



# 24/25 SUSTAINABILITY REPORT

**CITRI&CO**

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# Letter from the CEO

At Citri&Co, sustainability is not an add-on, it's a firm, shared commitment woven into everything we do

Dear friends,

At Citri&Co, the future is shaped every day in our fields and through the commitment of the people who make our work possible. This year has reaffirmed a simple truth: **growth only makes sense when it is shared, guided by a clear purpose, to produce responsibly, restore the ecosystems that support us, and create value for the communities where we operate.**

The **dedication of our teams**, their technical expertise and hands-on experience are what enable us to keep improving and adapting. Our priority is ensuring that their work is carried out safely, with stability and recognition, and that this way of doing things extends beyond our organisation, fostering long-term partnerships with growers, suppliers and customers who share our vision for a more human, respectful agricultural model.

Sustainability continues to steer our strategy. Against the backdrop of an increasingly challenging climate, this season we strengthened our commitment to **regenerative agriculture**, nurturing soils, promoting biodiversity and improving the resilience of our crops. Across our farms we are driving responsible management of water and land, integrating solutions that protect ecosystem life and the quality of our produce.



**Circular economy** principles are another cornerstone of our approach. We are focused on turning waste into resources, preventing food loss and designing processes that are more efficient and environmentally considerate. This commitment not only reduces our impact but also enhances the competitiveness and transparency of our model.

At a global level, we continue to reinforce an ethical and robust governance framework that guides all our subsidiaries, strengthening integrity, traceability and responsibility throughout our value chain. At the same time, we are expanding our social contribution through initiatives that promote wellbeing and opportunities in the communities we are part of.

We look to the future with clarity, supported by the lessons and progress of this season, a period in which we reaffirmed our ability to adapt, innovate and evolve towards more regenerative, circular and resource-respectful practices. This experience confirms that the path we are taking is the right one: an

agricultural model that cares for the land, strengthens the resilience of our production systems and recognises the value of the people who make it all possible. A model that grows with coherence, purpose and responsibility.

**Thank you for  
joining us on this  
journey. Let us  
continue moving  
forward together,  
with the land,  
with communities,  
and with the  
conviction that  
every step counts  
in building a more  
sustainable future.**

Warm regards,

**Carlos Blanc**

**Chief Executive Officer, Citri&Co**







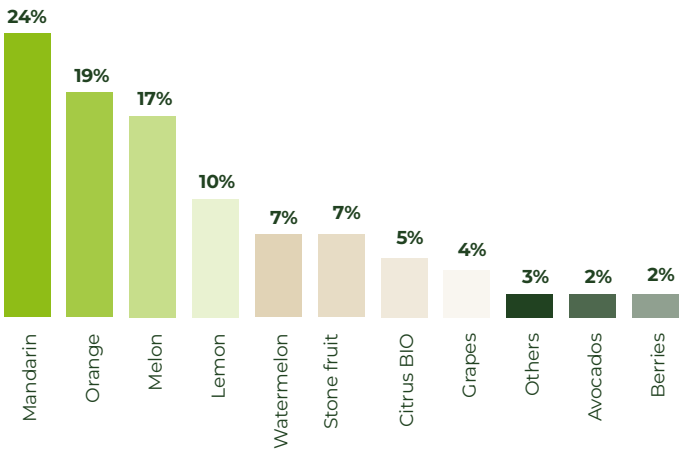
# INTRODUCTION



# We are Citri&Co

We consolidated our position as European leaders in the fruit sector and achieved significant progress, with a firm commitment to sustainable growth that drives the entire value chain.

Percentage distribution of revenue by fruit category



Percentage distribution of business by geographic area



## Economic figures

**1,353.4 M€**  
turnover

**42.3 M€**  
investment



## Operational footprint

**#1** in the European  
citrus market

**12** months  
of fresh fruit

**#1** in the global  
melon and  
watermelon market

**11** countries  
with own operations

**+1 MT**  
of fresh fruit sold in more  
than 70 countries

**+11 thousand**  
average employees

**35** packing  
facilities

**+30 thousand**  
hectares managed

**+300** customers

**El Abuelo**  
joins the Group

# Performance overview



## Environment



**-2%**

reduction in the carbon footprint ratio



**63%**

of the electricity consumed comes from renewable sources



**100%**

of fruit not suitable for human consumption is recovered/valorized



**78%**

of total waste is valorized



## Social



**11,439**

people in the average workforce



**77%**

permanent contracts



**+43%**

in training hours



**+144k€**

invested in the community



## Governance



**0** penalties

or claims related to fraud or corruption



**Global implementation**

of the Compliance model



**Achievement of sustainable finance objectives**

for the second consecutive year



# The roots of a leading Group in the sector

## Growing together

**We are a global Group and a benchmark in the cultivation and marketing of fresh fruit.**

At Citri&Co, we have **more than 300 years of combined experience** that has positioned us as industry leaders. Thanks to our presence in both hemispheres, we ensure year round supply of fresh fruit to our customers and markets.

Our **farm to fork philosophy** allows us to guarantee the highest standards across the entire value chain, combining experience, innovation, and sustainability to offer top quality fruit and promote healthy eating.



### Our mission

To provide fresh fruit of the highest quality and flavour all year round, caring for people's health and the environment through a sustainable model that encompasses the entire value chain.



### Growing together

Like our trees, we grow with our specialists while respecting our environment.



**Inspiring healthier eating with fresh, quality fruit**

## The identity that joins us

**We are a diverse Group that recognises and respects the unique identity of each of our specialists. We value their experience and knowledge and foster collaboration so we can learn from one another, strengthen ourselves as a team, and preserve what makes us unique.**



### European market leader in citrus

With more than 70 years of family tradition, Martinavarro offers the best citrus varieties all year round through an integrated model that cares for the fruit with passion, from the field to customer delivery, guaranteeing freshness and quality. With farms across Spain and its own packing facilities, it ensures excellent service and meets the requirements of the most demanding customers.



### Family tradition in lemon and grapefruit cultivation

A specialist in lemon production for more than 50 years, Perales y Ferrer is headquartered in Bigastro, between Alicante and Murcia, two of Spain's main lemon growing areas. Through advanced technology, it guarantees top quality citrus and offers a wide range of packaging formats tailored to customer needs.



### Pioneers in organic citrus production

Based in inland Huelva, Rio Tinto promotes farming practices that respect the ecosystem and integrates maximum environmental care into its plantations. Since its origins in the 1990s, it has become Spain's largest producer of organic citrus, with a pioneering focus on innovation and organic crop development.



### Quality citrus with the taste of Morocco

From its foundation, Sunpack has carefully selected fruit from its fields to offer citrus of the highest quality and variety. It works hand in hand with the entire value chain, starting from production, to ensure consistency and reliability in every delivery.



### Specialist in the French market

ARCO Fruits is a French company specialising in the marketing of organic citrus and stone fruit, without post harvest treatments and through sustainable farming practices. Founded in 1988 by the Contreras family, it operates from its logistics centre in Perpignan.



**SAFRESCO** ●

**Citrus leaders in the Southern Hemisphere**

Safresco is a benchmark in the Southern Hemisphere for the production, distribution and marketing of fresh fruit. With more than 60 years of experience, it offers citrus, grapes and avocados, combining its own production with partnerships with growers in Peru, South Africa, Uruguay and Argentina.



**From its roots in northeast Brazil to the world**

With more than 25 years of experience in melon and watermelon cultivation, Agrícola Famosa stands out for its innovation, technological development, environmental respect and strong social commitment.



**MELON&CO** ●

**Service provider in the United Kingdom**

Based in the UK, Melon&Co serves as Agrícola Famosa’s service platform for this market. It is a key hub for delivering an integrated service to the supply chain.



**The essence and flavour of the past**

El Abuelo de los Melones is a Spanish company dedicated to the production and marketing of melons and watermelons, recognised for its focus on quality, flavour and tradition. It offers seasonal fresh fruit grown mainly in key agricultural regions of the country, highlighting authenticity and natural origin.

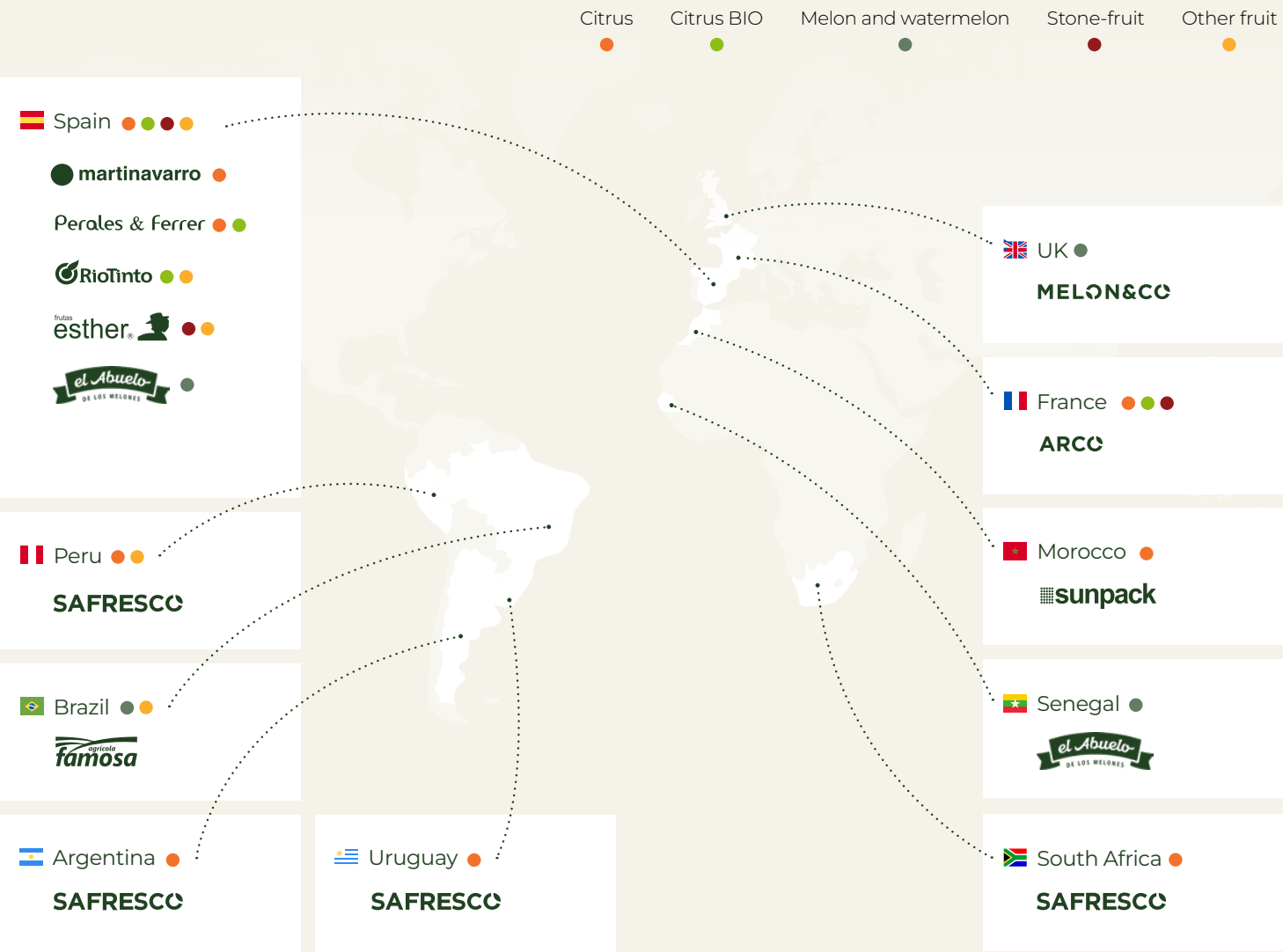


**Passion for the finest stone fruit, grapes, and strawberries**

Based in Abarán (Murcia), Frutas Esther produces top varieties of stone fruit, grapes, berries and persimmons across its farms. Since 1970, the company has supplied households across Europe with fresh produce of the highest quality.



# Global leadership



\* Commercial service.



# Our values



## Respect for the environment

We minimise the impact of our activity on the ecosystem.



## Excellence

We are committed to quality and continuous improvement, adapting to consumer needs.



## Innovation

We integrate innovation across the board—from the development of new varieties and agricultural practices in the field to the final consumer.



## Collaboration

We foster teamwork with our suppliers and customers.



## Integrity

We promote ethical, responsible and transparent behaviour.



# Our fresh fruit, your health

The World Health Organization (WHO) recommends consuming at least four pieces of fresh fruit a day, as this helps reduce the risk of chronic diseases such as heart disease, diabetes and certain types of cancer.

Fresh fruit is essential in a balanced diet, providing vitamins, minerals and antioxidants that strengthen the immune system, improve digestion and help protect long term health. That is why **we farm with respect for the land, water and the communities** who work it, because we believe that quality begins at the source.



Every piece of fruit we offer combines **freshness, flavour and responsibility**, with standards that safeguard your wellbeing and that of the planet.

Our portfolio, organised into four categories, reflects our commitment to healthy nutrition and to respecting society and the environment.

CITRUS (conventional and BIO)



Oranges

- Navel M7
- Navelina
- Navel
- Navel-Late
- Navel Lane Late 
- Navel Powell
- Navel Barnfield
- Navel Chislet
- Salustiana
- Valencia Barberina
- Valencia Late
- Valencia Delta
- Valencia Midnight
- Navel Cara Cara
- Taroco Ippolito
- Sanguinelli
- Powel 
- Autumn Gold
- Cambria
- Witkrans
- Delta



Mandarins

- Iwasaki
- Okitsu
- Owari
- Clemenrubi
- Oronules
- Orognos
- Arrufatina
- Clemenules
- Clemenvilla
- Leanri
- Tang Gold
- Nadorcott
- Orri
- Murcott
- Ortanique
- Satsuma
- Novas
- Primosole
- Tango



Lemons

- Primofiori
- Eureka
- Seedless lemons
- Verna 
- Summer Prim 



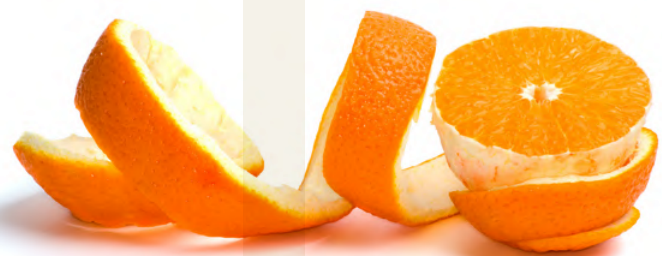
Lime

- Thaiti



Pomelo

- Star Ruby
- Red Ruby





## MELON AND WATERMELON



### Melons

- Yellow
- Cantaloupe
- Galia
- Toad skin
- Dino
- Dino / baby matisse



### Watermelons

- Seedless watermelons
- Watermelons with seeds
- Mini watermelon

## STONE-FRUIT



### Stone-fruit

- Apricot
- Platerina
- ParWateryan
- Red plum
- Black plum
- White nectarine
- Yellow nectarine
- Yellow peach
- White peach
- Clingstone peach
- Cherries



## OTHER FRUIT



### Grapes

- White seedless grapes
- Black seedless grapes
- Red seedless grapes



### Berries

- Strawberry
- Raspberries
- Blueberries



### Persimmon

- Rojo brillante



### Avocados

- Green skin
- Hass



# From field to table

Our “field to table” philosophy ensures compliance with strict quality standards throughout the entire value chain. This allows us to preserve the fruit’s organoleptic and nutritional properties and its freshness, while minimising environmental and social impacts.



## R&D

We focus on developing **new fruit varieties** that meet the needs of both growers and consumers. We also aim for varieties that are more resilient and better adapted to increasingly variable climatic conditions.



## Cultivation

Our farms are located in **unique Mediterranean and tropical-subtropical climates**. These conditions, together with the care for native fauna and flora and the use of sustainable farming techniques, give our fruit exceptional flavour and qualities.



## Point of sale

We distribute our fruit to supermarkets in more than 70 countries, reaching **over 1.5 million households**. Transport is therefore a key aspect in which we work continuously with our partners to maximize efficiency and reduce environmental impact.



## Packing

We have a total of **36 packing centers** located close to our growing areas, allowing us to pack the fruit we produce at optimal ripeness and ensure maximum freshness.

# The art of natural, fresh flavour

At Citri&Co, the freshness and quality of our fruit are not just attributes, they reflect our clear commitment to health, sustainability and consumer trust.

Every piece of fruit we deliver is supported by **four essential pillars**:



Safety



High nutritional value



Authentic flavour



Guaranteed freshness





Food safety: a non negotiable value

Through our **Food Safety Policy**, we ensure that every product meets the highest international standards. Our management approach is based on seven principles that allow us to offer safe and responsibly produced fruit:



Comprehensive control from field to table.



Regular performance evaluations.



Continuous training for the entire team.



Ongoing improvement of processes and systems.



Adequate resources for efficient management.



Transparent protection and information for consumers.



Strict **compliance** with regulations and customer specific requirements.

In addition, we apply robust **traceability protocols and HACCP systems** (Hazard Analysis and Critical Control Points), which guarantee safety and quality at every stage, from harvesting to distribution.

Listening to improve

**Customer satisfaction** is our priority. Every suggestion or complaint becomes an opportunity to innovate and deliver fruit that exceeds expectations.

Food safety certifications:

food chain partnership



Trust you can taste:  
We keep quality claims below 1.5% per tonne marketed.



02

**SUSTAINABLE  
BY NATURE**

# Sustainability: A Core Strategy



At Citri&Co, we view sustainability as a strategic pillar that we advance alongside our entire value chain, with the aim of promoting community wellbeing and minimising our impact on the environment. Our recently established **ESG Policy**, together with the Group's **ESG Framework**, defines the guiding principles

and commitments that shape our actions.

This framework outlines a **clear roadmap towards a more sustainable model**, structured around three dimensions: environmental, social and economic. Through these areas of action, we create value for all our stakeholders, from the origin in the

field, through our teams, all the way to the end consumer.

**We review our strategic sustainability plan annually** to ensure it remains aligned with industry developments and to drive ambitious commitments and projects that support our transition towards a business model with a lower environmental impact.





# ESG Framework



## Environmental

### Climate emergency



#### Boosting zero net greenhouse gas (GHG) emissions

- Climate change mitigation and adaptation
- Efficient energy consumption
- Use of renewable energy

### Circular economy



#### Valorisation of by-products and proper waste management

- Sustainable packaging solutions
- Reduction of food waste
- Integrated waste management

### Agroecology



#### Protecting natural resources and areas responsible management

- Biodiversity protection
- Reduction in the use of phytosanitary products
- Sustainable and efficient management of water consumption



## Social

### Community



#### Generate a positive, long-lasting and sustained impact

- Integration with society and social action
- Contribution to the UN SDGs
- Promotion of healthy eating and lifestyles

### People



#### Generate welfare and quality employment

- Promoting wellness and health
- Ensuring diversity and inclusion
- Empowering talent



## Good governance

### Ethics and good governance



#### Ethical management beyond regulatory compliance

- Ethical management ensuring regulatory compliance
- Protection of human rights
- Ensuring a responsible supply chain

### Transparency



#### Interacting and communicating with our stakeholders in a rigorous manner

- EINF Reporting
- Information to investors
- Preparation of the sustainability report

# Ambitions of our ESG Framework



**Address the planet’s global challenges** without compromising the future of coming generations.



**Strengthen the Group’s positive environmental and social impact** while contributing to economic development.



Conduct our business activities in an **ethical and exemplary manner**.



**Increase our capacity to generate direct and indirect value** for all our stakeholders.



Act as a **driver of sustainable change** across the value chain.



Preserve **environmental heritage**.



# Corporate Governance

**To design and achieve our sustainability objectives, we rely on a transversal governance model that involves the entire organisation and places sustainability at the centre of ongoing dialogue.**

Overall responsibility for this area lies with the **Board of Directors** and the **Chief Executive Officer**. The Social Responsibility and Ethics Committee (SR&E Committee) provides strategic direction, ensures compliance with the objectives set by the Board, and oversees the implementation of the Group's Compliance model.

The **ESG Department** reports directly to the CEO. It also reviews the strategy's definition and coordinates ESG projects, disclosure activities and action plans across subsidiaries.



The **Executive Committee**, composed of corporate directors and the general managers of the Group's subsidiaries, is responsible for defining the organisational structure and assigning roles, responsibilities and resources to each department or functional area to ensure achievement of

objectives and effective execution of ESG projects. The **Appointments and Remuneration Committee (A&RC)** monitors and approves the appointments and remuneration policy for both corporate entities and subsidiaries, as well as the composition and compensation of senior management.



# Strong Principles

The Group's responsibility principles are grounded in the following international guidelines and frameworks:

- ✓ **UN Universal Declaration of Human Rights.**
- ✓ **UN Guiding Principles on Business and Human Rights.**
- ✓ **OECD Guidelines for Multinational Enterprises.**
- ✓ **UN Convention on the Rights of the Child.**
- ✓ **International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.**
- ✓ **UN Global Compact.**
- ✓ **UN Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).**
- ✓ **Paris Climate Agreement.**



# Citri&Co’s sustainability management flowchart



## Code of Ethics

At Citri&Co, our commitments and values are set out in our **Code of Ethics and Responsible Conduct**, which is fully integrated into the Group’s objectives and action plans.

This Code encompasses all the principles needed to always act and make the right decisions, guided by the values of respect, excellence, innovation, collaboration and integrity.





# Pillars of our Code of Ethics

The Code of Ethics outlines the **principles of responsible business** in areas such as working conditions, health and safety, equal opportunities, professional development, relationships with third parties, fair competition, intellectual and industrial property,

compliance with policies and legal regulations, data protection and privacy, environmental protection and sustainability, and financial and tax responsibility.

**Transparency is the foundation of the Group's professional actions and relationships.** All our employees are committed to maintaining and demonstrating ethical, transparent and honest conduct in their daily

work, as well as in their interactions with the stakeholders identified by Citri&Co.

In any situation involving unethical behaviour, a breach of the Code of Ethics, or non-compliance with the law, a dedicated communication channel is available to manage reports, questions or comments related to the company. This ethics channel is detailed in a subsequent chapter.





# Materiality

Materiality is the result of assessing the **needs and expectations of the company's stakeholders**. It is a key concept not only for reporting, but also for managing sustainability within an organisation.

**The materiality principle makes it possible to identify the most relevant issues and the associated performance indicators.**

To determine which core topics we should prioritise, both in our daily operations and in the communication of ESG matters, we need to understand our stakeholders' concerns

**Sustainability also requires active listening.**

and where our impact is most significant. With this objective, we periodically review our materiality analysis, the most recent update having been carried out in January 2023. For more information, see the [2021–2022 Sustainability Report](#).

