



ALIMENTOS ESPAÑOLES, ALSAT, SL

SUSTAINABILITY
REPORT

2025



ALIMENTOS ESPAÑOLES, S.L.



SUSTAINABILITY REPORT **2025**



INDEX

1. PREPARED SUSTAINABILITY REPORT	6
2. MESSAGE FROM OUR CEO	7
3. ALIMENTOS ESPAÑOL, ALSAT	8
3.1. ALSAT concentrate	9
3.2. Transformation in history	10
3.3. Organization	12
3.4. Products	14
3.5. Production capacity	16
3.6. Branding and certifications	17
3.7. Markets	19
3.8. Contribution to the SDGs	20
4. SUSTAINABILITY, OVERVIEW	22
4.1. General basis for the preparation of sustainability statement	23
4.2. Governance	23
4.3. Strategy, business model and value chain	26
4.4. Stakeholder interests and views	32
4.5. Double Materiality Analysis	33
5. ENVIRONMENTAL ISSUES	36
5.1. Climate change	37
5.2. Pollution	43
5.3. Water resources	47
5.4. Biodiversity	48
5.5. Use of resources and circular economy	51
6. SOCIAL AND PERSONNEL ISSUES	52
6.1. Own staff	53
6.2. Value chain workers	61
6.3. Affected groups	63
6.4. Consumers and end users	64
7. GOVERNANCE ISSUES	66
7.1. Business conduct	67
APPENDIX	72
CSR Table of Contents	74

Prepared Sustainability report prepared

This report sets out the sustainability information of Alimentos Españoles ALSAT S.L. for the 2025 financial year, prepared in accordance with the criteria established in the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS/NEIS), adopted through the Delegated Act of the European Commission of 31 July 2023.

ALSAT maintains its commitment to sustainability, transparency and continuous improvement, integrating environmental, social and governance criteria into the conduct of its activity and its decision-making. This report reflects the main policies, actions, targets and indicators implemented by the organisation to manage the impacts, risks and opportunities associated with its activity, as well as its contribution to sustainable development and to long-term value creation.

The document is structured with a first part dedicated to presenting the company, its main products, markets, certifications and contribution to the Sustainable Development Goals. It then develops the information relating to general, environmental, social and governance matters, including policies, actions, targets and indicators associated with the material matters identified by the organisation, in accordance with the requirements established in Delegated Regulation (EU) 2023/2772 supplementing Directive 2013/34/EU as regards sustainability reporting in accordance with the ESRS/NEIS.



Message from our CEO

2025 has been a demanding year for ALSAT and for the processing-tomato sector as a whole. International competition, the evolution of production costs and the uncertainty associated with the climate require us to work each year with greater efficiency, rigour and capacity to adapt.

In this context, ALSAT has continued to make progress along a path we consider fundamental: producing better, optimising the use of resources and strengthening the relationship with our farmers, customers, suppliers and workers. Sustainability, for us, is not a concept separate from our daily activity, but rather a way of addressing the real challenges facing the company and its entire value chain.

During this year we have achieved significant progress in environmental matters, particularly initiatives aimed at reducing natural gas consumption in our production processes. This improvement has made it possible to lower the associated emissions and strengthen the energy efficiency of our facilities, a key aspect for a processing industry such as ours.

We have also consolidated the ALSAT Tomato Farming project, a strategic initiative that strengthens our link with the agricultural sector and improves our ability to plan, monitor and guarantee the supply of fresh tomato. In an activity so dependent on the availability and quality of raw material, advancing along this path enables us to strengthen the company's stability and our relationship with the countryside.

At ALSAT Tomato Farming, another of the year's milestones was the certification of the carbon footprint for scopes 1 and 2. This work helps us better understand our emissions, identify opportunities for improvement and pave the way to address, in coming years, the calculation of scope 3, which is especially relevant in an activity with such a significant agricultural supply chain.

In 2025 we also completed the implementation and certification of agricultural sustainability standards such as GLOBALG.A.P. IFA v.6 SMART, GRASP 2.0, SPRING 2.0 and SAI Platform's FSA across all the farms of our producers. This advance reinforces aspects that are essential for ALSAT, such as traceability, efficient water use, good agricultural practices, working conditions at origin and the responsible management of natural resources.

Nevertheless, we are fully aware that the global tomato sector is going through a particularly complex period, marked by growing international competition, market volatility, rising production costs and the uncertainties arising from climate change. In this context, one of the major challenges of the coming years will be to work jointly with farmers, customers and other value-chain agents to secure sustainable levels of profitability for both farms and the processing industry itself. The economic sustainability of the entire chain is an indispensable condition for guaranteeing its future viability.

Faced with this scenario, ALSAT approaches the future from a solid position, supported by the quality of its products, the experience of its team, the trust of its customers and the collaboration with its farmers and suppliers. Our objective is to keep growing responsibly, reinforcing what sets us apart and improving, year after year, the way we work.

I want to give special thanks for the effort, commitment and professionalism of all the people who are part of ALSAT. Their work during the campaign and in the day-to-day running of the factory is essential for the company to keep moving forward. I also thank the trust of our farmers, customers, suppliers and partners, who accompany us on this journey and make it possible for ALSAT to continue preparing for the challenges of the future.

Miguel Ángel Martín Antequera

Consejero Delegado y Director General de
Alimentos Españoles, ALSAT, S.L.



3

**ALIMENTOS ESPAÑOLES,
ALSAT**

Alimentos Españoles ALSAT SL is a company specialising in the processing of fresh tomato that produces raw material for the vegetable-canning industry.

The mission of Alimentos Españoles, ALSAT, is to produce industrial derivatives adapted to the specific needs of manufacturers of products in which tomato is the fundamental ingredient.

The vision is to become a benchmark industry in terms of quality, ways of working and standards of conduct for all the stakeholder groups related to the company: employees, customers, suppliers, public institutions, the sector, the local community and society in general.

3.1 ALSAT at a glance

Alimentos Españoles ALSAT S.L.

Polígono Isaac Peral nº 12

Apartado de correo nº 136. 06400

Don Benito, Badajoz (España)

Y a través del correo jerodriguez@alsatsl.com



ALSAT Tomato Concentrate



OVERVIEW OF THE COMPANY



NUMBER OF EMPLOYEES:
426



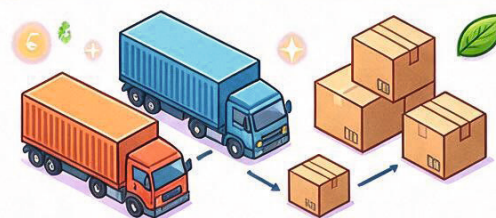
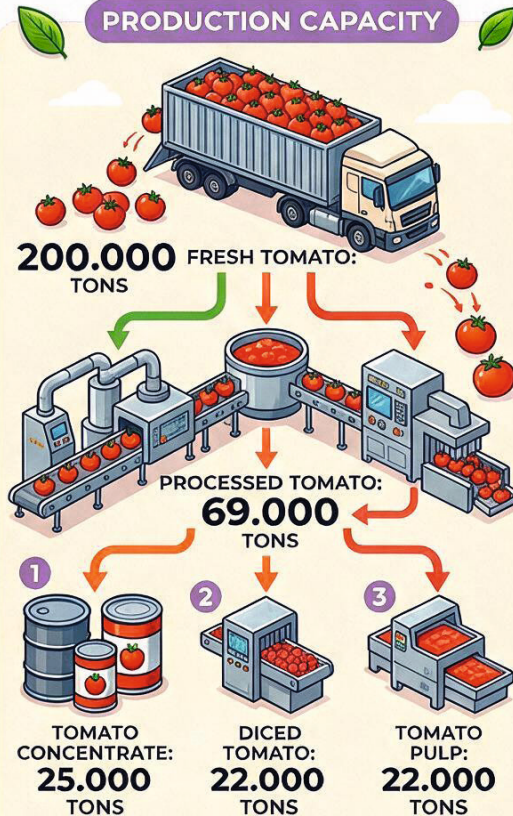
NUMBER OF FARMERS:
134

ECONOMIC AND SALES FIGURES



TURNOVER VOLUME
60.239.588,41 €

PRODUCTION CAPACITY



FINISHED PRODUCT SALES
65,032.000 kg

MARKET LOCATION AND REACH



COUNTRIES WHERE SOLD:
25

LOCACIÓN IN DON BENITO
(EXTREMADURA, SPAIN)

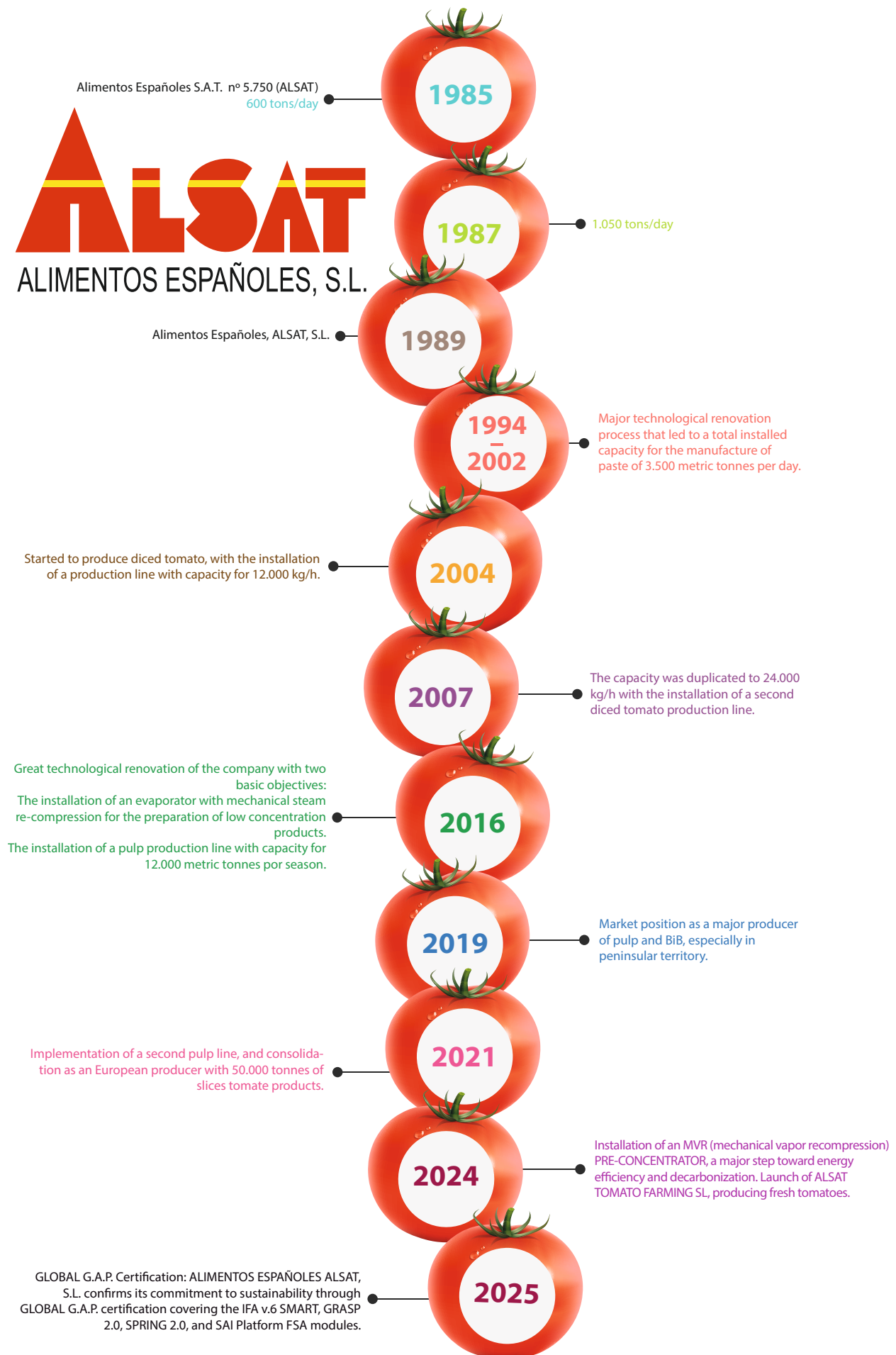


3.2 Transformation through history

Alimentos Españoles ALSAT S.L. was founded in 1985 under the legal form of Sociedad Agraria de Transformación as ALIMENTOS ESPAÑOLES S.A.T. No 5.750 (ALSAT).

With the entry into the shareholding of the Company of the CENTUNION Group in 1987, the process of transformation to S.L. began, which concluded in 1989, giving rise to the current company name ALIMENTOS ESPAÑOLES ALSAT, S.L., maintaining the name ALSAT as a brand and reference to its origins.





3.3 Organisation

Alimentos Españoles ALSAT S.L. belongs to Grupo CENTUNION, S.A., an engineering company that uses the most advanced process technologies, coordinating and taking responsibility for the various technical, economic and financial stages of industrial facilities, from their design through to their commissioning.

CENTUNION's activities began in the 1960s, coinciding with a period of strong industrial development in Spain, taking part in major projects for both foreign and Spanish companies that were involved in the massive industrial investment taking place in the country at that time. The solid reputation earned through its achievements in the domestic market, together with its deep knowledge of the Spanish capital-goods manufacturing industry, led to a natural opening towards foreign markets, in which CENTUNION took part until it became a company of considerable importance within the export sector for large capital goods and complete industrial plants. In recognition of its work, over several years CENTUNIÓN was awarded Export Prizes by the Madrid Chamber of Commerce and Industry, through which that institution distinguishes the most outstanding company in exports.

The companies that make up the CENTUNIÓN Group are:

- **CENTUNION, S.A.**, an engineering and contracting company dedicated to the design and construction of industrial plants.
- **ALCALAGRES, S.A.**, a company manufacturing and marketing high-quality full-body porcelain stoneware for use in flooring and cladding with high technical requirements.
- **CENTRADE S.A.**, a company specialising in foreign-trade business.
- **ALIMENTOS ESPAÑOLES, ALSAT S.L.**

Board of Directors

At Alimentos Españoles, ALSAT, the highest governing body is the Board of Directors, which sets the objectives and strategic lines of action, delegating to the chief executive officer the general management, organisation and strategic coordination of the company.

