



Annexes

Annex 1

LIST OF SUBSIDIARIES OF THE EBRO GROUP

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

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

COMPANY	COUNTRY	WORKPLACE	TYPE OF FACILITY
Agromeruan, S.A.R.L. AU	Morocco	Coruche	Office (lease)
Arotz Foods, S.A.	Spain	Navaleno	Industrial
Arrozeiras Mundiarroz	Portugal	Coruche	Industrial
		Lisbon	Office (lease)
Bertagni 1882, S.P.A.	Italy	Vicenza (Arcugnano)	Industrial
		Avio	Industrial
		Avio (ex Le Cont)	Warehouses
		Avio (ex Ginos)	
		Arcugnano (via Fermi)	
Arcugnano (ex Campagnolo)			
Ebro Foods Belgium, N.V.	Belgium	Merksem (plant A)	Industrial
Ebro Foods, S.A.	Spain	Madrid	Offices (lease)
		Barcelona	
		Granada	
Ebro Foods Netherlands, B.V.	Netherlands	Wormer + Plant D	Industrial
Ebro India, Private Ltd.	India	Taraori	Industrial
		Delhi	Office (lease)
Ebro Frost Denmark, A/S	Denmark	Orbaek	Industrial
Ebrofrost Germany, Gmbh	Germany	Offingen	Industrial
Ebrofrost UK, Ltd.	United Kingdom	Beckley	Industrial
Euryza, Gmbh	Germany	Hamburg	Office (lease)
Geovita Functional Ingredients, S.R.L.	Italy	Bruno	Industrial
		Nizza Monferrato	
		Verona	
		Villanova Monferrato	
Herba Bangkok, S.L.	Thailand	Nong Khae	Industrial
		Bangkok	Office (lease)
Herba Cambodia, Co. Ltd.	Cambodia	Phnom Phen	Industrial
Ebro Ingredients, B.V.	Belgium	Plant B	Industrial
		Plant C	Industrial
		Euro Rice Handling+Plant E	Industrial
		Plant F	Industrial
	Beernem	Office (lease)	
	Netherlands	Plant D	Industrial

COMPANY	COUNTRY	WORKPLACE	TYPE OF FACILITY
Herba Ricemills, S.L.U.	Spain	Jerez de la Frontera	Industrial
		Silla	
		Algemesí	
		L'Aldea	
		La Rinconada	
		Los Palacios	
		San Juan de Aznalfarache	
		Coria del Río	
		Isla Mayor	Warehouses
		Cotemsa	
		Raza	
Ecorub			
Indo European Foods Ltd.	United Kingdom	Felixstowe	Industrial
La Loma Alimentos, S.A.	Argentina	Los Charrúas	Industrial
		Chajari	
		Los Conquistadores	Office (lease)
Lustucru Frais, S.A.S.	France	Buenos Aires	Office (lease)
		St Genis Laval	Industrial
		Lorette	
		Communay	Office (owned)
		Lyon	
Mundi Riz, S.A.	Morocco	Larache	Industrial
Mundi Riso, S.R.L.	Italy	Vercelli	Industrial
Neofarms BIO, S.A.	Argentina	Concordia	Office (lease)
Pastificio Lucio Garofalo, Spa	Italy	Gragnano	Industrial
Riceland Magyarorzag, Kft	Hungary	Budapest	Office (lease)
Riviana Foods Canada Corporation	Canada	Delta	Industrial
		Hamilton	
		Toronto	Office (lease)
Riviana Foods, Inc.	United States	Houston	Office (lease)
		Memphis	Industrial
		Carlisle	
		Brinkley	
		Hazen	
		Clearbrook	
		Freeport	
		Alvin	
		Colusa	
S&B Herba Foods, Ltd.	United Kingdom	Fullbourn	Industrial
		Regent	Office (lease)
		Orpington	
Santa Rita Harinas, S.L.U.	Spain	Loranca de Tajuña	Industrial
Tilda, Ltd.	United Kingdom	Classic	Industrial
		Jazz	
Transimpex, GmbH	Germany	Lambsheim	Industrial
		Lambsheim	Office (owned)

