



**SUSTAINABILITY
REPORT**

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2025 HIGHLIGHTS

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CEO Message

1.2
Our Year in Numbers

1.1 CEO MESSAGE



Dear stakeholders,

The year 2025 unfolded against a particularly challenging global backdrop, marked by the acceleration of the climate transition, increasing regulatory demands, and a profound shift in societal expectations regarding the role of business. In this environment, we reinforced our ambition to be an organisation that not only adapts to change, but actively helps shape a more sustainable, inclusive, and responsible future.

Throughout the year, we maintained a strong focus on investing in energy-efficient technologies, with the objective of reducing our emissions in the next years. This commitment resulted in an 6.9% reduction in emissions per tonne of production, reflecting consistent progress toward a lower-impact and more efficient operating model. Key highlights include the installation of the first biomass boiler of its kind in the European industry, the commissioning of two state-of-the-art MVR evaporators, and the implementation of several efficiency improvements across all our operations.

I would like to highlight the re-opening of our activity in Spain through a challenging crop that enables us to re-establish our presence in this key region, strengthen commercial relationships and lay the foundations for sustained growth in the region.

The safety of our operations remained a non-negotiable priority. We further strengthened our health and safety practices, processes, and culture. Although the accident rate in 2025 recorded an 16.3% increase compared to the previous year, this was due to the suspension of activities in Spain in 2024, which makes these results not fully representative. In fact, when compared with 2023 – a year in which all plants operated – this indicator shows a reduction of 1.3%. Beyond these figures, this progress reflects our unwavering commitment to protecting our people.

Employee well-being also remained central to our approach. In 2025, we expanded our well-being programme to all employees, promoting a holistic approach to physical, emotional, and social health. We firmly believe that engaged and supported teams are fundamental to sustainable performance. At the same time, we continued to invest in talent development by enhancing our trainee programmes and coaching initiatives. These efforts led to a voluntary turnover of 5%, reinforcing our commitment to developing our people and unlocking their full potential.

From a governance perspective, 2025 was also a landmark year with the establishment of a dedicated Compliance Department. This step strengthened our internal control framework, ensured alignment with the highest ethical and regulatory standards, and further embedded a culture of transparency and integrity across the organisation.

While we are proud of the progress achieved, we recognise that the sustainability journey is ongoing and requires continued ambition. We remain committed to meeting increasingly demanding targets, including the achievement of a 35% reduction in scope 1+2 emissions by 2030, and to further enhancing the positive impact of our activities across all ESG dimensions.

Looking ahead, we believe that the organisations best positioned to thrive will be those that successfully align economic performance with environmental responsibility and positive social impact. It is with this conviction that we will continue to evolve, innovate, and collaborate closely with all our stakeholders.

We aspire to play an active role in building a future where growth and sustainability go hand in hand, where innovation serves both people and the planet, and where every decision contributes to a lasting and meaningful legacy. This is our commitment – and our ambition.

I would like to take this opportunity to thank all our employees, clients, farmers, suppliers, and partners once again for their continued trust and collaboration as we move forward together towards a more sustainable future.

**Warm regards,
João Ortigão Costa**



1.2 OUR YEAR IN NUMBERS



ENVIRONMENT

58,012.86 MWh
of electricity consumption

48.3%
renewable energy

0.33 tCO₂e production
carbon intensity of our production for scope 1+2 GHG emissions

KPI 1

102,080.77 tCO₂e
scope 1+2 GHG emissions in all operations

KPI 2

5,250 m³
of water consumed per hectare of owned fields.

KPI 4

100%
of own fields in Chile with recycling of phytosanitary packages and irrigation tapes

KPI 7.1

129,635.52 tCO₂e
scope 3 GHG emissions in all operations

10.44 m³
of captured water per ton of production

KPI 10

16.0%
of contracted fields with recycling of phytosanitary packaging and irrigation tapes

KPI 7.2



SOCIAL

635
permanent employees

447
Men

188
Women

24,785 h
total hours of training for employees

34
work-related injuries

73.2%
of retail products with Nutri-Score A classification



GOVERNANCE

0
complaints received in 2025 on the whistleblowing platform

0
cases of discrimination against people

0
cases of union freedom violations

Employees covered by collective labour agreements

100% in Iberia
58% in Chile

Creation of the Compliance Department



GENERAL INFORMATION

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Our Sustainability Strategy
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Risk Management

2.1 ABOUT THIS REPORT

Sustainability reporting in Europe is becoming more structured, driven by stronger expectations from regulators, investors, business partners and wider society.

The Corporate Sustainability Reporting Directive (CSRD), together with the European Sustainability Reporting Standards (ESRS), sets out a common approach for organisations to explain how they manage environmental, social and governance matters and how these topics influence performance and future resilience.

At Sugal, we use sustainability reporting to provide a transparent account of our operations, our governance approach and the progress we are making across priority topics. This report is intended to be practical and accessible, enabling stakeholders to understand what matters most to our business, how we respond to risks and opportunities, and how we continue to strengthen the way we operate.

This report is organised into four main sections covering general, environmental, social and governance information. We have also begun adapting selected indicators and narrative elements to reflect ESRS concepts, while continuing to report with reference to the 2021 Global Reporting Initiative Standards (GRI). As the regulatory landscape continues to evolve, we remain attentive to relevant developments, including the Omnibus proposal published by the European Commission on 26 February 2025 and its potential implications for reporting obligations.

In addition to GRI disclosures, we report on Sugal's own sustainability metrics (KPI) and on the Sustainable Development Goals (SDGs) most directly impacted by our operations. Any deviations or omissions from GRI requirements are transparently disclosed in the GRI Content Index, along with the corresponding explanations.

Modifications in the preparation of information on sustainability

It is important to note that 2025 was a year of consolidation in terms of sustainability reporting, and a group of GRI indicators underwent methodological changes. These changes are reflected in the GRI indicator 2-4, as presented in the GRI Content Index. Additionally, some historical values have been subject to corrections; these changes are indicated in footnotes or methodological notes.

Scope of consolidation

This report presents the main achievements, activities and results of Sugal Group for the reporting period from 1 January 2025 to 31 December 2025. It covers the entire Group and its five production units: Azambuja and Benavente in Portugal; Seville in Spain; Talca and Quinta de Tilcoco in Chile. Any relevant exceptions are clearly identified alongside the disclosed information.

Acknowledgements

This work reflects contributions from teams across the entire organisation. We thank all departments and colleagues involved in the provision, validation and review of the information disclosed, as well as those who supported coordination and quality checks.

Opinions and Contacts

We welcome any feedback on the information presented in this report and on our sustainability approach. Stakeholder perspectives help us improve both the way we report and how we manage sustainability in practice. For opinions, suggestions or questions related to sustainability, stakeholders can contact us at:

✉ sustainability@sugal-group.com

2.2 OUR GROUP

Together We Make History

“Somos UNO - We Are One” remains a central expression of how the Group operates. It reflects a shared culture built on collaboration, mutual responsibility and a long-lasting commitment to quality and performance. This collective mindset has been shaped over time and continues to guide how our teams work together across functions, sites and geographies.

Our Origins and Evolution

Our story began in the Ribatejo region of Portugal, an area historically connected to agricultural production and the transformation of primary products into value-added goods. In 1957, the Group's first production unit was established in Azambuja with a clear purpose: to add value to regional agricultural products, while creating employment, and contributing to the development of the surrounding community.

From the outset, agriculture was not treated as a simple upstream input but as a strategic foundation of the business. This close relationship with agricultural production shaped early decisions on operational organisation, investment priorities and long-term planning. It also fostered a strong sense of responsibility towards growers, local communities and the land itself.

As the organisation evolved, this agricultural base was complemented by continuous investment in people, technical expertise and industrial capability. Training and skills development became central, alongside the progressive adoption of advanced technologies and process improvements.

Over time, this combination supported growth, enabled adaptation to changing market conditions and reinforced a culture centred on quality, consistency and enduring value creation.

Strategic Direction and the 2026 Goal

The Group's ambition for 2026 is to strengthen its position as a global reference in tomato processing. This ambition is supported by clear strategic priorities, defined timelines and measurable objectives.

Achieving this goal requires coordinated action across the entire value chain. It involves agricultural production, industrial processing, commercial activities, customer relationships, supplier management and logistics.

The Sugal Business System (SBS) provides the structure needed to ensure alignment across these areas and to support consistent execution across geographies.



Who We Are

Today, Sugal operates as an international food industry group specialised in high quality tomato-based products. The Group's presence in global markets has been built gradually, supported by operational reliability, disciplined execution and a strong quality culture.

Beyond manufacturing, the Group positions itself as a provider of food solutions that respond to the needs of different customer segments while meeting demanding standards of quality, sustainability and social responsibility. This positioning is embedded in the way the organisation defines priorities, manages risks and assesses results.

A shared belief system underpins this approach. It promotes collective accountability; a mindset focused on sustained progress and alignment between strategic ambition and day-to-day execution. To support this alignment, the Group relies on the SBS, which provides a common framework to structure decision-making, assess performance and coordinate efforts across the organisation.

What We Do and the Markets We Serve

The Group's activities span the tomato processing value chain and are structured to serve different markets with customized products and formats. The portfolio includes tomato paste, diced and extruded tomato products for industrial and food service customers, as well as ketchup, ready-made sauces and other tomato-based products for retail markets like (e.g. pizza sauces).

As previously stated, our operations integrate agricultural and industrial activities.

On the agricultural branch, activities include seed sourcing, supervision of tomato plant nurseries, plantation management and the operation of the Group's own production fields. In parallel, the Group works closely with farmers, supporting agricultural practices that promote quality, consistency and full traceability from seed to final product.

Industrial processing takes place at the Group's production facilities, where activities range from raw material reception to processing and final packaging. Products are packaged in a variety of formats, including metal drums,

wooden metal and plastic bins and retail packaging, allowing the Group to respond to the specific requirements of industrial customers, retail chains and the HORECA (hotels, restaurants, and cafés) channel.

Through this integrated operational model, Sugal supplies customers across B2B, retail and food service markets, with products distributed to more than 70 countries.

Global Presence and Strategic Locations

Over time, Sugal expanded its operational footprint beyond Portugal and today operates five production plants across Europe and South America.

- In Europe, the Group operates in Portugal, with production units in Azambuja and Benavente, and in Spain, with a facility in Seville.
- In South America, operations are located in Chile, with production units in Talca and Quinta de Tilcoco.

These locations are strategically relevant for several reasons. Operating across different regions allows the Group to align production with agricultural cycles, including the ability in some areas to achieve **two crop cycles per year**, balance seasonal variability and support continuity of supply. Proximity to agricultural areas facilitates close oversight of raw material quality, while proximity to key markets enhances logistical efficiency and responsiveness to customer needs.

In addition, geographic dispersion supports risk management by spreading exposure across different regulatory, economic and environmental contexts. This contributes to supply chain resilience and enables the Group to maintain consistent service levels across markets, even in the face of external disruption.

Together, these strategic locations underpin the Group's global presence and support operations in more than 70 countries.

PORTUGAL

2

PLANTS

Azambuja

4,000 tons/day of fresh tomato processing capacity
4 industrial filling lines
1 food service filling line

Benavente

8,000 tons/day of fresh tomato processing capacity
9 industrial filling lines
1 food service filling line
5 retail products filling lines

SPAIN

1

PLANT

Seville

4,400 tons/day of fresh tomato processing capacity
3 industrial filling lines

CHILE

2

PLANTS

Tilcoco

8,000 tons/day of fresh tomato processing capacity
5 industrial filling lines

Talca

4,000 tons/day of fresh tomato processing capacity
3 industrial filling lines





Creating Value Across the Value Chain

At Sugal, value creation extends beyond the delivery of finished products. It is shaped by how strategic priorities are translated into action, how products are developed and how relationships are managed throughout the value chain.

Our approach balances economic results with responsibility towards people, communities and the environment. By integrating sustainability, quality and efficiency into decision-making, we aim to meet customer expectations while contributing positively to the contexts in which we operate.

Therefore, creating value depends not only on what we produce, but also on how we do it, how we engage with partners and how we continuously improve processes and practices across the Group.

Our Vision and Mission

- Our vision is “to be a global benchmark in efficiency and quality in tomato processing”.
- Our mission is “to process tomatoes safely, sustainably and efficiently, offering food products of recognised quality”.



Vision

Being the global benchmark for efficiency and quality in tomato processing



Mission

Transforming tomatoes in a safe, sustainable, and efficient manner, while offering food products of recognised quality

Together, these statements provide strategic direction and support coherence in how decisions are made and actions are prioritised across the Group.

Our Values and Principles

The Group's values and principles guide behaviour, decision-making and relationships, both internally and externally. They set clear expectations regarding integrity, responsibility and performance, and provide a common reference across diverse cultural and operational contexts.

Rather than existing as abstract statements, these principles influence practical choices, from how operations are managed to how people are developed and how partnerships are built. They support collaboration, reinforce accountability and help align individual contributions with organisational objectives, enabling the Group to pursue More and Better outcomes over the long term.



Passion for Quality

We are passionate about the quality of our work, our processes, products and services. **Quality is non-negotiable.**



Excellence

Sugal means constantly striving to be, do and produce **more and better** each day, building **excellence** into our products, processes and people.



Commitment

We fly the flag for our project and are committed to providing our clients with the best **Quality, Efficiency, Service Level and Confidence.**



Integrity

Sugal means acting with integrity in everything we do: **in our principles, our ethics, the trust** we have built, the products we make, our **relationships** with stakeholders and the **team** that develops this project with us.



A Team

Sugal is a team. We say that “we are one”, a global team which, from Chile to Spain via Portugal, knows that only by **working together** for a **common cause** can we build the Sugal of the future.



*Sugal is a team. We say that “**we are one**”, a global team which, from Chile to Spain via Portugal, knows that only by working together for a common cause can we build the Sugal of the future.*

2.3

OUR BUSINESS SYSTEM AND HOW WE CREATE VALUE

The way Sugal creates value is inseparable from the way the Group is managed and governed. Our strategic direction, operational execution and sustainability ambitions are integrated through a unified framework that connects people, processes and performance across the organisation. This framework is the Sugal Business System (SBS).

The SBS provides a structured and coherent approach to translating long-term ambition into daily practice. It aligns strategic priorities with operational execution and ensures that value creation is addressed not only through products and markets, but also through how we manage safety, quality, efficiency, sustainability and relationships across the value chain.

At the core of the SBS are five interconnected pillars: **People, Safety, Efficiency, Quality and Sustainability**. These pillars define what matters most to the Group and guide decision making at all levels of the organisation.

Shaping the Future: Becoming the Global Benchmark in Tomato Processing Efficiency and Quality

Sustainability is not an isolated pillar but a driver that enables Sugal's long-term vision of becoming a global reference in efficiency and quality. By strengthening agricultural resilience, improving resource use and reducing operational risks, sustainability directly supports more stable processes, better raw-material quality and overall productivity. This interdependence creates a natural symbiosis between sustainability, efficiency and quality, positioning sustainability as the pathway through which the organisation achieves its ambition.

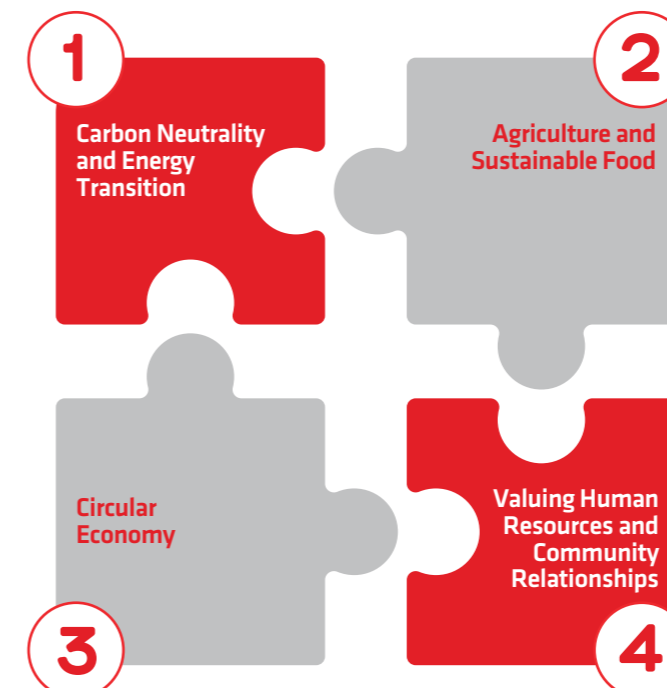
Strengthening and Governing the Business System

The SBS has been progressively strengthened to remain aligned with strategic priorities and operational realities. This evolution aimed to sharpen focus, reinforce accountability and ensure that the system remains practical and actionable.

Greater emphasis has been placed on core dimensions such as safety, sustainability, quality and performance, supported by clearer articulation of objectives and responsibilities. This strengthening promotes a more consistent management approach across sites and functions, while maintaining flexibility to respond to changing conditions.

Sustainability Embedded in the SBS

Sustainability is fully embedded within the SBS and forms an integral part of how priorities are set and the organisational performance is assessed. Environmental, social and governance considerations are integrated into planning processes and operational decision-making, rather than being treated as standalone topics.



Our sustainability approach is structured around four strategic pillars: **Carbon Neutrality and Energy Transition, Sustainable Agriculture and Food, Circular Economy, and Valuing Human Resources and Community Relations**. These pillars reflect the Group's vision and stakeholder expectations and provide a clear framework for action across the organisation.

By incorporating sustainability within the SBS, we adopt a holistic view of the Group that reinforces resilience, supports informed decision-making and promotes responsible growth across the value chain.

Governance, Coordination Execution and Performance

Governance

Governance plays a central role in ensuring that the SBS is effectively implemented and consistently applied across the organisation. At Sugal, governance provides alignment, coordination and accountability between strategic intent and operational execution.

SBS in Routine Management

To translate the SBS into daily practice, Sugal operates through interdepartmental strategic committees, which bring together expertise from several functions and ensure coordinated implementation of priorities related to:

- Quality
- Safety
- Efficiency
- Sustainability

Committees & Coordination:

Working across departmental boundaries, the committees:

- Facilitate knowledge sharing
- Support structured implementation
- Integrate strategic priorities into routine management processes
- Reinforce alignment across all production sites

These committees promote cross-functional collaboration, support coherent decision-making and ensure consistency across sites by sharing lessons learned and aligning initiatives.

Monitoring & Digital Tools:

Implementation and follow-up are supported by:

- Structured monitoring processes
- Power BI dashboards, which track the status of actions and projects, enhance visibility and enable timely adjustments

Performance Culture & Individual Alignment:

The SBS is supported by a culture that emphasises clarity, accountability and continuous improvement. Objectives are defined in a structured and measurable way, enabling:

- Regular progress assessment
- Informed decision-making
- Alignment between organisational priorities and individual objectives

Sustainability is integrated into routine management through dedicated indicators included in team dashboards, ensuring continuous visibility in operational discussions and management reviews. This performance culture, grounded in clarity, accountability and continuous improvement, supports disciplined execution while encouraging learning and adaptation. The alignment between organisational priorities and individual objectives ensures that strategic goals are reflected in day-to-day activities, reinforcing consistent performance across the Group.

Our Products

Decades of accumulated knowledge, built over more than six decades of activity, are reflected in the products we bring to market. Continuous improvement has long been a defining feature of our approach, shaping how we transform tomatoes into a wide range of products that respond to different customer needs and uses.

Throughout this journey, the tomato has remained central to our identity. We have consistently sought to enhance its flavour and versatility as a food ingredient, combining agricultural expertise with industrial know-how to deliver products of recognised quality. This long-term commitment has allowed us to refine recipes, processes and formats over time, while preserving the essential characteristics of the raw material.

A strategic decision that underpins product quality is the close integration between agricultural production and industrial processing. Locating fields in proximity to production facilities enables greater control, faster response times and informed decision-making throughout harvest and processing stages. This model supports consistency, helps preserve freshness and reinforces quality standards from the field to the final product.

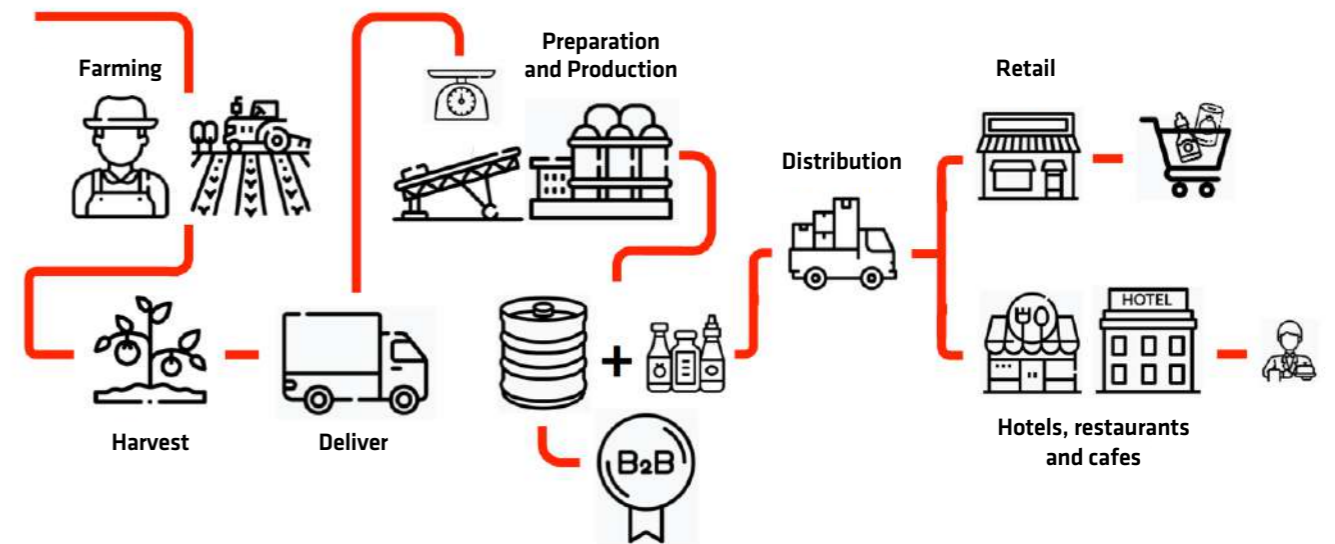
In Chile, tomatoes used in production are fully origin certified, strengthening traceability and transparency across the supply chain. In Iberia, production complies with applicable European regulations, supporting robust quality assurance and customer confidence.



Understanding and Managing the Value Chain

The value chain at Sugal encompasses far more than agricultural production alone. While tomatoes are central to our operations, value creation also depends on a wide network of relationships, processes and decisions that influence quality, efficiency and sustainability outcomes.

Managing the value chain therefore requires a comprehensive perspective that considers upstream inputs, downstream distribution and engagement with stakeholders who directly and indirectly contribute to our activities.



Promoting Sustainable Agriculture

Sustainable agricultural practices are a priority across the value chain. To support this, Sugal adopted the Farm Sustainability Assessment (FSA), a recognised framework for evaluating agricultural practices, promoting responsible farming practices and continuous improvement among agricultural partners.

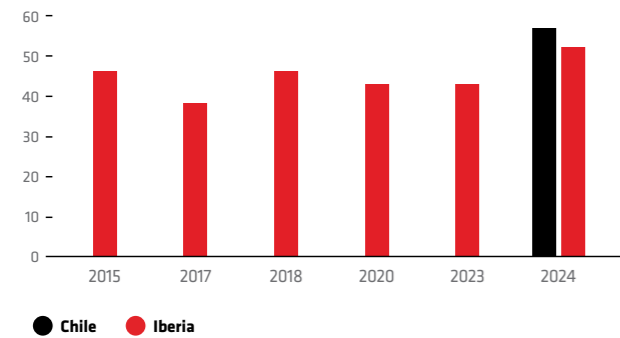
As a result of this approach, **more than 167 local farmers** in Chile have achieved FSA compliance, within the scope of the agricultural operation in Chile, which **covers 8,000 hectares** and is valid until 31 December 2027. In Chile, certification coverage continued to be strengthened: **in 2025, 100% of tomatoes were sourced from certified producers**, and in 2024, 249 farmers were certified under the Agricultural Management System (AMS), previously implemented by Unilever.

In Iberia, certification schemes vary by geography. In Portugal, in 2025, the Group worked with **130 producers**, of which **108** obtained GlobalG.A.P. (Good Agricultural Practices) certification and **23** achieved both GlobalG.A.P. and GRASP (GLOBALG.A.P. Risk Assessment on Social Practice), reflecting strong alignment with international good agricultural practices.

Across all three regions, the Group also reinforced its sustainability performance through the EcoVadis assessment, achieving solid results that reflect continuous improvement efforts across environmental, social and governance practices. This demonstrates the Group's structured and consistent commitment to responsible farming, improved environmental outcomes and long-term collaboration with agricultural partners.

Building on this, the EcoVadis assessments conducted across the Group's different entities provide further insight into the evolution of sustainability performance over recent years. The results show a broadly consistent level of performance across the assessed organisations, while also highlighting differences in focus areas and levels of maturity. The historical progression presented below illustrates how targeted actions and structured management systems have supported the maintenance and, in some cases, the strengthening of performance across key ESG themes, as reflected in the EcoVadis recognitions awarded to the Group's entities.

EcoVadis Performance History



EcoVadis recognitions

Based on the most recent EcoVadis assessments, the following recognitions were awarded to the Group's entities:

SUGAL ALIMENTOS

Silver Medal (overall score: **73/100**)

Strongest performance areas:

- Environment
- Labour & Human Rights

SUGAL ANDALUZIA

Bronze Medal (overall score: **63/100**)

Strongest performance areas:

- Environment
- Labour & Human Rights

SUGAL CHILE

Bronze Medal (overall score: **64/100**)

Strongest performance areas:

- Environment
- Ethics

Upstream Activities

Upstream activities are built around close collaboration with agricultural partners and suppliers whose inputs directly influence product quality and operational effectiveness. These activities include seed sourcing, supervision of tomato plant nurseries and management of agricultural operations, including the Group's own fields.

Partnerships with seed suppliers and nurseries ensure access to tomato varieties adapted to yield expectations, quality requirements and local climatic conditions. In parallel, collaboration with suppliers of primary and secondary packaging supports product integrity, regulatory compliance and the fulfilment of customer expectations.

The Group also works with suppliers of spare parts and industrial components, contributing to the reliability and efficiency of processing operations.

- Key ESG risks in this phase include water and resource efficiency in agricultural operations, impacts on ecosystems and biodiversity from farming practices, carbon footprints associated with primary inputs, and human and employment rights across the agricultural supply chain.¹

Downstream Activities

Downstream activities are characterised by the diversity of markets and customer requirements served by Sugal. Sugal supplies major retail chains with finished products such as ketchup, and precooked tomato-based products in various formats. Food service solutions, including small bags and pouches, are also provided to the HORECA channel across Europe.

Strong relationships with distributors and logistics partners support reliable deliveries, product integrity and responsiveness to customer needs across markets.

- Key ESG risks at this stage include the carbon footprint of logistics and distribution, circularity and sustainability of packaging materials, and ensuring product healthiness and compliance with evolving consumer and regulatory expectations.¹

Other Relevant Business Relationships

Value creation is further reinforced by strategic partnerships that extend beyond traditional supplier-customer relationships. These include collaborations with companies providing machinery and automation solutions for production lines, as well as consultants specialised in food safety and sustainability certifications.

Such partnerships contribute to process optimisation, innovation and continuous improvement, supporting high operational standards across the Group.

- Key risks in this context include alignment with partners on energy transition goals and maintaining innovation and process development standards that support the Group's broader sustainability commitments.¹

Quality Control and Processing

Quality and food safety are addressed throughout all processing stages, forming an integral part of how value is created at Sugal. Quality control measures are applied from the moment raw materials are received, supporting consistency and compliance with defined standards. This is reinforced by a fully certified quality and food-safety management system that covers all stages of the production process, ensuring rigorous oversight from intake to final product.

Incoming tomatoes undergo verification procedures to ensure they meet established quality requirements before entering the production process. During processing, controlled techniques are applied to achieve the desired consistency, texture and quality attributes of tomato-based products, while preserving their key characteristics.

Subsequent processing stages allow products to be adapted to different formulations and end uses, supporting the development of a diverse portfolio that meets the needs of industrial, retail and food service customers. These controls contribute to product reliability and help ensure that the quality and flavour expected by customers and consumers are consistently delivered across markets.

In Iberia, this commitment to consistent quality is reinforced by internationally recognised environmental management certifications, **with three out of five factories certified under ISO 14001**. This framework strengthens environmental performance at site level and complements the Group's broader focus on sustainable agriculture, high product quality and robust process control, extending assurance beyond the farm and into manufacturing operations.

Key Stakeholders Along the Value Chain

The Group's value chain is supported by a diverse set of stakeholders:



Farmers

Partners in agricultural production, supported through technical guidance and practices aimed at improving efficiency, quality and sustainability.



Distributors

Responsible for ensuring products are delivered correctly and reliably, supported by subcontracted and controlled logistics fleets.



Clients

Central to ensuring quality, safety and efficiency across operations, and to delivering products that meet customer and consumer expectations.



Employees

Industrial, retail and HORECA customers who play a key role in bringing products to end consumers.



Consumers

The ultimate recipients of the Group's products, whose expectations regarding quality, safety and flavour guide decisions throughout the value chain.

¹ These risks are aligned with the ESG topics identified through the materiality assessment.

2.4 OUR SUSTAINABILITY STRATEGY

Sustainability is a strategic driver that supports resilience, operational efficiency and long-term value creation. Guided by the ambition of *Moving Towards a More Sustainable Future*, the Group's sustainability strategy is fully embedded within the SBS, ensuring coherence between strategic ambitions and operational execution.

Accordingly, the sustainability strategy seeks to balance economic value creation with responsibility towards the environment, people and the communities where we operate.