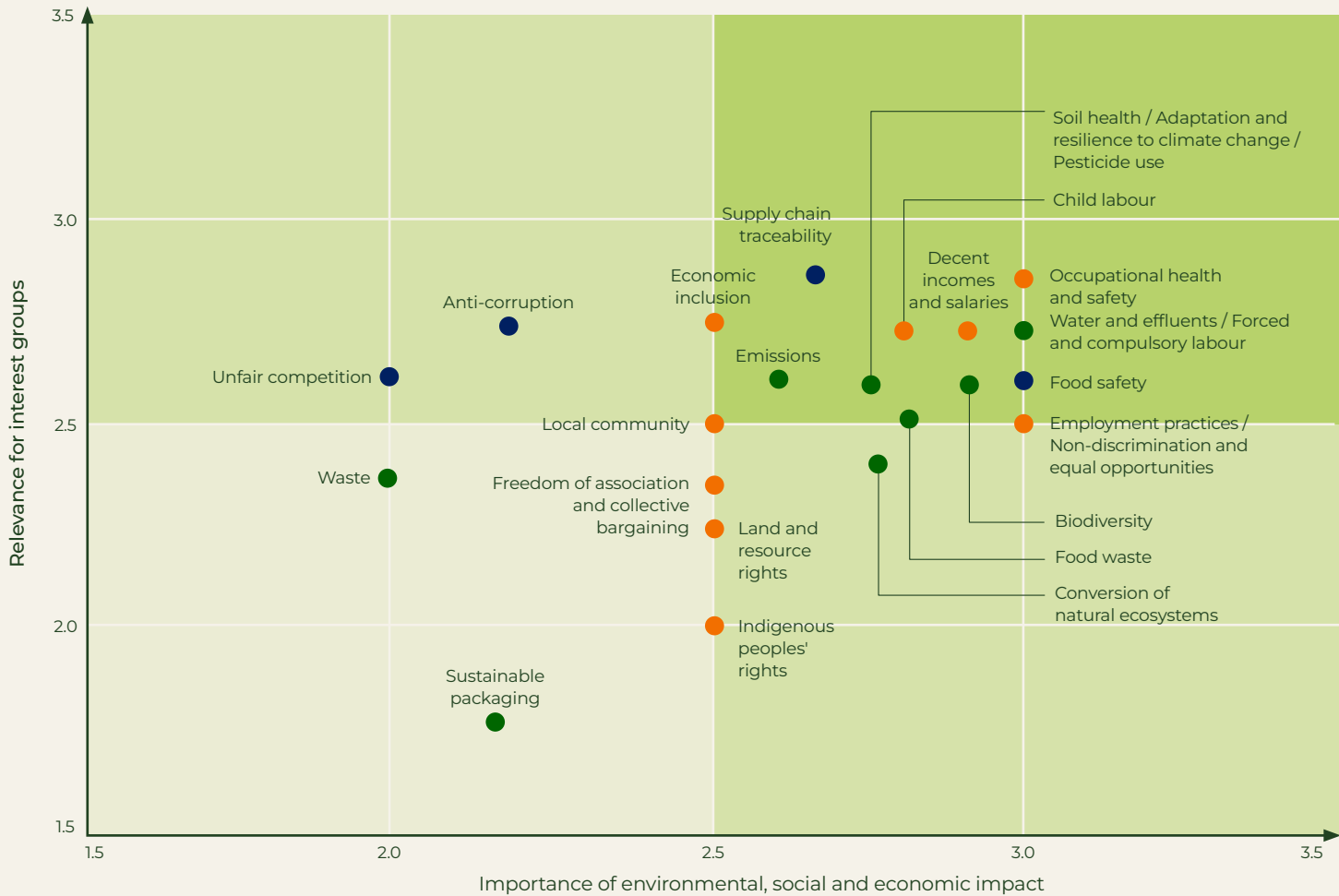
In compliance with the latest sustainability reporting requirements, **we are conducting a double materiality assessment**, in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS).

This process involves the systematic identification and evaluation of the organisation's significant impacts on the environment and society (impact materiality), as well as the determination of the financial risks and opportunities arising from environmental, social and governance matters (financial materiality).





# Materiality matrix



# Main areas of impact



## Environmental

- ✓ Water and effluents.
- ✓ Biodiversity.
- ✓ Soil health.
- ✓ Pesticide use.
- ✓ Emissions.
- ✓ Adaptation and resilience to climate change.
- ✓ Food waste.



## Social

- ✓ Forced and compulsory labour.
- ✓ Decent incomes and salaries.
- ✓ Child labour.
- ✓ Employment practices.
- ✓ Non-discrimination and equal opportunities.
- ✓ Occupational health and safety.



## Good governance

- ✓ Food safety.
- ✓ Supply chain traceability.

The analysis is based on the document  
GRI 13: Agriculture, Aquaculture and  
fishing sectors, 2022.





# Stakeholders



## Customers and end consumers

Companies and individuals who market and consume our fruit.



## Employees

People who work at Citri&Co.



## Social dialogue

Individuals and bodies representing the employees of the Group's companies.



## Farmers and agricultural cooperatives

Producers who sell their harvests to Citri&Co subsidiaries.



## Supplier companies

Businesses and professionals that form part of the Group's supply chain.



## Community

People and entities within the areas where we operate.



## Public administrations and institutions

Public bodies and regulators overseeing the activities we carry out at Citri&Co.



## Shareholders and investors

Legal entities that form part of the ownership of the Group's companies.



## Financial institutions

Financial organisations that support the company's economic development.

# ESG Progress in 2024–2025

Our commitment to sustainability is reflected in concrete actions. During the 2024–2025 campaign, we have driven key initiatives to strengthen ESG management, developing policies, plans and assessments that raise our level of ambition.

In parallel, we present our progress in the context of the Omnibus Directive, which introduces adjustments to the application of the **Corporate Sustainability Reporting Directive (CSRD)**, as well as the Stop the Clock mechanism, aimed at facilitating the transition. As we fall under the “second wave” of applicability, we have made significant progress aligning with the new European requirements.

<sup>1</sup> The Omnibus Directive is an amendment to the European regulatory framework that adjusts the deadlines and requirements for the implementation of the CSRD, incorporating the Stop-the-Clock mechanism, which allows companies more time to comply with the standards without penalties, ensuring an orderly transition to the new regulation.





# Environment



## EU Sustainable Taxonomy

We conducted a detailed alignment analysis in accordance with Regulation (EU) 2020/852, evaluating our turnover, capital expenditures and operating expenses against the technical screening criteria established by the EU Taxonomy. This assessment enables us to determine the substantial contribution of our activities to the six environmental objectives defined by the regulation. The results and conclusions are presented in the Environment chapter.



## Climate-related risks and opportunities assessment

We identified physical and transition risks derived from climate change, as well as associated opportunities, both within our operations and across the value chain. This analysis was conducted in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), assessing scenarios, potential impacts and mitigation measures to strengthen the resilience and competitiveness of our business model.



## Climate Change Mitigation Transition Plan

We advanced in the definition of this plan, aligning our goals and actions with stringent international standards. The plan reinforces our commitment to the Science Based Targets initiative (SBTi) and to the ambition of the Paris Agreement to limit global temperature rise to 1.5°C.







## Social



### Community engagement

We strengthened our social commitment by implementing initiatives that generate positive impact in the communities where we operate. Among these, we highlight a project developed in Morocco to ensure access to safe drinking water, contributing to improved quality of life and greater resilience to water scarcity.



## Good governance



### Global rollout of the Compliance model

We made progress in implementing the Compliance model across our international subsidiaries, ensuring consistency of policies and procedures related to ethics, integrity and regulatory compliance. This deployment includes adaptation to local regulatory frameworks, targeted team training and the integration of internal controls that reinforce the Group's global governance.



### Achievement of sustainable finance KPI targets

For the second consecutive year, we met the three KPIs linked to our sustainable finance framework.

# Our pathway to 2030



## Enviromental



Target



Year of compliance



Annual compliance

### Climate emergency

|                                                        |      |                                                                                                                                         |
|--------------------------------------------------------|------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Achieving carbon neutrality in all fruit categories    | 2030 |  Carbon Neutral Citrus and Stone Fruit from Spain    |
| Decarbonization Plan                                   | 2025 |  Done                                                |
| Reduction of the Corporate Carbon Footprint by 10%     | 2030 |  -2% of reduction during this campaign               |
| Commitment of GHG Emission Reduction Targets by SBTi   | 2026 |  On going                                          |
| Climate risk analysis and adaptation to climate change | 2025 |  Done                                              |
| Increase renewable energy consumption                  | 2030 |  +63% of renewable energy use during this campaign |
| Include scope 3 in carbon footprint                    | 2023 |  Done                                              |



# Environmental



Target



Year of compliance



Annual compliance

## Agroecology

|                                                                                     |      |   |                           |
|-------------------------------------------------------------------------------------|------|---|---------------------------|
| 50% increase in hectares certified under a sustainable water management standard    | 2028 | ✓ | +12% during this campaign |
| Increase in hectares certified under biodiversity management standards              | 2027 | ✓ | +8% during this campaign  |
| Development of a global sustainable and regenerative agriculture plan for our crops | 2026 | ↻ | On going                  |
| Increase in farms with biodiversity index calculations                              | 2028 | ↻ | On going                  |

## Circular economy

|                                                                   |      |   |                           |
|-------------------------------------------------------------------|------|---|---------------------------|
| Increase in the recycling and waste recovery rate                 | 2030 | ↻ | +18% during this campaign |
| Zero waste to landfill                                            | 2030 | ↻ | -37% during this campaign |
| Increase in the amount of fruit packaged in sustainable packaging | 2030 | ↻ | On going                  |





Social



Target



Year of compliance



Annual compliance

People

Development of the Global Talent Program

2028



On going

Development of Equality and Inclusion Plans in all Spanish subsidiaries

2025



Done

Local community

Promotion and development of rural areas where we operate

2030



On going





# Good governance



Target



Year of compliance



Annual compliance

## Protection of human rights

Development of due diligence in the supply chain

2024



On going

Implementation of due diligence in the supply chain in international subsidiaries

2030



Not started

## Ethical management

Increase in the percentage of staff trained in ethical management

2030



On going

Approval of global integrity policies

2023



Done

Compliance Model in international subsidiaries

2024



During this campaign, we have implemented the 'Compliance' model in our international subsidiaries

## Transparency

Systematic improvement of our sustainability performance reporting at Citri&Co

2030



Done



# Good governance



Target

Year of compliance

Annual compliance

## Transparency

|                                                            |      |                                                             |
|------------------------------------------------------------|------|-------------------------------------------------------------|
| Implementation of the Internal Information System          | 2023 | Done                                                        |
| Responsible evaluation of key suppliers                    | 2028 | +132% the key suppliers assessed                            |
| Compliance with KPIs associated with sustainable financing | 2028 | During this campaign, we have achieved all three objectives |







03

**ENVIRONMENT**

# Key milestones of the year

## Climate emergency



**66,191** t CO<sub>2</sub>

removed this season through our crops and sustainable agricultural practices



**63%**

**renewable electricity**

of total electricity consumption



**-2%**

**reduction in the corporate carbon footprint ratio**

compared with the baseline year (FY23)



Our citrus and stone fruit<sup>2</sup>

**Are carbon neutral**

<sup>2</sup> Fruit origin from Spain







36%  
of hectares

Certified under sustainable water management standards



100%  
of hectares

Managed with integrated pest control



Agroecology



Environmental  
impact  
assessment

Conducted at our Más de Moya orchard





Circular economy



78%

of generated waste is recovered/valorized



10%

reduction in landfill disposal



0%

food waste

Within our Spanish operations



# Climate emergency

**Both what we eat and how food is produced have a direct impact on our health and on the environment.**

At Citri&Co, as an active player in the agricultural sector, we recognize our responsibility within an activity that contributes significantly to global greenhouse gas (GHG) emissions. At the same time, we are fully aware of our high exposure to physical risks associated with extreme weather events, which directly affect crop performance and yield stability.

This duality reinforces our commitment to more **efficient, regenerative and resilient agronomic practices**. We also acknowledge the essential role that farmland plays as a carbon sink, since through responsible soil management and the care of our trees, we contribute to the capture and storage of CO<sub>2</sub>, helping to mitigate climate change.

During the 24–25 season, we incorporated a **new practice aimed at improving crop resilience and reducing dependency on external inputs**. Based on the principles of regenerative agriculture, this practice seeks to restore soil health, enhance biodiversity, and optimize natural cycles. It also contributes to carbon sequestration and climate resilience, strengthening our commitment to implementing sustainable solutions that regenerate ecosystems and support long-term productivity.





# Strategy

At Citri&Co, we have defined a climate strategy aimed at progressively reducing our impact and strengthening the resilience of agricultural activity in a context of increasing climatic instability. The core of this strategy is our **Decarbonization Plan**, a living roadmap that we review annually at a corporate level to assess the progress of ongoing projects,

prioritize new decarbonization initiatives, and adapt actions to technological developments and evolving climate risks.

This commitment is aligned with the global objective of the Paris Agreement to limit global warming to 1,5°C, acknowledging the agricultural sector’s responsibility both in reducing

emissions and in managing soil sustainably as a natural carbon sink. As a firm step in this direction, we are preparing to join the **Science Based Targets initiative (SBTi)** next season, strengthening the ambition and credibility of our climate goals and placing climate mitigation at the heart of the company’s strategic decisions.





## Decarbonization levers

To achieve this, we work with **environmental impact indicators that allow us to drive our decarbonization strategy with rigour**. We carry out an annual assessment of our corporate carbon footprint, which helps us identify the main emission sources within our operations and prioritise reduction actions. We also quantify the product carbon footprint for each fruit category and origin, providing a detailed view of climate performance across the entire value chain.

This **comprehensive approach** enables us to detect critical points, promote improvements both in the field and in industrial processes, and collaborate with suppliers and customers to reduce emissions.

We address decarbonization through a set of strategic levers that allow us to advance



gradually and consistently toward a real reduction in emissions. These include:

- ✓ Transition to the use of **renewable energy**.
- ✓ Energy **efficiency projects** that optimise consumption and reduce operational impacts.
- ✓ Deployment of **new technologies** and **continuous improvement** in agricultural and industrial processes to minimise losses, maximise efficiency and reduce the associated carbon footprint.
- ✓ **Responsible management of refrigerants** through monitoring

programs, replacement and leak prevention measures, and the gradual transition to alternatives with lower global warming potential.

- ✓ **Substitution of fossil fuels** with more sustainable options, both in agricultural machinery and industrial processes, supporting the transition to cleaner energy sources.

These efforts are not limited to the company's direct operations. Our decarbonization strategy also includes projects and collaborations aimed at **reducing emissions across the entire value chain**—from agricultural inputs to logistics and distribution.

# Milestones

Decarbonization projects carried out to date (since 2020)



During this season, we achieved a -2% reduction in our corporate carbon footprint ratio (t CO<sub>2</sub> eq / t marketed) compared with the baseline year (FY23). This progress has been made possible thanks to our Decarbonization Plan, which guides us in the continuous reduction of GHG intensity, campaign after campaign.



Use of renewable energy



Energy efficiency and consumption reduction



Technology and process improvement



Natural refrigeration



Fuel switching



## Decarbonization projects carried out during this season



**At Agrícola Famosa**, we have taken a decisive step toward decarbonization by obtaining the **I-REC** certificate, ensuring that **more than 66% of the electricity consumed comes from renewable sources**. This milestone not only reduces our operational carbon footprint but also strengthens the traceability and environmental integrity of our energy consumption in Brazil, a country where electricity demand in the agricultural sector remains high.



**At Martinavarro**, we have strengthened responsible refrigerant management through the installation of **advanced alarm and leak-detection systems** in our cold-storage facilities. These technological improvements have enabled us to **prevent more than 20% of refrigerant gas leaks** with a high global warming potential. As a result, we reduce significant indirect emissions while increasing the efficiency and safety of our post-harvest operations.



**At Safresco Peru**, we implemented an innovative field-level improvement by replacing conventional **tractors with quads for the application of phytosanitary treatments**. This measure has substantially **reduced fuel consumption, lowered associated emissions**, and ensured **more selective and efficient application** of treatments.



**Frutas Esther** has begun transitioning to more efficient tractors, significantly reducing fossil-fuel consumption.

All companies across the Group continue to advance in replacing synthetic nitrogen fertilizers with **organic solutions such as compost and biostimulants**, reinforcing our commitment to sustainability and significantly reducing nitrous oxide (N<sub>2</sub>O) emissions—one of the main greenhouse gases associated with agriculture.

## Targets: Looking ahead

**Reduce Scope 1 and 2 GHG emissions (non FLAG) by 10% by 2030.**



# Contribution

## Citri&Co Group Carbon Footprint

For the calculation of our corporate carbon footprint, we rely on the GHG Protocol methodology developed by the World Business Council for Sustainable Development (WBCSD).



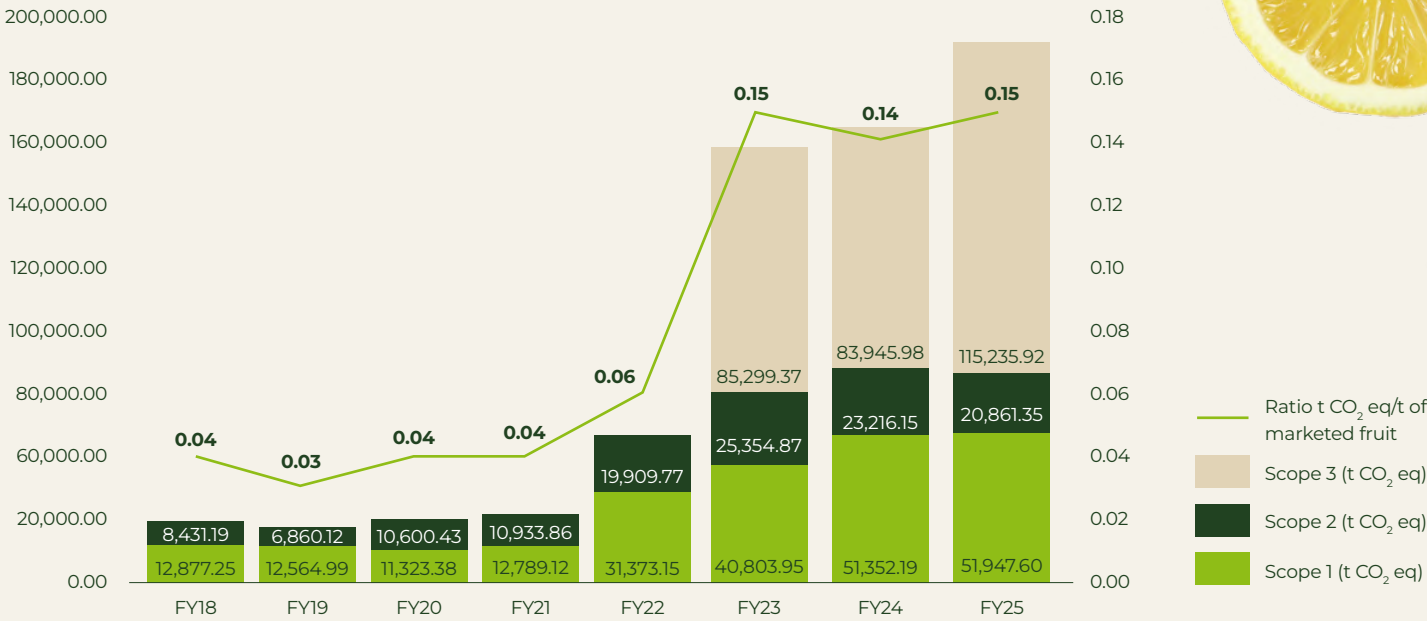
### A. GHG emissions

| GHG emissions                                                   | t CO <sub>2</sub> | kg CH <sub>4</sub> | kg N <sub>2</sub> O | kg HFC   | t CO <sub>2</sub> e |
|-----------------------------------------------------------------|-------------------|--------------------|---------------------|----------|---------------------|
| Direct fossil emissions                                         | 34,443.72         | 3,910.16           | 55,876.88           | 3,351.30 | 51,947.60           |
| Direct biogenic emissions                                       | 161,226.29        | 0.00               | 4,140.31            | 0.00     | 162,499.10          |
| Direct emissions from land-use change                           | 0.00              | 0.00               | 0.00                | 0.00     | 0.00                |
| Indirect emissions from imported energy                         | 57,493.80         | 278,736.31         | 90,740.40           | 0.00     | 20,861.35           |
| Indirect biogenic emissions                                     | 0.00              | 0.00               | 0.00                | 0.00     | 0.00                |
| Indirect emissions from transport and distribution (downstream) | 113,749.78        | 6,458.64           | 806,920.55          | 0.00     | 115,235.92          |
| TOTAL (Anthropogenic)                                           | 205,687.30        | 289,105.11         | 953,537.83          | 3,351.30 | 188,044.87          |

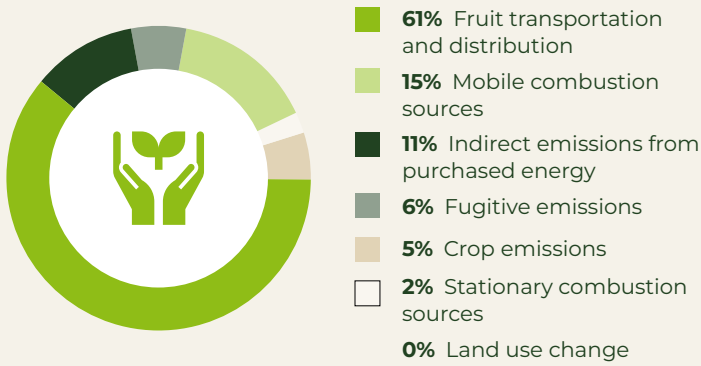
Regarding the different subsidiaries within the Group, the main contributor to the corporate carbon footprint, just as in the previous year, continues to be Agrícola Famosa. This is because, as it works with herbaceous crops such as melons and watermelons and manages a larger cultivated area, a greater number of agricultural operations is required. This, in turn, increases the consumption of fossil fuels needed to operate the machinery used.



