

# Non-Financial Information Statement

2024



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**Importaco is a leading company in the food and beverage industry, specialising in the marketing of nuts and mineral water. Founded in 1940, the company has established itself as a benchmark in the sector, standing out as one of the main producers of nuts and dried fruit in Europe and the leading mineral water group in Spain.**

**Its main purpose is to improve people's health and well-being by ensuring responsible production and consumption. Throughout its more than 80 years of history, Importaco has demonstrated its ability to adapt to the market, the industry, its customers and consumers, which is reflected in its continued growth and wide range of products and services.**

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# Letter from the President

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# “2024: A year defined by people”.

TOÑO PONS CASAÑ. PRESIDENT OF IMPORTACO



In 2024, Importaco demonstrated that commitment to people is the key to emerging stronger from such dramatic situations as the floods that occurred on 29 October 2024 in Valencia. Thanks to the resilience and adaptability of our teams, we were able to recover our activity quickly and support those who found themselves in the most vulnerable situations.

All of Importaco's professionals, with their talent and commitment, have made 2024 a great year for the company in an environment marked by the impact of this natural disaster. Thanks to their efforts, we have further consolidated our leadership in the food sector, reaching a turnover of 910 million euros. This growth has been driven by the improvement of our operational efficiency and the development of innovative products aimed at the health and well-being of our consumers.

Our financial strength remains one of our key assets. At Importaco, we have a long-term strategy that allows us to maintain stable and sustainable growth, which generates wealth in our environment. In 2024, we achieved a profit of 44 million euros, which demonstrates our commitment to solid, long-term development.

At the same time, we continue to focus on the growth of our production centres. In this regard, investments of 20 million euros have been made to increase our production capacity, improve packaging processes and incorporate more sustainable technologies.

Today, Importaco is a global company. Our international presence has advanced significantly, allowing us to consolidate our leadership in strategic markets and expand our presence in new geographical areas. This expansion has been key to diversifying our operations and strengthening our competitiveness in an increasingly dynamic and demanding environment. In particular, we have implemented new raw material management models that guarantee greater efficiency throughout the value chain.

During 2024, innovation remained a key pillar of our strategy. Thanks to our improvement and innovation programmes, we launched 210 new products, with a focus on developing foods that promote a healthy lifestyle and are accessible to a broad segment of consumers. In addition, we have continued to invest in new technologies to improve efficiency in our production processes and minimise food waste.

Climate change is one of the great challenges of our time and, at Importaco, we take our responsibility to contribute to its mitigation. In 2024, we took a key step forward with the final approval of our decarbonisation roadmap by the Science Based Target initiative (SBTi), reaffirming our commitment to reduce our emissions by 30% by 2030. We have also obtained ISO 50001 certification at all our production sites in Spain, thanks to the optimisation of our energy management and the reduction of the environmental impact of our operations.

The well-being and the people development continue to be key drivers of our success. In 2024, we reached a workforce of 2,503 people, fostering more inclusive and diverse work environments. We have

also continued to promote professional growth and training programmes to enable everyone to reach their full potential within the Group.

I would like to end these lines by talking about the future. At Importaco, we want to consolidate our leadership in the food sector by focusing on long-term growth and development. In the coming years, we will maintain our plans for quality, innovation and sustainability, which will allow us to create new opportunities. We are convinced that with the commitment of our team and in collaboration with our customers, suppliers and shareholders, we will continue to grow and create value for society. Let's continue to build Importaco's future together.

Toño Pons Casañ  
President of Importaco

# Events in 2024

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# 2024 Milestones



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## Importaco in the face of the DANA: solidarity and resilience

The torrential rains of the DANA and subsequent floods hit the Valencian Community hard, seriously affecting families and businesses throughout the region. At Importaco, our priority was to act quickly and responsibly, guaranteeing the continuity of our activity and supporting those who needed it most.

To ensure the supply, we mobilised 59 trucks from our production centres. In coordination with the emergency services, we distributed 57,000 litres of water in towns such as Beniparrell, Albal, Catarroja, La Torre and Chiva. At the same time, we set up a financial aid programme for our affected employees.

Despite the challenges, our team showed admirable tenacity. Operations at the severely impacted factories in Beniparrell and Carlet were resumed in record time thanks to the joint effort.

Once again, we would like to thank the entire Importaco family for their commitment during these difficult times. Their efforts reflect the values of solidarity, responsibility and teamwork that define us as a Group.

## Renewal of ISO 17025:2017 accreditation

En línea con nuestro compromiso con la mejora in line with our commitment to continuous improvement, we have renewed the accreditation according to ISO 17025:2017 for our corporate laboratory. This certification endorses our technical competence and reinforces the reliability of our analyses.

On this occasion, in addition to maintaining the scope of accreditation for the determination of aflatoxins G2, G1, B2, B1 and ochratoxin A by HPLC, we have expanded our analytical capacity to include the determination of total aflatoxins in sunflower and pumpkin seeds. This expansion responds to our commitment to innovation and to offer the highest standards of food safety in our products.

This certification is the result of the efforts of our team, who work with rigour and professionalism to ensure accurate and reliable analysis processes. Thanks to this accreditation, we continue to strengthen the confidence of our customers and reaffirm our position as a benchmark in quality control within the sector.

## Launch of the “Importastú” campaign

En Importaco, sabemos que un espacio de trabajo At Importaco, we know that a safe workspace not only protects our teams, but also fosters confidence, efficiency and professional development for all those involved. Aware of the importance of these values, we have launched the “Importastú” initiative, the aim of which is to reinforce our culture of safety and well-being at work. At Importaco, we prioritise the safety of all our employees and that we work every day to provide an environment in which we can all carry out our activities without risk and with total peace of mind.

To that end, we present the Importaco 10 Golden Rules, a set of fundamental principles designed to prevent risks, protect the health and safety of our employees and foster a safe and efficient working environment. These rules reflect our commitment to the well-being of every individual and set out clear guidelines to ensure that safety is an essential pillar of our day-to-day operations.

## SBTi validates our decarbonisation targets

At Importaco, sustainability is an essential part of our business strategy. We strive to reduce our environmental footprint and promote actions that contribute to caring for the planet. In this regard, the Science Based Targets (SBTi) initiative has validated our greenhouse gas (GHG) emissions reduction targets. This validation confirms that our targets are aligned with climate science and with the goal of limiting global warming to 1.5°C.

We are committed to reducing absolute greenhouse gas emissions from Scope 1 and 2 by 42% by 2030, using the base year 2023 as a reference. In addition, we will work towards a reduction in scope 3 emissions, which cover purchased goods and services, fuel and energy activities, downstream transport and distribution, processing of products sold and their end-of-life treatment. We also aim to reduce absolute GHG emissions from FLAG scopes 1 and 3 (land use, forestry and agriculture) by 30.3% by 2030



# Where are we present?

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## 9th Almonds and Hazelnuts Meeting

The 9th Almond and Hazelnut Meeting, organised by SAB-Almendrave, brought together more than 200 sector professionals and representatives of the value chain, focusing on key issues such as sustainability, water management and trends in the nut market. The meeting was attended by Riccardo Calcagni, CEO of V. Besana Spa, and Gaspar Alapont, first vice-president of SAB-Almendrave and head of National Almond Purchasing at Importaco. For his part, Rafael García Arias, director of Importaco Terra, highlighted Importaco's commitment to sustainability and biodiversity through our almonds.

## Boosting innovation and technology in SMEs

Our colleague Victorio Sáez, head of Chemistry and Product Science, participated in the third edition of "Mentoring Unlimited", organised by Fundación LAB Mediterráneo and the Valencian Business Association (AVE). This event brought together SMEs from the Valencian Community to strengthen their competitiveness through collaboration and the exchange of knowledge on innovation and technology.

## Visit of the students of the Master's Degree in Business Strategy of the Universitat de València

In April, we received a visit from a group of students from the Master's Degree in Business Strategy at the University of Valencia. Accompanied by María Brage Serra, Strategy and Development consultant, and Amparo Devesa Pérez, Director of Quality, Environment and Research, they had the opportunity to learn about the strategic decisions that have consolidated Importaco as a benchmark in the nuts and beverages sector. In addition, the students were able to visit our Technology Centre and learn first-hand about the innovation processes in the development of new products.

## SAB-Almendrave and Almond Board meeting

Our purchasing managers Gaspar Alapont and Xema Albert participated on 27 May in a meeting with a delegation from the Almond Board of California at the headquarters of the International Nut Council (INC) in Reus, Tarragona. During the meeting, future opportunities for collaboration between the almond industries were discussed, with the aim of increasing global consumption.

## Participation in PLMA Amsterdam 2024

In May, we attended the PLMA Amsterdam 2024 International Trade Fair, an annual event that offers valuable insights into the latest trends, opportunities and challenges in the sector. At Importaco, we were able to share our strong commitment to innovation and sustainable development, while exploring new opportunities and reinforcing our position as an industry leader.

## AINA recognises our commitment to innovation and sustainability

AINIA, the leading technology centre for food innovation and sustainability, highlighted Importaco's work in R&D&I projects, technological assistance and analytical testing during its General Assembly. Throughout the last year, we have launched 189 new products that improve nutritional profiles, which reflects our approach sustainability and motivates us to continue promoting innovative projects for a more responsible future for the planet.

## INC World Nut & Dried Fruit Congress in Vancouver

In May, we attended the International Nut and Dried Fruit Congress in Vancouver with the Importaco and Besana teams. Riccardo Calcagni, CEO of Besana, participated in the hazelnut round table, sharing insights on the latest trends and developments in the sector.

## Importaco contributes to a study on strategic design in organisations

This year, we have participated in the study "Nueve patrones del uso del diseño en las organizaciones", carried out by the Asociación de Diseñadores de la Comunidad Valenciana (Designers' Association of the Valencian Community). This study analyses how design can be used strategically to improve business competitiveness. This has been an excellent opportunity to share our vision on how we combine market trends and knowledge of our clients, allowing us to continue innovating and adapting to a constantly evolving business environment.

## Importaco at the Snacks Congress: innovation and sustainable growth

The Snacks Congress, organised by the Snacks Association, was the perfect setting to discuss trends and strategies in the nut sector. At this event, our president, Toño Pons, shared his vision of the current challenges and opportunities, highlighting Importaco's commitment to sustainable growth and adapting to the challenges of the future.

# Importaco as a business model

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## 3.1. The organisation

Importaco is a leading company in the food and beverage industry, specialising in the marketing of nuts and mineral water. Founded in 1940, the company has established itself as a benchmark in the sector, standing out as one of the main producers of nuts and dried fruit in Europe and the leading mineral water group in Spain.

Importaco's group of professionals is made up of 2,503 people, whose dedication and experience enable it to promote a business model focused on health, sustainability and excellence in quality. To achieve this, the company has developed an integrated value chain, from the selection of raw materials to the distribution of the final product, guaranteeing rigorous control at every stage of the process.

The Group is committed to quality, innovation and sustainability in order to improve people's health, promoting responsible production and consumption. Its business philosophy is based on offering healthy and safe products, adapting to market trends and strengthening the trust of its customers and consumers.



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## 3.2. Strategic business units

**Importaco structures its activity in three strategic business units, each of them focused on specialisation to meet the diverse demands of the market. These units cover the production and distribution of nuts, the marketing of mineral water and the cultivation of raw materials, enabling the company to adapt to trends in the food sector and guarantee a solid and competitive business model.**

### IMPORTACO NUTS: PRODUCTION AND MARKETING OF NUTS, DRIED FRUITS AND SNACKS

Importaco Nuts is the unit specialising in the manufacture, production and marketing of nuts, dried fruits, snacks and seeds. With more than 80 years of experience, it has established itself as a benchmark in the sector, offering a wide range of products including natural nuts, healthy snacks, dried fruits and chocolate-coated nuts.

This unit operates in different market segments, from retail to food service and the agri-food industry. To guarantee maximum quality and efficiency in its production, Importaco Nuts has thirteen production centres strategically located in Spain, Italy, Poland, Turkey and the United Kingdom, which allows it to offer solutions adapted to the different markets and guarantee an optimal supply to its customers.

### IMPORTACO WATERS: A BENCHMARK FOR MINERAL WATER IN SPAIN

Importaco Waters is the business unit dedicated to the production and marketing of mineral water, standing out as the leading group in this sector in Spain. It is a company dedicated to bottling mineral water, ensuring the quality of the water from the source to the end consumer. Importaco Waters is currently present in Spain and has four bottling plants located in Calera y Chozas (Toledo), Bronchales (Teruel), Cortes de Arenoso (Castellón) and Mallorca (Balearic Islands).

From these production centres, the company markets five brands of mineral water: Agua de Cortes, Agua de Bronchales, AguaDoy, Font des Teix and Font S'Aritja, which have a strong presence in the domestic market through Mercadona. Furthermore, some of these brands, such as Agua de Cortes and Font des Teix, have achieved a solid position in the food service segment, guaranteeing an offer adapted to the different distribution channels.

### IMPORTACO TERRA: SUSTAINABLE AGRICULTURE FOR NUT CULTIVATION

Importaco Terra is the unit in charge of agricultural production, focusing on the cultivation of almonds under the principles of sustainable agriculture. Through this unit, the company reinforces its commitment to primary production, ensuring responsible practices that optimise the use of natural resources and minimise environmental impact. Its activity is carried out in plantations located in Montijo (Badajoz, Spain) and Vidigueira (Beja, Portugal), where it promotes an agricultural integration project aimed at strengthening agricultural development through the cultivation of almonds of Spanish varieties.

Importaco Terra's approach is geared towards guaranteeing the traceability and quality of raw materials from their origin, promoting the efficient use of water, soil regeneration and biodiversity in the growing areas. This strategy not only responds to the growing demands of consumers in terms of sustainability but also strengthens the security and control of the supply chain.

### 3.3. Value chain and geographical presence

Importaco, headquartered in Beniparrell (Valencia, Spain), has a consolidated its international presence. The company has production centres in Spain, Italy, Poland, the United Kingdom and Turkey, guaranteeing a diversified and efficient industrial capacity. It also has purchasing offices in Argentina, the United States and Turkey, strategically located to strengthen collaboration with suppliers and ensure efficient integration of the supply chain in the main nut and dried fruit growing areas.

#### COMMERCIAL PRESENCE

Importaco has a strong international presence, which allows us to offer our products in various global markets. Currently, our activity is mainly concentrated in ten key countries: Spain, United Kingdom, Poland, Italy, Belgium, Sweden, France, Portugal, Germany and Slovakia. These markets represent a significant part of our business, allowing us to bring our offer closer to strategic customers and to guarantee high quality products tailored to their specific needs.

#### SUSTAINABLE SUPPLY CHAIN

At Importaco, we work under a responsible sourcing model that is fundamental to generating value throughout our supply chain. We ensure that each stage of our processes meets rigorous standards of quality, food safety and sustainability, enabling us to offer our consumers products that meet their expectations and contribute positively to their well-being.

We maintain strategic, long-term relationships with suppliers who account for 70% of the total volume of raw materials used in our production. These partnerships enable us to guarantee stable supply, ensure quality and promote sustainable practices throughout the value chain. In 2024, these strategic suppliers were key to ensuring the availability of high-quality ingredients, reflecting the strength and continuity of our collaboration.

This collaborative approach with our suppliers, growers and specialist nut and dried fruit companies reaffirms our commitment to sustainability and food safety. Working together, we continue to seek out the best varieties and origins to ensure superior quality products, while maintaining an environmentally responsible approach.

With regard to the distribution of our purchases, approximately 20 are sourced domestically, while the remaining 80% are sourced from international suppliers. This diversification of supply sources ensures constant access to raw materials of the highest quality, reaching a total of 134,958 tonnes in 2024, and contributes to strengthening the flexibility and stability of our supply chain in a globalised and competitive market.

At Importaco, we understand the importance of having a robust and diversified supply chain to meet the needs of our consumers all year round. To meet the requirements of quality, availability and sustainability, we have developed a network of suppliers that covers various geographical areas of the world. This allows us to maintain a constant flow of nut products throughout the seasons, ensuring continuity of supply in different markets.

#### Offices and production sites

##### SPAIN

- Importaco Headquarters
- Head office
- Commercial offices
- Nut factories ( 8 )
- Mineral water bottling plants ( 4 )
- Almond plantations

##### PORTUGAL

- Almond plantations ( 2 )

##### POLAND

- Nut factory

##### TURKEY

- Dried fruit factory
- MENA purchasing office (Middle East and North Africa)

##### ITALY

- Nut factories ( 2 )

##### UNITED KINGDOM

- Nut factory

##### ARGENTINA

- Latin America procurement office
- Peanuts plantations

##### UNITED STATES

- North American procurement office

1. Countries in which Importaco has people working. Operations are understood to be those carried out by these people to contribute to the company's objectives.

WE HAVE SUPPLIERS IN THE FOLLOWING GEOGRAPHICAL AREAS

Supplying areas	Main countries	Number of suppliers
North America	United States	38
Latin America	Argentina, Brazil, Chile, Colombia, Peru and Uruguay	22
Western Europe	Belgium, France, Germany, Ireland, Italy, Netherlands, Portugal, Spain, Switzerland and United Kingdom	146
Central and Eastern Europe	Bulgaria, Czech Republic, Greece, Lithuania, Moldova, Poland, Romania and Slovakia	18
Africa	Burkina Faso, Malawi, Morocco, South Africa and Tunisia	13
Asia	China, Hong Kong, India, Israel, Japan, Philippines, Singapore, Sri Lanka, Turkey and the United Arab Emirates.	65
Oceania	Australia	1
TOTAL		303



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# Corporate governance

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**Importaco, being a family company, bases its corporate governance on principles of responsibility, ethics and transparency, which guide all its operations and business relationships. Integrity and commitment are fundamental pillars in the way we operate, strengthening the trust of our stakeholders and ensuring a working environment based on responsibility and respect.**

**Furthermore, Importaco recognises the importance of identifying, assessing and managing risks in their various forms, with the aim of mitigating potential negative impacts and ensuring a business evolution aligned with the principles of sustainability, innovation and well-being. This approach allows us not only to meet market expectations, but also to contribute to social well-being and economic development, promoting a more ethical and resilient corporate environment in the face of future challenges.**

## **4.1. Governance structure**

Importaco's governance is committed to acting with a long-term vision, ensuring that business decisions are guided by principles of equality, inclusion and sustainability, with a particular focus on environmental, social and governance (ESG) criteria. This governance system requires all members to act with diligence, accountability and transparency in the exercise of their duties, to ensure compliance with ethical principles and to ensure the long-term sustainable success of the company.

Importaco's corporate governance model is based on a set of principles and rules that regulate the relationships between the different governing and management bodies of the company. These include the General Shareholders' Meeting, the Board of Directors, the Appointments and Remuneration Committee, the Audit Committee and the Ethics and Compliance Committee. In all these committees, Importaco promotes gender equality, seeking a balanced representation between women and men.

## 4.2. Composition and functions of the governing bodies

El Consejo de Administración de Importaco desempeña un papel fundamental. El Board of Directors plays a key role in the strategic direction of the company, guided by the principles of transparency and integrity, with the aim of ensuring efficient and responsible management in all its activities. The board is currently composed of 10 members, of which 7 are women and 3 are men, reflecting a strong commitment to gender equality in leadership positions. This governance body draws on a variety of areas, which enriches strategic decision-making. The board members, who are responsible for appointing the members of the Executive Committee, lead the action plans to deliver on the company's Strategic Plan.

The Board of Directors' main responsibilities include approving the company's Global Management Model, the corporate policies that guide day-to-day operations and long-term strategic planning. In addition, it is responsible for monitoring the company's key performance indicators, ensuring that Importaco's performance is aligned with the objectives and commitments set out in its Strategic Plan. The Board also monitors the Investment Plan, assessing its impact on the company's growth and sustainability. The board is also responsible for overseeing the implementation of Importaco's strategy.

Finally, the Board of Directors continuously monitors sustainability projects in compliance with regulations, ensuring that Importaco adopts sustainable practices that contribute to the transition to a low-carbon and environmentally friendly economy. It also monitors the latest trends in sustainability, ensuring that Importaco remains at the forefront of best practice in this area.

To this end, it has established key indicators in terms of environmental, social and governance (ESG) criteria, which allow it to assess the company's impact and progress in relation to its sustainable objectives. In addition, the board closely monitors the company's specific projects that contribute to the Sustainable Development Goals (SDGs), aligning the company's operations with the global goals for sustainable development. In the event that, during the monitoring of the indicators, deviations from the established targets are detected, the board passes on the relevant instructions to the committees or heads of each area. The frequency of this monitoring varies according to the type of indicator, with reviews taking place monthly, quarterly, half-yearly or annually, thus ensuring adequate control and timely and informed decision-making.

The structure of the General Meeting of Shareholders and the Board of Directors is determined by the company's Articles of Association. All members of the Board of Directors are shareholders. Its members are nominated by the General Meeting of Shareholders, and their selection follows a process that ensures the representation of shareholders' interests and the continuity of the family business vision.

The chairman of the board also acts as chief executive officer. As the chief executive, he or she is delegated all transferable legal powers, enabling him or her to oversee the operations of the various business and corporate areas, with the aim of ensuring that the strategic decisions taken by the Board of Directors are properly implemented and that the expected results are achieved. In this respect, the Chairman acts as a key leader, ensuring that Importaco stays on course towards the long-term objectives set out in the corporate strategy. In addition, Importaco has a CEO who leads the implementation of the strategic plan and the operational management of the company.

As part of its growth and diversification strategy, Importaco holds stakes in other companies, such as Helados Estiu, Fondo de Energías Renovables and Foener Energía, in which it also holds positions on their respective Boards of Directors, actively participating in the strategic and governance decisions of these companies.

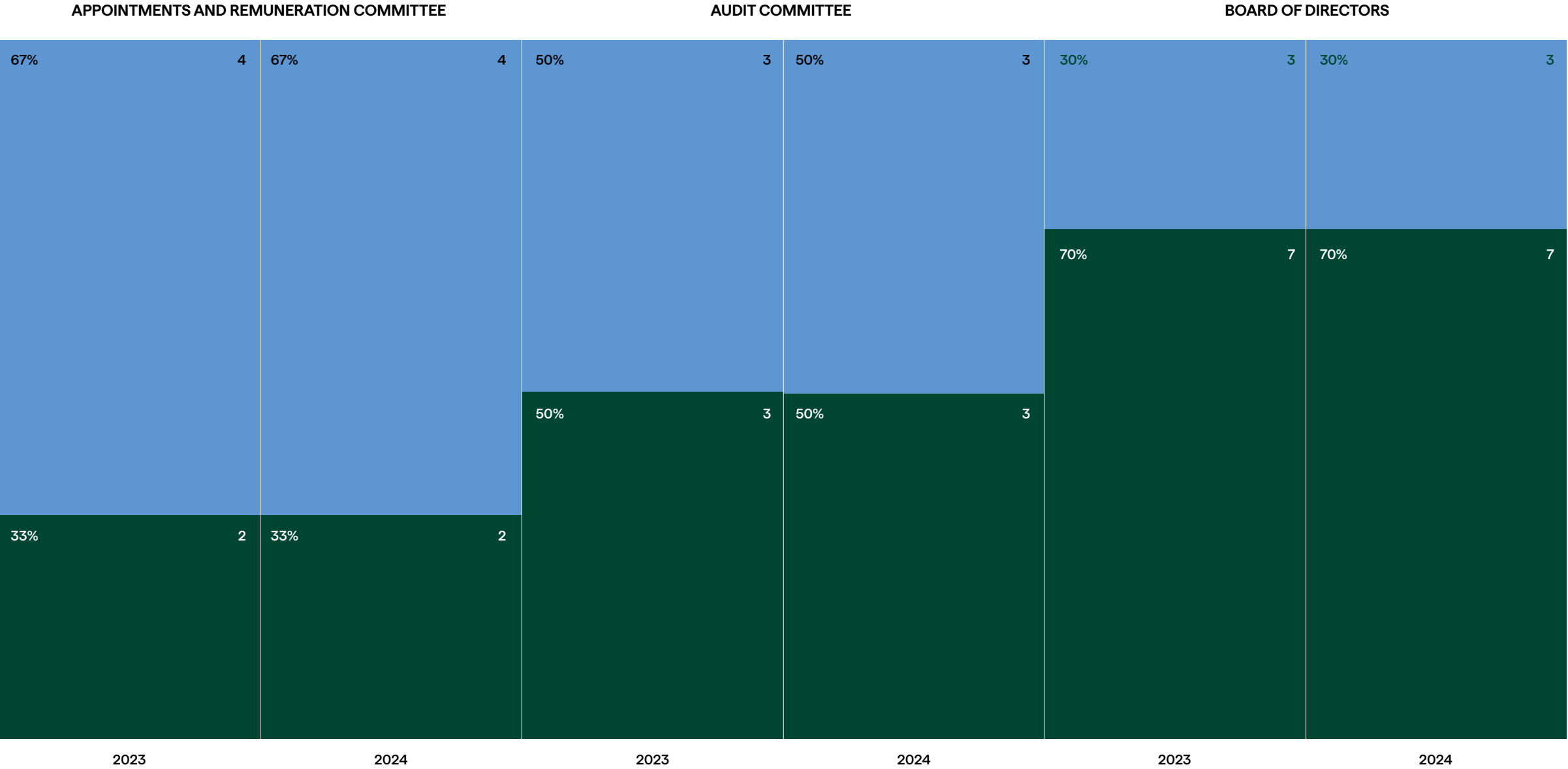
MEMBERS OF THE BOARD OF DIRECTORS²

NAME	POSITION IN THE BOARD	DATE OF LAST APPOINTMENT	POSITION IN THE COMPANY
Toño Pons Casañ	President	2024	Executive
Jerónima Casañ Verdeguer	Vice-President	2024	Non-executive
Bárbara Sancho Costa	Vice-President	2024	Non-executive
Eva Pons Casañ	Secretary	2024	Executive
Lucía Pons Sancho	Vocal	2024	Executive
Amparo Pons Sancho	Vocal	2024	Executive
Elena Pons Casañ	Vocal	2024	Executive
Natalia Pons Sancho	Vocal	2024	Executive
Fernando Pons Casañ	Vocal	2024	Executive
Paco Pons Sancho	Vocal	2024	Executive

2. The aforementioned members act on the Board of Directors on behalf of their asset management companies.

Sex distribution of governing bodies

Men Women





## 4.3. Business ethics programme

At Importaco, the values that guide our business activity are trust, commitment and responsibility, fundamental pillars for the sustainability and growth of the organisation. Throughout 2024, we have initiated a process of evolution of our corporate culture, with a focus on promoting a healthy organisation that values the well-being of people as a key aspect for the long-term sustainability of the business. This project reflects our commitment to strengthening a corporate culture that prioritises the holistic well-being of our employees, suppliers and other stakeholders with whom we interact.