A structured sustainability approach allows the Group to identify and manage environmental, social and governance risks, while also capturing opportunities linked to efficiency, innovation and responsible growth. Improvements in areas such as energy and water efficiency, waste reduction and resource optimisation reduce environmental impacts and strengthen the robustness of operations.



An Integrated Sustainability Journey

The Group's sustainability strategy follows a structured and progressive approach, articulated around three key stages:

- **Get to Start**, focused on understanding the Group's starting point and maturity regarding sustainability topics.
- **Get to Plan**, centred on defining the projects and actions required to achieve the sustainability objectives established.
- **Get to Act**, aimed at translating ambition into concrete action and enhancing the value created for society through the Group's activities.

This journey provides a clear framework for progressing from assessment to action, ensuring that sustainability ambitions are grounded in a realistic understanding of the organisation and translated into measurable initiatives.

Materiality Assessment

The Group's materiality assessment provides the foundation for prioritising sustainability topics and aligning actions with stakeholder expectations and business relevance.

Interests and views of stakeholders

Engaging with stakeholders is essential to the way Sugal operates and evolves. Stakeholders both influence and are influenced by the Group's activities, and their interests and views provide valuable insight into expectations, risks and opportunities.

By maintaining open dialogue and structured engagement, the Group seeks to build trust, strengthen relationships and ensure that stakeholder perspectives are integrated into strategic and operational decision-making.

Enhancing Dialogue and Engagement

The Group engages with a wide range of stakeholders, including employees, farmers, suppliers, customers, distributors, communities and other partners. Effective communication supports collaboration, facilitates knowledge sharing and contributes to the continuous improvement of sustainability initiatives.

Engagement takes place through different channels depending on the stakeholder group and context. These include direct communication, meetings, internal platforms, the company website, social media and a whistleblowing channel that enables the reporting of irregularities.

By combining formal and informal communication mechanisms, the Group aims to ensure that information flows both ways, supporting transparency and responsiveness.

<p>Internal</p>	Shareholders	<ul style="list-style-type: none"> • Bimonthly meetings to report sustainability to shareholders • Weekly meetings with the Management Board Directors
	Directors	
	Managers	<ul style="list-style-type: none"> • Executive Board meetings, management meetings, and DK meetings • Management of sectoral committees • Global and department corporate events (<i>team building</i>)
	Employees	<ul style="list-style-type: none"> • Intranet, SBS, corporate events, corporate e-mails, DK meetings, training and work floor information, signposting
<p>External</p>	Governments and entities (Governments, Regulators, Financial entities and banks, auditors)	<ul style="list-style-type: none"> • Inspections, certification and accreditation audits, disclosure and reporting of projects, other communications
	Suppliers (of raw materials, packaging, equipment, services, farmers, and cooperatives)	<ul style="list-style-type: none"> • Meetings with service suppliers on their yearly performance, regarding quality, service and contracts • Negotiation meetings • E-mails
	Clients and consumers (Clients, End consumers and Industrial Agriculture)	<ul style="list-style-type: none"> • Annual meetings on the performance of Sugal, regarding quality, service and contracts • Audits and visits by clients, corporate newsletters, social media (Facebook, Instagram, LinkedIn) and e-mail
	Society (Media, NGOs, Associations, Unions, Educational institutions, and Local communities)	<ul style="list-style-type: none"> • Social media (Facebook, Instagram, LinkedIn), school visits, curricular internships



By integrating stakeholder views into strategic planning, the Group strengthens alignment between business objectives, sustainability priorities and societal expectations. This approach supports more informed decisions and contributes to long-term value creation for both the organisation and its stakeholders.



The assessment process involved engagement with internal and external stakeholders across the Group's main regions of operation. Based on stakeholder input and internal analysis, a set of material topics was identified and prioritised.

These topics are organised in line with the Group's strategic pillars and reflect the issues most relevant to the business, its stakeholders and its future resilience. The materiality assessment informs strategic planning, target setting and reporting, and is periodically reviewed to ensure continued relevance.

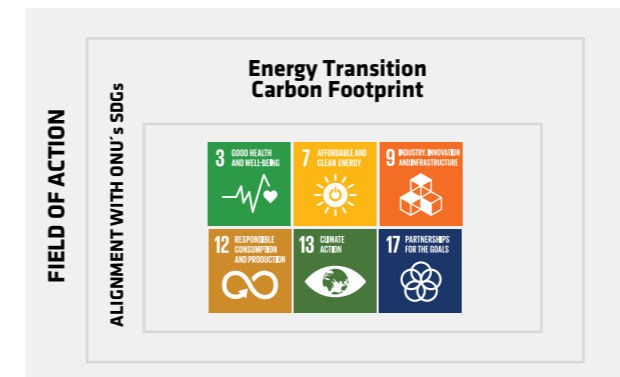
Pillars of the Sustainability Strategy

The sustainability strategy is structured around four strategic pillars, which reflect the Group's vision, its value chain and stakeholder expectations:

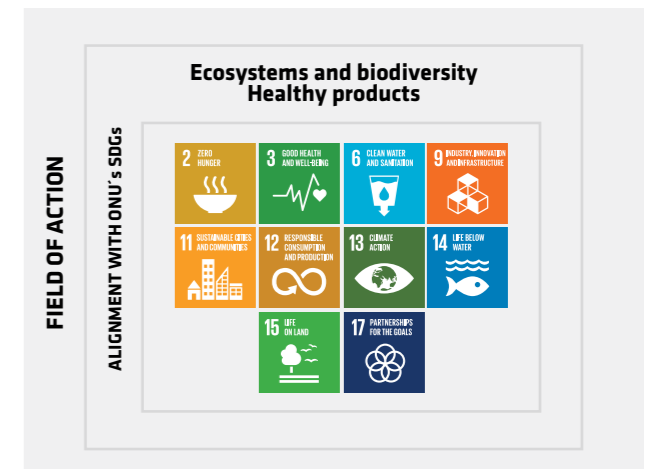
- **Carbon Neutrality and Energy Transition:** focusing on reducing greenhouse gas emissions and improving energy efficiency.
- **Sustainable Agriculture and Food:** addressing responsible agricultural practices, food safety and long-term resilience of supply.
- **Circular Economy:** promoting efficient use of resources, waste reduction and circular practices.
- **Valuing Human Resources and Community Relations:** covering social aspects such as people development, health and safety, and engagement with local communities.

These pillars provide a consistent structure for sustainability actions and are aligned with relevant Sustainable Development Goals.

CARBON NEUTRALITY AND ENERGY TRANSITION



SUSTAINABLE AGRICULTURE AND FOOD



VALUING HUMAN RESOURCES AND COMMUNITY RELATIONS



CIRCULAR ECONOMY



Roadmap and Targets

To support implementation, Sugal developed a sustainability roadmap with a horizon to 2030. The roadmap translates strategic ambition into concrete objectives and timelines providing direction for action over different time horizons.

Pillar	Target 2030	Baseline	# KPI
Carbon Neutrality and Energy Transition	Decrease the carbon intensity of 28/30 production processes by 35%.	Average value 2015-2020	1
	Lower total GHG emissions by 35%.	Average value 2017-2021	2
	Ensure that all electricity (100%) used and generated comes from renewable sources.	Average value 2017-2021	3
Sustainable Agriculture and Food	Reduce water consumption per hectare in owned agricultural fields by 15%.	2022	4
	Ensure that 50% of suppliers have environmental or sustainability certifications.	N/A	5
	Achieve an A Nutri-score for more than 95% of retail sales.	N/A	6
	Recycle phytosanitary packaging and irrigation tapes in all (100%) owned fields in Chile.	2021	7.1
	Recycle phytosanitary packaging and irrigation tapes in 75% of rented fields in Chile.	2021	7.2
Circular Economy	Reutilisation of 50% of all containers, bins, and wooden totes	Average value 2018-2020	8
	100% of waste generated is forwarded for valorisation.	Average value 2017-2021	9
	At least a 10% reduction in water usage per ton of production.	Average value 2019-2021	10
	Achieving 0% destroyed products per ton of production.	Average value 2018-2021	11
Valuing Human Resources and Community Relationships	Reducing the frequency rate of work incidents to 0.	Average value 2019-2020	12
	Providing 60 hours of training annually to each permanent employee.	Average value 2020-2021	13
	Maintaining voluntary employee turnover at only 5%.	Average value 2017 - 2021	14
	Ensuring 50% of permanent employees engage in at least one corporate volunteering activity per year.	N/A	15

Progress is monitored through a set of internally defined sustainability metrics, which support informed management decisions, accountability and continuous improvement.

As part of the sustainability roadmap, 30 specific measures were defined to operationalise the strategy across the organisation. These measures cover the different strategic pillars and reflect the Group's commitment to moving from ambition to action.

Clear definition of measures supports transparency and accountability, both internally and externally, and reinforces trust with stakeholders by demonstrating a structured and disciplined approach to sustainability.

Carbon Neutrality and Energy Transition	
M1. Implementation of technological solutions to decarbonise industrial processes	M4. Investment and modernisation of existing industrial equipment, enabling energy efficiency gains
M2. Installation of photovoltaic panels for self-consumption in factories	M5. Installation and reinforcement of means of distribution, insulation and energy recovery throughout the steam production process, as well as throughout the production process
M3. Decarbonisation of the fleet throughout the value chain	M6. Application of an energy management system based on ISO 50001, to establish the systems and processes needed to improve the organisation's overall energy performance
M7. Development of a Carbon Neutrality Roadmap, based on scenario building, which anticipates the main trends and the transformations necessary for decarbonisation	

Sustainable Agriculture and Food	
M8. Implementation of an Internet of Things (IoT) cycle in agricultural fields consisting of sensors that collect real-time data and communicate it for analysis in monitoring software and decision support	M13. Develop a pilot project to implement a blockchain-based traceability system that monitors sustainability, safety and food quality indicators throughout the value chain
M9. Use of tomato varieties more resilient to climate change (e.g., tolerance to high temperatures)	M14. Creation of an internal multidisciplinary WG to draw up a strategy to promote the nutritional quality of Sugal products, taking into account the Nutri-score system
M10. Creation of an internal Working Group to carry out a global survey and assessment of Sugal's suppliers against relevant sustainability certificates	M15. Evaluate incentive mechanisms to promote more sustainable management of waste generated in agricultural fields
M11. Develop an annual questionnaire to assess the performance of agricultural suppliers against a sustainability index, subsequently linking them to performance reports and training materials	M16. Implementation of pilot projects in the agricultural area that enable the application of the principles of regenerative and organic farming, in partnership with AG-Innov
M12. Establish partnerships with sector associations to promote the high nutritional value of tomato-based products and, consequently, their beneficial role in the diet	M17. Implement biodiversity conservation measures in agricultural fields with a view to promoting ecosystem services, crop resilience and reducing the use of pesticides, in partnership with AG-Innov
M18. Develop environmental education projects in the areas of productive intervention to promote sustainability and proximity to the local community	

Circular Economy

M19. Partnership with packaging suppliers to invest in R&D for packaging design that balances sustainability criteria with product quality and safety criteria	M21. Create incentives for the reuse or return of packaging sent to transport the product
M20. Investing in R&D for sustainable and economically attractive solutions for the valorisation of tomato by-products, incorporating the concept of industrial symbioses	M22. Analysis of the water footprint of industrial production to identify priority actions to increase efficiency
M23. Develop a Food Loss and Waste inventory (WRI) and create an action plan to combat food waste throughout the value chain	

Valuing human resources and community relations

M24. Implementation of an ISO 45001 OSH management system to prevent incidents by effectively managing risks in the workplace	M27. Development of recruitment procedures that prioritise the hiring of local people, including for senior management, in order to stimulate a positive impact on nearby communities
M25. Develop a program with internal coaching sessions to improve the performance and well-being of employees by setting objectives, developing skills and career plans	M28. Development of a corporate volunteering program that establishes volunteering actions in line with local priorities and Sugal's strategic objectives
M26. Develop and enhance the current curricular internship program to attract young talent	M29. Development of a training program to disseminate the sustainability strategy to employees, promoting their involvement and training

M30. Developing a sustainable procurement manual that introduces social and environmental requirements into the procurement of goods and services throughout the value chain

Transversal



2.5 RISK MANAGEMENT

Risk management is an integral part of how Sugal plans, operates and safeguards its business continuity over time. Operating across multiple geographies and along a complex value chain requires a structured approach to identifying, assessing and managing risks that may affect operational continuity, the Group's financial position and its strategic objectives. As part of this framework, risks are reviewed annually, and the risk matrix is formally approved by the Board, ensuring clear oversight, accountability and alignment with the Group's governance practices.

Sugal's approach to risk management supports informed decision-making and strengthens resilience in an environment characterised by climatic variability, evolving regulatory requirements, market volatility and increasing stakeholder expectations.

Identifying Potential Threats

Early identification of risks is essential to prevent disruption and limit adverse impacts. By monitoring internal operations and external developments, the Group aims to anticipate potential threats that could affect agricultural production, industrial processing, supply chains or market access.

This forward-looking perspective enables risks to be addressed proactively rather than reactively and supports the timely implementation of mitigation measures before issues escalate.

Minimising Losses and Protecting Value

Effective risk management helps minimise potential losses arising from unforeseen events. By understanding its risk exposure and implementing appropriate controls, the Group reduces the likelihood and severity of operational interruptions, financial impacts and reputational damage.

This approach supports stability and predictability, both of which are essential for effective planning and sustained progress.

Supporting Decision-Making:

A clear understanding of risks enhances the quality of decision-making at all levels of the organisation. Risk assessments inform strategic choices, investment decisions and operational priorities, helping ensure alignment between objectives, resources and potential exposure.

By integrating risk considerations into planning processes, the Group strengthens its ability to balance opportunity and risk in a disciplined manner.

Risk management also plays a critical role in building resilience. Preparing for different scenarios, developing contingency plans and ensuring readiness to respond to disruption enables the Group to react effectively to unexpected events and recover more quickly.

This resilience is particularly important in a context where climate related risks, supply chain disruptions and regulatory changes are increasingly relevant.

Tomato Production and Processing Landscape

Operating within the tomato production and processing landscape requires managing a range of environmental, operational and market-related factors. With activities across different geographic regions, the Group is exposed to variability in climatic conditions, water availability and agricultural yields, which can influence crop development and raw material supply.

Tomato cultivation is inherently sensitive to seasonal and external conditions, making agricultural planning and coordination with growers essential to maintaining supply continuity and product quality. To address these dynamics, Climate-related risks are assessed using the Group's structured risk-management framework, which applies a defined methodology for evaluating probability and im-

pact across all risk categories. At the processing stage, established quality control and operational practices helps manage raw material variability while safeguarding food safety and product integrity. Beyond agricultural and industrial performance, environmental protection considerations, particularly those related to climate change, water efficiency and resource use, form an integral part of operational planning.

Together, agricultural and industrial activities are approached in an integrated and risk-aware manner, considering environmental, social and governance factors. This perspective supports the anticipation of potential disruptions and helps maintain operational continuity across different locations.

	Main Risks	Risks to Sugal's operation
Climate Risks	<ul style="list-style-type: none"> • Extreme weather events can impact tomato production. Droughts, heavy rains, storms, and temperature changes affect crop productivity and quality. 	<ul style="list-style-type: none"> • Climate change affects our raw materials. • Utilisation of increasingly scarce natural resources.
Water Availability	<ul style="list-style-type: none"> • Water scarcity in the Iberian Peninsula and Chile challenges tomato production, leading to harvest losses and high irrigation costs. 	<ul style="list-style-type: none"> • Shortage of water for industrial processes. • Decrease in permitted water extraction volumes. • Water pollution. • Rising costs of water usage.
Risks Linked to Waste and Pollution Management	<ul style="list-style-type: none"> • Poor management of agricultural waste and pollution from chemicals pose risks to tomato production sustainability. • Strict environmental regulations and waste management practices increase production costs. 	<ul style="list-style-type: none"> • Operational difficulties, including need for extra resources, infrastructure, and training to manage waste streams and encourage packaging reuse. • Compliance with waste management and circular economy regulations. • Inefficiencies in transportation related to the container return system.
Employment Rights	<ul style="list-style-type: none"> • Inadequate working conditions, low wages, and labour rights violations in agriculture affect company reputation. 	<ul style="list-style-type: none"> • Poor handling of human and labour rights leads to high risks and damages corporate reputation. • Increased employee turnover and diminished brand prestige. • Loss of expertise (specialists). • Reduced attractiveness as an employer.
Risks Linked to Compliance and Certification	<ul style="list-style-type: none"> • Extreme weather events can impact tomato production. Droughts, heavy rains, storms, and temperature changes affect crop productivity and quality. 	<ul style="list-style-type: none"> • Climate change affects our raw materials. • Utilisation of increasingly scarce natural resources.
Competitiveness Risks	<ul style="list-style-type: none"> • Compliance with environmental and social certifications is challenging and non-compliance can result in fines and reputation damage. 	<ul style="list-style-type: none"> • Legal violations. • Failing to obtain certification results in losing contracts with clients and consumer sales. • Mistakes in label standardisation and related processes lead to production deviations, increasing obsolete and destroyed products.
Supply chain Risks	<ul style="list-style-type: none"> • Demand for sustainable products and changing consumer preferences affect company competitiveness. 	<ul style="list-style-type: none"> • Not obtaining certification results in losing contracts with clients and consumer sales. • Mistakes in label standardisation can lead to production issues, increasing obsolete and destroyed products, and contributing to food waste.





ENVIRONMENTAL INFORMATION

3.1
Climate Change Action

3.2
Water Management

3.3
Resource Use and Circular Economy

3.1 CLIMATE CHANGE ACTION

GRI INDICATORS

(GRI 3-3, 303-1, 303-2, 303-3, 303-4, 303-5)

OUR 2030 TARGETS¹

35 %
reduction of carbon intensity of our production for scopes 1+2 GHG emissions

35%
reduction of absolute scopes 1+2 GHG emissions

100%
consumed electricity derived from renewable resources

2025 PERFORMANCE

13.4%
reduction of carbon intensity of our production for scopes 1+2 GHG emissions

11.8%
reduction of absolute scopes 1+2 GHG emissions

48.3%
consumed electricity derived from renewable resources

CHAPTER HIGHLIGHTS



0.33
carbon intensity of our production for scopes 1+2 GHG emissions (tCO₂e/tproduction - location-based)
(-6.9% than in 2024)

580.2
carbon intensity for scopes 1+2+3 GHG emissions based on net revenue (tCO₂e/M€)



102,080.8 tCO₂e
scopes 1+2 GHG emissions across all operations
(+8% than in 2024)



28,011.87 MWh
consumed electricity derived from renewable resources
(+9.3% than in 2024)

58,012.86 MWh
total electricity consumed
(+21.1% than in 2024)

SUSTAINABLE DEVELOPMENT GOALS



OUR 30 MEASURES

Measure 1 to 7 | Measure 9 | Measure 17

At Sugal Group, we recognise the responsibility our industry holds in contributing to global climate goals, including the Paris Agreement target of achieving net-zero emissions by 2050 and limiting global warming to 1.5°C. This commitment gains particular relevance when considering the Climate-related risks to which our operations are exposed: agricultural production is increasingly vulnerable to heatwaves and water scarcity, our factories depend on energy-intensive processes, and our logistics activities require careful temperature and route management to minimise emissions and maintain product quality.

By integrating climate considerations into our operational planning, we are able to prioritise mitigation actions that deliver the greatest impact on efficiency, resilience and long-term competitiveness. Beyond regulatory expectations, decarbonisation is a strategic pathway that strengthens our operations today while preparing the company for a low-carbon future.

Strategy for Reducing our Climate Impact Focus on decarbonisation and energy transition



ENERGY

- Investment in renewable electricity
- Substitution of fossil fuels
- Improvement of industrial energy efficiency
- Production of energy or self-consumption



MOBILITY AND TRANSPORT

- Electrification of the fleet
- Route optimisation
- Use of less carbon-intensive modes of transport



EMISSIONS MANAGEMENT

- Improvement of emissions calculation methodologies
- Adoption of best available practices and technologies

The implementation and maintenance of an Environmental Management System certified in accordance with ISO 14001 play a key role in supporting our climate and environmental commitments. ISO 14001 provides a structured framework for identifying, managing and mitigating the environmental impacts of our operations, ensuring compliance with legal requirements and promoting continuous improvement. By embedding this standard across our activities, we strengthen the integration of environmental considerations into decision-making processes, enhance operational control over resource use, emissions and waste, and reinforce our ability to systematically address climate-related risks and opportunities in line with our long-term sustainability objectives.

Energy

Energy plays a central role in Sugal Group's climate strategy, as our operations rely on energy-intensive industrial processes that are directly affected by the transition to low-carbon economy. In line with our commitment to reduce our climate impact and strengthen the resilience of our industrial facilities, we are actively transforming the way energy is sourced and consumed across our sites.

This includes a progressive shift towards renewable energy, improvements in energy efficiency and the replacement of higher-emission fuels with cleaner alternatives. Through these efforts, we aim not only to lower our carbon footprint but also to ensure a more sustainable, reliable and future-ready energy systems for our operations.



To support this ambition, we have established a target **to achieve 100% renewable electricity consumption across our operations.**



Through our sustainability strategy, we have implemented a range of measures that directly and indirectly contribute to reducing our dependency in fossil fuels, increasing energy efficiency, and expanding renewable energy use.

Key Energy Measures

Measure 1 focuses on the implementation technological solutions that support the decarbonisation of industrial processes. These solutions enable a progressive shift away from high-emission energy sources and contribute to the long-term reduction of our carbon footprint.

Complementing this, **Measure 4** involves targeted investments in the modernisation of existing industrial equipment to improve operational efficiency, enhance thermal performance and optimise overall energy consumption.

Measure 1 & 4

Implementation of technological solutions to decarbonise industrial processes & Investment and modernisation of existing industrial equipment, enabling energy efficiency gains

Under this measure, we installed a state-of-the-art **Artemis pre-evaporator systems** at the Benavente and Azambuja plants. These technologies use advanced heat-recycling processes to produce steam more efficiently, resulting in a substantial reduction in steam consumption, improved thermal efficiency and enhanced process stability. They also contribute to the sustainability of tomato-paste production by reducing thermal energy use while maintaining high product-quality standards.

In parallel, we completed the installation of a **biomass boiler** at the Benavent plant, using 100% sustainable biomass sourced from siviculture activities. This investment strengthens our transition towards low-carbon thermal energy, replacing more carbon-intensive fuels and significantly reducing the plant's carbon footprint. The implementation of the biomass system forms an important step in our broader strategy to increase the share of renewable energy in our operations and to enhance long-term resilience to energy-market and climate-related risks.

Measure 2 reflects our effort to advance the installation of photovoltaic panels for self-consumption across our factories. At the Azambuja plant, we have concluded the installation of 1,044 photovoltaic panels covering approximately 2,860 m², with a total installed capacity of 610.7 kWp, supported by five inverters. At Benavente, the system comprises 1,576 modules over 4,318 m², delivering 921.9 kWp in total and incorporating ten inverters. At our plants in Chile, technical testing and feasibility assessments are still ongoing. At this stage, the installation of photovoltaic systems has been assessed as having low feasibility, and no deployment has yet been undertaken.

Measure 5 focuses on the installation and reinforcement of means of distribution, insulation, and energy recovery throughout the steam production process, as well as throughout the production process.

At Tilcoco plant, a system to recover heat from boiler blowdowns was installed. Following the positive results achieved, the same solution was replicated at the Talca plant, contributing to notable reductions in liquefied gas consumption and CO₂ emissions.

Performance of distribution, insulation and energy-recovery systems continues to be closely monitored, alongside ongoing improvements of the HEAT indicator (covering steam generation, distribution and use). These improvements are achieved through enhanced steam piping, the expansion of blowdown collection, and upgrades to both equipment and operation procedures. This includes the standardisation of routine steam-trap inspections through the integration of control and management instrumentation. In addition, a dedicated study on heat-management practices resulted in the development of a good-practice manual to support day-to-day operational efficiency.

Regarding **Measure 6**, the implementation of an Energy Management System (EMS) based on ISO 50001, certification was achieved at both plants in Chile in 2024. For the Iberia plants, efforts to implement an EMS continued throughout 2025. This approach aims to reinforce a structured and consistent energy-performance framework across the Group, providing a basis for continuous improvement and ensuring alignment with international best practices. In this context, an audit of the EMS in Chile was conducted in 2025, with no non-conformities identified.

In addition to these measures, we have implemented diverse operational initiatives that support target achievement and translate our commitments into action. Across our sites, we continuously work to optimise the way energy is consumed, prioritising measures that enhance thermal efficiency, reduce losses, modernise equipment and increase process stability. These improvements not only reduce our carbon footprint but also enhance operational reliability and resource efficiency, forming the basis for continued progress in the decarbonisation of our operations.

Building on this foundation, we are advancing the energy transition across our operations by progressively shifting towards low-carbon and renewable energy sources. This includes increasing the share of renewable electricity, expanding on-site generation through solar installations and replacing higher-emission fuels with cleaner alternatives. Looking ahead, we aim to further accelerate the adoption of emerging green-energy solutions, including green hydrogen, to reinforce our long-term decarbonisation and alignment with evolving regulatory expectations.

In Portugal and Spain, multiple energy efficiency initiatives have been implemented, including the deployment of heat recovery systems, LED lighting upgrades, equipment-level consumption controllers, and detailed assessments of industrial energy use to identify opportunities for improvement. In Spain, a natural-gas cogeneration unit enables the simultaneous production of electricity, hot water and heat, increasing overall system efficiency and reducing primary energy demand.

In Chile, recent updates include the replacement of coal-fired boilers with LPG systems and the installation of heat exchangers to recover and reuse thermal energy, resulting in significant fuel savings and emissions reductions. In addition, automatic steam-purge systems were installed in half of the boilers at Tilcoco plant, improving operational control and reducing unnecessary steam losses. New instrumentation has also been incorporated into steam-trap inspection routines for cookers and evaporators, enabling more precise monitoring, earlier detection of inefficiencies, and further optimisation of steam-system performance.

In 2025, our energy consumption² totalled **493,397.84 MWh**, representing a **6.4%** increase compared with the previous year.

Our consumption of non-renewable fuels increased by **3.0%** compared with the previous year, totalling **428,036.65 MWh**. It is important to note that this was the first year in which Sugal Group reported the consumption of renewable source fuels (biomass).

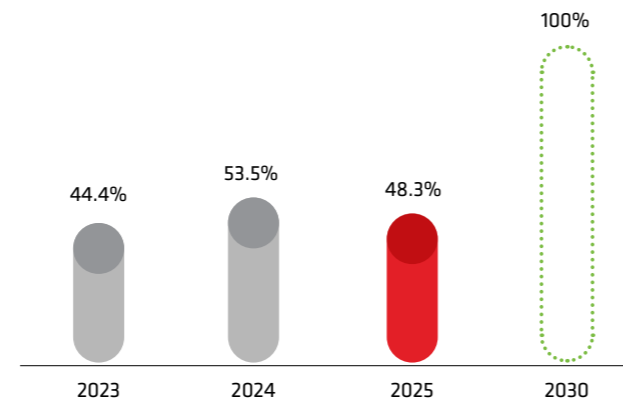
Indicator	Energy Consumption			
	Portugal	Chile	Spain	Group
Energy mix (MWh)				
Consumption of renewable fuels	7,348.34	0.00	0.00	7,348.34
Biomass	7,348.34	0.00	0.00	7,348.34
Consumption of non-renewable fuels	102,554.45	259,988.36	65,493.84	428,036.65
Diesel	79.36	11,337.07	914.99	12,331.42
Propane	0.00	0.00	0.00	0.00
Natural gas	101,335.78	0.00	64,578.84	165,914.63
LPG	1,139.31	248,651.30	0.00	249,790.61
Consumption of electricity	25,393.79	27,158.36	5,460.71	58,012.86
Renewable electricity	853.51	27,158.36	0.00	28,011.87
Non-renewable electricity	24,540.28	0.00	5,460.71	30,000.99
Total energy consumption	135,296.58	287,146.72	70,954.55	493,397.84

Considering total net revenues of **399.4 million euros** our energy intensity per net revenue reached **1,235.34 MWh/M€**.

To monitor progress towards our goal, we track **KPI 3**, which measures the proportion of renewable electricity in relation to total electricity consumption. In 2025, our total consumption amounted to **58,012.86 MWh**, of which **48.3%** corresponded to renewable electricity.

It should be noted that in Chile, the target has already been achieved, and **100%** of our electricity consumption is sourced from renewable energy.

KPI 3 - Renewable electricity consumption
(percentage of total consumption)



Compared at 2024, the share of electricity derived from renewable energy decreased, reflecting a higher use of non-renewable electricity. Nevertheless, the absolute consumption of renewable electricity increased by **9.3%** overall.

Carbon footprint

As a tomato processing business with industrial operations across three geographies, the Sugal Group generates greenhouse gas emissions primarily through the combustion of fuels used in our industrial processes, the consumption of electricity, and the transportation of our products. The scale and nature of these emissions are largely influenced by the energy intensity of tomato processing, the fuel mix available in each country, and the volume and geography of production in any given year.

Understanding and reducing our carbon footprint is not simply a reporting exercise – It is fundamental to the long-term viability of our business and to our responsibility as a company operating within natural systems increasingly affected by climate change. The droughts, extreme temperatures, and unpredictable growing seasons that are already reshaping our agricultural context make this urgency both tangible and immediate.

2030 Targets



Our 2030 targets set a clear direction: a **35% reduction in absolute Scope 1 and 2 GHG emissions**, and a **35% reduction in the carbon intensity of our production**.

Progress toward these targets is monitored through two internal KPIs – **KPI 1**, which tracks carbon intensity per tonne of production, and **KPI 2**, which measures total Scope 1 and 2 emissions. These indicators serve as the primary lens through which we evaluate our decarbonisation performance year after year, and they anchor the actions implemented across the business.