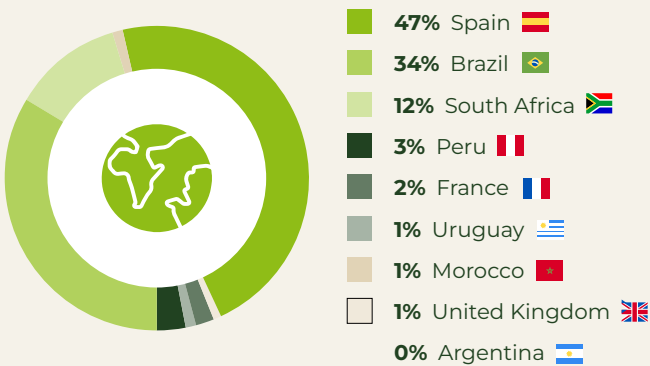
Citri&Co corporate carbon footprint evolution



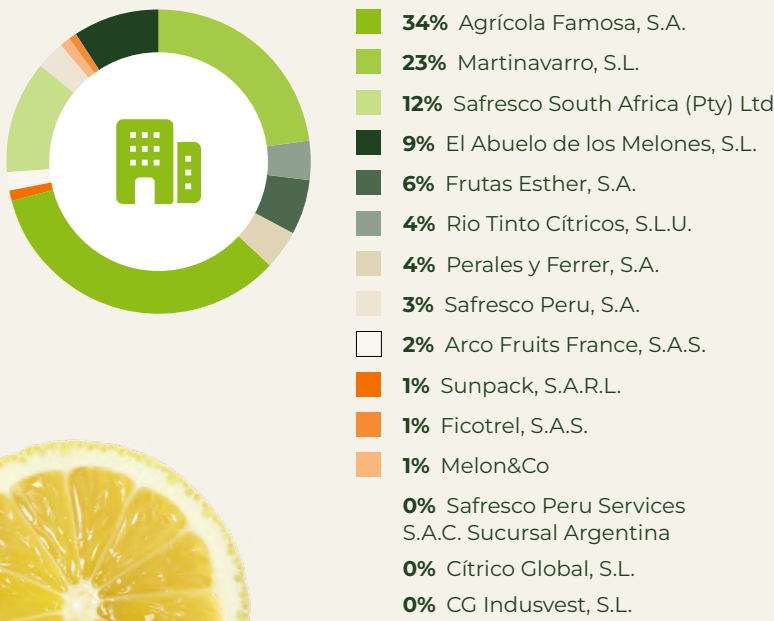
### Contribution to Citri&Co's carbon footprint (FY25) by category



### Contribution to Citri&Co's carbon footprint (FY25) by country



### Contribution to Citri&Co's carbon footprint (FY25) by company



As shown in the trend, our corporate carbon footprint has increased over the years, with a notable rise last season due to the incorporation of indirect GHG emissions from transport and distribution. However, in the current season we achieved a reduction in the carbon intensity of our operations, expressed as t CO<sub>2</sub>eq per tonne of marketed fruit.

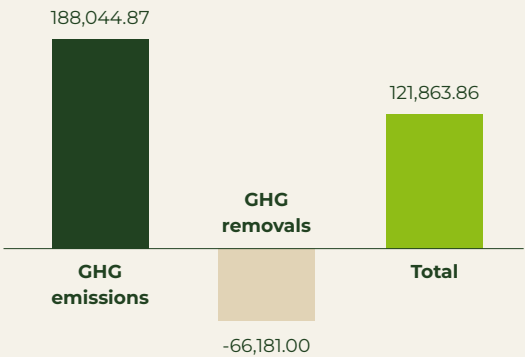


## B. Annual CO<sub>2</sub> removals from woody crops and sustainable agricultural practices



<sup>3</sup> The difference compared with previous years is due to a recalculation using the IPCC Tier II approach, which involves applying emission factors specific to our own operations rather than the generic factors used previously. This allows us to obtain more accurate and representative estimates of our actual emissions.

### Net balance corporate carbon footprint



# Mitigation

## Citri&Co's carbon sink

Mitigation aims to slow the accumulation of greenhouse gases (GHGs) in the atmosphere by reducing emissions and removing already emitted gases through called **carbon sinks**. A carbon sink is any process that removes carbon dioxide (CO<sub>2</sub>) from the atmosphere.

Our crops, together with the implementation of sustainable agricultural practices, can capture large amounts of carbon from the atmosphere and store it in the soil and in plant biomass. This carbon sequestration process is a **vital tool in the fight against climate change**.

We have calculated the CO<sub>2</sub> removals generated by our crops using the EX ANTE methodology for tree species developed by MITERD, as well



as the LULUCF Regulation. For soil based removals derived from agricultural practices, we have applied the IPCC Tier 2 approach<sup>4</sup>.

<sup>4</sup> The methodology is based on the IPCC Fourth Assessment Report, the 2006 IPCC Guidelines for National Greenhouse Gas Inventories – Volume 4: Agriculture, Forestry and Other Land Use, and the 2019 Refinement.

**Citri&co's CO<sub>2</sub> sink**  
(t CO<sub>2</sub> fixed)



**-252,287.07 t CO<sub>2</sub>**

removals by woody crops

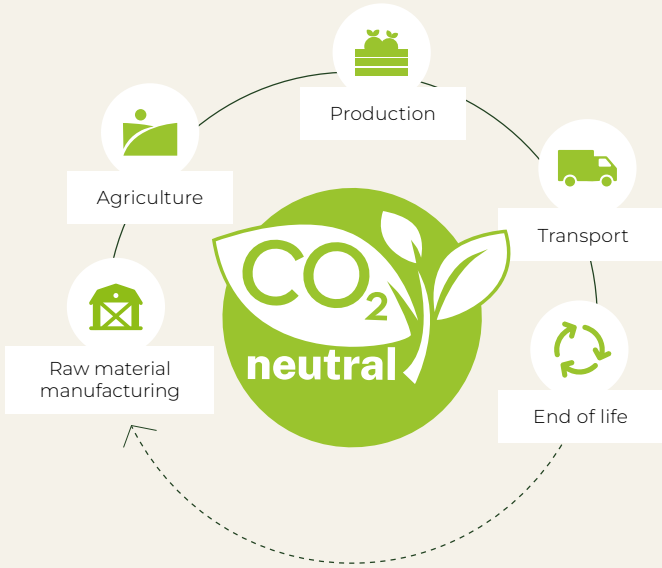
# Carbon neutral fresh produce

At Citri&Co, we are strongly committed to taking action against climate change, and reducing our carbon footprint is a key part of that commitment.

In 2022, we carried out a Product Carbon Footprint (PCF) assessment for our Spanish grown citrus and stone fruit, following the ISO 14067:2018 standard. The study, based on a full cradle to grave life cycle analysis, showed a **net negative emissions balance**. In other words, our crops absorb more carbon than they emit, enabling us to declare **these products carbon neutral**.

The PCF has been independently verified by a third party auditor.

Our Spanish grown citrus and stone fruit are Net Zero Emissions.





# Agroecology

## Sustainable agroecosystem management

At Citri&Co, we view agricultural production as the management of a **complex agroecosystem**, one that demands an integrated approach to address climate variability and move toward lower impact production models. In this context, agroecology has become not only a set of field practices, but also a **core operational strategy for climate mitigation and adaptation**, fully aligned with our long term sustainability vision.

This approach allows us to shift from a system reliant on chemical inputs to one that **prioritizes biological processes and ecosystem services**. By doing so, we enhance resource efficiency, strengthen crop resilience against pests and diseases, and secure medium and long term production stability.

## Strategy

To bring this vision to life, our agroecosystem management follows a framework grounded in **precision agronomy and**

**sustainability**. This framework is structured around four technical pillars that translate agroecological principles into daily practice and ensure integrated land stewardship:



**Biodiversity  
enhancement**



**Water use efficiency  
and sustainable  
water management**



**Soil  
conservation**





## Water resources. Water use efficiency and sustainable water management

Agriculture accounts for roughly **70% of global freshwater use**, making water management a critical factor in mitigating **water stress** in our operating regions. At Citri&Co, we approach water as both a strategic resource and a key environmental risk. Our strategy **integrates efficiency and sustainability** to convert a global environmental challenge into a pillar of water security, ensuring crop viability while protecting surrounding ecosystems.

This commitment is implemented through two complementary lines of action: the technical optimization of water use, and the sustainable management of the full water cycle.



### Efficient water use

Irrigation is the backbone of our productivity and fruit quality. With a holistic perspective, we integrate **soil–water–plant** dynamics to maximize **Water Use Efficiency (WUE)** through four key technological pathways:



✓ **Precision infrastructure.** We use **pressure compensated drip irrigation systems** that deliver water directly to the root zone. This minimizes evaporation and leaching losses and achieves water use efficiencies above **93%**.



✓ **Evapotranspiration based irrigation management.** Water requirements are calculated in real time using meteorological parameters ( $ET_0$ , VPD) and crop specific coefficients ( $K_c$ ), allowing us to determine actual **evapotranspiration (ETc) for each plot**.



✓ **Regulated Deficit Irrigation (RDI).** We apply strategic reductions in irrigation during non critical phenological stages. This technique—monitored using **Scholander pressure chambers**—not only saves water but can also improve quality attributes such as colour and sugar concentration.



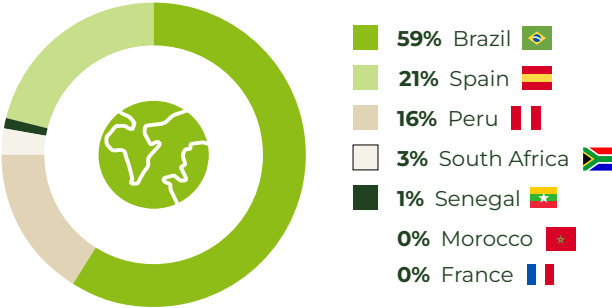
✓ **Digitalization and Real Time Monitoring (ICTs).** Our farms operate as living laboratories equipped with weather stations, volumetric moisture sensors, ion meters, and suction probes. This enables data driven decision making and precise irrigation scheduling.



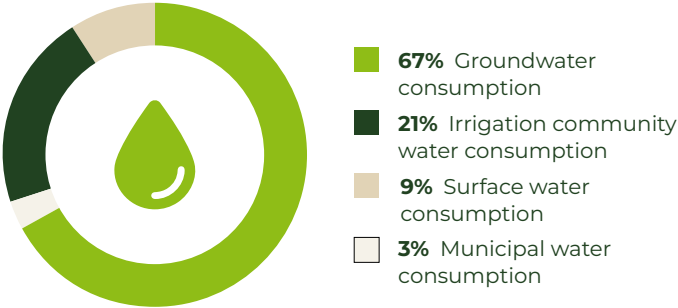
In addition, anticipated restrictions on irrigation water and declining rainfall in some regions make it essential to develop **varieties with greater water use efficiency**. At Citri&Co, we continuously work on breeding and selecting citrus, melon, and watermelon varieties better adapted to increasingly variable climatic conditions.



Distribution of water consumption by country



Distribution of water consumption by source





 **Sustainable water management**

Implementing **sustainable water management practices** not only helps preserve this vital resource, but also enhances agricultural productivity, protects ecosystems, and reduces operational costs. In short, sustainable water management is essential to securing a future in which both human needs and environmental needs can be met in a balanced and equitable way.

In this regard, the SPRING (Sustainable Program for Irrigation and Groundwater Use) certification from GLOBALG.A.P. is an add on designed to ensure responsible water management on agricultural farms. Applied alongside the Integrated Farm Assurance (IFA) standard for plants, the program focuses on key aspects needed to guarantee the sustainable and efficient use of water.

This certification is widely recognized for its **robust and comprehensive approach** and is implemented in more than

25 countries. It is also aligned with the sustainability standards of the Sustainability Initiative for Fruit and Vegetables (SIFAV) and is endorsed by the World Wide Fund for Nature (WWF Spain).



As part of our commitment to the sustainable management of water resources, particularly groundwater, more than 37% of our total farming area (+7% vs. previous season) is certified under the GLOBALG.A.P. Sustainable Program for Irrigation and Groundwater Use. In addition, we work closely with our partner growers to help them achieve this certification as well.



**Safresco Peru** has been recognized by Peru's National Water Authority (ANA) for voluntarily enrolling in the **Certificado Azul program**, an initiative that requires implementing measures to reduce water consumption and create shared value with local communities. As a result, the company has been acknowledged as a responsible steward of water resources.



# Biodiversity



## The cornerstone of conversation-led agriculture

At Citri&Co, we recognise biodiversity as the essential foundation that strengthens crop resilience in the face of climate variability and underpins long term food security. We understand that the **stability of agroecosystems** relies on a delicate biological balance that is increasingly threatened by global pressure factors.

Within the **IPBES** framework, we acknowledge that, after land use change, **invasive alien species** represent the second most critical driver of biodiversity loss, disrupting natural ecological interactions and displacing native beneficial fauna. This undermines natural pest control processes.

For this reason, our strategy turns environmental protection into an

**operational safeguard**, acting across three key areas: conserving resources, **restoring ecosystem functions**, and **reducing pressure factors**.

Our roadmap is implemented through the following **strategic pillars**:



### Soil management and restoration of ecosystem services

At Citri&Co, our expansion strategy is grounded in a **land use due diligence policy** that prioritizes plots whose classification and agricultural suitability align with sustainable production goals. Beyond regulatory compliance, we carry out ecological restoration projects in degraded areas and develop specific habitat structures to enhance functional biodiversity.





Key strategic actions this season include:

✓ **Wetland rehabilitation**  
**(Safresco South Africa):**

Restoration of 3 hectares of natural wetland, recovering its capacity as a water reservoir and carbon sink, and re establishing its function as a biological corridor.

✓ **Reservoir creation and pollinator support**

**(Safresco Peru):** Construction of eight water reservoirs enclosed with *Aptenia cordifolia*, a resilient, low water demand species that serves as green infrastructure to attract and sustain pollinators, including bees and butterflies, crucial for ecosystem stability.

- ✓ **Ecosystem preservation:**
- Frutas Esther implements **strict protection measures**

**at farm boundaries,** ensuring a clear separation between productive areas and adjacent forest ecosystems.

- Rio Tinto conserves **islands of native vegetation** within its farms, acting as biodiversity reservoirs and refuge areas for beneficial fauna, strengthening conservation based biological control.







## Strategic management of invasive species

Invasive alien species pose a major threat to global biodiversity, capable of displacing native ecosystems and altering essential ecosystem services. At Citri&Co, our farms act as **strategic biological buffers**, where active management of flora and fauna helps slow the spread of invasive species and protect the ecological equilibrium of our crops.

**We continuously update biodiversity inventories**, enabling us to fine tune conservation projects based on vegetation islands, natural corridors, and spontaneous or sown cover crops.

This strategy translates into actions such as:

✓ **Digitalisation and risk management (Safresco RSA).** The company has fully digitalised its invasive species control program, allowing the strictly regulated use of certain species as windbreaks. To prevent spread, protocols prohibit planting in flood zones and restrict



handling during flowering to avoid accidental seed dispersal.

✓ **Wildlife protection (Agrícola Famosa).** Through a dedicated Wildlife Management Plan, we rescue and relocate low mobility vertebrates—such as reptiles and amphibians, and actively protect bird nests, ensuring the continuity of native fauna in agricultural landscapes.

✓ **Advanced biotic monitoring (Rio Tinto).** The effectiveness of vegetation islands is monitored using scientific indicators such as the **Simpson Diversity Index**. Current results show an excellent state of conservation and confirm the absence of invasive species, validating the ecological integrity of these reserved areas.



Biological control and integrated pest management

As a central pillar of our agroecological approach, we prioritise conservation-based biological control, reducing dependence on chemical inputs and strengthening the self-regulation capacity of agroecosystems.



**Promoting beneficial fauna:** Maintaining cover crops, living hedgerows and functional micro-habitats supports stable populations of natural predators and parasitoids capable of keeping pest populations below economic thresholds.



**In-house insectaries and biological reinforcement:** We operate internal insectaries for controlled rearing of beneficial species, allowing targeted reinforcement releases during critical crop stages.



**Controlled releases and mating-disruption techniques:** In specific campaigns, we integrate the release of beneficial organisms and pheromone, based mating disruption, a highly selective and precise control method that protects pollinators and supports ecosystem health.



**Assessment of plant-protection product hazard:** We prioritise products derived from natural substances. When synthetics are required, we evaluate their environmental impact, classifying them from extremely hazardous to non-hazardous, and consistently choose the least harmful alternatives.

Thanks to these efforts, Agrícola Famosa **has reduced plant-protection product use by more than 50%** in recent years, through improved integrated-pest-management programs and low-impact agricultural practices.

Biodiversity certifications



martinavarro from esther.

RioTinto

SAFRESCO RSA

SAFRESCO Peru



famosa



SAFRESCO Peru



## Soil conservation



### Healthy soils grow resilient crops

Soil is far more than a physical substrate, it's a **living ecosystem** that underpins food production, regulates the water cycle, and plays a central role in climate balance. More than **95% of the food** we consume comes from the soil, along with most of the nutrient's plants need throughout their life cycle.

However, factors such as **erosion, intensive land use, the loss of organic matter**, and the impacts of **climate change** are undermining soil fertility and reducing its capacity to act as a natural carbon sink.

At Citri&Co, we operate under a simple principle:

**"Regenerating the soil means regenerating the future of agriculture."**

Our approach combines **sustainable and regenerative agronomic practices** designed to protect soil structure, restore ecological functionality, and reactivate soil biodiversity, the invisible living community that drives crop productivity and resilience.



### Physical soil protection

We work to **minimise soil disturbance and preserve fertile soil** layers through practices tailored to each type of crop.



### Herbaceous crops (melons and watermelons)

- Shallow tillage (<50 cm), without turning the soil profile.

- Minimal structural disruption.

### ✓ Permanent crops (citrus and stone fruit)

- Spontaneous or sown cover crops that protect the soil year round.
- Mechanical control only when strictly necessary, avoiding deep tillage.

These practices reduce soil erosion, improve water infiltration, and promote the formation of stable soil aggregates.







Biological conservation

We integrate two complementary approaches to **enhance fertility and support an active soil microbiome**:

✓ **Precision nutrition:** We use an **intelligent fertigation system** that allows us to:

- Apply nutrients only when the plant needs them.

- Adjust doses based on real crop demand.
- Use sensors and automation to maximise water and nutrient efficiency.
- Reduce the risk of leaching and runoff.

This system ensures a **balanced nutrient profile**, essential for long term soil sustainability.



**In field biological nutrition:**

Several of our subsidiaries operate on **farm bioreactors** that transform:

- Livestock manure.
- Selected strains of nitrogen fixing bacteria.

This process promotes biological nitrogen fixation, reduces dependence on synthetic inputs, and activates the native microbiome with minimal environmental impact.

Environmental card

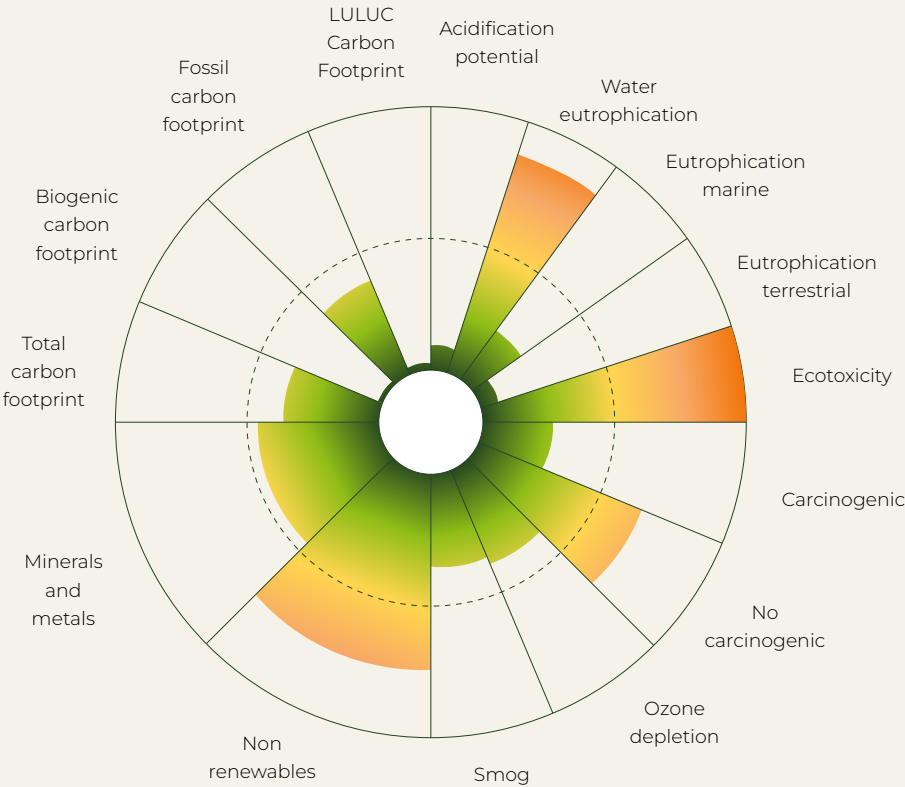
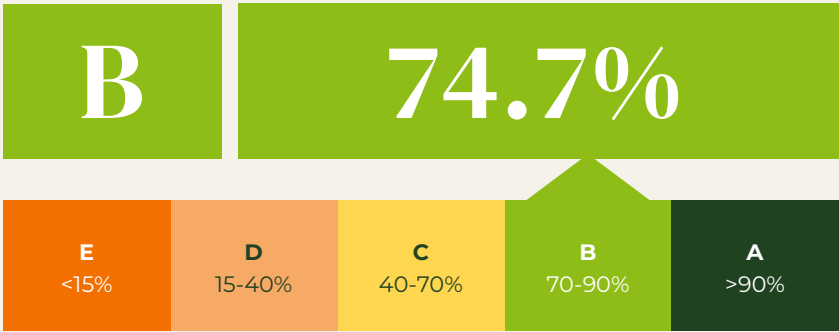
During this campaign, we carried out an **environmental impact assessment** of citrus production at our **Mas de Moya** orchard. The study was conducted by **CACTA's** specialist team using the **Life Cycle Assessment (LCA)** methodology, enabling us to evaluate the true environmental performance of our agricultural operations in a transparent and robust way.

The findings show a well balanced environmental profile, with an **EcoScore rating of B**, reflecting responsible management practices aligned with sector standards. Nevertheless, the assessment highlights several key areas where

environmental impacts are more pronounced: ecotoxicity linked to the use of plant protection products, eutrophication caused by nutrient emissions and run-off, the consumption of non-renewable energy, and the water footprint associated with irrigation.

Even so, the overall results confirm that we have a **solid environmental foundation** on which to continue building. Despite the progress already made and the positive performance achieved, we remain firmly committed to reducing these impacts and improving our environmental performance year on year.





### Responsible chemical protection

Our integrated **pest management strategy** is grounded in prevention, monitoring, and intervention thresholds. When plant protection products are required, we:

- ✓ Choose options with the lowest impact on soil microorganisms.
- ✓ Use electrostatic spraying, which:
  - Cuts active ingredients by more than 50% without reducing efficacy.
  - Improves treatment performance.
  - Minimises unwanted effects on soil biology.





### Diversification and ground cover

Diversification is a key pillar for **maintaining healthy soils**:

✓ **Crop rotation:** For melons and watermelons, we rotate crops with different growth habits and nutritional needs. This improves:

- Soil biodiversity.
- Soil structure.
- Natural pest and disease control.

✓ **Organic mulching:** We apply **organic mulch** using **shredded pruning residues from our own fields**, returning biomass to the soil and **recycling the carbon stored by trees**. This cover layer:

- Reduces evaporation and improves moisture retention.
- Protects the soil during heavy rains, reducing runoff and soil loss.
- Boosts organic matter decomposition, increasing stable soil carbon.
- Stimulates biological activity and supports the formation of stable aggregates.