Annex 2

LIST OF FOOD SAFETY AND QUALITY CERTIFICATIONS OF THE GROUP'S SUBSIDIARIES

COMPANY	COUNTRY	WORKPLACE	CERTIFICATION
Arotz Foods	Spain	Navaleno	IFS
			CAAEE (ecological products)
Arrozeiras Mundiarroz	Portugal	Coruche	ISO 9001
			IFS
Bertagni 1882	Italy	Avio	BRC
			MSC
			ASC
			ORGANIC
		Arcugnano	IFS
			ORGANIC
			BRC
			IFS
Ebro Foods Belgium	Belgium	Merksem	IFS
			KOSHER
			FEED CHAIN ALLIANCE (FCA)
			ORGANIC
Ebro Foods Netherlands	Netherlands	Wormer	ORGANIC
			IFS
			GMP +
Ebrofrost Denmark	Denmark	Orbaek	ORGANIC
			KOSHER
			BRC
Ebrofrost Germany	Germany	Offingen	IFS
			KAT
			ORGANIC/BIO
Ebrofrost UK	United Kingdom	Beckley	BRC
Ebro India	India	Taraori	ORGANIC (organic paddy rice crop)
			ORGANIC (organic rice processing)
			BRC
			IPQC
			PPQS USA
			ISO 22000
			FSSAI
HALAL			
Euryza	Germany	Hamburg	ORGANIC

COMPANY	COUNTRY	WORKPLACE	CERTIFICATION
Geovita Functional Ingredients	Italy	Bruno	BCR
			ORGANIC
			KOSHER
			IFS
		Villanova Monferrato	HALAL
			BRC
			KOSHER
			IFS
Herba Bangkok	Thailand	Saraburi	ORGANIC
			ISO 9001
			BRC
			ORGANIC EU
			ORGANIC USA
			HALAL
			KOSHER
			GMP & HACCP
NATURLAND ORGANIC			
Herba Cambodia	Cambodia	Phnom Phen	GLUTEN FREE
			ORGANIC UE
			BRC
			ORGANIC USA
Ebro Ingredients	Belgium	Schoten (planta B)	KOSHER
			IFS
		Schoten (planta C)	GMP + B1
			BIO EU
		Schoten (planta F)	IFS
			BIO EU
	Netherlands	Wormer	GMP + B1
			IFS
			GMP + B3
			GMP + B1
			KOSHER
			HALAL
NON-GMO			
BIO EU			
BIO CHINA			
ORGANIC UE			
NATURLAND ORGANIC			

COMPANY	COUNTRY	WORKPLACE	CERTIFICATION
Herba Ricemills	Spain	Coria del Río	IFS
			ISO 9001
			ECOLOGICAL
			KOSHER
		San Juan de Aznafarache	ISO 9001
			BRC
			IFS
			ECOLOGICAL
		Jerez de la Frontera	KOSHER
			ISO 9001
			GLUTEN FREE
			ECOLOGICAL
		Silla	BRC
			IFS
			KOSHER
			ISO 9001
		Algemesí (ready foods plant)	GLUTEN FREE
			IFS
			BRC
		Algemesí (rice plant)	ISO 9001
Algemesí (flour mill)	IFS		
	KOSHER		
La Rinconada	BRC		
	GLUTEN FREE		
Isla Mayor	IFS		
	ECOLOGICAL		
Los Palacios	ISO 9001		
	ECOLOGICAL		
Indo European Foods	United Kingdom	Felixtowe	BRC
			FEMAS
La Loma Alimentos	Argentina	Los Charrúas	GLUTEN FREE
			GMP + HACCP
			KOSHER
		Chajarí	KOSHER
			GMP + HACCP
	GLUTEN FREE		
Lustucru Frais	France	Saint Genis Laval	IFS
		Lorette	IFS
		Communay	IFS

COMPANY	COUNTRY	WORKPLACE	CERTIFICATION
Mundi Riso	Italy	Vercelli	IFS
			BRC
			ORGANIC EU
			FSSC 22000
			KOSHER
Mundi Riz	Morocco	Larache	ISO 22000
Neofarms Bio	Argentina	Entre Ríos	ORGANIC CHINA
			KOSHER
			ORGANIC USA
			GLUTEN FREE
Pastificio Lucio Garofalo	Italy	Gragnano	BRC
			IFS
			FSMA-VQIP
			VEGAN
			KOSHER
			HALAL
			BIO CERTIFICATE
			PGI
Riviana Foods Canada	Canada	Delta	BRC
		Hamilton	BRC