Our Decarbonisation Priorities

Our approach to reducing our carbon footprint is built around eight strategic priorities, which together address the principal sources of emissions across our operations and value chain:

Renewable electricity

Replacing fossil-fuel-based electricity with certified renewable sources across all geographies.

Energy efficiency

Improving industrial processes and equipment to reduce energy consumption per unit of production.

Self-consumption energy

Producing renewable energy on-site, reducing dependence on the grid.

Fleet decarbonisation

Replacing combustion vehicles with electric or lower-emission alternatives across the value chain (Measure 3).

Transport optimisation

Using less carbon-intensive modes of transport, including rail, and optimising routes to reduce emissions (Measure 3).

Emissions methodology

Continuously improving the accuracy and coverage of our GHG emissions calculations, including the development of our Carbon Neutrality Roadmap (Measure 7).

Agricultural resilience

Developing crop varieties better adapted to climate change, reducing production losses and resource consumption (Measure 9).

Best available technologies

Investing in innovation and new technologies to accelerate decarbonisation across our operations.

The measures and initiatives related to energy implemented in 2025 can be found in the corresponding subchapter (for further detail, please refer to the Energy subchapter).

² See further details on the calculation methodology in the subchapter "Methodological Notes".

Mitigation and Adaptation Initiatives

Reducing our carbon footprint requires sustained action across multiple dimensions of the business simultaneously. In 2025, our efforts continued across fleet decarbonisation, transport optimisation, and agricultural adaptation, while we also strengthened the methodological and strategic foundations that will guide our longer-term pathway toward net zero.

Measure 3 focuses on fleet decarbonisation and transport, mainly through:

- Rail transport over road continued to be prioritised in both Portugal and Chile, with Chile already recording a reduction of **more than 65%** in truck kilometres travelled as a result of this shift.
- Electric vehicle pilots confirmed the viability of EVs for administrative use; agricultural vehicle options continue to be assessed as the market evolves. The Group has set targets for **40-60%** of its fleet to be electric or hybrid by 2026, and for a fully electric or hybrid fleet by 2030.
- Work with suppliers and carriers continued to optimise transported loads and reduce unnecessary trips, including the analysis of all-electric delivery routes between key sites in Portugal.
- Emissions calculation methodologies for transport in Portugal and Spain continued to be developed, strengthening our capacity to monitor and report Scope 3 emissions with greater precision.
- **Measure 7** focuses on the development of our carbon neutrality roadmap, which will formalise our pathway to net zero across all operations and geographies. This remains a key priority for the coming period. The roadmap will translate our 2030 targets into a clear, time-bound plan with defined actions, investment requirements, and milestones. Whilst the roadmap is currently under development, the following steps outline the key milestones underway, reflecting a phased approach aligned with internationally recognised frameworks:
- **2025:** Submission of the commitment letter to the Science Based Targets initiative (SBTi) in December 2025, marking the formal start of the decarbonisation process, alongside the kick-off of the roadmap development.

- **2026:** Calculation of the carbon footprint in line with the SBTi-ready requirements, covering all relevant categories, followed by the submission of emission reduction targets to the SBTi by December 2026, using 2024 as the base year.

- **2027:** Review of the Sugal Group's sustainability strategy, ensuring alignment with the decarbonisation roadmap as it is being defined under the SBTi, as well as with applicable sustainability reporting requirements.

We will report on its progress in upcoming editions of this report.

Additionally, under **measure 9**, we have developed two projects in 2025 focused on the adaptation of tomato cultivation to climate change.

Measure 9

Use of tomato varieties more resilient to climate change (e.g., tolerance to high temperatures)

Duration: 2024 to present.

Description: Adapting our agricultural base to the realities of a changing climate is one of the most forward-looking dimensions of our sustainability strategy. Under Measure 9, we are investing in the development and trialling of tomato varieties that are more resistant to heat, drought, disease, and other forms of abiotic stress, with the goal of increasing the resilience, productivity, and sustainability of our cultivation. In 2025, two projects were active under this measure, both located in Portugal.

Project 1 - Grafted Plantation

Status: In development

Objective: Improve disease and salinity resistance of tomato cultivation using rootstocks, without compromising yield. Reduce water and fertiliser consumption.

2025 Activity: Grafted plants trialled on approximately 6 hectares, covering multiple rootstock and variety combinations.

Key Result: Agronomic performance being evaluated from planting to harvest; optimal variety-rootstock combinations being identified per production centre and end consumer profile.

Photo:



Project 2 - Heat Treatment of Seeds

Status: In development

Objective: Improve crop yield under abiotic stress conditions (heat, salinity) by activating natural plant defences through heat treatment of seeds.

2025 Activity: Trials conducted in Portugal in partnership with Ag-innov.

Key Result: Up to 30% increase in crop yield under stress conditions demonstrated in 2025 trials.

Photos:



GHG Emissions - 2025 Results

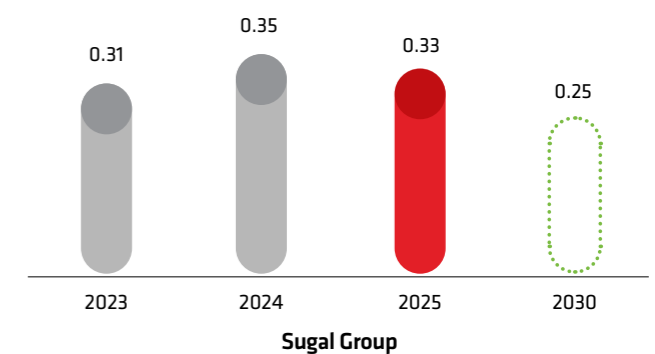
KPI 1	KPI 2
Reduce carbon intensity of production by 35%	Reduce absolute Scope 1+2 GHG emissions by 35%
Progress in 2025: -13.4%	Progress in 2025: -11.8%

In 2025, our total Scope 1 and 2 GHG emissions³ (location-based method) increased by **8.0%**, reaching **102,080.77 tCO₂e (KPI 2)**, compared to 94,485.00 tCO₂e in 2024. It is important to note that changes – most notably in the geographical production mix and the recovery of operations in Spain – influenced the overall emissions profile and contributed to the increase.

The carbon intensity of our production (**KPI 1**) decreased to **0.33 tCO₂e** per tonne of production, against **0.35 tCO₂e** per tonne of production in the previous year. This reduction is mainly attributable to lower emissions in Portugal, following the installation of a biomass boiler. The resulting change in the energy mix has contributed to a structural decrease in emissions, in line with the ongoing implementation of the company's decarbonisation plan.

KPI 1 - Scopes 1-2 GHG emissions (Location-based)

Carbon intensity of industrial production (tCO₂e/tproduction)



³ See further details on the calculation methodology in the subchapter "Methodological Notes".

Looking at the composition of our emissions, **Scope 1** continues to account for the dominant share, with stationary equipment representing more than 95% of direct emissions, a pattern that is consistent with the energy-intensive nature of tomato processing.

Scope 2 emissions (location-based) increased to **8,030.62 tCO₂e**, driven primarily by changes in the Portuguese grid emission factor, which resulted in a higher carbon intensity of purchased electricity during the reporting period. It is worth noting that, for our Chilean facilities, market-based Scope 2 emissions remain zero, as they operate exclusively on certified renewable electricity. Extending this position to Iberia is a key medium-term objective – one that our ongoing investment in renewable energy is progressively enabling.

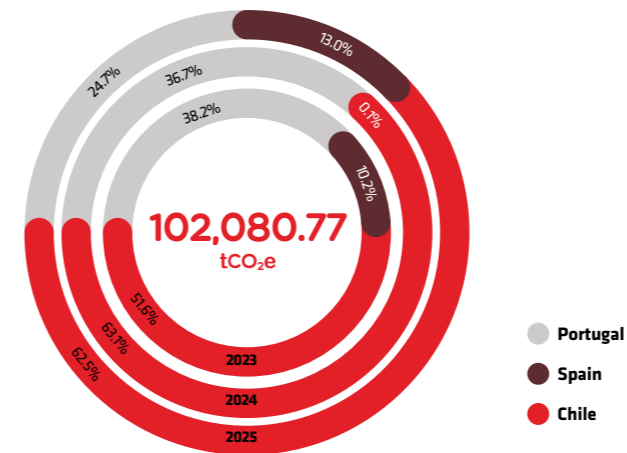
Scope 3⁴ emissions, calculated for Portugal and Spain, reached **129,635.52 tCO₂e**, compared to **47,230.30 tCO₂e** in 2024. This increase is justified by the addition of new Scope 3 categories to the GHG emissions inventory, providing a broader and more comprehensive assessment of value-chain impacts. As a result, the expansion of the inventory's coverage naturally leads to a higher overall emission total. Additionally, the overall increase of emissions is justified due to the resume of production in Spain.

Transport and logistics remain the principal source of Scope 3 emissions, which is precisely why reducing the carbon intensity of our fleet and supply chain is central to our long-term decarbonisation strategy.

Indicator	Carbon footprint			
	Portugal	Chile	Spain	Group
GHG emissions (tCO₂e)				
Scope 1 - Direct GHG emissions	22,808.70	58,168.67	13,072.78	94,050.15
Stationary combustion	22,117.84	54,855.25	13,068.37	90,041.45
Mobile combustion	400.31	3,313.42	0.00	3,713.73
Fugitive emissions	8.30	0.00	4.41	12.71
Wastewater Treatment Plant (WWTP)	282.3	0.00	0.00	282.25
Scope 2 - Indirect GHG emissions (Location-based)	2,333.03	5,488.68	208.91	8,030.62
Scope 3 - Indirect GHG emissions (value chain)	69,149.59	34,228.70	26,257.23	129,635.52
1 - Purchased goods & services	38,263.80	0.00	21,642.10	59,905.90
3 - Activities related to fuels and energies (not included in Scope 1 or Scope 2)	2,309.25	0.00	2,132.14	4,441.39
4 - Upstream transportation and distribution	849.37	5,377.60	98.54	6,325.51
5 - Waste generated in operations	1,961.06	0.00	0.39	1,961.45
5.1 - Waste generated in operations – subcategory: wastewater	19.61	0.00	1.39	21.00
6 - Business travel	1,748.47	348.03	0.00	2,096.50
7 - Employee commuting	488.57	57.60	25.31	571.48
Scope 3 – Upstream Emissions	45,620.52	5,783.23	23,898.48	75,302.23
9 - Downstream transportation and distribution	18,101.16	28,445.47	114.93	46,661.56
Use of fertilizers	5,427.91	0.00	2,243.82	7,671.73
Scope 3 – downstream Emissions	23,529.07	28,445.47	2,358.75	54,333.29
Total emissions (Scope 1, 2 and 3) (Location-based) (excluding biogenic emissions)	94,291.32	97,886.05	39,538.92	231,716.29

In terms of geographic distribution, Chile continues to account for the largest share of total emissions, reflecting the scale of its production volumes.

Scopes 1-2 GHG emissions (Location-based)
Evolution of the geographical contribution



Considering total net revenues of **399.4 million euros**, our carbon intensity per net revenue reached **580.2 tCO₂e/M€**, compared to **330.2 tCO₂e/M€** in 2024. This indicator, which captures the relationship between our emissions and the economic value we generate, increased.

Product Carbon Footprint

In 2025, the Sugal Group initiated the quantification of the **Product Carbon Footprint (PCF)** across its different production facilities. This assessment quantifies the amount of greenhouse gas (GHG) emissions generated, whether directly or indirectly, by each product throughout its life cycle. The analysis covers the extraction of raw materials, manufacturing processes, and distribution stages.

The Product Carbon Footprint follows a life cycle assessment (LCA) approach, which distinguishes it from the Organisational Carbon Footprint, as the latter focuses on emissions arising from the activities of a specific site or installation rather than on individual products.

For the calculation of the Product Carbon Footprint, Sugal Group used the *Altruistiq* platform, which incorporates validated emission factors. This approach enables a comprehensive assessment of product-related impacts on a cradle-to-destination basis, including upstream transport of inputs, energy consumption at manufacturing sites, packaging, waste management operations, and outbound transport to the final destination⁵.



⁴ See further details on the calculation methodology in the subchapter "Methodological Notes".

⁵ Methodological note: The product use phase and end-of-life treatment are not included within the scope of this assessment.

3.2 WATER MANAGEMENT

GRI INDICATORS
(GRI 303-1, 303-2, 303-3, 303-4)

OUR 2030 TARGETS

15%
reduction of water consumption per hectare of owned agricultural field

10%
reduction of water capture per ton of production 28/30 while making efforts to maximise its progress

2025 PERFORMANCE

Water-consumption data is currently unavailable. Nevertheless, the strategy includes a measure to initiate measurement in owned agricultural fields, enabling future monitoring against the established baseline.

+32.9%
captured water per ton of production 28/30 (Portugal) ⁶

-41.1%
captured water per ton of production 28/30 (Chile)

CHAPTER HIGHLIGHTS



3,8%
decrease in water discharged to surface water



100%
owned agricultural fields covered by irrigation-automation technology

SUSTAINABLE DEVELOPMENT GOALS



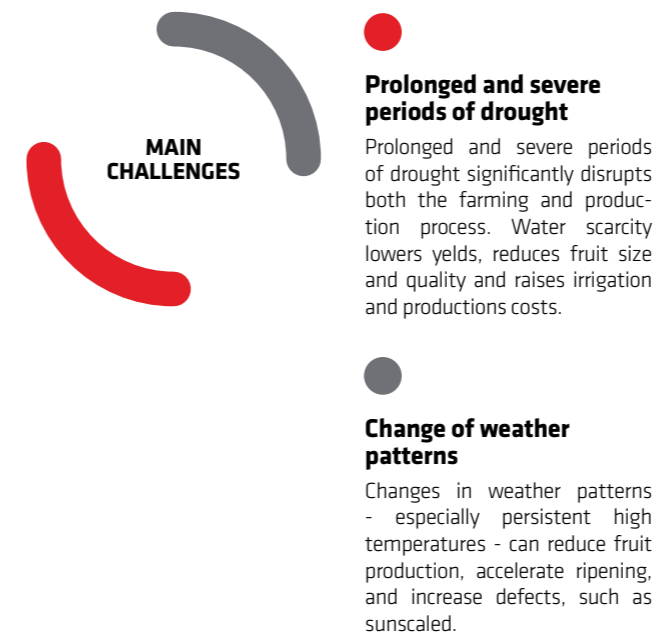
OUR 30 MEASURES

Measure 8 | Measure 9 | Measure 16 | Measure 22

⁶ Methodological note: For the calculation of this KPI, the average water consumption for the period 2017-2021 was used, as baseline, for Portugal, and for the period 2019-2021 for Chile.

As a leading producer and transformer of tomatoes, we recognise that water plays a central role, not only in our operations, but also as a shared resource whose responsible management is vital to the resilience of our ecosystems and communities.

At Sugal Group, water is an indispensable resource, used in multiple ways, such as tomato cultivation, tomato washing, tomato unloading and transport in processing line, and as primary raw material used in the production process for the products that we place on the market. This demonstrates the dependence of our business on this resource, which gives rise to several challenges related to water availability and scarcity – as illustrated by our Sevilla plant’s full-year shutdown in 2024 caused by a prolonged and severe drought.



As part of our responsibilities, we also make sure that the effluents resulting from our own operations are properly treated and discharged, avoiding pollution of local water bodies, soil and air.

By recognising our dependence on this resource and the responsibility we hold as a responsible company, we have been identifying and developing several opportunities to improve efficiency across our production and processing activities. In 2025, we maintained our commitments and advanced both strategic and operational measures aimed at implementing a more resilient approach of managing our water use, withdrawal and discharges.



Commitments and action plans through 2030

At Sugal, we are committed to reducing water consumption through 2030 by implementing the best practices from the agricultural sector and deploying technologies that enhance our performance in water management.



Continuous monitoring

The only way to understand what is happening inside our operations is by monitoring both water intake and discharges. Continuous monitoring allows us to identify trends and implement mitigation measures whenever necessary.



Water reuse systems

At Sugal, we have implemented water-reuse systems that allow us to reintegrate 55% to 85% of treated water into industrial processes, helping us to reduce overall consumption of water.



Strict effluent treatment products

We are commitment to preventing the pollution of local water bodies. To achieve this, we have implemented primary and secondary effluent-treatment systems to ensure that the treated water, not reintegrated in our industrial process, does not impact negatively impact water resources or surrounding ecosystems, while also ensuring full regulatory compliance.



Operational controls

We have implemented several operational-control mechanisms for the temperature of cooling systems to enhance efficiency in evaporators and in the sterilisation of equipment.



Monitor water use and discharges

In Sugal Group, we consider the management of water a strategic priority and we want to ensure that our activities are not an additional risk factor to the environment and our surrounding communities. This commitment translates into the establishment of two targets, **KPI 4** & **KPI 10**, that we intend to achieve by 2030.



In our agricultural fields, we want to **reduce the water consumption per hectare of owned agricultural field by 15%** and the **water captured per ton of 28/30 production by 10%**.

To achieve these targets, in 2025, we continued to implement diverse measures relating to water captured and consumed. We maintained our efforts under **measure 22** – analysis of water footprint of industrial production – which aims to identify priority action that enhance efficiency.

Measure 22

Analysis of water footprint of industrial production to identify priority actions that increase efficiency

Within the tomato-paste industry sector, water management is recognised as a strategic asset for the tomato agri-food sector, given that each kilogram of finished product mobilises hundreds of litres of water throughout its life cycle, from agricultural irrigation to industrial processing.

In this context, in 2025, we conducted a study at our Tilcoco and Talca plants in Chile to identify the main water-related impacts and hotspots across the value chain. The study was carried out through the measurement of the water footprint of both facilities, in accordance with the requirements of ISO 14046.

This assessment served three key objectives:

- To measure the water footprint of each facility for the year of 2024, which will serve as the baseline for future targets and commitments defined by the Sugal Group.
- To provide insights to inform the Group's corporate strategy for managing water-related impacts.
- To identify critical water-related impacts and priority areas of action.

In addition, the study enabled the measurement of a range of water-related impact indicators, including AWARE (Available Water Remaining), eutrophication, freshwater acidification, freshwater toxicity, and impacts on human health expressed in DALYs (Disability-Adjusted Life Years).

The analysis indicates that the agricultural phase is main contributor to the overall water footprint, primarily due to the intensive extraction of freshwater for irrigation and application of nitrogen fertilisers, which contribute to eutrophication in water bodies. In response to these findings, the action plan prioritise regenerative agriculture and irrigation efficiency, supported by monitoring technologies and integrated nutrient management practices. These actions are complemented by energy transition initiatives in industrial plants and the implementation of a continuous monitoring system with verifiable reduction targets.

Through this approach, water management is embedded as strategic axis of competitiveness and resilience, reaffirming Sugal Group's commitment to sustainability and ensuring alignment with the local context of water-stressed regions in Chile.

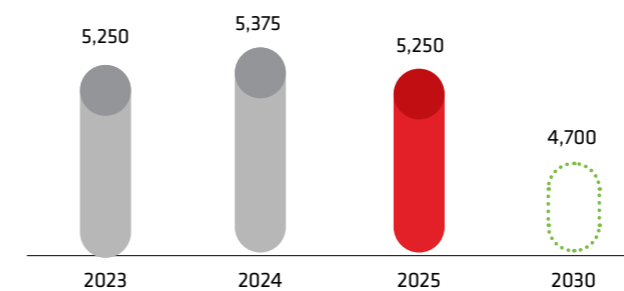
Regarding **measure 8**, we have continued implementing an Internet of Things (IoT) system in our agriculture fields, consisting of sensors that collect real-time data and transmit it to monitoring and decision-support software. In 2025, we have achieved **100%** implementation in our own agricultural fields in Chile, and we expect this system to become operational in selected areas of Spain and Portugal in 2026, contributing to more efficient water use.

Additionally, we have implemented an irrigation-automation technology to further enhance water-use efficiency. What began as a pilot project in 2024 became a priority initiative in 2025. Supported by Sugal AgTech technology, the irrigation-automation project was successfully scaled up in Chile, achieving **100%** coverage across our owned agricultural fields.

In Spain, the technology has been implemented across **10%** of the agricultural area in Andalusia, with an additional **800** hectares expected to be prepared for deployment in 2026. Similar progress is underway in Portugal, where the technology has already been deployed across approximately **600** hectares, with full operation expected in the coming year.

This initiative is of strategic importance, as automation enables more efficient water use, particularly in the context of climate change and rising temperatures during the crop cycle. In addition, it contributes to reducing wastewater generation and helps address operational challenges related to pumping efficiency and irrigation scheduling.

KPI 4 - Water consumption per hectare of owned agricultural field
(average)



Water consumption per owned agricultural field decreased by **2.3%** compared to 2024, reaching an average of **5,250 m³/ha**, thereby exceeding the target set for 2030.

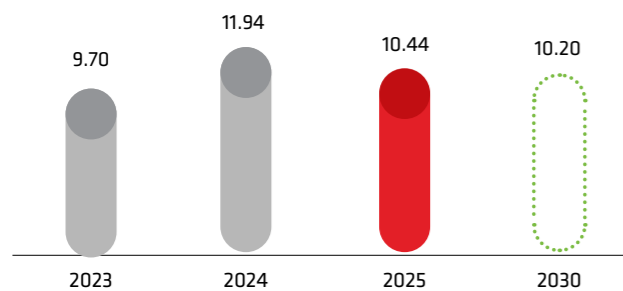
Water withdrawal remained stable compared to 2024, with a slight increase of **1.5%** of water captured. It is important to note that all of our water withdrawals occur in areas experiencing water stress, which reinforce the critical importance of efficient water management.



Indicator	Water withdrawal			
	Portugal	Chile	Spain	Group
Water withdrawal from all areas with stress water				
Surface water (m³)	343,110.00	0.00	211,223.00	554,333.00
Groundwater (m³)	1,198,120.00	1,520,620.00	0.00	2,718,740.00
Seawater (m³)	0.00	0.00	0.00	0.00
Produced water (m³)	0.00	0.00	0.00	0.00
Third-party water (m³)	0.00	0.00	0.00	0.00
Total water withdrawal (m³)	1,541,230.00	1,520,620.00	211,223.00	3,273,073.00

Even with the increase of water withdrawals, our water-management performance improved significantly, as our industrial production grew by **16,1%** compared with 2024. This demonstrates that we became more efficient in the volume of water captured per tonne of production over the year, bringing us closer to our 2030 target of reducing the captured water per ton of production by 10%.

KPI 10 - Water captured per ton of 28/30 production
(m³/ton)



This decrease is the result of the implementation of a group of measures, mechanisms and technologies designed to make our use of water more sustainable and efficient.

As stated before, one of our main challenges are the changes in weather patterns. This challenge led us to implement initiatives related to **measure 9**, which has the objective of develop tomato varieties more resilient to climate change. Since 2024, we have been testing the agronomic performance of different tomato varieties, assessing their tolerance to thermal, water-related and disease-related stress. This measure is highly important to us, as it enable us to maintain the high quality of our industrial products while strengthening our ability

to adapt to climate changes. In recent years, we have focused on testing varieties that require less water and fewer fertilisers.

Additionally, in 2024, we celebrated a partnership with AG-Innov, under **measure 16**, to implement a pilot project that will enable us to apply the principles of regenerative and organic farming. As part of this initiative, we tested two types of products: a polymer with a higher capacity to retain water – testing that began in 2024 and continued in 2025 – and a biostimulant aimed at increasing productivity, which was tested in both Portugal and in Chile.

Ultimately, all factories in Iberia are monitored through our Environmental Management System, which is certified under ISO 14001 (for further detail, please refer to the Climate Change subchapter). This system allows us to monitor, control and evaluate the impacts related to water and effluents management.

Also, with AG-Innov, we implemented **measure 17**, which focuses on implementing biodiversity conservation measures in agricultural fields with the aim of promoting ecosystem services, increasing crop resilience and reducing water and pesticide use, through the TOMAC 2.0 trial project.

The TOMAC 2.0 trial, developed in partnership with Syngenta, builds upon the foundations of the initial TOMAC trial, enhancing and refining sustainable agricultural practices for industrial tomato production.

Implemented in Portugal between 2025 and 2027, TOMAC 2.0 places a strong emphasis on improving water-use efficiency, alongside reducing soil disturbance, enhancing soil health and biodiversity, and optimising the use of fertilisers and energy.

The trial introduces minimum tillage techniques that preserve soil structure, maintain continuous soil cover and significantly enhance water retention and availability in the soil. These improvements are critical for maximising the efficiency of irrigation, reducing water losses through evaporation and runoff, and increasing resilience to extreme weather events such as heatwaves and droughts.

Improved organic matter levels further support the soil's capacity to store and regulate water, enabling crops to perform well under water-constrained conditions.

It also promotes crop diversification and rotation to break pest and disease cycles and improve system sustainability, while contributing to more stable soil moisture dynamics and more efficient use of available water throughout the growing cycle.

Trials conducted on 52 hectares compare conventional monoculture with innovative approaches based on crop rotations and differentiated fertilisation, demonstrating the potential to enhance productivity while reducing water intensity.

In 2025, tomato cultivation took place within a rotation system supported by soil analysis and adjusted fertilisation practices, enabling more precise alignment between crop needs, nutrient supply and water use. In 2026, cover crops will be planted in the rotation plot and corn will be planted in the spring/summer, contributing to improved soil water retention and reduced off-season water losses. In 2027, winter cover crops and tomatoes will be planted again in both plots, reinforcing the long-term benefits of these practices in optimising water use and maintaining productivity.

These practices contribute to a better understanding of how to optimise agricultural systems to achieve both high productivity and improved water efficiency.

In 2025, we recorded a 3,8% decrease in water discharged to surface water, which remains the only discharge destination used at Sugal.

Indicator	Water discharge			
	Portugal	Chile	Spain	Group
Surface water (m³)	1,191,140.00	1,653,940.00	201,500.00	3,046,580.00
Groundwater (m³)	0.00	0.00	0.00	0.00
Seawater (m³)	0.00	0.00	0.00	0.00
Third-party water (m³)	0.00	0.00	0.00	0.00
Total water discharge (m³)	1,191,140.00	1,653,940.00	201,500.00	3,046,580.00

It is important to note that our discharges occur in areas under water stress, and all fully comply with the legislation of each country. This includes Directive 2000/60/CE, transposed to Portuguese Law through Law n.º 58/2007 (Water Law) and Decree-Law n.º 236/98 (Industrial effluent regime), and into Spanish Law through Royal Legislative Decree 1/2001 (industrial waste regime) and Royal Decree 849/1986. In Chile, we also comply with Regulation DS.90/00, which governs pollutants associated with liquid-waste discharges into marine and continental surface waters.

At Sugal Group, all our factories operate wastewater treatment plants, either industrial, domestic or a combination of both. Industrial wastewater treatment plants are designed to treat the effluent generated by the production process, while the domestic wastewater treatment plants are responsible to treat effluents produced in the social and sanitary areas of the factories. In Chile, an aerobic wastewater treatment plant is in operation, and the treated effluent is discharged into the public sewer system, which is managed by the local sanitary utility.

3.3 RESOURCE USE AND CIRCULAR ECONOMY

GRI INDICATORS

GRI 301-1, 306-1, 306-2, 306-3, 306-4, 306-5

OUR 2030 TARGETS

Recycling of phytosanitary packages and irrigation tapes in

100%
of owned fields in Chile

Forwarding of
100%
of generated waste for valorisation

Achievement of
0%
of destroyed product

2025 PERFORMANCE

100%
of own fields in Chile with recycling of phytosanitary packages and irrigation tapes

80.1%
of waste forwarded for valorisation

0.4%
of destroyed product

CHAPTER HIGHLIGHTS



35.7%
of generated waste forwarded to preparation for reuse



98.7%
Renewable raw materials

SUSTAINABLE DEVELOPMENT GOALS



OUR 30 MEASURES

Measure 15 | Measure 19 | Measure 20 | Measure 21 | Measure 23

As the agri-food sector advances toward more sustainable models, the circular economy has become an essential framework for reshaping how resources are managed and how environmental impacts are reduced. By encouraging the continuous use of materials and the redesign of processes to minimise waste and optimise inputs, it provides a pathway to greater efficiency and long-term resilience. For a company dedicated to tomato production, embracing circular principles strengthens our stewardship of natural resources while opening opportunities to innovate in the use of by-products and improve overall operational performance.

In line with our sustainability commitments, we are investing in measures that enhance resource efficiency and embed circularity throughout our production processes. This includes developing solutions that extract greater value from by-products and implementing practices that reduce waste across the entire value chain. We recognise that fully integrating these principles is a gradual process, and while meaningful progress has been made, further advancements are required. We remain committed to strengthening our efforts as we work towards our long-term sustainability aspirations.

Waste management

Effective waste management underpins our operational approach, ensuring that resources are handled responsibly throughout the production cycle. Alongside our commitment to reducing food waste, we prioritise practices that minimise waste generation at source and encourage the reuse of packaging whenever possible. When reuse is not feasible, we ensure that materials are channelled into appropriate recycling streams.

These practices are reinforced through the **Sugal Business System (SBS)**, which embeds process efficiency and continuous improvement in our day-to-day practices. Through this framework, we drive initiatives that increase packaging reuse, reduce losses of finished goods and avoid unnecessary disposal by prioritising alternatives such as sales, donations or reprocessing – thereby strengthening our circularity efforts across the value chain.

Complementing the SBS, we operate a certified Environmental Management System under ISO 14001 (for further detail, please refer to the Climate Change subchapter), enabling us to systematically monitor, control and evaluate waste-related impacts and to establish action plan and procedures that deliver continuous improvement in environmental performance. This management system is fully aligned with Sugal Group sustainability strategy, en-

surging environmental considerations are integrated into decision-making and that our long-term circular economy objectives are pursued consistently.

In addition to these initiatives, we have established a structured system for the separation and categorisation of waste across all our facilities. Clearly identified collection points and standardised containers are positioned throughout our operations, ensuring that different waste streams are consistently sorted at source and that proper waste handling is embedded into routine factory activities.