General Management is held by Mr Miguel Ángel Martín Antequera; the rest of the composition and functions are detailed in section 4.2. Governance of this report.



Workforce

The total number of employees in 2025 was 426, of whom 49 are permanent, with the rest corresponding to temporary hires (permanent-seasonal and casual) made mainly during the production period, which runs from the end of July to the end of September (2 months), depending on the year.

ALSAT organisation chart showing the Departments and positions of relevance.

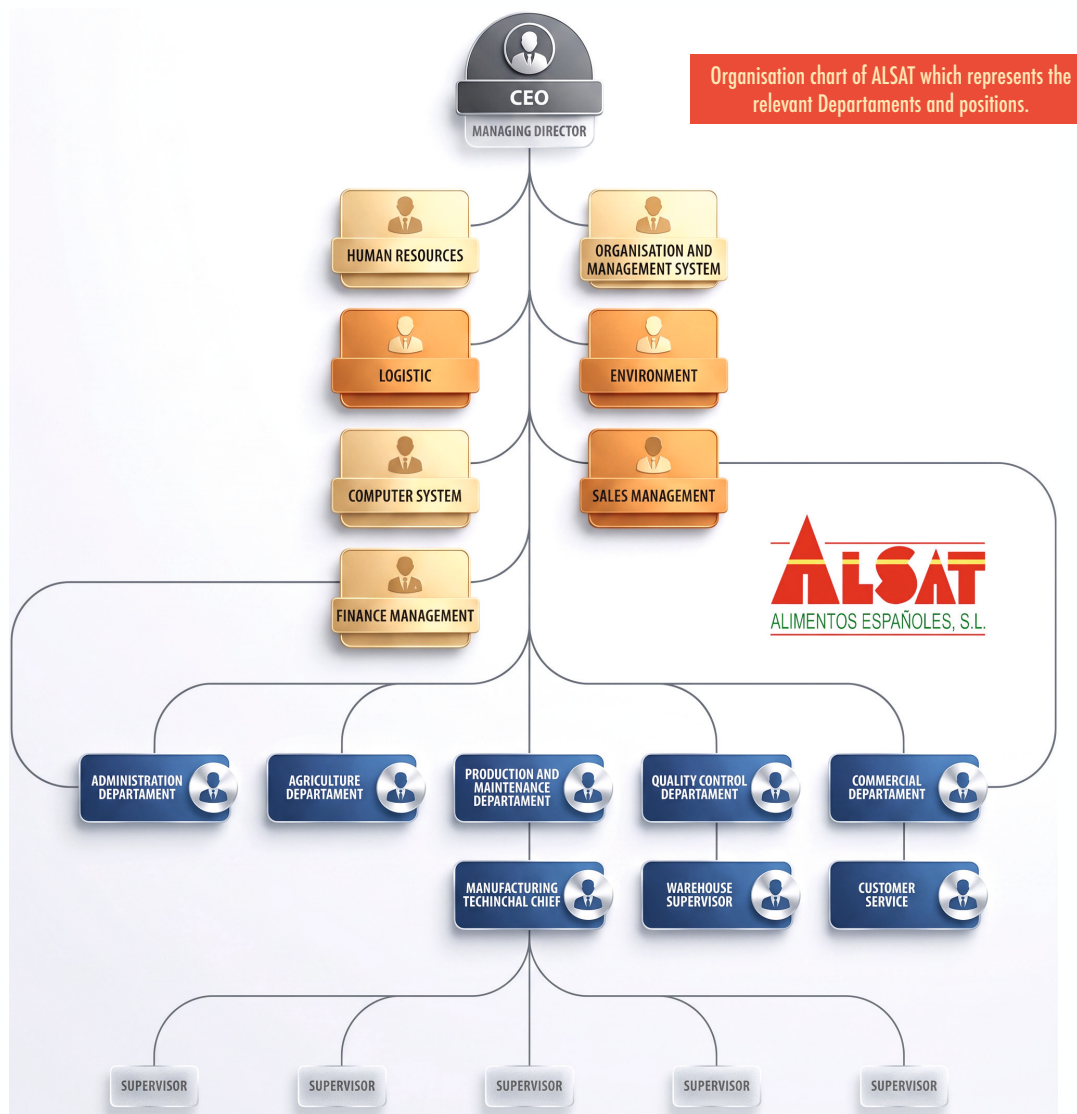
Associations

Alimentos Españoles ALSAT belongs to the SPANISH ASSOCIATION OF VEGETABLE-CANNING MANUFACTURERS (AGRUCON), whose objective is to bring together vegetable-canning manufacturers and to represent, promote and defend their collective interests.

It also belongs to CTAEX, a non-profit business association whose objective is to offer research,

development, innovation, analytical, training and information services shared in common to contribute to the competitive development of companies in the agri-food sector and to consumer safety. The Extremadura Agri-food Technology Centre operates in the south and west of the Iberian Peninsula as a technological benchmark, taking part in project advisory work and in consolidating the competitiveness of the agri-food sector through innovation, technological development, training and the provision of services to agricultural and agri-food companies.

ALSAT has been a SEDEX member since 2009, assessing its performance across the 4 pillars and being audited every 3 years. These audits take into account all relevant aspects regarding health and safety, human rights, the environment and business integrity (the 4 pillars).



3.4 Products

Within the vegetable-canning sector, ALSAT has specialised in the processing of fresh tomato, offering a wide variety of aseptically packaged products.



Concentrates

In the concentrate product range, we apply HOT and COLD Break procedures for processing. In these procedures, the product is obtained by concentrating fresh tomato after removing skins and seeds and subjecting it to a sieving process. ALSAT has different production lines to produce the following products:

Tomato concentrate obtained with Cold Break technology is a product with excellent organoleptic properties (good flavour, colour and sweet aroma), with a certain degree of syneresis and a medium level of consistency, suitable for direct consumption, juices and low-viscosity sauces.

The inspected and selected tomato is crushed and heated to a temperature between 55 and 70°C, a temperature that does not cause the complete inactivation of pectic enzymes but ensures adequate yield in the subsequent phases of processing.

In the case of this product, both the lower concentration (28/30) and the higher concentration (36/38), the product shows lower consistency than in the case of Hot Break but has a fresher flavour and displays greater colour.

Tomato concentrate obtained with Hot Break technology is a product rich in fibre, with high consistency and little syneresis, ideal for hi-

gh-viscosity products such as certain types of sauces, ketchup and similar products. In processing with this technology, the selected tomato is finely crushed and heated to the temperatures required for the inactivation (up to nearly 100 °C) of pectic enzymes, obtaining a paste ideal for processing.

Among the products made with this technology, apart from the 28/30 (which has high consistency with little separation between its phases), the S-23 stands out, a product with a higher fibre content. ALSAT is one of the few companies in the sector that currently possesses the appropriate technology for manufacturing this type of product, in which the tomato juice is centrifuged prior to its concentration.

Both products are of low concentration and can be presented with seeds (as in the case of pizza or pizza sauce) or without them (as in the case of passata, where the product has a lower concentration than the previous one).

They are used as a base for making sauces (such as, for example, pizza sauce, which is used for making pizzas, as its name indicates).



Diced

A product presented as pieces of tomato bathed in their own juice. In the process of making the diced product, after inspection and selection, the tomato goes through a first phase called thermo-physical peeling and is then cut into cubes/dice and mixed with low-concentration juice from the tomato itself. It can be made by adding calcium salts (which help maintain the integrity of the

pieces, obtaining a product with firmer pieces) or without them (a fresher flavour, but with a more fluid appearance). These diced tomatoes in their juice are used to make all kinds of sauces for dishes and condiments.



Pulp

In this type of product, which is also presented bathed in its own juice, the previously inspected tomato is heated with steam and cut into slices that are extruded and partially drained before being mixed with its own juice. Tomato pulp is used in the preparation of sauces and condiments.

Packaging

The products are marketed in different types of packaging according to the needs of our customers:

Bag In Box

This type of format is used to pack all kinds of products made at ALSAT with weights of 10 or 20 kg.

Drums

This is the most common format, in which all kinds of products can be packed. Depending on the product being packed, the weight of the different formats ranges from 215 kg (in the case of diced tomato, pulp or passata) to 240 kg (in the case of 36/38 Cold Break).

IBCs

This format is also used to pack all kinds of products. The weight is 1,425 kg.

Big bags

A format used at ALSAT to pack all kinds of products. The weight is 850 kg.



The company is located in the town of Don Benito, and has an

Production capacity, Infrastructure

80.000 m²
Facilities surface

38.000 m²
OUTDOOR STORAGE

14.525 m²
COVERED AREA

and supply chain

134
Farmers

17
OPFH
(Fruit and Vegetable Producers
Organizations and Associations)

3.5 Production capacity

The company is located in the town of **Don Benito** and has a surface area of more than 80,000 m², with 38,000 m² of storage and 14,525 m² covered.

Focused on having the latest technology, in recent years the fresh-tomato processing facilities have been expanded and improved by introducing new production lines, so that at present it has 3 lines for producing concentrate, 2 lines for producing diced product and 2 lines for producing pulp. In addition, the extraction equipment has been progressively renewed (extraction equipment that not only minimises electricity consumption but also increases extraction efficiency and, as a consequence, reduces the amount of by-products).

Since its creation, ALSAT has steadily increased its production capacity, currently reaching a fresh-tomato intake capacity of more than 200,000 tonnes per campaign, with production lines for tomato concentrate, diced product and pulp.

Supply chain

Our main suppliers are local fresh-tomato producers, farmers advised and monitored by our Technical Department in the pursuit of sustainable agriculture.

We have a total of 134 farmers grouped into 17 FVPOs (Fruit and Vegetable Producer Organizations and Associations), usually with a high level of technification.

All the tomato processed at ALSAT is obtained through mechanised harvesting.



3.6 Branding and certifications

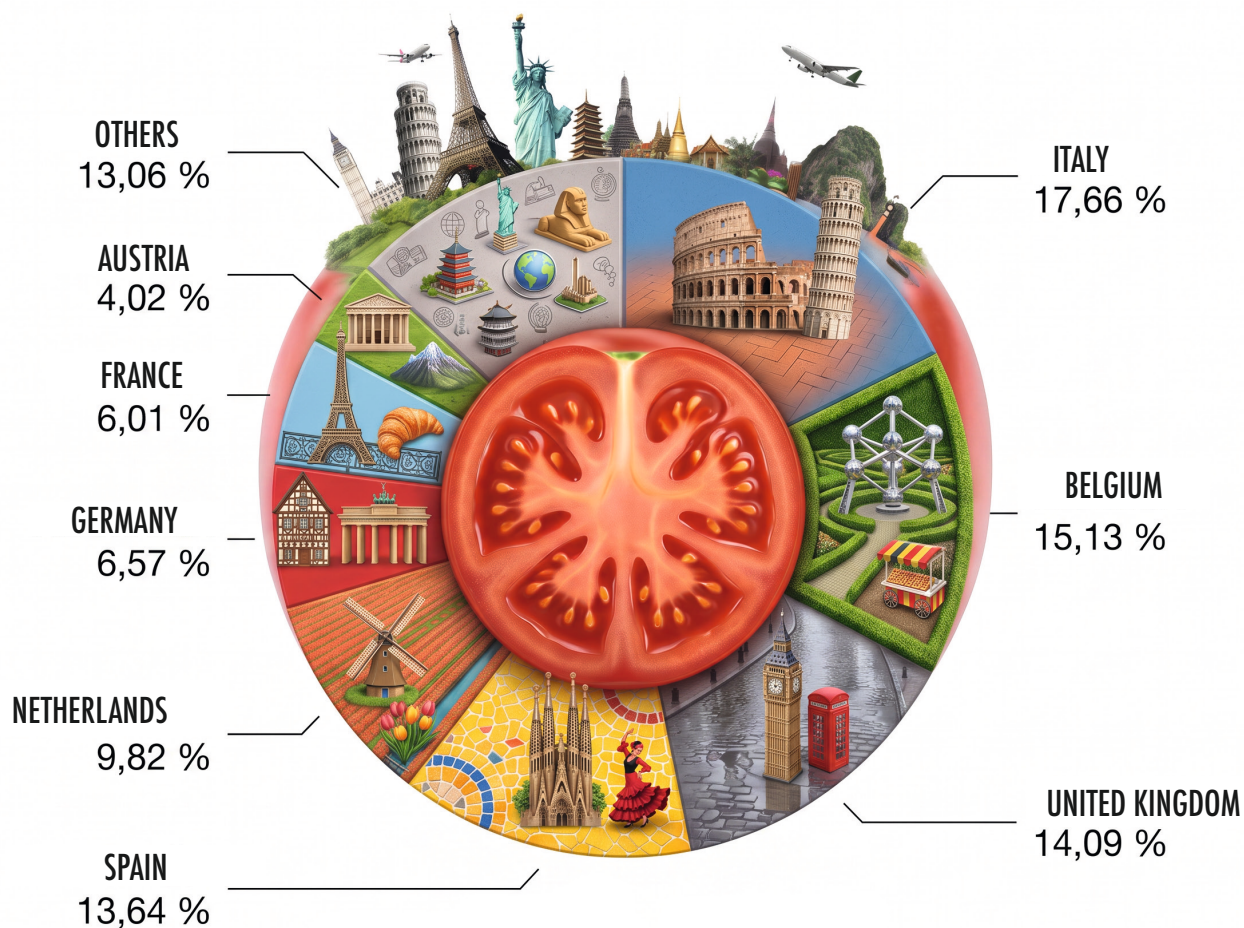
Our brand **Natureza** is a protected trademark in some EU countries (such as Benelux, France, Germany, Spain and Italy) through an international registration (IR), and in other European countries (such as Denmark and Sweden). In addition, the ALSAT brand is registered as an EU trademark throughout the EU. The company has set as a project the registration of a new EU-level trademark called “Natureza by ALSAT”,

Committed to our Autonomous Community, ALSAT has chosen to join the initiative launched by the Regional Government of Extremadura for the promotion of products produced, processed and packaged in Extremadura through the Alimentos de Extremadura identity seal, which is advertised in our communications and on our corporate website.