COMPANY	COUNTRY	WORKPLACE	CERTIFICATION
Riviana Foods	United States	Memphis	KOSHER
			SQF
			HALAL
			ORGANIC
			NON-GMO
			GLUTEN FREE
		Brinkley	SQF
			KOSHER
			GLUTEN FREE
			NON-GMO
			HALAL
			ORGANIC
		Clearbrook	KOSHER
			GLUTEN FREE
			NON-GMO
			SQF
		Alvin	KOSHER
			SQF
			GLUTEN FREE
			NON-GMO
			ORGANIC
		Carlisle	KOSHER
			ORGANIC
			GLUTEN FREE
			NON-GMO
			HALAL
			SQF
		Freeport	KOSHER
			GLUTEN FREE
			NON-GMO
SQF			
Memphis (EbroFrost)	BRC		
	KOSHER		
	ORGANIC		
	HALAL		
Colusa (Inharvest)	BRC		
	ORGANIC		
	NON-GMO		
	GLUTEN FREE		
	KOSHER		
Santa Rita Harinas	Spain	Loranca de Tajuña	IFS

COMPANY	COUNTRY	WORKPLACE	CERTIFICATION
S&B Herba Foods	United Kingdom	Cambridge	BRC
			FEMAS
			NON-GMO
			ORGANIC
			KOSHER
		Liverpool	BRC
			ORGANIC
			NON-GMO
Tilda	United Kingdom	Rainham (Classic site)	BRC
			KOSHER
			FEMAS
		Rainham (Jazz site)	BRC
Transimpex	Germany	Lamsheim	IFS
			ORGANIC
			NATURLAND ORGANIC

Annex 3

CALORIFIC POWER OF FUELS, EMISSION FACTORS AND WATER STRESS CLASSIFICATION

Table 1. Net calorific value (NCV) of Fuels

FUEL IN STATIONARY SOURCES	NCV	UNIT NCV	SOURCE NCV
Natural Gas	0.03789	GJ/m ³ N	National GHG Inventory of Spain (Annex 7), based on 2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Liquefied Petroleum Gas (LPG)	0.0473	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Propane	0.0473	GJ/kg	IDEA
Liquefied Natural Gas (LNG)	0.0442	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Butane	0.0473	GJ/kg	IDEA
Gasoline	0.0443	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Diesel	0.043	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Charcoal	0.0295	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1)
Biomass (wood chip)	0.0156	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 and 2)
Biomass (rice husk)	0.0116	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 and 2)

FUEL IN MOBILE SOURCES	NCV	UNIT NCV	SOURCE NCV
Liquefied Natural Gas (LNG)	0.0442	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 and 3)
Liquefied Petroleum Gas (LPG)	0.0473	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 and 3)
Gasoline	0.0443	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 and 3)
Diesel	0.043	GJ/kg	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.1 and 3)

Table 2. Emission Factors of fuels and activities

FUEL IN STATIONARY SOURCES	EF CO ₂ E (KGCO ₂ E/GJ _{NCV})	EF CO ₂ (KGCO ₂ /GJ _{NCV})	EF CH ₄ (KGCH ₄ /GJ _{NCV})	EF N ₂ O (KGN ₂ O/GJ _{NCV})	UNIT EF	SOURCE NCV
Natural Gas	56.1545	56.1	0.001	0.0001	kg CO ₂ /GJ _{NCV}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Liquefied Petroleum Gas (LPG)	63.1545	63.1	0.001	0.0001	kg CO ₂ /GJ _{NCV}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Propane	62.7000	63.6	0	0	kg CO ₂ /GJ _{PCI}	EF of MITERD* v.23
Liquefied Natural Gas (LNG)	64.4430	64.2	0.003	0.0006	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Butane	62.7000	66.2	0	0	kg CO ₂ /GJ _{PCI}	EF of MITERD* v.23
Gasoline	69.5430	69.3	0.003	0.0006	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Diesel	74.3430	74.1	0.003	0.0006	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Charcoal	6.66	0	0.2	0.004	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch.2)
Biomass (wood chips)	1.90	0	0.03	0.004	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch. 1&2)
Biomass (rice husk)	1.90	0	0.03	0.004	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch. 1&2)

FUEL IN STATIONARY SOURCES	FE CO ₂ E (KGCO ₂ E/GJ _{NCV})	FE CO ₂ (KGCO ₂ /GJ _{NCV})	FE CH ₄ (KGCH ₄ /GJ _{NCV})	FE N ₂ O (KGN ₂ O/GJ _{NCV})	UNIT EF	SOURCE NCV
Liquefied Natural Gas (LNG)	59.4710	56.1	0.092	0.003	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch. 1&3)
Liquefied Petroleum Gas (LPG)	64.8890	63.1	0.062	0.0002	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch. 1&3)
Gasoline	72.1200	69.3	0.025	0.008	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch. 1&3)
Diesel	75.2427	74.1	0.0039	0.0039	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch. 1&3)
Propane	62.7000	63.6	0	0	kg CO ₂ /GJ _{PCI}	EF of MITERD* v.23
Butane	62.7000	66.2	0	0	kg CO ₂ /GJ _{PCI}	EF of MITERD* v.23