This transformation process has led to the identification of the three key values that will guide our continued evolution: trust, commitment and responsibility. These values are the basis of our culture and define our relationship with the internal and external environment, reflected both in the way we treat our employees and in our relationship with other stakeholders. In this way, the Importaco Group reaffirms its purpose of being an ethical and responsible organisation, which seeks not only economic success, but also social and environmental well-being.

To guarantee the integration of our ethical principles in the organisation, Importaco implements a business ethics programme that includes a Code of Ethics that all employees are obliged to comply with. In addition, we have a channel for ethical queries and complaints. The Ethics and Compliance Committee, supported by the Board of Directors, oversees its implementation and ensures that ethical standards are met in all Group activities, thus contributing to responsible and transparent management.

### 4.3.1. Monitoring and control mechanisms

lhas adopted a number of robust mechanisms to ensure that all of its processes, decisions and operations conform to the highest standards of business ethics, transparency and compliance. These mechanisms are designed to safeguard the integrity of our organisation and promote an ethical culture that respects human rights, sustainability and social responsibility. The main components that make up the supervision and control system are described below: the Code of Ethics, the Ethics and Compliance Channel, and the Ethics and Compliance Committee.

#### CODE OF ETHICS

Importaco's Code of Ethics is a fundamental document that establishes the principles and values that should guide all of the company's employees and managers in their professional conduct. This code has been designed with the aim of promoting a corporate culture of transparency, integrity and responsibility, and is mandatory for all members of the organisation.

It is considered a central pillar that not only reinforces our corporate culture but also ensures compliance with international labour and environmental standards and principles. To ensure compliance, the Board of Directors monitors and supports its implementation in all areas of the company, ensuring that all employees are aligned with these principles in their daily activities.

It provides clear guidelines on a number of key areas such as the following:

#### LABOUR STANDARDS AND HUMAN RIGHTS

Commitment to equality, non-discrimination and the guarantee of fair and safe working conditions, as well as the eradication of child and forced labour.

#### ANTI-CORRUPTION AND CONFLICTS OF INTEREST

Establishing clear policies to prevent bribery and conflicts of interest, ensuring that all employees act with integrity in their work and business relationships.

#### ENVIRONMENTAL RESPONSIBILITY AND SUSTAINABILITY

Encouraging practices that promote environmental sustainability, compliance with environmental regulations and protection of the environment in all our operations.

#### CONSUMER RESPONSIBILITY

Commitment to product safety, quality and accuracy of information provided to consumers, as well as respect for free competition.

#### ETHICS AND COMPLIANCE CHANNEL

The Ethics and Compliance Channel is a mechanism that allows employees, suppliers and other stakeholders to confidentially report any irregularity or violation of Importaco's ethical, legal or mandatory policies. This channel provides a secure channel for reporting practices that may contravene the principles set out in the Code of Ethics. The channel is designed to be accessible, easy to use and completely confidential, ensuring that all reports are treated with impartiality and diligence.

Complaints received through this channel are assessed by the Ethics and Compliance Committee, which acts independently and objectively to take appropriate action, ensuring the protection of whistleblowers and compliance with internal and external regulations.

#### ETHICS AND COMPLIANCE COMMITTEE

The Ethics and Compliance Committee is the body responsible for overseeing the implementation of the Code of Ethics at Importaco and ensuring that the company's operations comply with legal and ethical regulations. The committee acts independently, reporting regularly to the Board of Directors on complaints received and investigations carried out. The committee plays a central role in identifying and mitigating risks of non-compliance, particularly those related to ethics.

The committee is also responsible for assessing Importaco's organisational culture, ensuring that it is conducive to ethical decision-making at all levels. If areas for improvement are identified, the committee proposes actions to strengthen the Code of Ethics and the ethical culture of the organisation. It also acts as the main point of contact for employees, managers and third parties to raise queries or complaints related to business ethics. The current members of the Importaco Group's Ethics and Compliance Committee are the following:

- President: member of the Board of Directors of Importaco.
- Member: Personnel and Values General Director.
- Member: External Relations And Corporate Social Responsibility Director.
- Member: Tax and Legal Department (if this person coincides with the member of the Board of Directors, he/she will be replaced by the Legal Officer).
- Independent external member: law firm specialising in labour law and compliance.

The Ethics and Compliance Committee meets at least four times a year, and extraordinarily if circumstances require, especially when relevant notifications or queries are received. In addition, the committee is responsible for managing Importaco's Internal Reporting System, a system for handling investigations related to complaints and ensuring that they are resolved efficiently and in accordance with internal regulations.

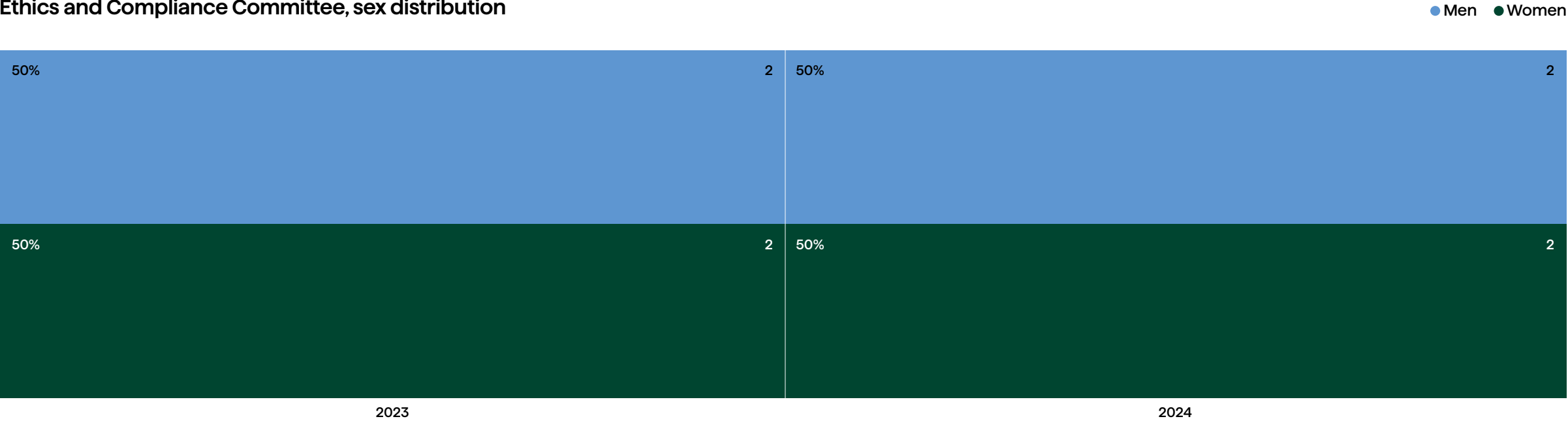
This system is also designed to facilitate access to information through platforms such as the Importaco intranet and website, ensuring that committee members and other decision-makers can access relevant information for decision-making. In this sense, the committee has the authority to manage and oversee the integrity of the compliance system as a whole, promoting transparency and commitment to ethics in all areas of the company.

TRAINING IN CORPORATE VALUES

Throughout 2024, Importaco has expanded its efforts to consolidate an organisational culture based on the well-being of people as a fundamental pillar for the sustainability of the business. This process has included the expansion of workshops aimed at strengthening and aligning corporate values in all work centres, ensuring their integration into the daily dynamics of the company.

With the aim of building a shared culture and strengthening corporate identity, multiple work sessions have been held with employees from different areas. In these spaces, key challenges have been addressed, such as the ability to maintain business growth without losing the essence and values that define the organisation. These meetings have fostered an atmosphere of trust and collaboration, in which each member of the team has been able to reflect on their impact and contribution to the common goals.

Ethics and Compliance Committee, sex distribution







# 4.4. Strategy and risk management

## 4.4.1. Responsible management model

People are at the heart of our responsible management. Their commitment and exemplarity are key to the implementation of the model in the different businesses and in Importaco's global strategy. Through training in corporate values, the promotion of responsible leadership and the consolidation of an ethical and sustainable culture, we ensure that every employee understands and shares the principles that govern our activity.

Importaco's management model is designed to guarantee a business operation aligned with the principles of sustainability, ethics and innovation, thus ensuring the generation of long-term value.

This model is based on the values of trust, commitment and responsibility, which guide our activity and reflect our purpose of improving people's health and well-being through responsible production and consumption. These principles inspire our organisational culture, encouraging ethical and responsible management at all levels of the company.

### Principles and commitments of the management model

Importaco has defined a series of guiding principles that ensure coherence between its business strategy and its commitment to sustainable development. These principles guide the daily actions of the people within the organisation. In order to comply with them, Importaco makes concrete commitments that drive progress towards sustainable development.

#### HEALTH AND WELL-BEING:

We contribute to improving the health and well-being of consumers through the supply of quality products that enable them to enjoy a good diet.

- Developing a reliable, sustainable and efficient food system
- Offering safe, nutritious and healthy products
- Promoting a healthy lifestyle

#### LEADERSHIP AND INTEGRITY:

People are the cornerstone of our growth. We are committed to demanding, engaged and rigorous people who share our values.

- Creating an excellent working environment
- Fostering leadership based on our values
- Respecting human rights

#### ENVIRONMENTAL SUSTAINABILITY:

We make responsible and efficient use of natural resources by striking a balance between economic development and environmental protection.

- Reducing our emissions to achieve climate neutrality
- Responsible water use
- Applying circular economy criteria

#### DEVELOPMENT AND CONTINUITY:

As a family business, we uphold our values and act in a way that is committed to long-term development and the creation of a shared project.

- Building lasting relationships with our customers
- Ensuring economic and financial sustainability
- Conducting business ethically

#### INNOVATION:

We work together with our stakeholders to develop innovative projects that allow us to be aligned with the latest trends and create shared value.

- Developing a culture of innovation
- Generating new opportunities through exploration
- Creating new products based on customer needs, health and market trends

#### TECHNOLOGY:

We incorporate technology to transform our organisation and our products and use them as a tool to respond to the challenges of the future.

- Integrating digitisation and fostering agility
- Being more efficient and offering higher quality products
- Creating a culture of cybersecurity



#### 4.4.2. Corporate strategy

Importaco remains committed to consolidating its European leadership in the production and distribution of dried fruit and nuts and strengthening its position in the Spanish mineral water market. During 2024, the company has followed the 2023-2025 Strategic Plan, driving sustainable growth, innovation and improved competitiveness with a global vision aligned with its purpose of improving health and well-being through responsible production and consumption.

During this period, Importaco's strategy has continued to focus on growth in current markets, alliances with strategic customers, the development of innovative products, the integration of sustainability in management and the optimisation of operational efficiency and quality.

Looking ahead to the next few years, Importaco is working on the preparation of its next strategic cycle, taking into consideration global trends, environmental threats and opportunities and the organisation's internal strengths. All of this in order to ensure that planning responds effectively to new circumstances and remains aligned with market needs and stakeholder expectations.

#### 4.4.3. Procedures for risk identification and assessment

At Importaco, risk identification and assessment are a key pillar of our business model, ensuring proactive management aligned with the principles of sustainability and corporate responsibility. We apply the precautionary principle throughout our value chain to minimise negative impacts on our operations, society and the environment.

By 2025, we will implement a dual materiality approach, aligned with the Corporate Sustainability Reporting Directive (CSRD). This analysis will allow us to assess both the effects of environmental, social and governance (ESG) factors on our economic performance and the impact of our activities on these aspects. This comprehensive approach will help us anticipate emerging risks and identify opportunities for improvement in our business management.

Building on the first phase of the climate risk analysis carried out this year – the results of which are detailed in the environmental chapter – we will continue to develop the project with a second phase. This will allow us to broaden its scope and also include the analysis of dual materiality in our value chain, with the aim of better understanding both the impacts of climate change on our activity and the effects of our operations on the environment. This continuity will help us to strengthen the management of regulatory, operational and reputational risks, as well as to consolidate the trust of our stakeholders.

Our risk management system is based on processes of identification, assessment, recording and control, with continuous monitoring, and the adaptation of procedures to a constantly evolving context. Risks are classified according to their materiality, differentiating between those affecting people's safety and others such as packaging incidents, reputational risks and aspects related to suppliers and corporate values. This approach will enable us to effectively manage uncertainties and strengthen our organisational resilience with a long-term and sustainable vision.

4.4.4. Institutional relations

Importaco's institutional relations programme aims to strengthen collaboration with key institutions and foster active dialogue with different stakeholders. Through this involvement, Importaco seeks to promote initiatives that improve food safety, quality, sustainability and innovation, in line with regulatory expectations and best practices in the sector.

During 2024, the company has paid special attention to the evolution of European legislation on sustainability, participating in forums and associations to stay at the forefront of new regulations and contribute to their development. In this context, the main issues addressed have been related to the new legislation on deforestation, as well as approved sustainability laws and directives, including the Corporate Sustainability Reporting Directive (CSRD) and the Climate Change and Energy Transition Act (LCCTE). Importaco also closely follows the development of new regulations, such as the proposed Sustainability Due Diligence Directive (CSDDDD) and the proposed Green Environmental Claims Directive (GCD), in order to anticipate their implications and adapt its corporate strategy to a constantly evolving regulatory framework.

Through its participation in business, sector and sustainability associations, Importaco reinforces its commitment to transparency and continuous improvement, promoting good practices and actively contributing to building a more responsible and sustainable sector. These are the following:

- INC (International Nut and Dried Fruit Council Foundation)
- Almendrave (Spanish Almond Board)
- Asociación de Snacks
- European Snacks Association
- Cercle Agroalimentari de la Comunitat Valenciana
- DIRCOM (Association of Communication Managers)
- FRUCOM
- ANEABE (Spanish Mineral Water Association)
- FEDACOVA (Agri-food Business Federation of the Valencian Community)
- ASECAM (Association of Entrepreneurs of Camp de Morvedre)
- AVE (Valencian Businessmen's Association)
- EDEM (Business School)
- ÉTNOR (Ethics in Business and Organisations)
- AECOC (Business Association of Manufacturers and Distributors)
- SAI (Sustainable Agriculture Initiative Platform)
- AINIA
- ITENE (Technological Institute of Packaging, Transport and Logistics)
- LAB Mediterráneo Foundation
- CNTA (National Centre for Food Technology and Safety)
- FIAB (Spanish Federation of Food and Beverage Industries)
- FRUITIMPRESE (Associazione Nazionale Imprese Ortofrutticole)
- Tradizione Italiana
- Nut and Dried Fruit Trade Association

4.4.5. Data protection and information security

Importaco reaffirms its commitment to data protection and information security through a comprehensive cybersecurity programme designed to guarantee the confidentiality, integrity and availability of information, compliance with current regulations and adaptation to a constantly evolving digital environment.

During 2024, various initiatives were developed to strengthen the security of systems and minimise the risks associated with cyber threats. Nine cybersecurity drills were conducted, involving more than 850 people, to assess and improve the ability to respond to digital fraud attempts. Mandatory cybersecurity training programmes have also been implemented for employees with access to information systems, including specific modules on emerging threats and best practices in the use of digital tools.

In addition, the multi-factor authentication system has been extended to new environments, users and suppliers, thus reinforcing the protection of critical accesses both internally and in interactions with third parties. Vulnerability monitoring and detection procedures have been strengthened by means of advanced tools to identify and mitigate possible security breaches. In addition, incident management protocols have been optimised to guarantee an efficient response and minimise the impact of possible threats.

One of the most important milestones in cybersecurity in 2024 was the updating of the Cybersecurity Master Plan, which will be in force for the next three years, as well as the formalisation of the Cybersecurity Culture Committee, consolidating our commitment to protection and awareness in this key area.

# 4.5. Economic performance

## 4.5.1. Financial results

To ensure Importaco's long-term financial sustainability, we are firmly committed to creating value for all stakeholders, which is fundamental to the company's continued success and growth. This commitment is reflected in the implementation of programmes aimed at financial sustainability and constant reinvestment to optimise the management of operating costs, enabling us to maintain a robust financial structure aligned with the challenges of the market.

ECONOMIC VALUE DISTRIBUTED (in euros)	
Operational costs	84,144,824
Employee salaries	104,937,376
Financial costs	6,262,542

KEY ECONOMIC PERFORMANCE INDICATORS (in euros)	
Net sales	898,518,931
Operating result	40,846,724
Profit before tax	40,200,749
Profit after tax	30,279,550
Net worth	247,218,688
Investments	20,969,072



Volume sales (in thousands)

NUTS

120,701

KILOS

MINERAL WATER

1,025,712

LITRES



# Materiality analysis

# 5.1. Stakeholder engagement

We know that sustainability involves not only the efficient management of resources, but also the integration of our stakeholders' expectations into our decision-making, which is essential to ensure a positive impact on the social, environmental and economic environment.

At Importaco, we are committed to acknowledging and addressing the interests of all stakeholders, ensuring that our actions and strategies are aligned with their expectations. We understand that the active participation of stakeholders is fundamental to the long-term success and sustainability of the business. Therefore, we apply engagement methodologies that allow us to obtain valuable feedback, make adjustments and improvements to our products, services and processes, and thus optimally meet the needs of our customers, employees, shareholders and other stakeholders.

Through active listening and constant dialogue with our stakeholders, we are able to identify not only their expectations and concerns, but also new business opportunities and areas for improvement that enable us to increase our productivity, efficiency and resilience. This approach helps us to anticipate market changes, adapt our practices and strengthen our competitiveness. The key to this process lies in maintaining a transparent and trusting relationship that fosters a collaborative and constructive environment, contributing to the creation of value for all.

STAKEHOLDER GROUP	DIALOGUE AND TRANSPARENCY TOOL	PERIODICITY
<b>EMPLOYEES</b> Importaco's staff members	Importaco Convention Enlarged Board of Directors Executive Committee Works Council Equality Committee Internal communications Health and Safety Committee Ethics and Compliance Committee Importaco Connect	Annual Half-yearly Weekly Four-monthly Four-monthly Continuous Quarterly Quarterly Daily
<b>SUPPLIERS</b> Companies that supply products or services to Importaco	Meetings and visits of procurement, quality and sustainability teams Direct communications	Continuous  Continuous
<b>CLIENTS</b> Companies that Importaco supplies its products to	Customer service Crisis Committee Meetings with commercial and quality teams Direct communications	Daily On request Continuous  Continuous
<b>INSTITUTIONS AND NGOs</b> Organisations with which Importaco collaborates	Meetings and gatherings Partnership agreements	Continuous Continuous
<b>SHAREHOLDERS</b> Persons owning Importaco	General Meeting of Shareholders Board of Directors	Annual Monthly
<b>PUBLIC ADMINISTRATION</b>	Meetings Participation in associations	Occasionally Continuous

## 5.2. Definition of the content of the report

Importaco's materiality analysis has been instrumental in identifying the key issues that the company needs to address in relation to its social, environmental and economic impacts. This process has not only provided a solid basis for action planning during the 2024 financial year, but has also allowed us to define sustainability priorities, aligned with the expectations of our stakeholders.

The approach is organised in three key steps to perform this materiality analysis. The first step consisted of a thorough internal consultation and review of existing documentation to identify the most relevant issues, both internally and externally. At this stage, key external sources such as professional organisations, best practice guides, peer companies and sectoral regulations were incorporated, providing an appropriate framework to address the material issues.

The second phase was the assessment of the issues identified, which was carried out through a quantitative survey of our stakeholders. Approximately 700 employees, more than 20 suppliers and 15 key customers participated. The survey prioritised the issues into four key areas: social, environmental, governance and product.

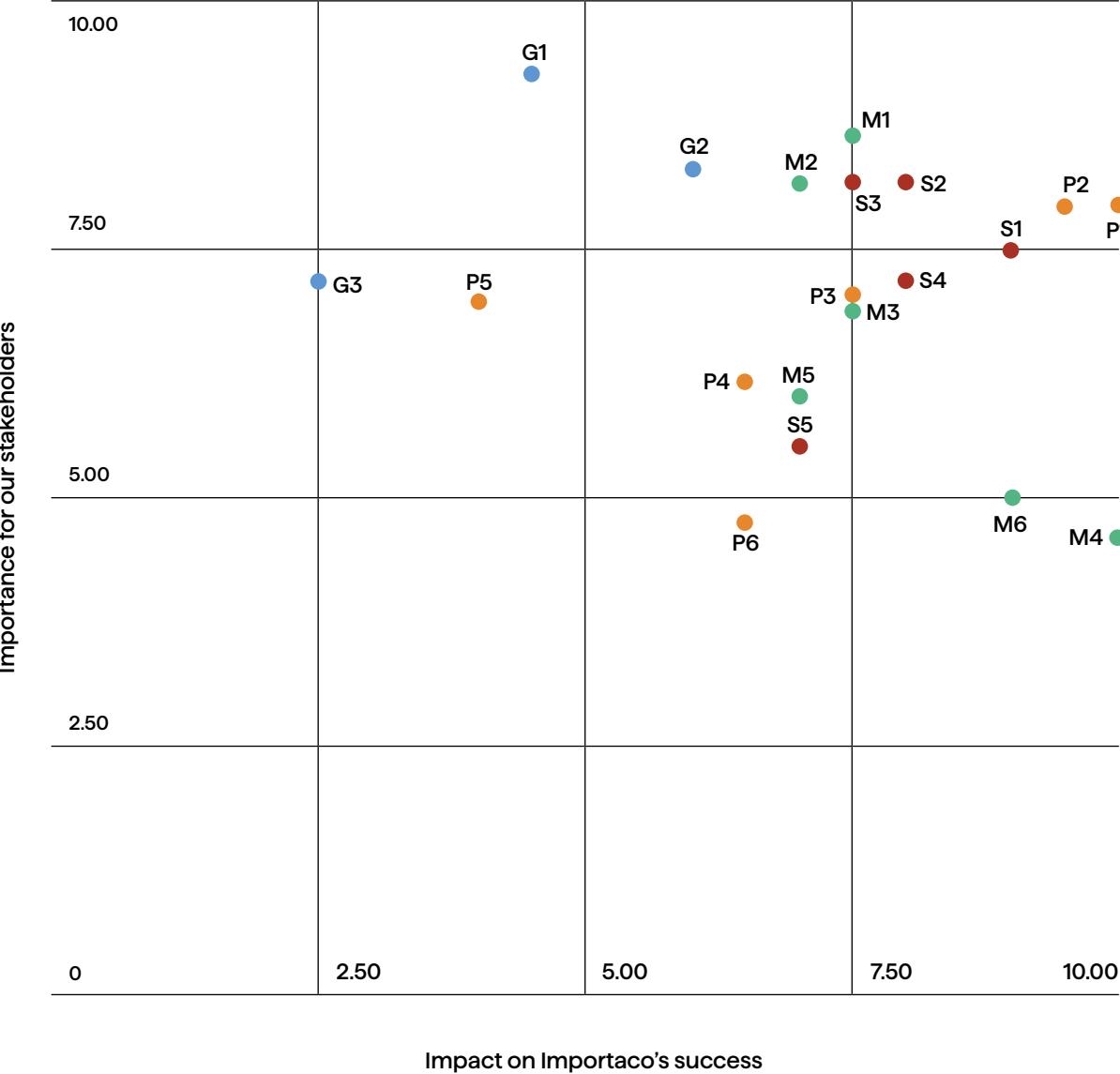
In the last prioritisation phase, based on the results obtained, the 20 most important issues that Importaco must address as a priority were identified. This made it possible to build a strategic roadmap for the development of actions aligned with sustainability and stakeholder expectations.