3.7 Markets

At ALSAT, almost 90% of our production is destined for export, mainly to European Union countries and the United Kingdom.



MARKET	% SALES IN 2025	MARKET	% SALES IN 2025	MARKET	% SALES IN 2025
ITALY	17,66%	SWEDEN	2,10%	FINLAND	0,25%
BELGIUM	15,13%	DENMARK	1,98%	MOROCCO	0,18%
UNITED KINGDOM	14,09%	ESTONIA	1,22%	SWITZERLAND	0,18%
SPAIN	13,64%	HUNGARY	0,76%	SAUDI ARABIA	0,17%
NETHERLANDS	9,82%	LITHUANIA	0,68%	POLAND	0,16%
GERMANY	6,57%	NORWAY	0,48%	ICELAND	0,15%
FRANCE	6,01%	MALTA	0,36%	ISRAEL	0,03%
AUSTRIA	4,02%	LATVIA	0,33%		
IRELAND	3,78%	SOUTH AFRICA	0,27%		

3.8 Contribution to the SDGs

ALSAT actively contributes to the Sustainable Development Goals (SDGs) through the conduct of its agri-industrial activity, the food processing of tomato, the generation of rural employment and the progressive implementation of measures aimed at environmental, social and economic sustainability.

The company has identified as priorities those SDGs most directly linked to the impacts, risks and opportunities arising from its activity and its agri-food value chain.



- Implementation of measures to control water consumption in industrial processes.
- Monitoring of consumption and discharges.
- Optimisation of cleaning and production operations to reduce water consumption.
- Supplier certification, GLOBALG.A.P. SPRING module, which promotes the efficient use of irrigation water, the protection of water resources and the prevention of pollution arising from agricultural activities.



- Generation of direct and indirect employment linked to agricultural and industrial campaigns.
- Stable collaboration and fair policies with farmers and other suppliers.
- GLOBALG.A.P. certification of suppliers, which sets requirements on occupational safety, training, working conditions and legal compliance on farms.



- Implementation of certifications such as BRC and IFS aimed at guaranteeing safe, traceable, efficient and responsible food production throughout the entire agri-food value chain.
- Use and management of by-products derived from the industrial process.
- Continuous improvement of production processes and quality controls.
- GLOBALG.A.P. certification of suppliers, which promotes good agricultural practices, traceability, responsible use of inputs and appropriate management of waste and plant-protection products



- Implementation of energy-improvement and energy-saving measures in industrial facilities.
- Monitoring and control of energy consumption.
- Application of management systems aimed at environmental and energy improvement.
- The certification of the scope 1 and 2 carbon footprint and the future planning of the scope 3 calculation.
- Promotion of more efficient and resilient agricultural practices, contributing indirectly to reducing environmental and climate impacts



- GLOBALG.A.P., SPRING, GRASP and FSA certification on supplier farms, promoting soil protection, biodiversity, integrated pest management and the reduction of environmental impact on agricultural ecosystems

1

SUSTAINABILITY, GENERAL INFORMATION

4.1 General basis for the preparation of the sustainability statement

General basis for the preparation of the sustainability statement (BP-1)

This report by Alimentos Españoles ALSAT S.L. reflects the sustainability statement corresponding to the reference period of the year 2025, prepared on an individual basis.

Information relating to specific circumstances (BP-2)

In relation to the disclosure of specific sustainability information, the time horizons used by Alimentos Españoles ALSAT coincide with the short, medium and long term as defined by the ESRS/NEIS:

- **Short term:** less than 1 year.
- **Medium term:** between 1 and 5 years, taking the reference year as the base year.
- **Long term:** more than 5 years.

In this second reporting exercise under the CSRD, ALSAT has opted to make use of the phasing-in of certain information, by virtue of the provision set out in Appendix C of ESRS/NEIS 1 of the Regulation.



4.2 Governance

The role of the administrative, management and supervisory bodies (GOV-1).

At ALSAT, the Board of Directors determines, identifies and manages the impacts, risks and opportunities relating to economic, environmental and social matters, delegating to the chief executive officer the general management, organisation and strategic coordination of the company.

- **Javier Krahe Noblett:** chairman.
- **Miguel Ángel Martín Antequera:** chief executive officer.
- **Alejandro Vidaurreta Batalla:** board member.
- **Cristina de Barnola Brendle:** board member.
- **Inversiones Loarga S.L.,** represented by **Alberto Recarte Pérez-Loizaga.**
- **Non-director secretary:** M^a **Virtudes López Ortega.**

Number of executive members	5
Number of non-executive members	1

Information provided to and sustainability matters addressed by the company's administrative, management and supervisory bodies (GOV-2)

At Alimentos Españoles ALSAT, an annual calendar of meetings has been established in which, among other topics, sustainability-related matters are addressed, as well as other “informal” meetings in which the most relevant and urgent issues are specifically addressed.

Integration of sustainability-related performance into incentive schemes (GOV-3)

Currently, at ALSAT the integration of sustainability performance into the incentive schemes for senior management is not envisaged. However, we are aware of the importance of aligning sustainability objectives with the business strategy, and so the possibility of incorporating these criteria into incentive schemes in the future is being assessed.

Statement on due diligence (GOV-4)

At Alimentos Españoles ALSAT, we understand that sustainability due diligence is key to detecting, analysing and managing the possible risks and impacts associated with our activity throughout the value chain. In order to show how this approach is integrated into our Sustainability Report, the table below relates the main elements of the due diligence process to the corresponding sections of the report.

Risk management and internal controls over sustainability reporting (GOV-5)

In 2025, Alimentos Españoles ALSAT continued to make progress in integrating the requirements of the CSRD and the ESRS/NEIS into its management and reporting processes.

To this end, ALSAT maintains a comprehensive consultancy plan aimed at reviewing and analysing the key elements of the sustainability-information preparation process, identifying possible risks in the collection and processing of data, and establishing controls that strengthen the reliability, traceability and oversight of the reported information.

During 2025, the company continued to improve its systems for collecting, controlling and monitoring non-financial information, as well as the definition of indicators and targets to assess its environmental, social and governance performance.

ALSAT maintains its commitment to transparency, continuous improvement and long-term sustainable value creation.

Elementos esenciales de la Diligencia Debida	Apartados del Informe de Sostenibilidad	
a)) Integration of due diligence into governance, strategy and business model	NEIS 2 GOV-2	Information provided to and sustainability matters addressed by the company's administrative, management and supervisory bodies
	NEIS 2 SMB-3	Material impacts, risks and opportunities and their interaction with strategy and business model
b)) Engaging with affected stakeholders in all key stages of due diligence	NEIS 2 IRO-1	Interests and views of stakeholders
	S1-2	Description of the process to identify and assess material impacts, risks and opportunities
	S2-2	Processes for engaging with own workers and workers' representatives about impacts
	S2-3	Processes for engaging with value-chain workers about impacts
	S2-4	Processes for engaging with affected communities about impacts
c) Identifying and assessing adverse impacts	NEIS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities
	NEIS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
d) Taking action to address those adverse impacts	NEIS-2 MDR-A	Actions and resources in relation to material sustainability matters
	S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns
	S1-4	Taking action on material impacts on the own workforce, approaches to mitigating material risks and pursuing material opportunities related to the own workforce, and the effectiveness of those actions
	S2-3	Processes to remediate negative impacts and channels for value-chain workers to raise concerns
	S2-4	Taking action on material impacts on value-chain workers, approaches to managing material risks
	S3-3	and pursuing material opportunities related to value-chain workers, and the effectiveness of those actions
	S3-4	Processes to remediate negative impacts and channels for affected communities to raise concerns
	S4-3	Taking action on material impacts on affected communities, approaches to managing material risks and pursuing material opportunities related to
	S4-4	affected communities, and the effectiveness of those actions
e) Tracking the effectiveness of these efforts and communicating	NEIS 2 MDR-M	Metrics in relation to material sustainability matters
	NEIS 2 MDR-T	Tracking the effectiveness of key policies and actions through targets

4.3 Strategy, business model and value chain

Strategy, business model and value chain (SBM-1)

Business model

Alimentos Españoles ALSAT is a company specialising in the processing of fresh tomato, producing raw material for the vegetable-canning industry. ALSAT offers a wide variety of aseptically packaged products from concentration and processing operations using top-quality raw material sourced from plantations monitored at all times by its technical services.

Key stages of the business model:

- **Contracting with farmers/FVPOs** producing processing tomato: economic terms, area, varieties, transplant dates, authorised plant-protection products, sustainability requirements, etc.
- **Monitoring and follow-up of the crop** through visits to the farmers' plantations by the technical service and external auditors.
- **Processing and transformation at the plant** through concentration or other tailored processes according to the product characteristics defined with the customer.
- **Obtaining and packaging of products:** concentrates, diced product, pulp in different containers: bag in box, drums, IBCs and big bags.



BUSINESS MODEL

SPANISH FOODS **ALSAT**

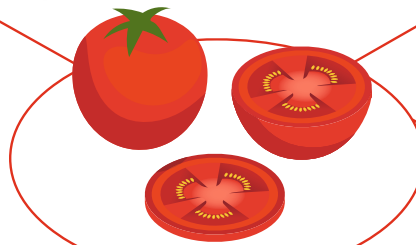


CONTRACTING WITH INDUSTRIAL TOMATO PRODUCERS/OPFHS

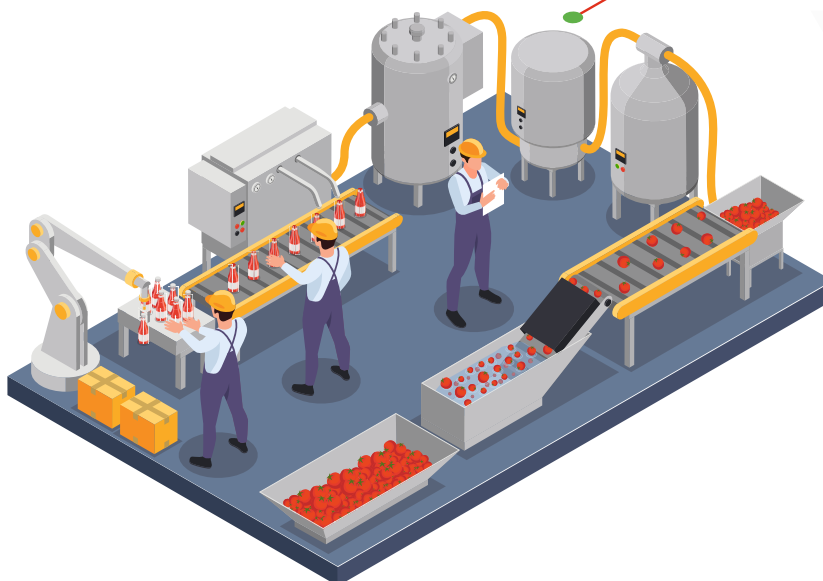
ECONOMIC CONDITIONS, SURFACE AREA, VARIETIES, TRANSPLANT DATES, AUTHORISED PHYTOSANITARY PRODUCTS, SUSTAINABILITY REQUIREMENTS, ETC.

CONTROL AND MONITORING OF THE CROP

THROUGH VISITS TO FARMERS' PLANTATIONS BY THE TECHNICAL SERVICE AND EXTERNAL AUDITORS.



PROCESSING AND TRANSFORMATION IN INDUSTRY
THROUGH CONCENTRATION OR OTHER TAILOR-MADE PROCESSES ACCORDING TO THE DEFINITION OF THE PRODUCT CHARACTERISTICS DETERMINED WITH THE CUSTOMER.



OBTAINING AND PACKAGING OF PRODUCTS
CONCENTRATES, CUBES, PULP IN DIFFERENT CONTAINERS: BAG IN BOX, DRUMS, IBCS AND BIG BAGS.

Value chain

The value chain is the set of activities carried out to produce and deliver the final product to the customer. An overview of the ALSAT value chain is presented below:

Value-chain stages

1. **Growing tomatoes:** Farmers grow the tomatoes on their farms according to the contracted conditions of area, variety, season and sustainability requirements set out in the contract.
2. **Harvesting and selection:** Farmers harvest and select the tomatoes most suitable for production.
3. **Transport:** The tomatoes are transported to the processing plant.
4. **Reception and cleaning:** The tomatoes are received and cleaned at ALSAT's facilities.
5. **Processing:** ALSAT has 3 lines for producing concentrate, 2 lines for producing diced product and 2 lines for producing pulp.
6. **Packaging:** Tomato products are packed in different types of containers.
7. **Marketing:** dispatch to the customer.
8. **Second processing, distribution and marketing to final consumers.**

Stages 1 and 2, growing, harvesting and selection, are not carried out by Alimentos Españoles ALSAT, but by the farmers with whom tomato production has been contracted. Stage 8, second processing, distribution and marketing to the final consumer, is likewise not carried out directly by ALSAT but by its customers.

Regarding the first stages, 1 and 2, in recent years ALSAT has been taking steps to directly undertake the cultivation of part of its raw material.

Strategy

In 2025, ALSAT carried out a review of its strategic objectives and projects in order to adjust them to the evolution of the business and the market.

Energy-efficiency strategy

ALSAT has consolidated numerous energy-efficiency measures, reducing gas and energy consumption across all its processes, and therefore atmospheric emissions. ISO 50001 certification has been a fundamental support in meeting the objectives within this framework.



VALUE CHAIN

SPANISH FOODS **ALSAT**

TOMATO CULTIVATION

Farmers grow tomatoes on their farms according to the contracted conditions of surface area, variety, season and sustainability requirements set out in the contract.



HARVESTING AND SELECTION

Farmers collect and select the most suitable tomatoes for concentrate production.



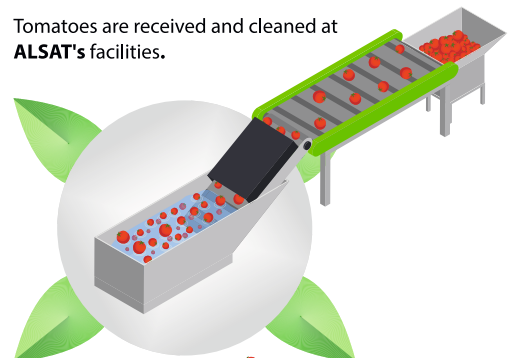
TRANSPORTATION

The tomatoes are transported to the processing plant.