(*) MITERD = Ministry for Ecological Transition and Demographic Challenge

OTHER DATA ON ACTIVITY	FE CO ₂ E (KGCO ₂ E/GJ _{NCV})	FE CO ₂ (KGCO ₂ /GJ _{NCV})	FE CH ₄ (KGCH ₄ /GJ _{NCV})	FE N ₂ O (KGN ₂ O/GJ _{NCV})	UNIT EF	SOURCE NCV
Rice crop	33.32	0	1.1900	0	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.4, ch.5) IPCC for fields not flooded for less than 180 days prior to growth, permanently flooded during growth and without organic fertiliser
Elimination of N	2.0821	0	0	0.005	kg CO ₂ /GJ _{PCI}	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.5, ch.6)

Table 3. Emission Factor of biogenic CO₂

FUEL	EF	UNIT EF
Charcoal	112	kg CO ₂ e/GJ
Biomass (wood chips)	112	kg CO ₂ e/GJ
Biomass (rice husk)	100	kg CO ₂ e/GJ

Source: 2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.2, ch. 1 & 2)

Table 4. Global Warming Potential of GHG

GHG	GWP	SOURCE GWP
CO ₂	1	IPPC fifth assessment report
CH ₄	28	IPPC fifth assessment report
N ₂ O	265	IPPC fifth assessment report

Table 5. Emission Factor Electricity (based on location)

COUNTRY	EF	UNIT EF	SOURCE EF
Spain	0.2720	kgCO ₂ e/kWh	Emission factors, Registration of Carbon Footprint, CO ₂ Offset and Absorption Projects. MITERD v.23
UK	0.207074	kgCO ₂ e/kWh	UK Government GHG Conversion Factors for Company Reporting. DEFRA 2023
France	0.0521	kgCO ₂ e/kWh	Ecoinvent
Germany	0.4610	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Argentina	0.3670	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Belgium	0.2200	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Cambodia	0.8040	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Canada	0.1860	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Denmark	0.3600	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
United Arab Emirates	0.5980	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
USA	0.4170	kgCO ₂ e/kWh	US EPA
Morocco	0.7180	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Netherlands	0.4150	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Portugal	0.2550	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Romania	0.4990	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Hungary	0.3170	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
India	0.9120	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Italy	0.4060	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Thailand	0.5130	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz a effet de serre. Base Carbone. ADEME. International Energy Agency
Steam or heat purchased and consumed	0.17965	kgCO ₂ e/kWh	UK Government GHG Conversion Factors for Company Reporting. DEFRA 2023
Cooling purchased and consumed	0.12	kgCO ₂ e/kWh	Centre de ressources sur les bilans de gaz à effet de serre 2021. Base Carbone. ADEME.

Table 6. Emission Factors of Refrigerants

NAME OF REFRIGERANT	EF (KGCO ₂ E/KG)	NAME OF REFRIGERANT	EF (KGCO ₂ E/KG)
Carbon dioxide	1	Perfluoropentane (PFC-41-12)	8,550
Desflurane	1,790	Perfluoropropane (PFC-218)	8,900
hexafluoroethane	11,100	R-403A	3,100
HFC-125	3,170	R-404A	3,943
HFC-134	1,120	R-407A	1,923
HFC-134a	1,300	R-407B	2,547
HFC-143	328	R-407C	1,624
HFC-143a	4,800	R-407F	1,674
HFC-152	16	R-408A	3,257
HFC-152a	138	R-410A	1,924
HFC-161	4	R-410B	2,048
HFC-227ea	3,350	R-413A	1,945
HFC-23	12,400	R-417A	2,127
HFC-236cb	1,210	R-417B	2,742
HFC-236ea	1,330	R-422A	2,847
HFC-236fa	8,060	R-422D	2,473
HFC-245ca	716	R-424A	2,212
HFC-245fa	858	R-426A	1,371
HFC-32	677	R-427A	2,024
HFC-365mfc	804	R-428A	3,417
HFC-41	116	R-434A	3,075
HFC-43-10mee	1,650	R-437A	1,639
Isoflurane	491	R-438A	2,059
Methane	28	R-442A	1,754
Nitrogen trifluoride	16,100	R-448A	1,387
Nitrous oxide	265	R-449A	1,282
Octofluoropropane	8,900	R-452A	1,945
Perfluorobutane (PFC-31-10)	9,200	R-453A	1,636
Perfluorocyclobutane (PFC-318)	9,540	R-507A	3,985
Perfluoroethane (PFC-116)	11,100	R-508B	11,698
Perfluorohexane (PFC-51-14)	7,910	Sevoflurane	216
Perfluoromethane (PFC-14)	6,630	Sulphur hexafluoride	23,500