# Circular economy

## Transforming challenges into new resources

At Citri&Co, we see the circular economy as a way of working that drives us to keep improving every day. It allows us to look at our own processes from a fresh perspective and identify new opportunities to **make better use of resources, reduce waste and create value** throughout our entire production cycle. This approach helps us turn environmental challenges into practical, innovative solutions that align with our commitment to growing fruit responsibly.

Adopting circular practices, such as giving value to by-products, optimising the use of materials and reducing the impact of our waste, strengthens our ability to adapt to a changing environment and enables us to move towards a more efficient and resilient model. **Embracing circularity** means reinforcing our commitment to a responsible way of

producing, grounded in economic stability and focused on providing safe, high-quality food today and in the future.

## Strategy

At Citri&Co, we are driving a circular-economy strategy that **optimises the use of resources across every stage of our operations**. We add value to the by-products generated throughout the process by reintroducing them as organic inputs, reduce waste through reuse and recycling systems, and improve both water and energy efficiency. Through these actions, we close production loops, minimise environmental impacts and progress towards a regenerative model that strengthens the competitiveness and sustainability of our business.



This way of moving forward reflects the commitment set out in our **ESG Policy**, where the circular economy plays a central role and encourages us to make better use of resources, give value to by-products and minimise waste at every stage of our activity.

Key drivers of our circularity model



A. Sustainable and efficient resource management

⚡ Energy

We continue to advance our decarbonisation plan, focused on **reducing energy consumption** across our farms and packing centres by optimising processes and improving efficiency at every stage. We are also progressing in the transition towards more sustainable fuels for agricultural machinery and logistics operations, complementing these efforts with clean technologies and the generation of renewable energy.

| Non-renewable energy consumption (MWh) | FY24       | FY25       | DIF  |
|----------------------------------------|------------|------------|------|
| Non-renewable electricity              | 131,053.70 | 89,958.11  | -31% |
| Natural gas                            | 6,640.59   | 5,530.86   | -17% |
| Butane                                 | 4.84       | 5.32       | 10%  |
| Propane                                | 1,649.55   | 1,126.13   | -32% |
| Gas oil                                | 39,913.88  | 42,334.43  | 6%   |
| Gas oil B                              | 51,152.45  | 64,343.18  | 26%  |
| Gas oil C                              | 5,706.62   | 5,613.03   | -2%  |
| Petrol                                 | 4,511.65   | 7,989.86   | 77%  |
| TOTAL                                  | 240,633.27 | 216,900.91 | -10% |

| Renewable energy consumption (MWh)    | FY24     | FY25      | DIF    |
|---------------------------------------|----------|-----------|--------|
| Renewable electricity                 | 2,171.37 | 56,936.42 | 2,522% |
| Biofuels (biodiesel, bioethanol, etc) | -        | 2.37      | -      |
| TOTAL                                 | 2,171.37 | 56,938.78 | 2,522% |





In most cases, non-renewable energy consumption has increased compared with the previous year, driven mainly by the incorporation of new companies into the Group and by the agricultural activity carried out by each subsidiary. However, there has been a significant decrease in non-renewable electricity consumption, **which has fallen by 31%, largely due to the purchase of renewable energy**

**guarantees of origin by our subsidiary Agrícola Famosa,** our main energy consumer. This shift has helped partially offset the rise recorded in other sources, such as diesel B (+26%) and petrol (+77%), both largely linked to intensive agricultural operations and the addition of new subsidiaries to the Group.

Overall, the **Group's total non-renewable energy**

**consumption has fallen by 10%,** reflecting the direct impact of the transition to certified renewable electricity at Agrícola Famosa, the subsidiary with the largest cultivated area and therefore the highest energy demand. This progress strengthens our decarbonisation approach, particularly in those operations that account for the greatest share of the Group's energy use.



## B. Environmentally sustainable materials

Our ESG Policy partially addresses the **transition towards reducing the use of virgin materials**, although it does not yet define it as a central objective. Nonetheless, measures already exist that align with the principle of substituting primary materials with secondary (recycled) ones.

In this regard, **packaging optimisation** plays a key role, not only by reducing the use of virgin materials, but also by encouraging the incorporation of recycled components and enhancing the circularity of packaging, extending its lifespan and facilitating its reuse or recovery. These actions reinforce our commitment to advancing towards models that prioritise resource efficiency and the second life of materials across our value chain.

To ensure the sustainability of our suppliers, we carry out a detailed assessment of our key suppliers, as well as the products and services used across the Group, taking into account the following criteria:



✓ **Proximity of suppliers.** We prioritise working with nearby companies in order to reduce the carbon footprint associated with transport.

✓ **Sustainability certifications.** We ensure that the materials used come from responsible sources and

from suppliers that manage natural resources carefully.

✓ **Material selection hierarchy.** We favour the use of reused materials, followed by those containing recycled content, leaving the use of virgin materials as the last option.

Our packaging strategy is based on



Reduction of virgin plastic

A progressive decrease in the use of newly produced plastics.



Recyclability

Developing packaging designed to facilitate recycling.



Use of recycled content

Increasing the percentage of recycled material in our packaging.



Bio-based materials

Incorporating biodegradable options and materials sourced from sustainable origins.



Prioritising bulk fruit packaging

Reducing the use of packaging whenever feasible.





We continue to make progress in **improving the proportion of recycled material and optimising the recyclability of our packaging**. To achieve this, we work closely with our suppliers and customers, seeking to minimise packaging use whenever possible, either by reducing the amount of plastic required or by replacing it with more sustainable alternatives such as certified paper, cardboard packaging or vegetable-based paper.

Thanks to this approach, our **reusable transport systems**, such as reusable crates, have avoided the use of millions of single-use cardboard boxes and have significantly reduced our CO<sub>2</sub> emissions.

We also work closely with suppliers such as IFCO, Euro Pool Logifruit and CHEP, integrating into their **pooling systems** based on the “share, reuse and measure” principle, which enables us to reduce costs, emissions and waste.



### Commitment to a deforestation-free supply chain

We ensure that all our forest-based packaging comes from certified sources, such as FSC and PEFC, guaranteeing sustainable management and preventing deforestation.

# Waste management: recycling and recovery

At Citri&Co, we view circularity as a fundamental principle for moving towards a more responsible use of resources. Our priority is to **prevent waste generation at source** by minimising the consumption of virgin materials through the redesign and optimisation of our processes and packaging. And when waste generation is unavoidable, we work to **ensure it is given the best possible end-of-life treatment**, promoting its reuse, recovery or recycling. In doing so, we foster a model that maximises resource efficiency and strengthens our commitment to increasingly sustainable production throughout the entire agricultural value chain.

To achieve this, we treat every waste stream generated across our operations as **an opportunity for reuse** and apply a structured, five-step approach to ensure efficient waste management:



Since landfill disposal is the last option in our waste-management hierarchy, we have set the goal of achieving **zero waste to landfill by 2030**. To move towards this ambition, all Group facilities are

exploring recovery alternatives for the waste streams that are still sent to landfill, working in collaboration with specialised and authorised waste-management partners.



Classification of generated waste

| Amount of waste generated (t)     | FY24     | FY25     | %   |
|-----------------------------------|----------|----------|-----|
| Non-hazardous waste generated (a) | 8,077.45 | 9,339.69 | 16% |
| Hazardous waste generated (a)     | 213.99   | 243.21   | 14% |
| Total waste                       | 8,291.44 | 9,582.90 | 16% |



- 99% Non-hazardous waste
- 1% Hazardous waste

The increase in waste generated compared with the previous season is due to the incorporation of new subsidiaries into the Group.

| Final destination of the waste generated (%) | FY24 | FY25 |
|----------------------------------------------|------|------|
| % disposal                                   | 7%   | 5%   |
| % recovery                                   | 66%  | 78%  |
| % landfill                                   | 27%  | 17%  |



We have significantly improved our waste management, reducing the amount sent to **landfill** by **37%** and increasing the volume recovered or **repurposed** by **18%**. This progress reflects the effectiveness of the measures implemented to enhance material segregation, treatment and recovery.



## Our commitment to reducing food waste

### Efficiency and full utilisation of fruit

Food waste has become one of the major environmental and social challenges of our time. **In the case of fresh fruit, its impact is particularly significant** due to the number of resources required to produce it, water, fertile soil, energy, agricultural inputs and labour, along with the logistical complexity involved in handling it. When a piece of fruit is not consumed, it is not only the food that is lost: the agricultural effort and all the natural resources invested in growing, harvesting, preserving and transporting it are also wasted.

At Citri&Co, we understand that **fruit is a valuable and finite resource**, and that reducing waste is one of the most effective ways to strengthen



the sustainability of our activity. Every kilogram avoided is a direct contribution to resource efficiency, climate-change mitigation and the preservation of the ecosystems where we grow our produce. In addition, reducing losses along the value chain allows us to offer a higher-quality product, generate a positive social impact and strengthen the resilience of the food system.

The proper management of fruit that does not meet commercial standards also takes on strategic importance. Firstly, because it allows us to **retain value within the system** by directing products towards alternatives that extend their useful life, whether as **food, animal feed or organic inputs for the soil**. Secondly, because it helps reduce pressure on landfills and lowers methane

emissions associated with the decomposition of organic waste.

Our approach combines **preventive measures**, to avoid fruit becoming waste, with **reactive solutions** aimed at ensuring its proper recovery. Preventive measures range from advanced agronomic practices that improve fruit quality and resilience in the field, to investments in post-harvest technology and infrastructure that ensure careful handling and an efficient cold chain. These improvements allow a greater proportion of fruit to reach the final consumer in **optimal condition**.

When discards are generated despite these efforts, we work to ensure the fruit is directed towards a destination that adds value. Fruit suitable for consumption is channelled into **donations, processed products or local utilisation initiatives**, while fruit unfit for consumption is mainly used for **animal feed or composting**, contributing to a more circular flow of organic

matter. In this way, we minimise the volume of waste and prevent valuable materials from ending up in landfill.

For Citri&Co, reducing food waste is not simply an operational goal: it is a way of honouring the work of those who grow the fruit, of protecting the environment on which we depend and of upholding the commitment we have made to our customers, consumers and communities. Moving towards a model in which every piece of fruit finds its best possible destination means moving **towards a more efficient, resilient and environmentally respectful food system**.

**Our commitment is clear: to minimise waste and maximise the value of every piece of fruit.**



Below are the different **destinations according to the quality and category of the fruit:**

| Quality                                      | Melon and watermelon | Citrus fruit               | Stone fruit                |
|----------------------------------------------|----------------------|----------------------------|----------------------------|
| Discarded fruit suitable for consumption     | Donation             | Donation<br>Juice industry | Donation<br>Juice industry |
| Discarded fruit not suitable for consumption | Composting           | Animal feed<br>Composting  | N/A                        |

**In Spain, all fruit that is not suitable for human consumption is sent to animal feed, thereby ensuring a zero-food-waste model.**

**Fruit valorisation**



- 87% Juice industry
- 6% Animal feed
- 5% Composting
- 2% Donation

262,418 t

Juice industry

16,511.70 t

Quantity of fruit used for animal feed

16,415.73 t

Composting

5,706.72 t

Donation

In this way, we ensure that fruit not intended for human consumption is managed appropriately, directing it towards recovery routes that give it a second life and an alternative use within circular models.





# EU Sustainable Activities Taxonomy

The European Taxonomy, established under Regulation (EU) 2020/852, sets out a classification system to identify economic activities that make a substantial contribution to the environmental objectives of the European Union. This framework aims to ensure transparency and direct investment towards projects that support the transition to a sustainable, low carbon economy. The regulation defines **six environmental objectives**:

- ✓ Climate change mitigation
- ✓ Climate change adaptation
- ✓ Sustainable use and protection of water and marine resources
- ✓ Circular economy
- ✓ Pollution prevention and control
- ✓ Protection and restoration of biodiversity and ecosystems

For an activity to be considered aligned, it must make a substantial contribution to one or more of these objectives, “Do No Significant Harm” (DNSH) to the others, comply with minimum social safeguards and meet the relevant technical screening criteria.



✔ **Eligible activities:** An economic activity is considered eligible when it corresponds to the description set out in Annexes I and II of Delegated Regulation 2021/2139 of 4 June 2021, Annexes I and II of Delegated Regulation 2022/1214 of 9 March 2022, Annexes I and II of Delegated Regulation 20FY2485 of 27 June 2023 and Annexes I-IV of Delegated Regulation 20FY2486 of 27 June 2023.

Eligibility refers to potential: an eligible activity is one that could become green under the EU Taxonomy.

✔ **Aligned activities:** Alignment goes a step further and indicates that the Company substantially contributes to at least one environmental objective, does not significantly harm the others and complies with the minimum social safeguards. This contribution is

assessed based on conformity with the activity definitions, the technical screening criteria for substantial contribution, DNSH criteria for the remaining objectives and the minimum social safeguards.

Although this regulation is not yet mandatory for our Company, we have taken a proactive approach by conducting an initial assessment to evaluate the degree of alignment of our





activities with the EU Taxonomy. In 2025, we carried out the eligibility and alignment assessment for the previous financial year. Under the Delegated Regulations, sustainability reports must disclose the following key performance indicators:

- The share of turnover derived from products or services related to environmentally sustainable economic activities.
- The proportion of total fixed assets (CapEx).
- The proportion of operating expenditure associated with environmentally sustainable activities (OpEx).

In the application and calculation of these indicators, our activity has been considered in accordance with the scope included in the Consolidated Annual Accounts.

Based on the analysis performed, the following classification of **eligibility and alignment** of Citri&Co.'s activities is established.





✔ **Turnover:** Citri&Co's core activity is agricultural production, including cultivation, harvesting, conditioning and packing of fresh fruit. These activities are not currently listed as eligible under the Delegated Acts of the EU Taxonomy, although they are essential within the agri food value chain and have significant potential to contribute to environmental objectives through sustainable practices.

The eligible revenue generating activities identified are:



<sup>5</sup> The renovation of the building must comply with the requirements applicable to major refurbishments, as set out in the national and regional building regulations implementing Directive 2010/31/EU: (i) the total renovation costs relating to the building envelope or its technical systems exceed 25% of the building's value, excluding the value of the land on which it stands; or (ii) more than 25% of the surface area of the building envelope is renovated; and, in both cases (i) and (ii), the energy performance of the building or the renovated part must be improved.

Eligible revenue generating activities at Citri&Co

| Activity               | Description                                               | Taxonomy reference                                                            |
|------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------------|
| Real estate leasing    | Leasing of property to an associated company              | CCM 7.7 Acquisition and ownership of buildings                                |
| Electricity generation | On site solar PV generation for self consumption and sale | CCM 7.6 Installation, maintenance and repair of renewable energy technologies |

✔ CapEx

Eligible activities in Citri&Co's balance

| Activity                         | Description                                                                                                                  | Taxonomy reference                                                                                 |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| Construction of new buildings    | Construction of residential and non residential buildings, including financial, technical and physical resources             | CCM 7.1. Construction of new buildings                                                             |
|                                  |                                                                                                                              | CE 3.1. Construction of new buildings                                                              |
| Renovation of existing buildings | Construction, engineering or preparatory works for refurbishment                                                             | CCM 7.2. Renovation of existing buildings <sup>5</sup><br>CE 3.2. Renovation of existing buildings |
| Fire protection                  | Acquisition, installation, repair, operation, maintenance and remote control of fire alarm systems and early warning systems | CCA 14.1. Emergency services                                                                       |

| Activity                                    | Description                                     | Taxonomy reference                                                                                                                                 |
|---------------------------------------------|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Renewable energy use                        | Installation of solar photovoltaic panels       | CCM 7.6. Installation, maintenance and repair of renewable energy technologies                                                                     |
| Energy efficiency and consumption reduction | Installation of energy-efficient equipment      | CCM 7.3. Installation, maintenance and repair of energy efficiency equipment                                                                       |
| Energy efficiency and consumption reduction | Installation of metering and monitoring systems | CCM 7.5. Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings |
| Energy efficiency and consumption reduction | Energy audits                                   | CCM 9.3. Professional services related to energy performance of buildings                                                                          |
| Technological or process improvements       | Composting plants                               | CCM 5.8. Composting of bio-waste                                                                                                                   |
| Refrigerant management                      | Installation of energy efficient equipment      | CCM 7.3. Installation, maintenance and repair of energy efficiency equipment                                                                       |
| Fuel switch                                 | Renewal of passenger fleet                      | CCM 6.5. Transport by motorbikes, passenger cars and light commercial vehicles                                                                     |
| Fuel switch                                 | Renewal of freight transport fleet              | CCM 6.6. Road freight transport                                                                                                                    |
| Energy efficiency and consumption reduction | Installation of energy efficiency equipment     | Installation, maintenance and repair of energy efficiency equipment                                                                                |



✔ **OpEx:** As established in the Delegated Act on the disclosure of qualitative and quantitative information, where operating expenses (OpEx) are not material to the business model of non-financial undertakings, the company may opt not to calculate the associated indicator (i.e., report the numerator as zero), provided it adequately justifies this immateriality and discloses the denominator.

As a guiding criterion, if the Taxonomy-aligned OpEx represents less than 5% of total OpEx, it may be considered non-material. This threshold has been consistently applied by various European companies in their initial reporting exercises under the Regulation and is consistent with the principles of accounting materiality and reporting efficiency, as well as with the thresholds proposed in the draft Delegated Regulation C(2025) 4568, which sets this threshold at 10%.

It is therefore concluded that operating expenses are not material to Citri&Co's business model.

Percentages of eligible revenue

Although these companies do not consolidate their financial statements, for operational taxonomy purposes, the aggregated data is provided.

|       | Climate change mitigation | Climate change adaptation | Circular economy | Biodiversity |
|-------|---------------------------|---------------------------|------------------|--------------|
| INCN  | 0.5%                      | 0%                        | 0%               | 0%           |
| CapEx | 3.9%                      | 4.1%                      | 0.1%             | 0%           |
| OpEx  | No material               | No material               | No material      | No material  |





Citri&Co eligibility by environmental objective

Starting from the eligible economic activities indicated above, a detailed analysis has been carried out to assess compliance with the technical screening criteria related to the

environmental objectives of the EU Taxonomy as set out in Delegated Regulation 2021/2139 and Delegated Regulation 2022/1214 for the objectives of climate change mitigation and adaptation, and Delegated Regulation 2023/2486 for the objective of transition to a circular

economy. Consequently, the criteria have been analysed in terms of substantial contribution to one or more environmental objectives, no significant harm to any of the other environmental objectives, and compliance with minimum safeguards, yielding the following result:

Citri&Co alignment by environmental objective

|                                                                             | Climate change mitigation | Climate change adaptation | Circular economy | Biodiversity | Total       |
|-----------------------------------------------------------------------------|---------------------------|---------------------------|------------------|--------------|-------------|
| % of alignment according to the environmental objectives of the EU Taxonomy |                           |                           |                  |              |             |
| INCN                                                                        | 0%                        | 0%                        | 0%               | 0%           | 0%          |
| CapEx                                                                       | 0%                        | 0,2%                      | 0%               | 0%           | 0,2%        |
| OpEx                                                                        | No material               | No material               | No material      | No material  | No material |

The EU Taxonomy tables, along with the detail of each KPI, are provided in Annex IV.

We are currently developing a project aimed at progressively strengthening our level of alignment with the EU Taxonomy.

This work involves a systematic review of our processes, the improvement of the quality and traceability of technical-environmental information, and coordination with the various operational areas of the Group. Within this framework, several

future activities included in our Decarbonisation Plan have already been identified as meeting the eligibility criteria established by the Taxonomy and are expected to contribute to increasing our alignment level in the coming reporting periods.



**04 SOCIETY**

# Key milestones of the campaign

People



+14,800  
people  
on headcount



+4 %  
average workforce growth



83 %  
of employees covered by **collective bargaining** agreements



6 equality plans  
implemented



+30 %  
more **training** hours for our workforce  
vs FY24



86 employees  
with **diverse abilities**







Community



We supported  
136 households

in gaining guaranteed access to drinking water  
in Douar Ait Haddou (Morocco)



+5,7<sub>t</sub>  
of fresh fruit donated



+44 %  
increase in community investment



# Our team

## Citri&Co's people as a defining asset

One of the strategic pillars that enables us to deliver on Citri&Co's mission, vision and purpose is our **People** focus. This pillar concentrates our efforts on driving cultural transformation, promoting responsible and sustainable talent management, and building a healthy organization centred on wellbeing, safety and the holistic development of everyone within the Group.

We also work to strengthen an **innovative, agile and collaborative culture**, one that allows us to anticipate market needs, attract and nurture talent, and develop internal capabilities equipped to successfully address the challenges defined in our ESG Framework, particularly within an ever, changing global environment.

Within this context, we reinforce our commitment to an ethical, safe and inclusive working environment through a range of policies and mechanisms. Our **Code of Ethics** sets the standard of conduct expected across all operations and professional relationships. The confidential and easily accessible **Ethics Channel** ensures that anyone can raise concerns safely.

Our **Diversity, Equality and Inclusion Policy** acts as the overarching framework guiding the Group's approach to equal opportunities, respect for diversity and the prevention of any form of discrimination. This policy is implemented through each company's **Equality Plans** and through the **prevention and response protocols for harassment**, which provide clear





and regulated procedures to prevent inappropriate behaviour and ensure a rigorous and protective response to any case.

This policy also promotes the elimination of bias, the advancement of equitable opportunities and the increase of female representation at all levels, strengthening a culture founded on respect, diversity and fairness. These efforts are complemented by initiatives aimed at physical and emotional wellbeing, continuous learning and the development

of a healthy and trusting work environment.

## Strategy

Aligned with this framework, we promote a people centered management approach designed to **generate a genuinely positive impact** on the working experience and development of everyone in the Group. This approach focuses on encouraging responsible management practices, strengthening internal dialogue

and building a culture that supports employees through every stage of their professional journey.

Through this model, we work to ensure that every individual has the conditions, opportunities and resources needed to grow and contribute within an environment that values their talent and their role. This orientation enables us to move towards a stronger, more cohesive and more sustainable organization, capable of attracting, retaining and motivating diverse and committed teams.





## Positive impacts generated



**Improved quality of life for our people**, supported by work life balance measures, comprehensive assistance and attention to emerging needs.



**Stable and balanced working environments** strengthen trust and constructive working dynamics.



**Personal and professional development** through continuous training, growth pathways and dedicated talent support.



**Inclusive and respectful workplaces** built on equal opportunities, diversity and a solid culture of coexistence.



**Stronger engagement and internal cohesion** stemming from an environment that listens to and values its people, enhancing motivation and sense of belonging.

Finally, we uphold freedom of association and maintain a firm **zero tolerance** stance against any form of discrimination or harassment. In addition, we implement **region specific protocols** to ensure a rigorous and context appropriate response in all locations where we operate, reinforcing a fair, safe and inclusive working environment.