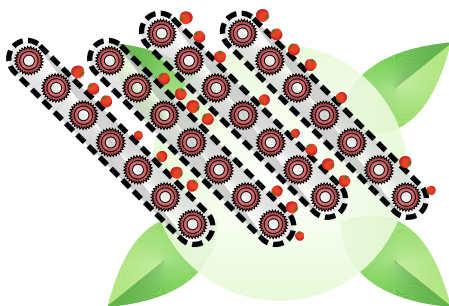
RECEPTION AND CLEANING

Tomatoes are received and cleaned at **ALSAT's** facilities.



PROCESSING

ALSAT has 3 lines for the manufacture of concentrate, 2 lines for the manufacture of dice and 2 lines for the manufacture of pulp.



PACKAGING

Processed products are packaged in different types of packaging.



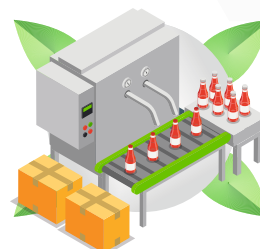
MARKETING

Dispatch to the customer.



SECOND, PROCESSING, DISTRIBUTION AND MARKETING

To end consumers.





Sustainability-certification strategy

Alimentos Españoles ALSAT, S.L. has taken a decisive step towards sustainability and innovation with the implementation and certification of the GLOBALG.A.P. IFA v.6 SMART, GRASP 2.0, SPRING 2.0 and SAI Platform FSA protocols among its fresh-tomato supplier producers.

With this pioneering integration of standards, Alimentos Españoles ALSAT, S.L. aims to position itself as a model company within the European agri-food sector, anticipating the demands of international markets, large-scale retail and consumers, who are increasingly committed to sustainability and corporate responsibility.

Version 6 SMART of the GLOBALG.A.P. IFA standard represents the most ambitious evolution in good agricultural practices, integrating digitalisation, advanced traceability and a comprehensive vision of environmental, economic and social sustainability.

GRASP 2.0 (GLOBALG.A.P. Risk Assessment on Social Practice) strengthens the social dimension of sustainability, assessing and ensuring fair working conditions, equity, legal compliance and worker well-being at origin.

The SPRING 2.0 module (Sustainable Program for Irrigation and Groundwater Use), also from GLOBALG.A.P., addresses the responsible management of water, a critical resource in tomato cultivation. ALSAT will apply it to promote efficiency in water use and to contribute to the climate resilience of its agricultural environment.

For its part, SAI Platform's FSA (Farm Sustainability Assessment) offers a holistic framework for assessing and improving sustainability on farms. By adopting it, ALSAT ensures compliance with criteria aligned with the Sustainable Development Goals (SDGs), fostering regenerative and transparent agricultural practices.

Upstream vertical integration strategy.

By “upstream” we mean the production of fresh tomato by ALSAT itself. In 2025 the ALSAT TOMATO FARMING project was consolidated, with a series of benefits:

- **Reduced dependence on external suppliers:** By producing its own fresh tomato, ALSAT reduces its dependence on external suppliers and minimises the risk of supply disruptions.
- **Assurance of quality and quantity:** In-house production allows the company to control the quality and quantity of fresh tomato used in our tomato-products.
- **Improved production planning and management:** By having control over fresh-tomato production, the company can better plan and manage tomato-processing.



4.4 Interests and views of stakeholders

Interests and views of stakeholders (SBM-2)

Alimentos Españoles ALSAT carries out an annual review of its stakeholder groups, as well as a prioritisation of them taking into account the relationship and the impact of the stakeholders; the latest result is presented below.

After identifying and prioritising its stakeholders, ALSAT takes their opinion into account either through direct consultation or through questionnaires, ensuring that their opinion and perspective are represented in the identification of the matters most relevant to the company.

GROUP	SUBGROUP	PRIORITISATION	COMMUNICATION
EMPLOYEES	Management	HIGH	Website
	Middle management	MEDIUM	Notice board
	Circulars	MEDIUM	Information circulars
	Supervisors	MEDIUM	Works council
	Line operators	MEDIUM	Health and safety committee
	Permanent operators	MEDIUM	Personal interviews
	Casual operators	LOW	Email
SUPPLIERS	Farmers	HIGH	Technical department visits
	Aseptic bags	HIGH	Audits
	Citric acid / calcium chloride	MEDIUM	Training sessions
	Other materials	LOW	Tomato roundtable
	Consultancy service	LOW	Website
	Logistics service	MEDIUM	Trade fairs, congresses and forums
	Equipment manufacturing service	MEDIUM	Working meetings
	Maintenance service	LOW	Email
	Financial services	MEDIUM	Working meetings
CUSTOMERS	Agents	HIGH	Website
	Direct customers	HIGH	Working meetings
			Trade fairs, congresses and forums
			Satisfaction surveys
			Email
SECTOR	Associations	MEDIUM	Working meetings
	Industries	LOW	Trade fairs, congresses and forums
LOCAL COMMUNITY	Neighbours	LOW	Visits by social groups
	Local associations	LOW	Local fairs
PUBLIC ADMINISTRATIONS	Local administration	MEDIUM	Official communication
	Regional administration	MEDIUM	Working meetings
	National administration	MEDIUM	

4.5 Double Materiality Analysis

Material impacts, risks and opportunities and their interaction with strategy and business model (SBM-3)

Description of the process to identify and assess material impacts, risks and opportunities (IRO-1)

Regarding the 2025 financial year, ALSAT carried out a double materiality analysis with the aim of once again assessing both the environmental, social and governance impacts generated by the company's activity and the risks and opportunities that these same factors may represent for ALSAT's financial and strategic performance.

To identify and assess material impacts, risks and opportunities, ALSAT carried out a double materiality analysis, impact materiality and financial materiality.

First, through a preliminary analysis process by internal experts, an exhaustive list of potential IROs was drawn up, subsequently presented as "ALSAT sustainability aspects".

This preliminary analysis process took into account:

- An understanding of ALSAT's context, strategy, business model and value chain.
- ALSAT's SWOT and risk map.
- Benchmarking taking into account companies in the sector.
- Sustainability reports from previous years.
- Matters reflected in the ESRS/NEIS: topics, sub-topics and sub-sub-topics.

Impact materiality

In a second, assessment phase, the potential IRO topics were analysed by both internal and external stakeholder groups.

In the assessment by external stakeholder groups, surveys were carried out among all the stakeholders identified and prioritised as medium or high, sending them questionnaires with the list of potential topics, classified into environmental, social and governance performance matters, from which they were to select the most relevant to the respondent.

The results were tallied, obtaining the number of responses for which each aspect was prioritised and, based on this figure, the percentage of the total possible. The results are presented in the "Impact Materiality" column of the table below.

Financial materiality

The assessment of financial materiality was carried out by ALSAT's management, taking into account three variables:

- The magnitude of the financial effect, which can be defined as the effect arising from environmental, social or good-governance matters that may negatively (risk) or positively (opportunity) influence the company's financial situation: costs, EBITDA, investments, assets, business financing or enterprise value. This magnitude was rated from low, 1, to critical, 5.
- Probability can be defined as the likelihood of the risk or opportunity materialising or not, and is measured on a scale from 1 to 5, where 1 is very unlikely and 5 is very high probability.

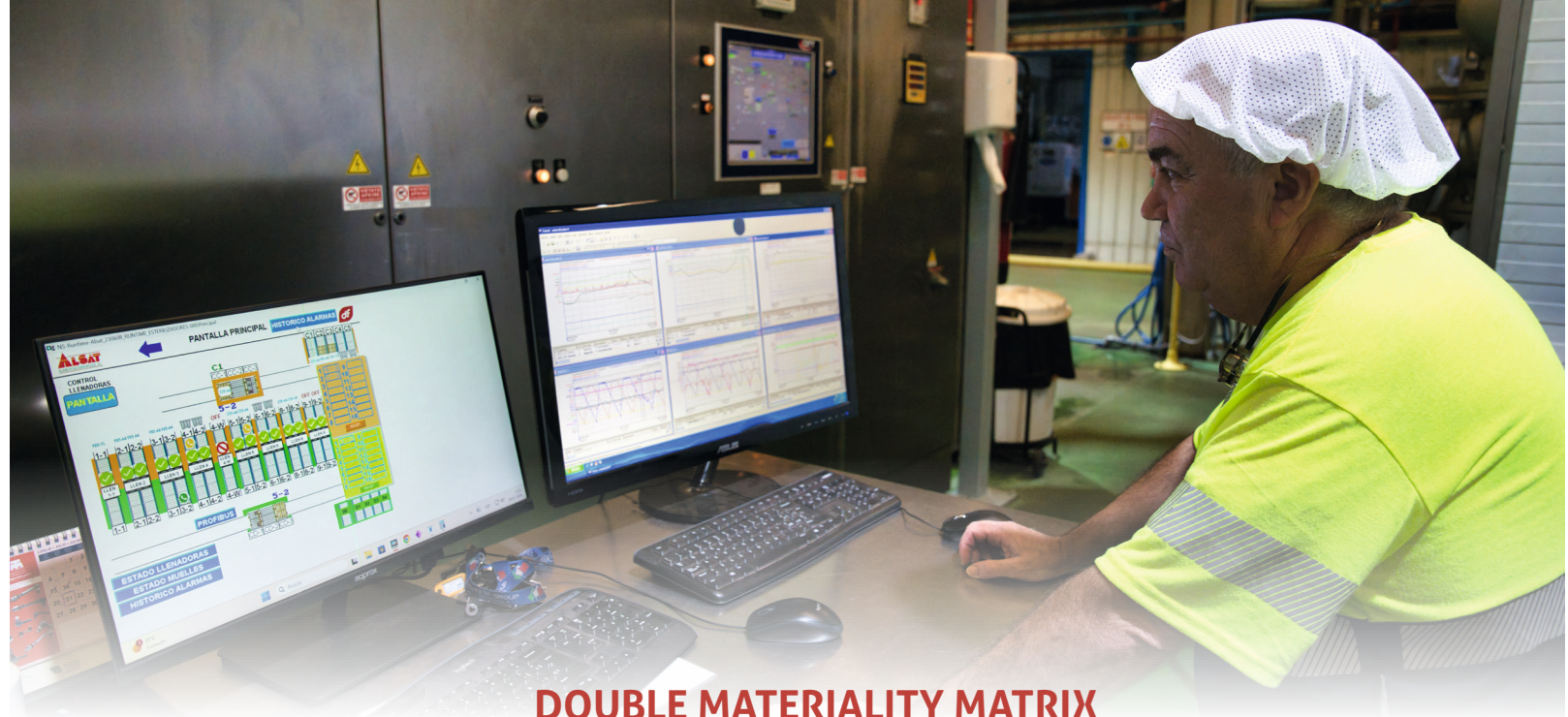
- The time horizon in which the impact, risk or opportunity could occur and have consequences, where the value 1 is a horizon of more than 5 years, 2 is medium term and 3 is short term, one year.

The result for each of the aspects analysed is presented in the "financial materiality" column of the table below.

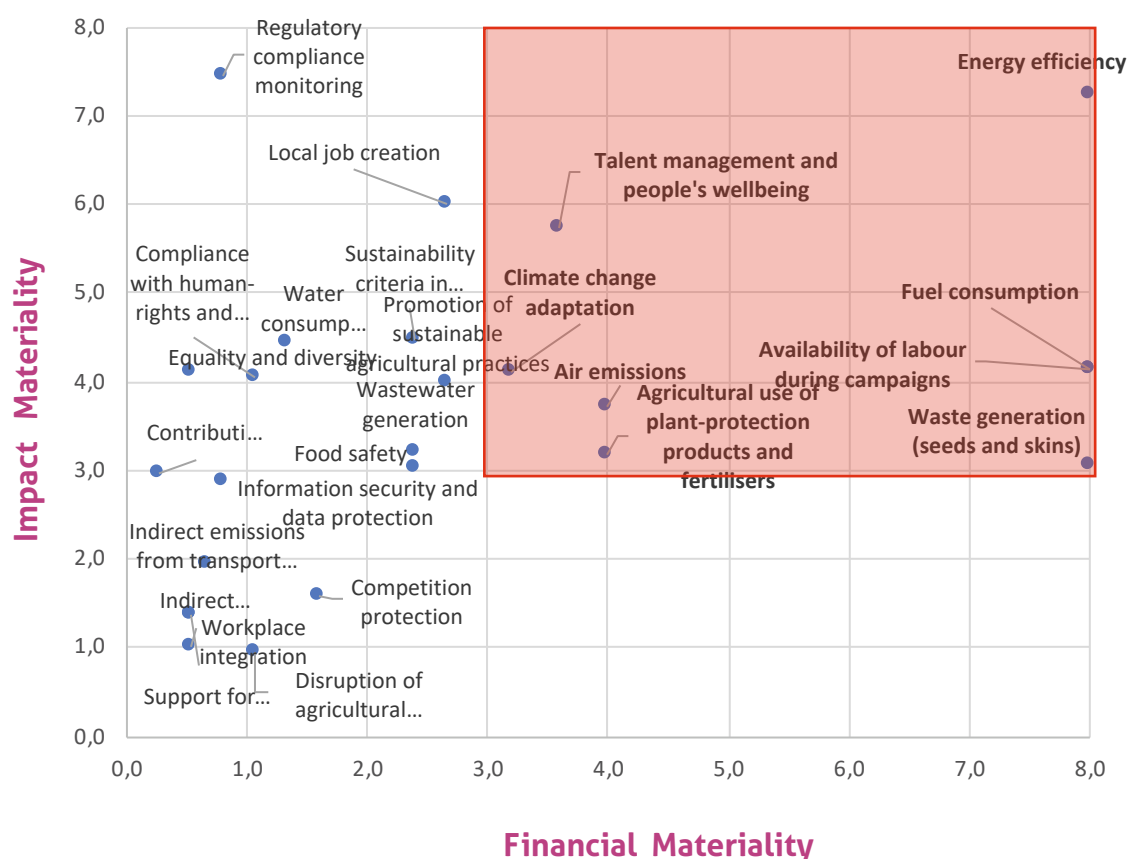
ALSAT has established a threshold to determine which impacts, risks or opportunities are material at the topic level, with the threshold defined for both impact materiality and financial materiality set at 3.