Source: MITERD v.23, DEFRA 23

Table 7. Emission Factors of Pollutants NOx, CO, SOx, COV, PM

GJ	STATIONARY COMBUSTION		
	NATURAL GAS + LNG + LPG + BUTANE + PROPANE	GASOLINE+DIESEL	RICE HUSK +WOOD CHIPS +CHARCOAL
POLLUTANT	FC (G/GJ)	FC (G/GJ)	FC (G/GJ)
NOx	74	513	91
CO	29	66	570
COV	23	25	300
SOx	0.67	47	11
PM10	0.78	20	143
PM2,5	0.78	20	140

GJ	MOBILE COMBUSTION			
	GASOLINE	DIESEL	LPG, PROPANE & BUTANE	GNL
POLLUTANT	FC (G/GJ)	FC (G/GJ)	FC (G/GJ)	FC (G/GJ)
CO	1,911.96	77.44	1,790.70	128.96
COV	226.86	16.28	288.37	5.88
NOx	197.07	301.40	321.35	294.12
PM	0.68	25.58		49.77

Source: European Environment Agency (emep)

<https://www.eea.europa.eu/publications/emep-eea-guidebook-2019/part-b-sectoral-guidance-chapters> [eea.europa.eu]

Table 8. Rice Crop Emission Factor

FE CH ₄ (KG/HA/DAY)	SOURCE NCV
1.19	2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol.4, ch.5) IPCC for fields not flooded for less than 180 days prior to growth, permanently flooded during growth and without organic fertiliser

Table 9. Water stress classification (World Resources Institute)

COUNTRY	WATER STRESS CLASSIFICATION (WORLD RESOURCES INSTITUTE)
Argentina	Low-Medium
Belgium	High
Cambodia	Low
Canada	Low
Denmark	Medium-High
France	Medium-High
Germany	Medium-High
Hungary	Low
India	Extremely High
Italy	High
Morocco	High
Netherlands	Low-Medium
Portugal	High
Romania	Low-Medium
Spain	High
Thailand	Medium-High
UAE	Extremely High
UK	Low-Medium
USA	Low-Medium

Annex 4

REPORT REGARDING EU TAXONOMY

REGULATORY CONTEXT

To facilitate the shift of capital flows towards more sustainable activities, meet the EU's climate and energy targets for 2030 and reach the objectives of the European Green Deal, on 22 June 2020 the EU published the Taxonomy Regulation 2020/852.

The Taxonomy Regulation establishes six environmental objectives:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

The Regulation also indicates the four conditions that must be met by an economic activity to be considered environmentally sustainable:

1. It must contribute substantially to one or more of the six environmental objectives.
2. It must not significantly harm any of the environmental objectives.
3. It must be carried out in compliance with the minimum (social) safeguards laid down in Article 18 of the Taxonomy Regulation.
4. It must comply with the technical screening criteria established by the Commission through specific delegated acts.

Against this backdrop, a first delegated act on sustainable activities for climate change mitigation and adaptation objectives was approved on 21 April 2021 and formally adopted on 4 June 2021 (Delegated Regulation (EU) 2021/2139).

On 6 July 2021, the European Commission adopted Delegated Regulation (EU) 2021/2178, which specified the content, methodology and presentation of information to be disclosed by financial and non-financial undertakings. Under this Regulation, companies must disclose the extent of eligibility and alignment of their activities through the three key performance indicators (KPIs): turnover, capital expenditure (CapEx) and operating expenditure (OpEx), as well as the accounting policy used to report how the three KPIs were determined and allocated to the numerator.

On 9 March 2022, the European Commission adopted Delegated Regulation (EU) 2022/1214 amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities.

On 27 June 2023, the European Commission adopted Delegated Regulation (EU) 2023/2486 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities. It also adopted Delegated Regulation (EU) 2023/2485 establishing additional technical screening criteria for determining the conditions under which certain economic activities qualify as contributing substantially to climate change mitigation or climate change adaptation and for determining whether those activities cause no significant harm to any of the other environmental objectives.

