the defined times, validation of closure and possibility of additional audits. The affected workers participate in the definition of solutions through interviews and the channels enabled.

● **Engagement and best practices programmes**

The Group promotes multi-year programmes to improve working conditions and sustainability, such as training in Climate-Smart Agriculture in India and technical assistance for Basmati producers, promoting safe, sustainable practices.

● **Time horizon and objectives**

Plan 2025-2027:

- (i) Increase the cover of SMETA audits in areas with risk above 80%, the threshold established for the critical suppliers of agricultural raw material according to their volume of purchases
- (ii) Reduce cases of critical non-compliance by 50%
- (iii) Extend training programmes to new countries

● **Indicators and goals (KPIs)**

The following information will be reported annually: (i) no. of audits made, (ii) % critical suppliers who have adhered to the Supplier Code of Conduct (COC), (iii) no. non-compliance cases detected and remediated, (iv) % reduction of risks in critical areas.

● **Continuous improvement plan**

Actions contemplated: (i) digitalisation of CAPR monitoring, (ii) continuing training in Human Rights, (iii) engagement with NGOs to boost local abilities, (iv) updating of SMETA protocols and internal standards.

● **Allocation of resources (CapEx and OpEx)**

The actions taken by the Group to avoid, mitigate and remediate negative impacts on our value chain workers do not have specific allocations of CapEx or separate OpEx budgets for them.

In the case of social audits (SMETA), the Group requires its critical suppliers to register on the Sedex platform and submit to audits according to recognised standards, the cost of such audits being borne by the suppliers. The Group only incurs the corporate costs associated with Sedex membership, included within its general operating expenses. In cases where, owing to the type of supplier or the characteristics of the trade relationship, it is not feasible to make formal social audits, compliance with the labour and social requirements is monitored through visits, meetings and direct verifications made by the suppliers' Procurement departments, using existing internal resources, with no specific additional financial allocations.

The processes of remediation, monitoring of corrective action plans and supervision are managed through the human and operating resources existing in the Procurement and Sustainability departments, with no specific additional financial allocations.

The engagement and best practices programmes are developed within the normal activities of our subsidiaries and, in many cases, in collaboration with third parties, with no specific additional financial allocations distinguished for these initiatives.

CRITICAL SUPPLIERS ADHERING TO THE CODE OF CONDUCT (COC) IN 2025

Among the actions taken for the management of identified IROs, adherence by the Group's critical suppliers to the Supplier Code of Conduct is a key control mechanism to ensure compliance with the ethical, social and environmental standards required by the Group of its value chain.

The degree of adherence reached in 2025 is shown below:

	% CRITICAL SUPPLIERS ADHERED TO THE COC	% PURCHASES FROM CRITICAL SUPPLIERS ADHERED TO THE COC
Agricultural raw materials	66%	82%
Auxiliary raw materials	58%	72%
Logistics	47%	71%
Services	45%	61%

Note: The Ebro Group considers critical suppliers to be those suppliers within each of the principal supply groups in which a very high proportion of the volume of purchases is concentrated. The identification thresholds are established operationally, generally at concentration levels of 80% or 90% of the volume of purchases, depending on the cases.

ENGAGEMENT AND BEST PRACTICES PROGRAMMES

The Group develops engagement and best practices programmes designed to improve the environmental sustainability of our agricultural value chain promoting, among other aspects, reduction of emissions, better water management, responsible use of inputs and plant-health products and adoption of more efficient and resilient agricultural practices. These initiatives incorporate an important social component, helping to improve skills and abilities, working conditions, economic revenue and the well-being of workers in the agricultural value chain. They are implemented above all in the different geographical areas in which the Group sources its rice raw material, according to the needs identified and the local context. They are continuing initiatives with no closed time horizon, which are developed progressively. They are mostly organised through multistakeholder initiatives, in collaboration with other partners and specialised third parties, with whom the in situ activities are performed.

The Group participates in these projects through economic contributions agreed separately for each case with the other participants, with no predetermined budget or any specific allocations made in advance, as the cost of each initiative depends on its scope, duration and number of beneficiary groups.

The corresponding subsidiaries and corporate areas involved are responsible for the management, coordination and supervision of the programmes, while they are actually performed jointly by professionals of the subsidiaries and the collaborating partners, according to the scope and nature of each initiative. The details of these projects and their principal environmental objectives and results are set out in section E1-3 of this Statement.

From a social perspective and supplementing this approach, in certain contexts the Group develops specific initiatives to boost compliance with labour standards, safety and skills training for our value chain workers, as described below.

● Approved Vendor Program

Through our subsidiary Herba Bangkok, in 2025 the Group continued the Approved Vendor Program begun in 2024, through which it establishes the criteria to be met by all suppliers with which the company operates.

The programme is aligned with the Group's Supplier Code of Conduct (SCOC) and the regulations of the International Labour Organization (ILO). It aims to identify and mitigate key for workers in the value chain, especially health and safety at work or regulation of their working hours.

In cases where high risk levels are detected, the subsidiary is implements further actions, such as training in best practices to progressively improve working conditions.