The waste generated from tomato concentrate production encompasses several distinct categories, including field-related waste, such as irrigation tapes and phytosanitary packaging, packaging materials non-compliant product waste – comprising items that fall outside specification or exceed their shelf life – and industrial liquid waste generated during the manufacturing process. The production cycle also results in tomato pomace and sludge originating from wastewater treatment (for further detail, please refer to the Water Management subchapter).

Most solid waste streams, including field waste, packaging materials and non-compliant products, are directed towards appropriate valorisation pathways. Industrial liquid waste is treated through a biological and physical wastewater treatment system, which generates a treated liquid effluent and solid waste in the form of sludge. The resulting sludge is subsequently repurposed as organic fertiliser in agricultural applications, while part of the treated effluent re-enters the production cycle in compliance with environmental requirements.

In 2025, a total of **90,223.79** tonnes of waste were generated. Of this amount, **72,314.20** tonnes were diverted from disposal through recovery processes, while **17,909.60** were directed for disposal. Compared with the previous year, overall waste generation increased by **17%**, with waste diverted from disposal rising by **18%** and waste directed to disposal increasing by **14%**.

This increase appears to be largely driven by the resumption of production activities in Spain, which led to a corresponding rise in waste generation, as well as by higher volumes recorded in Chile. In contrast, waste generated in Portugal fell by **29%**. These regional variations indicate that the increase in waste reflects shifts in production intensity across geographies rather than a deterioration in the effectiveness of our waste management practices.

Waste generated
(tonnes)



Of the total waste diverted from disposal, **16.39** tonnes correspond to hazardous waste, and **72,297.80** tonnes correspond to non-hazardous waste.

Indicator	Waste diverted from disposal			
	Portugal	Chile	Spain	Group
Recovery operations				
Hazardous waste (t)	7.39	7.99	1.01	16.39
Preparation for reuse (t)	2.51	0.00	0.00	2.51
Recycling (t)	0.00	7.99	0.00	7.99
Other recovery operations (t)	4.89	0.00	1.01	5.90
Non-hazardous waste (t)	15,238.90	47,283.56	9,775.34	72,297.80
Preparation for reuse (t)	884.14	31,326.90	4.07	32,215.11
Recycling (t)	590.18	346.86	0.00	937.04
Other recovery operations (t)	13,764.58	15,609.80	9,771.27	39,145.65
Total waste diverted from disposal (t)	15,246.29	47,291.55	9,776.35	72,314.20

In terms of the total waste directed for disposal, **13.12** tonnes correspond to hazardous waste and **17,896.60** tonnes to non-hazardous waste.

Indicator	Waste directed to disposal			
	Portugal	Chile	Spain	Group
Disposal operations				
Hazardous waste (t)	3.58	9.42	0.12	13.12
Incineration (with energy recovery)	0.00	0.00	0.00	0.00
Incineration (without energy recovery)	0.00	0.00	0.00	0.00
Landfilling	0.00	9.42	0.00	9.42
Other disposal operations	3.58	0.00	0.12	3.70
Non-hazardous waste (t)	1,710.26	16,186.22	0.00	17,896.48
Incineration (with energy recovery)	0.00	0.00	0.00	0.00
Incineration (without energy recovery)	0.00	0.00	0.00	0.00
Landfilling	1,683.80	16,186.22	0.00	17,870.02
Other disposal operations	26.46	0.00	0.00	26.46
Total waste directed to disposal (t)	1,713.84	16,195.64	0.12	17,909.60

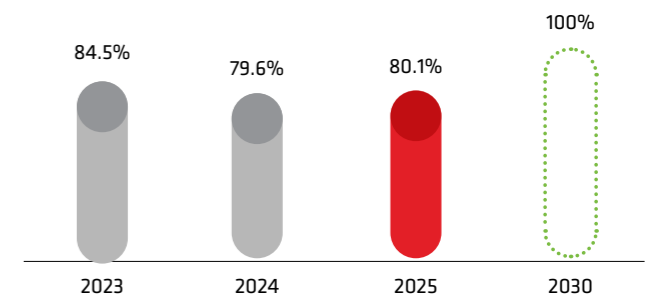
Although the overall volume of waste generated increased, hazardous waste in 2025 amounted to 29.51 tonnes, representing a 28.7% reduction compared with the previous year. This reduction is particularly significant, as it indicates progress in preventing or replacing materials and processes associated with higher environmental risks. The decline therefore reflects not only improvements in operational practices but also the effectiveness of ongoing efforts to enhance safety, compliance and environmental performance across our facilities.

At Sugal Group, we remain committed to advancing sustainable and responsible waste-management practices across all our operations. Central to this commitment is ensuring that all waste generated is handled and disposed of appropriately.

Progress is monitored through **KPI 9**, which measures the proportion of waste diverted from disposal in relation to the total waste generated.

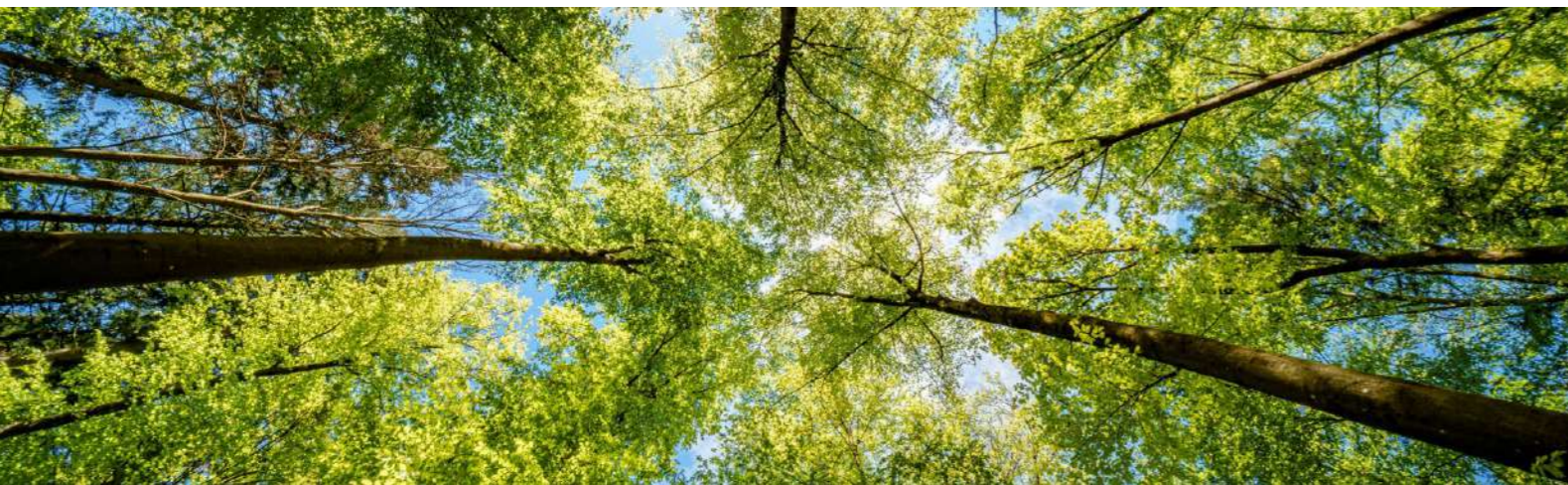
In 2025, 80.1% of the waste generated was diverted from disposal, representing an increase compared with the previous year.

KPI 9 - Waste forwarded for valorisation
(percentage of total waste)



Our ambition is for **100% of the waste generated to be sent for valorisation.**

At the Talca facility in Chile, a portion of the waste produced - namely effluent sludge, branches and discharged mud - has the potential to be recovered. However, due to logistical constraints and associated costs, these materials are currently directed to disposal.



Promoting responsible agricultural practices that support sustainable ecosystems requires the proper management and disposal of waste generated in the fields. In Iberia, waste management is carried out in full compliance with applicable legislation, while in Chile we are working to align agricultural waste practices with the standards already established in our Iberian operations.



In Chile, our goal is to have **100% of own fields and 75% of contracted fields with recycling of phytosanitary packages and irrigation tapes.**

To support this ambition, we have established **Measure 15**, which focuses on evaluating incentive mechanisms that promote more sustainable waste management practices in agricultural fields. The objective is to encourage the reduction of waste at source and the valorisation of materials generated throughout agricultural activities. In Chile, this measure has been implemented through the following actions:

Own production fields

- We participate in the *Programa Campo Limpio*, through which all agrochemical packaging is collected, cleaned and sent for recycling.

Third-party fields

- Through the *Programa Campo Limpio*, which includes the collection, washing and recycling of chemical drums and agricultural straps, we promote awareness among farmers about recycling chemical drums and agricultural straps.
- We apply compliance controls: at the beginning and end of each planting season, audits are carried out to ensure all practices meet required standards. If tomatoes are delivered with agricultural straps, penalties may be applied, including the potential rejection of the load.
- We collect nursery trays from third-party fields for subsequent reuse.

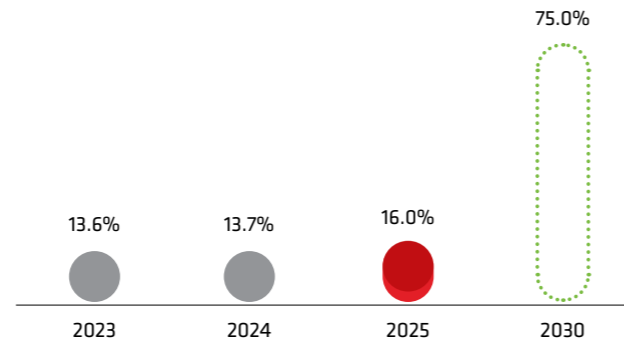
In Portugal, the field irrigation tapes are collected through a specialised service provider and plant protection product containers are directed for appropriate disposal.

This measure is monitored on an annual basis and requires continuous development and periodic revision to ensure that practices remain effective and aligned with our broader sustainability goals.

Progress towards our goal in Chile is monitored through **KPI 7**, which is divided into **KPI 7.1** and **KPI 7.2**. **KPI 7.1** measures the proportion of hectares of our own fields where phytosanitary packaging and irrigation tapes are recycled, relative to the total hectares of owned fields. **KPI 7.2** applies the same assessment to contracted fields, evaluating the percentage of hectares where these materials are recycled in relation to the total contracted area.

In 2025, **100%** of the hectares of our own fields in Chile recycled phytosanitary packaging and irrigation tapes. Among contracted fields, **16,0%** achieved the same result.

KPI 7.2 - Hectares of contracted fields in Chile with recycling of packaging of phytosanitary products and irrigation tapes
(percentage of total contracted area)



Although the company influences its partners, the percentage of hectares of contracted fields in Chile with recycling of packaging of phytosanitary products and irrigation tapes does not depend entirely on Sugal. As such, given that the company considers this a strategic indicator, it will continue to make efforts to increase the availability of irrigation tape collection services across contracted fields in Chile. This indicator has gained further importance in light of the commitment to SBTi targets and the decarbonisation of the Sugal Group's value chain.

This indicator applies exclusively to Chile, as the recycling of phytosanitary packaging and irrigation tapes has already been fully implemented across all agricultural fields in Iberia.

Materials

Prioritising the use of recyclable materials within our operations contributes to reducing the volume of waste generated and supports the more efficient use of natural resources. In line with this approach, we are continuing to increase the incorporation of recyclable options in our production processes, ensuring that the materials we use are increasingly aligned with our environmental objectives.

Given the nature of tomato processing, our material consumption is largely associated with packaging components such as drums, bins, cans, aseptic and internal pouches,

tetra brik, protective films, as wells auxiliary materials used during processing and storage. We are therefore working to ensure that a growing share of these materials is either recyclable or sourced from renewable origins, while also reducing the overall intensity of material use through operational efficiencies and packaging optimisation.

In 2025, we consumed a total of **1,400,025.25** tonnes of materials⁷, **98.7%** of which were renewable. This reflecting our continued progress towards a more sustainable materials profile.

Indicator	Materials used			
	Portugal	Chile	Spain	Group
Total consumption of materials (t)	497,469.16	767,289.28	135,266.80	1,400,025.25
Renewable materials (t)	488,811.00	760,344.08	133,325.00	1,382,480.08
Non-renewable materials (t)	8,658.16	6,945.20	1,941.80	17,545.17
% of renewable materials (t)	98.3%	99.1%	98.6%	98.7%

Sustainable packaging

Measure 19

Promoting innovation in packaging design through close collaboration with suppliers

Given the nature of our business, at Sugal Group, we extensively rely on packaging solutions to ensure the protection, preservation and transport of our products. Increasing the use of reusable and recyclable packaging plays a key role in reducing the generation of waste and supporting a more circular approach to resource use.



Our goal is for **50% of packaging to be reused.**

We have established two measures that reinforce our approach to packaging sustainability. **Measure 19** focuses on developing collaborative partnerships with packaging suppliers to advance research and innovation in packaging solutions that meet sustainability requirements while upholding product quality and safety standards.

In the Industrial sector, pilot tests for aluminium-free aseptic bags began in Iberia in 2025, representing an important step towards reducing the environmental footprint of materials used in tomato processing. Building on the results of these initial trials, the initiative is expected to be progressively extended to Chile in the coming years, allowing for a broader assessment of performance under different operational conditions.

In the retail sector, under the plastic line pillar, we launched two studies aimed at increasing the circularity of its plastic packaging. The first study – now fully implemented – focused on incorporating higher levels of recycled PET (rPET) into packaging solutions. As a result, we successfully increased rPET content to 75% and reduced the plastic weight per bottle from 30 g to 25 g in selected formats.

⁷ See further details on the calculation methodology in the subchapter "Methodological Notes".

A second study is currently in progress to further reduce the plastic content in each bottle without compromising product quality and safety. This includes evaluating the technical feasibility of lowering the bottle weight from 25 g to 22 g. In parallel, research is underway to develop bottles made entirely from 100% rPET, which would represent a significant milestone in advancing the sustainability performance of retail packaging.

Measure 21 aims to encourage the reuse or return of transport packaging by introducing incentive mechanisms that support more circular practices within our value chain. In Iberia, we have implemented a structured policy to promote the return and recovery of metal drums. Under this scheme, customers are encouraged to return used drums, for which we provide compensation based on the condition of each unit.

Once the drums arrive at our facilities, they undergo an evaluation process that determines their subsequent destination:



Good condition

Repaired on site for internal use



Minor damage

Sent for supplier for refurbishment and adaptation



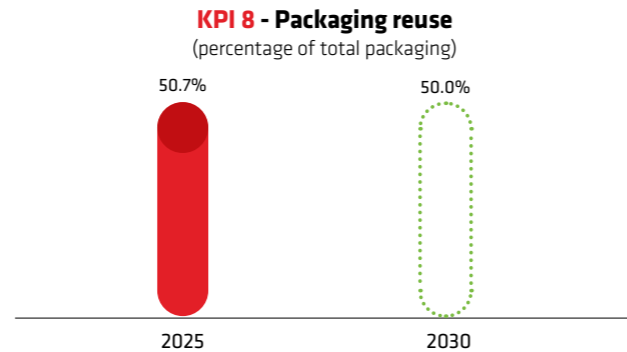
Non Recoverable

Sent to recycling or, if no viable option, final disposal

To monitor our progress towards our goal of achieving 50.7% reusable packaging, we use **KPI 8**⁸, which measures the proportion of packaging that is reused in relation to the total volume of packaging used across our operations. This indicator provides a clear view of how effectively we are advancing towards more circular and resource-efficient packaging practices.

In 2025, we exceeded our target of achieving 50% reusable packaging across our operations, reaching a reuse rate of 50.7%, which demonstrates our continued efforts to strengthen the circularity of our packaging practices.

⁸ See further details on the calculation methodology in the subchapter "Methodological Notes".



As part of our ongoing commitment to improving the sustainability performance of our packaging solutions, in 2024 we undertook a technical assessment to optimise the metal drums used for transporting tomato products. The study examined an increase in capacity from 220 L to 225 L, as well as enhancements to thickness and durability to enable additional reuse cycles.

In 2025, we concluded the study and verified that adopting higher-capacity and more robust drums effectively reduces the quantity of packaging materials required, lowers storage needs and decreases the number of transport movements. In that context, the 225L drum was introduced, allowing for an approximately **2%** higher weight per unit (around **5 kg** additional capacity per drum), which enables the transport of approximately **400 kg** of additional product per container. Collectively, these improvements contribute to a measurable reduction in our transport-related carbon footprint while supporting a more durable and reusable packaging system.



Management and reduction of food waste

Addressing food waste is fundamental to the sustainability and efficiency of our operations. In an industry such as tomato processing, minimising waste is essential not only for reducing disposal costs, but also for strengthening inventory planning and avoiding the unnecessary loss of edible resources.

As part of our broader circular economy approach, we prioritise the valorisation of by-products so that edible and nutrient-rich streams remain in productive use rather than becoming waste. A key example is tomato pomace (tomato peels and seeds) generated during concentrate production, which in Iberia and Chile is channelled to animal feed, mainly for cattle. Tomatoes removed from the line for quality reasons follow the same route, ensuring that food waste is minimised.

We are also advancing innovation through targeted research and development with universities, research centres and regional companies to identify technological and industrial solutions that expand high value uses for tomato by-products and enhance circularity across our sites.



Our ambition is to have **0% of destroyed product**.

We are committed to strengthening circular practices across our operations by expanding the reuse, recycling and valorisation of the materials generated during production. These efforts contribute to reducing the volume of waste requiring treatment and support a more efficient use of natural resources. Through targeted measures and operational initiatives, we work to maximise the value of industrial by-products and reinforce the integration of circular economy principles into our processes.

Measure 20 reinforces this commitment by investing research and development to identify sustainable and economically viable pathways for the valorisation of tomato by-products, incorporating the principles of industrial symbiosis. By promoting new uses and recovery routes for these materials, this measure aims to reduce waste generation at source and enhance the environmental efficiency of the production process.

In Iberia, this includes trials for converting wastewater treatment sludge into stabilised biofertiliser granules, the production of biomethane from tomato pomace and other organic residues, and the continuation of crop-based research to produce pomace flour for incorporation into pet-food applications.

In Chile, we are advancing initiatives focused on the valorisation of pomace in combination with other Agri-industrial by-products, with the objective of developing solutions for animal feed. In parallel, we are progressing in the establishment of a partnership with a third party aimed at developing biogas production, using pomace and other suitable organic residues generated from our operations. Consistent with these efforts, sludge generated from wastewater treatment process is currently being utilised as a soil improver for agricultural crops. In 2025, a total of **15,600** tonnes of sludge generated at Tilcoco plant were redirected for agricultural use.

Measure 20

Investing in R&D for sustainable and economically attractive solutions for the valorisation of tomato by-products, incorporating the concept of industrial symbioses

In 2025, in Chile, we initiated a collaborative research project with Concha y Toro and the CETA development research centre to explore new nutritional applications for by-products generated from tomato processing within our operations and grape processing activities carried out by Concha y Toro.

The project focuses on characterising these materials in terms of their nutritional value and functional components, with the purpose of developing a viable animal-feed product in line with industrial symbiosis principles.

Implementation will continue into 2026 at an early research stage, supporting our broader commitment to resource valorisation, circular economy practices and the reduction of organic waste across the value chain.

Measure 23 focuses on building a comprehensive Food Loss and Waste (WRI) inventory and developing an action plan to reduce food waste across the value chain. This measure supports the prevention of avoidable losses, helps lower costs associated with unnecessary purchases, and promotes the redirection of food materials to other productive uses whenever possible. Within this scope, we have put in place a set of ongoing actions designed to prevent food waste, optimise resource use and ensure that products retain value within the food system for as long as possible. These efforts enable earlier detection of losses, better stock planning and the redirection of products to alternative uses whenever feasible, as outlined below:

Quarterly inventory reviews

to detect product losses and assess whether a shelf-life extension is justified.

Technical evaluation

by suppliers of post-expiry viability (e.g., assessment of aroma loss and other parameters), preventing unnecessary landfill disposal.

Ingredient standardisation

so that a single ingredient can be used across multiple recipes, reducing the number of SKUs, optimising stock levels and maximising utilisation of each ingredient.

Reorganisation of retail planning and logistics teams

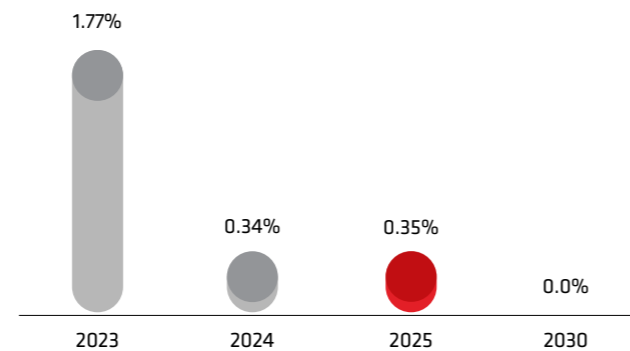
to improve stock optimisation, reduce line set-up stoppages, and enhance production efficiency.

Proactive management of near-end-of-life products:

when approximately three months of shelf life remain, assess donation to the food bank as a preferred destination.

Progress on reducing food waste is monitored through **KPI 11**⁹, which measures the proportion of product destroyed relative to total production, enabling transparent tracking towards zero food waste. In 2025, we recorded a destroyed-product rate of **0.35%**, an increase of 0.01 pp compared to 2024. While the variation is marginal, it underscores the importance of reinforcing loss-prevention measures and continuing to scale by-product valorisation across sites.

KPI 11 - Destroyed product per tonne of production



In addition to the measure implemented, we advanced several complementary initiatives to curb losses and improve operational control. We implemented the Right First Time (RFT) metric to monitor and reduce the rate of non-conforming product in industrial production, strengthening process discipline and decision-making. We also launched a structured problem-solving project to mitigate toppled loads during transport, applying root-cause analysis to prevent recurrences that lead to food waste.

Additionally, in 2025, Sugal Group implemented a digital solution in the retail sector to improve the speed and accuracy of waste reporting at the end of each production day. By replacing manual paper records with real-time digital registration directly on the production line, the project significantly reduced reporting lead times and enabled immediate visualisation of waste data through Pareto analysis. This transition not only improves operational efficiency but also strengthens our ability to identify, prioritise and address the root causes of waste more rapidly. As a result, teams can intervene sooner, prevent recurring losses and support a more effective, data-driven approach to minimising operational waste across the organisation.

Collectively, these measures and initiatives contribute to minimise food waste by enabling faster identification of losses, preventing damage during handling and transport and shortening the interval between issue detection and corrective action.



⁹ See further details on the calculation methodology in the subchapter "Methodological Notes".



04

SOCIAL INFORMATION

- 4.1 Investing in Our People
- 4.2 Creating Value for Customers and Consumers
- 4.3 Strengthening our Communities

4.1 INVESTING IN OUR PEOPLE

GRI INDICATORS

(GRI 2-7, 2-30 401-1, 401-2, 401-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 404-1, 404-2, 404-3, 405-1)

OUR 2030 TARGETS

60H
average of training hours per fixed-term employee

5%
voluntary turnover of employees

0
accidents with sick leave per million person-hours worked

2025 PERFORMANCE

39.3H
average of training hours per fixed-term employee

5%
voluntary turnover of employees

14.6
accidents with sick leave per million person-hours worked

CHAPTER HIGHLIGHTS



635
permanent employees
(+25% than in 2024)

1182
average number of employees
(+21.0% than in 2023)

34
work-related injuries



24,785
total hours of training given
(+53% than in 2024)

188
Women
(+22% than in 2024)

SUSTAINABLE DEVELOPMENT GOALS



OUR 30 MEASURES*

Measure 24 | Measure 25 | Measure 26 | Measure 27

*See more information regarding our measures throughout this chapter.

Valuing, attracting and retaining talent

People are at the core of Sugal Group identity. Our approach to human resources is grounded in a simple but powerful conviction: when employees feel genuinely valued, the business thrives. This means treating everyone with dignity and fairness, upholding individual rights, and building a working culture where merit is recognised and rewarded.

This conviction shapes how we present ourselves to the outside world. Being considered an attractive employer is both an ambition and a responsibility, and it directly connects to one of our material topics: **the attraction and motivation of talent**. The way we treat our people today determines our ability to attract the best candidates tomorrow and to retain the ones we already have.

Our People in 2025

In 2025, our workforce stood at **635 permanent employees**, reflecting an increase of **25%** compared to the previous year. In addition, we engaged approximately 505 temporary employees during the campaign season, around 70% of whom are foreign in our Iberian operations. This workforce composition shaped our approach to internal communication in 2025, with a particular focus on delivering health and safety, quality, and food safety information in formats and languages accessible to all. In Chile, fewer than 15% of our campaign workers are foreign, fully complying with national legal requirements.

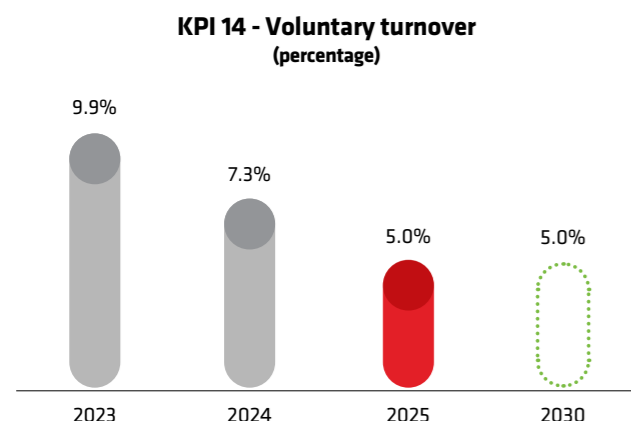
Indicator	Employees				
	Gender	Portugal	Chile	Spain	Group
Permanent employees	Men	221	206	20	447
	Women	113	68	7	188
	Total	334	274	27	635
Temporary employees	Men	0	136	0	136
	Women	0	23	0	23
	Total	0	159	0	159
Full time employees	Men	221	341	20	582
	Women	113	92	7	212
	Total	334	433	27	794
Part-time employees	Men	0	0	0	0
	Women	0	0	0	0
	Total	0	0	0	0
Non-guaranteed hours employees	Men	0	150	0	150
	Women	0	35	0	35
	Total	0	185	0	185
Average number of permanent employees		381	273	23	677
Average number of temporary employees		151	338	16	505
Average number of employees		532	611	39	1182

Employee turnover is an important indicator of organisational health, as it reflects the stability of the workforce, levels of engagement and satisfaction, and the effectiveness of people-management practices.



Recognising the strategic importance of this metric, we have set a **2030 target to reduce voluntary turnover to 5%**, reinforcing our commitment to retaining talent and to providing a work environment in which our people feel supported, valued and motivated to grow their careers within Sugal Group.

To monitor our progress, we implemented **KPI 14**, which measures voluntary turnover by dividing the number of voluntaries exists from permanent employees by the average number of permanent employees during the year.



In 2025, our voluntary turnover rate was 5%, already meeting the target we had set for 2030. This result demonstrates the effectiveness of the measures implemented to strengthen talent retention and reflects the growing confidence and stability within our workforce.

The tables below present both the number and rate of new employee hires, as well as employee turnover. It is important to note that the GRI indicator covers all types of employees exits, not only the voluntary departures, which are specifically captured under **KPI 14**.

Indicator	2025					
	Hires			Exits		
	<30	30 to 50	>50	<30	30 to 50	>50
Number of hires and exits by location, gender and age group	<30	30 to 50	>50	<30	30 to 50	>50
Portugal						
Men	44	32	16	9	5	7
Woman	13	14	4	7	11	8
Chile						
Men	9	17	2	5	5	0
Woman	5	2	1	0	1	1
Spain						
Men	3	3	2	1	0	0
Woman	1	4	0	1	1	1
Group						
Men	56	52	20	15	10	7
Woman	19	20	5	8	13	10
Total	75	72	25	23	23	17

Indicator	2025					
	Hires			Exits		
	<30	30 to 50	>50	<30	30 to 50	>50
Number of hires and exits by location, gender and age group	<30	30 to 50	>50	<30	30 to 50	>50
Portugal						
Men	6.5%	4.7%	2.4%	1.3%	0.7%	1.0%
Woman	1.9%	2.1%	0.6%	1.0%	1.6%	1.2%
Chile						
Men	1.3%	2.5%	0.3%	0.7%	0.7%	0.0%
Woman	0.7%	0.3%	0.1%	0.0%	0.1%	0.1%
Spain						
Men	0.4%	0.4%	0.3%	0.1%	0.0%	0.0%
Woman	0.1%	0.6%	0.0%	0.1%	0.1%	0.1%
Group						
Men	8.3%	7.7%	3.0%	2.2%	1.5%	1.0%
Woman	2.8%	3.0%	0.7%	1.2%	1.9%	1.5%
Total	11.1%	10.6%	3.7%	3.4%	3.4%	2.5%

Additionally, all employees in Spain and Portugal are covered by collective bargaining agreements, whereas in Chile 58% of our workforce fall under such agreements.

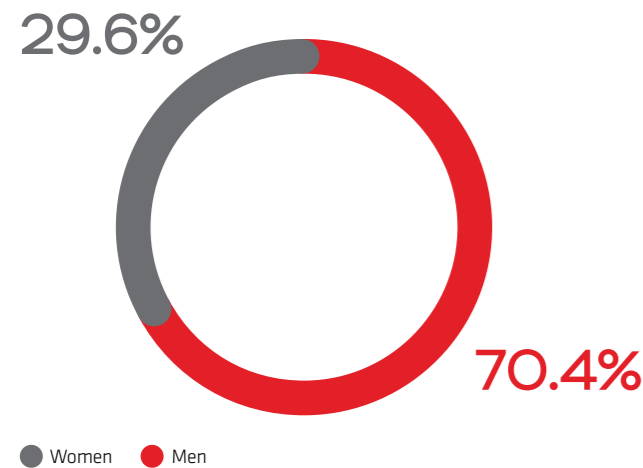
Diversity and Inclusion

A business that operates across borders, cultures, and communities must reflect that diversity internally. At Sugal Group, we believe that a team composed of people with different backgrounds, experiences, and perspectives is not only more representative, but also more capable. This belief is captured in our motto, "Somos UNO - We are One", a statement of intent that we work to translate into everyday practice.