To help interpret and implement the Delegated Acts, the European Commission publishes documents regarding certain legal provisions on Taxonomy, with a view to reducing any uncertainty deriving from the current regulatory framework.

APPLICATION OF THE TAXONOMY IN EBRO FOODS: ELIGIBILITY ANALYSIS

The Taxonomy Regulation stipulates that the undertakings subject to the Non-Financial Reporting Directive (NFRD) are obliged to publish how their economic activity is contemplated within the regulatory framework on taxonomy. Accordingly, for 2023 non-financial undertakings must report on:

- * The eligibility and alignment of the economic activities contemplated in the Climate Delegated Act.
- * The eligibility of new activities contemplated in the Environmental Delegated Act and the amendment to the Climate Delegated Act.

In line with these reporting obligations, in 2023 the Social Responsibility, Sustainability and Finance departments of Ebro Foods, as parent of the Group, carried out an eligibility analysis to determine whether the Group's economic activities fitted in with the descriptions of activities included in the Annexes of the Delegated Regulations.

The economic activities of the different companies that perform the Ebro Group's business - classified within the Statistical Classification of Economic Activities of the European Community (NACE) in C1061 (manufacture of grain mill products), C1073 (manufacture of pastas) and C1085 (manufacture of prepared meals and dishes) - are not included within the taxonomy-eligible activities. However, during our eligibility analysis we identified two secondary activities related with activities included in the Climate Delegated Act:

- * Activity 4.30 of climate change mitigation: High-efficiency cogeneration of heat/cool and power from fossil gaseous fuels.
- * Activity 7.6 of climate change mitigation: Installation, maintenance and repair of renewable energy technologies.

Following a more exhaustive analysis of taxonomy, the Group concluded that the eligible activity reported in the previous year (4.20. Combined cooling, heat and power cogeneration from bioenergy) did not correspond to any of the economic activities performed by Ebro Foods, so it was excluded from the eligibility analysis.

Moreover, in accordance with the regulatory changes published in 2023, the Environmental Delegated Act was also reviewed, concluding that there were no other eligible activities related with the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control or the protection and restoration of biodiversity and ecosystems.

APPLICATION OF THE TAXONOMY IN EBRO FOODS: ALIGNMENT ANALYSIS

To analyse the substantial contribution of eligible activities to climate change mitigation, we reviewed the substantial contribution criteria.

Technical screening criteria

To comply with the technical screening criteria for activity 7.6, the activity must consist of the installation, maintenance and repair of certain individual measures if installed on-site as technical building systems. In this case, we directly meet the technical screening criteria because photovoltaic panels have been installed on-site for self-supply.

The technical screening criteria for activity 4.30 were reviewed, concluding that as we have no internal system for compiling and segregating the information on taxonomy, we cannot prove that those criteria are met.

Do no significant harm (DNSH)

Climate change adaptation

Appendix A to Annex I of the Climate Delegated Act establishes as one of the general criteria of not causing significant harm to climate change adaptation, that undertakings should carry out an analysis of physical climate risks for the activity, by making a vulnerability assessment using climate projections based on state-of-the-art science. They are also required to adopt adaptation solutions that reduce the most important physical climate risks. The Ebro Group is currently making an analysis of both physical and transition climate risks under the reference framework of the Task Force on Climate-related Financial Disclosures (TCFD) and the International Panel of Experts on Climate Change (IPCC), considering short-term (0-5 years), medium-term (5-10 years) and long-term (more than 10 years) time horizons. Since the analysis is currently being developed, the Ebro Group will report the results for the coming year in 2024. For more information on the assessment of climate risks, see chapter 4 Risk Management.

Sustainable use and protection of water and marine resources

For high-efficiency cogeneration of heat/cool and power from fossil gaseous fuels, in order to meet the general criteria established in Appendix B to Annex I of the Climate Delegated Act, environmental degradation risks related to preserving water quality and avoiding water stress must be identified and addressed. The company did not identify such risks in 2023.

Transition to a circular economy

Although neither of the two activities analysed is obliged to meet the DNSH criteria, the company is developing new packaging made of recycled plastic, developing zero impact programmes and replacing packaging materials with biological-based bioplastic. For more information on the assessment of climate risks, see the section Scope 3 decarbonisation levers in Chapter 10 Commitment to the Environment.