The results are presented below.

ALSAT sustainability aspects	Associated ESRS topic	Impact materiality	Financial materiality
Adaptation to climate change	E1 Climate Change	4,1	3,2
Fuel consumption		4,1	8
Energy efficiency		7,2	8
Indirect emissions associated with transport and logistics		2,0	0,7
Generation of wastewater	E2 Pollution	3,2	2,4
Atmospheric emissions		3,7	4
Water consumption	E3 Water and marine resources	4,4	1,3
Indirect pressure on aquifers		1,0	0,5
Agricultural use of plant-protection products and fertilisers	E4 Biodiversity and Ecosystems	3,2	4,0
Alteration of agricultural ecosystems		0,9	1,1
Promotion of sustainable agricultural practices		4,0	2,7
Generation of waste/by-products (seeds and skins)	E5 Resource use and circular economy	3,1	8
Creation of local employment	S1 Own workforce	6	2,7
Availability of labour during campaigns		4,1	8
Equality and diversity		4,1	0,5
Labour integration		1,4	0,5
Compliance with human-rights and labour legislation		4,0	1,1
Talent management and people's well-being		5,7	3,6
Support for social causes	S3 Affected communities	1,4	0,5
Food safety	S4 Consumers and end-users	3,0	2,4
Regulatory compliance	G1 Business conduct	7,4	0,8
Sustainability criteria in management		4,5	2,4
Contribution to the SDGs		3,0	0,3
Competition protection		1,6	1,6



DOUBLE MATERIALITY MATRIX



Disclosure requirements set out in the ESRS covered by the company's sustainability statement (IRO-2)

In order to respond to the disclosure requirements of the ESRS (specifically AR 16 of ESRS 1), ALSAT linked its own topics to the standard's own topics and sub-(sub-)topics, so that there was a full correlation between the two and that all the IROs identified were covered by the ESRS standards.

ESRS E3 Water resources, ESRS S3 Affected communities, S2 Value-chain workers, S3 Affected communities, S4 Consumers and end-users and G1 Business conduct, together with a series of sub-(sub-)topics of other ESRS, were not found to be material; however, ALSAT has decided to report information on the policies and actions it carries out in those areas.



ENVIRONMENTAL MATTERS

5.1 Climate Change

Governance

Integration of sustainability-related performance into incentive schemes (ESRS 2 GOV-3)

At ALSAT, climate-related considerations are not currently incorporated into the criteria for determining the remuneration of the members of the administrative bodies. The remuneration policy is based on other strategic and operational factors, without climate matters directly influencing the structure or amount of that remuneration.

Strategy

Transition plan for climate change mitigation (E1-1)

ALSAT has an energy-efficiency strategy through which it aims to contribute to climate change mitigation. As part of this strategy, ALSAT has implemented at its facilities management systems based on the ISO 50001 Energy Management and ISO 14001 Environmental Management standards.

Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3).
Description of the processes to identify and assess material climate-related impacts, risks and opportunities (ESRS 2 IRO-1)

Alimentos Españoles ALSAT carried out a double materiality analysis process in which climate-change-related matters were identified, as well as the most relevant risks, impacts and opportunities for its activity. Regarding the process implemented by ALSAT to identify material climate-change-related impacts, risks and opportunities, disclosure requirement IRO-1 of ESRS 2 can be consulted, where the methodology used for this is detailed.

All the impacts, risks and opportunities identified derive from ALSAT's own business model and from the recognition of the climate emergency as a key factor in the company's sustainability.

Through its environmental strategy, ALSAT integrates aspects such as energy efficiency and adaptation to climate change, among others.

The impacts, risks and opportunities associated with each material topic related to climate change in the organisation are detailed below:

IROs		Description	Policies/Actions
			
	Fuel consumption	ALSAT uses fossil fuels in machinery, internal transport and certain industrial processes, which generates the consumption of non-renewable resources and associated emissions.	• Proper maintenance of boilers in order to maximise combustion yields. • Improvement of the insulation of steam pipes to improve energy efficiency. • Inspection and replacement of steam traps. • Replacement of diesel forklifts with electric ones.
			
	Electricity consumption	The industrial activity of tomato processing requires high energy consumption associated with thermal processes, pumping, refrigeration and production.	• Energy management system • Progressive change to LED lighting • Progressive installation of IE3/IE4 motors • Optimisation of production plans in order to minimise the number of pieces of equipment running to achieve the planned production. • Improvements related to the compressed-air supply to the factory • Progressive installation of frequency inverters
			
OPPORTUNITY	Energy efficiency	Improving energy efficiency is a key aspect for reducing environmental impacts and improving the organisation's competitiveness. The possibility of reducing the energy bill and carbon footprint and accessing incentives and grants.	
			
	Indirect emissions associated with agricultural transport and logistics	The agricultural supply chain and the distribution of products generate indirect emissions arising from the transport of raw materials and finished products.	ALSAT works with producers close to its facilities and plans efficient routes. It also optimises full loads and progressively incorporates environmental criteria into the management of logistics suppliers.
			
	RISK	Adaptation to climate change	The availability and quality of tomato are conditioned by climatic factors such as droughts, heatwaves or changes in precipitation patterns ALSAT works to improve the resilience of its agricultural supply chain to the effects of climate change through sustainable-management advice from its Technical Department and sustainability audits (GLOBALG.A.P.)

Policies related to climate change mitigation and adaptation (E1-2)

ALSAT has a quality, environment and energy policy (2025) that sets out the commitments, principles and lines of action governing the organisation's activity in relation to respect for the environment and climate change mitigation.

This document is available to all stakeholders through the ALSAT website and sets out, among others, the following objectives:

- Consolidate our commitment to the Environment, seeking at all times to protect the environment, including the prevention of pollution, and to minimise, as far as possible, the environmental impact of our activities.
- A commitment by management to continuously improve the culture of quality, food safety, environment and energy, as well as to ensure the availability of the information and resources needed to achieve the quality, environmental and energy objectives and targets.
- Support energy efficiency in our processes and the procurement of energy-efficient products and services, and design to improve energy performance.
- Opt for a more sustainable development model, capable of meeting current needs without compromising the resources and possibilities of future generations.



Actions and resources in relation to climate change policies (E1-3)



During the 2025 financial year, ALSAT carried out a series of actions regarding climate change mitigation and adaptation.

Climate change adaptation actions:

As part of its commitment to sustainability and as part of its climate change adaptation strategy, ALSAT develops actions aimed at strengthening the resilience of the agricultural supply chain. In this regard, the organisation offers specialised technical advice to its agricultural suppliers, focused mainly on the implementation and optimisation of efficient irrigation systems. These actions seek to mitigate the risks associated with adverse weather events, such as prolonged droughts, that could affect the availability and quality of the raw material needed for the production process. In this way, ALSAT contributes not only to guaranteeing continuity of supply but also to the development of more sustainable agricultural practices adapted to the new climate scenario.

Climate change mitigation actions:

As part of its commitment to climate change mitigation, ALSAT has implemented environmental-management and energy-management systems, in accordance with the international standards ISO 14001 and ISO 50001 respectively. These tools allow the organisation to optimise the use of natural resources, systematically reduce its GHG emissions and improve the energy efficiency of its processes. Through these actions, ALSAT strengthens its contribution to more sustainable production aligned with the principles of environmental responsibility.

Metrics

Targets related to climate change mitigation and adaptation (E1-4)

ALSAT has established related KPIs such as:

- Daily record of gas consumption/tonne
- Daily record of diesel consumption/working day
- Daily record of electricity consumption/tonne processed

And it has set targets such as:

- Reduce fossil-fuel consumption by 10% before 2030 compared with 2025
- Gas consumption in concentrate below 85 Nm³/tonne in 2026

Energy consumption and mix (E1-5)

Energy consumption within the organisation includes the energy consumption of all ALSAT facilities. The same boundary used for the declaration of scope 1 and 2 GHG emissions is applied.

Total energy consumption, broken down by source:

Source	2024 consumption (MWh)	2025 consumption (MWh)
Total energy consumption from fossil sources (MWh)	46.850	34.728,78
Total energy consumption from nuclear sources (MWh)	2.245,95	2.021,02
Total energy consumption from renewable sources (MWh). Fuel (biomass, biogas, etc.)	3.692,77	3.777,16
Total energy consumption from renewable sources (MWh). Electricity / heat / steam / cooling.		
Total energy consumption from renewable sources (MWh). Self-generated renewable energy (not used as fuel)		
Fuel consumption from coal (MWh)	0,00	0,00
Fuel consumption from oil (MWh)	458,27	531,66
Fuel consumption from natural gas (MWh)	44.358,61	32.491,56
Consumption of electricity / heat / steam / cooling from fossil sources (MWh)	2.491,64	2.237,22

Gross scope 1, 2 and 3 GHG emissions and total GHG emissions (E1-6)



The information corresponding to total scope 1 and 2 greenhouse gas (GHG) emissions, deriving directly from the organisation's own operations, is presented. For the time being, scope 3 emissions have not been calculated.

Emissions	Tonnes of CO2 equivalent (2024)	Tonnes of CO2 equivalent (2025)
Scope 1 GHG	7.905	5.917
Scope 2 GHG	2.370,1	2.447,4
Total GHG	10.275,1	8.364,4

Emisiones procedentes de regímenes regulados de comercio de derechos de emisión:

Emissions	% of gross emissions 2024	% of gross emissions 2025
Scope 1 GHG	100	100
Scope 2 GHG	0	0

Emisiones GEI totales por ingresos netos:

Total GHG 2024	0,0006078 tCO ₂ eq
Total GHG 2025	0,00117828 tCO ₂ eq

GHG emissions calculation methodology:

Scope 1:

ALSAT monitors its CO₂ emissions in accordance with the provisions of the Emissions Monitoring Plan; this Plan has been prepared ensuring compliance with Regulation (EU) 2018/2066, within the framework of the EU emissions-trading scheme.

This Plan details the emission sources, the monitoring and reporting measures, the methodology applied and the emissions calculations, in accordance with the requirements for Category A installations (emissions below 50,000 t CO₂/year).

ALSAT's emissions are determined using a methodology for calculating CO₂ emissions, and the calculations are carried out according to the type of fuel used for each of the identified emission sources.

Scope 2:

The estimate of emissions associated with electricity consumption was carried out by multiplying total electricity use by the corresponding emission factor set out in the applicable regulations. This procedure makes it possible to quantify the indirect CO₂ emissions arising from the use of electricity at the facilities.



GHG removals and GHG mitigation projects financed through carbon credits (E1-7)

During the reference period, ALSAT did not carry out greenhouse gas (GHG) removal actions, nor did it participate in mitigation projects financed through carbon credits. This is because the organisation is currently focused on the development and consolidation of its internal environmental- and energy-management systems. Nevertheless, the possibility of assessing this type of initiative in future stages is envisaged, in line with the evolution of its climate and sustainability strategy.

Internal carbon pricing system (E1-8)

At present, Alimentos Españoles ALSAT does not have an internal carbon pricing system and, therefore, the disclosure of the additional information associated with this requirement is not applicable.

Anticipated financial effects from material physical and transition risks and potential climate-related opportunities (E1-9)

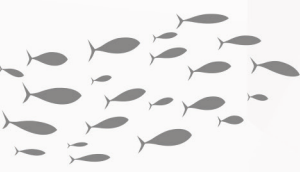
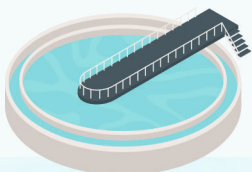
In accordance with Appendix C of ESRS 1, Alimentos Españoles ALSAT will not this year include figures on the possible financial impacts of climate change, as this is not mandatory in the first year. Likewise, during the first three years, the company may limit itself to sharing only qualitative information and will not detail the effects or the calculations used.

5.2 Pollution

Description of the processes to identify and assess material pollution-related impacts, risks and opportunities (ESRS 2 IRO-1))

In the double materiality process carried out by ALSAT, material matters related to pollution have been identified, as well as the main impacts, risks and opportunities affecting the activity. As for the procedure followed for identification, this is described in disclosure requirement IRO-1 of ESRS 2, where the methodology used in that analysis is detailed.

The main impacts, risks and opportunities identified by the organisation associated with each material topic related to pollution are presented below:

IROs	Description	Policies/Actions
  Atmospheric emissions generated by the activity	 Greenhouse gases emitted directly or indirectly as a result of the organisation's operational processes, including both scope 1 and scope 2 emissions.	 Investment in more efficient equipment (Thor M6). Environmental and energy management system. Verification of emissions.
  Water pollution	 Generation of liquid waste that may pollute nearby water sources, affecting aquatic biodiversity.	 ALSAT has a treatment plant to minimise the impact Policies related

Policies related to pollution (E2-1)

With regard to the policies associated with pollution, the organisation applies the same guidelines and approaches established under indicator E1-2, which sets out the environmental actions implemented and the commitments made in this area.

Actions and resources relating to pollution prevention (E2-2)

As part of the measures adopted to prevent pollution, Alimentos Españoles ALSAT has implemented environmental- and energy-management systems, accompanied by investments in more efficient technology such as the incorporation of the Thor M6 equipment. This initiative helps to optimise resource consumption and minimise the environmental impact of its operations.

In the area of water management, investment has been allocated to the installation of a new treatment plant, with the aim of improving the quality of discharges and complying with the environmental standards in force.

Additionally, with regard to pollution prevention in the value chain, a Code of Conduct has been distributed to all agricultural suppliers in order to foster environmental awareness and promote responsible practices. Sustainability audits have also been carried out to assess the degree of compliance with these principles, verifying the application of sustainable practices in their activity.