Indicator	Diversity of governance bodies and employees																	
	Functional Group	Gender	Portugal				Chile				Spain				Group			
			<30	30 to 50	>50	Total	<30	30 to 50	>50	Total	<30	30 to 50	>50	Total	<30	30 to 50	>50	Total
Governance bodies	Men	0.0%	100.0%	0.0%	100.0%	-	-	-	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	80.0%	20.0%	100.0%	
	Woman	0.0%	0.0%	0.0%	0.0%	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Total	0.0%	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	80.0%	20.0%	100.0%	
FG1	Men	0.0%	33.3%	33.3%	66.7%	0.0%	50.0%	50.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	38.5%	46.2%	84.6%	
	Woman	0.0%	16.7%	16.7%	33.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.7%	7.7%	15.4%	
	Total	0.0%	50.0%	50.0%	100.0%	0.0%	50.0%	50.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	46.2%	53.8%	100.0%	
FG2	Men	0.0%	35.7%	7.1%	42.9%	0.0%	56.3%	18.8%	75.0%	0.0%	50.0%	50.0%	100.0%	0.0%	48.4%	12.9%	61.3%	
	Woman	7.1%	50.0%	0.0%	57.1%	0.0%	18.8%	6.3%	25.0%	0.0%	0.0%	0.0%	0.0%	3.2%	32.3%	3.2%	38.7%	
	Total	7.1%	85.7%	7.1%	100.0%	0.0%	75.0%	25.0%	100.0%	0.0%	50.0%	50.0%	100.0%	3.2%	80.6%	16.1%	100.0%	
FG3	Men	10.8%	24.3%	18.9%	54.1%	3.1%	65.6%	12.5%	81.3%	0.0%	36.4%	36.4%	72.7%	5.8%	49.0%	14.4%	69.2%	
	Woman	0.0%	29.7%	16.2%	45.9%	1.6%	10.9%	6.3%	18.8%	0.0%	18.2%	9.1%	27.3%	1.0%	19.2%	10.6%	30.8%	
	Total	10.8%	54.1%	35.1%	100.0%	4.7%	76.6%	18.8%	100.0%	0.0%	54.5%	45.5%	100.0%	6.7%	68.3%	25.0%	100.0%	
FG4	Men	8.2%	34.2%	23.3%	65.8%	20.0%	50.0%	10.0%	80.0%	16.7%	33.3%	16.7%	66.7%	12.0%	38.0%	18.5%	68.5%	
	Woman	11.0%	12.3%	11.0%	34.2%	6.7%	13.3%	0.0%	20.0%	0.0%	33.3%	0.0%	33.3%	9.3%	14.8%	7.4%	31.5%	
	Total	19.2%	46.6%	34.2%	100.0%	26.7%	63.3%	10.0%	100.0%	16.7%	66.7%	16.7%	100.0%	21.3%	52.8%	25.9%	100.0%	
FG5	Men	26.0%	26.5%	17.0%	69.5%	10.1%	39.2%	21.5%	70.9%	50.0%	0.0%	16.7%	66.7%	19.2%	32.1%	19.0%	70.3%	
	Woman	8.0%	12.0%	10.5%	30.5%	4.4%	14.6%	10.1%	29.1%	0.0%	33.3%	0.0%	33.3%	6.3%	13.2%	10.2%	29.7%	
	Total	34.0%	38.5%	27.5%	100.0%	14.6%	53.8%	31.6%	100.0%	50.0%	33.3%	16.7%	100.0%	25.5%	45.3%	29.1%	100.0%	
Group	Men	18.6%	29.3%	18.3%	66.2%	8.8%	47.8%	18.6%	75.2%	14.8%	25.9%	33.3%	74.1%	14.2%	37.3%	18.4%	69.9%	
	Woman	7.5%	15.6%	10.8%	33.8%	3.6%	13.5%	7.7%	24.8%	0.0%	22.2%	3.7%	25.9%	5.6%	15.2%	9.3%	30.1%	
	Total	26.0%	44.9%	29.0%	100.0%	12.4%	61.3%	26.3%	100.0%	14.8%	48.1%	37.0%	100.0%	19.8%	52.5%	27.7%	100.0%	

Monitoring the gender composition of our workplace is one of the ways which we hold ourselves accountable to this commitment. In 2025, women represented 30% of our employees and men 70%.

Distribution of total number of employees by gender



Our inclusion policy for persons with disabilities continues to set out concrete actions to identify and remove barriers that may prevent full participation in our workplace, applying across our relationships with employees, suppliers, and the wider community. In line with this commitment, we continued our collaboration with the Employment Office in Portugal, requesting that all open vacancies be considered for candidates with a **disability level above 60%**, supporting our goal of advancing equal opportunities and fostering full inclusion. We intend to maintain and strengthen this practice going forward.

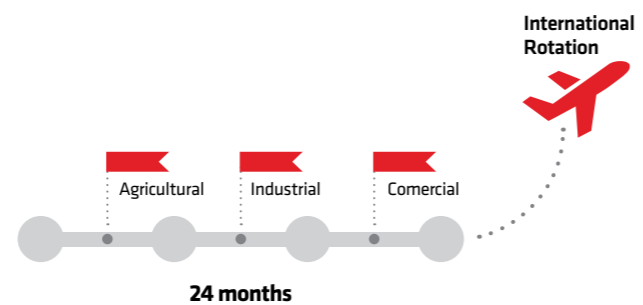
Curricular and Trainee Programme

Bringing young talent into Sugal Group is one of the most meaningful investments we make in our future. **Measure 26** formalises this commitment through the development and continuous improvement of our curricular internship programme. In 2025, it celebrated its fifth year with the continued recruitment of young talent, enhanced by an improved process to select the two best candidates.

In 2025, we were present at events organised by the *Agrupamento de Escolas de Benavente*, aimed at students on vocational courses, helping to prepare young people for the world of work. We also participated in employer-student networking events, which resulted in the direct hiring of one individual. Study visits to our facto-

ries gave rise to two curricular internships, and we remain hopeful that these will lead to permanent placements.

Our Trainee Programme was redesigned in 2025 to make it more robust, consistent, and international in scope. The new structure spans 24 months and includes three rotations of eight months each, with one mandatory international assignment. Throughout the programme, the trainees gain hands-on experience in the three core areas of our business - agricultural operations, industrial operations and commercial - and are expected to identify optimisation opportunities in each area.



This approach goes beyond traditional training. It is about developing the next generation of Sugal Group leaders from the within. Our aim is for every trainee to complete the programme with a macro-level understanding of how our business operates and with the confidence to lead within it. The results from previous cohorts reinforce our optimism: the vast majority of trainees who have gone through the programme remain with us today.

Local Recruitment

Recruiting locally is both a business decision and a community commitment. **Measure 27** establishes our intention to develop recruitment we give priority to local candidates at all levels and where specific skills are needed, we invest in training before integration.

In 2025, this commitment translated into the recruitment of 24 local workers and 13 in Spain. In Chile, we hired 50 local workers across our operations in Talca and Tilcoco, all of whom received training in before joining our teams, strengthening both their employability and our operational capacity.

Alongside local recruitment, we continued to implement our Group Seasonal Vacancy Application Programme, maintaining our strategy of advertising seasonal roles through social media and other channels suited to each function and location. The *"bring a friend"* referral model remained a cornerstone of this initiative, with a bonus awarded when the referred individual remained with us until the end of the crop season. This approach was further supported by strong digital outreach and close collaboration with local employment centres, enabling us to attract workers efficiently while reinforcing our local engagement.

Internal Mobility

One of the most significant shifts in how we approach talent at our Group is the priority we now place on internal mobility. When a vacancy arises, our first question is no longer whether someone is available externally - it is whether the right person already exists within our organisation.

9 internal mobility moves in Europe
10 internal recruitment processes, several cross-geography



This principle has taken firm root. In 2025, we completed approximately **9 internal mobility moves in Europe** and launched more than **10 internal recruitment processes**, several of which were cross-geography. We have come to understand that the risk of a learning curve associated with internal promotion is outweighed by the benefits of retaining institutional knowledge, rewarding demonstrated potential, and building the kind of career ecosystem that keeps talented people engaged. Our ambition is for Sugal to be seen not as a single job, but as a network of career opportunities spanning geographies and functions.

Employee Benefits

Recognising the diversity of our workforce and the different contexts in which we operate, our employee benefits are tailored to each geography whilst remaining consistent in their purpose: to support the well-being, security, and quality of life of everyone at Sugal. In 2025, our benefits programme was maintained in full across all locations.

Geography	Key Benefits
Portugal	<ul style="list-style-type: none"> Health insurance for the employee (and, for directors, for the household) Life insurance Access to mental health and well-being programme Baby kit Christmas dinner and gift hampers Celebrations throughout the year
Chile	<ul style="list-style-type: none"> Complementary health insurance, with dental, life and catastrophic Health campaigns Financial support for newborns Access to gas cylinder purchasing at competitive market rates Merit recognition for workers and their children End-of-campaign activities Celebrations throughout the year
Spain	<ul style="list-style-type: none"> Access to mental health and well-being programme Baby kit Annual training and coaching plan Christmas lunch and gift hampers

In line with the legal requirements of each of our three geographies, Sugal Group supports employees through parental leave entitlements that apply across all locations. This year, we recorded a return-to-work rate of 100%, meaning that all employees who took parental leave return to their work afterwards. Of those, **63% remained with the company 12 months after their return**, reflecting our ongoing commitment to supporting employees beyond their immediate return to work.

Indicator	2025		
Parental leave	Men	Women	Total
No. of employees that were entitled to parental leave	447	188	635
No. of employees that took parental leave	14	10	24
No. of employees that returned to work in the reporting period after parental leave ended	14	10	24
No. of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	7	8	15
Return to work rate	100%	100%	100%
Retention rate	50%	80%	63%

In 2025, we also expanded our mental health and well-being programme to **Spain** reflecting our commitment to supporting employees across all our geographies. We also produced a dedicated podcast episode on the programme, broadening its reach and reducing the stigma around mental health in a workplace context.

Training and Skill Development

Investing in our people's growth is one of the clearest expressions of the value we place on our workforce.



Our goal is to **reach an annual 60h average of training hours per fixed-term employee.**

Training and development are not simply operational necessities, they are the mechanisms through which we build a more capable, confident, and engaged organisation. At Sugal Group, this investment assumes multiple forms, from structured programmes designed to develop leadership potential to technical and behavioural training delivered across all levels of the company.

Our training offer spans a broad range of technical and behavioural competencies. Key programmes in 2025 included Kaizen, SPC (Statistical Process Control) as part of the Sugal Business System, Compliance, Green Belt, and the M2 programme. Together, these initiatives reinforce the principles of the SBS and equip our people with the problemsolving tools and methodologies that underpin our drive to be more efficient and continuously better. The Competencies Matrix continues to support team leaders in identifying skill gaps and building tailored development plans.

Measure 29, which focuses on embedding our sustainability strategy into employee training, continued to develop throughout 2025. An update and expansion of e-learning content is planned, with the HR team actively working to make more content accessible through this format. Current feedback mechanisms rely on standard training evaluations, though further work is needed to develop more robust tools for measuring the impact of awareness initiatives on ethical culture and risk reduction.

The Sustainability Committee continued to integrate training into its regular meeting agenda, with sessions in 2025 covering the following themes:

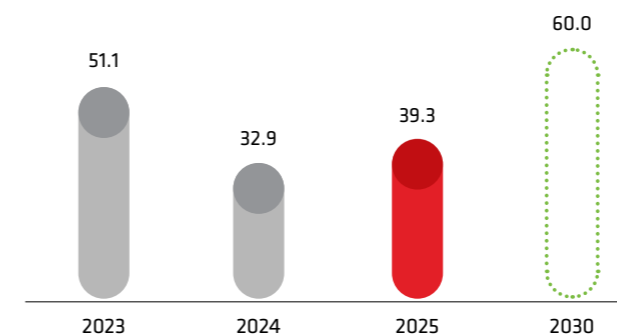
- **Water resource management.**
- **Carbon footprint and decarbonisation.**
- **Circular economy.**
- **Ecosystem and biodiversity.**

Beyond formal training, we continue to use our internal communication channels, including our podcast, Sugal Magazine, and corporate email newsletters, to raise awareness and keep an ongoing conversation alive around the topics that matter most to our business and our people.

In line with **KPI 13**, our internal indicator for training hours per fixed employee, in 2025 the average number of training hours per fixed employee increased to **39.3 hours**, compared to **32.9 hours** in the previous year. This change reflects an increase of **19%** on the training hours per employee since last year.

Indicator	Functional Group	Gender	Average hours of training per year per employee			
			Portugal	Chile	Spain	Group
FG1		Men	271.9	52.2	18.0	129.0
		Women	63.9	0	0	63.9
		Total	202.5	52.2	18.0	118.9
FG2		Men	4.3	49.9	12.0	32.4
		Women	7.8	47.3	0	20.9
		Total	6.3	49.3	12.0	28.1
FG3		Men	9.3	45.0	10.5	32.6
		Women	10.4	57.7	8.7	28.0
		Total	9.8	47.4	10.0	31.3
FG4		Men	12.2	80.2	32.8	34.7
		Women	39.7	250.7	15.5	76.6
		Total	21.6	114.3	27.0	47.4
FG5		Men	24.1	56.7	35.0	38.6
		Women	14.4	60.8	78.0	35.1
		Total	21.1	57.9	49.3	37.5
Group		Men	24.1	55.9	20.9	38.8
		Women	19.8	76.2	30.4	40.6
		Total	22.6	61.0	23.5	39.3

KPI 13 - Training hours per fixed employee (average hours)



Furthermore, two complementary initiatives sit at the heart of our leadership development offer. **Measure 25** establishes our **internal coaching programme**, designed to support performance and well-being through clear objectives, individual skill development, and meaningful career planning. Guided by the motto **“Grow as a person,**

inspire as a leader”, cohorts of five participants are selected every six months from Chile, Spain, and Portugal based on three criteria: whether coaching was explicitly requested, team size, and tenure. Each cycle provides six months of personalised support. In 2025, the programme continued to deliver positive results, with participants reporting meaningful improvement in their leadership capabilities.

Running in parallel, the **“Perfil do Lider”** framework defines what leadership means at Sugal Group. Built around three vectors and seven skills, it provides a globally consistent Leadership Manual and a practical day-to-day tool for team management. In 2025, dedicated training sessions were delivered to directors and managers, focused on translating this model into everyday behaviour. Our leaders are accountable for embodying the framework in every interaction with their teams. Refresher training for new leaders is planned on an ongoing basis.

Mid-Year Review

In 2025, we continued our Mid-Year Review process as a structured checkpoint within our performance management cycle.

The MYR is not designed to function as a standalone form of evaluation - rather, it is part of a broader culture of ongoing feedback in which leaders and their teams calibrate performance, alignment on values, and identify both strengths and areas for development throughout the year.

As a result, the end-of-year review should feel largely confirmatory. Our aim is to build a working environment where clarity, transparency, and alignment between leaders and their teams are not annual events but consistent, everyday features of how we work together.

Tracking the reach our performance and career development review process is an important measure of how effectively we are supporting our employee's growth. Conducted at least once a year, these reviews may involve a direct line manager, peers or a broader group of employees, ensuring a well-rounded perspective.

Indicator		Percentage of employees receiving regular performance and career development reviews			
Functional Group	Gender	Portugal	Chile	Spain	Group
FG1	Men	100.0%	100.0%	100.0%	100.0%
	Women	100.0%	-	-	100.0%
	Total	100.0%	100.0%	100.0%	100.0%
FG2	Men	100.0%	100.0%	100.0%	100.0%
	Women	100.0%	100.0%	-	100.0%
	Total	100.0%	100.0%	100.0%	100.0%
FG3	Men	90.0%	98.1%	62.5%	92.5%
	Women	88.2%	100.0%	66.7%	90.6%
	Total	89.2%	98.4%	63.6%	92.0%
FG4	Men	100.0%	91.7%	75.0%	96.1%
	Women	100.0%	100.0%	50.0%	97.0%
	Total	100.0%	93.3%	66.7%	96.3%
FG5	Men	0.0%	0.0%	0.0%	0.0%
	Women	0.0%	0.0%	0.0%	0.0%
	Total	0.0%	0.0%	0.0%	0.0%
Group	Men	35.0%	44.2%	57.9%	40.3%
	Women	44.2%	32.4%	42.9%	39.9%
	Total	38.2%	41.2%	53.8%	40.2%

This year, **40.2%** of our employees received a regular performance and career development review. Across functional groups, the highest coverage was recorded among **Functional Group 1** and **2**, whilst in terms of gender distribution, women represented **39.9%** and men **40.3%**.

It should be noted that, excluding **Functional Group 5**, which is not subject to a formal performance review under our internal practices and procedures, **95.1%** of employees received a regular performance and career development review. These results reflect our continued effort to ensure that structured conversations about performance, development and career progression are accessible to every member of our team, regardless of role or location.

Culture of Prevention

At Sugal Group, health and safety are not a compliance exercise - they are a strategic commitment, grounded in the belief that every person who works within our operations - whether directly employed or not -, deserves to return home safely at the end of every working day.

This belief is embedded in three of the five pillars outlined in our values and is reflected in the way we design our processes, train our people, and respond when things don't happen as expected.



Passion for Quality

We are focused on satisfying the needs of the food processing industry, **guaranteeing the authenticity and quality of our products, the safety of our people**, and promoting more sustainable operations through the design and procurement of energy-efficient products and services.



Being a Team

We want to be ONE, working as a team towards a common goal, **developing the competencies of our people through our culture of food safety, occupational safety, energy efficiency, and environmental protection.**



Commitment

We are committed to continuous improvement in the production of quality, safe, and sustainable products, reducing losses and food waste, **providing safe and healthy working conditions, eliminating hazards, controlling risks**, and actively contributing to environmental preservation.



Excellence

We pursue excellence by setting and updating our objectives and targets, ensuring the availability of information and resources, **promoting continuous improvement, implementing and maintaining management systems, and complying with legislation and the requirements of the industry** and other stakeholders.



Integrity

We build trust through an effective communication system, working consistently and transparently, encouraging the consultation and participation of workers, suppliers, clients, communities, and other industry stakeholders.

Given the industrial nature of our operations, our workforce is exposed to risks associated with production activities, industrial maintenance, load handling, internal circulation, and contact with equipment and potentially hazardous substances. Managing these risks is not optional - it is fundamental to the integrity of our business and the well-being of everyone in our value chain. For this reason, we recognise occupational health and safety as a material topic.

Our approach is preventive and systematic, oriented towards minimising negative impacts whilst actively generating positive ones: a safer workplace, better working conditions, a stronger culture of prevention, and a more qualified supply chain. This approach is underpinned by a set of core commitments:

- **Including rigorous compliance with applicable legislation.**
- **The prevention of accidents and occupational illness through hazard identification and control.**
- **The continuous development of safety competencies among all employees.**
- **Responsible management of contractors and subcontractors.**
- **And ongoing improvement through internal audits, safety inspections, incident investigations, and corrective action.**

Understanding the specific hazards associated with each operating context is fundamental to effective prevention. Whilst some risks are common across all our operations, others reflect the characteristics of each geography. The following table summarises the critical hazards identified in 2025 and the measures in place to control them.

Geography	Critical Hazards Identified	Control Measures
Portugal	Forklift and internal circulation (collision/pedestrian interaction in shared areas); manual load handling (musculoskeletal injury); unsafe behaviours and procedural non-compliance; communication and operational coordination failures	Segregation of pedestrian and vehicle routes; mechanical handling aids; mandatory safety training; Safety Walk inspections; incident investigation and corrective action plans
Chile	Exposure of external and subcontracted workers (outsourcing); unfamiliarity with industrial environment; deliberate unsafe behaviours; high seasonal turnover and rapid onboarding	Robust contractor management and pre-qualification; mandatory site induction; reinforced supervision; stricter compliance monitoring for external workers
Spain	Working at height; confined spaces; handling of hazardous substances; hot works	Critical work permits; lifelines and fall protection systems; confined space procedures; hazardous substance controls and work plans



Our goal is to **reach zero injuries across all our operations by 2030.**

To help us achieve this, we have implemented, through our Sustainability Strategy, the **Measure 24.**

This measure commits us to implementing an ISO 45001-certified OSH management system across the Group, with certification targeted for 2026. This international standard defines how organisations should structure their approach to occupational health and safety, from risk identification and legal compliance through to worker participation and continuous improvement.

For a Group with industrial operations across three geographies, this certification represents something concrete: a single, globally consistent framework that ensures every plant, every team and every worker operates under the same standard of protection.

The value of this commitment can be seen from two perspectives:

For Sugal as an organisation	For our people
<ul style="list-style-type: none"> • A structured and auditable approach to risk management across all operations. • Stronger legal compliance and reduced exposure to penalties. • Fewer incidents, less downtime and greater operational stability. • Enhanced credibility with clients, partners and regulators. 	<ul style="list-style-type: none"> • Proactive elimination of hazards before they cause harm. • Active involvement in safety decisions at every level. • The assurance that employee's health is a genuine organisational priority. • A shared safety culture that empowers everyone to contribute.

Risk reviews are conducted by an external entity and validated by our internal health and safety team. Complementary visits from both the health and safety and occupational medicine teams to our industrial plants ensure that risks are assessed from multiple perspectives, with mitigating measures identified and implemented wherever needed.

Whilst certification remains the formal milestone, the OSH management systems currently in place across our geographies are already substantially aligned with the standard's requirements:

Geography	Current OSH Management Approach
Portugal	Aligned with applicable national legislation on occupational safety and health, supplemented by European standards, official guidance and sector best practices. Standards and guidelines are regularly monitored and reviewed, ensuring they are integrated into internal procedures, work instructions, and training content.
Spain	Same approach as Portugal, with alignment to applicable national and European legislation and sector best practices, regularly reviewed and integrated into operational procedures.
Chile	OSH management system aligned with the requirements of ISO 45001, supporting compliance with Chilean legal requirements and the Group's internal safety standards.



In the report year, 1,601 workers were covered by our management system¹⁰.

Hazard Identification and Risk Assessment

To identify work-related hazards and assess occupational health and safety risks, we have implemented a systematic and comprehensive process covering all activities, workstations, and working conditions. This process considers physical, chemical, biological, ergonomic, and psychosocial hazards, as well as risks associated with social factors, work equipment, internal circulation, and non-routine tasks. Risk assessments are conducted using an internally defined methodology aligned with the principles of ISO 45001, and are regularly reviewed to reflect changes in operations, processes, or working conditions.

At Sugal Group, every employee has both the right and the responsibility to report hazards and unsafe situations. Five channels are available to support this:

Direct reporting to line manager

Employees communicate any risk or unsafe situation directly to their direct superior or operational manager, enabling rapid action.

Work Authorisation for Special Risk (ATE)

For activities involving specific or elevated risks, a formal work authorisation is requested. Any hazard identified during this process is analysed immediately and corrected before work proceeds.

Internal reporting forms

Physical or digital forms are available for recording hazards, near-misses, and unsafe conditions, integrated into the Group's digital HSW management system.

Toolbox Talks and Safety Walks

Regular safety briefings and on-site inspections provide structured opportunities to identify and discuss risks in real time.

Anonymous or confidential channels

Suggestion boxes and confidential communication channels are available for employees who prefer to report concerns without direct identification.

¹⁰ Includes both employees and non-employees (people whose work and/or work-place is controlled by Sugal Group).

All reports are assessed by the Health and Safety Work (HSW) team, classified by severity and priority, and integrated into corrective action plans. Furthermore, every employee at Sugal Group has the right to withdraw immediately from any work situation they deem to pose a risk to their health or safety, without fear of reprisal. This right is supported by clear policies and processes communicated to all workers.

Also under **measure 24**, in 2025 the Group invested in strengthening its emergency response capability across its Iberian operations through a programme that will continue through to 2027.

Measure 24

Emergency response programme

Duration: 2025 to 2027.

Description: The project strengthened fire safety and emergency preparedness by expanding the SADI system for faster and wider fire detection and reinforcing the RIA network with additional hydrants, extinguishers and improved access routes. Real-condition simulation exercises validated the systems, evacuation procedures and the coordination of emergency teams. Internal emergency plans were also updated in line with our health and safety policy and ISO 45001. Overall, these measures enhance the Group's ability to respond effectively to emergencies and reinforce our commitment to protecting people and facilities.

Expected results:

- Faster fire detection due to the expanded SADI system.
- More effective intervention capability thanks to the enhanced RIA network.
- Better-prepared teams through training and simulation exercises.
- Emergency plans aligned with ISO 45001 and OHS best practice.



Safety Culture: Safety Walk and the SBS Pyramid

Building a genuine culture of safety requires more than rules and procedures. It demands tools that engage people at every level, develop their awareness, and empower them to act.

Two initiatives are central to this effort at Sugal Group: The **Safety Walk** and the **SBS Pyramid**.

The **Safety Walk initiative** strengthens the safety leadership capabilities of our managers. Through structured on-site visits, leaders are empowered to identify risks proactively, engage their teams in safety-focused conversations, and develop practical mitigation strategies. In partnership with our continuous improvement team, five minutes of every operational meeting are dedicated to a safety topic, delivered through interactive activities and discussion. Safety KPIs are also embedded as standing agenda items in our KAIZEN meetings, ensuring that performance data informs decisionmaking at the operational level.



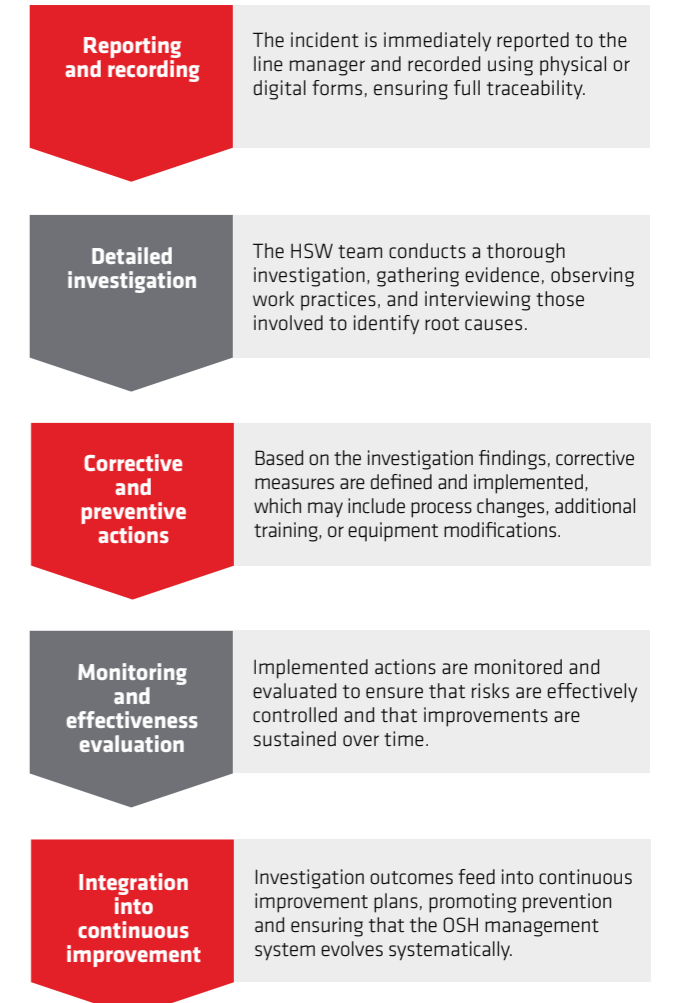
The **SBS Pyramid** provides a shared framework for categorising and communicating all safety-related occurrences, from unsafe conditions and unplanned behaviours through to recordable accidents and, in the most serious cases, fatal incidents.

Every occurrence is reported internally, investigated to identify its root cause, and used to inform corrective and preventive action.

Incident Investigation

All incidents and near-misses are addressed through a structured investigation process designed to determine causes, implement corrective actions, and drive continuous improvement.

The process applies across the entire Group and follows five stages.



In Chile, the investigation process additionally involves the *Comite Paritario de Higiene y Seguridad*, a joint committee comprising both worker and employer representatives, entrusted with ensuring inclusive supervision of the incident management process.

Suppliers and Commercial Relations

Before the commencement of any activity within Sugal's facilities, a risk identification process is carried out that considers both the specific risks of the activity and the interaction between Sugal workers and external parties.