Pollution prevention and control

High-efficiency cogeneration of heat/cool and power from fossil gaseous fuels must conform to the general criteria established in Appendix C to Annex I of the Climate Delegated Act (not place on the market or use substances, whether on their own, in mixtures or in articles of the polluting substances). Moreover, the emissions must be within or lower than the emission levels associated with the best available techniques (BAT) ranges. We were unable to confirm those criteria in 2023.

Protection and restoration of biodiversity and ecosystems

High-efficiency cogeneration of heat/cool and power from fossil gaseous fuels must conform to the general criteria established in Appendix D to Annex I of the Climate Delegated Act, which include the completion of an Environmental Impact Assessment (EIA) that includes a description of the project and measures to avoid and reduce the adverse impact of the facilities. We were unable to make that assessment in 2023.

Minimum social safeguards

In accordance with Article 18 of the Taxonomy Regulation, undertakings must implement a number of procedures to ensure the alignment of their economic activities with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights. The Company has a number of policies, procedures and mechanisms to ensure compliance with the minimum social safeguards required: Human Rights, corruption and bribery, taxation and fair competition. To be more specific, the Company has a global Code of Conduct with public access, binding on all our stakeholders and characterised by values such as the protection of human rights and the fight against corruption and bribery. These issues are described in Chapter 5. Human Rights in the value chain and Chapter 6. Anti-corruption and bribery measures of this Report. In addition our Group, led by those responsible for taxation, monitor legislation and possible interpretations, requesting specific reports from specialists.

Following this assessment, we concluded that the activities identified by the Ebro Group as eligible cannot be considered taxonomy-aligned because:

- ✱ We do not have a sufficient breakdown of the information to comply with the technical screening criteria for activity 4.30.
- ✱ We have not been able to meet the requirements of doing no significant harm to the other environmental objectives.

CALCULATION METHODOLOGY AND MAIN RESULTS

In order to calculate the three KPIs required by the taxonomy, we extracted information from the accounting systems of the Group companies that are included in the Internal Control over the Financial Reporting System.

To make sure no items have been duplicated, the same controls have been applied to the extracted data as to the rest of the Group's consolidated reporting.

Key performance indicators related to turnover

The proportion of turnover was calculated as the part of the net turnover derived from products or services, including intangibles, associated with taxonomy-aligned economic activities (numerator), divided by the net turnover as recognised in the Consolidated Statement of Profit or Loss in the Annual Accounts (denominator), as defined in section 1.1.1. of Annex I of the Disclosures Delegated Act.

Key performance indicators related to capital expenditure (CapEx)

The proportion of CapEx was calculated through identification of the capital expenditure of the economic activities contemplated in the Climate Delegated Act (numerator) divided by the total CapEx of the Group (denominator), as specified in points 1.1.2.1. and 1.1.2.2. of Annex I of the Disclosures Delegated Act (additions to the tangible and intangible assets during the year before depreciation, amortisation and possible revaluations, including those resulting from any increases in value or impairment losses, for the relevant year, excluding changes in fair value and including additions to tangible and intangibles as a result of business combinations and RoU. The CapEx denominator is thus the total movements of new investments indicated in Notes 9, 10 and 11 to the Consolidated Annual Accounts.

Key performance indicators related to operating expenditure (OpEx)

The proportion of OpEx was calculated as the operating expenditure included in the numerator associated with taxonomy-aligned economic activities (numerator), divided by the direct non-capitalised costs that represent research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets (denominator).

According to section 1.1.3.2 of Annex I of the Disclosures Delegated Act, where the operational expenditure is not material for the business model of non-financial undertakings, those undertakings shall:

- a) be exempted from the calculation of the numerator of the OpEx KPI in accordance with point 1.1.3.2 and disclose that numerator as being equal to zero;
- b) disclose the total value of the OpEx denominator calculated in accordance with point 1.1.3.1;
- c) explain the absence of materiality of operational expenditure in their business model.

In 2023, the Ebro Group analysed the eligible proportion of its operating expenditure associated with the economic activities included in the Climate Delegated Act (EUR 390.8 million associated with cogeneration and the photovoltaic panels), representing 0.46% of the total OpEx in 2023 (EUR 84,107.3 million). Consequently, we determined that the OpEx KPI is not material.