At the end of the report, an annex provides a detailed description of the methodology used for the presentation of data in accordance with the GRI Standards, which guide our approach to sustainability and enable us to address material issues in a manner that is consistent and aligned with stakeholder expectations.

This comprehensive approach, focused on active stakeholder engagement and regulatory compliance, will be the basis for Importaco's future sustainability actions, ensuring that our strategy remains aligned with the challenges and opportunities of the global environment.



Importaco materiality matrix



Top 20 most relevant material topics by field

1. (P1) PRODUCT ● Food safety and quality

2. (P2) PRODUCT ● Innovation and technology in production processes and development of new products

3. (M1) ENVIRONMENT ● Energy efficiency and use of renewable sources

4. (S1) SOCIAL ● Training and professional development

5. (S2) SOCIAL ● Equality, inclusion and diversity

6. (S3) SOCIAL ● Health and safety at work

7. (M2) ENVIRONMENT ● Greenhouse gas emission reduction and carbon footprint calculation

8. (G1) GOOD GOVERNANCE ● Control and monitoring of compliance with the Code of Ethics

9. (G2) GOOD GOVERNANCE ● Measures taken to prevent corruption, bribery and money-laundering

10. (S4) SOCIAL ● Decent wages and not excessive working hours
11. (P3) PRODUCT ● Accessibility and affordability of products

12. (M3) ENVIRONMENT ● Recyclable packaging and waste management (circular economy)

13. (M4) ENVIRONMENT ● Sustainable water use

14. (M5) ENVIRONMENT ● Environmental or ecological certification

15. (M6) ENVIRONMENT ● Climate change adaptation measures

16. (P4) PRODUCT ● Product traceability and life cycle analysis

17. (S5) SOCIAL ● Implementation of measures to facilitate reconciliation of work and family life and disconnection from work

18. (P5) PRODUCT ● Agricultural research for development

19. (G3) GOOD GOVERNANCE ● Impact of the company's activities on employment and local development

20. (P6) PRODUCT ● Clean label and improved nutritional composition

		IMPORTANCE FOR OUR STAKEHOLDERS		
		MODERATE	HIGH	VERY HIGH
IMPACT ON IMPORTACO'S SUCCESS	MODERATE		<ul style="list-style-type: none"><li>• Impact of the company's activities on local employment and development</li></ul>	
	HIGH	<ul style="list-style-type: none"><li>• Product traceability and life cycle analysis</li><li>• Clean label and improved nutritional composition</li></ul>	<ul style="list-style-type: none"><li>• Measures taken to prevent corruption, bribery and money laundering</li><li>• Agricultural research for development</li></ul>	<ul style="list-style-type: none"><li>• Control and monitoring of compliance with the Code of Ethics</li></ul>
	VERY HIGH	<ul style="list-style-type: none"><li>• Recyclable packaging and waste management (circular economy)</li><li>• Sustainable water use</li><li>• Environmental or ecological certification</li><li>• Climate change adaptation measures</li><li>• Implementation of measures to facilitate reconciliation of work and family life and disconnection from work</li></ul>	<ul style="list-style-type: none"><li>• Innovation and technology in production processes and development of new products</li><li>• Training and professional development</li><li>• Equality, inclusion and diversity</li><li>• Health and safety at work</li><li>• Greenhouse gas emission reduction and carbon footprint calculation</li><li>• Decent wages and not excessive working hours</li><li>• Accessibility and affordability of products</li></ul>	<ul style="list-style-type: none"><li>• Energy efficiency and use of renewable sources</li><li>• Food safety and quality</li></ul>



# Sustainability strategy

**At Importaco, our sustainability strategy is deeply rooted in our aim to promote the health and well-being of people through responsible production and consumption practices. We believe that business growth must go hand in hand with respect for the environment, the protection of human rights and the development of sustainable and innovative products.**

**We have therefore established an approach structured around three key pillars that enable us to comprehensively address the environmental, social and economic challenges of the present and future. These pillars are Planet, People and Product, and reflect our commitment to sustainability and guide us in implementing initiatives aligned with the United Nations Sustainable Development Goals (SDGs), the expectations of our stakeholders and the most demanding regulatory frameworks.**

**Through this strategy, we seek to generate a positive and lasting impact on our environment, ensuring the sustainability of our operations and the satisfaction of our consumers.**

# People

(Social) – Commitment to people

The well-being of our employees, customers, suppliers and communities is a priority for Importaco. Our social approach is based on the promotion of values such as fairness, ethics and inclusion. In this pillar we work on:

- Promotion of human rights, ensuring fair and safe working conditions at every step of our chain.
- Promoting strong business ethics, with policies of transparency.
- Fostering diversity and inclusion, promoting equal opportunities.
- Active participation in the local community, supporting initiatives with a social impact.
- Commitment to excellence in the workplace, promoting well-being and professional development.

# Planet

(Green) – Care for the environment

This pillar encompasses all actions aimed at minimising our environmental impact and fostering a culture of environmental responsibility throughout the value chain. Our commitment to protecting the planet translates into initiatives focused on:

- Environmental culture and ecological awareness, promoting education and awareness of sustainability.
- Responsible use of water, ensuring water efficiency in our operations.
- Promoting circular economy, encouraging the reduction, reuse and recycling of waste.
- Mitigation and adaptation to climate change, with measures to reduce our carbon footprint.
- Support for sustainable agriculture, promoting responsible and biodiversity-friendly farming practices.

# Product

(Health) – Innovation in healthy products

The quality, safety and sustainability of our products are central to our strategy. We are committed to offering products that contribute to a healthier and more responsible diet. To this end, we focus our actions on:

- Reformulation of products to improve their nutritional quality, reducing or eliminating non-essential components.
- Clean, clear and transparent labels to provide accessible information to consumers.
- Effective allergen management, ensuring safe products for all.
- Development of advanced feeding strategies, researching new nutritional solutions.
- Promoting the production of sustainable products, minimising our impact on the environment.





Our contribution to the Sustainable Development Goals

At Importaco, we recognise that sustainable development is a fundamental pillar in ensuring the well-being of present and future generations. That is why, on an annual basis, we intensify our efforts to actively contribute to the 17 United Nations Sustainable Development Goals, identifying key areas where we can make a positive impact and strengthen our actions.

Our commitment to the 2030 Agenda is reflected in the strategic alignment of our initiatives with the principles of sustainable development. To this end, we have designed a framework for action to ensure that our business decisions not only drive economic growth but also respect the environment and promote social well-being.

Central to our strategy is the adoption of a holistic approach based on business ethics and respect for human rights in all our operations and business relationships. We understand that respect for people's dignity and fundamental rights is essential to fostering a fair, diverse and inclusive working environment, as well as to strengthening trust and collaboration with our stakeholders.

Given the nature of our business, with a global supply chain involving numerous suppliers and a strong presence in the food sector, we have prioritised our contribution to the following SDGs:

- SDG 2 “Zero hunger”: ensuring food security, improving the nutritional quality of our products and supporting sustainable agricultural practices.
- SDG 3 “Good health and well-being”: promoting healthy lifestyles through the production and marketing of safe and nutritious food.
- SDG 5 “Gender equality”: promoting equal opportunity and diversity policies in the workplace.
- SDG 6 “Clean water and sanitation”: optimising water use in our processes and promoting water efficiency.
- SDG 7 “Affordable and clean energy”: implementing measures to reduce energy consumption and promote the use of renewable energy.
- SDG 8 “Decent work and economic growth”: creating quality jobs and ensuring safe and fair working conditions.
- SDG 12 “Responsible consumption and production”: implementing circular economy strategies and minimising waste of resources.
- SDG 13 “Climate action”: reducing our carbon footprint and taking action to mitigate and adapt to climate change.
- SDG 15 “Life on land”: protecting biodiversity and promoting responsible agricultural practices.
- SDG 17 “Partnerships for the goals”: working with agencies, customers, suppliers and communities to advance sustainable development.

Through our sustainability strategy, we will continue to strengthen our positive impact, adapt to global challenges and contribute effectively to a more equitable and sustainable future.

To ensure a positive and measurable impact on our contribution to the Sustainable Development Goals, Importaco has defined a series of key performance indicators (KPIs). These indicators allow us to assess the progress of our initiatives, identify areas for improvement and reinforce our commitment to sustainability. Below is a table with the priority SDGs for our strategy and the main KPIs associated with each one:



Sustainable Development Goals	Key Performance Indicators (KPIs) and targets	Sustainable Development Goals	Key Performance Indicators (KPIs) and targets
SDG 2 - Zero hunger	57,000 litres of water donated to towns affected by the DANA.	SDG 8 - Decent work and economic growth	81% of employees with permanent contracts.
	676 farmers with sustainable agriculture support programmes.		15 new internal promotions.
SDG 3 - Good health and well-being	100% of our production centres have quality and food safety certifications.	SDG 12 - Responsible production and consumption	+ 70% of our suppliers are registered and linked to Importaco on the SEDEX platform, guaranteeing transparency and compliance in the supply chain.
			75% centres in Spain with Zero Waste certification.
SDG 5 - Gender equality	42% of women in management positions.	SDG 13 - Climate action	Commitment to a 30% reduction of the Group's CO <sub>2</sub> emissions, with targets validated by SBTi in line with the 1.5°C trajectory.
	< 10% gender pay gap.		Commitment to 30% less FLAG emissions by 2030 and no deforestation by 2025
SDG 6 - Clean water and sanitation	Target of 12% reduction in water intensity of water consumption per tonne of product produced by 2026.	SDG 15 - Life on land	34,500 hectares of crops associated with integrated farming practices.
	Use of clean energy in Importaco Terra's water pumping, reducing our water and environmental footprint.		Biodiversity conservation practices with 676 farmers.
SDG 7 - Affordable and clean energy	9% of renewable energy used.	SDG 17 - Partnerships for the goals	+ 25 partnership agreements with sectoral associations and NGOs.



# People

(Social) - Commitment to people

## 6.1. PEOPLE

**At Importaco, we are aware that the talent of our professionals is fundamental for the growth and success of the company. For this reason, we value each individual and work continuously to provide a safe, inclusive and enriching work environment that promotes both their well-being and their personal and professional development.**

**Our commitment to people translates into building an organisation based on diversity, equity and respect for human rights, guided by solid ethical principles. To achieve this, we have designed a strategy focused on promoting stable and quality employment, ensuring optimal working conditions that promote the overall well-being of our employees and guarantee a safe and healthy workplace.**

### 6.1.1. Well-being, attraction and talent management

Importaco has a team of 2,503 employees in the countries where it operates, who are fundamental to the growth of the company. We are proud to have highly qualified and committed professionals, who work guided by our values and within a unified corporate culture.

The company promotes a diverse and multidisciplinary environment, with an international vision and a strong commitment to excellence. In line with Sustainable Development Goal 8: “Decent work and economic growth”, we place special emphasis on the protection of labour rights, offering stable and quality employment. Currently, 81% of our workforce has a permanent contract, reaching 89% in Spain, and we

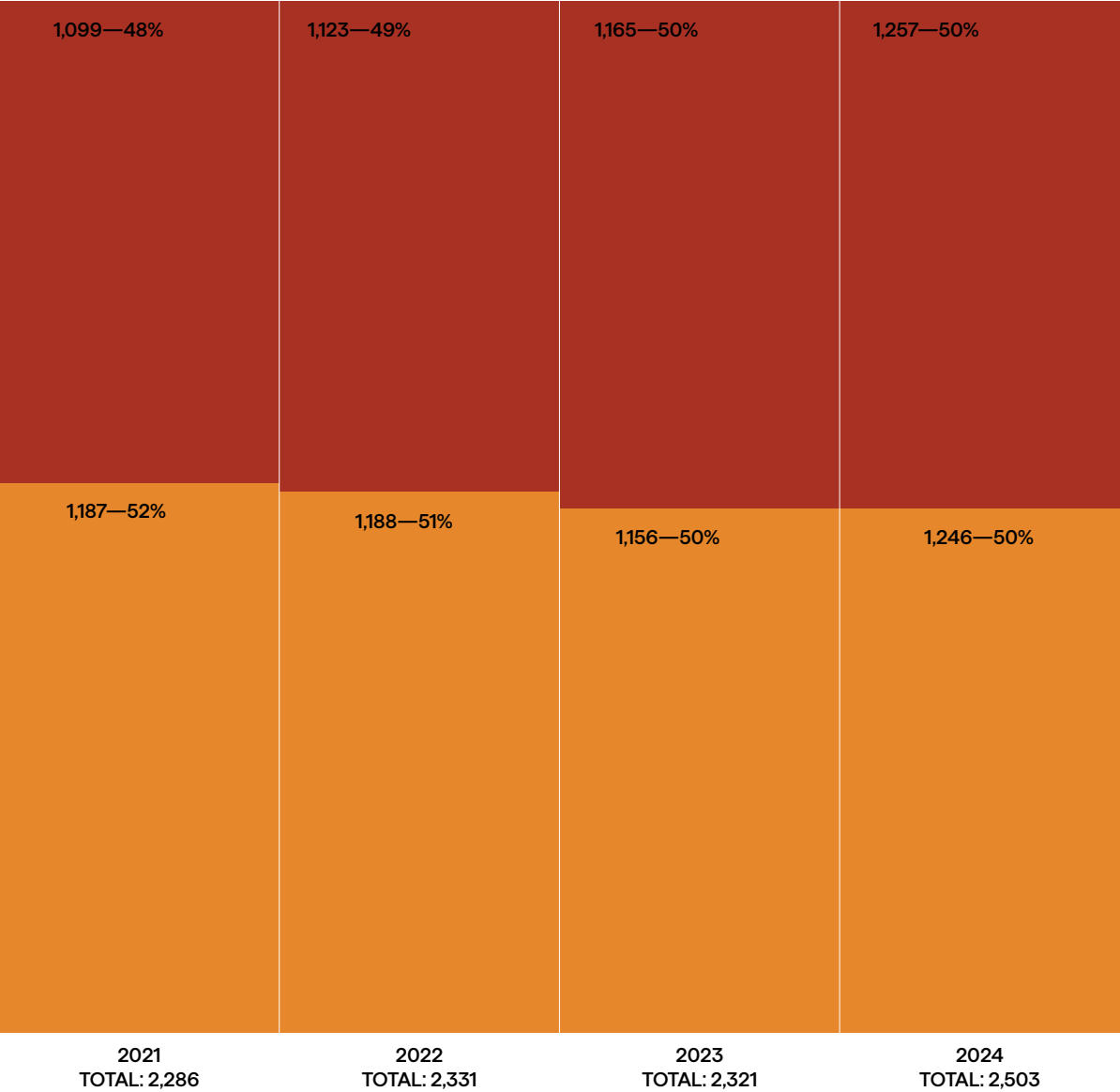
have recorded an 8% growth in the number of employees. In addition, we guarantee gender parity, with 50% men and 50% women, and we have promoted the hiring of professionals under 30 years of age. This reinforces our commitment to the well-being of our employees and the creation of a safe, inclusive and sustainable working environment.