## Policies relating to our people

### Code of Ethics

Citri&Co's **Code of Ethics** sets out the principles that guide conduct and relationships among all individuals across the Group. It regulates essential aspects such as respect for individual dignity, equal treatment, the promotion of safe and discrimination free working environments, and integrity in professional behaviour. It also establishes zero tolerance for any form of harassment, inappropriate conduct or violation of rights, ensuring that all individuals have access to safe channels for raising concerns and can carry out their work in an environment of trust, fairness and mutual respect.



The approach aligns with **internationally recognized frameworks and standards**, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and the fundamental conventions of the ILO. These references reinforce the integration of human rights into the Group's day to day practices and guide the identification, prevention and mitigation of risks.

### Diversity, Equality and Inclusion Policy

This policy guides the Group's commitment to ensuring working environments are free from discrimination and promoting practices that safeguard **fair and equitable treatment** for all. It provides the framework for implementing measures that foster inclusion, pay equity, diverse teams and equal access to professional development.

The policy is implemented through each company's

**Equality Plans and specific protocols**, which strengthen the prevention of discriminatory behaviour and ensure clear procedures to protect the dignity and rights of all individuals at Citri&Co. Its application has a direct impact on daily management and the creation of diverse teams enriched by different perspectives, cultures and experiences.

### Training and Development Policy

This policy establishes a common framework to guarantee **equitable access to training and the development of key competencies** throughout the Group. Its purpose is to ensure that employees have the skills required to perform their roles, adapt to operational or technological changes and maintain long term employability.

The policy is aligned with the business's strategic objectives and incorporates technical principles such as role based

assessment of training needs, the design of programs linked to critical skills, specialized development initiatives and the promotion of a culture of continuous learning.

This approach **supports systematic professional development**, contributes to performance improvement and strengthens the Group's capacity to respond to a dynamic operating environment.

## Health and Safety Policy

This policy defines the Group's commitment to comprehensive protection of individuals and the **creation of safe and preventive working environments**. Its objective is to ensure the highest safety standards across all operations, integrating occupational risk prevention into every process and fostering a culture of care, responsibility and continuous improvement.

The framework guides the identification and assessment

of risks, the implementation of preventive measures, specific staff training and ongoing monitoring of working conditions. It also highlights the importance of active participation and shared responsibility in building a **healthy workplace** where safety is a core value throughout the organization.

## Selection and Recruitment Policy

This policy ensures **ethical, transparent and objective hiring processes**, guaranteeing equal opportunities and respect for the rights of all candidates. It sets out a common model for the entire Group, prioritizing professionalism, non discrimination and consistency in every hiring decision.

The process includes a clear definition of the role profile, fair evaluation of candidates and transparent communication throughout all stages, while also encouraging internal promotion whenever possible.

## Compensation Policy

This policy establishes an **equitable, transparent and discrimination free pay system**, ensuring equal rights and treatment for all individuals in the Group, regardless of age, gender, origin, religion, sexual orientation, social condition or any other personal circumstance. In line with the principle of equal pay for equal work, salary criteria are applied consistently to positions of equal value, without unjustified differences.

For management and administrative staff, remuneration bands are determined based on internal job evaluation and market benchmarks. The position of each individual within the band reflects their competencies and experience. For packing, farming and auxiliary service teams, salary systems are governed by the applicable collective bargaining agreements in each business unit.



## Principles of Equality and Respect

- ✓ Zero tolerance for any form of discrimination, guaranteeing equal treatment and opportunities for everyone at Citri&Co.
- ✓ Safe, inclusive and harassment free working environments, supported by clear prevention and response protocols.
- ✓ Confidential channels to raise concerns, ensuring protection, monitoring and rigorous action in case of any breach.
- ✓ Full respect for individual dignity, regardless of gender, sexual orientation, age, origin, culture, religion, disability or other personal conditions.
- ✓ Equitable access to employment, promotion and professional development, avoiding any unjustified bias or barrier.
- ✓ Promotion of a culture of respect and diversity, where every person can contribute and grow in an environment of trust and collaboration.



# Social dialogue and labour relations

Citri&Co promotes **structured, transparent and participatory engagement** with employees. This interaction is primarily channelled through the **Works Councils**, which serve as the formal mechanism for presenting proposals, concerns and contributions to the company. **The main forum for collaboration** is the Negotiation Committees, where working conditions, work organization, equality and health and safety matters are addressed collectively.

The labour framework is complemented by the **collective bargaining agreements applicable to each company**, which regulate salary conditions, working hours, leave entitlements, job categories and other essential aspects of the employment relationship. At Group level, we ensure full compliance and use these agreements as a basis for further improvements or additional arrangements where appropriate.

To guarantee effective participation adapted to each operational

context, we have three types of committees aligned with workforce structure and national regulations:



**Works Council:** general consultative and representative labour body.



**Health and Safety Committee:** focused on risk prevention and continuous improvement of working conditions.



**Equality Committee:** responsible for monitoring the principles of equal opportunities and non discrimination.

This consolidated system of social participation strengthens mutual trust, anticipates needs and supports strong, responsible and fair labour relations across the organization.

83% of our workforce is covered by collective bargaining agreements.

Countries with collective bargaining agreements



Countries without collective bargaining agreements (local labour legislation applies):



# Actions



## Improving working conditions



### Action 1: Accommodation services

At Agrícola Famosa, we provide high quality temporary rural accommodation for 60% of the workforce throughout the entire harvesting season, serving an average of 4,000 employees.

At Frutas Esther, we offer free accommodation for seasonal strawberry workers. More than 300 people benefit from this service each year.

These facilities meet **appropriate habitability standards**, including safe infrastructure, access to basic services (drinking water, electricity and sanitation), well maintained communal areas, dignified sleeping spaces and regular cleaning and maintenance protocols.



### Action 2: Flexible compensation

In our Spanish subsidiaries, we continue to offer our flexible remuneration program (Retriflex), through which employees can choose how to receive part of their annual gross salary, allocating a portion to products or services with tax benefits and direct savings.



### Action 3: Food services

At Agrícola Famosa, we provide all employees with a full daily meal plan consisting of three meals, designed and approved by a specialized nutritionist to ensure a balanced diet adapted to the physical demands of agricultural work.







**Action 4: Free transport services**

In our subsidiaries in Brazil, Peru and South Africa, we offer free transport services to ensure employees can travel safely to their workplace, supporting the employment of people living in remote communities or with limited resources.



**Action 5: Recognition of our people**

We recognize the effort and commitment of our teams through various initiatives designed to strengthen motivation and wellbeing. For example, at Safresco Peru, internal raffles and team building activities were organized to acknowledge staff performance and enhance their sense of belonging. These initiatives contribute to building a positive working environment aligned with our values.





## Diversity, Equality and Inclusion



### Action 1: Harassment prevention measures

During this year, we **reinforced our commitment to prevent harassment** by significantly increasing the number of training hours dedicated to awareness raising, early detection and intervention in cases of inappropriate behaviour. These efforts help strengthen a culture of respect and zero tolerance towards any form of misconduct.



### Action 2: Inclusion of people with disabilities and vulnerable groups

We promote workplace inclusion across all our companies:

- ✓ In **Spain**, we comply with Royal Decree 364/2005, which requires companies to reserve 2% of their workforce for people with disabilities. We fulfil this requirement through:
  - **Direct hiring**, and
  - **Service provision through Special Employment Centers.**

When it is not possible to meet the quota, we apply the legally permitted **exceptionality declaration** and implement **alternative measures** to ensure compliance.



- ✓ In the **rest of the countries**, although no equivalent legislation exists, we work towards the same objective: **achieving a 2% employment rate** for people with disabilities or diverse functional abilities. We do so through collaboration with local organizations, tailored **training programs** and initiatives that facilitate effective and sustainable inclusion.







**Action 3: Synergies that advance inclusion**

In 2025, as part of our collaboration with the Adecco Foundation, we supported **initiatives aimed at improving the socio labour inclusion of people with disabilities**, in line with the commitment shared by many companies striving for more diverse and inclusive workplaces.

**16,332 people**

**with disabilities** participated in employability programs

**14,243 people**

received personalized **career guidance**

**2,311 people**

accessed specialized training

**3,343 employment**

**contracts were generated** (72% in the open labour market)

**2,538 people**

individuals secured **direct employment**



**Action 4: International Women's Day**

Across all Group companies, we carried out **awareness activities focused on equality, inclusion and the prevention of discriminatory behaviours**. These actions included **educational materials and video resources** aimed at promoting respectful conduct.

We also **joined the #EmpleoParaTodas 2025** initiative, reinforcing our commitment to advancing women's employment and removing barriers that limit access to and progression within the labour market.







## Training and Development



### Action 1: Increased training opportunities

During the season, we significantly strengthened our commitment to developing internal capabilities. In this period, the number of training hours delivered to our teams increased by +30%.

**231,186 training**

**hours** in 2025 (vs. 162,268 hours in 2024)

**+42.5 %**

year on **year increase**

The most notable growth took place at Agrícola Famosa, where the **training catalogue** was substantially expanded and **new training initiatives** were introduced for specific groups. This strengthened internal skills and helped to consolidate a **more structured and accessible** learning model.



## Health and Safety



### Action 1: Comprehensive occupational risk prevention management

In our **Spanish** subsidiaries, we work with **specialized external prevention services** that manage all the preventive disciplines required under applicable regulations.

This includes:

- **Ergonomics and applied psychosociology**
- **Industrial hygiene**
- **Health surveillance**
- **Occupational safety**

These services enable regular assessments, implementation of corrective measures and systematic preventive management in line with current regulatory standards.

In Brazil, South Africa and Peru, we have in house occupational health teams that provide closer, continuous and tailored attention to the specific needs of each operation. These teams play a key role in health surveillance, early risk detection and the promotion of safe and healthy working environments.

In Brazil, we additionally have an **occupational physiotherapy** service, which is particularly valuable in settings involving high physical demand. This service helps prevent musculoskeletal disorders, supports therapeutic recovery programs and delivers ergonomic interventions aimed at improving mobility, reducing pain and strengthening the preventive culture. As a result, overall employee wellbeing is enhanced, and operational continuity is supported through a preventive and rehabilitative approach.





Action 2: Medical and dental care campaigns

In **Safresco Peru**, we carry out **regular free medical campaigns** focused on disease prevention, early detection of potential health issues and the promotion of healthy habits among employees.

In **Agrícola Famosa**, we maintain our partnership with **Odonto SESC**, through which we provide **free dental care** and specialized oral health information to all employees. This contributes to preventing dental conditions and ensuring universal access to basic health services. During this season, 500 workers benefited from this program.

In **Safresco South Africa**, we operate **on site medical clinics** offering **free primary healthcare services**. This infrastructure ensures immediate access to essential healthcare, improves emergency response capacity and enhances protection for employees in rural or hard to reach areas.





### Action 3: Occupational ergonomics and physiotherapy program

In **Safresco Peru**, we introduced **guided active breaks led by specialists**, supporting employees with stretching and mobility exercises. These sessions help reduce muscle fatigue, prevent musculoskeletal disorders and improve functional performance throughout the working day.

In **Agrícola Famosa**, we continued the **“Fisioterapia na saúde do trabalhador”** program, which includes fully equipped **physiotherapy rooms** at all sites. The service helps to:

- Preventing injuries associated with repetitive or physically demanding tasks
- Support recovery from physical discomfort
- Reduce absenteeism linked to musculoskeletal problems

In **several Spanish subsidiaries**, we also offer **physiotherapy services**



to strengthen prevention efforts and ensure early treatment of any discomfort arising from work activities.



### Action 4: Sports and physical activity

In **Safresco Peru**, we organized the **sports championship in football and volleyball** for the second consecutive year, promoting physical activity, team spirit and a positive workplace atmosphere.

In **Agrícola Famosa**, we held the **Melon Race** for the third-year running, achieving **record participation**. This event promotes healthy lifestyles, reinforces team integration and consolidates sports activities as part of our wellbeing culture. Proceeds from registration fees were donated to APAE, an organization supporting around 400 people with special needs.



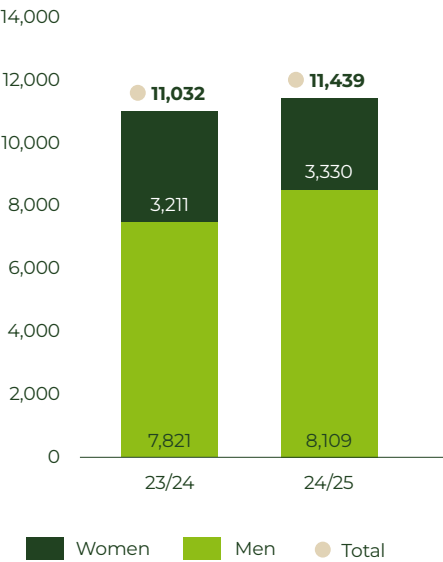
# Our team profile

During this season, our average workforce increased by 4%, mainly due to the integration of *El Abuelo de los Melones* into the Group.

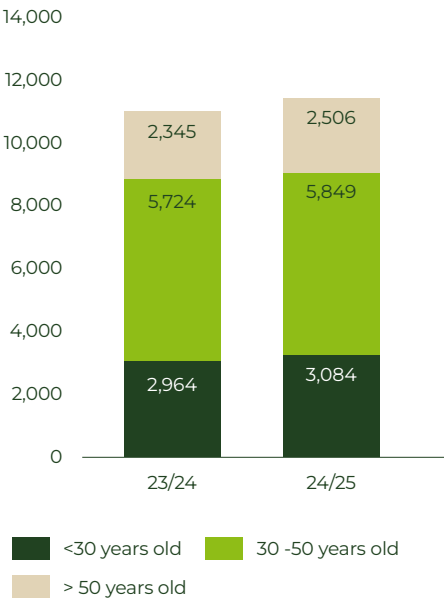


## Our team profile

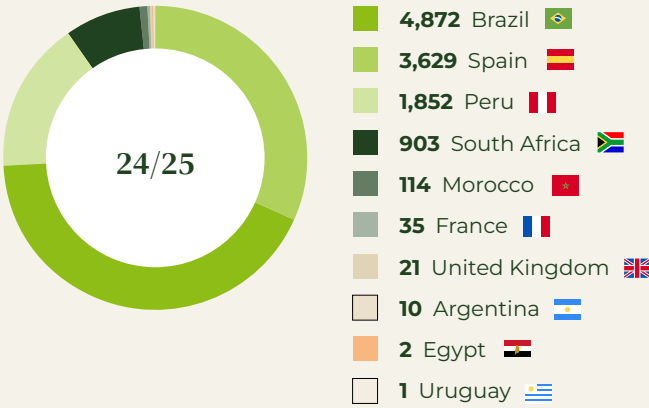
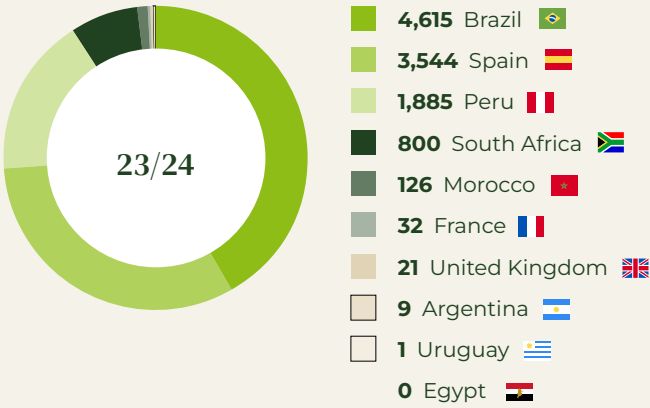
Breakdown of average workforce by gender



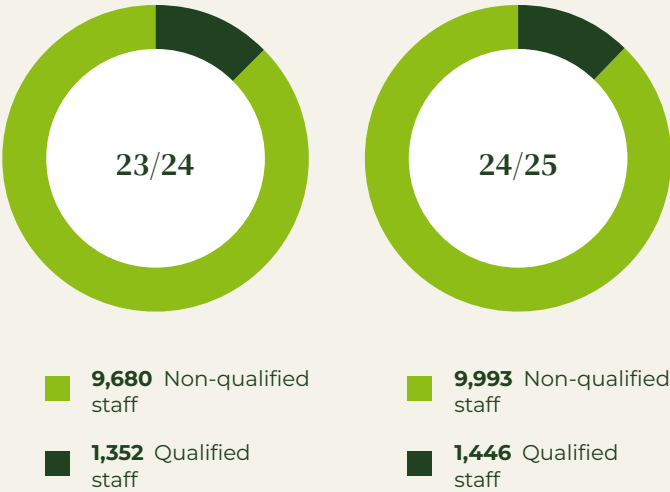
Breakdown of average workforce by age group



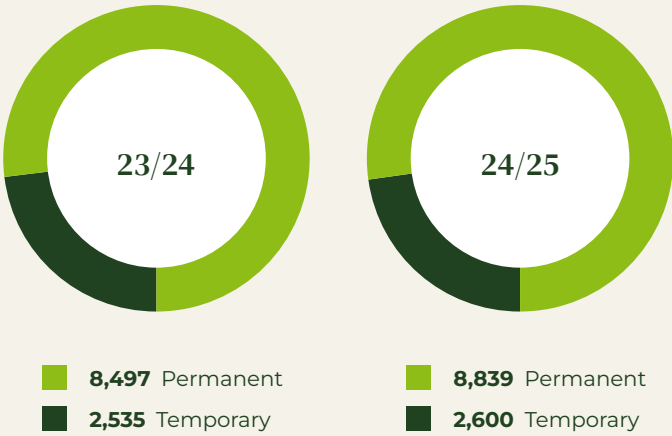
Breakdown of average workforce by country



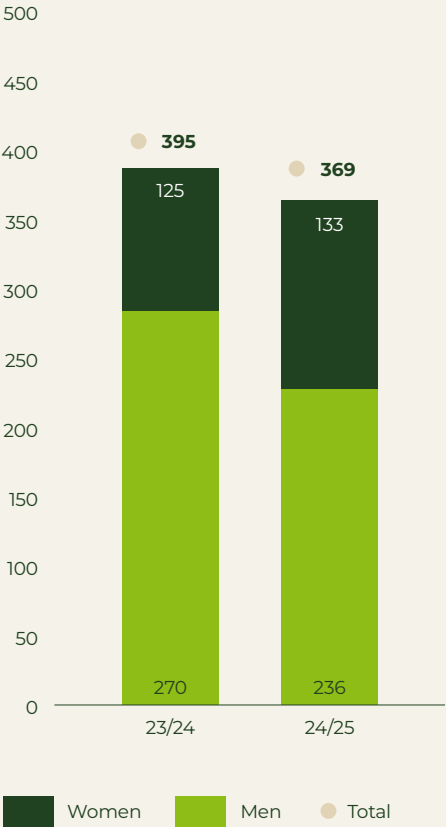
Breakdown of average workforce by professional category



Breakdown of average workforce by contract category

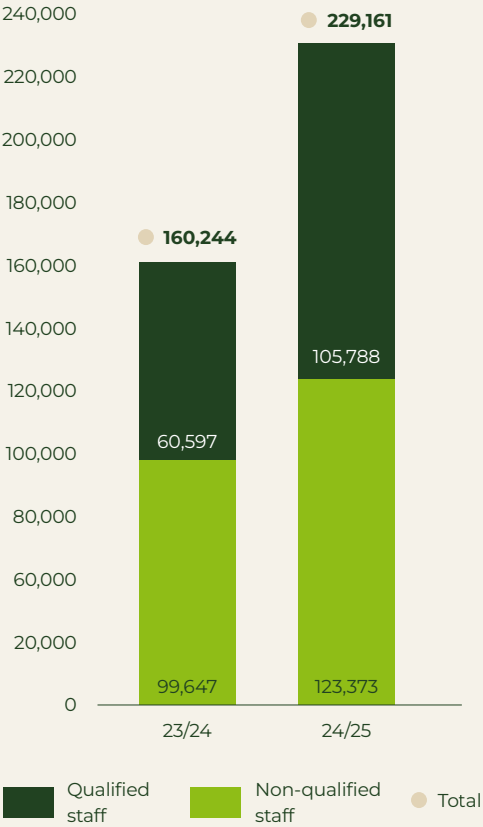


Accident rate<sup>6</sup>



<sup>6</sup> Number of work-related accidents resulting in sick leave (ATCB)

Commitment to training<sup>7</sup>



<sup>7</sup> Training hours by professional category



0.8%

of people with disabilities in the workforce





# Responsible relationships

## Cultivating partnerships that create shared impact



At Citri&Co, we believe that our growth is only sustainable when it advances hand in hand with strong, transparent and trustworthy relationships with those around us. For this reason, **social, environmental and economic partnerships** form one of the core pillars of our business strategy. They are also a key pathway for contributing effectively to the Sustainable Development Goals, reinforcing a way of working grounded in cooperation, dialogue and transparency.

### Strategy

**Trust** is the cornerstone of our relationship model. This value is deeply embedded in our **Code of Ethics** and extends to all our stakeholders: suppliers, customers, financial partners, sector organizations and the wider community. From this standpoint, we collaborate to drive shared solutions, anticipate risks and generate opportunities that benefit the entire value chain.

Our commitment is reflected in our participation in **more than 20 leading associations** across the territories where we operate in Europe, South America and Africa. These partnerships strengthen quality, food safety, agricultural sustainability and the global competitiveness of the fruit sector.



We collaborate with the following associations, among others:



These alliances allow us to continue growing through a **co creation** approach, understanding agriculture as a space for shared progress.

## Responsible relationships with suppliers: a commitment that amplifies impact

Delivering the best fruit on the market requires maintaining stable, ethical and transparent relationships with our production partners. These relationships go beyond commercial transactions; **they are built on mutual trust and a strong sense of shared responsibility.**

To support this, we have a **Supplier Code of Ethics** that establishes the foundation of our collaboration, built on three essential principles:



### Open and honest communication

We share expectations clearly and actively listen to the needs of our partners. Transparency is the basis of long term relationships that adapt to market and production changes.



### Integrity and ethics in every interaction

We expect, and offer, fair treatment, respect and ethical conduct in all commercial relationships. This commitment is non negotiable.



### Long term vision

We strongly believe in stable partnerships, as they allow continuous improvement, innovation and shared resilience.

We also promote the adoption of these ethical, social and environmental principles throughout our suppliers' own value chains, generating a **multiplier effect** that strengthens sector wide sustainability.





## Commitment to local development: supporting local suppliers and communities

At Citri&Co, we take an active responsibility towards the regions where we operate. Whenever possible, **we prioritize local suppliers**, contributing to economic activity, employment stability and the development of the local agricultural ecosystem.

### A model that strengthens our way of being in the world

Our approach, built on partnerships, trust, integrity and social commitment, enables us to progress as a strong business group, consistent with our values and capable of contributing to the wellbeing of our surroundings.