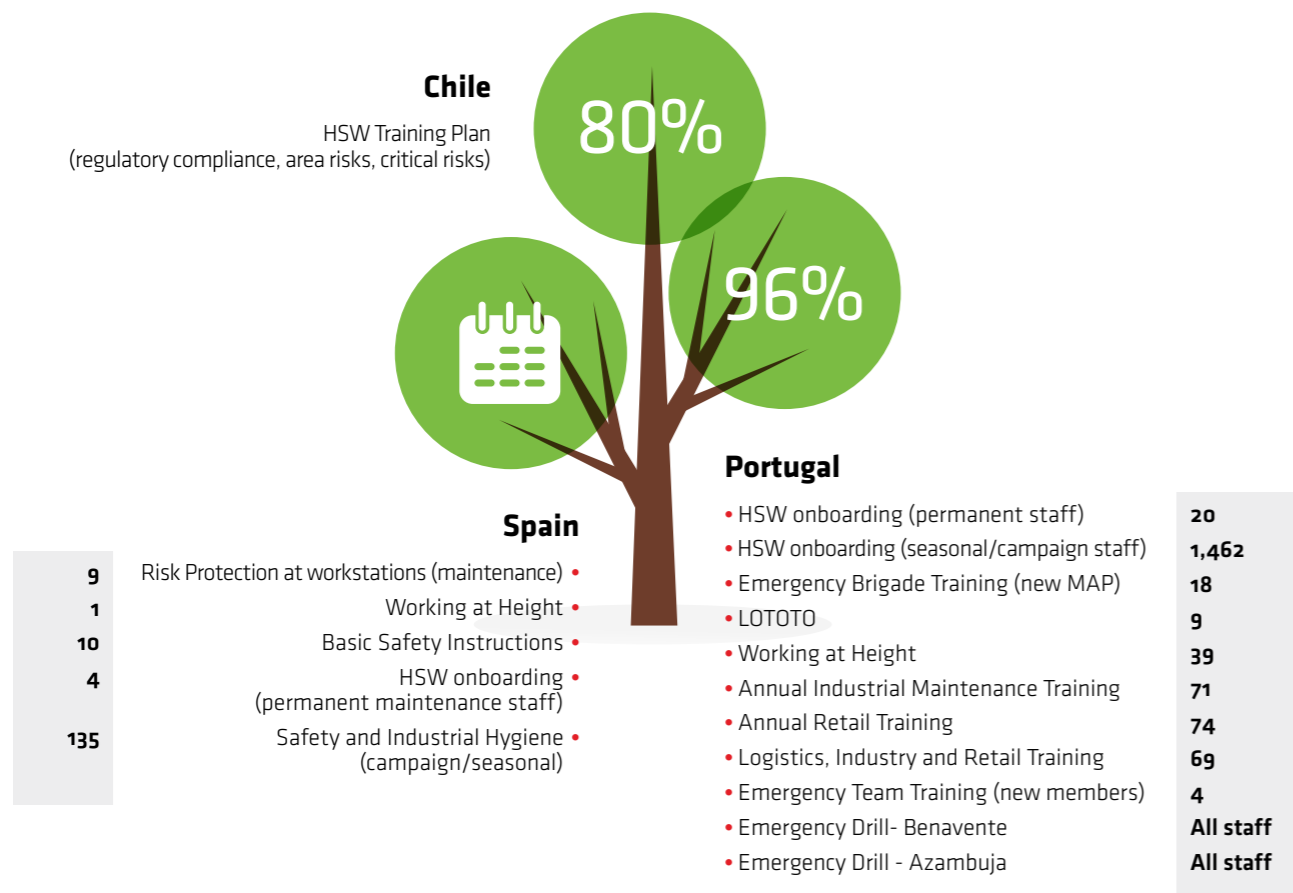
The selection and qualification of partners incorporates minimum safety requirements, including adequate insurance coverage, the mandatory use of personal protective equipment, and compliance with the Group's internal safety standards. Non-compliance with these requirements may result in the suspension of the commercial relationship.

Incident categories



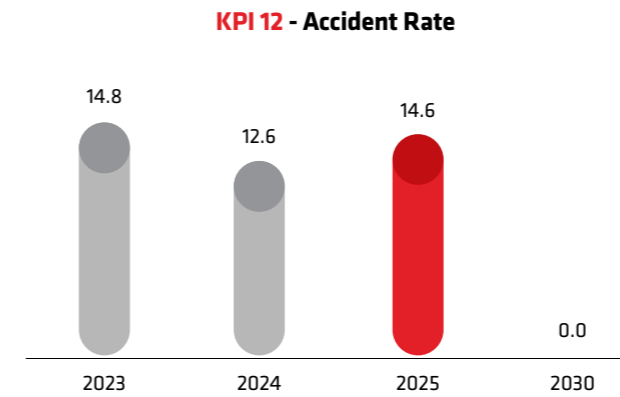
These categories provide a structured approach for monitoring and learning from safety events across our operations. A structured HSW training plan was also implemented across all geographies in 2025.

The following summarises the key training actions delivered and the number of participants in each location:



Tracking progress

We monitor progress towards our zero-accidents target through **KPI 12**, which measures the accident frequency rate.



In 2025, the accident frequency rate **increased to 14.6**, compared to **12.6 in 2024**. The number of lost time injury (LTI) also increased to 651 lost days, compared to 460 days in the previous year. It should be noted that no activities took place in Spain in 2024. Nevertheless, when compared to 2023, a year with normal activity levels, the accident rate decreased **1.3%**.

The table below presents our 2025 accident results, categorised by severity¹¹. It is important to note that the "recordable" accidents disclosed in the GRI indicator follow the GRI Standard definition² and therefore include all work-related accidents reported to the respective workers' compensation insurers that resulted in absence from work.

Indicator	2025			
	Portugal	Chile	Spain	Group
Work-related injuries				
Number of fatalities as a result of work-related injury	0	0	0	0
Number of high-consequence work-related injuries (excluding fatalities)	2	0	0	2
Number of recordable work-related injuries	13	14	7	34
Number of hours worked	1,003,611	1,198,403	122,886	2,324,900
Rate of fatalities as a result of work-related injuries	0.00	0.00	0.00	0.00
Rate of high-consequence work-related injuries (excluding fatalities)	1.99	0.00	0.00	0.86
Rate of recordable work-related injuries	12.95	11.68	56.96	14.62

Consequently, the values in the GRI indicator differ from the legally notifiable accident figures, as they reflect a broader scope. In accordance with applicable national legislation, we report only those work-related accidents that meet the mandatory reporting criteria defined for each country. As a result, the figures presented here reflect solely the accidents subject to compulsory notification to the competent authorities – specifically, **2 cases in Portugal, 1 in Chile and 0 in Spain**.

In terms of work-related ill health, no cases were registered in 2025, maintaining the same trend observed in the previous years.

Our People's Well-being

The work of our health and safety at work team (HSW) is inseparable from that of our occupational medicine team. These two functions operate in close partnership, combining operational expertise and clinical knowledge to ensure that working conditions across all sites are genuinely safe and healthy. This integrated approach ensures that our initiatives are both practically grounded and medically sound.

¹¹ A recordable work-related injury or ill health refers to any work-related incident that results in death, time away from work, restricted duties or job transfer, medical treatment beyond first aid, or loss of consciousness. It also includes any significant injury or illness diagnosed by a qualified healthcare professional, even if it does not lead to absence, restricted work, further treatment, or loss of consciousness.

Health and safety consultation varies by geography:

- **Chile** - conducted internally through the *Comite Paritario de HST*
- **Iberia** - managed by an external specialist provider.

In both cases, findings are treated with full confidentiality, analysed internally, and translated into concrete action where needed.

Communication and training are central to the work of our HSW teams and safety committees. We use a range of formats, from posters and scheduled meetings to workshops and practical exercises, to ensure that our employees understand the risks associated with their work and feel confident in how to manage them. All training is mandatory for every employee, including members of the senior leadership team.

In 2025, initiatives were consolidated across four areas:



PREVENTION AND RISK MANAGEMENT

- Regular Safety Walk inspections with active management involvement in identifying unsafe conditions
- Safety KPIs embedded as standing agenda items in KAIZEN meetings
- Five-minute safety moments integrated into all internal operational meetings
- Root cause investigation of all incidents, with corrective measures implemented



TRAINING AND COMMUNICATION

- Mandatory annual HSW training for all employees, including senior management
- Awareness campaigns extended to contractors and subcontractors operating within our facilities
- Participatory consultation processes adapted to each unit, involving employees in risk identification



OCCUPATIONAL HEALTH

- Preventive medical examinations aligned to the specific risks of each role and function
- Permanent nursing support is available at all facilities throughout the year
- Free osteopathy services in Portugal, addressing musculoskeletal conditions associated with our operations
- Vaccination campaigns carried out across the workforce



CONTRACTORS AND EXTERNAL WORKERS

- Health services, including nursing support, extended to all workers present on our premises
- Safety responsibilities defined and communicated for external workers and subcontractors

In 2025, **no occupational diseases were reported among employees in Portugal or Spain.** In Chile, the main occupational disease recorded was **noise-induced sensorineural hearing loss (hypacusis)**, consistent with the risks associated with industrial processing environments.

The main hazards contributing to potential occupational diseases across the Group are noise exposure and repetitive movement, both of which are actively monitored and mitigated through occupational health surveillance and preventive measures.

Mental Health and Well-being

Physical safety is only one dimension of the environment we seek to create. At Sugal Group, we recognise that mental health is equally fundamental to a person's ability to perform, contribute, and feel fulfilled at work.

Our mental health and well-being programme addresses a broad range of needs, from prevention and early intervention through to support for employees experiencing stress or burnout.

As previously mentioned, in 2025, the programme was expanded to include employees in **Spain**, reflecting our commitment to consistent standards of care across all geographies. A dedicated podcast episode on the programme was also produced, helping to normalise conversations around mental health and making available resources more visible to those who may benefit from them.

Category	Indicator	2025
Medical care	Medical consultations (curative & preventive)	420 consultations
	Blood tests & electrocardiograms	173 employees
Screening & prevention	Hearing screening participants	32 employees
	Flu vaccinations administered	56 employees
Physical well-being	Osteopathy sessions	228 sessions
	Employees using Osteopathy services	41 employees
New users		35 employees
Mental health (Team 24 platform)	Calls with a psychologist	26 calls
	Chat conversations with a psychologist	79 conversations
	Psychology video consultations	40 consultations



4.2 CREATING VALUE FOR CUSTOMERS AND CONSUMERS

GRI INDICATORS
(GRI 416-1, 416-2, 417-1, 417-2, 417-3)

OUR 2030 TARGETS

95%–100%
of retail sales with Nutri-Score A

2025 PERFORMANCE

73%
of retail sales with Nutri-Score A

SUSTAINABLE DEVELOPMENT GOALS



OUR 30 MEASURES*

Measure 12 | Measure 14

*See more information regarding our measures throughout this chapter.

At Sugal Group, we prioritise understanding and valuing the expectations of our consumers and customers, recognising that perceptions of product quality and reliability are fundamental to building long-term trust in our brand. By continuously monitoring consumer needs and incorporating their feedback into our processes, we ensure the delivery of high-quality products, reinforce customer satisfaction and loyalty, and support the sustained competitiveness of our operations.

Ensuring food safety and product quality

Our responsibility towards consumers begins at the earliest stages of production, where safeguarding their health and safety is one of our highest priorities. All our products are developed and manufactured in strict alignment with internationally recognised food-safety standards. We apply Hazard Analysis and Critical Control Points (HACCP) methodologies, supported by Global Food Safety Initiative (GFSI)-recognised certification schemes, which together provide a robust, preventive framework for identifying, assessing and controlling food-safety hazards. Our risk-assessment practices span the entire supply chain and consider the intended use and form of each product, the characteristics of the target consumer group, and both intentional and unintentional risks of cross-contamination.

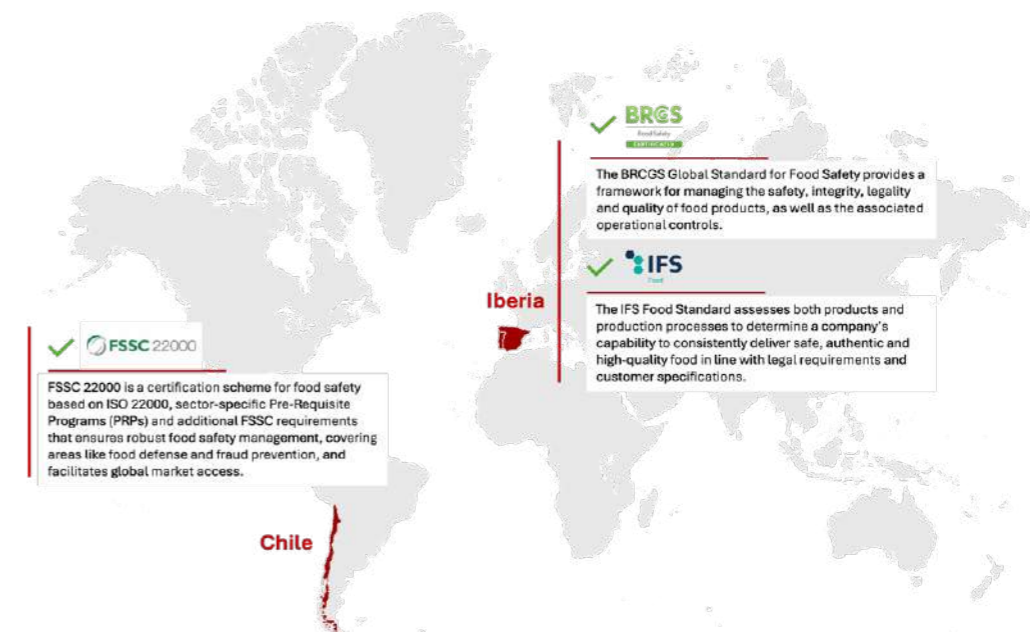
Throughout production, we implement systematic conformity checks to guarantee compliance with both internal and external requirements. Products are released only

after completion of laboratory analyses and process-control assessments, ensuring that each batch meets defined safety and quality specifications. These procedures are supported by comprehensive methodologies applied consistently across all our operational sites.

Regulatory compliance is embedded throughout our operations and reflects the requirements of the markets in which we operate. In Portugal and Spain, we comply with European legislation governing contaminant control and broader food-safety obligations. In Chile, we ensure full alignment with applicable national legislation and export regulations, enabling our products to meet the specific requirements of destination markets and international customers.

Before commercialisation, we apply structured internal approval procedures to verify the accuracy and completeness of product information and ensure compliance with market-specific legal obligations. This process is supported by our comprehensive traceability system, which guarantees full control over the origin for our products “from the seed to the plate”. Through the batch number displayed on our packaging, we can retrieve the complete production history, including all ingredients and packaging materials. In Europe, these procedures also ensure adherence to Regulation (EU) No. 1169/2011 on the provision of food information to consumers, reinforcing high standards of transparency, clarity and traceability in product labelling.

Complementing these measures, our facilities maintain internationally recognised third-party certifications which provide external validation of our commitment to high food-safety and quality standards.



The adoption of international food safety and certifications, such as BRCGS Food Safety, IFS Food and FSSC 22000, bring us a wide range of advantages. These standards, widely recognised and required by leading retailers and industry partners, strengthen consumer trust in our products, ensure legal compliance and uphold high standards of food safety management. In addition to facilitating access to international markets, these certifications help us reduce operational risks, reinforce traceability mechanisms, prevent fraud and promote a strong food safety culture.

Adapting to dietary needs and strengthening nutritional value

We also place strong emphasis on tailoring our products to different dietary preferences and cultural requirements. By prioritising consumers' needs, we are able to uphold certifications such as organic, kosher and halal, ensuring our offer is inclusive and aligned with diverse expectations.

Monitoring performance and continuous improvements

Following market release, we maintain a structured system for monitoring food-safety outcomes and post-market performance. This includes continuous tracking of our complaint's indicator, which measures the number of complaints per unit sold or per 10,000 tonnes sold. This approach enables early identification of emerging trends and ensures that a thorough root-cause analysis is conducted for every case.

In 2025, we recorded no complaints that resulted in product recalls or posed any risk to consumer health or food safety. Additionally, no incidents of non-compliance were recorded concerning the health and safety impacts of our products and services, nor any issues related to product information, labelling or marketing communications.

Through this comprehensive set of practices, we reaffirm our commitment to upholding the highest standards of food safety, quality, transparency and consumer protection – strengthening trust in our brand and supporting responsible and sustainable business growth.

Organic certification

Ensures consumers that products are produced without synthetic fertilisers, herbicides or pesticides, and are free from genetically modified organisms (GMOs), supporting biodiversity and ecological balance.

Kosher certification

Confirms that food products and their production processes comply with Jewish dietary laws, ensuring it is permitted for consumption by those who observe these laws.

Halal certification

Verifies that products, ingredients and production processes comply with Islamic dietary and ethical requirements, ensuring they are permissible for Muslim consumers, free from prohibited substances, and protected from cross-contamination.

In addition, we adapt our recipes and labels to meet specific customer requests, from lower-salt and lower-sugar options to vegetarian and vegan suitability, as well as Nutri-Score labelling.



We are committed to enhancing the nutritional quality of our products while supporting consumers in making informed, healthier dietary choices. Improving the

overall nutritional profile of our portfolio is a central pillar of our product-responsibility strategy, reflecting both evolving consumer expectations and our ambition to contribute positively to public health. In this context, our target is to ensure that more than **95% of our retail sales achieve a Nutri-Score A rating by 2030.**

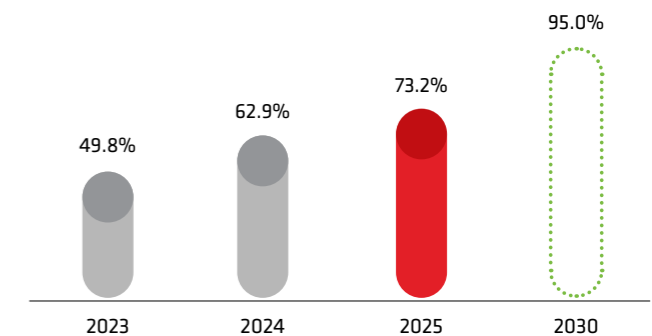


To achieve this target, we have defined a comprehensive approach to improving the nutritional value of our portfolio, structured around two key measures.



This target performance is monitored through **KPI 6**¹², which tracks the percentage of retail sales that hold a Nutri-Score A rating.

KPI 6 - Retail sales with Nutri-Score A
(Percentage of total retail sales)



In 2025, we reached 73.2% of retail sales with Nutri-Score A, marking a 16.4% increase compared with previous year. This progress was driven by several initiatives, including recipe reformulation, portfolio optimisation, labelling revision and strengthened alignment with costumers. Despite this positive development, structural challenges remain in certain product categories, such as ketchup, BBQ and brown sauce, whose formulations cannot be adjusted to reach a Nutri-Score A due to the levels of sugar or sweeteners required to ensure product stability and sensory quality. As a result, these products continue to receive a Nutri-Score C classification.

¹² Applicable only to Benavente unit, in Portugal, which is the only plant that delivers retail products.

4.3 STRENGTHENING OUR COMMUNITIES

GRI INDICATORS (GRI 413-1, 413-2)

OUR 2030 TARGETS

50%
of permanent employees participate annually in corporate volunteering activities

2025 PERFORMANCE

We are working towards having 50% of our permanent employees participate in corporate volunteering activities over the next few years.

CHAPTER HIGHLIGHTS

Exploratory discussions with local stakeholders to assess and identify opportunities for collaboration.

SUSTAINABLE DEVELOPMENT GOALS



OUR 30 MEASURES*

Measure 18 | Measure 27 | Measure 28

*See more information regarding our measures throughout this chapter.

Pillars of community engagement

Our approach to community engagement is anchored in five core pillars that shape our actions and ensure that each initiative reflects the specific needs and priorities of the regions where we operate.

- 1  **Social inclusion and support for vulnerable groups**
- 2  **Education and youth empowerment**
- 3  **Environmental awareness and internal culture**
- 4  **Local partnerships and institutional collaboration**
- 5  **Public-private cooperation**

As part of our commitment to fostering meaningful connection with the regions where we operate, we actively promote initiatives that support local education, youth development and community well-being.

We regularly welcome school groups to our facilities through study visits that allow students to deepen their understanding of the agri-food sector and engage directly with our operations. In addition, we participate in school-related events and strengthen our relationship with the educational community by sponsoring merit and excellence scholarships for the Benavente and Azambuja school clusters. In 2025, we awarded a total of 40 merit scholarships - 20 in Azambuja and 20 in Benavente. Beyond the educational sphere, we also sponsor a variety of local events and community initiatives, reinforcing our role as an active partner in regional development and contributing to the cultural and social dynamism of the areas where we are present.

We also continued our participation in the *R4E - Reskill for Employment* programme, which included a workshop on interview preparation for people seeking to re-enter the labour market through professional requalification. This initiative reflects our belief that the communities surrounding our operations are a source of talent worth investing in, and that investment in people pays dividends far beyond the factory floor.

Our commitment to the community

We understand that our long-term performance is closely tied to the strength, resilience, and well-being of the communities where we operate. By deepening our engagement with local populations, we help stimulate regional economic growth, create meaningful employment opportunities, and foster a community-centred culture that supports the attraction and retention of local talent.

Community engagement is a fundamental part of our sustainability strategy, as stated in our **Code of Conduct** (for further detail, please refer to the Cultivating Ethical Corporate Culture subchapter). We aim to go beyond our role as a responsible producer by actively contributing to shared value creation through collaboration, participation, and ongoing dialogue with the communities around us.



We are committed to generating a positive impact in the communities surrounding our areas of operation. In this context, and looking towards 2030, **we have set an**

objective for at least 50% of our permanent employees to participate annually in volunteering activities.

To advance towards this ambition, we have implemented one SBS measure designed to deepen our engagement with the communities where we operate.

Measure 28 focuses on the creation of a structured volunteering programme designed to align community initiatives with both local needs and our strategic priorities. Through this programme, we aim to generate more visible and meaningful benefits for the communities around us, while offering employees opportunities for personal growth, engagement and purpose. Strengthening our volunteering culture also contributes to enhancing Sugal Group appeal as an employer committed to social responsibility.

Our ambition of having at least 50% of our permanent employees to participate annually in volunteering activities is monitored through **KPI 15**, which tracks the proportion of permanent employees involved in corporate volunteering initiatives promoted or supported by Sugal Group.

Although baseline data is still being established, the programme is currently in the rollout phase and will be monitored twice a year. In future reporting cycles, **KPI 15** may also capture the number and type of initiatives undertaken and, where relevant, the estimated number of people reached, providing a fuller picture of our impact.

As part of our forward-looking approach, we also aim to consolidate our practices through the development of a company-wide volunteering policy. This will help standardise procedures, formalise governance and further embed volunteering as a core dimension of our community impact strategy.





Managing community engagement and concerns

Although our relationship with local communities remains broadly positive – supported by creation of direct and indirect employment, contributions to the local economy and our involvement in social, cultural and educational initiatives – we recognise that there are areas where we can further improve our performance and mitigate the negative impacts from our operations. To ensure that concerns can be raised openly and addressed appropriately, we have also made our whistleblowing channel available to community members, providing a formal mechanism for submitting complaints or expressing worries related to our activities.

We are aware that the proximity of our operations to residential areas may cause disturbances for residents, and we are committed to minimising these effects. In 2025, we continued to use alternative transportation routes to reduce congestion and avoid traffic build-up in neighbouring areas. We also carried out regular maintenance on sound-insulating panels to help mitigate operational noise and ensure that decibel levels remain within acceptable limits. Additionally, we reinforced road-cleaning procedures along transport routes to promptly address any tomato losses during transit, helping to maintain road safety and minimise inconvenience to local communities.

Although some challenges still exist, the proximity of our operations to local communities also creates meaningful opportunities. It allows us to strengthen our local reputation and reinforce our social licence to operate, while opening doors to partnerships that foster agricultural, industrial and social innovation. This closeness also supports the development of circular-economy initiatives and new approaches to waste recovery and valorisation.

To make the most of these opportunities, we are exploring ways to deepen collaboration with local stakeholders. This includes creating internship and learning programmes with schools and community organisations, supporting regenerative agricultural projects, and maintaining regular communication on our positive contributions and results. By engaging consistently and transparently, we ensure that concerns are addressed early and constructively, building a stronger and more resilient relationship with the communities around us.

 Negative impacts	 Measures implemented to address negative impacts	 Potential Risks	 Mitigation Measures Implemented
<ul style="list-style-type: none"> • Increased noise and traffic during peak production periods. • Potential odours resulting from production processes. • Possible pressure on local natural resources (water, soil). 	<ul style="list-style-type: none"> • Implementation of environmental control measures. • Continuous monitoring through environmental indicators and complaint channels. • Structured dialogue with local communities (e.g., a direct-contact hotline). 	<ul style="list-style-type: none"> • Community conflicts arising from environmental impacts. • Shortage of qualified local labour. • Negative public perception of the industry on environmental matters. 	<ul style="list-style-type: none"> • Transparent communication strategy. • Investment in local training and partnerships with educational institutions. • Implementation of certified environmental management systems.

Role as a responsible company

As one of the 42 member companies of the Business Roundtable Portugal (BRP), we contribute to a collective commitment to accelerating the country's economic and social development.

We are one of the 42 BRP members.

Through the BRP, leading Portuguese business pool their experience, expertise and resources to design and advance practical proposals that strengthen skills, promote innovation and enhance national competitiveness, factors that ultimately create better opportunities for people and communities across Portugal. Our participation in this forum therefore enables us to play an active role in shaping initiatives that support education, employment, progress and long-term community well-being.

As part of our role within local communities in which we operate, we have developed a measure aimed at generating positive local impact by prioritising the recruitment of local talent, including for senior management position. **Measure 27** focuses on the development of recruitment procedures that give preference to the hiring of local people. By reinforcing our commitment to local hiring, we seek to strengthen our contribution to local development and deepen our connection with the communities we serve (for further detail, please refer to the Investing in Our People subchapter).

Additionally, we recognise our role in education and raising environmental awareness within the communities surrounding our operations. In this context, we have developed a measure aimed at disseminating information about our activities, particularly regarding environmental impacts and sustainable agricultural practices, and to act as a catalyst for improved environmental behaviours and the adoption of more sustainable practices within local communities.

Accordingly, **Measure 18** supports the development of environmental education initiatives within our operation areas, aiming to build a stronger emotional connection with the community, promote healthier lifestyles, foster skills development, and encourage environmental awareness and critical thinking.

During 2025, initial steps were taken to assist the development of this initiative, including exploratory discussions with local schools and community stakeholders to identify potential areas of collaboration. We also continued to raise awareness of environmental topics by hosting school visits to our facilities and participating in local educational events, helping to introduce students to the agri-food sector and to the importance of sustainable agricultural and industrial practices.



5

GOVERNANCE INFORMATION

5.1
Cultivating Ethical Corporate Culture

5.2
Building Responsible Supplier Partnerships

5.1 CULTIVATING ETHICAL CORPORATE CULTURE

GRI INDICATORS

(GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-15, 2-16, 2-17, 2-18, 2-23, 2-24, 2-25, 2-26, 2-27, 2-28)

CHAPTER HIGHLIGHTS



Establishment of the **COMPLIANCE** department

SUSTAINABLE DEVELOPMENT GOALS



Governance structure

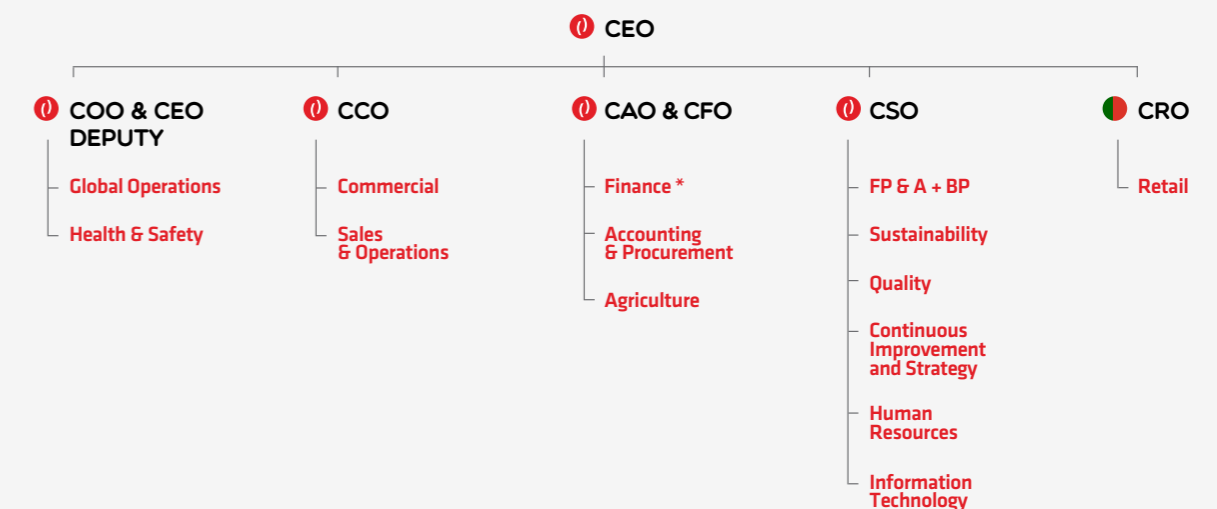
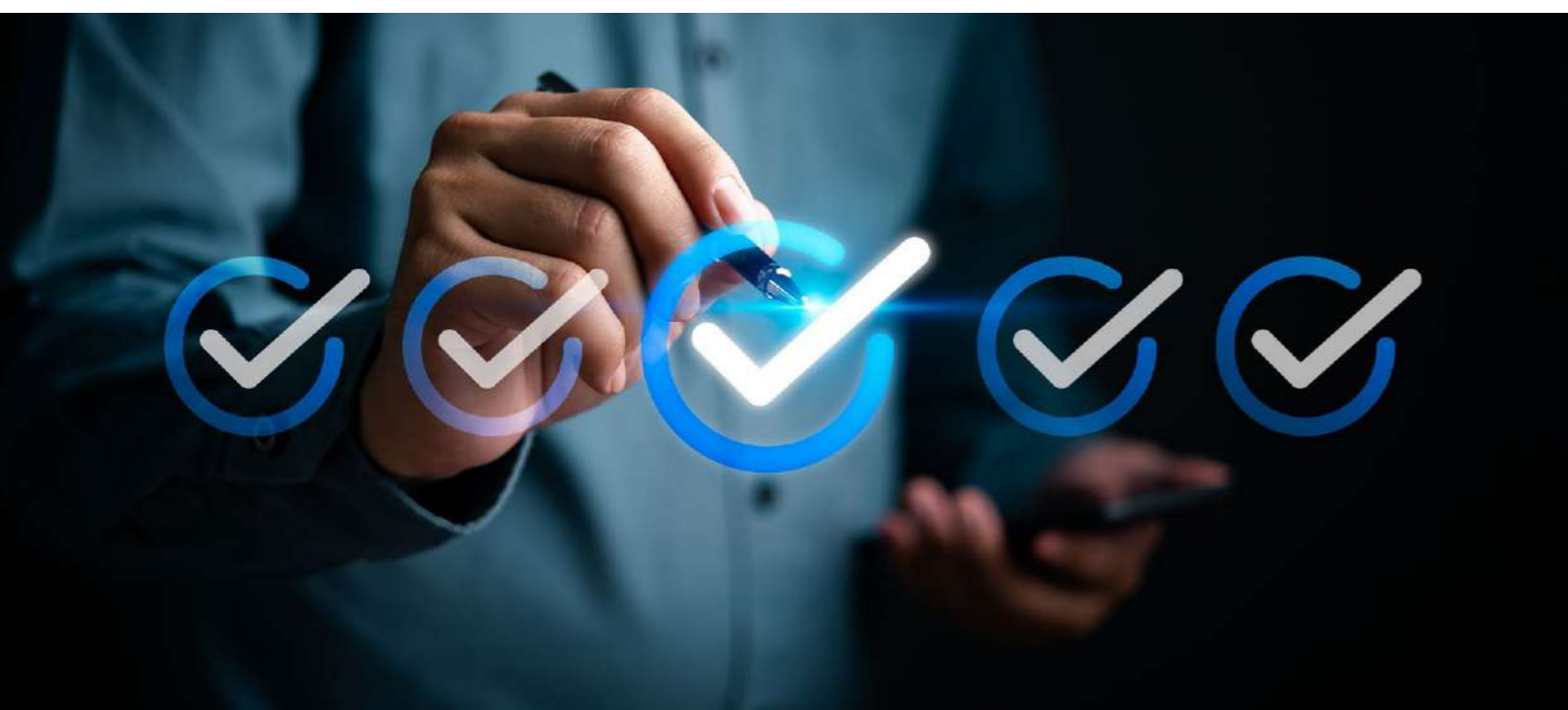
At Sugal Group, our governance structure plays a central role in ensuring that all areas of the organisation, from agricultural operations to financial management, are aligned with our strategic priorities and contribute to long-term sustainability and high-quality performance. Built on the foundations of ethical behaviour, transparency, and responsibility, this structure underpins the longevity and resilience of our business. It enables us not only to comply with applicable legislation but also to exceed minimum standards by adopting recognised best practices that strengthen stakeholder confidence and promote development across the Group.