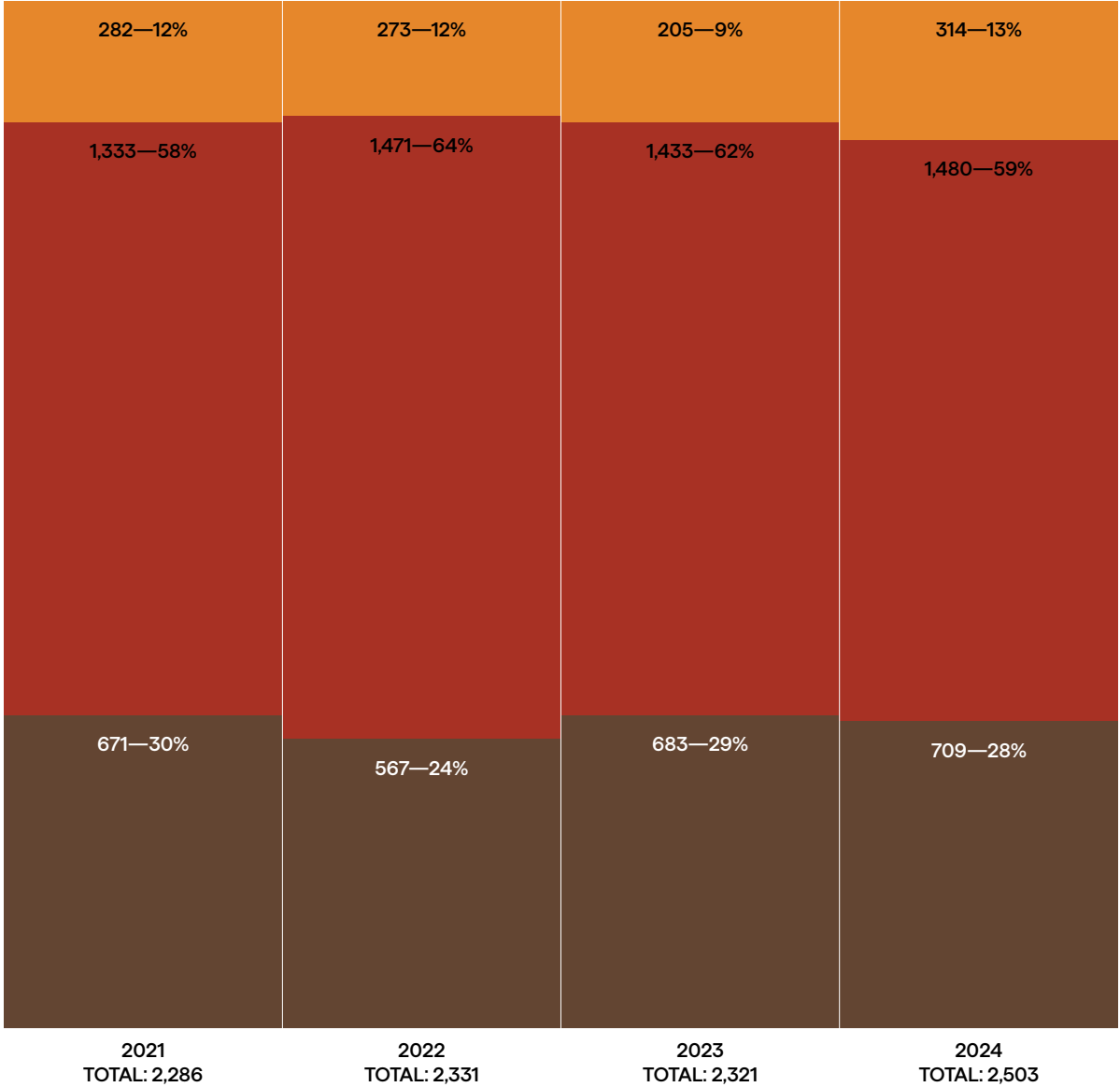
Distribution of the workforce by sex

Men Women



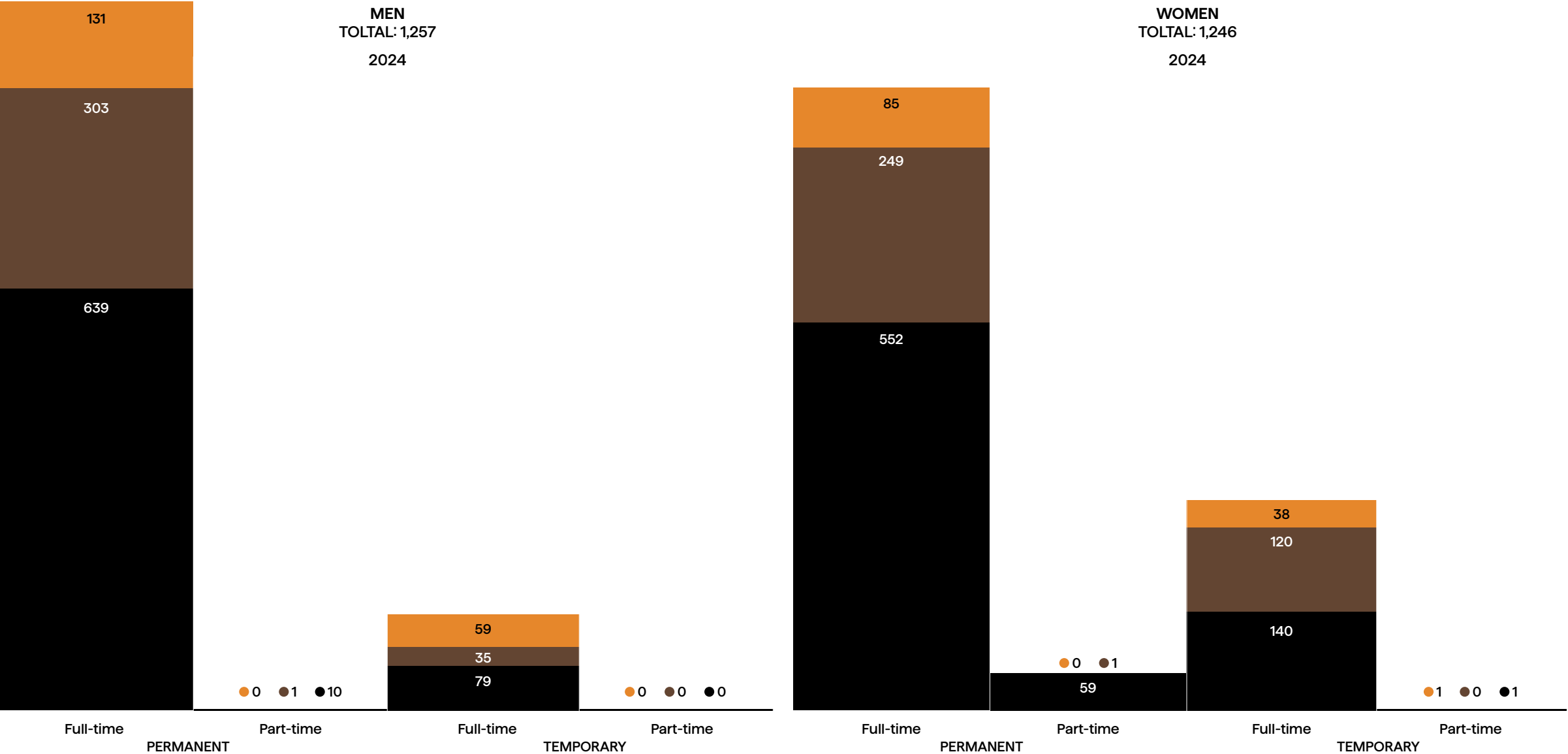
Distribution of the workforce by age

Under 30 years old From 30 to 50 years old Over 50 years old

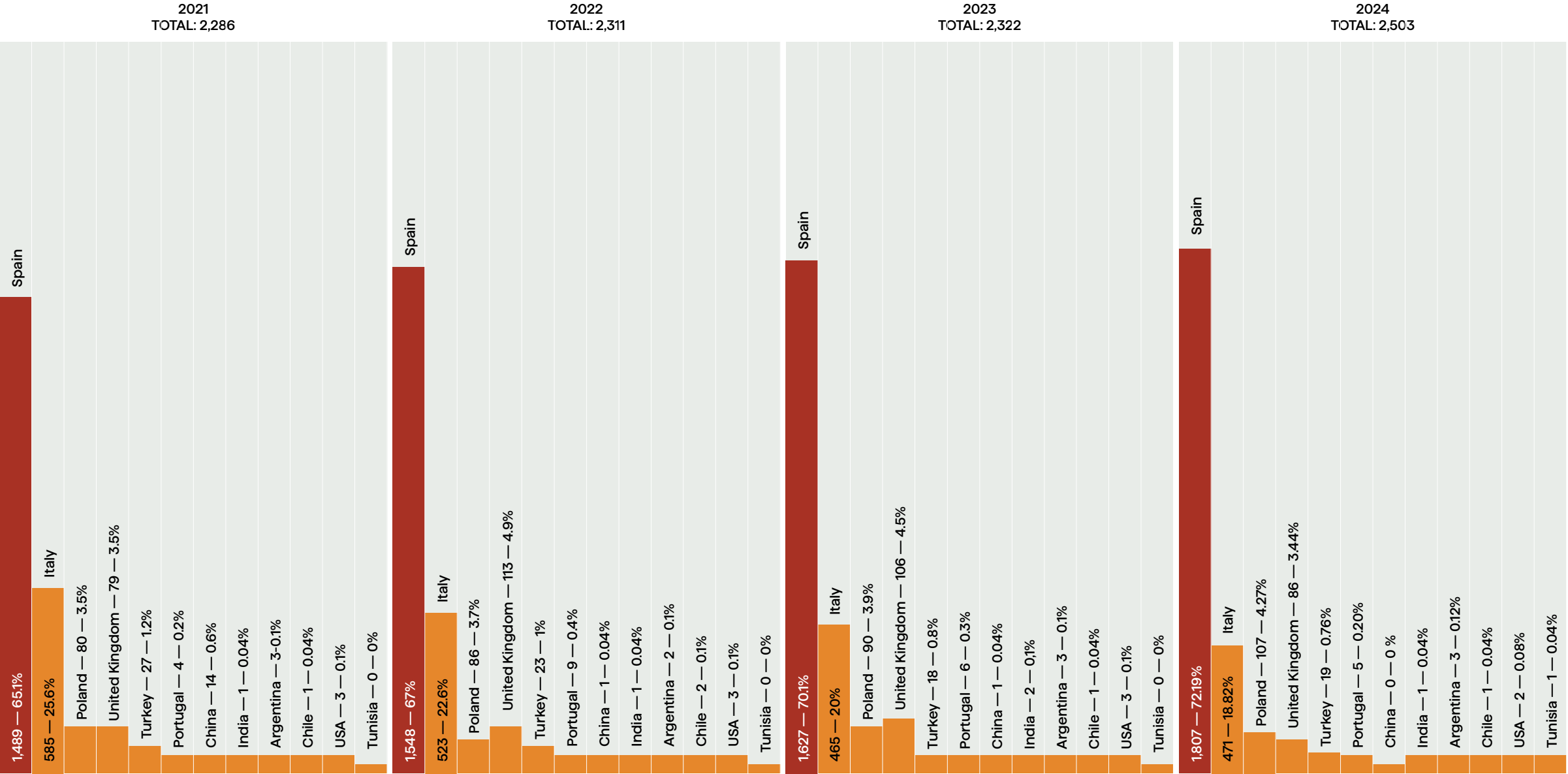


Distribution of the workforce by age, type of contract and sex

Under 30 years old From 30 to 50 years old Over 50 years ol

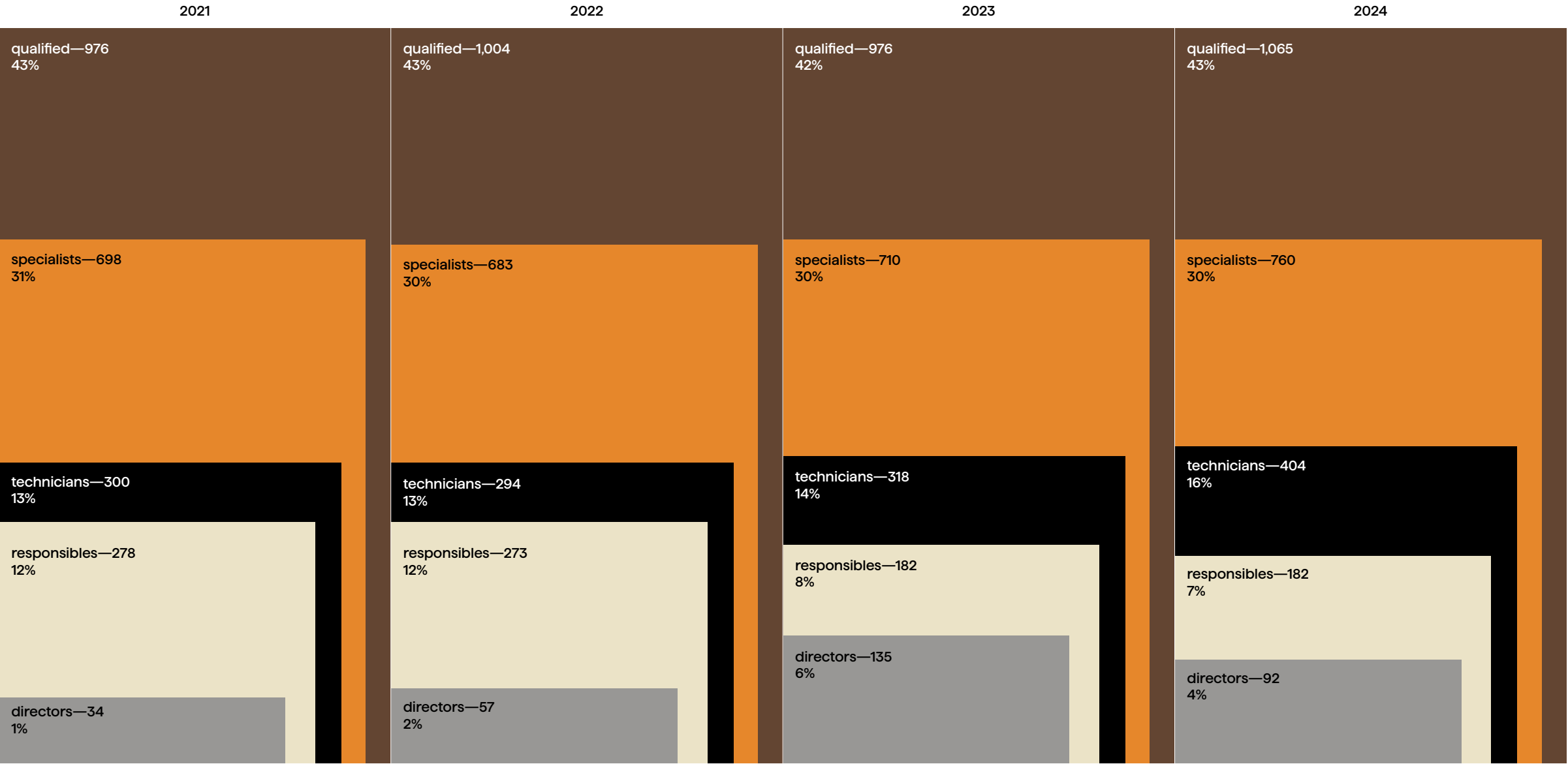


Distribution of workforce by country

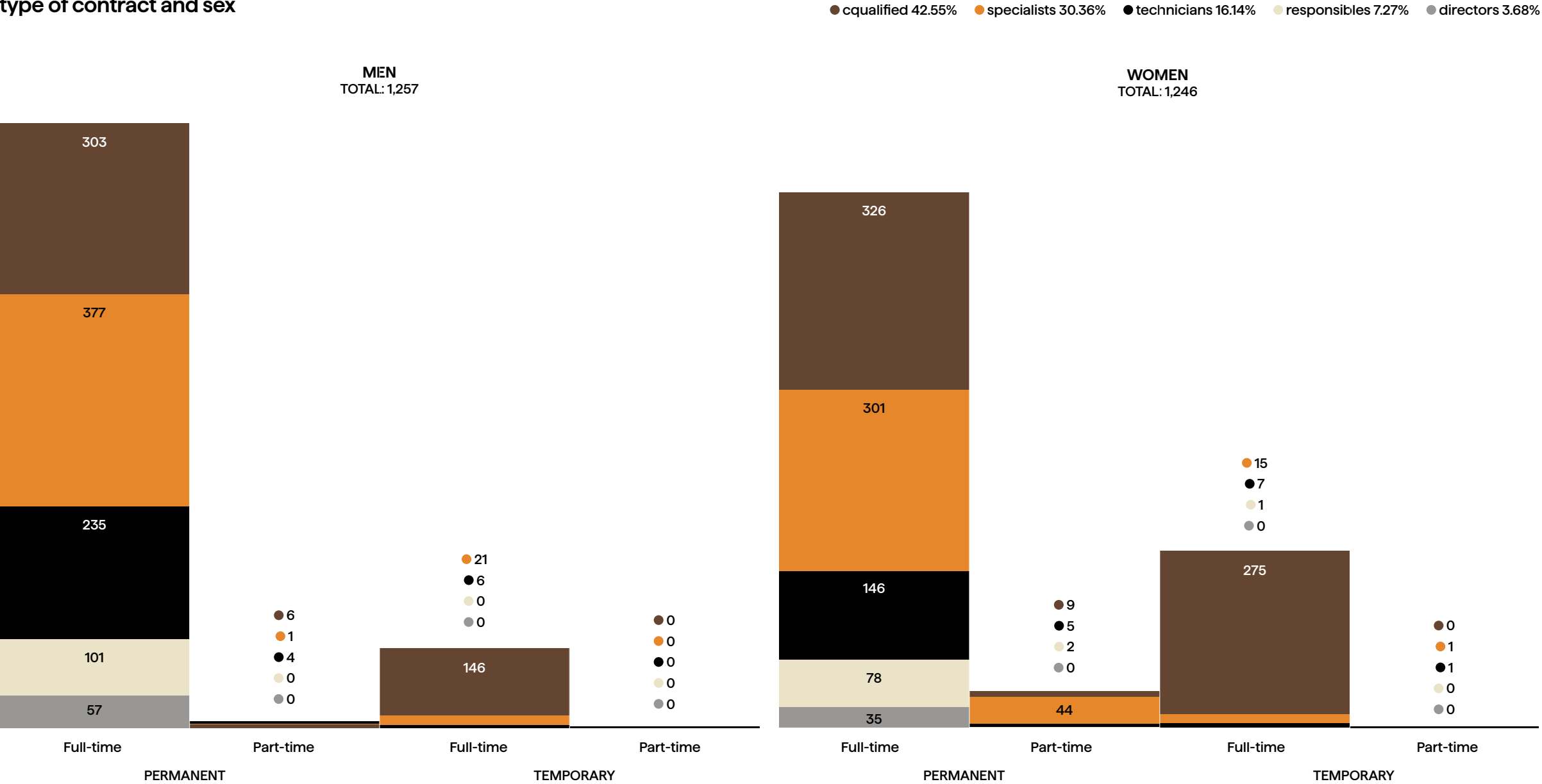




Distribution of the workforce by professional classification

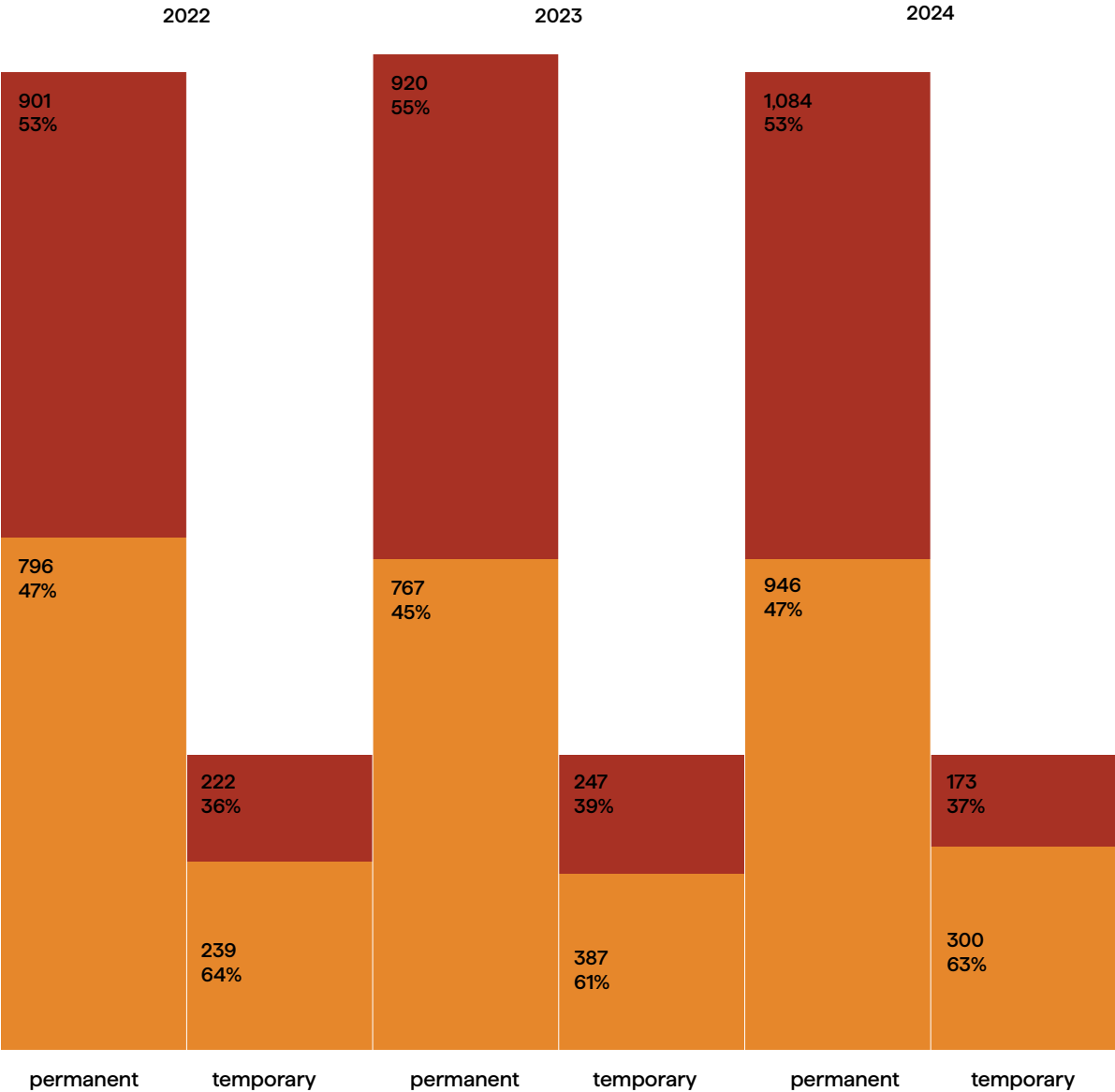


Distribution of the workforce by professional classification, type of contract and sex



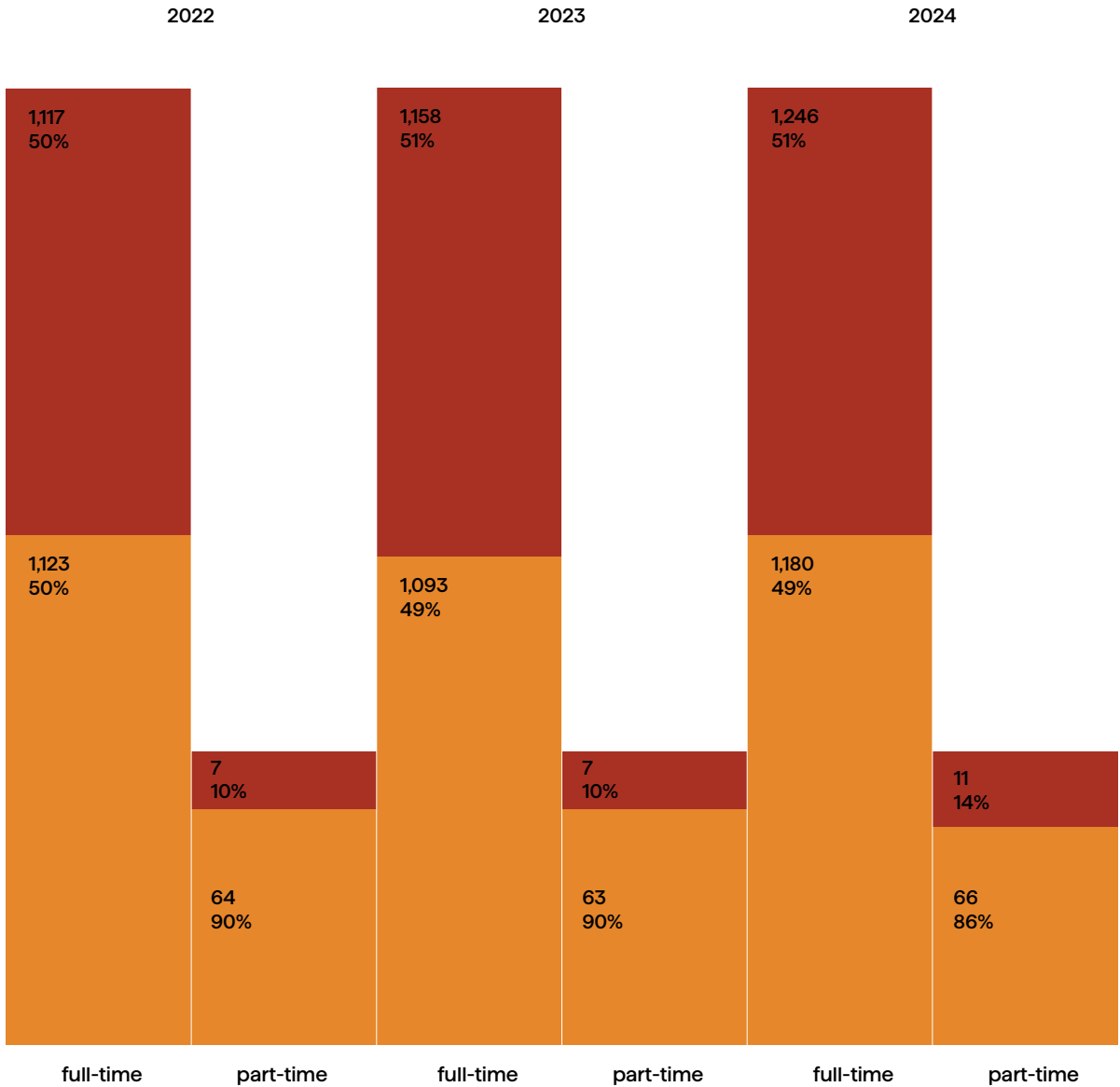
Distribution of the workforce by type of contract

Sex distribution Men Women



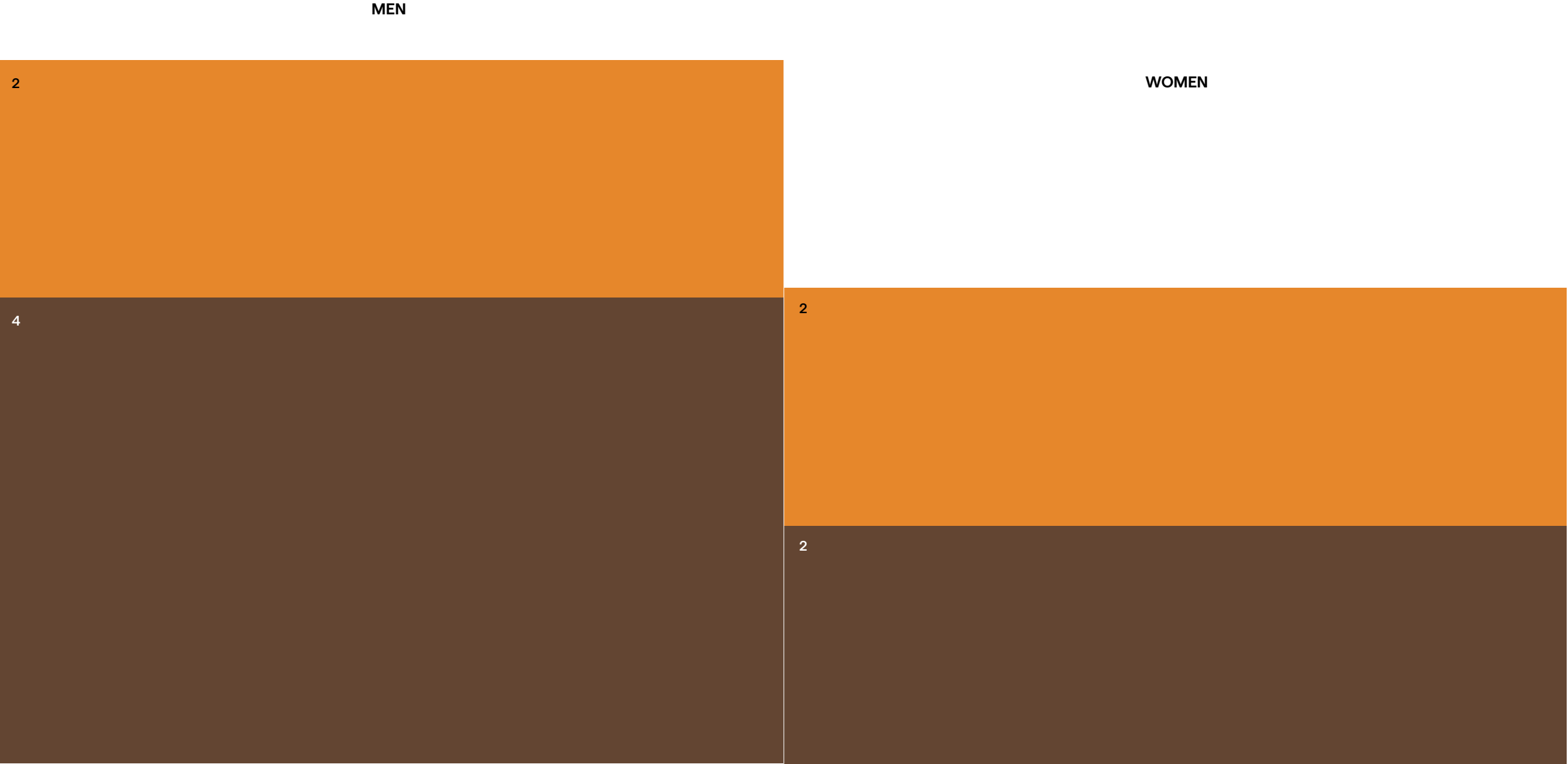
Distribution of staff by workday

Sex distribution Men Women



Executive Committee  
Distribution by sex and age

Distribution by age from 30 to 50 years old over 50 years old





## 6.1.2. Training and professional development

At Importaco, we value the talent and potential of our employees, which is why we promote their training and development as part of our commitment to Sustainable Development Goal 8: “Decent Work and Economic Growth”, which consists of implementing policies that foster professional development, continuous improvement and the generation of quality job opportunities. We are also committed to lifelong learning, innovation and well-being at work as key pillars for the sustainable growth of our organisation.

As part of our professional development strategy, we prioritise internal promotion, ensuring that our team has the opportunity to grow and evolve within the company. To this end, we have designed an Annual Training Plan, focused on strengthening the skills and knowledge of our employees through specialised programmes covering various organisational areas.

This plan includes training in leadership, communication, technical and business skills development, as well as training in teamwork and continuous training in different disciplines. In addition, essential aspects such as food safety, industrial hygiene, forklift handling, fire prevention and occupational hazards are covered, with a special focus on chemical safety.

Throughout 2024, we have invested more than 471,000 euros in our Annual Training Plan, training 100% of our workforce in a number of key areas. During this period, our employees have received, on average, 13 hours of training, reinforcing our commitment to learning and improving their skills.

The programmes implemented in 2024 have covered various strategic areas to enhance the skills and performance of our team, ensuring their growth within a safe and stimulating work environment. Some of the most noteworthy trainings during this financial year are:

### THE ART OF SELLING

“The Art of Selling” training programme aims to develop participants’ leadership skills, with a particular focus on self-motivation and self-leadership. The training enables participants to gain an in-depth understanding of the keys to effective leadership, in particular how to manage diverse teams effectively and successfully. In addition, the importance of bringing team members together and fostering their future development is explored, promoting leadership that is both sustainable and inclusive.

The training was aimed at managers and middle managers within the corporate area of the organisation. A total of 21 people participated in this training action, accumulating a total of 336 hours of training.

### ACCOMPANYING CULTURAL TRANSFORMATION

The main objective of the “Accompanying Cultural Transformation” training programme was to raise awareness and raise awareness of the organisation’s fundamental values: commitment, responsibility and trust. The training action focused on grounding the meaning of these values within the specific context of Importaco, promoting a deep understanding of their relevance in the work environment.