At Citri&Co, we understand that sustainability is not built solely in the fields or packing facilities, but also through the relationships we strengthen every day.



Relationships that create value, drive progress and allow us to continue growing responsibly aligned with

global challenges and with the expectations of those who place their trust in us.

# Results

## Distribution of purchases from suppliers

|                                |  |  |  |  |  |  |  |
|--------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| International (within the UE)  | 6%                                                                                | 7%                                                                                | 2%                                                                                 | 4%                                                                                  | 0%                                                                                  | 10%                                                                                 | 5%                                                                                  |
| International (outside the UE) | 2%                                                                                | 0%                                                                                | 1%                                                                                 | 0%                                                                                  | 11%                                                                                 | 69%                                                                                 | 0%                                                                                  |
| Locals                         | 92%                                                                               | 93%                                                                               | 97%                                                                                | 96%                                                                                 | 89%                                                                                 | 22%                                                                                 | 95%                                                                                 |





# Community

## A long-term vision

**At Citri&Co, we recognize that our role goes far beyond producing high quality fruit. We are an integral part of the social, economic and environmental fabric of every region where we operate.**

Local communities are not an external audience to our business; they are a fundamental pillar of the Group's present and future. Their well-being directly influences the stability of our operations, the continuity of agricultural activity, and the creation of a prosperous environment.

Agriculture is, by nature, deeply rooted in its surroundings. We depend on climate, water, soil, and the people who carry out and sustain our operations. For this reason, supporting the



development of the communities around us is not only an expression of social responsibility, but also a strategic investment in resilience, cohesion, and long-term sustainability.

Our presence creates jobs, stimulates local economies, and facilitates the transfer of agricultural knowledge. At the same time, we are fully aware

that we must actively contribute to improving the quality of life of the people who coexist with our activities. This is why we maintain continuous dialogue with community groups, social organizations, employees, and local authorities, enabling us to identify shared challenges and direct our initiatives toward meaningful and transformative action.



## Strategy

Our social contribution strategy stems from a reality shared by several of the countries in which we operate, contexts marked by **structural vulnerabilities and human rights challenges** (such as social inequality, gaps in access to basic services, and limited institutional resilience), which can heighten the risk of social impacts on local communities.

**This context is shaped not only by the scale of our operations, but also by the characteristics of each territory**, particularly **Brazil, Morocco, Peru and South Africa**. Global reference sources such as the **United Nations Universal Human Rights Index (UHRI)** help identify risk patterns and gaps in the effective enjoyment of rights in

**A strategy focused on the world's most socially vulnerable territories.**

these countries, especially among vulnerable groups.

In response, our social initiatives are designed with special attention to these regions, prioritizing critical needs such as access to safe drinking water, education, support for vulnerable families, equal opportunities, and food security.

 In **Brazil**, we work with rural communities affected by unstable water access and deep-rooted structural inequalities.

 In **Peru**, educational gaps, food insecurity, and limited basic services require direct and sustained interventions.

 In **Morocco**, the combination of prolonged drought and social vulnerability increases the urgency of supporting communities in accessing water and educational opportunities.

 In **South Africa**, historical inequalities and precarious



water access make our programs essential tools for community support.

This approach ensures we focus our efforts on where they can generate the greatest positive impact and where needs are most pressing.

### Active collaboration with local stakeholders

To ensure our initiatives truly address local needs, we collaborate with community associations, grassroots organizations, educational institutions, local authorities, and social entities that have first-hand knowledge of each region’s reality. This ongoing dialogue shapes our priorities, helps prevent conflict, strengthens social cohesion, and builds long-lasting trust.

### Donations and sponsorship policy based on integrity, transparency and accountability

All our social actions fall under our **Corporate Donations and Sponsorship Policy**, approved by the Board of Directors, which sets out:

- ✓ Clear and ethical criteria for any donation or sponsorship,
- ✓ Due diligence processes for beneficiary organizations,
- ✓ A strict prohibition on donations to political parties,

- ✓ Requirements for documentation and traceability,
- ✓ Review and approval by the Social Responsibility and Ethics Committee,
- ✓ Alignment with our priority impact areas.

This framework ensures that our community contributions are grounded in **principles of integrity and responsibility**, particularly in contexts where communities are more vulnerable.



# Actions



Brazil



## “Mesa Brazil” Program: A commitment to food security

Mesa Brazil, **one of the country’s most established nationwide networks dedicated to fighting hunger and reducing food waste**, channels donations to ensure that safe and nutritious food reaches those who need it most. Within this framework, Agrícola Famosa has maintained a long-standing partnership with SESC since 2007, contributing significantly to improving nutrition among vulnerable communities in Rio Grande do Norte and Ceará.

Over the years, this collaboration has enabled the supply of fresh fruit to shelters, community centers, social organizations, recovery homes, religious institutions, and other entities working directly with people in situations of vulnerability. This



sustained commitment has positioned Agrícola Famosa as **the program’s largest fruit donor**, creating essential social value across the region.

In 2025 alone, the company donated **3,437 tons of fresh fruit** to the program.

Agrícola Famosa also makes daily contributions of fresh

fruit for community events and for school and nursery snacks in the municipality of Icapuí (Ceará).

**+3,000 t**  
of fruit donated in 2025

**3,500 people**  
beneficiaries on average





Ensuring access to safe drinking water in rural areas

In 2025, we strengthened our commitment to ensuring access to safe drinking water, an essential resource for health and well-being. Through a continuous distribution system using water trucks, Agrícola Famosa has secured the supply of potable water for several rural communities lacking basic water infrastructure.

Throughout the year, **3.4 billion litres of drinking water** were delivered, illustrating both the scale of the region’s water scarcity and the company’s responsibility in addressing it. This volume is equivalent to the annual consumption of **more than 186,000 people**, making this initiative one of the most relevant contributions to community well-being and social resilience in the area.



“Hospital do Amor – Barretos” Project

Agrícola Famosa partnered with Hospital do Amor Barretos, one of Brazil’s leading philanthropic institutions known for its work in **free cancer prevention, diagnosis and treatment**. The company’s contribution supports prevention programs, specialized care, and comprehensive assistance for patients and families, strengthening equitable access to high-quality healthcare and reinforcing its commitment to initiatives with significant social impact.



Tax incentivised social contributions

Agrícola Famosa allocated **€259,000** to social projects through tax incentive mechanisms, supporting accredited initiatives focused on children, people with disabilities, the elderly, health, sports, and culture. This model ensures transparent management of resources and effective impact in communities facing vulnerability.





## Morocco



### Ensuring access to safe drinking water in rural areas

The project led by **Sunpack** in the community of **Douar Ait Haddou** (Souhlia, Morocco) aimed to **restore access to safe drinking water** in a rural area severely affected by **prolonged drought, extreme water stress, and insufficient infrastructure**.

Morocco is currently facing a critical water scarcity situation due to recurring droughts, contamination of water sources, and a significant reduction in available water resources, which have dropped to **650 m<sup>3</sup> per person per year**, well below the 1.700 m<sup>3</sup> scarcity threshold. This situation particularly affects rural areas, where communities lack stable and secure water supply systems.

In response, Sunpack funded the **rehabilitation and deepening of an existing**

**well** that had ceased to provide potable water to the community of Douar Ait Haddou. The intervention **restored the water** flow and improved the quality of the water consumed.

The project has delivered direct and significant impact:

- ✓ **613 residents** benefited
- ✓ **152 households** regained access to drinking water
- ✓ **25 Sunpack employees** living in the community benefited
- ✓ Immediate improvement in **health and living conditions**
- ✓ **Reduced incidence of illnesses** linked to contaminated water



Peru

“Abrigando Sueños” Program

The **Abrigando Sueños** campaign, led by Safresco Peru, aimed to support communities near our operational areas through the distribution of blankets and bedding. Thanks to the commitment and participation of our employees, we were able to provide these essential items to families in need.

Donations took place across several communities in **Chepén, Chincha and Piura**. In total, **390 people** benefited from this initiative, reinforcing our commitment to the well-being of neighbouring communities.







### Supporting quality education

As part of our commitment to improving education in the communities where we operate, we donated **Raschel mesh** to two educational centers in Chincha: **CEI No. 439 in the Collazos settlement and School No. 306 in the AAHH Señor de los Milagros.**

This contribution will help improve the infrastructure of both schools, providing safer and more suitable outdoor spaces for children and young people to carry out school activities.



### Medical campaigns for the community

Safresco Peru organized **two free medical campaigns** for the families of our employees and for residents of **Pacanguilla and Mocupe.**

In Pacanguilla, services included **paediatrics, general medicine, obstetrics, and psychology.**



In Mocupe, these were complemented with **dental care** and educational workshops promoting healthy habits.

A total of around **120 people** received medical attention, helping improve access to essential health services and fostering a culture of prevention and well-being within both communities.



✓ Commitment to food security

As part of our commitment to promoting healthy diets in the communities where we operate, Safresco Peru donated **over 7 tons of fresh mandarins** to educational centers, community canteens, and the Vaso de Leche program in various locations across Chepén and Chíncha.

This initiative helps strengthen food security, promote balanced nutrition, and support the healthy development of children and families in vulnerable situations.

Deliveries took place in Chepén and several **educational institutions in Chíncha**. In total, **1,650 children** benefited from the initiative.







## South Africa



### Safresco RSA Water Tank Project

Since 2018, Safresco RSA has been implementing a program aimed at improving access to safe drinking water for employees and their families, particularly in areas where public infrastructure is limited and water supply is unstable.

Through this initiative, workers receive a **1,000 liters water tank** fully equipped with a base, catchment gutters and an access system, ensuring a safe and reliable reserve to cover prolonged periods of public supply interruption.

In 2025, **12 tanks were installed** for employees of the **Ponders End Pack House**, **22 for those at the Sunnybank Pack House**, and **28 for workers on the Safresco farm**, significantly expanding the program's reach and reinforcing the company's commitment to the well being of its workforce and their families.



### Black Economic Empowerment (BEE)

**Long-term community empowerment.** Since 2019, Safresco South Africa has worked in partnership with the **Black Economic Empowerment (BEE)** initiative to offer education and training opportunities that enable participants to become an integral part of a growing citrus business. The project aligns with South Africa's Broad-Based Black Economic Empowerment Act, part of the National Development Plan 2030, which seeks to address the inequalities suffered by Black South Africans as a result of the apartheid regime.







### Strengthening infrastructure and community well being in Mfuleni Village

Safresco South Africa maintains an ongoing commitment to the well-being of communities neighbouring its operations. One example is Mfuleni Village, a settlement adjacent to our Mfuleni farm, where the company implements **initiatives to improve residents' quality of life.**

The company installed and maintained an integrated **water supply system** that ensures families receive the daily water they need for essential activities. This is complemented by a purification system that guarantees access to safe drinking water. The infrastructure, fully funded and managed by Safresco, addresses essential needs in an area where access to basic services is often limited.

In 2025, Safresco expanded its contribution through general housing maintenance and

improvements to the dirt roads connecting the homes in the settlement, enhancing both safety and accessibility. In total, **25 households** benefited directly from these actions, reinforcing Safresco South Africa's commitment to social development and to strengthening rural communities in its surrounding areas.

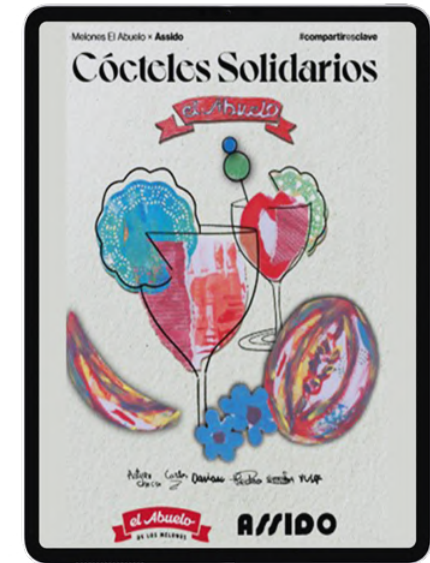


### Additional actions

**In Spain,** we contributed to **promoting healthy diets among young people** by donating fresh fruit for the charity race organized by IES Vall de la Safor and the VEDAMA SAFOR association. The goal was to encourage healthy eating and physical activity among students and local youth.

### "Solidarity Cocktails" to Support Vulnerable Groups

At El Abuelo, we launched the "Solidarity Cocktails" initiative, created to **raise visibility for**



**groups facing situations of special vulnerability** while generating funds to support their social work.

In 2025, the proceeds went to ASSIDO, an organization with more than 40 years of experience supporting people with Down syndrome and intellectual disabilities. Participants from **ASSIDO** also helped design the campaign's official poster through a collaborative art workshop.

In addition to these initiatives, we collaborate continuously with **associations and social organizations** dedicated to improving people's quality of life. Through donations, participation in community projects and support for local programs, we contribute to strengthening essential services and driving actions that generate a positive and tangible impact on vulnerable families and groups in the areas where we operate.

Promoting economic development

At Citri&Co, we promote local development through **responsible financial management**. We distribute the economic value generated by our business activities, aligned with our objectives and performance, among our stakeholders.

The distribution by country of results and income taxes for the fiscal year, expressed in thousands of euros, is shown below:

This year, we increased our investment in associations and community partnerships by 42% compared to the previous year.



|                                                | Europe       | Latam        | Africa       | Total          |
|------------------------------------------------|--------------|--------------|--------------|----------------|
| Net revenue                                    | 998,501.95 € | 249,316.00 € | 105,568.00 € | 1,353,385.95 € |
| Operating result                               | 401,218.84 € | 23,362.00 €  | 3,162.00 €   | 427,742.84 €   |
| Financial result                               | 92,358.00 €  | (1,535.00)€  | (1,391.00) € | 89,432.00 €    |
| Profit before tax                              | 366,783.61 € | 22,190.00 €  | 3,081.00 €   | 392,054.61 €   |
| Profit for the year from continuing operations | 292,493.07 € | 18,499.00 €  | 1,381.00 €   | 312,373.07 €   |



# 05 GOVERNANCE



Ethics and good governance

# Main milestones of the campaign



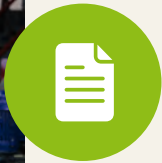
**0** penalties

and complaints received relating to fraud or corruption



**100%**

senior management personnel trained in Compliance



**+50** audits

SEDEX-SMETA and GLOBALG.A.P. GRASP



**International rollout**

of the Compliance and Criminal Risk Prevention Model and launch of Human Rights and Sustainability Due Diligence



**Ethics Channel**

public and accessible



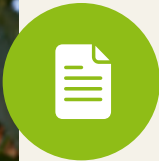


Transparency



Sustainable  
finance

we achieve the three targets set under the sustainability-linked financing framework



+30  
reporting ESG  
to clients and investors

Social and environmental  
criteria in our supply chain



+137%  
year-on-year increase in key  
suppliers assessed



# Responsible corporate culture

At Citri&Co, **we embed sustainability into our corporate culture** and into all key decision making processes, ensuring ethical, responsible conduct aligned with our corporate values.

Our governance system is designed to oversee the ESG impacts, risks and opportunities that are material to our business, while ensuring compliance with the applicable regulations in all the countries where we operate.





# Compliance framework and ethical culture

Citri&Co’s **Regulatory Compliance and Criminal Risk Prevention Model** brings together our ethical culture and internal control system. Its purpose is to prevent risks, reinforce integrity, and ensure full compliance with applicable laws in every country where we operate. The model is structured around the following core instruments:

- **Code of Ethics:** Our Code of Ethics sets out the **standards and principles of conduct** that guide all individuals who work for or represent Citri&Co. It forms part of our due diligence system and ensures best practices across our operations. It is mandatory for the company and for all business partners in our supply chain, reflecting

## A code that promotes responsible behaviour



**We uphold**

- ✓ Freedom of association
- ✓ Diversity, equality and non discrimination
- ✓ Inclusion
- ✓ Right to privacy
- ✓ Intellectual property rights
- ✓ Internal promotion, training and fair working conditions



**We reject**

- ✗ Child labour
- ✗ Forced or compulsory labour
- ✗ Workplace harassment
- ✗ Discrimination
- ✗ Corruption
- ✗ Conflicts of interest

- our **commitment to human rights** and compliance with all relevant national and international regulations.
- **Regulatory Compliance and Criminal Risk Prevention Policy:** Provides the governance framework guiding professional behaviour and the activities carried out by directors and employees in fulfilling their responsibilities.
- **Regulatory Compliance and Criminal Risk Prevention Manual:** Details the procedures and controls necessary to fulfil our duty to oversee and monitor business activities.
- **ESG Policy:** Formalises Citri&Co’s commitment to responsible and sustainable management, aligned with international standards.

# Risk and compliance management



## Commitment

- ✓ Code of Ethics
- ✓ Human Rights Policy
- ✓ Integrity policy framework



## Plan

- ✓ Annual identification and assessment of actual and potential risks and impacts
- ✓ Prioritisation based on materiality and severity
- ✓ Integration into the corporate risk map



## Do

- ✓ Design and implementation of controls, protocols and preventive measures



Due diligence processes for business partners and operations



## Review

- ✓ Annual review of the Compliance Model
- ✓ Internal audits of controls and preventive measures
- ✓ Update of the risk map and prioritisation criteria



## Communicate

- ✓ Annual Sustainability Report (CSRD)
- ✓ Internal communication and continuous training
- ✓ Reporting to investors and external stakeholders

# Training and awareness

To ensure the effectiveness of our compliance system, we implement an **annual communication and training plan** for all employees and collaborators. This plan is regularly updated and includes content on integrity, responsible business practices, human rights, anti corruption, and data protection.



# Management of unlawful conduct

Citri&Co has developed a comprehensive system to detect, prevent and respond to any potential misconduct or breaches of our Code of Ethics and integrity policies.

This system combines internal controls, reporting channels, investigation protocols and training actions designed to **uphold the highest standards of business ethics.**

The objective is to ensure that anyone working within the Group or maintaining a business relationship with us has **clear guidance to identify, report and avoid risk situations.**





# Managing misconduct at Citri&Co



## Risk identification

- Periodic assessments of fraud, corruption, bribery and conflicts of interest
- Integration into the Compliance Risk Map
- Definition of mitigation controls



## Ethical channel

- **Ethical Channel** available to employees and third parties
- Confidential and, where possible, anonymous reporting
- Whistleblower protection and prohibition of retaliation
- Direct communication pathways with Human Resources



## Investigation and response

- Preliminary analysis of reported concerns
- Evidence-based investigations, interviews and impact assessment
- Disciplinary actions and preventive measures where appropriate
- Follow up of action plans
- Communication of the outcome to the whistleblower when appropriate



## Awareness and training

- Ongoing training to reinforce policies and enable early detection
- Promotion of a culture of integrity across the organization

**Whistleblower protection.**

**Confidentiality, restricted access to information and strict non retaliation protocols ensure a safe and fair process for every report.**



# Commitment to anti-corruption

We uphold a firm and explicit commitment to integrity in all our operations. We maintain a **zero tolerance approach to corruption, fraud and any unlawful conduct**, as reflected in our Code of Ethics and the full set of policies that make up our Compliance Model.

The Code of Ethics defines the **standards governing our business and professional relationships**, including anti corruption and anti money laundering principles, compliance with applicable laws, fair competition, and the protection of confidentiality and sensitive information.

To ensure its effectiveness, the Group maintains specific procedures and controls that are reviewed and updated annually as part of the compliance management system.

During this campaign, we strengthened our commitment to integrity through the approval of the

**Corporate Integrity Framework**, a structured set of policies and procedures designed to prevent, detect and respond to risks associated with corrupt practices.

## Corporate Integrity Framework

01

### Policy and Procedure for Interactions with Public Officials and Private Entities.

Guidelines for ethical, transparent interactions that comply with anti corruption regulations.

02

### Donations and Sponsorship Policy.

Clear criteria and processes to ensure transparency and avoid undue influence.

03

### Gifts and Hospitality Policy.

Rules governing the offering and receiving of courtesies to prevent conflicts of interest or undue advantages.



# We protect human rights

At Citri&Co, **respect for and protection of human rights** is a central pillar of our activities. This commitment is embedded in our corporate culture and guides decisions, labour practices and operational conduct, both internally and throughout our entire value chain.

Our approach is grounded in the **UN Guiding Principles on Business and Human Rights**, the **OECD** Guidelines for Multinational Enterprises, the **ILO** Core Conventions, and the **2030 Agenda** for Sustainable Development.

## Our stance: zero tolerance for any violation

### We regulate and promote fair working conditions based on:

- ✓ Occupational health and safety
- ✓ Freedom of association and collective bargaining
- ✓ Equal treatment and equal opportunities
- ✓ Fair remuneration and full compliance with labour regulations

### We explicitly reject:

- ✗ Child labour and forced labour
- ✗ Any violation of human rights or labour legislation
- ✗ Discrimination, harassment or any behaviour that undermines human dignity



**This commitment applies not only to our workforce, but also to growers, suppliers, business partners and the communities where we operate.**



## Policy Framework and 2025 update

Our human rights commitment is set out in our **Code of Ethics** and in the **Human Rights Policy**, which is currently being updated to reflect the Group's operational scope and complexity in 2025.

The updated policy will incorporate:

- ✓ A **human rights risk assessment** across all countries where we operate.
- ✓ **Prevention, mitigation and remediation measures** aligned with the CSRD and the upcoming Corporate Sustainability Due Diligence Directive (CSDDD).
- ✓ **Strengthened controls** on labour practices across the supply chain.



## Sector commitment

We are members of the **Ethical Trading Forum**, where we collaborate to promote responsible labour conditions in the Spanish agri food sector and reinforce shared human rights standards.



Foros Comercio Ético  
Ethical Trade Forums



## Fundamental principles upheld by Citri&Co

As part of our commitment to the **United Nations Global Compact**, we adhere to the following principles:



✓ We do not use or support child labour.

✓ We do not use or support forced labour.

✓ We ensure a safe and healthy workplace, continuously assessing and reducing risks.

✓ We respect freedom of association and collective bargaining and protect employee representatives.

✓ We do not tolerate discrimination or degrading treatment of any kind.

✓ We prohibit physical or psychological coercion and any form of verbal abuse.

✓ We guarantee adequate rest periods, in line with legislation or applicable collective agreements.

✓ We ensure compliance with legal minimum wages and all labour and social security obligations.

✓ We verify labour and health-and-safety compliance among our suppliers and subcontractors.

## Compliance status

In 2025, **no significant risks of human rights violations were identified** in our direct or indirect operations, and **no reports were received relating to breaches** in this area.



**GLOBALG.A.P.  
GRASP  
Certification**

As proof of our commitment to human rights, all Group subsidiaries are certified under GLOBALG.A.P. GRASP, an international standard that helps producers establish robust social management systems on their farms.





# Transparency

During this reporting period, we have strengthened Citri&Co's sustainable financing structure, now in its **second year of implementation**, reaffirming its role as a core component of the Group's ESG strategy. This financing mechanism is fully aligned with the company's environmental and social

commitments and reinforces our contribution to the 2030 Agenda by promoting more transparent, performance driven sustainability management.