The Executive Committee (EC) brings together experienced professionals committed to driving excellence across the organisation. As our highest governance body, they are responsible for defining and approving Sugal Group's overall strategy, including our mission, values and sustainability objectives, and for ensuring that our core values are consistently embedded in day-to-day management. The Committee also oversees adherence to ethical standards and the company's sustainability commitments, reinforcing a governance model grounded in responsibility, integrity and long-term value creation.

Executive Committee

Chief Operating Officer (COO)	Leads operational and safety matters
Chief Commercial Officer (CCO)	Oversees all commercial activities and market-related responsibilities
Chief Agricultural Officer / Chief Financial Officer (CAO/CFO)	Responsible for agricultural business and financial management
Chief Strategy Officer (CSO)	Responsible for corporate and sustainability strategy, environmental management, continuous improvement, information technology, human resources and quality
Chief Retail Officer (CRO)	Responsible for retail business

Our governance structure is composed entirely of executive members, with no independent members. The Chair of our highest governance body also serves as Chief Executive Officer (CEO), assuming both roles concurrently as President of the Board of Directors and leader of the executive team. This dual structure reflects our governance model, in which strategic leadership and executive management are concentrated in a single individual, ensuring continuity, alignment and coherence in decision-making. At present, the composition of our highest governance body is exclusively male.



*Since 2025, Legal, Compliance and Management Control report to Finance.

We apply a structured and transparent process for appointing members to our main governance bodies and committees. The General Assembly elects the Board of Directors and the Executive Committee, while the latter is responsible for appointing the members of our management committees. In these nominations, we consider our stakeholders perspectives, and prioritise diverse professional backgrounds and complementary experience, ensuring a strong and balanced governance framework.

To strengthen oversight across the organisation's most critical areas, we have established a set of specialised support committees operating under the supervision of the Executive Committee. These committees are composed of relevant directors, responsible for defining policies and strategies within their domains. Key Committees include:



Sustainability Committee

Monitors ESG objectives, promotes the integration of sustainability principles into business strategy and evaluates the environmental and social impacts of operations.



Audit and internal control Committee

Responsible for overseeing internal and external audit processes, monitoring risk management practices and ensuring compliance across the organisation.



Environment Committee

Environmental performance and compliance.



People Committee

Talent management, HR policies and people strategy.



Safety Committee

Health, safety and prevention oversight, including conducting safety walks and reviewing corrective and preventive actions arising from identified non-conformities.



Supply Chain Committee

Supplier governance, procurement standards and supply chain performance



Commercial Committee

Commercial strategy, market performance and customer focus



Quality Committee

Product quality, certifications and continuous improvement, including the review of product-control KPI trends, customer complaints, audit outcomes, quality-incident analyses and other relevant quality projects.



Industrial Committee

Operational efficiency, industrial performance and process optimisation.



SBS Committee

Reinforcement and monitoring of the company strategy, including overseeing initiatives and performance across the key SBS pillars to promote efficiency and operational excellence.



Finance Committee

Supports strategic decision-making on financial matters, overseeing financial performance, risk management and Group's long-term financial sustainability.



Global Procurement Committee

Procurement policies and evaluation of supplier performance.

These committees act as crucial mechanisms for informed decision making, effective risk management and the promotion of sustainable long-term value.

Impact Oversight and Controls

The Executive Committee oversees our due diligence processes and the mechanisms we use to identify and manage our economic, environmental and social impacts. These processes enable us to assess potential sustainability-related risks and opportunities in a comprehensive and structured manner. In addition, the Committee also evaluates the effectiveness of our impact-management systems on a regular basis, with the frequency of these reviews determined by the materiality of the topics under analysis.

To ensure continuous monitoring and effective supervision of these impacts, we convene weekly Executive Committee meetings that bring together executive members and relevant directors to review key economic, environmental and social matters and monitor progress against strategic objectives. This ongoing process is complemented by a triennial review of long-term strategic priorities and the publication of our annual sustainability report, which consolidates performance indicators and impact assessments.

Performance Monitoring and Evaluation

The performance of our highest governance body is evaluated based on a comprehensive set of corporate objectives covering safety, sustainability, economic performance and quality. Each member of the Executive Committee is evaluated through a combination of individual indicators, aligned with the responsibilities of their functional areas, and shared metrics that measure collective efficiency and organisational performance. These objectives also extend to the teams reporting to each Executive Committee member, who retains ultimate responsibility for delivery.

Our evaluation approach combines quantitative and qualitative criteria to ensure alignment with our strategic priorities, annual budget and the Sugal Business System (SBS). External audits, including SMETA, ISO 14001 and 50001, BSCI, APL (a voluntary sustainability agreement between Chilean companies and the State that aims to improve environmental and productive performance) and BRCS, together with the newly incorporated SBS audit guideline that introduces the sustainability vector as a requirement to assess organisational culture, play a key role

in verifying progress in areas such as energy consumption, emissions, water management and human resources.

Performance outcomes may lead to changes in the composition of the governance body, the allocation of variable remuneration based on individual and collective performance, and the implementation of corrective action plans to address gaps or deviations. Where targets are not met, bonus reductions or compensatory measures may be applied, reinforcing a culture of accountability and continuous improvement.

Sustainability Knowledge Capital

Our operations are organised into several core areas – operations, commercial and agricultural, financial, and strategic administration – enabling a focused and specialised approach. Each area is led by experts responsible for both strategic direction and the efficient execution of activities within their domain.

The collective knowledge, expertise and experience of our highest governance body on sustainable development are applied through multiple channels: the work carried out by the Sustainability Committee, the systematic follow-up of measures defined in our sectoral strategic plans, the training sessions that open each meeting of the Sustainability Committee, and regular updates provided to the Executive Committee on project progress.

Compliance: A commitment for All

As the Group continues to grow and regulatory requirements became more stringent, we took a significant step in strengthening our organisational culture by formally establishing the Compliance Department in 2025, reinforcing our commitment to integrity, transparency and corporate responsibility.

The Compliance Department is led by the Global Compliance Manager, who reports directly to the Global Finance Director and through the Compliance Committee, to the CEO. As a global organisation with an extensive value chain, we aim to ensure that all our processes are aligned with international standards and with the ethical commitments we uphold towards our customers, partners and the communities we engage with.

As part of this strengthened approach, we recorded no significant instances of non-compliance in 2025 – defined as cases resulting in fines equal to or higher than €500,000 – which reflects the effectiveness of our governance and regulatory alignment.

A Compliance Manual is also being developed to consolidate key compliance concepts and documents - including the Code of Conduct, Whistleblowing Policy and essential points of contact - and to serve as a practical reference for all employees. In parallel, internal policies related to General Data Protection Regulation (GDPR) are being reviewed and strengthened, with its completion planned for the first quarter of 2026, supported by specialised external legal counsel.

To build a genuine culture of compliance, clear and accessible communication across the organisation is essential. In 2025, we supported this objective by delivering three dedicated training initiatives covering multiple hierarchical levels and geographies, complemented by several onboarding sessions for new employees.

To further embed compliance into daily practice and strengthen our organisational culture, the 2026 training plan will broaden its scope and reach, covering all employees and wider set of topics. The programme will combine live sessions with e-learning modules, and will be supported by knowledge assessments, short informative videos and ongoing awareness campaigns delivered through newsletters, the corporate magazine and the SBS podcast. Continuous training will remain a fundamental pillar of our approach, equipping all employees to recognise risk situations and act ethically and responsibly.

MAIN CHALLENGES



Cultivating and consolidating a Compliance culture across all employees and hierarchical levels



Adapting to regulatory changes in the various markets where we operate



Promoting active employee engagement, transforming Compliance into an intrinsic practice

Responsible Conduct

At Sugal Group, responsible business conduct goes beyond compliance. We are committed not only to meeting legal and ethical requirements, but to exceeding them – ensuring that integrity, transparency and accountability guide all aspects of our operations. This commitment extends across our entire value chain, from agricultural practices to supplier relationships, and underpins our ambition to generate positive economic, social and environmental impact.

We recognise that a responsible approach to business strengthens our resilience, supports long-term value creation and helps us anticipate and adapt to market changes. Tools such as our Manual of Good Agricultural and Supply Practices, tailored to the specific nuances of industrial tomato production, reinforce this commitment by promoting high standards of economic, social and environmental performance. This manual reflects our focus on safeguarding the interests of suppliers, clients and business partners and on implanting ethical principles into daily decision-making.

Environmental stewardship

Environmental responsibility is an integral part of our governance approach, guiding the way we manage resources, protect ecosystems and integrate sustainability into daily decision-making. Our commitment is reflected in the adoption of internationally recognised management systems, including 14001 for environmental management and ISO 50001 for energy efficiency, which helps us embed structured, data-driven practices across our operations (for further detail, please refer to the Environmental Information chapter).

We also submit our performance to independent assessment through EcoVadis (see chapter General Information, subchapter Our Business System and How We Create Value), which evaluates companies across four key pillars – Environment, Labour, Human Rights, Ethics and Sustainable Procurement - enabling us to benchmark progress, identify improvement opportunities and enhance transparency with our stakeholders. Collectively, these mechanisms reinforce our long-term strategy for environmental preservation, responsible resource use and continuous improvement.

Integrity and Anti-Corruption

We maintain a zero-tolerance stance on corruption, including extortion and bribery. This ethical position is essential to protecting the integrity of our operations and maintaining the trust of our stakeholders. Our policies, training activities and due-diligence procedures help us ensure that risks related to unethical behaviour are identified, addressed and mitigated.

Sugal Group's conduct is grounded in strong principles of ethic, integrity and respect for applicable laws and regulations, supported by a commitment to quality, accountability and sustainable production. To safeguard this approach, we have established a set of internal regulations and mechanisms approved by the Executive Committee.



Central to this framework is our **Code of Conduct**, designed to operate alongside our internal policies, including the **GPS – Sugal Group Guide of Principles**.

The **Code of Conduct** sets out values, principles and behavioural standards expected from every Sugal Group employee, regardless of role or seniority. It guides interactions both within the organisation and with external stakeholders, reflecting the culture of responsibility, respect and ethical behaviour that we expect all members of the Group to uphold.



During its first year, our Compliance Department focused on mapping risks and evaluating mitigation measures across the company. This work led to the development of Global Standards that provide recommendations and best practices tailored to each area of the organisation. As we move to the next stage, these measures will be implemented jointly with operational areas to strengthen internal control mechanisms wherever needed.

Code of Conduct



Sugal Group Guide of Principles

Our GPS – Sugal Group Guide of Principles complements the Code of Conduct, guiding day-to-day decisions through three pillars: the Sugal Treaty, Values and Rules of Conduct.



Professional Diligence and Competence

All Sugal Group employees must follow applicable laws and internal policies, demonstrating good faith and the highest standards of diligence, integrity, transparency, professionalism, fair competition, environmental responsibility and confidentiality.



Equal Treatment, Diversity and Non-discrimination

Sugal Group employees are expected to uphold principles of equal treatment and mutual respect, rejecting any form of discriminatory behaviour. This includes discrimination based on age, gender, sexual orientation, nationality, ethnicity, genetic heritage, marital or family status, reduced work capacity, disability, illness, or religious, political or ideological beliefs, as well as any conduct that may constitute harassment or abuse of power.

External relations | Internal relations | Measures to combat money laundering and the financing of terrorism
Personal data protection, confidentiality and use of IT resources | Anti-corruption measures

Our GPS supports consistent, well-informed decision-making by providing a clear set of directional guidelines for every-day actions. It is grounded in three foundational pillars: **The Sugal Treaty, our Values, and the Rules of Conduct**, all framed and steered by the following **guiding principles**:

Principles of the UN Global Compact	Values	Sugal Treaty	Rules of conduct
Human Rights	Passion for Quality	We are passionate about what we do	Compliance with good production practices and product quality and food safety
Labour Practices	Excellence	We always recognise that we can do better	Respect for dignity, integrity and professionalism of our people and for others
Environment	Commitment	We are always loyal	
Combating Corruption	Integrity	We respect all people	
	Being a Team	We are competitive	
		We do what needs to be done	
		We have resilience	
		We are an example	
		We work effectively	
		We are a team	



The Code of Conduct and the GPS apply to all individuals working within our organisation, irrespective of their contractual arrangements or seniority. This includes employees, members of governing bodies, interns, volunteers and all those acting on our behalf or representing the Sugal Group. We also communicate the principles set out in these documents to our service providers, customers, business partners, producers and suppliers, encouraging alignment with our ethical, social and governance expectations across the value chain.

We are committed to maintaining robust legal and ethical compliance across all operations. We place particular importance on preventing unlawful practices, including corruption and related offences, and provide targeted compliance and anticorruption training to teams operating in high-risk areas such as supplier selection, commercial negotiation with clients, logistics contracts and services, and functions including Quality, Environment, Health & Safety, Compliance and Legal, particularly in their interaction with licences, inspections and regulatory bodies.

Conflicts of interest are managed through our conflict-of-interest policy, embedded in employment contracts, internal regulations, the Code of Conduct, the Code of Ethics and the Sugal Group Guide of Principles. This framework reinforces institutional integrity and supports the effective functioning of the organisation.

Our **Risk Prevention Plan** establishes a group-wide framework to identify key risks and define targeted preventive and corrective measures across all areas of our operations, helping ensure that the organisation upholds principles of integrity, quality and safety for our employees, as well as for our suppliers and customers.



CURRENT PRIORITIES

- Enhanced supplier screening
- Formalisation of critical contracts
- Strengthened expense-control procedures
- Improved customer onboarding
- Regular compliance training

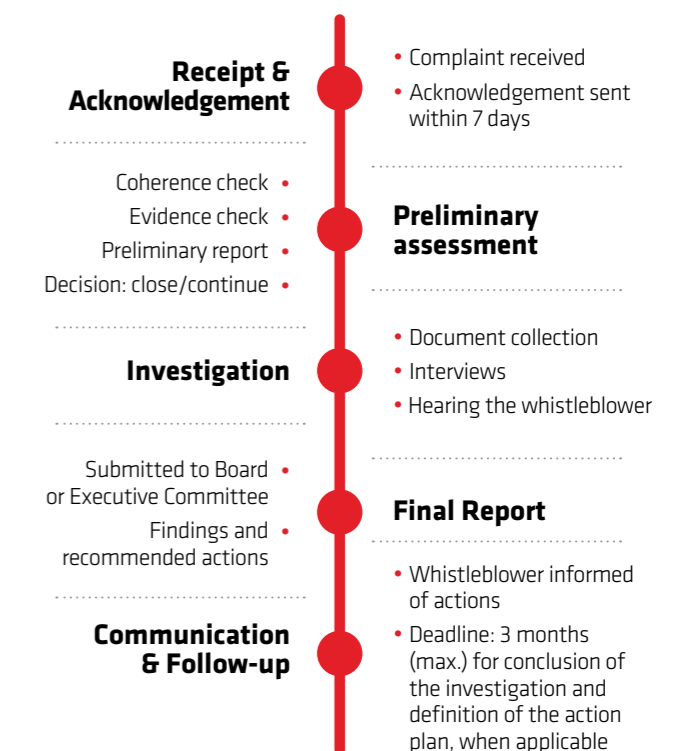
Implementation and oversight are led by a designated Compliance Officer, supported by periodic review to track progress and drive continuous improvement across our organisation and our value chain.

We maintain a comprehensive **Privacy Policy** that outlines our commitment to protecting the personal data of customers, suppliers and all stakeholders who interact with Sugal Group. The policy explains the types of information we collect, the purposes for which is used, how it is processed and shared, and the period for which it is retained. It also sets out the safeguards we apply to ensure confidentiality and security, as well as the channels available for individuals to contact us and exercise their data-protection rights.

As part of our governance and ethics commitments, we provide a secure and confidential **whistleblowing channel** that allows anyone, whether internal or external to the organisation, to report actual or potential infractions, irregularities or conflicts of interest.

The online platform accepts both anonymous and identified submissions regarding matters such as corruption and related offences, money laundering, terrorist financing, product safety and compliance, food and feed safety, and animal health and welfare, and is available across Portugal, Chile and other locations within the Group. This mechanism serves as a preventive tool, enabling us to act on reported concerns and address behaviours that breach our Code of Conduct.

Internally defined procedures exist for the handling and investigation of complaints, ensuring a structured and transparent process that begins with receipt and acknowledgement and progresses through preliminary assessment, investigation, reporting and follow-up.



When an issue is classified as critical - based on its severity, potential impact or reputational risk, a dedicated report is prepared and submitted to top management or the competent oversight body, ensuring that follow-up, decision-making and supervision occur at the highest level. This escalation process is formally defined in our internal procedures, guaranteeing full traceability and accountability throughout the management of each case.

In 2025, we received **11 reports**: 9 in Chile and 2 in Iberia, which were mostly related to labour issues and interpersonal relations. For that reason, they were not communicated to the highest governance body, as they were not considered critical.

Reports that did not fall within the scope of the complaints process were closed after initial screening, while effective complaints were analysed by a multidisciplinary team, with external support where applicable, and top-level management was kept informed of the findings and of any resulting actions, which included corrective measures, strengthened internal controls or updates to existing procedures.

Nevertheless, other critical concerns were escalated to the highest governance body through a formal internal reporting process integrated into our risk and compliance management system. The matters **presented to the highest governance body** in 2025 were related to strategic themes such as ethics and compliance, operational risk management, regulatory conformity and sustainability issues across the value chain.

Strategic partnerships

Strategic partnerships and memberships are an important lever for strengthening governance and ethical conduct. By engaging with recognised sector platforms and business associations, we gain early visibility of regulatory trends, benchmark our performance, co-develop guidance on responsible sourcing and due diligence, and contribute to collective initiatives that raise industry standards. This collaborative approach fosters transparency, offers independent challenge to our policies and processes, and enables the exchange of data and best practices - strengthening oversight and accountability and embedding environmental and social expectations consistently across our value chain.

In line with this commitment, we are members of key sector associations in the agri-food industry. Through the World Processing Tomato Council (WPTC), we work alongside global producers to exchange data, research and agronomic insights that support better crop planning and risk management. Our membership in Chile Alimentos enables collaboration on food-industry regulation, export standards and quality requirements, strengthening compliance and operational excellence in one of our main production regions. Within Tomato Europe, we participate in policy dialogue and technical working groups that promote sustainability, competitiveness and best practices in the European processed-tomato sector.

We also engage through:

AMITOM

Brings together organisations and companies from the Mediterranean processed-tomato industry, where we contribute to research initiatives and strategic technical discussions.

AGRUCON

Represents the industrial tomato sector in Spain, involving both growers and processors, in which Sugal plays a sector-representation role.

BRP (Business Roundtable Portugal)

Is a national business association that promotes sustainable economic growth and strategic dialogue across key sectors.

CIP

Brings together international professionals focused on resilience and risk-prevention in food and agriculture.

These partnerships help us stay aligned with evolving market expectations, focus our improvement efforts and support the long-term resilience and sustainability of our operations and supply chain.

WPTC (World Processing Tomato Council)

Is an international organisation representing the tomato processing industry worldwide, bringing together members that account for the majority of global processed tomato volumes.

TomatoEurope

Represents the tomato processing industry in Europe, bringing together national associations from key producing countries and covering the majority of the European sector.

5.2 BUILDING RESPONSIBLE SUPPLIER PARTNERSHIPS

GRI INDICATORS

(GRI 204-1, 408-1, 409-1, 414-1)

OUR 2030 TARGETS

50 %
of suppliers with environmental/sustainability certificates

2025 PERFORMANCE

6%
of suppliers with environmental/sustainability certificates.

CHAPTER HIGHLIGHTS

167
farmers verified FSA-Compliant at Silver level in Chile

87.8%
of total supplier expenditure spent on local suppliers

SUSTAINABLE DEVELOPMENT GOALS



OUR 30 MEASURES*

Measure 10 | Measure 11 | Measure 30

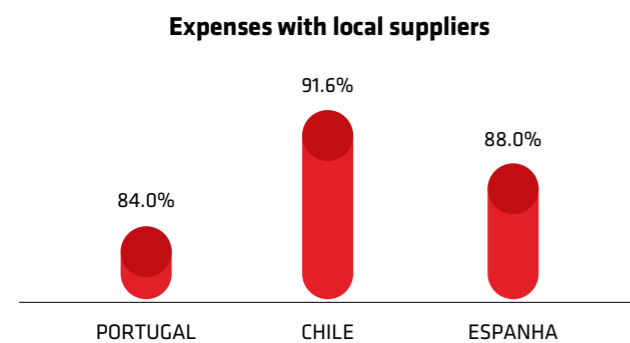
*See more information regarding our measures throughout this chapter.

Sustainable Procurement

We are reinforcing a more sustainable and resilient supply chain by integrating environmental, social and economic considerations into the way we select, monitor, and support our suppliers. Considering Sugal Group activities, we recognise that our value chain presents specific challenges, including reliance on farming practices that may not yet align with our sustainability expectations or fully meet the standards of transparency and compliance we aim to uphold.

To address these challenges, we are strengthening collaboration with our suppliers and promoting the adoption of responsible practices across the value chain.

Local sourcing continues to play a central role in this approach, helping reduce transport-related emissions, support regional economies and ensure greater freshness and traceability of our products. In 2025, **87.8%** of our supplier expenditure was directed to local providers.



We are certified under the Business Social Compliance Initiative (BSCI), reinforcing our commitment to promoting ethical labour practices throughout our value chain. This certification provides us with a recognised framework for assessing and improving social performance, helping us set clear expectations for our suppliers and conduct a risk-based due diligence process. By aligning our procurement activities with BSCI principles, we strengthen transparency, comparability and accountability across our supply chain, supporting continuous improvement and the adoption of more sustainable sourcing practices.

To reinforce the sustainability performance of our supply chain and be in line with our environmental and social expectations, we have established one target and several measures.



To encourage greater alignment with sustainability standards, we have established a target for **50% of our suppliers to hold environmental or sustainability certifications by 2030.**

Measure 10 creates an internal working group to map supplier certifications and identify opportunities for alignment with recognised sustainability standards. A key component of this process involves collecting documentary evidence, reports and external audit results. This enables us to assess the proportion of suppliers that hold certifications aligned with our sustainability objectives and to identify priority areas for improvement. To support this initiative, a global procurement committee was established in 2024 and is responsible for the coordination of data collection and to ensure a consistent evaluation across the organisation.

During 2025, initial steps were taken to support the implementation of this initiative, including internal alignment meetings among procurement and sustainability departments and operational teams. These meetings focused on defining the scope of the mapping exercise and identifying the certification schemes to be considered. In that context, we aim to promote adherence to food safety requirements, ISO standards and SMETA audits wherever applicable.

Progress toward this target is monitored through **KPI 5**. As of now, 6% of our suppliers hold environmental or sustainability certifications.

Furthermore, we have established two additional measures that contribute to the overall objective of promoting strong environmental and social performance in both our operations and those of our suppliers.

Measure 11 focuses on developing an annual survey to evaluate the sustainability performance of agricultural suppliers, linking results to training and continuous improvement initiatives. The scope of this project begins with identifying key actions that most significantly contribute to improving sustainability in tomato cultivation. These actions form the basis of our evaluation criteria, ensuring a robust and comprehensive assessment of farming practices.

Based on the defined criteria, a tailored survey will be developed, incorporating a clear measurement scale that enables the consistent evaluation of our partner farmers' adoption of sustainable practices throughout the cultivation cycle. This tool will allow us not only to measure current performance but also to identify areas where additional support or training may be required.

Although implementation did not progress in 2025, this measure remains a strategic priority, and we intend to move forward with its implementation in the near term.

In our own operations, initial groundwork was carried out under **measure 30** to support the development of the Sustainable Procurement Manual. This work included internal alignment between procurement, sustainability and operational teams through a series of meetings aimed at defining the scope of the manual and identifying the key sustainability topics to be addressed. In addition, a preliminary review of existing procurement procedures and supplier contractual clauses was also conducted to ensure alignment with the Group's environmental, social and ethical commitments.

In parallel, benchmarking exercise of sector best practices was carried out to analyse approaches adopted by companies in the agrifood industry. Building on this analysis, an initial set of sustainability indicators was identified to support future monitoring of responsible procurement practices. These activities helped lay the foundations for the structured implementation of the manual and its associated KPIs in the coming years, ensuring that sustainability considerations are progressively embedded into procurement processes across the organisation.

We are also formalising procedures to implement, monitor and review our Supplier Code of Conduct. This Code sets out expectations on ethics, environmental practices, labour standards, human rights and health and safety, and is progressively integrated into suppliers' contracts.

In 2025, no formal supplier re-assessment process specifically dedicated to verifying ongoing compliance with the Supplier Code of Conduct was carried out. However, suppliers continued to be monitored through existing procurement procedures, contractual requirements and regular operational interactions. As part of our procurement framework, all suppliers must acknowledge and comply with our sustainability, ethical and social commitments before entering into contractual agreements with the Group. During 2025, no situations were identified that required the implementation of corrective measures related to noncompliance with the Supplier Code of Conduct.

We are committed to advancing more sustainable agricultural practices. This includes reducing reliance on pesticides and fertilisers, encouraging natural, technological and digital solutions, and supporting approaches that strengthen resilience to Climate-related risks. Protecting natural resources and fostering biodiversity are crucial to these transitions, which we pursue in close partnership with farmers throughout our value chain.

To reinforce the continuous improvement of on-farm sustainability, we have adopted the **Farm Sustainability Assessment (FSA)** in Chile. This internationally recognised framework enables us to assess, strengthen and validate environmental, social and economic practices across our agricultural activities for industrial tomato production. By adhering to FSA requirements, our farmers implement measures that protect



natural resources, enhance biodiversity, ensure the safe use of chemicals, and safeguard both workers and surrounding communities. The following overview summarises the key sustainable practices that contribute to the integrity and differentiation of our products in the market.



Environmental protection

- Fertilisation based on soil analysis to avoid depleting natural resources
- Agricultural land is not sourced from areas of native forest
- Existing trees windbreaks around the perimeter are preserved
- Clear signage indicating “No Hunting” in place



Resource efficiency

- Recycling of irrigation tapes and phytosanitary packaging



Safe chemical management

- Phytosanitary products are inventoried and stored in a warehouse with proper signage and locked, complying with safety regulations
- All spraying machines are calibrated, and operators must wear safety gear



Community and farm management

- Fields are at least 50 meters away from populated areas
- All farmers maintain field notebooks detailing mechanised soil work, phytosanitary applications, irrigation, and fertilisation

All our farmers in Chile achieved FSA Silver performance level, a result that remains valid for three years and is subject to annual follow-up audits conducted by an independent third party.



167 farmers
FSA-verified with
Silver level in Chile
8,000 hectares covered

Building on this achievement, our goal is to reach the Gold level at the time of the next FSA certification renewal.

Human rights across the value chain

Respect for human rights across our value chain is a core pillar of our sustainability strategy. We ensure fair treatment and the protection of workers’ rights through the principles set out in the Sugal Group Guide of Principles, the Code of Conduct, the Code of Ethics, the Labour Code, internal regulations and employment contracts.

Our governance framework reinforces these commitments by requiring alignment with internationally recognised standards, including those of the International Labour Organization (ILO), and the European Union (EU), as well as relevant national legislation. We expect the same level of responsibility from our suppliers, including adherence to the United Nations’ human rights principles, support for freedom of association and collective bargaining, the prohibition of child labour and forced labour and the promotion of equal opportunities regardless of gender, nationality, religion or sexual orientation.