One of the key objectives was to raise awareness of the importance of aligning personal and professional behaviours with these values, ensuring that each member of the organisation understands their impact on corporate culture and team results. In addition, participants’ commitment to the established values was sought, thus fostering a stronger organisational culture aligned with the company’s guiding principles.

The programme was aimed at all corporate areas and was attended by 81 employees, including managers, middle management and technicians. In total, 405 hours of training were dedicated to this initiative, highlighting Importaco’s commitment to cultural transformation and the strengthening of its organisational values.

### INVICTUS

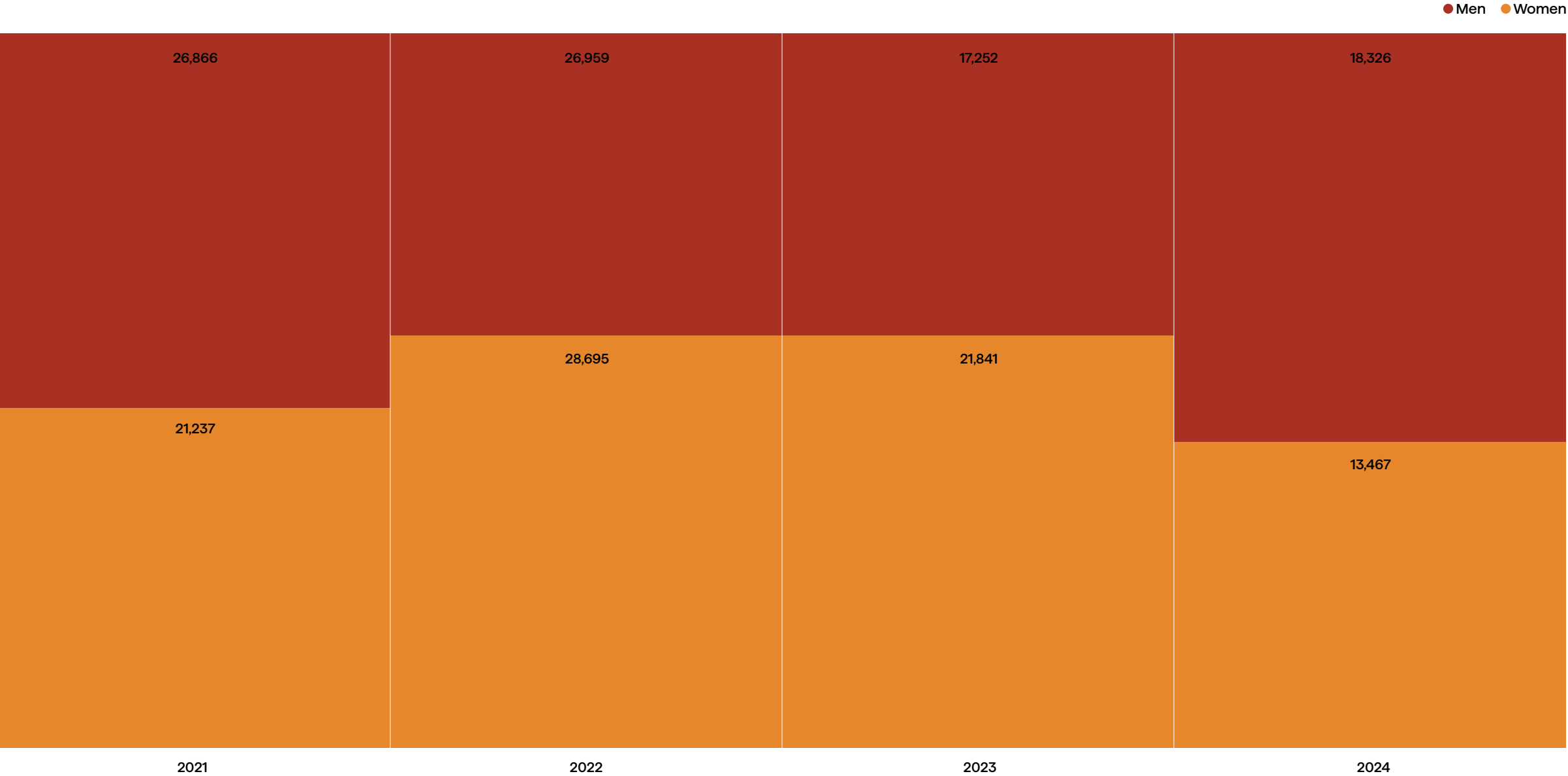
The “Invictus” training programme has the general objective of improving teamwork and fostering synergies between the members of the different departments, while at the same time seeking to generate positive emotional anchors related to the motivation of the participants.

Among the specific objectives of the programme, work on the 5Cs of teamwork: communication, complementarity, coordination, cooperation and commitment. This training was aimed at teams from the Supply Chain, Finance and IT areas. A total of 80 employees participated, including managers, middle management, administrative and technical staff, dedicating a total of 320 hours to the training.

The “Invictus” programme highlights the importance of group cohesion and the development of interpersonal skills, fundamental aspects to improve collective and personal performance within the organisation.

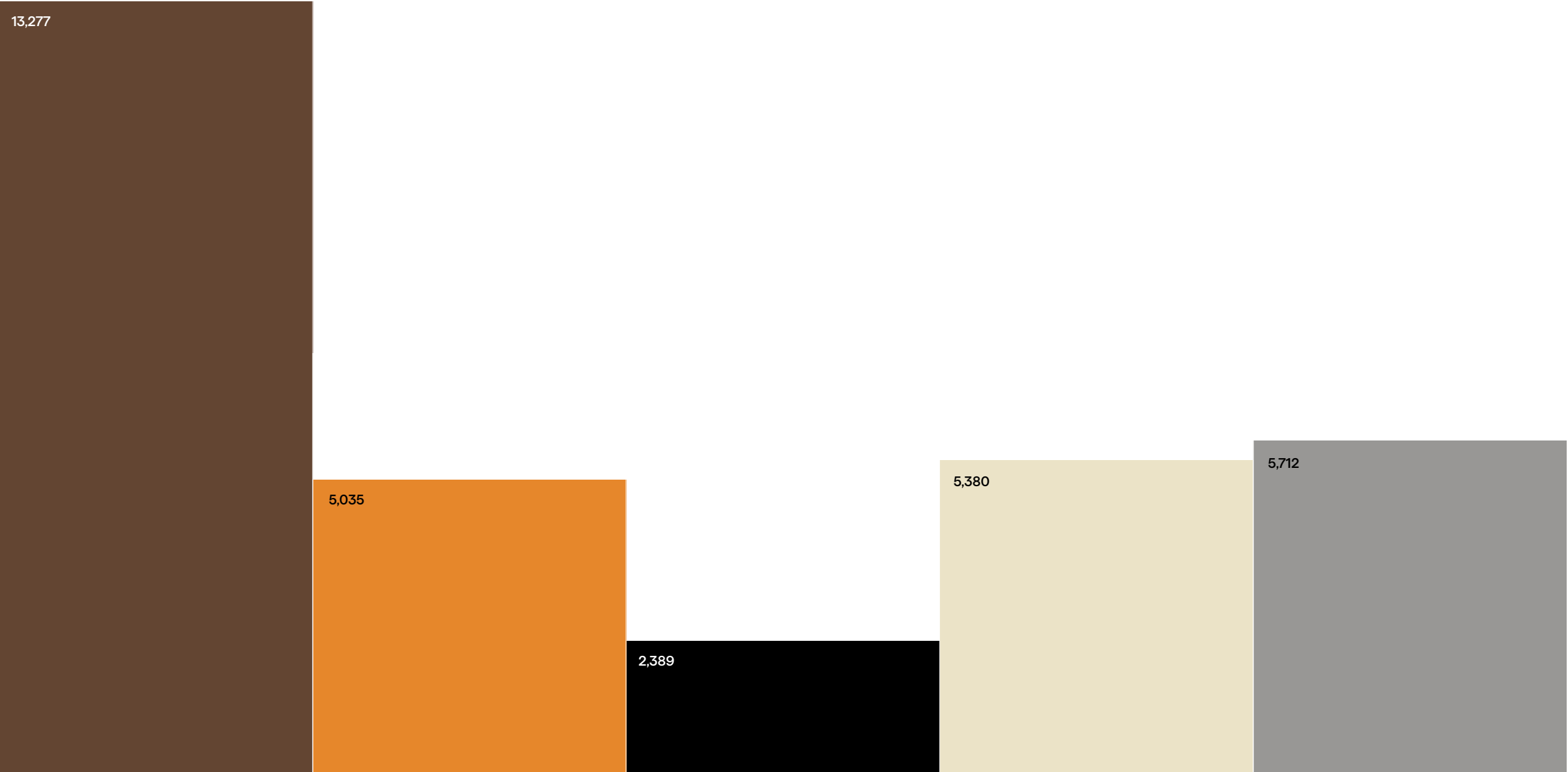
Training hours by professional classification in 2024

Distribution by sex



Training hours by professional classification in 2024

Professional classification qualified specialists technicians responsables directors



### 6.1.3. Promoting diversity and inclusion

In line with our principles of inclusion and diversity, and in line with Sustainable Development Goal 5: “Gender equality”, we work to ensure a labour market that is accessible to all people, regardless of origin, age, religious beliefs, gender or sexual orientation. We foster a corporate culture based on equity, inclusion and diversity, with the aim of generating fair working environments where equal opportunities are promoted, both in access to employment and in the professional development of our staff.

Our workforce reflects this commitment to diversity, with a balanced representation of people of different nationalities and an equal distribution between men and women. Importaco currently employs 1,257 men and 1,246 women. We also highlight the importance of the inclusion of people with disabilities, with a percentage of employees in the Group that amounts to 1.44%, exceeding the 1.94% in Spain.

Importaco recognises gender equality as a fundamental human right and as one of the essential pillars for the construction of a just, prosperous and sustainable society. For this reason, we have an Equality Plan whose main objective is to ensure the full and effective participation of women at all levels of the business structure, as well as to guarantee equal opportunities in leadership positions and in decision-making. Within this framework, we have implemented various action plans to promote equality and the empowerment of women in all relevant areas.

In line with our commitment to gender equality, we have implemented an Equality Plan whose main objective is to ensure the full participation of women at all levels of the company structure and to promote equal opportunities in leadership positions and decision-making. This plan is currently being updated, as previous plans have expired, and new equality plans will be developed for each business area in 2025.

In 2024, we have placed special emphasis on the inclusion of women in senior management positions as part of our commitment to gender equality and women empowerment within the company. In addition, Importaco has implemented several actions to prevent sexual harassment and gender discrimination. We have established an Anti-Sexual Harassment Plan, which is part of the collective bargaining agreement, and a non-discrimination statement integrated into our Recruitment Policy. These initiatives reinforce our commitment to provide a work environment in which all employees can develop without fear of harassment or discrimination.





To ensure that equality practices and policies are effectively implemented, we have a compensation system based on objective job evaluation. This system aims to ensure internal equity and competitiveness with the labour market. Various aspects of each position are evaluated, ensuring that compensation is proportional to the contribution that each position makes to the company's objectives, regardless of gender. Thanks to this methodology, Importaco ensures compliance with the principle of equal pay for equal work.

In terms of pay differentials, the average staff remuneration is 28,161 euros per year, with a difference between men (29,946 euros) and women (27,289 euros). This pay gap is largely attributed to the distribution of men and women at different organisational levels. Thus, the gender pay gap, measured as the percentage of the gap in gross hourly pay, is 9.74%.

Importaco's compensation system is designed to ensure that remuneration is based on the contribution of each position, guaranteeing pay equity without gender bias. In terms of pay distribution, the ratio of total annual compensation between the highest paid person and the median of the rest of the employees (excluding the highest paid person) is 16.42. On the other hand, the ratio of salary increase between the highest paid person and the median of the rest of the staff is 0.36, reflecting differences in salary development within the organisation.

Despite these disparities, Importaco remains committed to pay equity, ensuring that compensation mechanisms are aligned with the principle of equal pay for equal work, continually seeking to improve pay distribution and adjustments within the organisation.

Going forward, we will continue to refine our equality policies and plans, with the aim of further promoting inclusion, pay equity and equal opportunities at all levels of the organisation.

Average remuneration by age in euros

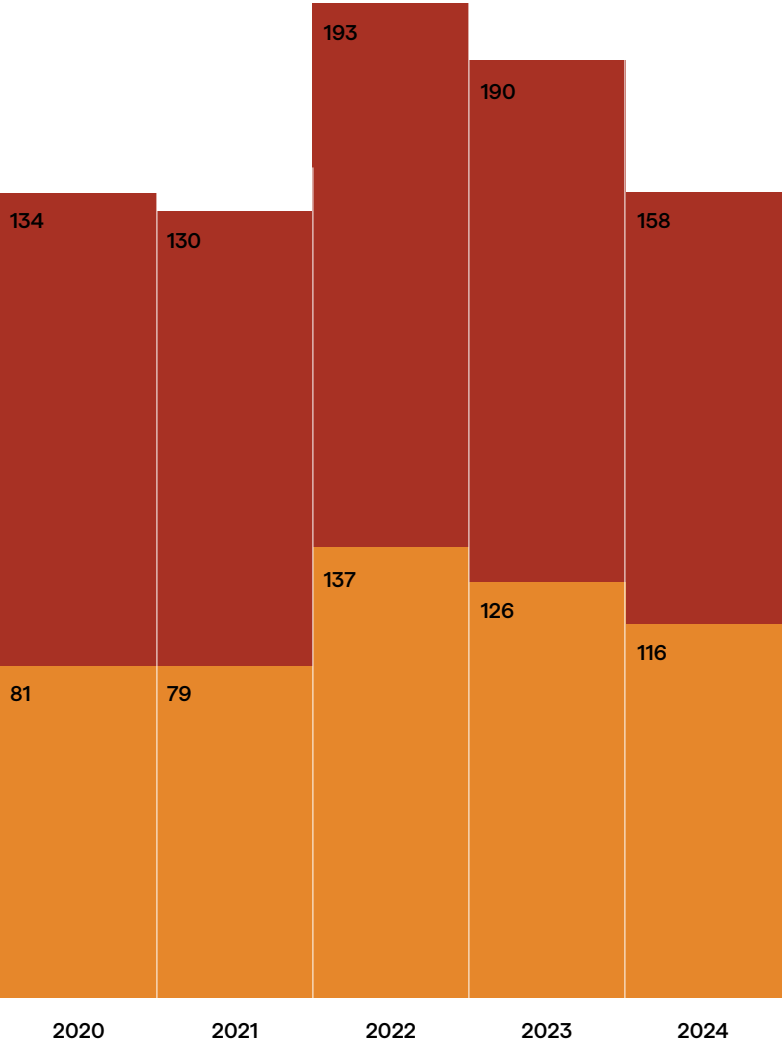
Age	Gross annual salary in euros
Under 30 years old	21,381
From 30 to 50 years old	28,736
Over 50 years old	31,630

Average remuneration by professional category in euros

Professional classification	Gross annual salary in euros
Specialists	21,032
Technicians	32,913
Responsibles and directors	67,108

Evolution of representation in management and executive positions

Distribution by sex ● Men ● Women



## 6.1.4. Dialogue and work organisation

### WORK CLIMATE

At Importaco, the well-being of our employees is a priority, which is why the People and Values Department works actively to promote an optimal working environment, ensuring that the expectations of the workforce are reflected in concrete actions. To this end, we use global work climate reports as a key measurement tool, assessing the satisfaction, integration and well-being of all employees. These studies, which cover the entire workforce, not only analyse the emotional and physical state of employees but also identify areas for improvement that serve as a basis for the development of specific action plans.

Surveys and work climate sessions are essential mechanisms for finding out the level of employee satisfaction and gathering their perceptions on key aspects of the working environment. Thanks to these spaces for dialogue, a participative culture is fostered in which employees can share their opinions and actively contribute to the improvement of communication and organisational culture. Among the most valued factors in these evaluations are working conditions and job stability.

Within the framework of the actions carried out in 2024 to strengthen the working environment, initiatives focused on promoting talent and professional development as key retention measures have been promoted. Progress has been made in the implementation of a Competency Management System, based on performance assessment, which will enable the potential of employees to be analysed from the moment they join the company, defining career plans and training itineraries adapted to each position. This initiative seeks not only to encourage professional growth, but also to improve communication between the leadership chain and its teams, thus favouring more efficient and transparent management.

### PERFORMANCE EVALUATION

Importaco's performance model is a key tool for the professional development of employees and the achievement of the organisation's strategic objectives. Based on both formal and informal evaluations, this system promotes a culture of continuous feedback and learning, allowing each person to assess their performance, identify their strengths and work on their areas of improvement.

For this, different evaluation methodologies are used, including self-evaluation, evaluation by the person directly responsible, evaluation by collaborators, peer evaluation and evaluation by internal clients or suppliers. In 2024, Importaco has taken a further step in the evolution of this model, incorporating broader and more strategic criteria. Now, in addition to assessing job-specific competencies, each employee's strengths and growth potential are analysed. With this more comprehensive approach, the aim is not only to measure current performance, but also to design development strategies that favour internal promotion and the strengthening of talent within the organisation.

During this year, 55 employees have been evaluated under this new methodology, which has allowed us to obtain a more detailed vision of their capabilities and their contribution to the team. Thanks to this improvement in performance management, Importaco continues to consolidate a working environment based on transparency and professional growth, ensuring that each employee has the necessary tools and support to reach their maximum potential within the company.

### INDUSTRIAL RELATIONS, FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

At Importaco, commitment to labour rights is a fundamental priority, ensuring respect for freedom of association, collective bargaining and worker representation. The company recognises the essential role that trade unions play in defending employees' rights and building strong and balanced labour relations. In this regard, trade union elections are held every four years, as established by current legislation, allowing for the renewal of the legal representation of workers in all Group companies.

Through social dialogue and collective bargaining, Importaco works consistently to reach agreements that improve the working conditions of its workforce, ensuring that all employees are covered by collective bargaining and similar agreements. This means that 100% of the people in all Importaco businesses benefit from the conditions agreed in these agreements. Within this framework, collective bargaining is governed by the Agreement for Employment and Collective Bargaining (AENC), a key instrument that sets out recommendations on wage increases and ensures that no worker is paid less than the Minimum Inter professional Wage (SMI).

During 2024, Importaco continued to update and improve its collective bargaining agreements. In this regard, the Importaco Nuts Collective Bargaining Agreement has been negotiated, reaching an agreement with a three-year term, while the Importaco Waters Collective Bargaining Agreement will begin its negotiation process in 2025. These agreements are the result of a participatory process involving workers' representatives, trade unions and company management, ensuring that fair and beneficial agreements are reached for all parties.





In the area of remuneration, Importaco remains committed to providing living wages that exceed the established legal minimums. The methodology used to define living incomes in its main operations is based on collective bargaining, where union representatives and the company work together to ensure that remuneration is fair and in line with the reality of the labour market. In this way, collective bargaining agreements stipulate the terms of compensation, ensuring that employees receive remuneration that is competitive and aligned with the economic and social needs of workers.

In addition to wage aspects, Importaco's agreements include measures aimed at improving the quality of employees' working life. Among these provisions are the reduction of the annual working day, the extension of paid leave, the improvement of health and safety conditions at work, the implementation of anti-harassment protocols, as well as initiatives to promote training and professional development. In the case of the Importaco Waters agreement, this agreement introduces significant improvements compared to the sectoral agreement, such as an additional day of holiday, a 100% supplement in the event of temporary incapacity due to hospitalisation and higher wages.

At Importaco, a commitment to transparency and communication with its employees is a fundamental pillar. Before implementing any significant operational changes, the company establishes a minimum notice period to ensure that workers can adapt to the new conditions. At Importaco Nuts and Importaco Waters, this period is 30 calendar days, while at the Italian subsidiary, Besana, the notice period is one week.

Finally, it is important to highlight that the negotiation of collective bargaining agreements not only seeks to ensure fair conditions for employees, but also to strengthen stability and well-being within the organisation. The agreements reached reflect the joint effort between the company and the trade unions FICA-UGT and Industria-CC. OO. unions, which constitute the totality of the workers' legal representation. This collaborative work reinforces Importaco's commitment to the continuous improvement of its working conditions and the construction of a safer, fairer and more motivating working environment for its entire workforce.

## WORK-LIFE BALANCE AND DISCONNECTION FROM WORK

Importaco has developed a work-life balance system that allows its employees to manage their time more efficiently, promoting a balance between professional and personal life. Aware of the importance of adapting the working day to the different circumstances of each employee, the company has implemented various measures that facilitate the compatibility between employment and other responsibilities. These initiatives include flexible working hours, the possibility of reduced working hours and access to special leave to ensure an appropriate balance between work and family life.

During 2024, a total of 73 employees decided to take reduced working hours, a measure that allowed them to adjust their working hours to meet personal or family needs without compromising their job stability. Likewise, within the framework of work-life balance rights, a total of 66 employees took parental leave, 35 of whom were women and 31 men, thus guaranteeing the right to co-responsibility in the care of newborns.

One of the most relevant aspects of these measures is that all the employees who made use of these leaves were able to return to their jobs without incident at the end of the leave period. In addition, all of these employees remained with the company one year after their return, which reflects Importaco's commitment to job stability and to creating an environment that favours work-life balance without affecting the professional careers of its employees. These initiatives not only benefit the employees, but also contribute to strengthening the company's corporate culture, fostering a working environment based on trust, well-being and respect for the personal lives of each member of the team.





**31,793 hours of training provided**



6.1.5. Health and safety

At Importaco, guaranteeing the health and safety of our employees is a fundamental priority, in line with Sustainable Development Goal 3: “Health and well-being”. Our commitment is focused on creating safe and healthy working environments, complying with current regulations on occupational risk prevention. To this end, we have a global health and safety management system certified under the ISO 45001 standard, which allows us to structure our actions around continuous improvement and the reduction of occupational risks. This system is currently implemented in ten work centres, covering approximately 85% of our workforce, reflecting the scope of our strategy in this area.

Risk management is one of the cornerstones of our occupational safety strategy and is carried out systematically and regularly to ensure safe workplaces and environments. Over the past year, we have thoroughly updated risk analyses at workplaces and reviewed in detail the specific conditions of each workstation. These actions reinforce our commitment to people’s health and well-being, promoting a safer and healthier working environment.

HEALTH SURVEILLANCE

Health surveillance at Importaco is an essential process that allows for the early detection of any potential impact of work on employee health. Through rigorous procedures, initial work-related symptoms and signs are identified, allowing us to take preventive measures in a timely manner. This monitoring is carried out on an ongoing basis and is performed by highly qualified and accredited health personnel, thus ensuring maximum accuracy and effectiveness in identifying risks and protecting our workers.

Likewise, Importaco’s Health and Safety Department ensures strict compliance with current regulations, including the Occupational Risk Prevention Act and the Prevention Services Regulations. In this regard, we work constantly to mitigate the risks associated with our work activities, keeping an active watch on possible occupational injuries and illnesses.

MATERNITY PROTECTION

As part of our commitment to occupational health, Importaco has carried out a specific assessment to ensure maternity protection in the workplace. This assessment focuses on analysing the ergonomic requirements and working conditions of pregnant women in physically demanding roles, with the aim of minimising any possible impact on their well-being and that of their unborn child.

As part of this process, the nature, degree and duration of exposure to agents, procedures or working conditions that could represent a specific risk to the health of pregnant or post-partum workers have been assessed. As a result, preventive measures and adjustments to workstations have been established, ensuring a safe environment adapted to their needs.

PROTECTION OF PARTICULARLY SENSITIVE WORKERS

Importaco has also implemented specific actions to protect particularly sensitive workers. This includes employees with personal characteristics or biological conditions that make them more vulnerable to occupational hazards, such as those with physical, mental or sensory disabilities.

To ensure their safety, Importaco’s Prevention Service (SPM) has carried out specific risk assessments for each worker in this situation, identifying potential hazards and adopting appropriate protective measures. This initiative reinforces our commitment to inclusion and the adaptation of work environments to the individual needs of each employee.

PARTICIPATION AND TRAINING IN OCCUPATIONAL SAFETY

The safety culture at Importaco is based on the active involvement of employees, who participate in promoting their own safety and well-being through various initiatives. These include the Health and Safety Committee, which is made up equally of company and employee representatives. This committee meets quarterly to assess working conditions and propose improvements to safety protocols.

In those workplaces with less than 50 employees, the figure of the prevention delegate assumes the responsibility of representing the workers in this matter, ensuring that all Importaco facilities maintain the highest safety standards.