REPORTING OF THE KEY PERFORMANCE INDICATORS

Proportion of turnover

2023	2023		SUBSTANTIAL CONTRIBUTION CRITERIA							DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")									
ECONOMIC ACTIVITIES	CODES	ABSOLUTE TURNOVER (€M)	PROPORTION OF TURNOVER, 2023	CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	MINIMUM SAFEGUARDS	TAXONOMY-ALIGNED (A.1) OR TAXONOMY- ELIGIBLE (A.2) PROPORTION OF TURNOVER, 2022	CATEGORY ENABLING ACTIVITY	CATEGORY TRANSITIONAL ACTIVITY
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0.0%	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	0.0%		
Of which: enabling		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	-	-	-	-	-	0.0%	F	
Of which: transitional		0	0.0%	0.0%						-	-	-	-	-	-	-	0.0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy- aligned activities)(A.2)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
A. Turnover of taxonomy-eligible activities (A.1+A.2)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of taxonomy-non-eligible activities		3084457.0	100%																
Total		3084457.0	100%																

	Proportion of Turnover/Total Turnover	
	Taxonomy- aligned by objective	Taxonomy- eligible by objective
CCM	0.0%	0.0%
CCA	0.0%	0.0%
WTR	0%*	0.0%
CE	0%*	0.0%
PPC	0%*	0.0%
BIO	0%*	0.0%

* According to the reporting obligations for FY23, the proportion of taxonomy-aligned KPIs should not be reported for the four new environmental objectives.

Proportion of CapEx

2023	2023			SUBSTANTIAL CONTRIBUTION CRITERIA						DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")										
	ECONOMIC ACTIVITIES	CODES	CAPEX (€M)	PROPORTION OF CAPEX, 2023	CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	MINIMUM SAFEGUARDS	TAXONOMY-ALIGNED (A.1) OR TAXONOMY- ELIGIBLE (A.2) PROPORTION OF CAPEX, 2022	CATEGORY ENABLING ACTIVITY	CATEGORY TRANSITIONAL ACTIVITY
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (taxonomy-aligned)																				
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0.0%	0%	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	0.0%		
Of which: enabling		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	-	-	-	-	-	0.0%	F	
Of which: transitional		0	0.0%	0.0%							-	-	-	-	-	-	-	0.0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																				
Installation, maintenance and repair of renewable energy technologies	CCM 7,6	3563.6	2.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								N/A*		
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		3563.6	2.3%	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
A. CapEx of taxonomy-eligible activities (A.1+A.2)		3563.6	2.3%	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
CapEx of taxonomy-non-eligible activities		151027.4	97.7%																	
Total		154591.0	100%																	

*This activity was not reported as eligible last year.

	Proportion of CapEx/Total CapEx	
	Taxonomy- aligned by objective	Taxonomy- eligible by objective
CCM	0.0%	2.3%
CCA	0.0%	0.0%
WTR	0%*	0.0%
CE	0%*	0.0%
PPC	0%*	0.0%
BIO	0%*	0.0%

* According to the reporting obligations for FY23, the proportion of taxonomy-aligned KPIs should not be reported for the four new environmental objectives.

Proportion of OpEx

2023	2023			SUBSTANTIAL CONTRIBUTION CRITERIA						DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")									
	CODES	OPEX (MILL. €)	PROPORTION OF OPEX, 2023	CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	MINIMUM SAFEGUARDS	TAXONOMY-ALIGNED (A.1.) OR TAXONOMY- ELIGIBLE (A.2) PROPORTION OF OPEX, 2022	CATEGORY ENABLING ACTIVITY	CATEGORY TRANSITIONAL ACTIVITY
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	N/A		
Of which: enabling		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	N/A	F	
Of which: transitional		N/A	N/A	N/A						-	-	-	-	-	-	-	N/A		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy- aligned activities) (A.2)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A								N/A		
A. OpEx of taxonomy-eligible activities (A.1+A.2)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A								N/A		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of taxonomy-non-eligible activities		84107	100%																
Total		84107	100%																

The OpEx KPI is immaterial

ACTIVITIES RELATED WITH NUCLEAR ENERGY AND FOSSIL GAS DELEGATED REGULATION (EU) 2022/1214)

Template 1 Nuclear and fossil gas related activities

FILA	NUCLEAR ENERGY RELATED ACTIVITIES	
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
	FOSSIL GAS RELATED ACTIVITIES	
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	Yes
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

During 2023, Activity 4.30 (High-efficiency cogeneration of heat/cool and power from fossil gaseous fuels) did not generate eligible income because the activity is for self-supply. With regard to the amount and proportion of CapEx, there were no investments associated with that activity. Finally, the maintenance costs were considered not material. Consequently, templates 2, 3, 4 and 5 of the Delegated Regulation (EU) 2022/1214 are not completed for that year.