In 2025, no cases were reported of workers being prevented from exercising their freedom of association, nor were there any instances of forced, compulsory or child labour. We **uphold a zero-tolerance** approach to any form of exploitation, including practices that jeopardise the well-being and development of children. To prevent child labour, we ensure that no underage workers are employed by our service providers and that all operations comply with applicable regulations. In Chile, this includes alignment with national child-protection mechanisms such as Mejor Niñez, the public agency responsible for safeguarding children’s rights and overseeing policies and interventions aimed at preventing abuse, exploitation and situations that may place minors at risk.

Recognising that the risks of forced or compulsory labour can increase during periods of labour scarcity, we maintain monitoring and control procedures for our service providers. We also promote continuous awareness of compliance requirements to prevent such situation.





ANNEX

6.1
Summary of GRI Content

6.2
Alignment with ESRS Reporting Topics

6.3
Methodological Notes

6.1

SUMMARY OF GRI CONTENT

Statement of use	The Sugal Group has reported in accordance with the GRI Standards for the period from 01 January 2025 to 31 December 2025.
Reporting in accordance with GRI Sector Standard(s) applicable	GRI 1: Foundation 2021 Not applicable

GRI	Contents	Location/Omissions
GRI 2: General Disclosures 2021	2-1 Organisational details	Name of the organisation: Sugal B.V. Corporate structure and legal form: 100% detained by OCI B.V. Headquarters location: Netherlands Countries where it operates: Netherlands, Portugal, Spain, Chile and Switzerland
	2-2 Entities included in the organisation's sustainability reporting	General Information 2.1 About this report
	2-3 Reporting period, frequency and contact point	General Information 2.1 About this report
	2-4 Restatements of information	Annex 6.3 Methodological notes The methodology used to compile and report data for several GRI indicators and internal KPIs was revised. Updates were made to the definition of data boundaries, data sources, and consolidation criteria to enhance the accuracy and consistency of the information disclosed. The revised methodology was also applied retrospectively to previous reporting years, resulting in adjustments to historical data. The indicators affected by this update include: GRI indicators: GRI 2-7, 2-8, 2-21. GRI 301, 302, 303, 305. GRI 401, 402, 403, 404, 405. KPIs: KPI 3, KPI 7.2, KPI 8, KPI 10, KPI 11 The updated methodological details can be found in the methodological notes.
	2-5 External assurance	This Report is not subject to external assurance.
	2-6 Activities, value chain and other business relationships	General Information 2.2 Our Group General Information 2.3 Our Business System and How We Create Value

GRI	Contents	Location/Omissions
	2-7 Employees	Social Information 4.1 Investing in Our People Due to a change in methodology, it was not possible to calculate values for this indicator for 2023 and 2024. This limitation does not affect the accuracy or completeness of the results reported for 2025.
	2-8 Workers who are not employees	In 2025 there were 65 workers who are not employees. They perform work related to consultancy, maintenance, production and dispatch. Due to a change in methodology, it was not possible to calculate values for this indicator for 2023 and 2024. This limitation does not affect the accuracy or completeness of the results reported for 2025.
	2-9 Governance structure and composition	Governance information 5.1 Cultivating Ethical Corporate Culture Tenure of Members: Members have three-year terms. Underrepresented Social Groups: Not applicable. competencies relevant to the impacts of the organisation: Yes, members possess relevant competencies. Stakeholder Representation: Not applicable.
	2-10 Nomination and selection of the highest governance body	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-11 Chair of the highest governance body	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-13 Delegation of responsibility for managing impacts	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-14 Role of the highest governance body in sustainability reporting	Sugal's CEO and the Directors of each area are responsible for reviewing and approving the sustainability report.
	2-15 Conflicts of interest	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-16 Communication of critical concerns	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-17 Collective knowledge of the highest governance body	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-18 Evaluation of the performance of the highest governance body	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-19 Remuneration policies	Confidential Information. Information regarding remuneration policies is considered confidential, as it is understood that it could compromise the organisation's strategy.

GRI	Contents	Location/Omissions
	2-20 Process to determine remuneration	Confidential Information. Information regarding the process to determine remuneration is considered confidential, as it is understood that it could compromise the organisation's strategy.
	2-21 Annual total compensation ratio	Confidential Information. Information regarding the total annual compensation ratio is considered confidential, as it is understood that it could compromise the organisation's strategy.
	2-22 Statement on sustainable development strategy	General Information 2.2 Our Group
	2-23 Policy commitments	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-24 Embedding policy commitments	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-25 Processes to remediate negative impacts	General Information 2.4 Our sustainability strategy General Information 2.5 Risk management Governance information 5.1 Cultivating Ethical Corporate Culture
	2-26 Mechanisms for seeking advice and raising concerns	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-27 Compliance with laws and regulations	Governance information 5.1 Cultivating Ethical Corporate Culture
	2-28 Membership associations	Governance information 5.1 Cultivating Ethical Corporate Culture

GRI	Contents	Location/Omissions
	2-29 Approach to stakeholder engagement	General Information 2.4 Our sustainability strategy
	2-30 Collective bargaining agreements	All employees in Portugal, Chile and Spain are covered by collective bargaining agreements

Material topics

GRI 3: Material topics 2021	3-1 Process to determine material topics	<p>General Information 2.4 Our sustainability strategy</p> <p>Sugal's Approach to Identifying and Evaluating Material Topics</p> <p>1. Identifying Topics: The process starts with listing potential material topics, supported by benchmarking against industry peers to capture common trends and priorities.</p> <p>2. Internal Evaluation: Sugal assesses and ranks these topics based on their relevance and potential impact on the business.</p> <p>3. Final Selection: A final list of key material topics is compiled for deeper analysis and reporting.</p> <p>4. Stakeholder Engagement: 36 interviews with selected stakeholders help validate and refine the list, resulting in 12 priority topics.</p> <p>5. Stakeholder Mapping: Key stakeholders are identified across regions and within the Sugal Group to ensure broad and inclusive input.</p>
	3-2 List of material topics	General Information 2.4 Our sustainability strategy



GRI	Contents	Location/Omissions																																																				
Energy transition																																																						
GRI 3: Material topics 2021	3-3 Management of material topics	Environmental information 3.1 Climate change action																																																				
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Environmental information 3.1 Climate change action																																																				
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GRI 3: Material topics 2021	3-3 Management of material topics	Environmental information 3.3 Resource use and circular economy												
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Environmental information 3.3 Resource use and circular economy												
<table border="1"> <thead> <tr> <th>Indicator</th> <th>Materials used</th> </tr> <tr> <th></th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Total consumption of materials (t)</td> <td>1,400,025.25</td> </tr> <tr> <td>Renewable materials (t)</td> <td>1,382,480.08</td> </tr> <tr> <td>Non-renewable materials (t)</td> <td>17,545.17</td> </tr> <tr> <td>% of renewable materials (t)</td> <td>98.7%</td> </tr> </tbody> </table>			Indicator	Materials used		2025	Total consumption of materials (t)	1,400,025.25	Renewable materials (t)	1,382,480.08	Non-renewable materials (t)	17,545.17	% of renewable materials (t)	98.7%
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GRI	Contents	Location/Omissions																																																								
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Environmental information 3.3 Resource use and circular economy																																																								
GRI 306: Waste 2020	306- 2 Management of significant waste related impacts	Environmental information 3.3 Resource use and circular economy																																																								
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GRI 306: Waste 2020	306-4 Waste diverted from disposal	Environmental information 3.3 Resource use and circular economy																																																								
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GRI	Contents	Location/Omissions
Health and security in the workplace		
GRI 3: Material topics 2021	3-3 Management of material topics	Social Information 4.1 Investing in Our People
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Social Information 4.1 Investing in Our People
GRI 403: Occupational Health and Safety 2018	403-2 Hazard Identification, risk assessment, and incident investigation	Social Information 4.1 Investing in Our People
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	Social Information 4.1 Investing in Our People
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	Social Information 4.1 Investing in Our People
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	Social Information 4.1 Investing in Our People
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	Social Information 4.1 Investing in Our People
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Social Information 4.1 Investing in Our People



GRI	Contents	Location/Omissions																										
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	<p>Social Information 4.1 Investing in Our People</p> <table border="1"> <thead> <tr> <th>Workers covered by an occupational health and safety management system</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>No. of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system.</td> <td>0</td> <td>0</td> <td>1601</td> </tr> <tr> <td>No. of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been internally audited.</td> <td>0</td> <td>0</td> <td>555</td> </tr> <tr> <td>No. of all employees and workers who are not employees, but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been audited or certified by an external party.</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Workers covered by an occupational health and safety management system	2023	2024	2025	No. of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system.	0	0	1601	No. of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been internally audited.	0	0	555	No. of all employees and workers who are not employees, but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been audited or certified by an external party.	0	0	0										
Workers covered by an occupational health and safety management system	2023	2024	2025																									
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GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	<p>Social Information 4.1 Investing in Our People</p> <table border="1"> <thead> <tr> <th rowspan="2">Indicator</th> <th colspan="2">Work-related injuries</th> </tr> <tr> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Number of fatalities as a result of work-related injury</td> <td>0</td> <td>0</td> </tr> <tr> <td>Number of high-consequence work-related injuries (excluding fatalities)</td> <td>0</td> <td>2</td> </tr> <tr> <td>Number of recordable work-related injuries</td> <td>26</td> <td>34</td> </tr> <tr> <td>Number of hours worked</td> <td>2,067,958</td> <td>2,324,900</td> </tr> <tr> <td>Rate of fatalities as a result of work-related injuries</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>Rate of high-consequence work-related injuries (excluding fatalities)</td> <td>0</td> <td>0.86</td> </tr> <tr> <td>Rate of recordable work-related injuries</td> <td>12.57</td> <td>14.62</td> </tr> </tbody> </table>	Indicator	Work-related injuries		2024	2025	Number of fatalities as a result of work-related injury	0	0	Number of high-consequence work-related injuries (excluding fatalities)	0	2	Number of recordable work-related injuries	26	34	Number of hours worked	2,067,958	2,324,900	Rate of fatalities as a result of work-related injuries	0.00	0.00	Rate of high-consequence work-related injuries (excluding fatalities)	0	0.86	Rate of recordable work-related injuries	12.57	14.62
Indicator	Work-related injuries																											
	2024	2025																										
Number of fatalities as a result of work-related injury	0	0																										
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Rate of fatalities as a result of work-related injuries	0.00	0.00																										
Rate of high-consequence work-related injuries (excluding fatalities)	0	0.86																										
Rate of recordable work-related injuries	12.57	14.62																										

GRI 403: Occupational Health and Safety 2018

403-10 Work-related ill health

Social Information | 4.1 Investing in Our People

Indicator	Diversity of governance bodies and employees											
	2023				2024				2025			
	PT	CL	ES	Group	PT	CL	ES	Group	PT	CL	ES	Group
No. of fatalities as a result of work-related ill health - employees	0	0	0	0	0	0	0	0	0	0	0	0
No. of cases of recordable work-related ill health - for employees	0	1	0	1	0	0	0	0	0	0	0	0
No. of fatalities as a result of work-related ill health - workers who are not employees	0	0	0	0	0	0	0	0	0	0	0	0
No. of cases of recordable work-related ill health - workers who are not employees	0	0	0	0	0	0	0	0	0	0	0	0

Attraction and motivation of talent

GRI 3: Material topics 2021

3-3 Management of material topics

Social Information | 4.1 Investing in Our People

GRI 401: Employment 2016

401-1 New employee hires and employee turnover

Social Information | 4.1 Investing in Our People

Indicator	Location	Gender	% of hires by location, gender and age group								
			2023			2024			2025		
			<30	30 to 50	>50	<30	30 to 50	>50	<30	30 to 50	>50
Portugal	Men	10.1%	4.2%	3.7%	7.9%	7.0%	3.7%	6.5%	4.7%	2.4%	
	Women	3.7%	4.2%	4.2%	1.8%	1.1%	1.4%	1.9%	2.1%	0.6%	
Chile	Men	0.7%	4.2%	0.7%	0.8%	1.1%	0.0%	1.3%	2.5%	0.3%	
	Women	1.1%	0.9%	0.2%	0.5%	0.2%	0.0%	0.7%	0.3%	0.1%	
Spain	Men	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%	0.4%	0.4%	0.3%	
	Women	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.1%	0.6%	0.0%	
Group	Men	10.9%	8.6%	4.4%	8.8%	8.2%	3.7%	8.3%	7.7%	3.0%	
	Woman	4.8%	5.3%	4.4%	2.3%	1.2%	1.4%	2.8%	3.0%	0.7%	
	Total	15.7%	13.9%	8.8%	11.1%	9.4%	5.0%	11.1%	10.6%	3.7%	

Indicator	Location	Gender	% of exits by location, gender and age group								
			2023			2024			2025		
			<30	30 to 50	>50	<30	30 to 50	>50	<30	30 to 50	>50
Portugal	Men	8.5%	4.9%	4.1%	6.4%	7.2%	3.5%	1.3%	0.7%	1.0%	
	Women	3.4%	4.4%	4.6%	1.1%	2.0%	1.1%	1.0%	1.6%	1.2%	
Chile	Men	1.2%	1.2%	0.0%	0.9%	1.1%	0.2%	0.7%	0.7%	0.0%	
	Women	0.5%	0.4%	0.0%	0.2%	0.3%	0.2%	0.0%	0.1%	0.1%	
Spain	Men	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	
	Women	0.0%	0.4%	0.0%	0.0%	0.2%	0.0%	0.1%	0.1%	0.1%	
Group	Men	9.9%	6.3%	4.2%	7.3%	8.2%	3.7%	2.2%	1.5%	1.0%	
	Woman	3.9%	5.1%	4.6%	1.2%	2.4%	1.2%	1.2%	1.9%	1.5%	
	Total	13.8%	11.5%	8.8%	8.5%	10.7%	4.9%	3.4%	3.4%	2.5%	

GRI	Contents	Location/Omissions
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social Information 4.1 Investing in Our People
GRI 401: Employment 2016	401-3 Parental leave	Social Information 4.1 Investing in Our People
		Indicator 2025
		Parental leave
No. of employees that were entitled to parental leave		Men 447 Woman 188 Total 635
No. of employees that took parental leave		Men 14 Woman 10 Total 24
No. of employees that returned to work in the reporting period after parental ended		Men 14 Woman 10 Total 24
No. of employees that returned to work after parental leave ended that were still employed 12 months after their return to work		Men 7 Woman 8 Total 15
Return to work rate		Men 100% Woman 100% Total 100%
Retention rate		Men 50% Woman 80% Total 63%
GRI 402: Labor Relations 2016	402-1 Minimum notice period for operational changes	Portugal: 4 weeks 30 days. Chile: 4 weeks 30 days. Spain: 4 weeks 30 days.

GRI	Contents	Location/Omissions
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Social Information 4.1 Investing in Our People
		Indicator Average hours of training per year per employee
		Functional Group
		Gender
		2023
		2024
		2025
FG1	Men	29.2
	Women	204.8
	Total	46.7
FG2	Men	50.4
	Women	69.2
	Total	56.3
FG3	Men	80.3
	Women	58.3
	Total	72.7
FG4	Men	53.7
	Women	57.6
	Total	54.8
FG5	Men	45.8
	Women	33.7
	Total	41.6
Group	Men	53.2
	Women	46.6
	Total	51.1
		35.4
		38.8
		40.6
		39.3
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	Social Information 4.1 Investing in Our People

GRI	Contents	Location/Omissions
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GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	Social Information 4.1 Investing in Our People
Indicator		Percentage of employees receiving regular performance and career development reviews
Functional Group	Gender	2025
FG1	Men	100.0%
	Women	100.0%
	Total	100.0%
FG2	Men	100.0%
	Women	100.0%
	Total	100.0%
FG3	Men	92.5%
	Women	90.6%
	Total	92.0%
FG4	Men	96.1%
	Women	97.0%
	Total	96.3%
FG5	Men	0.0%
	Women	0.0%
	Total	0.0%
Group	Men	40.3%
	Women	39.9%
	Total	40.2%

Due to a change in methodology, it was not possible to calculate values for this indicator for 2023 and 2024. This limitation does not affect the accuracy or completeness of the results reported for 2025.

Diversity and gender inclusion

GRI 3: Material topics 2021	3-3 Management of material topics	Social Information 4.1 Investing in Our People
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GRI	Contents	Location/Omissions
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GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Social Information 4.1 Investing in Our People							
Indicator		Diversity of governance bodies and employees							
Functional Group	Gender	2023				2024			
		<30	30 to 50	>50	Total	<30	30 to 50	>50	Total
Governance bodies	Men	0.0%	50.0%	50.0%	100.0%	0.0%	71.4%	28.6%	100.0%
	Women	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total	0.0%	50.0%	50.0%	100.0%	0.0%	71.4%	28.6%	100.0%
FG1	Men	0.0%	60.0%	30.0%	90.0%	0.0%	43.8%	37.5%	81.3%
	Women	0.0%	5.0%	5.0%	10.0%	0.0%	12.5%	6.3%	18.8%
	Total	0.0%	65.0%	35.0%	100.0%	0.0%	56.3%	43.8%	100.0%
FG2	Men	0.0%	56.3%	12.5%	68.8%	0.0%	42.4%	21.2%	63.6%
	Women	0.0%	31.3%	0.0%	31.3%	3.0%	33.3%	0.0%	36.4%
	Total	0.0%	87.5%	12.5%	100.0%	3.0%	75.8%	21.2%	100.0%
FG3	Men	10.1%	40.4%	14.7%	65.1%	8.7%	43.7%	15.5%	68.0%
	Women	6.4%	20.2%	8.3%	34.9%	5.8%	11.7%	14.6%	32.0%
	Total	16.5%	60.6%	22.9%	100.0%	14.6%	55.3%	30.1%	100.0%
FG4	Men	20.4%	35.0%	16.5%	71.8%	14.3%	36.7%	20.4%	71.4%
	Women	5.8%	15.5%	6.8%	28.2%	8.2%	11.2%	9.2%	28.6%
	Total	26.2%	50.5%	23.3%	100.0%	22.4%	48.0%	29.6%	100.0%
FG5	Men	14.8%	33.0%	18.2%	66.0%	14.4%	32.9%	20.6%	67.9%
	Women	6.7%	17.2%	10.1%	34.0%	5.3%	15.6%	11.1%	32.1%
	Total	21.5%	50.2%	28.3%	100.0%	19.8%	48.6%	31.7%	100.0%
Group	Men	13.4%	37.2%	17.6%	68.3%	11.6%	37.4%	20.2%	69.2%
	Woman	5.8%	17.6%	8.3%	31.7%	5.6%	14.8%	10.4%	30.8%
	Total	19.2%	54.9%	25.9%	100.0%	17.2%	52.2%	30.6%	100.0%

Indicator		Diversity of governance bodies and employees			
Functional Group	Gender	2025			
		<30	30 to 50	>50	Total
Governance bodies	Men	0.0%	80.0%	20.0%	100.0%
	Women	0.0%	0.0%	0.0%	0.0%
	Total	0.0%	80.0%	20.0%	100.0%
FG1	Men	0.0%	38.5%	46.2%	84.6%
	Women	0.0%	7.7%	7.7%	15.4%
	Total	0.0%	46.2%	53.8%	100.0%
FG2	Men	0.0%	48.4%	12.9%	61.3%
	Women	3.2%	32.3%	3.2%	38.7%
	Total	3.2%	80.6%	16.1%	100.0%
FG3	Men	5.8%	49.0%	14.4%	69.2%
	Women	1.0%	19.2%	10.6%	30.8%
	Total	6.7%	68.3%	25.0%	100.0%
FG4	Men	12.0%	38.0%	18.5%	68.5%
	Women	9.3%	14.8%	7.4%	31.5%
	Total	21.3%	52.8%	25.9%	100.0%
FG5	Men	19.2%	32.1%	19.0%	70.3%
	Women	6.3%	13.2%	10.2%	29.7%
	Total	25.5%	45.3%	29.1%	100.0%
Group	Men	14.2%	37.3%	18.4%	69.9%
	Woman	5.6%	15.2%	9.3%	30.1%
	Total	19.8%	52.5%	27.7%	100.0%

GRI	Contents	Location/Omissions
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	In 2025, there were no reported cases of discrimination.
Community relationship		
GRI 3: Material topics	3-3 Management of material topics	Social Information 4.3 Strengthening Our Communities
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous people	This indicator is not applicable to Portugal, as the country has no recognised indigenous populations. In Chile, our operations are located in areas with a very limited presence of indigenous communities. Nevertheless, the company fully complies with national legislation that protects and upholds indigenous rights. In 2025, no incidents involving violations of indigenous rights were recorded.
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	100% of the organisation's operations have at least one of the required mechanisms in place to support local community engagement, impact assessment and/or community development. All sites maintain formal stakeholder engagement processes, grievance channels, or community-related governance structures, ensuring ongoing dialogue and responsible management of impacts on local communities.
GRI 413: Local communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	Social Information 4.3 Strengthening Our Communities
Healthy Products		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of products and service categories	Social Information 4.2 Creating Value for Customers and Consumers
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Social Information 4.2 Creating Value for Customers and Consumers
GRI 417 Marketing and Labelling 2016	417-1 Requirements for products and service information and labelling	Social Information 4.2 Creating Value for Customers and Consumers
GRI 417 Marketing and Labelling 2016	417-2 Incidents of non-compliance concerning product and service information and labelling	Social Information 4.2 Creating Value for Customers and Consumers

GRI	Contents	Location/Omissions																																				
GRI 417 Marketing and Labelling 2016	417-3 Incidents of non-compliance concerning marketing communications	Social Information 4.2 Creating Value for Customers and Consumers																																				
Human and employment rights throughout the value chain																																						
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operation and suppliers in which the right of freedom of association and collective bargaining may be at risk	Governance Information 5.2 Building Responsible Supplier Partnerships There are no operations or suppliers identified where workers' rights to exercise freedom of association or collective bargaining are at risk. No facilities, geographic areas or suppliers were found to pose any significant risk in relation to these rights during the reporting period.																																				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Governance Information 5.2 Building Responsible Supplier Partnerships																																				
GRI 409-1: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Governance Information 5.2 Building Responsible Supplier Partnerships																																				
Resource efficiency																																						
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Environmental information 3.2 Water management																																				
GRI 303: Water and Effluents 2018	303-2 Management of water discharge related impacts	Environmental information 3.2 Water management																																				
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Environmental information 3.2 Water management																																				
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Indicators not related to material topics

GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	The direct economic value generated in 2025 was 399,4 M€.															
GRI 201: Economic Performance	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Ratio of entry level wage to local minimum wage in Sugal Group:															
<table border="1"> <thead> <tr> <th rowspan="2">Indicator</th> <th colspan="3">Ratios of standard entry level wage by gender compared to local minimum wage</th> </tr> <tr> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Men</td> <td>1.00</td> <td>1.00</td> <td>1.00</td> </tr> <tr> <td>Women</td> <td>1.00</td> <td>1.00</td> <td>1.00</td> </tr> </tbody> </table>			Indicator	Ratios of standard entry level wage by gender compared to local minimum wage			2023	2024	2025	Men	1.00	1.00	1.00	Women	1.00	1.00	1.00
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GRI 204: Procurement Practices 2026	204-1 Proportion of spending with local suppliers	Governance Information 5.2 Building Responsible Supplier Partnerships															
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GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Governance Information 5.2 Building Responsible Supplier Partnerships No suppliers were screened using social criteria, in 2025.															

6.2 ALIGNMENT WITH ESRS REPORTING TOPICS

Priority ESG topics for Sugal	Applicable GRI standard*	ESRS*1
Energy transition	302: Energy 2016	ESRS E1 Climate change
Carbon footprint	305: Emissions 2016	ESRS E1 Climate change
Ecosystems and biodiversity	Not included in the report	Not included in the report
Healthy products	416: Consumer health and safety 2016 417: Marketing and Labelling 2016	ESRS S4 Consumers and end-users
Resource efficiency	301: Materials 2016 303: Water and effluents 2018 306: Waste 2020	ESRS E3 Water and marine resources ESRS E5 Resource use and circular economy
Circularity in the value chain	301: Materials 2016 306: Waste 2020	ESRS E5 Resource use and circular economy
Innovation and process development	N/A	N/A
Human and employment rights throughout the value chain	407: Freedom of association and collective bargaining 2016 408: Child Labour 2016 409: Forced or compulsory labour 2016	ESRS S1 Own workforce ESRS S2 Workers in the value chain
Health and security in the workplace	403: Occupational health and safety 2016	ESRS S1 Own workforce ESRS S2 Workers in the value chain
Attraction and motivation of talent	401: Employment 2016 402: Labor relations 2016 404: Training and education 2016	ESRS S1 Own workforce ESRS S2 Workers in the value chain
Diversity and gender inclusion	405: Diversity and Equal Opportunity 2016 406: Non-discrimination 2016	ESRS S1 Own workforce ESRS S2 Workers in the value chain
Community relationship	411: Rights of indigenous peoples 413: Local communities	ESRS S3 Affected communities

* Regarding the indicators reported by Sugal and mentioned in the subchapter 6.1 Summary of GRI Content.

*1 The results presented were determined on a global basis; however, it is necessary to carry out a double materiality assessment in accordance with requirements of the CSRD in order to more accurately determine the correspondences and reporting requirements under the European Union directive.

6.3

METHODOLOGICAL NOTES

GRI 2-7

The total number of permanent employees, including both full-time and part-time employees, as well as temporary employees, was determined based on the headcount recorded as at 31 December of the reporting year.

The average number of temporary employees was calculated based on the average number of temporary workers employed between 1 January and 31 December of the reporting year. This approach ensures that seasonal fluctuations in the workforce are appropriately reflected and provides a representative view of temporary employment levels over the reporting period.

GRI 301-1

Sugal Group reports the materials used during the reporting period, distinguishing between renewable and non-renewable materials, based on their origin and characteristics.

For reporting purposes, renewable materials are defined as those derived from biological resources or resources capable of natural regeneration. This category includes fresh tomatoes used in the production process, as well as renewable support and packaging materials, namely new, used and reconditioned wooden totes, trays and boxes.

Non-renewable materials include materials derived from finite resources or from non-biological industrial processes. This category comprises new, used and reconditioned drums, reused metal bins, new and used plastic bins, aseptic bags, inner bags, plastic caps, plastic packaging, glass packaging, Tetra packaging, cans and can lids.

For the calculation of this indicator, secondary materials - including films and pallets - as well as chemical products used for cleaning, hygiene and process control that are not incorporated into the final product, were excluded.

GRI 302-1

The methodology for calculating energy consumption was revised in 2025. Under the new approach, only electricity generated through photovoltaic panels is considered renewable electricity, with exception of Chile, where 100% of electricity consumption is covered by renewable energy contracts with guarantees of origin. In addition, in Spain, electricity generated through cogeneration boilers is now included as non-renewable electricity. To ensure consistency and comparability, data from previous years have been restated in line with the updated methodology.

GRI 305-1 and 305-2

Certain emission categories include contributions from administrative activities. In this inventory, Scope 1 incorporates fuel use from the administrative fleet, while Scope 2 (location-based electricity in Portugal) includes electricity consumed by administrative facilities. These emissions are fully allocated to Portugal for calculation purposes.

GRI 305-3

For Portugal, this reporting year introduces new Scope 3 categories including: Category 1 - purchased goods and services and Category 3 - fuel and energy-related activities (not included in Scopes 1 or 2), and for Spain, Category 4 - upstream transportation and distribution and Category 7- Employee commuting were also newly included.

GRI 401-1

Unlike previous reports, the percentage of employee turnover was calculated using the average number of employees over the reporting year as the denominator. In earlier reporting periods, the denominator corresponded to the number of employees at the end of the reporting period, disaggregated by job category.

This change in methodology was introduced to provide a more representative view of workforce movements throughout the year. As a result, employee turnover figures are not directly comparable to those reported in previous periods.

GRI 404-1 | GRI 404-3 | GRI 405-1 | KPI 13

The methodology used to determine the number of permanent employees for the purposes of GRI 405-1 (Diversity of governance bodies and employees, by gender, job category and location) was revised in the current reporting period compared to previous reporting years. As a result, the calculation basis for this indicator has changed.

Consequently, all social indicators that depend on or incorporate the number of permanent employees in their calculation methodology were also affected by this change. This includes, but is not limited to, GRI 401-1, GRI 404-1, GRI 404-3 and KPI 13, for which methodological adjustments were applied to ensure consistency with the revised definition.

KPI 1 and 10

Due to a revision of the production values for 2023 and 2024, all Key Performance Indicators (KPIs) that rely on this variable have been updated accordingly. As a result, KPI 1 and KPI 10 have been recalculated and the figures previously reported have been adjusted to reflect the corrected production data.

KPI 4

The values used for KPI 4 were subject to correction. This adjustment has led to changes in the figures that were reported in the previous year, which have now been restated in the current reporting period to ensure accuracy and consistency.

KPI 7.2

In 2025, a review of the data concerning the contracted hectares was conducted, leading to a correction and subsequent revision of the 2023 data.

KPI 8

In 2025, the calculation methodology for this indicator was revised to consider the percentage of tonnes of reused packaging, compared to tonnes of total packaging used, instead of the proportion of tonnes of product packaged in reusable and recyclable packaging compared to tonnes of total production.

KPI 11

It should be noted that, in 2025, the denominator used in this calculation was updated, and this revised approach was also applied retroactively to previous years. As a result, the figures for earlier years may differ from those previously reported. This adjustment ensures methodological consistency and comparability across all reporting periods.

KPI 12

The calculation methodology for KPI 12 was updated as of 2024, to systematically include data relating to outsourced (campaign) workers.

In order to ensure comparability across the different reporting periods, the value of this indicator for 2023 was subsequently revised, incorporating the same methodological assumption applied in the following years (2024 and 2025).

However, it should be noted that the data relating to Chile for 2023 were not subject to revision, due to the unavailability of the necessary information, and therefore remain unchanged from the originally reported figures.

As a result of this update, the value currently presented for 2023 may differ from that previously disclosed in the 2025 report, reflecting the adoption of a more comprehensive and consistent approach to the calculation of this indicator.