Through these actions, Importaco reinforces its commitment to occupational risk prevention and the well-being of its team, guaranteeing a safe, healthy and constantly improving working environment.

Worker representation on formal safety and worker-company committees:

Importaco Nuts	<p>Spain:</p> <ul style="list-style-type: none"><li>• Presidency</li><li>• Nut production centre in Beniparrell</li><li>• Popcorn production centre</li><li>• Administration offices</li><li>• Snack production centre</li><li>• Dried fruit production centre in Picassent</li><li>• Almond production centre</li><li>• Nuts production centre</li><li>• Head office</li><li>• Technology Centre</li></ul> <p>United Kingdom:</p> <ul style="list-style-type: none"><li>• Production centre in Ipswich</li></ul> <p>Italy:</p> <ul style="list-style-type: none"><li>• Production centre in Oligastro Cilento</li><li>• Production centre in San Gennaro</li></ul>
Importaco Waters	<p>Spain:</p> <ul style="list-style-type: none"><li>• Agua de Cortes bottling plant</li><li>• Agua de Bronchales bottling plant</li><li>• AguaDoy bottling plant</li></ul>

During 2024, we conducted a total of 6,904 hours of occupational health and safety training. These sessions have addressed various areas related to occupational risk prevention, ensuring that our employees have the necessary knowledge to act safely in their work environment. Among the training sessions carried out, the following are included:

- Self-protection and Emergency Plan
- Implementation of safety walks
- OHS campaigns: general risk prevention
- Course on the investigation of accidents at work
- Theoretical-practical course in investigation methodology oriented to incidents and accidents at work
- Management of the extinguishing system

These initiatives reflect our commitment to continuous occupational safety training, ensuring that our employees are prepared to prevent and respond effectively to any risk situation in the workplace.

HEALTH AND SAFETY IMPROVEMENTS IN OUR ITALIAN PLANTS

In 2024, our plants in Italy-San Gennaro Vesuviano and Oglias-tro-have been officially declared cardio-protected areas thanks to the installation of four defibrillators. This initiative reinforces our commitment to the safety and well-being of our employees, ensuring a rapid response to medical emergencies. To maximise the effectiveness of this measure, we have provided specific training to several members of our team, equipping them with the necessary skills for the proper use of the defibrillators and the application of first aid in case of need. The combination of trained personnel and immediate access to emergency devices is key to reducing the risks associated with sudden cardiac arrest.

In addition, throughout the year, we have developed an extensive training programme in safety and occupational risk prevention at our Italian plants. In total, 2,866 hours of training were given to 296 employees (159 men and 137 women), with an average of 10 hours per employee. This programme includes courses under article 37 of Legislative Decree 81/2008, covering essential safety practices and legal requirements in the work environment. Among the courses given, the following stand out:

- First aid, to train employees in the management of medical emergencies
- Safe handling of forklift trucks, ensuring efficient and safe operation
- Use of personnel lifting platforms, promoting good practice in work at height
- Training for employee safety representatives (OSRs), who oversee and promote safety in the workplace
- Training for supervisors, focusing on the management and implementation of safety protocols in their respective teams

The knowledge acquired by our employees in these training sessions contributes significantly to strengthening our safety culture. Thanks to this training, they have improved their competence in handling industrial equipment, optimising operational efficiency and reducing occupational risks. They have also learned effective prevention and protection strategies, enabling them to proactively identify and address potential hazards, ensuring an increasingly safe working environment.

Our commitment to safety is ongoing, and we will continue to drive improvements and reinforce protective measures at all our facilities, always prioritising the health and well-being of our team.

Health and safety indicators 2024

Number of deaths (men)	0
Number of deaths (women)	0
Mortality rate	0
Number of occupational accidents with sick leave (men)	68
Number of occupational accidents with sick leave (women)	51
Rate of occupational accidents with sick leave	5%
Number of occupational accidents without sick leave (men)	78
Number of occupational accidents without sick leave (women)	52
Rate of occupational accidents without sick leave	5%
Number of hours worked (men)	2,834,002
Number of hours worked (women)	2,474,527
Occupational diseases (men)	1
Occupational diseases (women)	2





## 6.1.6. Active participation in the local community

### Social commitment and solidarity action in 2024

During the year 2024, Importaco has reaffirmed its commitment to social action, aligning itself with Sustainable Development Goal 17: “Partnership for the goals”. In this context, the company has allocated a total of 1,059,355 euros to charitable initiatives, a figure that includes the 994,158 euros donated as part of its social cooperation with the 2025 DANA, thus strengthening its commitment to various organisations. This effort has materialised through financial and product donations, with an investment of 57,062 euros in donations of food and water products, and 8,135 euros in direct financial contributions to social entities and projects. These actions reflect our desire to generate a positive impact on society through cooperation and joint work with different institutions.

Importaco maintains an active collaboration with various non-profit institutions and associations that work in key areas such as health, sport, nutrition and professional development, supporting initiatives that promote social welfare. In 2024, we collaborated with organisations such as the Spanish Association Against Cancer, the Vicente Ferrer Foundation, Aportem-Puerto Solidario Valencia, the Centre Solidari d’Aliments de Sagunt and the University Hospital Research Foundation, among others. We have also supported projects promoted by sports associations such as the Club de Atletismo Cárnicas Serrano, the Club Deportivo Vall d’Alba and the Club Morvedre Triatlón Sagunto, as well as initiatives in the educational and social sphere with entities such as AMPA CEE Virgen de la Esperanza, the Associació Direccions Escola Pública and the Federación Junta Fallera de Sagunto.

### Fostering young talent

In addition to its commitment to social action, Importaco has strengthened its support for young talent through strategic alliances with prestigious educational institutions, such as the University of Valencia, EDEM, the Polytechnic University of Valencia, Florida Universitaria and ESIC. These collaborations allow the company to share its experience and knowledge with students, providing them with opportunities to connect with the world of work and facilitating their professional development.

Thanks to these initiatives, Importaco not only promotes the practical training of future professionals but also creates a link between the academic and business spheres, promoting innovation and the incorporation of new talent into its team.

### Emergency assistance in the 2024 DANA

In 2024, one of Importaco’s most significant actions was its contribution in response to the flooding caused by the DANA, which severely impacted several communities in Valencia from 29 October onwards. In the face of this crisis, the company allocated more than 994,000 euros in support of the affected employees, reflecting its commitment to crisis relief and the reconstruction of the affected communities. Aware of the material and emotional hardship caused by the disaster, the company implemented several measures to assist its employees. These included an advance of up to three spellchecks, with a repayment period of up to 24 months, to help employees cope with the material damage caused by the floods.

In addition to direct financial support, Importaco reinforced the emotional well-being of its staff through a free psychological support programme available 24 hours a day, every day of the week. This service included real-time care, counselling to manage both personal and professional situations, and access to psycho-educational resources to help employees cope with the stress and anxiety resulting from the disaster.

The company also implemented a consumer advice service, in collaboration with AVACU, to offer its workers free professional guidance on insurance, repairs and other procedures related to the damage suffered. In addition, the figure of Employee Care was created, a communication channel accessible through Importaco Connect, to speed up responses to queries and needs arising from the emergency situation.

Importaco also coordinated the delivery of 57,000 litres of mineral water to the town halls and distribution points of Beniparrell, Albal, Catarroja, Chiva and La Torre, in close collaboration with the emergency services. A special bus service was also activated to facilitate employees’ access to work centres from the most affected areas, with three daily routes from Monday to Friday and availability at weekends according to established planning needs.

Despite the impact of the DANA, Importaco has maintained its commitment to job stability by generating more than 100 new jobs in the weeks following the catastrophe. At the same time, we have promoted collaboration programmes with affected suppliers, contributing to the recovery of numerous companies and the preservation of more than 150 jobs through the reorganisation of workspaces and the development of long-term projects.

Through these actions, Importaco has demonstrated its commitment to the well-being of its employees and to communities facing adversity by providing both material resources and emotional and practical support to overcome this tragedy.

## 6.1.7. Human rights and due diligence

Respect for human rights is a fundamental principle for Importaco and is an integral part of our commitment to fairness and justice in all our activities. This commitment encompasses the protection of essential rights, such as freedom, life, equality, privacy, security and participation, recognising and respecting the rights of the most vulnerable groups, including children.

In 2024, we have continued to align ourselves with international standards, particularly the European Union's Due Diligence Proposal, the United Nations Sustainable Development Goals and the European Green Compact. These guidelines enable us to address not only human rights, but also the environmental implications of our operations and supply chain. In this regard, we actively work to identify, prevent, mitigate and account for any adverse human rights and environmental impacts, both within our business and throughout our value chain.

In line with the Guiding Principles on Business and Human Rights, we have implemented human rights due diligence procedures to identify and address any risks of rights violations. This includes preventive action and, where necessary, corrective action to mitigate, manage and remedy potential abuses. The Corporate Social Responsibility Department is responsible for integrating this approach into all company policies, working with other departments to ensure proactive management of these risks.

Throughout 2024, we have worked with a total of 151 suppliers, expanding our network to include those that meet the highest standards of human rights and responsible labour practices. Strict requirements around respect for human rights, labour and social standards, protection of the natural environment, and anti-discrimination and anti-corruption policies are essential requisites for the selection and assessment of suppliers. This approach strengthens our supply chain, promoting responsible and sustainable business practices.

Our Social Compliance Programme, in operation since 2012, has been key to transmitting Importaco's ethical values throughout our supply chain. Through this programme, we have been able to identify and collaborate with companies that share our commitment to human rights, respect for the environment and social justice. In this way, we have built a more sustainable and ethical supply chain that promotes equal opportunity and the well-being of future generations.

As part of our due diligence initiatives, we ensure that we comply with the core provisions of the International Labour Organisation (ILO), promoting freedom of association and the right to collective bargaining. In addition, we work to eliminate all forms of discrimination in employment, as well as forced or compulsory labour and child exploitation throughout our operations and those of our suppliers.

In 2024, we have continued to ensure compliance with these principles and to work closely with our suppliers to promote a fair, safe and human rights compliant working environment throughout our value chain.

### Code of Conduct for suppliers

In 2024, Importaco has reinforced its commitment to respecting human rights in the supply chain by updating and implementing its Code of Conduct for suppliers. This mandatory code sets strict standards for labour rights, environmental responsibility and ethical business conduct. Suppliers must not only adhere to these principles but must also ensure compliance with applicable national legislation and international regulations. In cases of discrepancy between the Code of Conduct and legislation, suppliers are encouraged to apply the standard that provides greater protection for workers.

To ensure a comprehensive approach, we have aligned our Code of Conduct with the principles of the amfori BSCI Code of Conduct and Ethical Trading Initiative and international standards, extending requirements in three key areas:

### LABOUR PRINCIPLES AND HUMAN RIGHTS

- Legal compliance and regulation of sub-contracting
- Occupational health and safety
- Social dialogue, freedom of association and collective bargaining
- Emergency response protocols
- Fair working hours and decent pay
- Promoting diversity, equity and inclusion
- Eradication of child labour
- Elimination of forced or compulsory labour
- Prevention of discrimination
- Access to training and professional development

### ENVIRONMENTAL RESPONSIBILITY

- Obtaining and complying with environmental permits
- Strategies for CO<sub>2</sub> emission reduction and energy efficiency
- Waste minimisation and sustainable resource management
- Contribution to the protection and regeneration of biodiversity
- Reducing consumption of water and other natural resources

### ETHICAL BUSINESS CONDUCT

- Principles of integrity and good business practices
- Preventing fraud, corruption and conflicts of interest
- Fair competition and fair business practices
- Protection of intellectual property and privacy
- Transparency in the disclosure of information



## Risk assessment and risk management

The identification and management of human rights and environmental risks is a fundamental pillar of our due diligence process. Importaco has strengthened its approach to supply chain risk assessment by implementing the Supplier Risk Assessment Procedure, a tool that allows us to rank and monitor our suppliers based on their risk profile. This procedure includes initial assessments of suppliers based on their location and sector; specific questionnaires to evaluate social and environmental practices; and ongoing monitoring based on performance indicators and external audits.

In addition, we require our suppliers to undergo regular external audits, such as SMETA 4-Pillar, covering the dimensions of labour conditions, health and safety, environmental management and business ethics. Those suppliers that do not comply with the requirements must implement corrective action plans within set deadlines to remain in our supply chain.

To strengthen our control and commitment, we have incorporated contractual clauses requiring compliance with the Code of Conduct and the passing of audits as a mandatory condition in our business relationships. We also foster an ongoing dialogue with our suppliers, providing training and support to improve their social and environmental practices.

In 2024, Importaco has intensified its efforts to strengthen its Social Compliance Programme, ensuring that our suppliers not only understand, but also actively implement the standards of the amfori BSCI Code of Conduct. Through these initiatives, we continue to consolidate a responsible, sustainable supply chain aligned with the highest principles of human rights and corporate responsibility.



## Complaint mechanisms

At Importaco, we recognise that grievance mechanisms are a fundamental tool for the identification, prevention and mitigation of human rights and environmental sustainability risks within our operations and supply chain. As part of our commitment to due diligence, we have established robust procedures that allow any affected individual or entity to safely and confidentially communicate any concerns related to the impact of our activities. These mechanisms are designed to provide access to individuals who may be affected by the negative impact of our operations or supply chain, as well as trade unions, employee representatives and civil society organisations working in areas related to human rights and sustainability.

Importaco is committed to handling all complaints in a timely, objective and proportionate manner, ensuring appropriate follow-up. In addition, we offer complainants the possibility of meetings with company representatives to discuss the issues identified and explore joint solutions. As part of this approach, we have implemented the Group Ethics and Compliance Channel, a secure and confidential channel available to employees, customers, suppliers and any other interested parties.

# Planet

(Green) – Care for the environment



## 6.2. PLANET

**Our approach is based on the premise of ensuring our environmental sustainability, driving the optimisation of the use of natural resources and promoting responsible environmental management throughout our value chain. To this end, we actively involve our employees, suppliers and communities in the adoption of sustainable practices, raising awareness of responsible consumption and the need to preserve the environment.**

**Our actions in 2024 have been aimed at improving water efficiency in our operations, implementing climate change mitigation and adaptation measures, strengthening our decarbonisation strategy and promoting sustainable agriculture. In addition, we have reinforced the use of recycled materials in our packaging and expanded our waste reduction and reuse initiatives.**

**In this section, we will detail the progress we have made in each of these areas, highlighting our ongoing efforts to minimise our environmental impact and actively contribute to a more sustainable future.**

### 6.2.1. Environmental culture

At Importaco, we promote an environmental culture based on responsibility, continuous improvement and risk prevention, with the aim of minimising our impact on the planet and promoting a sustainable development model. Environmental awareness and training are fundamental pillars of our strategy, enabling both our teams and our partners in the value chain to adopt more sustainable practices in their day-to-day work. In this way, we seek not only to reduce the environmental impact of our activities, but also to generate a positive transformation in the sector.

To strengthen our commitment to the environment, we have implemented an environmental management system in our industrial, agricultural and water supply operations. This approach allows us to optimise the use of natural resources, reduce waste generation, improve energy efficiency and reinforce the safety of our processes. All our production centres in Spain and Turkey are ISO 14001 certified, which guarantees compliance with international environmental management standards. We also promote the application of good agricultural practices that minimise the use of chemical inputs, optimise water consumption and protect soil biodiversity.

In addition, we have obtained certifications that reinforce our commitment to sustainability, such as the RSPO for the responsible use of palm oil in the production of microwave popcorn and the Organic Farming Certificate at our facilities in Picassent (Valencia) and Vall d'Alba (Castellón). These certifications reflect our efforts to guarantee responsible and environmentally friendly production processes, while promoting practices that contribute to the health and safety of people and ecosystems.

The application of the precautionary principle is one of the foundations of our environmental management. At Importaco we have policies, strategies and action plans designed to identify, assess and mitigate the potential adverse effects of our activities on the environment, health and safety. Continuous monitoring of our environmental management allows us to anticipate potential risks and make strategic decisions aligned with a more sustainable future.

We also allocate specific resources to environmental risk prevention, ensuring the implementation of corrective and preventive measures to minimise any negative impact.







## 6.2.2. Sustainable products

Agri-food production is one of the key lines of action for transforming our society towards a more inclusive and sustainable model. To this end, at Importaco we develop cross-cutting projects that integrate the dimensions of health and sustainability, promoting transparency so that consumers can make more informed and responsible choices.

In this regard, having a transparent supply chain aligned with sustainability principles is essential to ensure that our products are not only of the highest quality, but also contribute to environmental protection and social welfare in the areas of production. In line with Sustainable Development Goal 15: “Life on land”, which drives the sustainable management of terrestrial ecosystems, we work on the preservation of biodiversity, responsible land management and the efficient use of natural resources throughout our value chain. Through audits, certifications and partnership programmes with farmers, we promote agricultural practices that minimise environmental impact and favour the regeneration of ecosystems.

To reinforce our commitment to sustainability, we apply the life cycle analysis methodology, which allows us to assess the impact of our products throughout their useful life, provide reliable information to our stakeholders and continuously improve their environmental performance. Thanks to this methodology, we identify the areas with the greatest potential for improvement and align our corporate policies with objective sustainability criteria. A clear example of this approach is the almonds grown in the Iberian Peninsula, where we implement strategies that optimise their environmental impact and reinforce traceability and responsibility in their production.

Globally, we have also focused our efforts on combating deforestation, a critical challenge for the sustainability of our industry. The implementation of the new EU Deforestation Regulation drives us to deepen the traceability of our raw materials, especially for cocoa and soy, and strengthen our due diligence systems to ensure that all the products we offer come from areas free of deforestation and land conversion. In 2025, we will further strengthen these practices, ensuring full traceability of our products from origin to point of sale.

### Agricultural integration strategy

At Importaco, we promote a sustainable agricultural production model based on a combination of our own production and strategic alliances with farmers. Through this strategy, we guarantee responsible sourcing that respects land rights and natural resources, minimising environmental impacts and promoting sustainability throughout our value chain. To this end, we conduct an exhaustive analysis of the critical factors that may affect our agricultural suppliers, establish action plans for their management and implement monitoring and evaluation systems for key indicators.

Our core commitments in this strategy focus on three essential pillars:

- **Water:** we encourage production models that optimise the use of water resources, promoting efficient irrigation, fertilisation and plant protection practices to reduce environmental impact.
- **Soil:** we implement measures to preserve soil fertility, preventing soil degradation, erosion and depletion, while encouraging the maintenance of the microbial activity essential for soil balance.
- **Biodiversity:** we adopt strategies to mitigate biodiversity loss and habitat alteration, ensuring that our agricultural practices minimise their impact on the natural environment.

We will continue to work closely with our suppliers, farmers and other actors in the chain to ensure that every step of the process is aligned with the highest sustainability standards, thus contributing to delivering responsible products that meet the expectations of our consumers and Importaco's commitment to global sustainability.

As part of this commitment, we actively participate in the Sustainable Agriculture Initiative (SAI), promoting agricultural practices that

reduce the environmental impact of our operations and improve the sustainability of the sector.

Our strategy is materialised through partnerships with farmers in the cultivation of products such as peanuts, sunflower seeds, almonds, corn and pumpkin seeds. This approach allows us to apply responsible agricultural practices at all stages of cultivation, ensuring product traceability from field to processing. Through this model, we ensure the implementation of quality standards that minimise defects and help identify emerging risks.

In the case of outsourced production, we carefully select farmers who meet specific sustainability and quality criteria. During the cultivation process, we make regular visits to monitor the correct application of sustainable practices in soil management, biodiversity preservation and integrated pest management, thus ensuring consistency with our responsible production standards.

Conscious of the importance of the stability and viability of farmers in our supply chain, we implement various initiatives aimed at identifying and improving sourcing practices to ensure fair and sustainable economic inclusion.

- Mapping of production areas and profiling of farmers: we carry out a detailed analysis of the producing regions and develop specific profiles of the farmers we work with to understand their particular needs and characteristics.
- Sustainability risk assessment: we analyse the risks that may affect the economic viability of farmers and the impact of climate change on their crops, anticipating potential challenges that may compromise their stability.
- Crop cost control by crop year: we monitor the costs associated with agricultural production, including factors such as land rental, fertiliser, pesticides, seeds and water consumption for irrigation. This allows us to better understand the economic difficulties of our suppliers and to ensure fair prices.

- Generation of pre-purchase harvest reports: before a purchase is made, we produce detailed reports on each harvest, in which we break down the costs of production. This allows us to make informed decisions and assess the economic impact on farmers.
- Implementation of agricultural improvement projects: we develop specific initiatives to improve farmers' profitability and productivity by introducing more efficient varieties and promoting innovative farming practices that optimise yields.

Our commitment to agricultural sustainability transcends our operations and extends to different regions of the world, where we actively work to share knowledge and encourage the adoption of best practices across our supplier network. Through these efforts, we seek to build a resilient, equitable and sustainable agricultural model, ensuring that our products are responsible from the source and contribute to the economic and social development of farming communities.

OWN PEANUT PRODUCTION

Since 2017, Importaco has developed a peanut cultivation project in Córdoba (Argentina) with the aim of improving control and knowledge of the supply chain, guaranteeing quality, competitiveness and sustainability in the production of this key foodstuff.

During 2024, the project reached a production of 2,709 tonnes of peanuts on a total area of 520 hectares, consolidating its growth with a 175% increase in production, a 26% increase in cultivated area and an 118% improvement in productivity per hectare since its inception in 2017.

This development has allowed us to strengthen the traceability of peanuts, ensuring their quality through the application of good agricultural practices that minimise defects and optimise each stage of the crop. With this initiative, we reaffirm our commitment to a more responsible production, aligned with food safety and sustainability standards.

AGRICULTURAL INTEGRATION PROGRAMME 2024 INDICATORS

	2020	2021	2022	2023	2024
Farmers	453	346	453	550	676
Hectares	19,854	22,593	24,738	27,260	34,500
Tonnes	61,372	69,933	67,631	66,189	75,051



## Importaco Terra: our commitment to sustainable Mediterranean almonds

Through Importaco Terra, we continue to make progress in the sustainable production of almonds, with 550 hectares in Spain and Portugal managed under regenerative agriculture principles. Our farms are Global GAP certified and have achieved silver level in the Farm Sustainability Assessment (FSA), making them the first Spanish almonds to obtain this recognition.

In line with the Science Based Targets (SBTi) initiative, we are working to reduce the use of fertilisers and pesticides by 30.3%, prioritising integrated pest management and the use of organic alternatives. We also implement measures for habitat conservation, pollinator protection and reduction of the environmental impact of our crops.

Importaco has consolidated its position as one of the main almond distributors in Europe, focusing on Mediterranean almonds due to their geographical proximity, lower environmental impact and excellent nutritional and organoleptic quality. As part of our strategy, our alliance with Dcoop reinforces the differentiation and sustainability of Mediterranean almonds in the market, guaranteeing their quality and availability.

To boost sustainable production, in 2024 we certified 550 hectares under the Global GAP, GRASP, SPRING and BIODIVERSITY standards. We also carry out regular audits and visits to our production areas, allocating 10% of the surface area of La Guita (Badajoz) to biodiversity projects and training farmers in sustainable agricultural practices.

Our integrated management model allows us to guarantee traceability and sustainability at all stages of cultivation. Our main actions include:

- Biodiversity protection: installation of wildlife refuges and drinking troughs for birds.
- Efficient water management: optimised irrigation systems to reduce water consumption.
- Ground covers: 100% maintenance of streets with spontaneous flora to improve the soil and reduce herbicides.
- Integrated pest management: 60% reduction in the use of active substances.
- Use of renewable energy: 100% clean energy for pumping water, minimising our environmental footprint.

Through these initiatives, we reinforce our commitment to sustainability and innovation in agriculture, promoting responsible production aligned with sustainable development.

## Importaco Waters: protection of natural areas

At Importaco Waters we carry out our activity in environments of high ecological value, including springs located in the Sierra de Albarracín (Teruel), the Peñagolosa Natural Park in Cortes de Arenoso (Castellón), the Sierra de Gredos (Ávila) and the Sierra de la Tramontana (Mallorca), all of them areas recognised for their biodiversity and, in several cases, integrated within the Natura 2000 Network or declared as Protected Natural Spaces.

Aware of the responsibility involved in operating in these areas, any intervention carried out in a protected area is subject to a rigorous environmental analysis beforehand. This procedure ensures that the potential impacts on the natural environment, including protected species and sensitive habitats, are assessed beforehand. Following this analysis, Importaco implements all the necessary measures to guarantee the protection of the ecosystem.