Sustainable finance serves as a **catalyst for advancing the environmental and social projects defined in our ESG**

**Framework.** It supports the Group's transition towards more sustainable agricultural models and encourages continuous improvement across our value chain.

The five year agreement sets targets linked to three key performance indicators:



-7%

reduction in the corporate carbon footprint compared to the FY22 campaign



+54%

increase in hectares certified under sustainable water management compared to the FY22 campaign



84%

of key suppliers assessed under sustainability criteria compared to the FY22 campaign





Performance monitoring

In this second year, **we have once again achieved all three indicators associated with our sustainability linked financing**, reflecting consistent management and a strong commitment to continuous improvement. These results, made possible by the dedication of our entire team, strengthen the credibility and robustness of our responsible management practices.



| KPI                                                               | Target<br>FY23/24 | Results<br>FY23/24 | Achieved | Target<br>FY24/25 | Results<br>FY24/25 | Achieved |
|-------------------------------------------------------------------|-------------------|--------------------|----------|-------------------|--------------------|----------|
| Reduction in corporate carbon footprint                           | -2%               | -6%                | Yes      | -1%               | -4%                | Yes      |
| Increase in hectares certified under sustainable water management | +18%              | +27%               | Yes      | >=27%             | +42%               | Yes      |
| Responsible assessment of key suppliers                           | +21%              | +41%               | Yes      | >=41%             | 41%                | Yes      |

# Social and environmental criteria in our supply chain

At Citri&Co, being part of a global supply chain means assuming an active **responsibility to protect people and the environment**.

The complexity of this system where diverse social, regulatory and economic realities coexist requires a firm commitment to preventing risks such as labour rights violations, unsafe working conditions, discrimination, or any form of child labour, forced labour or undignified work. These challenges persist across agricultural contexts worldwide and demand a coordinated response in which institutions, businesses and society move forward together.

In this context, **human rights and environmental due diligence have become an essential pillar**. Although recent European regulatory developments have shifted toward more proportionate and simplified models, the



responsibility of companies remains clear: to act rigorously, transparently and consistently across the entire value chain. For us, this means strengthening our internal processes, setting clear expectations for suppliers, and

fostering relationships built on continuous improvement, ethics and respect.

During this campaign, we have reinforced **responsible supply chain management** by combining



harmonized ESG criteria, more robust monitoring mechanisms and closer collaboration with our strategic partners. In this regard, our partnership with **EcoVadis** stands out. It enables us to evaluate key suppliers through a comprehensive environmental, social and governance lens and to

move towards more transparent sourcing practices aligned with international standards and the demands of today's market.

This approach enhances our ability to identify risks and opportunities, while at the same time fostering stronger relationships with

growers, suppliers and customers. Supply chain sustainability is not built on unilateral requirements, but through **collaboration, support and shared responsibility** capable of generating real positive impact for people and the territories where we operate.

# ecovadis

During this campaign, we achieved a 132% increase in key suppliers<sup>8</sup> assessed.

<sup>8</sup> The scope of the sustainability-linked financing targets are the operating companies in Spain.







**ANNEXES**



# ANNEX I

## About this report

This report covers the progress achieved during the period from 1 September 2024 to 31 August 2025. The information presented has been prepared with reference to the Global Reporting Initiative (GRI) Standards 2021 and “GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022”, applying their **quality principles**: balance, comparability, accuracy, timeliness, clarity and reliability.

All information and data have been compiled using other accountability documents, including the Non Financial Information Statements of Citri&Co, Frutas Esther, S.A., O.P.F.H., and Greenmed, S.L., O.P.F.H., as well as the carbon footprint statements of Citrico Global, S.L., Greenmed, S.L., Martinavarro, S.L., Rio Tinto Cítricos, S.L., Frutas Esther, S.A., Perales & Ferrer, S.L., Sunpack,

S.A.R.L., Agrícola Famosa, Ltda., Melon&Co Direct, Ltda., ARCO Fruits, S.A.S., Safresco Peru, S.A., Safresco South Africa (Pty.) Ltd., Ficotrel, S.A.S., and Los Melones del Abuelo, S.L. These statements have been verified by an independent third party to ensure the reliability of the information provided.

Melon&Co and Ficotrel, S.A.S. are considered non material for the presentation of certain data.



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# ANNEX II

## GRI Standard Indicators table

| Universal Standard                           |                                                                  |       |                                                                                                                                                            |                                                                                        |          |
|----------------------------------------------|------------------------------------------------------------------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------|
| GRI                                          | Title                                                            | ID    | Description                                                                                                                                                | Section/direct response                                                                | Auditing |
| GRI 1: Foundation 2021                       |                                                                  |       |                                                                                                                                                            |                                                                                        |          |
| GRI 1                                        | Foundation 2021                                                  | GRI 1 | Citri&Co has presented the information in this GRI Content Index for the period 1 September 2024 to 31 August 2025 using the GRI Standards as a reference. |                                                                                        |          |
| GRI 2: General Disclosures 2021              |                                                                  |       |                                                                                                                                                            |                                                                                        |          |
| The organization and its reporting practices |                                                                  |       |                                                                                                                                                            |                                                                                        |          |
| GRI 2-1                                      | Organizational details                                           | 2.1.a | Legal name.                                                                                                                                                | Citrico Global, S.L                                                                    |          |
|                                              |                                                                  | 2.1.b | Nature of ownership and legal form.                                                                                                                        | Sociedad mercantil                                                                     |          |
|                                              |                                                                  | 2.1.c | Location headquarters.                                                                                                                                     | Calle Manuel Vivanco 12, 12550, Almazora (Castellón)                                   |          |
|                                              |                                                                  | 2.1.d | Countries of operation.                                                                                                                                    | Spain, Morocco, France, UK, Brazil, Peru, South Africa, Argentina, Uruguay and Senegal |          |
| GRI 2-2                                      | Entities included in the organization's sustainability reporting | 2.2.a | List all its entities included in its sustainability reporting.                                                                                            | Annex I - About this report                                                            |          |
|                                              |                                                                  | 2.2.b | Differences between the list of entities in the financial report and the sustainability report.                                                            | Annex I - About this report                                                            |          |
|                                              |                                                                  | 2.2.c | Approach used for consolidating the information.                                                                                                           | The same approach has been considered for all business in the Group                    | Sí       |



| Universal Standard     |                                                          |       |                                                                                                                                                                     |                                                                                    |          |
|------------------------|----------------------------------------------------------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------|
| GRI                    | Title                                                    | ID    | Description                                                                                                                                                         | Section/direct response                                                            | Auditing |
| GRI 2-3                | Reporting period, frequency and contact point            | 2.3.a | Reporting period.                                                                                                                                                   | 1st September 2024 to 31st August 2025                                             |          |
|                        |                                                          | 2.3.b | Financial reporting period.                                                                                                                                         | 1st September 2024 to 31st August 2025                                             |          |
|                        |                                                          | 2.3.c | Publication date of report.                                                                                                                                         | February 28, 2026                                                                  |          |
|                        |                                                          | 2.3.d | Specify the contact point for questions about the report or reported information.                                                                                   | <a href="mailto:comunicacion@citricoglobal.com">comunicacion@citricoglobal.com</a> |          |
| GRI 2-4                | Restatements of information                              | 2.4.a | Report restatements of information made from previous reporting periods and explain:<br>i. the reasons for the restatements;<br>ii. the effect of the restatements. | No restatements of information have been made                                      | Yes      |
| GRI 2-5                | External assurance                                       | 2.5.a | Describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved.          | Sustainable by nature                                                              | Yes      |
|                        |                                                          | 2.5.b | If the organization's sustainability reporting has been externally assured.                                                                                         | Not verified                                                                       |          |
| Activities and workers |                                                          |       |                                                                                                                                                                     |                                                                                    |          |
| GRI 2-6                | Activities, value chain and other business relationships | 2.6.a | Report the sector(s) in which it is active.                                                                                                                         | Agri-food                                                                          |          |
|                        |                                                          | 2.6.b | Describe its value chain.                                                                                                                                           | The roots of a leading Group, section "Growing together"                           |          |
|                        |                                                          | 2.6.c | Report other relevant business relationships.                                                                                                                       | The roots of a leading Group, section "Growing together"                           |          |
|                        |                                                          | 2.6.d | Describe significant changes compared to the previous reporting period.                                                                                             | Annex I - About this report                                                        |          |

| Universal Standard |                                                         |        |                                                                                                                                                                                                                                                                                                                                                                       |                                                       |          |
|--------------------|---------------------------------------------------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------|
| GRI                | Title                                                   | ID     | Description                                                                                                                                                                                                                                                                                                                                                           | Section/direct response                               | Auditing |
| GRI 2-7            | Employees                                               | 2.7.a  | Total number of employees, and a breakdown of this total by gender and by region.                                                                                                                                                                                                                                                                                     | Society, section "Nurturing talent"                   | Yes      |
|                    |                                                         | 2.7.b  | Report the total number of permanent employees, temporary employees, non-guaranteed hours employees, full-time employees, part-time employees and breakdown by gender and by region.                                                                                                                                                                                  | Society, section "Nurturing talent"                   | Yes      |
|                    |                                                         | 2.7.c  | Differences between the list of entities in the financial report and the sustainability report.                                                                                                                                                                                                                                                                       | Society, section "Nurturing talent"                   |          |
|                    |                                                         | 2.7.d  | Report contextual information necessary to understand the data reported under 2-7-a and 2-7-b.                                                                                                                                                                                                                                                                        | Society, section "Nurturing talent"                   |          |
|                    |                                                         | 2.7.e  | Describe significant fluctuations in the number of employees during the reporting period and between reporting periods.                                                                                                                                                                                                                                               | Society, section "Nurturing talent"                   |          |
| Governance         |                                                         |        |                                                                                                                                                                                                                                                                                                                                                                       |                                                       |          |
| GRI 2-9            | Governance structure and composition                    | 2.9.a  | Describe its governance structure, including committees of the highest governance body.                                                                                                                                                                                                                                                                               | Sustainable by nature, section "Sustainable strategy" |          |
|                    |                                                         | 2.9.b  | List the committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization's impacts on the economy, environment, and people.                                                                                                                                                                    | Sustainable by nature, section "Sustainable strategy" |          |
| GRI 2-10           | Nomination and selection of the highest governance body | 2.10.a | Describe the nomination and selection processes for the highest governance body and its committees.                                                                                                                                                                                                                                                                   | Sustainable by nature, section "Sustainable strategy" |          |
|                    |                                                         | 2.10.b | Describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: <ul style="list-style-type: none"><li>Views of stakeholders (including shareholders)</li><li>Diversity</li><li>Independence</li><li>Competencies relevant to the impacts of the organization</li></ul> | Sustainable by nature, section "Sustainable strategy" |          |

| Universal Standard |                                                                             |        |                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                         |          |
|--------------------|-----------------------------------------------------------------------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------|
| GRI                | Title                                                                       | ID     | Description                                                                                                                                                                                                                                                                                                                                                                                                  | Section/direct response                                                                 | Auditing |
| GRI 2-12           | Role of the highest governance body in overseeing the management of impacts | 2.12.a | Indicate whether the chair of the highest governance body is also a senior executive of the organization.                                                                                                                                                                                                                                                                                                    | Sustainable by nature, section "Sustainable strategy"                                   |          |
|                    |                                                                             | 2.12.b | If the chair is also a senior executive, explain their role within the organization's management, the reasons for this arrangement, and how conflicts of interest are avoided and mitigated.                                                                                                                                                                                                                 | Sustainable by nature, section "Sustainable strategy"                                   |          |
|                    |                                                                             | 2.12.c | Describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.                                                                                                                                                                                                                             | Sustainable by nature, section "Sustainable strategy"                                   |          |
| GRI 2-13           | Delegation of responsibility for managing impacts                           | 2.13.a | Describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: <ul style="list-style-type: none"><li>Whether it has appointed any senior executives with responsibility for the management of impacts; i. whether it has delegated responsibility for the management of impacts to other employees.</li></ul> | Sustainable by nature, section "Sustainable strategy"                                   |          |
|                    |                                                                             | 2.13.b | Describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.                                                                                                                                                                                           | Sustainable by nature, section "Sustainable strategy"                                   |          |
| GRI 2-14           | Role of the highest governance body in sustainability reporting             | 2.14.a | Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information.                                                                                                                                                                   | The Board of Directors has among other duties the oversight of sustainability reporting |          |
|                    |                                                                             | 2.14.b | Indicate whether the highest governance body does not have the responsibility to review and approve the reported information, including the organization's material topics, and if so, explain the reason.                                                                                                                                                                                                   | Yes, It has the responsibility                                                          |          |



| Universal Standard |                                                              |        |                                                                                                                                                                                                                                                        |                                                       |          |
|--------------------|--------------------------------------------------------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------|
| GRI                | Title                                                        | ID     | Description                                                                                                                                                                                                                                            | Section/direct response                               | Auditing |
| GRI 2-15           | Conflicts of interest                                        | 2.15.a | Describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated.                                                                                                                               | Sustainable by nature, section "Sustainable strategy" |          |
| GRI 2-16           | Communication of critical concerns                           | 2.16.a | Describe whether and how critical concerns are communicated to the highest governance body.                                                                                                                                                            | Sustainable by nature, section "Sustainable strategy" |          |
|                    |                                                              | 2.16.b | Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.                                                                                                         | 0                                                     | Yes      |
| GRI 2-17           | Collective knowledge of the highest governance body          | 2.17.a | Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.                                                                                                           | Sustainable by nature, section "Sustainable strategy" |          |
| GRI 2-18           | Evaluation of the performance of the highest governance body | 2.18.a | Describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people.                                                               | Sustainable by nature, section "Sustainable strategy" |          |
|                    |                                                              | 2.18.b | Report whether the evaluations are independent or not, and the frequency of the evaluations.                                                                                                                                                           | Sustainable by nature, section "Sustainable strategy" |          |
|                    |                                                              | 2.18.c | Describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.                                                                                               | Sustainable by nature, section "Sustainable strategy" |          |
| GRI 2-19           | Remuneration policies                                        | 2.19.b | Discover how the remuneration policies of the members of the highest governance body and the senior executives are linked to their objectives and their performance in managing the organization's impacts on the economy, the environment and people. | Society, section "Nurturing talent"                   |          |

| Universal Standard               |                                               |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                     |          |
|----------------------------------|-----------------------------------------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|----------|
| GRI                              | Title                                         | ID     | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Section/direct response                             | Auditing |
| GRI 2-20                         | Process to determine remuneration             | 2.20.a | <p>Describe the process for designing its remuneration policies and for determining remuneration, including:</p> <ul style="list-style-type: none"><li>• Whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration.</li><li>• How the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration.</li><li>• Whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives.</li></ul> | Society, section "Nurturing talent"                 |          |
| Strategy, policies and practices |                                               |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                     |          |
| GRI 2-22                         | Statement on sustainable development strategy | 2.22.a | <p>Present a statement from the highest governance body or the highest executive of the organization on the importance of sustainable development for the organization and its strategy for contributing to it.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                      | Environmental Policy                                |          |
| GRI 2-23                         | Policy commitments                            | 2.23.a | <ul style="list-style-type: none"><li>• Describe its policy commitments for responsible business conduct, including:</li><li>• The authoritative intergovernmental instruments that the commitments reference.</li><li>• Whether the commitments stipulate conducting due diligence.</li><li>• Whether the commitments stipulate applying the precautionary principle.</li><li>• Whether the commitments stipulate respecting human rights.</li></ul>                                                                                                                                                                                                    | Governance, section "Responsible corporate culture" |          |

| Universal Standard |                              |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                           |          |
|--------------------|------------------------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------|
| GRI                | Title                        | ID     | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Section/direct response                                                                                   | Auditing |
| GRI 2-23           | Policy commitments           | 2.23.b | Describe its specific policy commitment to respect human rights, including: <ul style="list-style-type: none"><li>• The internationally recognized human rights that the commitment covers.</li><li>• The categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment.</li></ul>                                                                                                                                                                                                                                                                    | Governance, section "Responsible corporate culture"                                                       |          |
|                    |                              | 2.23.c | Provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <a href="https://www.citricoglobal.com/sostenibilidad/">https://www.citricoglobal.com/sostenibilidad/</a> |          |
|                    |                              | 2.23.d | Report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Sustainable by nature, section "Sustainable strategy"                                                     |          |
|                    |                              | 2.23.e | Report the extent to which the policy commitments apply to the organization's activities and to its business relationships.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Governance, section "Responsible corporate culture"                                                       |          |
|                    |                              | 2.23.f | Describe how the policy commitments are communicated to workers, business partners, and other relevant parties.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Governance, section "Responsible corporate culture"                                                       |          |
| GRI 2-24           | Embedding policy commitments | 2.24.a | Describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: <ul style="list-style-type: none"><li>• How it allocates responsibility to implement the commitments across different levels within the organization.</li><li>• How it integrates the commitments into organizational strategies, operational policies, and operational procedures.</li><li>• How it implements its commitments with and through its business relationships.</li><li>• Training that the organization provides on implementing the commitments.</li></ul> | Governance, section "Responsible corporate culture"                                                       |          |



| Universal Standard |                                                    |        |                                                                                                                                                                                                                            |                                                     |          |
|--------------------|----------------------------------------------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|----------|
| GRI                | Title                                              | ID     | Description                                                                                                                                                                                                                | Section/direct response                             | Auditing |
| GRI 2-25           | Processes to remediate negative impacts            | 2.25.a | Describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to.                                                              | Governance, section "Responsible corporate culture" |          |
|                    |                                                    | 2.25.b | Describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in.                                                                     | Governance, section "Responsible corporate culture" |          |
|                    |                                                    | 2.25.c | Describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to.                                                   | Governance, section "Responsible corporate culture" |          |
|                    |                                                    | 2.25.d | Describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms.                                                   | Governance, section "Responsible corporate culture" |          |
|                    |                                                    | 2.25.e | Describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.                            | Governance, section "Responsible corporate culture" |          |
| GRI 2-26           | Mechanisms for seeking advice and raising concerns | 2.26.a | Describe the mechanisms for individuals to:<br>i. seek advice on implementing the organization's policies and practices for responsible business conduct;<br>ii. raise concerns about the organization's business conduct. | Governance, section "Responsible corporate culture" |          |
| GRI 2-28           | Membership associations                            | 2.28.a | Report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.                                                          | Society, section "Responsible partnerships"         |          |

| Universal Standard           |                                      |        |                                                                                                                                                                                                                                                                                                                                                                                            |                                                                  |          |
|------------------------------|--------------------------------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|----------|
| GRI                          | Title                                | ID     | Description                                                                                                                                                                                                                                                                                                                                                                                | Section/direct response                                          | Auditing |
| Stakeholder engagement       |                                      |        |                                                                                                                                                                                                                                                                                                                                                                                            |                                                                  |          |
| GRI 2-29                     | Approach to stakeholder engagement   | 2.29.a | Describe its approach to engaging with stakeholders, including:<br>i. the categories of stakeholders it engages with, and how they are identified;<br>ii. the purpose of the stakeholder engagement;<br>iii. how the organization seeks to ensure meaningful engagement with stakeholders.                                                                                                 | Sustainable by nature                                            |          |
| GRI 2-30                     | Collective bargaining agreements     | 2.30.a | Report the percentage of total employees covered by collective bargaining agreements.                                                                                                                                                                                                                                                                                                      | 83% of employees are covered by collective bargaining agreements |          |
| GRI 3: Material topics, 2021 |                                      |        |                                                                                                                                                                                                                                                                                                                                                                                            |                                                                  |          |
| GRI 3-1                      | Process to determine material topics | 3.1.a  | Describe the process it has followed to determine its material topics, including:<br>i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships;<br>ii. how it has prioritized the impacts for reporting based on their significance. | Sustainable by nature                                            |          |
|                              |                                      | 3.1.b  | Specify the stakeholders and experts whose views have informed the process of determining its material topics.                                                                                                                                                                                                                                                                             | Sustainable by nature                                            |          |
| GRI 3-2                      | List of material topics              | 3.2.a  | List its material topics.                                                                                                                                                                                                                                                                                                                                                                  | Sustainable by nature                                            |          |
|                              |                                      | 3.2.b  | Report changes to the list of material topics compared to the previous reporting period.                                                                                                                                                                                                                                                                                                   | Sustainable by nature                                            |          |

| Universal Standard |                               |       |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                               |          |
|--------------------|-------------------------------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|----------|
| GRI                | Title                         | ID    | Description                                                                                                                                                                                                                                                                                                                                                                                                                      | Section/direct response                                       | Auditing |
| GRI 3-3            | Management of material topics | 3.3.a | Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights.                                                                                                                                                                                                                                                                               | Sustainable by nature                                         |          |
|                    |                               | 3.3.b | Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships.                                                                                                                                                                                                                                | Sustainable by nature                                         |          |
|                    |                               | 3.3.c | Describe its policies or commitments regarding the material topic.                                                                                                                                                                                                                                                                                                                                                               | Sustainable by nature                                         |          |
|                    |                               | 3.3.d | Describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts.                                                                                                       | Sustainable by nature<br>Environment<br>Society<br>Governance |          |
|                    |                               | 3.3.e | Report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures. | Sustainable by nature                                         |          |
|                    |                               | 3.3.f | Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).                                                                                                                                                                                                                                                                        | Sustainable by nature                                         |          |



| Sectorial Standard   GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 |                   |                                                                                                                                            |                          |          |
|--------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------|
| ID Sector Standard                                                             | ID Topic Standard | Title                                                                                                                                      | Section/direct response  | Auditing |
| GRI 13.1 Emissions                                                             |                   |                                                                                                                                            |                          |          |
| 13.1.1                                                                         | 3-3               | Management of material topics.                                                                                                             | Environment              |          |
| GRI 305: Emissions, 2016                                                       |                   |                                                                                                                                            |                          |          |
| 13.1.2                                                                         | 305-1             | Direct (Scope1) GHG emissions.                                                                                                             | Environment              | Yes      |
| 13.1.3                                                                         | 305-2             | Energy indirect (Scope 2) GHG emissions.                                                                                                   | Environment              | Yes      |
| 13.1.4                                                                         | GRI 305-3         | Other GHG emissions (scope 3).                                                                                                             | Environment              | Yes      |
| 13.1.5                                                                         | 305-4             | GHG emissions intensity.                                                                                                                   | Environment              |          |
| 13.1.6                                                                         | 305-5             | Reduction of GHG emissions.                                                                                                                | Environment              |          |
| GRI 13.2 Climate adaptation and resilience                                     |                   |                                                                                                                                            |                          |          |
| 13.2.1                                                                         | 3-3               | Management of material topics.                                                                                                             | Environment              |          |
| GRI 304: Biodiversity, 2016                                                    |                   |                                                                                                                                            |                          |          |
| 13.3.2                                                                         | 304-1             | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. | Environment              |          |
| 13.3.3                                                                         | 304-2             | Significant impacts of activities, products and services on biodiversity.                                                                  | Environment              |          |
| 13.3.4                                                                         | 304-3             | Habitats protected or restored.                                                                                                            | Environment              |          |
| 13.3.5                                                                         | 304-4             | IUCN Red List species and national conservation list species with habitats in areas affected by operations.                                | Environment<br>Annex III |          |
| GRI 13.4 Natural ecosystem conversion                                          |                   |                                                                                                                                            |                          |          |
| 13.4.1                                                                         | 3-3               | Management of material topics.                                                                                                             | Environment              |          |