Targets related to pollution (E2-3)

As part of its commitment to continuous improvement and environmental sustainability, ALSAT sets targets to reduce the negative impacts associated with its activity, especially with regard to greenhouse gas (GHG) emissions:

- Reduce direct and indirect emissions by 25% before 2030
- Scope 1 emissions below 0.195 t CO₂/t of finished product (expressed as 28/30 °Bx eq.) in 2026. (Bearing in mind that this represents a reduction of x% from what was expected)

To this end, more efficient practices will be encouraged, the responsible use of resources will be promoted and measures aimed at minimising both emissions and waste generation will be driven forward.

Metrics relating to air, water and soil pollution (E2-4)

This disclosure requirement sets out the available metrics relating to the main environmental impacts generated by the organisation in terms of air, water and soil pollution. These metrics make it possible to assess ALSAT's environmental performance in relation to its emissions and discharges, and constitute a key tool for continuous improvement in sustainability and regulatory compliance.

Metrics related to air pollution:

Description	2024 Amount (tm/year)	2025 Amount (tm/year)
Carbon monoxide (CO)	0,30037	0,1967
Carbon dioxide (CO ₂)	7905	5.917
Nitrogen oxides (NO _x /NO ₂)	3,68724	3,4951
Arsenic and compounds (as As)	0	0
Cadmium and compounds (as Cd)	0,00001	0,00
Chromium and compounds (as Cr)	0,00003	0,0004
Nickel and compounds (as Ni)	0,00002	0,00
Lead and compounds (as Pb)	0,00001	0,00
Chlorine and inorganic compounds (as HCl)	0,00121	0,0004
Fluorine and inorganic compounds (as HF)	0,00037	0,0004
Particulate matter (PM ₁₀)	0,04219	0,0109

Metrics related to water pollution:

Description	Amount (tm/year) 2024	Amount (tm/year) 2025
Total nitrogen	1,51650	1,1614
Total phosphorus	0,08813	0,1053
Cadmium and compounds (as Cd)	0,00001	0,00
Chromium and compounds (as Cr)	0,00001	0,00
Copper and compounds (as Cu)	0,00001	0,00
Mercury and compounds (as Hg)	0,00003	0,00
Nickel and compounds (as Ni)	0,00001	0,00
Lead and compounds (as Pb)	0,00001	0,00
Zinc and compounds (as Zn)	0,00001	0,00
Benzene	0,00006	0,0001
Ethylbenzene	0,00152	0,0001
Total PRTR polycyclic aromatic hydrocarbons (total PRTR PAHs)	0	0,00
Toluene	0,00015	0,0001
Total organic carbon (TOC)	2,43126	3,0490
Total xylenes	0,0003	0,0004
Chlorides (as total Cl)	36,41730	16,7418
Fluorides (as total F)	0,13372	0,0554

Metrics related to soil pollution:

Description	2024 Amount (tm/year)	2025 Amount (tm/year)
Aqueous cleaning liquids	1,25	0,850
Waste whose collection and disposal is subject to special requirements to prevent infection	1,265	1,180
Non-chlorinated mineral engine, gear and lubricating oils	0,262	1,149
Packaging containing residues of, or contaminated by, hazardous substances	1,065	1,418
Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths and protective clothing contaminated by hazardous substances	0,132	0,066
Discarded equipment containing hazardous components other than those specified in codes 16 02 09 to 16 02 12	0,749	1,211
Gases in pressure containers (including halons) containing hazardous substances	0,038	0,057
Materials unsuitable for consumption or processing	154,16	52,440
Sludge from on-site effluent treatment	1.151,82	914,450
Wooden packaging	153,03	194,340
Municipal waste not otherwise specified	111,94	35,440
Waste not otherwise specified	2.220,42	1.720,378
Plastic packaging	17,58	12,930

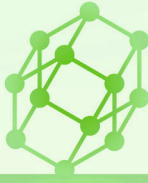
Anticipated financial effects from material pollution-related risks and opportunities (E2-6)

In accordance with Appendix C of ESRS 1, Alimentos Españoles ALSAT will not this year include figures on the possible financial impacts of climate change, as this is not mandatory in the first year. Likewise, during the first three years, the company may limit itself to sharing only qualitative information and will not detail the effects or the calculations used.

5.3 Water resources

Description of the processes to identify and assess material impacts, risks and opportunities related to water management (ESRS 2 IRO-1). Policies related to water management (E3-1). Actions and resources relating to water management (E3-2)

Impacts, risks, and opportunities related to water management.

IROs		Description	Policies/Actions
 IMPACT	 Water consumption	 The processing of tomatoes requires large amounts of water for crop irrigation, processing and cleaning. <i>Risus commodo viverra maecenas accumsan lacus vel facilisis.</i>	 Implementation and certification of the GLOBALG.A.P. SPRING module, designed to ensure that agricultural producers carry out sustainable, legal and efficient management of water resources on their farms
	 OPPORTUNITY	 Collaboration with suppliers	
		 Training, monitoring and audits on sustainable practices in water use in tomato production by the farmers it contracts with.	



Water management targets (E3-3)

In 2025 the proposed objective was met of implementing and certifying the GLOBALG.A.P. SPRING module for ALSAT's supplier farmers, a module whose purpose is to strengthen the responsible management of water on farms through compliance with specific criteria on efficient water use, conservation of water sources and transparency in the traceability of the resource.

In the medium term, ALSAT is setting the objective of reducing specific water consumption in industry by 15% before 2028.

Metrics related to water consumption and use (E3-4)

2024	
Total water consumption at the factory (m3)	173.435
Total recycled and reused water consumption (m3)	589.332
2025	
Total water consumption at the factory (m3)	139.815
Total recycled and reused water consumption (m3)	642.854

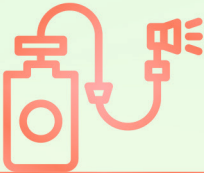
Anticipated financial effects from material water- and marine-resources-related risks and opportunities (E3-5)

ALSAT makes use of the application of the transitional provision on the phasing-in of reporting requirements.

5.4 Biodiversity

Description of the processes to identify and assess material impacts, risks and opportunities related to biodiversity and ecosystems (ESRS 2 IRO-1).

ALSAT's value chain, specifically tomato production by ALSAT's supplier farmers, is fundamentally what causes impacts, risks and opportunities for biodiversity, which in the process of analysing IROs and double materiality were not found to be material.

IROs	Description	Policies/Actions
      NEGATIVE IMPACT Agricultural use of plant protection products and fertilisers	 Tomato production may require the use of pesticides and fertilisers, which may affect local biodiversity.	
     NEGATIVE IMPACT Alteration of agricultural ecosystems	 Tomato production may lead to the loss of natural habitat and the fragmentation of ecosystems.	
 OPPORTUNITY Promotion of sustainable agricultural practices	 Training, monitoring and audits on sustainable practices in tomato production by the farmers it contracts with.	Training, implementation and certification of GLOBALG.A.P., designed to ensure that agricultural producers carry out sustainable management on their farms
     NEGATIVE IMPACT Waste generation	 The factory may generate waste, such as tomato skins and seeds, which may affect biodiversity if not managed properly.	 Recovery of waste for livestock feed. Environmental management system.

E4-2. Policies related to biodiversity and ecosystems

ALSAT recognises the importance of conserving biodiversity and ecosystems as fundamental elements for ensuring the sustainability of agricultural production and the resilience of its supply chain. Given the close relationship of its activity with the agricultural sector, the company promotes responsible production practices aimed at minimising impacts on

soil, water resources, biodiversity and the ecosystems associated with the supplier farms.

The management of these aspects is articulated through the implementation of international agricultural sustainability standards that establish requirements related to environmental protection, the efficient use of natural resources, integrated pest management, the responsible use of fertilisers and plant-protection products, soil conservation and the protection of biodiversity.

Likewise, ALSAT encourages its producers to adopt good agricultural practices and to comply with sustainability criteria that help preserve the productive capacity of agricultural ecosystems and reduce the risks associated with climate change and environmental degradation.

E4-3. Actions and resources relating to biodiversity and ecosystems

During the 2025 financial year, ALSAT completed the implementation and certification of the GLOBALG.A.P. IFA v.6 SMART, GRASP 2.0, SPRING 2.0 and SAI Platform FSA standards across all of its tomato producers' farms.

The implementation of these schemes has made it possible to strengthen the sustainable management of the farms through the application of measures aimed at:

- Promoting the efficient and responsible use of water resources.
- Improving soil management and conservation.
- Encouraging the rational use of fertilisers and plant-protection products.
- Driving integrated pest-management practices.
- Increasing the traceability and control of agricultural activities.
- Fostering the protection of natural resources and of the ecosystems associated with agricultural activity.
- Improving the sustainability and resilience of the agricultural supply chain.

To this end, ALSAT has allocated technical and support resources to the producers in order to ensure compliance with the requirements established by these standards, as well as the carrying out of external audits and verifications that certify the maintenance of those certifications.

These actions help reduce the potential impacts of agricultural activity on biodiversity and ecosystems, while strengthening the sustainability of the value chain and the capacity to adapt to future environmental challenges.



Targets related to biodiversity and ecosystems (E4-4)

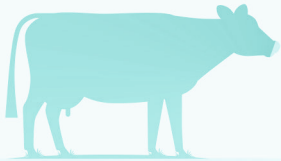
Since ALSAT reached 100% implementation of GLOBALG.A.P. IFA, GRASP, SPRING and FSA in 2025, the new objectives focus on continuous improvement:

- Maintain 100% of supplier farms certified under GLOBALG.A.P. IFA, GRASP, SPRING and FSA.
- Advise 100% of producers annually on good agricultural practices, soil conservation and efficient resource use.
- Incorporate biodiversity and ecosystem-protection criteria into the sustainability assessment of producers before 2028.

5.5 Resource use and circular economy

Description of the processes to identify and assess material impacts, risks and opportunities related to resource use and the circular economy (ESRS 2 IRO-1). Policies related to resource use and the circular economy (E5-1). Actions and resources relating to resource use and the circular economy (E5-2)

ALSAT has impacts on resource use and the circular economy that, in the process of analysing IROs and double materiality, were found to be material.

IROs	Description	Policies/Actions
 OPPORTUNITY Generation of waste/by-products	 The production of tomato products generates waste, such as tomato skins and seeds, which can be used as byproducts or discarded.	 Recovery of waste for livestock feed

Targets related to resource use and the circular economy (E5-3)

ALSAT has incorporated specific objectives linked to resource use and the implementation of circular-economy principles, since this has proved to be a very important and material matter in its performance. The following objective is therefore set:

- Recover 95% of organic waste before 2030.



SOCIAL AND PERSONNEL-RELATED MATTERS



6.1 Own Workforce

Strategy

Interests and views of stakeholders
(ESRS 2 SBM-2)



In the 2025 financial year, Alimentos Españoles ALSAT S.L. has a workforce of 426 workers, all of them salaried and employed by the company under permanent, permanent-seasonal or casual contracts. Temporary hires are concentrated mainly during the production period, which usually runs from the end of July to the end of September, with an approximate duration of two months, although this may vary depending on each campaign.

This structure reflects ALSAT's commitment to the direct hiring of its own staff rather than the use of non-salaried workers, whether through external labour-supply companies or under self-employment arrangements. Therefore, the information included in this section refers exclusively to the company's own salaried workers.

ALSAT promotes taking into account the interests, needs and opinions of its workforce in the management of matters relevant to the organisation, such as collective bargaining, the improvement of working conditions or occupational health and safety. To this end, the company has various channels and mechanisms for internal communication and participation, including:

- website;
- notice board;
- information circulars;
- works council;
- health and safety committee;
- personal interviews;
- email.

Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3)



In the double materiality analysis process carried out by Alimentos Españoles ALSAT, the matters related to the own workforce were identified, as well as the most relevant risks, impacts and opportunities for its activity.

All the impacts, risks and opportunities identified derive from ALSAT's own business model and from the recognition of the importance of its own workforce as the company's main asset. Through its human-resources management and occupational-risk prevention strategy, ALSAT integrates into its business model aspects such as well-being, occupational health and safety, diversity, equity and inclusion, the protection of human and labour rights, and the protection of personal data, among others.

The impacts, risks and opportunities associated with each material topic related to ALSAT's own workforce are detailed below:

IROs		Description	Policies/Actions
    	 Creation of local employment	 ALSAT's activity contributes to the economic and social development of the local area by generating direct and indirect employment associated with industrial and agricultural activity.	 Promotion of the hiring of people residing in the municipalities near its facilities. ALSAT works with public employment services, town councils and other local agents to facilitate the recruitment of staff during the agricultural and industrial campaigns.
    	 Health and safety	 A safe and healthy working environment helps reduce stress and improve employee health.	 Health and Safety management system
    	 Equality and diversity	 Carrying out training actions and with procedures that include criteria and information and/or communication channels to be followed in selection and recruitment processes.	 Equality Plan
    	 Talent management and people's well-being	 Employees' skills have a positive impact on productivity, as they can carry out their tasks more efficiently and effectively, as well as on quality, innovation, continuous improvement and effective problem-solving.	 ALSAT promotes professional development, training, work-life balance and the well-being of its workers, fostering a positive and committed working environment.
    	 Availability of temporary labour during production campaigns	 Production activity depends on the availability of staff during the agricultural and industrial campaigns, which poses an organisational and operational challenge to guaranteeing continuity of activity.	 A material risk that entails adopting measures to mitigate it, set out in point S1-4

Management of impacts, risks and opportunities

Policies related to the own workforce (S1-1)



In line with its commitment to people, Alimentos Españoles ALSAT has various policies, a code of conduct and other documents that refer to the relationship with its own workforce.

Management policy

Objective defined in our Management Policy: To maintain the best working conditions in order to achieve the satisfaction and safety of workers, fostering respect for all our employees and for all people regardless of their differences or similarities in terms of race, ethnicity, gender or religion, and considering any intimidating or threatening behaviour unacceptable.

Code of Conduct

Our Code of Conduct is a guide that governs the actions and working relationships of all of us who make up ALSAT (employees and managers) with colleagues, customers, suppliers, institutions and people with whom ALSAT has contact.

We make sure that our actions can be “publishable”.

ALSAT's Code of Conduct applies to all employees, workers and managers, both permanent and casual. It also applies to any person with a direct employment relationship or a collaboration contract with ALSAT, with responsibility for ALSAT's reputation and for the perception that third parties may have of its image.