In addition, we take specific measures to minimise disturbance to local flora and fauna, the conservation of water resources and the maintenance of ecological flows. We also actively collaborate with environmental authorities and, where appropriate, with forestry agents or environmental technicians in the areas where we operate, to ensure respectful management aligned with conservation principles.

This preventive and environmentally friendly approach allow us to preserve our natural heritage, thus reinforcing our commitment to sustainability and the protection of biodiversity.



## 6.2.3. Climate risks and opportunities

Importaco has developed a comprehensive climate risk and opportunity analysis in order to assess the impact of climate change on its operations and ensure the company's long-term resilience. This analysis is carried out in compliance with the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures), ensuring that the company complies with the reporting standards for the first year. The study assesses both the physical and transitional risks arising from climate change, as well as the opportunities these represent for the business.

Thanks to this analysis, we can quantify the potential financial effects of different climate scenarios, allowing the company to plan its investments and make more informed strategic decisions. For example, risks from drought and forest fires could result in significant production losses, affecting the company's profitability. In addition, additional costs from emissions regulations will also impact operating margins.

In short, this climate risk analysis not only helps Importaco to manage the risks arising from climate change, but also to identify the opportunities that arise with the transition to a low-carbon economy, contributing to the company's long-term resilience and sustainability.

### PHYSICAL RISKS FROM CLIMATE CHANGE

Physical risks from climate change refer to natural events associated with climate change, which can occur due to extreme weather events (acute risks) or long-term changes in climate variables (chronic risks). Physical risks identified by Importaco include:

- 1) **Drought in Importaco Terra:** The reduced availability of water affects the yield of almond crops, which may result in lower production and therefore a reduced supply of raw material for the company. This risk has a negative impact on production and the supply chain.
- 2) **Forest fire at Importaco Waters:** The risk of fire can result in the shutdown of activities or the isolation of facilities, which directly impacts the company's operations and leads to loss of revenue due to business interruption.
- 3) **Heat wave at Importaco Nuts:** High temperatures can cause damage to infrastructure, machinery, stock and air conditioning systems in factories and warehouses. This can lead to loss of raw materials and increased operating costs, as well as higher CO<sub>2</sub> emissions from the shipping of raw materials.

To assess these risks, climate variables have been modelled for the short (2021-2040), medium (2041-2060) and long term (2080-2100), using the IPCC climate scenarios SSP2-4.5 and SSP5-8.5, which represent both a current emissions trend and a pessimistic scenario of high emissions.

### TRANSITION RISKS FROM CLIMATE CHANGE

Transition risks arise from the process of transitioning to a low-emission economy, which involves policy, legal, technological and market changes to address climate change mitigation and adaptation requirements. These risks can have financial and reputational implications for organisations, depending on the nature, speed and focus of the changes. Importaco has identified the following key transition risks:

- 1) **Increased costs of raw materials:** The transition to a more sustainable economy could lead to higher raw material costs due to stricter regulations and higher prices related to carbon emissions.
- 2) **Regulatory and policy change:** Changes in public policies and regulations related to climate change can create uncertainty, especially with regard to carbon emissions management and sustainability requirements in the supply chain.

### OPPORTUNITIES ARISING FROM CLIMATE CHANGE

Importaco has also identified several opportunities associated with climate change that will allow the company not only to mitigate risks, but also to take advantage of new trends and strengthen its competitiveness:

- 1) **Innovation and development in climate change adaptation:** Investment in research and development to adapt operations to the effects of climate change offers an avenue for innovation and leadership in sustainability, particularly in more resilient agricultural techniques.
- 2) **Increased market share:** Growth in demand for responsible and sustainable products offers an opportunity to expand Importaco's market share, especially among customers who value decarbonisation in their supply chains.



## 6.2.4. Climate change mitigation and adaptation

### CLIMATE COMMITMENT

**At Importaco, we understand that climate change is one of the greatest global challenges and, as a company committed to sustainability, we have taken on the responsibility to actively contribute to its mitigation. In line with Sustainable Development Goal 13 “Climate action” and the targets set out in the Paris Agreement, we have set ourselves the goal of achieving net zero emissions by 2050. To this end, we have developed a comprehensive climate policy that sets out concrete lines of action to reduce our carbon footprint in all areas of our business.**

This policy encompasses a number of key initiatives, such as optimising energy efficiency in our facilities, implementing sustainable mobility solutions, reducing the environmental impact of our products and packaging, and promoting regenerative agricultural practices. In addition, we have reinforced our commitment to the circular economy by researching and developing more sustainable packaging materials, thereby contributing to waste reduction and reduced use of natural resources.

Transparency is a fundamental pillar of our climate strategy. We are therefore committed to regularly report on our progress in reducing our emissions, with 2023 as a benchmark, and to keep our stakeholders informed about the actions implemented and the results achieved in our transition to a low-carbon economy.

### DESCARBONISATION ROADMAP

To meet our climate targets, we have developed a roadmap based on the criteria set by the Science Based Targets initiative (SBTi), an initiative supported by international organisations such as the Carbon Disclosure Project (CDP), the United Nations Global Compact, the World Resources Institute (WRI) and the World Wide Fund for Nature (WWF). As part of this commitment, we have submitted our Short-term Commitment Charter for 2030, aligned with the SBTi Forest, Land and Agriculture (SBTi FLAG) framework, which has been officially validated by SBTi.

This recognition certifies that our emission reduction targets are in line with the global ambition to limit warming to 1.5°C and reinforces our decarbonisation strategy with concrete targets:

- **30% reduction in absolute Scope 1 and 3 emissions from agricultural activities and land use (FLAG) by 2030.**
- **42% reduction in absolute Scope 1 and 2 emissions in the same period, through improvements in energy efficiency and the transition to renewable energy sources.**
- **25% reduction in absolute Scope 3 emissions, covering all indirect emissions related to our supply chain, transport, distribution and end-of-life product treatment.**

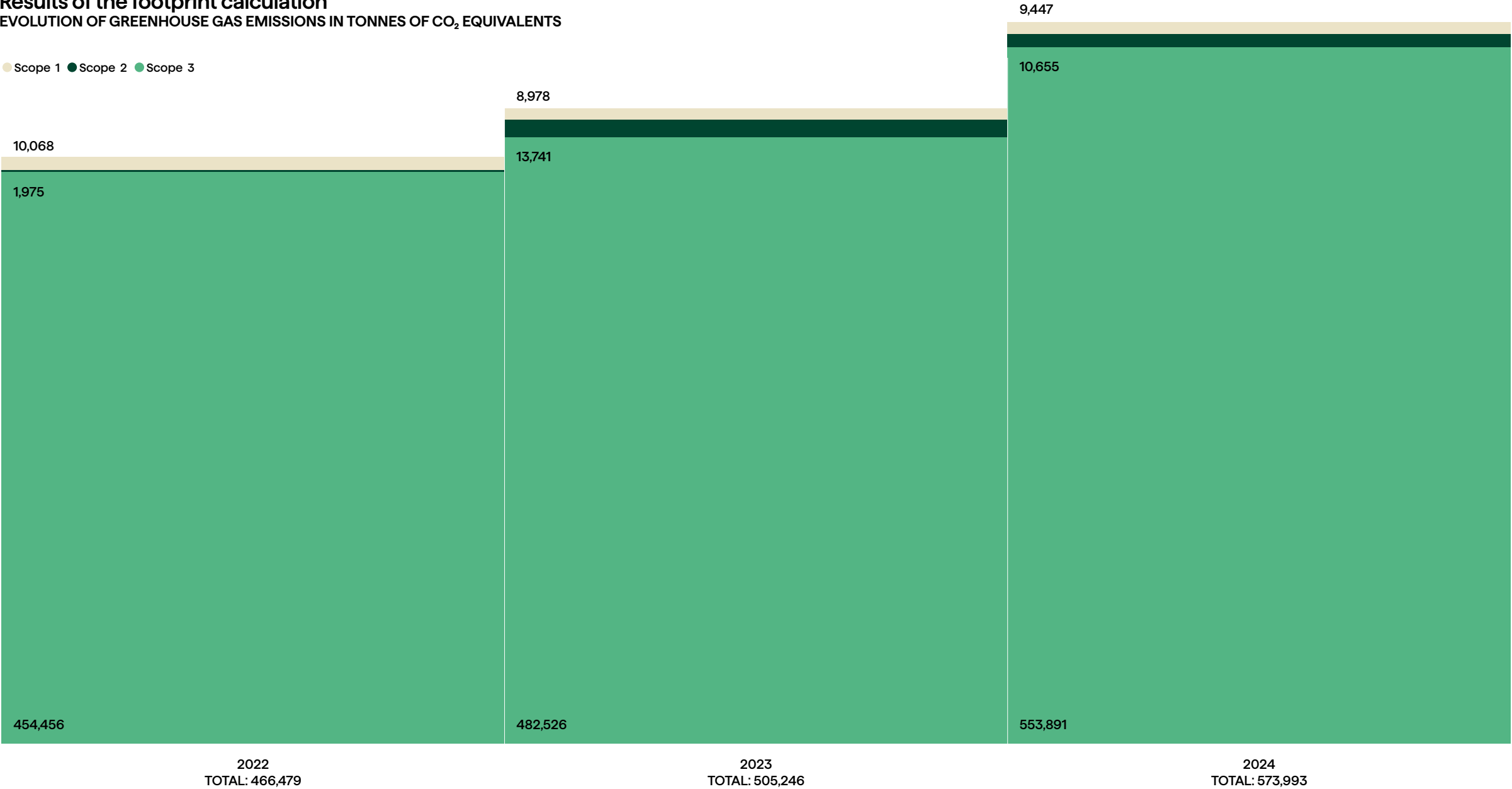
The official validation of our targets by SBTi reinforces our commitment to the fight against climate change, positioning us at the forefront of the industry in terms of sustainability.

We will continue to actively work on the implementation of innovative and sustainable solutions that bring us closer to climate neutrality, ensuring that our business growth is aligned with the protection

of the environment and the well-being of future generations, in full compliance with the commitments set out in the Paris Agreement.

Results of the footprint calculation  
EVOLUTION OF GREENHOUSE GAS EMISSIONS IN TONNES OF CO<sub>2</sub> EQUIVALENTS

Scope 1 Scope 2 Scope 3



Distribution of Greenhouse Gas Emissions by business unit (market-based)  
in tonnes of CO<sub>2</sub> equivalents





## ENERGY TRANSITION

At Importaco, we implement annual plans focused on reducing our greenhouse gas emissions and moving towards a carbon neutral economy. Our efforts are mainly focused on two key areas: increasing the use of renewable energy and optimising our production processes to reduce both energy consumption and associated direct emissions.

Reducing our dependence on fossil fuels and improving our energy efficiency not only supports climate change mitigation but also reinforces the long-term sustainability of our business model by increasing our competitiveness through reduced operating costs and greater consistency and quality of our product.

As part of our strategy, in 2024 Importaco has certified its Energy Management System in all our production centres in Spain with the ISO 50001 standard. This achievement consolidates a structured framework for the continuous improvement of energy performance and reinforces our commitment to sustainable development. Within the framework of energy management, we have made progress in training 14 people from the different production centres in Spain so that they can adopt the role of energy manager and are able to identify deviations in the consumption of each centre, detect their causes and plan corrective actions. This structure ensures that we can detect opportunities for improvement and constantly optimise our energy consumption.

In addition, we have continued our commitment to the integration of renewable energies as fundamental pillars of our decarbonisation strategy. Since 2021, we have promoted the photovoltaic self-consumption strategy, achieving that by 2024, 9.2% of our electricity will

come from the sun. This renewable energy consumption is complemented by the use of almond shells as fuel in our Almond production centre in Vall d'Alba, making the decarbonisation of our processes viable.

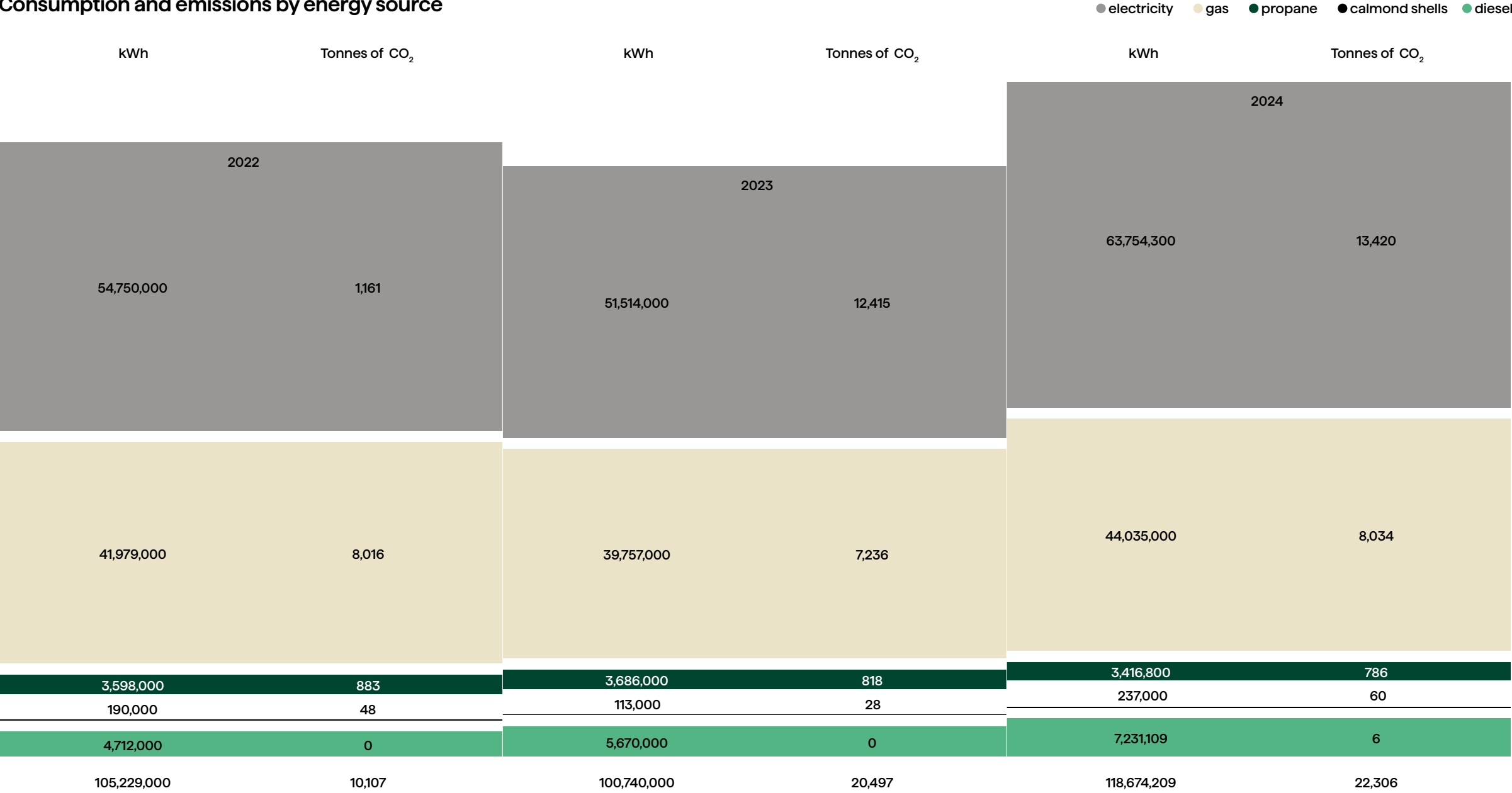
By 2025, we have set a target to reduce the thermal intensity of our nut manufacturing processes by 8% and we will continue to promote energy efficiency in machinery and infrastructure, self-consumption and the purchase of renewable energy. We also aim to analyse disruptive technologies and changes in existing processes and in the development of future products in order to make progress in the decarbonisation of our activity.

Through these actions, Importaco reinforces its role in the fight against climate change and positions itself as a benchmark in the transition towards a more efficient, sustainable and responsible energy model.

**42% reduction commitment  
for CO<sub>2</sub> emissions associated  
with our production centres**



Consumption and emissions by energy source



## 6.2.5. Sustainable water use

Thanks to energy efficiency efforts, we have been able to maintain stable energy indicators, even with the increased consumption associated with quality improvements in our products. These quality improvements include raising the quality of the compressed air used in the production areas, better product selection and conditioning, as well as improving our products with new heat treatments. While these improvements involve higher energy consumption, they are essential to ensure the excellence and safety of our products.

### PINFRASTRUCTURE PROTECTION AND EMERGENCY RESPONSE

At Importaco, the protection of our infrastructure is a priority within our climate change adaptation strategy. During 2024, our efforts have been focused on recovering from the damage caused by the Iso-lated High-Level Depression (DANA, in Spanish) of 29 October 2024, which severely affected our facilities in Beniparrell and Carlet. This catastrophe has allowed us to reinforce our protocols for prevention and response to extreme meteorological phenomena.

As part of these actions, we have increased maintenance activities on roofs and rainwater collection systems at our production centres, in order to minimise the risk of flooding and leaks in the event of torrential rains. We have also reinforced the refrigeration capacity of our production processes and the temperature and humidity control systems in the raw material warehouses, guaranteeing the optimal preservation of our products in adverse weather conditions.

In terms of emergency response, Importaco has implemented new monitoring systems by incorporating specific weather alerts for torrential rains, forest fires and strong winds. This system allows us to anticipate extreme weather events and take preventive measures for the protection of our employees and facilities. In addition, we have strengthened the water distribution systems for fire protection, ensuring their operability even in periods of high temperatures and drought.

The responsible use of water is a fundamental pillar of Importaco's sustainability strategy, aligned with Sustainable Development Goal 6: "Clean water and sanitation". To advance along this line, the company has developed initiatives focused on optimising consumption, reusing water and protecting aquifers, ensuring the preservation of the environment.

In 2024, total water consumption in Importaco's operations amounted to 1,225,308 m<sup>3</sup>, used in mineral water bottling, dried fruit and snack processing, as well as in the cleaning and hygiene processes of the facilities. Aware of the impact that water use can have on our operations, we have implemented efficiency measures that allow us to optimise its use and reduce its water footprint.

### OPTIMISATION AND REUSE OF WATER IN INDUSTRIAL PROCESSES

At Importaco Nuts, water efficiency has become a priority in our operations. To this end, we have incorporated water recycling systems that allow us to optimise water use and reduce overall consumption. These actions include the water purification systems at our snack and almond plants, which facilitate the reuse of water in various production processes.

At Importaco, we manage processed water both through our own treatment plants and through specialised companies. In 2024, we managed to treat a total of 122,401 m<sup>3</sup> of wastewater. In those facilities where we do not manage the process internally, we have an external manager in charge of its treatment and management.

### SUSTAINABLE WATER MANAGEMENT AT IMPORTACO WATERS

At Importaco Waters, the sustainable use of water is a fundamental aspect of our environmental strategy. We ensure that our activity is carried out in a responsible manner, guaranteeing the conservation of aquifers and maintaining the ecological balance. To this end, we optimise water consumption at our facilities and are constantly working to improve our water catchment and bottling processes, with the aim of promoting efficient water management.

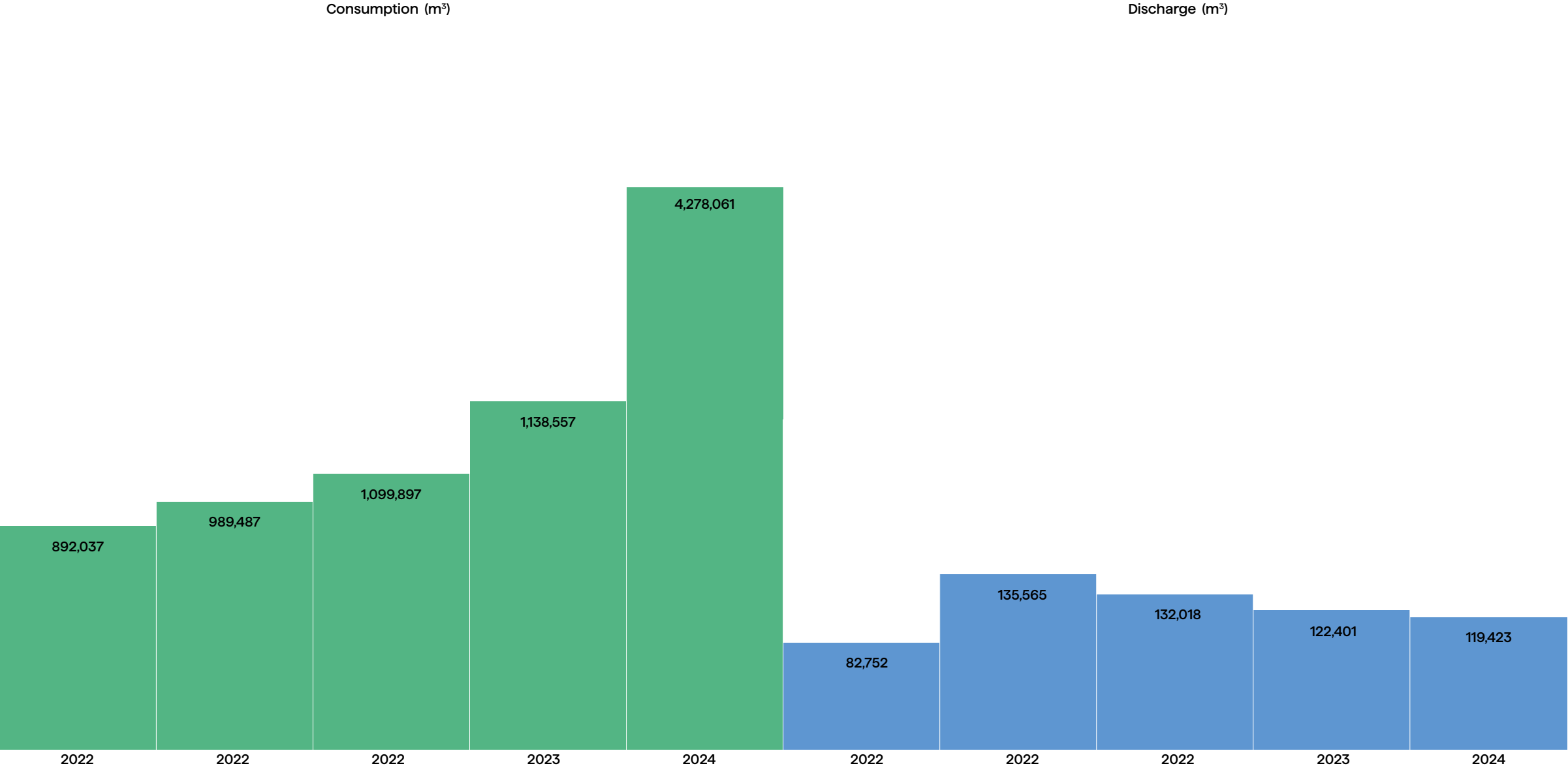
We implement advanced technologies to monitor water use in real time, and we make ongoing investments in ecosystem conservation. These actions are key to ensuring that our operations respect and protect the natural environment on which we depend. In addition, we have established spring conservation plans, ensuring that water maintains its purity and quality over time.

The main measures include:

- Generating knowledge on the conservation of aquifers to ensure their sustainability.
- Periodic inspection of the security perimeter at the springs to preserve their integrity and ensure their protection.
- Optimisation of cleaning and hygiene processes through the installation of Cleaning in Place (CIP) systems, enabling significant reductions in water consumption without compromising hygiene standards.

Through these actions, Importaco reaffirms its commitment to water efficiency, the reduction of environmental impact and the conservation of water resources for future generations. The increase in water consumption in 2024 is due to the incorporation of the consumption associated with the irrigation of the almond groves managed by Importaco Terra.

Water consumption and discharges





6.2.6. Circular economy

SUSTAINABLE USE OF MATERIALS

Packaging is essential to preserve product quality and ensure the highest levels of food safety. At Importaco, we are committed to making this progress compatible with the responsible and sustainable use of materials. In addition, we continue to make progress on the sustainable packaging project, with the aim of making 100% of our packaging recyclable, reusable or compostable by 2030.

At Importaco Nuts, we work actively on the sustainability of our materials and waste. In terms of material consumption, 83% of the cardboard we use is made from recycled materials and more than 96% comes from sustainably managed forests certified by the FSC (Forest Stewardship Council). In addition, approximately 10% of the plastic used is recyclable. In terms of waste management, we have achieved 80% of recycled products in our production, reflecting our commitment to waste reduction and the circular economy.

On the other hand, in all brands of the Importaco Waters business, the packaging is fully recyclable, using printed film with 50% recycled content and the 1-litre water bottles contain 25% rPET.