● **Combat illiteracy in Thailand and Cambodia**

Herba Bangkok and Herba Cambodia have identified illiteracy as a major risk for the workers in their value chain, as it hampers their understanding of labour laws and regulations and effective exercise of their rights.

To tackle this challenge, both subsidiaries implemented literacy programmes in 2024 for the most vulnerable groups, which continued during 2025. These programmes facilitate access to basic information on labour rights and help to build up the skills the workers need to function more securely and autonomously in the working environment.

Apart from these initiatives, which themselves help to generate material opportunities for the Group, in certain situations we are also working on other supplementary actions, designed to promote best practices in the agricultural value chain. These actions include, by way of example, rewarding suppliers for adopting best practices, sharing success stories, developing field safety awareness and training actions and reviewing organisational aspects such as work and rest times, through dialogue with suppliers and in accordance with the applicable laws and regulations.

To conclude this section, it should be noted that no severe Human Rights-related impacts or incidents were recorded in 2025 in the Group's upstream and downstream value chain.

S2-5. TARGETS AND MANAGEMENT OF NEGATIVE IMPACTS

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The main targets defined by the Group for the management of material IROs impacts in value chain workers are included in our Long-Term Sustainability Plan HEADING TOWARDS 2030. There was no express engagement with value chain workers to define those targets, but their interests and their personal and professional well-being were taken into account, through the due diligence processes and usual interactions with suppliers, along with other mechanisms described in earlier sections.

These targets are implemented and monitored progressively, in line with the social control and supplier management tools and practices applied by the Group to our value chain. With regard to monitoring, although the Group has made social audits and monitoring earlier, the homogeneous definition of criteria, the operational identification of critical suppliers and the systematic consolidation of comparable information are reinforced as from 2025. For this reason, the Group takes 2025 as its operative base line for measuring and monitoring the targets related to audit cover and adherence to ethical and social commitments in the value chain, reporting progress annually.

Through the social audits and associated monitoring processes, suppliers are informed of any non-compliance detected and the areas for improvement identified, defining corrective action plans and monitoring their implementation.

MDR-T: HEADING TOWARDS 2030 Value Chain Workers

TARGET	CONTRIBUTION TO IROS	TIME HORIZON	VCH	METHODOLOGY	ACHIEVEMENTS	EVOLUTION
<p>100% Social audits on the Group's critical suppliers</p>	<p>Potential Positive Impact: Protection of children's rights and prevention of child labour and forced labour in accordance with the Supplier Code of Conduct</p> <p>Potential Negative Impact: Reduction of exposure to breaches of labour rights deriving from lack of oversight of the working conditions in the value chain</p>	<p>2019 (base year of Plan) 2030 (reference)</p> <p>No intermediate landmarks defined</p>	<p>Up Down</p>	<p>Established in the SGP of the Ebro Group, HEADING TOWARDS 2030</p> <p>Making social audits on suppliers identified as critical according to homogeneous operative criteria, reinforced as from 2025</p>	<p>Annual supervision through the Sustainability Statement, assessing progress against the operative base line and closing of non-compliance cases detected</p>	<p>2025: operative base line (data for reporting)</p> <p>2026-2030: annual evolution (data to be reported)</p>

MDR-T: HEADING TOWARDS 2030 Value Chain Workers

TARGET	CONTRIBUTION TO IROS	TIME HORIZON	VCH	METHODOLOGY	ACHIEVEMENTS	EVOLUTION
<p>100% adherence by critical suppliers to the SCOC/ ethics and social questionnaires of the Group</p>	<p>Potential Negative Impact: Improvement of oversight of compliance with the working conditions required of suppliers in the SCOC/ ethics questionnaire of the Group</p> <p>Potential Opportunity: Improvement of the Group's reputation by establishing trade relations based on ethical and social criteria</p>	<p>2019 (base year of Plan) 2030 (reference)</p> <p>No intermediate landmarks defined</p>	<p>Up Down</p>	<p>Established in the SGP of the Ebro Group, HEADING TOWARDS 2030.</p> <p>Adherence to Supplier Code of Conduct (SCOC) as basic requirement for critical suppliers.</p> <p>When applicable in view of the type of supplier, adherence to supplementary requirements (e.g. ethics questionnaire) included in same commitment framework</p>	<p>Annual monitoring of degree of adherence to the ethics and social commitments required in the supplier control and management policies</p>	<p>2025: operative base line (data for reporting)</p> <p>2026-2030: annual evolution (data to be reported)</p>

KEY: Scope

Ups: Upstream OO: Own Operations Dow: Downstream

Notes: Although the Plan HEADING TOWARDS 2030 takes 2019 as its base year, the homogeneous consolidation of criteria, operative identification of critical suppliers and availability of comparative information on a Group level have been stepped up as from 2025, which is thus taken as the operative base line for monitoring these targets.

The Plan HEADING TOWARDS 2030 does not define specific intermediate landmarks; progress is reviewed and reported annually.

These targets are not based on conclusive scientific evidence or established with the express engagement of other parties interested, in keeping with their nature as corporate management and control targets defined in the Plan HEADING TOWARDS 2030.