Pillars of our Code of Conduct

- **Conduct in the company with integrity and respect.**

Acting with honesty and integrity means protecting ALSAT's image and reputation and maintaining a place where we are all proud to work.

Respect for legality and human rights, for people and for the environment.

- **Conflicts of interest**

Proper conduct with regard to external investments, external employment or family and relatives, gifts and hospitality.

- **Commercial relationships with honesty.**

Rejection of corruption, fraud or commercial-abuse practices. Commercial relationships with customers and suppliers based on trust, mutual loyalty, compliance with agreements and fair and equitable practices.

Equality Plan

In its efforts to be increasingly equitable and, at the same time, to comply with legislation, Alimentos Españoles ALSAT, S.L. has implemented an equality plan, with a negotiating committee created, carrying out training actions and with a procedure that includes the criteria and information and/or communication channels to be followed in selection and recruitment processes, which serves to verify that women and men are reached equally.

Processes for engaging with own workers and workers' representatives about impacts (S1-2).

With the aim of maintaining a close and collaborative relationship with its salaried workers, Alimentos Españoles ALSAT establishes different channels of communication which, by the way they are set up, allow it to have a broad and in-depth view of the needs and interests of its employees. This collaboration serves as a basis for making decisions and implementing actions to manage the impacts on its own workforce.

The main channels of collaboration between Alimentos Españoles ALSAT and its salaried staff are:

- Collaboration based on leadership
- Continuous improvement and operational efficiency
- Training and professional development
- Works council

Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3)

Alimentos Españoles ALSAT has its own channels for obtaining employees' interests and perspectives, and for activating both favourable collaboration and the remediation of incidents. These channels are common to both cases and are designed to ensure that any opinion, interest or incident is addressed effectively.

Whistle-blowing channel

The internal communication system or whistle-blowing channel of ALIMENTOS ESPAÑOLES ALSAT, S.L. allows confidential, direct and anonymous communication so that both the people who are part of ALIMENTOS ESPAÑOLES ALSAT, S.L. and other stakeholders can report possible irregular behaviour or any act they consider contrary to the law. This system allows communications to be made through the following channels: electronic channel, postal channel or web. In addition, it guarantees the confidentiality of the identity of the informant and of any third party mentioned in the communication, and of the actions carried out in its management and processing, as well as data protection, preventing access by unauthorised personnel.



Taking action on material impacts on the own workforce, approaches to mitigating material risks and pursuing material opportunities related to the own workforce, and the effectiveness of those actions (S1-4).



Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S1-5)

Characteristics of the company's employees (S1-6)

	2024			2025		
	Total	Hombres	Mujeres	Total	Hombres	Mujeres
Employees	417	267	150	426	287	139
Permanent employees	56	44	12	49	39	10
Temporary employees	361	223	138	377	248	129
Employees who have left the company	109	5	104	120	86	34

Characteristics of non-salaried workers in the company's own workforce (S1-7)

In relation to the impacts on the own workforce, the double materiality analysis concludes that "the availability of temporary labour during production campaigns" is a material risk, and so Alimentos Españoles ALSAT is adopting measures aimed at mitigating it.

During 2025, within the RPO (Recruitment Process Outsourcing) service contracted with a specialised company, the following actions are carried out:

- Advance planning of recruitment needs (volume, profiles and dates) in order to have candidates available sufficiently in advance.
- Creation of specific candidate pools for the various profiles required, facilitating faster filling of vacancies.
- Use and optimisation of different recruitment channels, prioritising those that have offered better results in previous campaigns.

In addition, work is under way on a space within the company's website so that workers are fully informed, offering a communication and information space to facilitate their interaction with the company.

Alimentos Españoles ALSAT has defined, as targets associated with its policy objectives, guaranteeing a minimum coverage of 95% of staffing needs during the campaign.

Key characteristics of the employees in Alimentos Españoles ALSAT's own workforce:

At ALSAT, the entire own workforce of the company has a salaried employment relationship. There are no non-salaried workers within the company's direct workforce.

Collective bargaining coverage and social dialogue (S1-8)

100% of ALSAT's workers are covered by the current Vegetable Canning Collective Agreement, which is the collective-bargaining agreement.

Diversity metrics (S1-9)

Diversity metrics in Senior Management

	2024			2025		
	Total	Men	Women	Total	Men	Women
No. of Senior Management members	2	2	0	2	2	0
As a percentage		100	0	-	100	0

Diversity metrics by age group

	2024			2025		
	<30 years	30-50 years	>60 years	<30 years	30-50 years	>60 years
No. of employees	84	250	83	89	255	82
As a percentage	20	60	20	20,80	60	19,2

Adequate wages (S1-10)

Alimentos Españoles ALSAT undertakes to ensure that its employees receive an adequate wage that provides quality of life for the employee and their families and that also ensures external competitiveness.

All permanent employees in ALSAT's own workforce receive a wage higher than the current collective agreement, and all of ALSAT's temporary employees receive an adequate wage in accordance with the applicable legislation.

Social protection (S1-11)

100% of employees are covered by social protection, through public programmes, against the loss of income due to major life events such as illness, unemployment from the moment the worker starts working at ALSAT, cases of occupational accidents and acquired disability, parental leave and retirement, in line with Spanish legislation.

Persons with disabilities (S1-12)

	2024			2025		
	Total	Men	Women	Total	Men	Women
% of persons with disabilities out of total employees	2	2	0	2	2	0
As a percentage	0,4	0,7	0	0,4	0,7	0%

Training and skills-development metrics (S1-13)

In line with its commitment to its own workforce, ALSAT provides training to its employees, promoting the development of their skills. The information relating to the training and professional development that ALSAT provides to its own workforce is presented below:

	2024			2025		
	Total	Men	Women	Total	Men	Women
Average number of training hours	11,1	11,2	11,1	11,9	12,8	11,2

Health metrics (S1-14)

	2024	2025
% of employees covered by the health and safety management system	100%	100 %
Fatalities as a result of work-related injuries and ill health	0	0
No. of occupational accidents	30	23
Cases of work-related ill health	1	0
Days lost by employees due to work-related injuries resulting from occupational accidents	783	83

Work-life balance metrics (S1-15)

	2024			2025		
	Men	Women	Total	Men	Women	Total
% of employees entitled to take family-related leave	100	100	100	100	100	100
% of employees who have taken up this entitlement	0,75	4	2	0	4,65	1,4

Remuneration metrics: pay gap and total remuneration (S1-16)

	2024	2025
Pay gap*	8%	9,4%
Ratio of the remuneration of the highest-paid individual to the median remuneration of the rest of the employees	4,8	4,9

(*) difference between the average pay levels of female and male employees, expressed as a percentage of the average pay level of male employees

Incidents, complaints and severe human-rights impacts (S1-17)

	2024	2025
Total number of cases of discrimination (including harassment)	0	0
Number of complaints	0	0
Total amount of fines and penalties	0€	0€



6.2 Workers in the value chain

Interests and views of stakeholders (ESRS 2 SBM-2)

The supplier stakeholder group is the most relevant in relation to value-chain workers. In order to consider the perspective of its value chain and its view of the business model, ALSAT incorporated a small representation of its raw-material, farmer, goods and services suppliers into the materiality process.

Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3). Policies related to value-chain workers (S2-1)

As a result of the double materiality analysis, ALSAT has identified potential impacts and risks for workers in the value chain associated with the following material topic: "Supply chain sustainability."

IROs	Description	Policies/Actions
   POSITIVE IMPACT Generation of employment in the value chain	 Generation of wealth and creation of quality employment, generating a positive impact on the workers of supplier companies, especially local farmers.	 Contracting with local farmers
   POTENTIAL RISK Non-compliance with human rights and labour legislation	 Non-compliance by a processing tomato supplier farmer with human rights and labour legislation could trigger reputational repercussions for ALSAT.	 ALSAT Code of Conduct
   POTENTIAL RISK Failure in the execution of Health and Safety measures	 If health and safety measures on farmers' farms were not carried out correctly, there is a risk associated with possible worker accidents that could lead to reputational repercussions for ALSAT.	 Implementation and certification of the GRASP module of the GLOBALG.A.P. protocol for Social Practices.

Processes for engaging with value-chain workers about impacts (S2-2)

ALSAT maintains a willingness to dialogue with the workers in its value chain to address labour matters that may arise in the course of its activity (especially those who carry out their activity on its premises). As for the fresh-tomato supplier farmers, ALSAT's technical department carries out periodic visits to the farms, which facilitates smooth dialogue and collaboration.

Although ALSAT does not have specific and exclusive communication channels for value-chain workers.

Processes to remediate negative impacts and channels for value-chain workers to raise concerns (S2-3)

ALSAT holds regular meetings with farmers and value-chain workers, mainly through the technical service's visits to farmers, in which their concerns can be discussed and problems addressed in a timely manner.

Taking action on material impacts on value-chain workers, approaches to managing material risks and pursuing material opportunities related to value-chain workers, and the effectiveness of those actions (S2-4)

In order to prevent and facilitate the detection of possible negative impacts on value-chain workers, ALSAT promotes awareness of the contents of its Code of Conduct among its farmers and goods- and services suppliers. In addition, it makes available to both its own workforce and the workers in its value chain the Whistle-blowing Channel, a mechanism that allows communications to be made anonymously and untraceably, guaranteeing the privacy of users.

Metrics and targets

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S2-5)

At present, Alimentos Españoles ALSAT does not have measurable targets associated with the material impacts and risks related to value-chain workers, although it has established farmer audits as part of the GLOBALG.A.P. IFA v.6 SMART, GRASP 2.0 and SAI Platform FSA certifications, which make it possible to prevent and mitigate the materialisation of possible adverse impacts and risks regarding human and labour rights.

6.3 Affected communities

The S3 Affected communities topic was ruled out for the identification of IROs, given that the activity carried out by Alimentos Españoles ALSAT does not generate impacts on people or groups residing in areas likely to be affected by ALSAT's operations or those of its value chain, whether adjacent or remote areas.

Likewise, neither ALSAT's location nor the location of suppliers and customers suggests an impact on any indigenous population.

Commitment to society



ALSAT has the following objective defined in its management policy: "Consolidate our commitment to Society through collaboration in social, cultural and sporting activities".

At ALSAT we believe it is important to contribute to the development and progress of the area close to our operations; therefore we are committed to our city, Don Benito, our district, the Vegas Altas del Guadiana, and the autonomous community in which our suppliers produce, Extremadura.

In recent years, ALSAT has collaborated with various initiatives related mainly to sport and culture, including football, basketball, padel, cycling and marathon teams. It also collaborates with cultural associations and popular events and, especially, with non-profit organisations dedicated to responding to the social needs and demands of its environment. In this regard, ALSAT continues its constant and unconditional support for local sport, reflected in the sponsorship of renowned events, such as the Guadiana Cycling Circuit, or being the official sponsor of Club Deportivo Don Benito (the city's football team), and collaborating selflessly with most of the sporting activities carried out in our city, especially supporting the Children's Basketball Schools, as well as the women's football initiative Féminas Don Benito F.C. (volleyball, athletics, swimming, among others).

In addition, during 2025, ALSAT collaborated with associations such as the Spanish Federation of Food Banks and Cáritas, among others.

6.4 Consumers and end-users

Strategy

Interests and views of stakeholders
(ESRS 2 SBM-2)

The relationship between ALSAT and consumers and end-users is indirect, since the product is processed and sold through its customers, who use its products as raw material for finished products, distributors, wholesalers and retailers. However, the factory can have a significant impact on the quality and safety of the final product that reaches consumers.

In the definition and prioritisation of stakeholders, as well as in the double materiality assessment, dialogue has been established and the opinion of customers, not of consumers, has been taken into account.

Material impacts, risks and opportunities and their interaction with strategy and business model
(ESRS 2 SBM-3)

IROs		Description	Policies/Actions
 		     	 Food Safety CERTIFICATED
  POTENTIAL RISK	Food safety for the final consumer	Food products must be safe for human consumption, complying with foodsafety regulations and standards.	Management Policy, Implementation of the British Retail Consortium (BRC) Global Standard Food protocol, with Grade A.

Management of impacts, risks and opportunities

Policies related to consumers and end-users (S4-1)

The management policy of Alimentos Españoles ALSAT S.L. states: To assume our obligation and responsibility to produce safe and legal products, establishing for this purpose the technical and management measures needed to improve Food Safety in all our products and processes.

At ALSAT, S.L. our objective is to seek the complete satisfaction of our customers by supplying products and services with the highest levels of quality, safety and food legality, incorporating into them differentiating elements that allow us to reach a leading position in the manufacture and marketing of our products worldwide.

To this end, ALSAT has implemented and certified a Management System based both on the contractual standard UNE-EN ISO 9001:2015 and on the **British Retail Consortium (BRC)** Global Standard Food protocol, with Grade A in the latter.

Processes for engaging with consumers and end-users (S4-2)

ALSAT has implemented several processes for engaging with final consumers, even though it does not have a direct relationship with them. Mainly market research, to understand the needs and preferences of final consumers, and participation in events and trade fairs related to the food industry.

Nevertheless, consumers' needs and preferences reach it mainly through its customers, with whom it interacts to design and develop products adapted to their needs.

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns (S4-3). Taking action on material impacts on consumers and end-users, approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and the effectiveness of those actions (S4-4)

ALSAT has implemented processes such as risk analysis, hazard analysis and control points (both critical and non-critical), internal and external food-safety audits and the implementation of corrective measures to remediate possible negative impacts related to food safety.

ALSAT has implemented and certified the British Retail Consortium (BRC) Global Standard Food protocol, an international standard for food safety and quality in the food industry, Grade AA being the highest level of certification that can be obtained under this standard.

Metrics and targets

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S4-5)

ALSAT has implemented a continuous-improvement system that prioritises, above all, food safety. Its main objective is to progressively reduce the number of non-conformities in the packaging process year after year. Specifically, for 2025, the company has set itself the goal of reducing the number of IBCs of fermented chopped products by at least 10%.



ALSAT
ALIMENTOS ESPAÑOLES, S.L.