WASTE MANAGEMENT

At Importaco, we continue to promote the recycling of all our waste as part of our strategy towards sustainability, with the aim of avoiding the disposal of waste in landfill sites. In 2024, we have continued to recover more than 5,000 tonnes of waste per year, transforming it into energy and recycled materials such as cardboard and plastic. This approach allows us to maximise the value of raw materials, save energy and reduce greenhouse gas emissions.

Aligned with Sustainable Development Goal 12: “Responsible Consumption and Production”, which aims for efficient resource management, our waste management system focuses on material recycling, process optimisation and a more sustainable use of resources. We strive for the reuse of materials and the reduction of environmental impact in order to reduce the amount of waste generated and ensure more sustainable production. In addition, we implement methods to reduce the use of resources, recover and recycle them, and properly manage non-reusable waste.

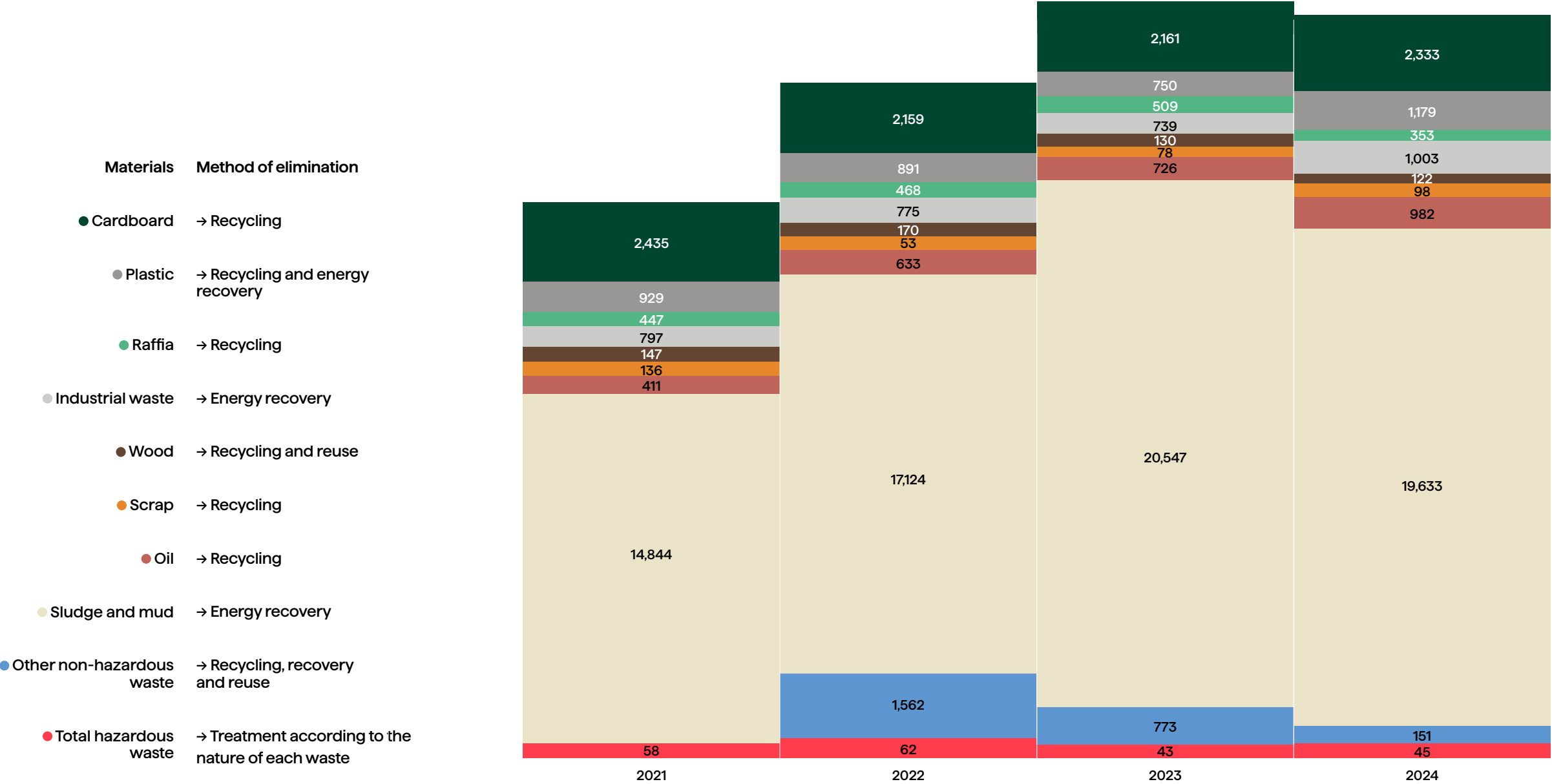
In 2025 we have achieved a major milestone in our sustainability strategy: we have obtained Zero Waste certification for the Importaco Nuts business throughout Spain. This certification guarantees that 100% of the waste generated in our production, processing, packaging, storage and distribution processes for nuts, seeds, snacks and other food products is fully recovered. This success reflects our strong commitment to the environment and efficiency at all our nut production sites nationwide.

On the other hand, in the Importaco Waters business, Agua de Cortes has maintained its status as the first Zero Waste certified spring, consolidating our commitment to sustainability by meeting our objective of recovering waste.

This continued focus on efficient waste management reflects our commitment to sustainability and minimising environmental impact throughout our operations.

MATERIAL CONSUMPTION (IN TONNES)	2021	2022	2023	2024
Paper and cardboard	7,896	8,119	8,440	9,708
Plastic	16,547	18,374	19,688	23,049
Glass	79	33	14	0.25
Metal	93	45	21	16
Wood	No data	1,094	262	232

WASTE GENERATED (IN TONNES)





# 75% of centres in Spain with Zero Waste certification

## OUR FIGHT AGAINST FOOD WASTE

At Importaco, the fight against food waste is one of our priorities, especially at Importaco Nuts, where we focus on managing organic waste and preventing food loss throughout its life cycle. In 2024, we continue to implement substantial improvements in our industrial processes, thanks to the active collaboration of all departments involved.

It is important to note that in 2024, waste generation has increased due to the effects of the DANA, which impacted our facilities. This situation has directly influenced the amount of waste generated at our plants, which increased by 26% compared to the previous year. Despite this challenge, we continue to move forward with our Integrated Action Plan, which includes specific measures to reduce food waste in our industry and improve the efficiency of our supply chain. In addition, we are exploring marketing alternatives for the by-products generated during our processes.

The by-products per tonne produced indicator, which was 17.5 in 2023, has increased to 31.5 in 2024, representing an increase of 45% in relative terms and an increase of 41.5% in absolute terms. This increase has been monitored through our internal platform, which integrates production data from all our industrial facilities.

In terms of organic waste, in 2024 we managed a total of 2,718 tonnes of food by-product generated from our products, such as nuts, corn and oilseeds, data that comes from the waste management carried out by our external waste manager. In addition to this, we have achieved an increase in the number of plastics separated at the plant, which reflects a greater effort on the part of the company in the correct separation and management of waste.

## 6.2.7. Pollution prevention

Importaco is committed to reducing emissions and minimising the environmental impact of its activities. With regard to light pollution, the company follows the framework established by Royal Decree 1890/2008, which regulates energy efficiency in outdoor lighting installations and establishes measures to reduce light pollution.

As part of our actions to mitigate this type of pollution, we have incorporated an outdoor lighting verification point in the low voltage checks of all our centres. These actions are part of our commitment to reduce negative impacts on the environment and improve the energy efficiency of our facilities.



# Product

(Health) – Innovation in healthy products



## 6.3. PRODUCT

**Importaco is fully committed to the improvement and evolution of the global agri-food system, with the aim of guaranteeing safe, healthy and sustainable food that meets society's growing expectations.**

**The core of our strategy lies in offering responsible and healthy food, aligned with the most demanding food safety standards. At Importaco we aim to contribute to creating a healthier society, and to this end we promote lines of research to improve the nutritional profile of our products by reducing salt, sugar and fat, promoting responsible innovation that benefits the health of our consumers.**

**Importaco's commitment to quality and food safety is integrated throughout the entire value chain, from the source to the customer, with an integral 360° quality model. With projects such as the elimination of allergens and the exhaustive evaluation of the life cycle of our products, we are able to offer products that are accessible to people with special needs, while minimising their environmental impact. Through these projects, we offer high quality foods that are accessible to all and contribute to improving people's health.**

### 6.3.1. Innovative products

#### Technology Centre

Importaco has established itself as a benchmark in the European food sector throughout its 80 years of history, maintaining a firm commitment to the excellence and quality of its products. Innovation has been a fundamental pillar of the company, driving constant advances in areas such as formulations, preservation processes and nutritional profiles. In this sense, Importaco focuses its efforts on developing solutions that respond to emerging trends in healthy eating and the nutritional needs of the population.

Throughout this process, Importaco's Technology Centre has played a key role in the research and development of new products. However, in 2024, the impact of the DANA affected our facilities, damaging part of our pilot plant, innovation laboratories and experience room. Despite these challenges, Importaco has been quick to adapt its innovation processes, moving its activities to new spaces to continue developing formulations that respond to the changing needs of our customers.

Since 2008, Importaco has had a state-of-the-art Technology Centre, equipped with advanced technology and a highly specialised team in food science and technology. This centre not only promotes the generation of knowledge but also guarantees the implementation of the highest quality standards in our production centres. At the Technology Centre, a multidisciplinary team of forty professionals works with the aim of consolidating this space as a point of reference in food safety, quality and innovation.

The centre has seven laboratories specialised in sensory, physical, chemical and microbiological analysis, all accredited under the ISO 17025 standard for the determination of aflatoxins and ochratoxin A. This integrated approach allows Importaco to continue to advance open innovation and applied research, ensuring that all our products maintain the highest quality and safety, responding efficiently to market demands.







Innovation strategy

The food sector is constantly evolving, with increasingly demanding consumers in search of new experiences. At Importaco, innovation is a key pillar that allows us to continuously diversify and enrich our product range. To achieve this, we combine our in-depth knowledge of nuts with the latest market trends. Our strategy is based on the use of high-quality ingredients and the incorporation of advanced technologies, in order to offer products that are both healthy and with new flavours and that are in line with emerging trends. The areas of innovation we focus on include health, sustainability and gastronomic enjoyment.

In recent years, we have expanded our offering with new products, such as snacks, pastries, creams and supplements, which respond to changing consumer needs. Looking ahead to 2025, Importaco continues to adjust its innovation strategy to anticipate market transformations and meet new consumer demands.

In terms of health, we promote the inclusion of nuts in the diet due to their nutritional benefits, as a source of protein, fibre and other essential nutrients. Their nutritional value, such as the omega-3 in walnuts or the calcium in almonds, makes them an essential component of plant-based diets. In addition, their high fibre and fatty acid content makes them an excellent choice as healthy snacks.

Sensory experience remains a key factor in food, so our innovation is focused on to include new textures and formats to offer more novel options. Consumers are increasingly looking for foods that allow them to explore new flavours and culinary traditions. Authenticity and tradition are also highly appreciated values, evoking memories while offering surprises by integrating new ingredients.

Commitment to the environment and sustainability is changing consumer preferences, with consumers increasingly opting for products with a lower carbon footprint, produced in a responsible way. In this context, packaging plays a key role, as it should not only be more sustainable, but also serve as a tool to communicate the properties and benefits of the product to the consumer.

Following this vision, Importaco organises its innovation process in six stages, ensuring the development of products that not only meet consumer expectations, but also contribute to a healthier and more environmentally friendly food model.

- 1) Ideas and concepts: Detect unmet needs based on market trends and product portfolio.
- 2) Feasibility and planning: Assessing the feasibility of the project and developing a work plan for its implementation.
- 3) Design: Design and validate the laboratory prototypes of the product to be developed.
- 4) Implementation: Establishing the industrialisation requirements of the prototypes by identifying and defining the technologies and manufacturing processes needed for large-scale production.
- 5) Launch preparation: stablishing the nutritional, legal and technical information of the final product, followed by the first production validation.
- 6) Product marketing and monitoring: launching a new product with the aim of satisfying consumer needs and desires and monitoring consumer satisfaction.

Importaco has focused its strategy on developing products that not only promote a healthy lifestyle but are also accessible to a wide variety of consumers. This year, special emphasis has been placed on meeting specific health needs, such as products designed for people with coeliac disease or adapted to the demands of consumption during the month of Ramadan. In addition, an important step has been taken in the area of snacking, with the incorporation of nuts with a healthier profile and the use of 100% natural flavourings, reaffirming the company's commitment to the health and well-being of its consumers.

In parallel, Importaco has committed to indulgence-oriented campaigns, with chocolate products that offer a pleasurable experience without compromising on quality. This product line responds to the demand for options that combine taste and enjoyment, allowing consumers to enjoy a guilty pleasure at excellent value for money.

During 2024, Importaco has consolidated its position in the innovative products market, achieving significant growth in sales, which amounted to 49 million euros, representing an increase of 88% over the past two years. Over this period, the company has launched 210 new products, including a variety of chocolate options, trail mixes and functional products focused on gut health and cognitive enhancement, enabling Importaco to continue to evolve and respond to market trends.

INNOVATION ACHIEVEMENTS IN 2024

	2022	2023	2024
New launches	189	290	210
Innovation sales over total sales	5.4%	5.7%	6%

## 6.3.2. Excellent products

Our aim is to provide excellent products that promote a healthy lifestyle, ensuring they are both nutritious and sustainable. The trust of our customers is essential, so we ensure that our products meet the highest standards of quality and food safety through rigorous controls and procedures to ensure the reliability of our processes..

### Importaco Nuts quality model

The Importaco Nuts quality system, called the 360° Quality Model, has been created to ensure that quality is present at every stage of the value chain. This process begins with the design of the product, where nut experts define its organoleptic, physical and chemical characteristics and integrate them into all stages of the company, from the origin of the ingredients to the final product. Through these quality plans, we establish a corrective quality policy, focused on continuous improvement through constant evaluations and controls.

Our processes are designed to guarantee consumer safety at all times. For this reason, at Importaco we have a quality management system aligned with the highest international standards such as BRCGS Global Standard Food Safety and IFS (International Featured Standards), which guarantee compliance with food safety, quality and legal requirements, ensuring products that are fit for consumption and the maintenance of high standards of hygiene and process control. BRCGS Global Standard Food Safety certification is a globally recognised standard that guarantees that products comply with food safety, quality and legal requirements, ensuring that products are fit for consumption and that facilities maintain high standards of hygiene and process control. On the other hand, IFS certification establishes specific guidelines for food safety, quality and traceability in production processes, ensuring that products meet the highest levels of quality and safety throughout their manufacturing cycle. This system includes the identification of emerging risks, the analysis and control of critical points, as well as the monitoring of process stability, in order to ensure that our products always meet our customers' expectations.

The 360° Model also provides for both internal and external audits to assess product safety. These include supplier audits at source, announced and unannounced internal audits, as well as hygiene and good practice inspections carried out periodically at production sites. During 2024, 24 internal audits were carried out at Importaco Nuts plants and 12 hygiene and good housekeeping inspections per site, with compliance equal to or greater than 90% in all cases.

To identify and mitigate emerging risks, the Quality team performs a daily review of alerts from the European Commission's RASFF system, as well as a continuous update of applicable legislation. We also participate in specialised forums and symposia, liaise with health authorities and are supported by a group of internal and external experts with whom we consult on new risks and their potential impact on consumer health.

Fostering a culture of quality is key to providing tools and autonomy to our teams, enabling them to comply with established processes and detect potential risks before they materialise. This awareness-raising is carried out through preventive quality plans, projects such as the PROA PLAN and ongoing training aimed at employees, suppliers and subcontractors, integrating all actors in the value chain in our commitment to quality and food safety.

Regarding collaboration with other entities, we participate in international panels such as the ILSF and sectoral working groups where we explore new technologies to address quality challenges and anticipate regulatory challenges. We also develop open innovation projects in collaboration with technology centres and start-ups, evaluating emerging and established technologies that can improve our standards. An example of this is the development of a new sensory analysis model for pipes, in collaboration with AINIA, which allows us to measure the robustness and consistency of the product beyond basic compliance.

Finally, through predictive quality and data intelligence tools, we can anticipate possible deviations and optimise the efficiency of our controls, which are progressively being automated to increase their effectiveness and robustness.

As a whole, the Importaco Nuts 360° Quality Model covers everything from the correction and prevention of incidents to the research and application of new technologies and predictive analysis, always with a comprehensive approach that aims to guarantee the highest standards of quality, food safety and consumer health protection at all stages of the value chain.

### QUALITY AT ORIGIN PROGRAMME

Importaco's Quality at Origin Programme is a key initiative to guarantee the quality and safety of raw materials at source, working closely with suppliers and farmers. Through audits, certifications and the implementation of good agricultural practices, this programme seeks to optimise product quality, minimise defects and ensure traceability throughout the supply chain.

In addition, this programme drives strategic projects in various regions of the world to strengthen the supply chain and improve the quality of raw materials. Initiatives include the integration of supplier infrastructure in the Middle East and Africa, the development of new suppliers in China and the optimisation of the cashew nut supply chain in Asia and Africa. Improvements have also been made in the quality of peanuts in Argentina and the control of nuts in Chile through advanced validation systems. These actions reflect Importaco's commitment to excellence and continuous improvement throughout its global supply network.



Suppliers	2021	2022	2023	2024
Under the quality at origin programme	125	131	129	185
Food safety and quality certified (BRC/IFS Food)	123	131	120	179
Audited	79	76	56	56

Importaco Waters quality model

At Importaco Waters, the quality and safety of our products are fundamental priorities at all stages of the production process. Our Quality Model exceeds the requirements of Royal Decree 1798/2010, which regulates the marketing of bottled natural mineral waters, thus guaranteeing that our products comply with the highest standards of food safety and quality from origin to distribution.

We also work to remain at the forefront of knowledge applied to quality and food safety. Our management model allows us to maintain the highest standards of quality and safety in all our processes, ensuring that our mineral waters follow the best practices in their production. All our plants operate under IFS (International Featured Standards) certification and are regularly audited to ensure compliance with food safety regulations.

In the bottling and distribution process of our waters, we implement rigorous controls to ensure maximum product safety and quality. We carry out physical, chemical, microbiological and organoleptic analysis at various stages of the process, which allows us to maintain the highest standards at every stage and guarantee the safety and reliability of our products

Recently, we have implemented continuous process controls, allowing us to monitor and adjust production parameters in real time. In addition, we have introduced new rapid response microbiological analysis techniques and statistical analysis systems for process control, allowing us to optimise production and reduce any possible deviations from quality standards.

### 6.3.3. Communication with the consumers

#### Clean label

Transparency in labelling and consumer communication is essential to build trust and strengthen long-term relationships. In an industry increasingly aware of health, sustainability and quality concerns, consumers demand clear, accurate and accessible information about the products they buy. Transparent labelling not only enables consumers to make informed choices but also reflects a company's commitment to food safety and business ethics. At Importaco, we comply with all applicable regulations and are committed to providing details such as ingredient origin, nutritional characteristics and quality certifications, ensuring that our products are always a reliable choice.

In addition, effective consumer communication goes beyond labelling. It is crucial to maintain an open dialogue through a variety of channels, responding to concerns, clarifying doubts and promoting education about the benefits of our products. This interaction builds trust and ensures that consumers understand not only what they are consuming, but also the positive impact our products can have on their well-being and the environment.

#### Consumer health and safety measures

At Importaco, the health and safety of consumers is a fundamental priority, which is why we have established rigorous procedures to guarantee the quality and safety of our products at all stages of the value chain. As part of this commitment, we have a complaints management system that allows us to identify and correct possible incidents, ensuring continuous improvement in our processes.

Importaco has a specialised customer service team that ensures fast and effective responses to consumers in the event of a query or complaint. In the event of detecting a serious food safety problem, we have a protocol that immediately activates an action plan that includes contact with health authorities and customers, the activation of the Crisis Committee and a 24/7 customer service department.

During 2024, a total of 370 complaints were received, of which 277 were in the nuts category and 93 in the waters category. All complaints have been handled and resolved in full, ensuring an initial response within a maximum of 24 hours. The time taken to close each complaint varied depending on the complexity of the investigation and analysis required.

In order to reduce the recurrence of these incidents, Importaco has implemented various improvements based on the analysis of the complaints received. In the nuts and dried fruit category, work with suppliers has been reinforced to optimise transit times and transport conditions for raw materials. In addition, in 2024, improvements have been implemented in storage systems and production processes in order to minimise the defects detected.

In the water category, multidisciplinary work teams have been set up to focus on reducing incidents at each spring, allowing for more agile and effective management.

These actions reflect Importaco's commitment to excellence in quality and food safety, ensuring that consumers receive products that meet the highest quality standards and guaranteeing an efficient response to any incident detected.

**100% of our centres are certified  
in food quality and safety**

# Annex



# 7.1. On Non-Financial Information Statement

The three companies not included in this report are excluded because they are not consolidated in the annual accounts, either because they have a stake of less than 50% or because they do not carry out their own operating activities, have no employees or do not generate any direct impact in terms of non-financial information.

## 7.1.1. Report and frequency

The information contained in the report refers to the year 2024 (January-December). The reporting cycle is annual and the last report was published in May 2024.

## 7.1.2. Verification

This sustainability report has been independently and externally verified by BDO Auditores, S. L. P. to ensure that the data provided is accurate, truthful and complete.

- (1) BDO Auditores, S. L. P.
- (2) Not subject to mandatory auditing
- (3) PKF Consult Sp. z o.o. Sp. k.
- (4) Sun Bagimsiz Denetim Ve Yeminli Mali Müsavirlik A.S. (PKF International)
- (5) Luiz Felipe Da Silva Quinaz
- (6) BDO United Kingdom
- (7) BDO Italy

ENTITIES INCLUDED IN THIS SUSTAINABILITY REPORT					
Company name	Address	Auditor	Participation		Thousands of euros
			Direct	Indirect	
			Leading company		
Importaco, S. A.	Beniparrell (Spain)	(1)	-	-	-
Importaco Casa Pons, S. A. U.	Beniparrell (Spain)	(1)	-	100%	83,606
Importaco Nuts Company, S. L. U.	Beniparrell (Spain)	(1)	100%	-	95,451
Importaco Mediterranean Nuts, S. L.	Beniparrell (Spain)	(2)	-	100%	29,500
Importaco Internacional, S. L. U.	Beniparrell (Spain)	(1)	-	100%	160
Importaco Poland SP. Z. O. O.	Biale Blota (Poland)	(3)	-	93.35%	5,682
Importaco Gilda Sanayi Ve dis Ticaret Anonim Sirketi	Izmir (Turkey)	(4)	-	100%	2,127
Importaco Terra, S. L. U.	Beniparrell (Spain)	(2)	100%	-	4,000
Importaco Terra la Guita, S. L. U.	Beniparrell (Spain)	(2)	-	100%	500
Importaco Terra Portugal, S. L.	Lisboa (Portugal)	(5)	-	100%	2,500
Importaco Argentina, S. A.	Rosario (Argentina)	(2)	-	100%	209
Importaco USA, L. L. C.	NewMark (United States)	(2)	-	100%	77
Importaco Portugal, S. A.	Lisboa (Portugal)	(2)	-	-	60
Desarrollo Empresarial y Capital, S. L. U.	Beniparrell (Spain)	(2)	100%	-	3,880
Bebidas Naturales, S. L.	Beniparrell (Spain)	(1)	99.99%	-	9,627
Aguas de Cortes, S. A.	Cortes de Arenoso (Spain)	(1)	-	71.46%	5,517
Agua de Bronchales, S. A.	Bronchales (Spain)	(1)	-	61.31%	11,757
Fuente Arevalillo, S. L. U.	Calera y Chozas (Spain)	(1)	-	100%	5,467
Font Teix, S. A.	Bunyola (Spain)	(1)	-	75%	625
Grupo Helados Estiu, S. A.	Ribarroja (Spain)	(1)	48.31%	-	4,997
Fondo de Energías Renovables, S. A.	Beniparrell (Spain)	(1)	-	48.24%	3,451
Foener Energía, S. L.	Beniparrell (Spain)	(1)	-	48.95%	890
Uncle Vincent, Limited	Gloucestershire (United Kingdom)	(2)	-	100%	1
Besana U. K.	Gloucestershire (United Kingdom)	(6)	-	63%	5,084
V. Besana SPA	Milan (Italy)	(7)	-	63%	9,802



# 7.2. GRI Table of contents

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If you have any questions or doubts about the published information, please contact us:

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