**GOVERNANCE
MATTERS**



7.1 Business conduct

Governance

The role of the administrative, management and supervisory bodies (ESRS 2 GOV-1)

ALSAT understands that business ethics, transparency and responsible management are fundamental pillars for guaranteeing the organisation's sustainability and generating lasting value for its shareholders, customers, workers, suppliers and other stakeholders. To this end, the company has a corporate-governance framework that promotes and reinforces principles such as integrity, responsibility, respect and continuous improvement in the conduct of its activity.

In this context, the Board of Directors plays an essential role in defining and overseeing ALSAT's sustainability strategy, ensuring its integration into business management and fostering a corporate culture based on the values and principles set out in the organisation's Code of Conduct.

Management of impacts, risks and opportunities

Description of the process to identify and assess material impacts, risks and opportunities (ESRS 2 IRO-1)

In the process to identify and assess material impacts, risks and opportunities, for both impact materiality and financial materiality, the representative of the Board of Directors, ALSAT's chief executive officer, was present and provided analysis.

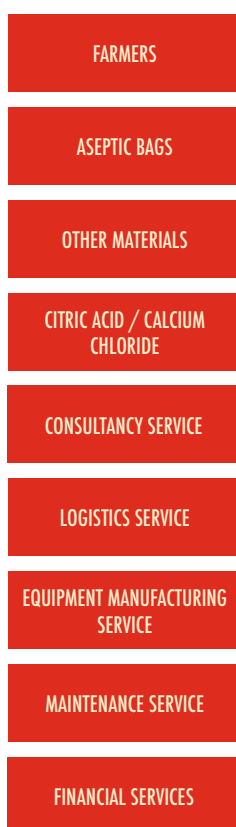
IROs		Description	Policies/Actions
       POTENTIAL RISK	Regulatory compliance	 Non-compliance entails risks of penalties, fines, closures, licences, etc. that may affect reputation, loss of customers, talent attraction, or financial matters.	 Quality and environmental policy
     POSITIVE IMPACT	Competition protection	 A positive impact is generated on the market and its stakeholders by carrying out commercial activity in accordance with the principles of fair competition, transparency and respect for the applicable regulations.	 Code of Conduct.
 Opportunity	Sustainability criteria in management	 The inclusion of sustainability criteria in ALSAT's management can offer several opportunities, such as improving brand image, accessing new markets, reducing costs or complying with regulations.	 CSRD sustainability report

Business-conduct policies and corporate culture (G1-1)

ALSAT's Code of Conduct applies to all directors, managers and other employees, regardless of the type of contract governing their professional or employment relationship. It sets out the frame of reference for understanding and putting into practice the behaviours and expectations that the company places in each of them, thereby helping to foster an ethical and compliance-oriented corporate culture among everyone.

Management of relationships with suppliers (G1-2)

Due to its activity, ALSAT has identified different types of suppliers, with which it interacts in a different and personalised way, but of which it equally requires that they act in accordance with the principles set out in its Code of Conduct.



For all of them, ALSAT has developed a **Supplier Code of Conduct** as a guide for our suppliers to carry out their professional activities, as far as possible, in accordance with the social-responsibility standards to which ALSAT is committed.

This code therefore sets out the non-negotiable requirements expected of any supplier wishing to do business with ALSAT.

ALSAT's suppliers must carry out their activities in accordance with all the legal requirements applicable in all the countries in which they operate, including all laws and codes applicable to the working environment, as well as laws relating to immigration, civil rights and discrimination on the grounds of race, sex or religion.

In addition, and as members of SEDEX, we expect and promote, as far as we are able, that our suppliers not only accept our code of conduct but also comply with the four pillars that define responsible sourcing: Human Rights, Health and Safety, Environment and Business Practices (Integrity).

Local and nearby farmers

At ALSAT we maintain a close relationship with our suppliers, especially those of fresh tomato, as it is the fundamental raw material in our production process; for this reason we are firmly committed to promoting sustainable production among our farmers.

The technicians of ALSAT's agricultural department carry out frequent visits to the tomato farms throughout the growing and harvesting period, through which technical advice is provided and guidance is given on achieving sustainable agriculture, having achieved a significant degree of trust and collaboration with our farmers.

Likewise, technical information sessions are held with them from time to time, reinforcing everything related to good agricultural practices, and which also provide the opportunity to convey our Code of Conduct. Compliance with ALSAT's Code of Conduct has been part of the documentation signed contractually with our tomato suppliers since the 2017 campaign.

Each year, ALSAT's Agricultural Department proposes to our farmers the implementation of new measures through which to advance towards agriculture that is more respectful of natural resources and the social environment.

Prevention and detection of corruption and bribery (G1-3)

COMPLIANCE OFFICER

The CENTUNIÓN group and its affiliates (including ALIMENTOS ESPAÑOLES ALSAT, S.L.) have a supervisory body called the Compliance Officer, which is responsible for establishing the Crime Prevention Policies, the Code of Ethics and, in general, the Corporate Governance Policies and Compliance Management systems. Among these policies, the anti-corruption policy stands out, whose main objective is to foster commitment to compliance, the development and implementation of good practices in anti-corruption and the prevention of any corrupt conduct, in both the public and private spheres. In addition, it seeks to establish a zero-tolerance stance towards corrupt acts, avoiding any type of conduct related to corruption.

The three main objectives of this Policy are as follows:

- 1) Prioritise the public interest over private interests, ensuring that business decisions favour the common good.
- 2) Prohibit, prevent, detect and correct acts of fraud, corruption and conflicts of interest, implementing effective controls and corrective measures.
- 3) Ensure, through the development of a set of guidelines, principles and rules, respect for and compliance with the requirements regarding transparency and the fight against fraud and corruption.

To achieve these objectives, the Policy provides:

- Specific guidelines to prevent and detect corrupt practices related to bribery, facilitating the identification and reporting of irregular conduct and offering advice on doubtful situations.
- General guidelines of conduct for all members of CENTUNIÓN and its affiliates in their interactions with public entities, suppliers, customers and other third parties, covering aspects such as gifts, invitations, events, donations, sponsorships, conflicts of interest and favouritism.

This policy will apply to all Members of the company, including the Board of Directors. CENTUNIÓN and its affiliates will ensure that all their members comply with the established regulations to prevent any unlawful act or irregularity that contravenes the Compliance Programme and this Policy.

To ensure that all members of CENTUNIÓN and its affiliates respect and comply with the anti-corruption objectives, in addition to what is established in the Code of Conduct, the following commitments have been defined by both the Board

of Directors and Senior Management, which include aspects such as fostering an environment of transparency, promoting a culture of integrity and prevention, offering training in integrity and ethics, ensuring the understanding of values and rules, properly recording all transactions, providing whistle-blowing channels, fostering continuous improvement and establishing disciplinary sanctions.

The mission of the Compliance Officer will be to regulate, execute and ensure compliance with the Compliance System of CENTUNIÓN and its affiliates, as well as to prevent possible criminal liability of the Company.

Metrics and targets

Cases of corruption or bribery (G1-4)

	2024	2025
Cases of corruption or bribery during the reference period	0	0
Number of convictions and the amount of fines for breaching anti-corruption and anti-bribery laws	0	0
Total number and nature of confirmed cases of corruption or bribery	0	0
Number of confirmed cases in which own-workforce members were dismissed or disciplined for cases related to corruption or bribery	0	0
Number of confirmed cases relating to contracts with business partners that were terminated or not renewed due to breaches related to corruption or bribery	0	0
Details of public legal proceedings related to corruption or bribery brought against the company and its personnel	0	0

Political influence and lobbying activities (G1-5)

	2024	2025
Financial or in-kind political contributions	0€	0€

Payment practices (G1-6)

	2024	2025
Average payment period to suppliers (days)	30	28

As at the close of this report, 2025, Alimentos Españoles ALSAT has no pending legal proceedings for payment delays.



ALIMENTOS ESPAÑOLES, S.L.

The background of the page is a solid orange color with a repeating pattern of stylized tomatoes and herbs. The tomatoes are shown in various forms: whole, sliced horizontally to show seeds, and sliced vertically. Interspersed among the tomatoes are sprigs of herbs, including one with large, serrated leaves and another with fine, needle-like leaves.

APPENDIX

CSRD CONTENT INDEX

ESRS	Content	Compliance/Reference in the Report
ESRS 2	GENERAL INFORMATION	
BP-1	General basis for the preparation of the sustainability statement	Report p. 21
BP-2	Information relating to specific circumstances	Report p. 21
GOV-1	The role of the administrative, management and supervisory bodies	Report p. 21
GOV-2	Information provided to and sustainability matters addressed by the company's administrative, management and supervisory bodies	Report p. 22
GOV-3	Integration of sustainability-related performance into incentive schemes	Report p. 22
GOV-4	Statement on due diligence	Report p. 22
GOV-5	Risk management and internal controls over sustainability reporting	Report p. 22
SBM-1	Strategy, business model and value chain	Report p. 24
SBM-2	Interests and views of stakeholders	Report p. 30
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Report p. 31
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	Report p. 31
IRO-2	Disclosure requirements set out in the ESRS covered by the company's sustainability statement	Report p. 33
E	INFORMATION ON ENVIRONMENTAL MATTERS	
E1-1	Transition plan for climate change mitigation	Report p. 35
E1-2	Policies related to climate change mitigation and adaptation	Report p. 37
E1-3	Actions and resources in relation to climate change policies	Report p. 38
E1-4	Targets related to climate change mitigation and adaptation	Report p. 38
E1-5	Energy consumption and mix	Report p. 39
E1-6	Gross scope 1, 2 and 3 GHG emissions and total GHG emissions	Report p. 40
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Report p. 41
E1-8	Internal carbon pricing system	Report p. 41
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Report p. 41
E2-1	Policies related to pollution	Report p. 42
E2-2	Actions and resources related to pollution	Report p. 43

CSRD CONTENT INDEX

ESRS	Content	Compliance/Reference in the Report
E2-3	Targets related to pollution	Report p. 43
E2-4	Air, water and soil pollution	Report p. 43
E2-5	Substances of concern and substances of very high concern	Not material
E2-6	Anticipated financial effects from material pollution-related risks and opportunities	Report p. 45
E3-1	Policies related to water and marine resources	Report p. 46
E3-2	Actions and resources related to water and marine resources	Report p. 46
E3-3	Targets related to water and marine resources	Report p. 47
E3-4	Water consumption	Report p. 47
E3-5	Anticipated financial effects from material water- and marine-resources-related risks and opportunities	Report p. 47
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	Report p. 47
E4-2	Policies related to biodiversity and ecosystems	Report p. 48
E4-3	Actions and resources related to biodiversity and ecosystems	Report p. 49
E4-4	Targets related to biodiversity and ecosystems	Report p. 51
E4-5	Impact metrics related to biodiversity and ecosystem change	Not material
E4-6	Anticipated financial effects from material biodiversity- and ecosystem-related risks and opportunities	Not material
E5-1	Policies related to resource use and the circular economy	Report p. 51
E5-2	Actions and resources related to resource use and the circular economy	Report p. 51
E5-3	Targets related to resource use and the circular economy	Report p. 51
E5-4	Resource inflows	Not material
E5-5	Resource outflows	Not material
E5-6	Anticipated financial effects from material risks and opportunities related to resource use and the circular economy	Not material
S	INFORMATION ON SOCIAL AND PERSONNEL-RELATED MATTERS	
S1-1	Policies related to the own workforce	Report p. 55
S1-2	Processes for engaging with the own workforce and workers' representatives about impacts	Report p. 56
S1-3	Processes to remediate negative impacts and channels for the own workforce to raise concerns	Report p. 56
S1-4	Taking action on material impacts on the own workforce, approaches to managing material risks and pursuing material opportunities	Report p. 57
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Report p. 57
S1-6	Characteristics of the company's employees	Report p. 57

CSRD CONTENT INDEX

ESRS	Content	Compliance/Reference in the Report
S1-7	Characteristics of non-salaried workers in the company's own workforce	Report p. 57
S1-8	Collective bargaining coverage and social dialogue	Report p. 57
S1-9	Diversity metrics	Report p. 58
S1-10	Adequate wages	Report p. 58
S1-11	Social protection	Report p. 58
S1-12	Persons with disabilities	Report p. 58
S1-13	Training and skills-development metrics	Report p. 59
S1-14	Health and safety metrics	Report p. 59
S1-15	Work-life balance metrics	Report p. 59
S1-16	Remuneration metrics (pay gap and total remuneration)	Report p. 59
S1-17	Incidents, complaints and severe human-rights impacts	Report p. 60
S2-1	Policies related to value-chain workers	Report p. 61
S2-2	Processes for engaging with value-chain workers about impacts	Report p. 62
S2-3	Processes to remediate negative impacts and channels for value-chain workers to raise concerns	Report p. 62
S2-4	Taking action on material impacts on value-chain workers, approaches to managing material risks and pursuing material opportunities related to value-chain workers, and the effectiveness of those actions	Report p. 62
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Report p. 62
S3-1	Policies related to affected communities	Not material
S3-2	Processes for engaging with affected communities about impacts	Not material
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	Not material
S3-4	Taking action on material impacts on affected communities, approaches to managing material risks and pursuing material opportunities	Not material
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Not material
S4-1	Policies related to consumers and end-users	Report p. 64
S4-2	Processes for engaging with consumers and end-users about impacts	Report p. 65
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Report p. 65
S4-4	Taking action on material impacts on consumers and end-users, approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and the effectiveness of those actions	Report p. 65
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Report p. 65

CSRD CONTENT INDEX

ESRS	Content	Compliance/Reference in the Report
G	INFORMATION ON GOVERNANCE MATTERS	
G1-1	Business-conduct policies and corporate culture	Report p. 68
G1-2	Management of relationships with suppliers	Report p. 68
G1-3	Prevention and detection of corruption and bribery	Report p. 70
G1-4	Cases of corruption or bribery	Report p. 71
G1-5	Political influence and lobbying activities	Report p. 71
G1-6	Payment practices	Report p. 71

CSRD CONTENT INDEX



ALIMENTOS ESPAÑOLES, ALSAT, SL

Factory Site Polígono Industrial Isaac Peral, 12
06400 Don Benito (SPAIN)
Tlf. +34 924 811 415 - Fax +34 924 810 567

www.alsatsl.com