| Sectorial Standard   GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 |                   |                                                         |                         |          |
|--------------------------------------------------------------------------------|-------------------|---------------------------------------------------------|-------------------------|----------|
| ID Sector Standard                                                             | ID Topic Standard | Title                                                   | Section/direct response | Auditing |
| 13.5 Soil health                                                               |                   |                                                         |                         |          |
| 13.5.1                                                                         | 3-3               | Management of material topics.                          | Environment             |          |
| 13.6 Pesticides use                                                            |                   |                                                         |                         |          |
| 13.6.1                                                                         | 3-3               | Management of material topics.                          | Environment             |          |
| 13.7 Water and effluents                                                       |                   |                                                         |                         |          |
| 13.7.1                                                                         | 3-3               | Management of material topics.                          | Environment             |          |
| GRI 303: Water and efluents, 2018                                              |                   |                                                         |                         |          |
| 13.7.2                                                                         | 303-1             | Interactions with water as a shared resource.           | Environment             |          |
| 13.7.3                                                                         | 303-2             | Management of water discharge-related impacts.          | Environment             | Yes      |
| 13.7.4                                                                         | 303-3             | Water withdrawal.                                       | Environment             | Yes      |
| 13.7.5                                                                         | 303-4             | Water discharge.                                        | Environment             | Yes      |
| 13.7.6                                                                         | 303-5             | Water consumption.                                      | Environment             | Yes      |
| 13.8 Waste                                                                     |                   |                                                         |                         |          |
| 13.8.1                                                                         | 3-3               | Management of material topics.                          | Environment             |          |
| GRI 306: Waste, 2020                                                           |                   |                                                         |                         |          |
| 13.8.2                                                                         | 306-1             | Waste generation and significant waste-related impacts. | Environment             |          |

| Sectorial Standard   GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 |                   |                                                                                                |                                            |          |
|--------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------|--------------------------------------------|----------|
| ID Sector Standard                                                             | ID Topic Standard | Title                                                                                          | Section/direct response                    | Auditing |
| 13.8.3                                                                         | 306-2             | Management of significant waste-related impacts.                                               | Environment                                |          |
| 13.8.4                                                                         | 306-3             | Waste generated.                                                                               | Environment                                | Yes      |
| 13.8.5                                                                         | 306-4             | Waste diverted from disposal.                                                                  | Environment                                |          |
| 13.8.6                                                                         | 306-5             | Waste directed to disposal.                                                                    | Environment                                |          |
| 13.9 Food security                                                             |                   |                                                                                                |                                            |          |
| 13.9.1                                                                         | 3-3               | Management of material topics.                                                                 | Environment                                |          |
| 13.9.2                                                                         | R                 | Report the total weight of food loss in metric tons and the food loss percentage.              | Environment                                |          |
| 13.10 Food safety                                                              |                   |                                                                                                |                                            |          |
| 13.10.1                                                                        | 3-3               | Management of material topics.                                                                 | Introduction                               |          |
| GRI 416: Customer Health and Safety, 2016                                      |                   |                                                                                                |                                            |          |
| 13.10.2                                                                        | 416-1             | Assessment of the health and safety impacts of product and service categories.                 | Introduction                               |          |
| 13.10.3                                                                        | 416-2             | Incidents of non-compliance concerning the health and safety impacts of products and services. | There have been no complaints or sanctions | Yes      |
| 13.12 Local communities                                                        |                   |                                                                                                |                                            |          |
| 13.12.1                                                                        | 3-3               | Management of material topics.                                                                 | Society                                    |          |
| GRI 413: Local communities, 2016                                               |                   |                                                                                                |                                            |          |
| 13.12.2                                                                        | 413-1             | Operations with local community engagement, impact assessments, and development programs.      | Society                                    |          |



| Sectorial Standard   GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 |                   |                                                                                           |                                                            |          |
|--------------------------------------------------------------------------------|-------------------|-------------------------------------------------------------------------------------------|------------------------------------------------------------|----------|
| ID Sector Standard                                                             | ID Topic Standard | Title                                                                                     | Section/direct response                                    | Auditing |
| 13.13 Land and resource rights                                                 |                   |                                                                                           |                                                            |          |
| 13.13.1                                                                        | 3-3               | Management of material topics.                                                            | Society                                                    |          |
| 13.14 Rights of indigenous peoples                                             |                   |                                                                                           |                                                            |          |
| 13.14.1                                                                        | 3-3               | Management of material topics.                                                            | Governance                                                 |          |
| 13.15 Non-discrimination and equal opportunity                                 |                   |                                                                                           |                                                            |          |
| 13.15.1                                                                        | 3-3               | Management of material topics.                                                            | Society and Governance                                     |          |
| GRI 405: Diversity and Equal Opportunity, 2016                                 |                   |                                                                                           |                                                            |          |
| 13.15.2                                                                        | 405-1             | Diversity of governance bodies and employees.                                             | Governance                                                 | Yes      |
| GRI 406: Non-discrimination, 2016                                              |                   |                                                                                           |                                                            |          |
| 13.15.4                                                                        | 406-1             | Incidents of discrimination and corrective actions taken.                                 | There have been no complaints, investigations or sanctions | Yes      |
| 13.16 Forced or compulsory labor                                               |                   |                                                                                           |                                                            |          |
| 13.16.1                                                                        | 3-3               | Management of material topics.                                                            | Governance                                                 |          |
| GRI 409: Forced or Compulsory Labor, 2016                                      |                   |                                                                                           |                                                            |          |
| 13.16.2                                                                        | 409-1             | Operations and suppliers at significant risk for incidents of forced or compulsory labor. | Governance                                                 |          |
| 13.17 Child labour                                                             |                   |                                                                                           |                                                            |          |
| 13.17.1                                                                        | 3-3               | Management of material topics.                                                            | Governance                                                 |          |
| 408: Child labour 2016                                                         |                   |                                                                                           |                                                            |          |
| 13.17.2                                                                        | 408-1             | Operations and suppliers at significant risk of child labour incidents.                   | Morocco, Peru, South Africa and Brazil                     |          |

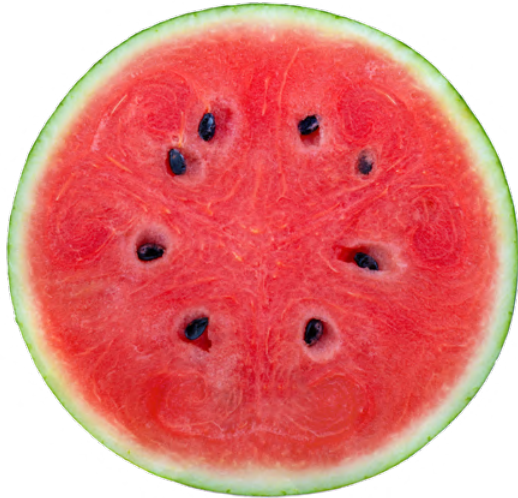
| Sectorial Standard   GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 |                   |                                                                                                                 |                         |          |
|--------------------------------------------------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------|-------------------------|----------|
| ID Sector Standard                                                             | ID Topic Standard | Title                                                                                                           | Section/direct response | Auditing |
| 13.18 Freedom of association and collective bargaining                         |                   |                                                                                                                 |                         |          |
| 13.18.1                                                                        | 3-3               | Management of material topics.                                                                                  | Governance              |          |
| GRI 407: Freedom of association and collective bargaining, 2016                |                   |                                                                                                                 |                         |          |
| 13.18.2                                                                        | 407-1             | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk. | Society and Governance  |          |
| 13.19 Occupational health and safety                                           |                   |                                                                                                                 |                         |          |
| 13.19.1                                                                        | 3-3               | Management of material topics.                                                                                  | Governance              |          |
| GRI 403: Occupational health and safety, 2018                                  |                   |                                                                                                                 |                         |          |
| 13.19.2                                                                        | 403-1             | Occupational health and safety management system.                                                               | Governance              | Yes      |
| 13.19.3                                                                        | 403-2             | Hazard identification, risk assessment, and incident investigation.                                             | Governance              | Yes      |
| 13.19.4                                                                        | 403-3             | Occupational health services.                                                                                   | Governance              | Yes      |
| 13.19.5                                                                        | 403-4             | Worker participation, consultation, and communication on occupational health and safety.                        | Governance              | Yes      |
| 13.19.6                                                                        | 403-5             | Worker participation, consultation, and communication on occupational health and safety.                        | Governance              | Yes      |
| 13.19.7                                                                        | 403-6             | Promotion of worker health.                                                                                     | Governance              | Yes      |
| 13.19.8                                                                        | 403-7             | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships.  | Governance              | Yes      |
| 13.19.9                                                                        | 403-8             | Workers covered by an occupational health and safety management system.                                         | Governance              | Yes      |
| 13.19.10                                                                       | 403-9             | Work-related injuries.                                                                                          | Annex III               | Yes      |

| Sectorial Standard   GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 |                   |                                                                                        |                                                                                                 |          |
|--------------------------------------------------------------------------------|-------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|----------|
| ID Sector Standard                                                             | ID Topic Standard | Title                                                                                  | Section/direct response                                                                         | Auditing |
| 13.19.11                                                                       | 403-10            | Work-related ill health.                                                               | Annex III                                                                                       | Yes      |
| 13.20 Employment practices                                                     |                   |                                                                                        |                                                                                                 |          |
| 13.20.1                                                                        | 3-3               | Management of material topics.                                                         |                                                                                                 |          |
| GRI 401: Employment, 2016                                                      |                   |                                                                                        |                                                                                                 |          |
| 13.20.1                                                                        | 401-1             | New employee hires and employee turnover.                                              | Society                                                                                         | Yes      |
| 13.20.1                                                                        | 401-2             | Benefits provided to full-time employees that are not provided to part-time employees. | There are no benefits for people employed full-time that are not given to those hired part-time | Yes      |
| 13.21 Living income and living wage                                            |                   |                                                                                        |                                                                                                 |          |
| 13.21.1                                                                        | 3-3               | Management of material topics.                                                         | Society                                                                                         |          |
| 13.22 Economic inclusion                                                       |                   |                                                                                        |                                                                                                 |          |
| 13.22.1                                                                        | 3-3               | Management of material topics.                                                         | Annex III                                                                                       |          |
| GRI 201: Economic performance, 2016                                            |                   |                                                                                        |                                                                                                 |          |
| 13.22.2                                                                        | 201-1             | Direct economic value generated and distributed.                                       | Governance                                                                                      | Yes      |
| 13.22.3                                                                        | 201-3             | Defined benefit plan obligations and other retirement plans.                           | Non-existent                                                                                    | Yes      |
| GRI 203: Indirect Economic Impacts, 2016                                       |                   |                                                                                        |                                                                                                 |          |
| 13.22.3                                                                        | 203-1             | Infrastructure investments and services supported.                                     | Society                                                                                         | Yes      |
| 13.23 Supply chain traceability                                                |                   |                                                                                        |                                                                                                 |          |
| 13.23.1                                                                        | 3-3               | Management of material topics.                                                         | Governance                                                                                      |          |



Sectorial Standard | GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

| ID Sector Standard                        | ID Topic Standard | Title                                                                            | Section/direct response                                                                                                                   | Auditing |
|-------------------------------------------|-------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 13.25 Anti-competitive behaviour          |                   |                                                                                  |                                                                                                                                           |          |
| 13.25.1                                   | 3-3               | Management of material topics.                                                   | Governance                                                                                                                                |          |
| GRI 206: Anti-competitive behaviour, 2016 |                   |                                                                                  |                                                                                                                                           |          |
| 13.25.2                                   | 206-1             | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices. | Non contributions were made, either directly or indirectly, to political parties, candidates or organisations linked to political parties | Yes      |
| 13.26 Anti-corruption                     |                   |                                                                                  |                                                                                                                                           |          |
| 13.26.1                                   | 3-3               | Management of material topics.                                                   | Governance                                                                                                                                |          |
| GRI 205: Anti-corruption, 2016            |                   |                                                                                  |                                                                                                                                           |          |
| 13.26.2                                   | 205-1             | Operations assessed for risks related to corruption.                             | Governance                                                                                                                                |          |
| 13.26.3                                   | 205-2             | Communication and training about anti-corruption policies and procedures.        | Governance                                                                                                                                |          |
| 13.26.4                                   | 205-3             | Confirmed incidents of corruption and actions taken.                             | There have been no sanctions or complaints.                                                                                               | Yes      |



| Topic Standard                         |                                                                                               |                                            |          |
|----------------------------------------|-----------------------------------------------------------------------------------------------|--------------------------------------------|----------|
| GRI                                    | Title                                                                                         | Section/direct response                    | Auditing |
| GRI 204: Procurement Practices, 2016   |                                                                                               |                                            |          |
| 204-1                                  | Proportion of spending on local suppliers.                                                    | Society                                    |          |
| GRI 302: Energy, 2016                  |                                                                                               |                                            |          |
| 302-1                                  | Energy consumption within the organization.                                                   | Environment                                | Yes      |
| 302-3                                  | Energy intensity.                                                                             | Environment                                |          |
| 302-4                                  | Reduction of energy consumption.                                                              | Environment                                |          |
| GRI 404: Training and Education, 2016  |                                                                                               |                                            |          |
| 404-1                                  | Average hours of training per year per employee.                                              | Society                                    | Yes      |
| 404-2                                  | Programs for upgrading employee skills and transition assistance programs.                    | Society                                    | Yes      |
| GRI 417: Marketing and Labelling, 2016 |                                                                                               |                                            |          |
| 417-2                                  | Requirements for product and service information and labeling.                                | There have been no penalties or complaints |          |
| 417-3                                  | Incidents of non-compliance concerning marketing communications.                              | There have been no penalties or complaints | Yes      |
| GRI 418: Customer privacy. 2016        |                                                                                               |                                            |          |
| 418-1                                  | Substantiated complaints concerning breaches of customer privacy and losses of customer data. | There have been no penalties or complaints | Yes      |



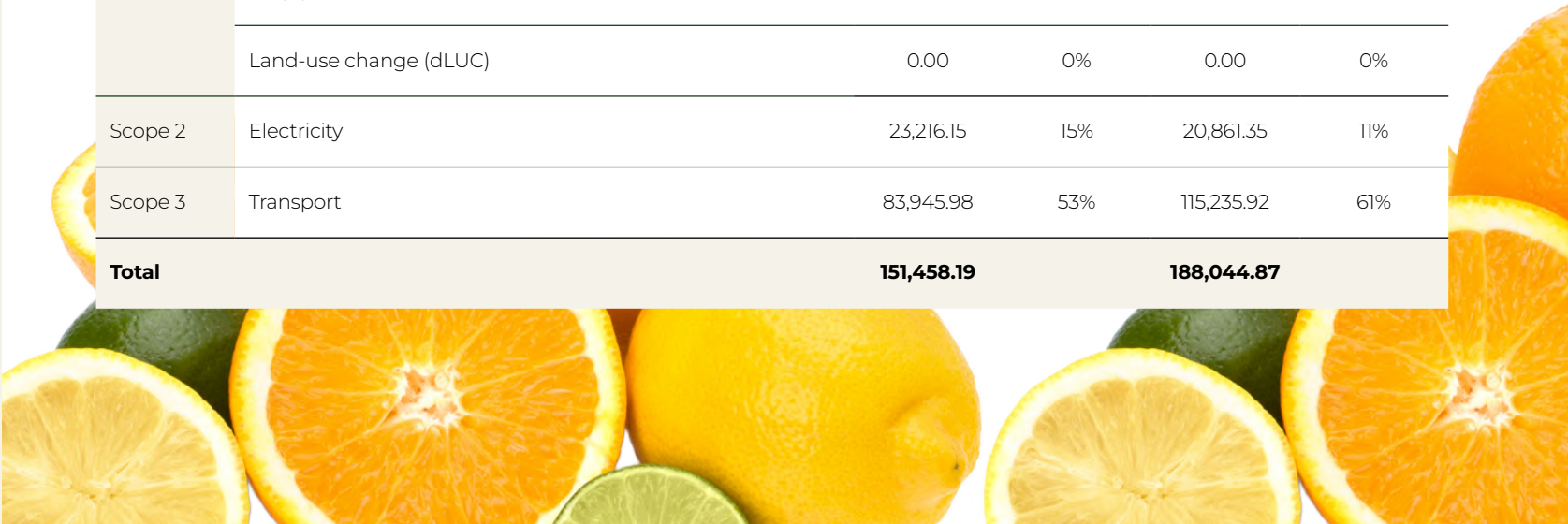
# ANNEX III

## Non-Financial indicators table

Distribution of corporate carbon-footprint by emission source

Citri&Co consolidated

|         |                          | 23/24                |     | 24/25                |     |
|---------|--------------------------|----------------------|-----|----------------------|-----|
| Scope   | Emission source          | T CO <sub>2</sub> eq | %   | T CO <sub>2</sub> eq | %   |
| Scope 1 | Stationary installations | 3,322.32             | 2%  | 4,076.07             | 2%  |
|         | Mobile installations     | 25,597.55            | 16% | 28,188.20            | 15% |
|         | Fugitive emissions       | 11,844.05            | 7%  | 10,075.75            | 6%  |
|         | Crop production          | 10,588.28            | 7%  | 9,607.57             | 5%  |
|         | Land-use change (dLUC)   | 0.00                 | 0%  | 0.00                 | 0%  |
| Scope 2 | Electricity              | 23,216.15            | 15% | 20,861.35            | 11% |
| Scope 3 | Transport                | 83,945.98            | 53% | 115,235.92           | 61% |
| Total   |                          | 151,458.19           |     | 188,044.87           |     |





Distribution of corporate carbon-footprint

| By country                                                                                       |                               |      |                               |     |
|--------------------------------------------------------------------------------------------------|-------------------------------|------|-------------------------------|-----|
| Country                                                                                          | T CO <sub>2</sub> eq<br>23/24 | %    | T CO <sub>2</sub> eq<br>24/25 | %   |
|  Spain          | 60,800.33                     | 38%  | 87,589.76                     | 47% |
|  Morocco        | 1,108.09                      | 1%   | 1,324.20                      | 1%  |
|  Brazil         | 69,466.98                     | 44%  | 63,687.46                     | 34% |
|  France         | 2,990.76                      | 2%   | 3,665.50                      | 2%  |
|  United Kingdom | 1,027.19                      | 1%   | 1,631.10                      | 1%  |
|  Peru           | 5,231.43                      | 3%   | 6,428.39                      | 3%  |
|  Rsa            | 15,063.76                     | 10%  | 21,966.27                     | 12% |
|  Uruguay        | 2,825.78                      | 2%   | 1,523.28                      | 1%  |
|  Senegal        | N/A                           |      | 228.90                        | 0%  |
| Total                                                                                            | 158,514.32                    | 100% | 188,044.87                    |     |



| By brand                     |                               |     |                               |     |
|------------------------------|-------------------------------|-----|-------------------------------|-----|
| Brand                        | T CO <sub>2</sub> eq<br>23/24 | %   | T CO <sub>2</sub> eq<br>24/25 | %   |
| Martinavarro, S.L.           | 36,340.70                     | 23% | 44,095.39                     | 23% |
| Citrico Global S.L           | 58.31                         | 0%  | 53.16                         | 0%  |
| Rio Tinto Cítricos, S.L.     | 7,548.94                      | 5%  | 7,513.48                      | 4%  |
| Perales & Ferrer, S.L.       | 5,858.35                      | 4%  | 8,782.34                      | 4%  |
| Frutas Esther, S.A.          | 10,994.02                     | 7%  | 10,981.95                     | 6%  |
| Sunpack S.A.R.L.             | 1,108.09                      | 1%  | 1,324.20                      | 1%  |
| Arco Fruits S.A.S            | 2,990.76                      | 2%  | 3,665.50                      | 2%  |
| Agrícola Famosa, Ltda        | 69,466.98                     | 44% | 63,687.46                     | 34% |
| Melon&Co Direct, Ltda        | 1,027.19                      | 1%  | 1,631.10                      | 1%  |
| SAFRESCO Peru, S.A           | 5,231.43                      | 13% | 6,428.39                      | 3%  |
| Safresco South Africa        | 15,063.76                     | 10% | 21,966.27                     | 12% |
| Ficotrel S.A.S               | 2,825.78                      | 2%  | 1,523.28                      | 1%  |
| El Abuelo de los melones S.L | N/A                           | N/A | 16,392.33                     | 9%  |
| Total                        | 158,514.32                    |     | 188,044.87                    |     |

Percentage distribution of hectares under direct control by country

| 23/24                                                                                          |           |     | 24/25     |     |
|------------------------------------------------------------------------------------------------|-----------|-----|-----------|-----|
| Country                                                                                        | Hectares  | %   | Hectares  | %   |
|  Spain        | 3,694.01  | 11% | 3,537.53  | 11% |
|  Brazil       | 26,072.54 | 81% | 26,188.22 | 79% |
|  Peru         | 1,357.06  | 4%  | 1,248.00  | 4%  |
|  South Africa | 1,159.00  | 4%  | 1,244.82  | 4%  |
|  Senegal      | 0         | 0%  | 769.20    | 2%  |
| Total                                                                                          | 32,282.61 |     | 32,987.76 |     |



Energy consumption by country

| Non-renewable electricity                                                                        |            |     |           |     |
|--------------------------------------------------------------------------------------------------|------------|-----|-----------|-----|
| Country                                                                                          | MWh 23/24  | %   | MWh 24/25 | %   |
|  Spain         | 51,726.61  | 39% | 49,776.45 | 55% |
|  Brazil       | 70,800.75  | 53% | 27,430.58 | 30% |
|  France       | 549.78     | 0%  | 425.81    | 0%  |
|  Morocco      | 818.65     | 1%  | 689.54    | 1%  |
|  Peru         | 7,751.94   | 6%  | 3,418.20  | 4%  |
|  South Africa | 1,539.53   | 1%  | 8,165.78  | 9%  |
|  Senegal      | N/A        | N/A | 13.96     | 0%  |
| Total                                                                                            | 133,097.27 |     | 89,958.11 |     |

| Renewable electricity                                                                              |           |      |           |     |
|----------------------------------------------------------------------------------------------------|-----------|------|-----------|-----|
| Country                                                                                            | MWh 23/24 | %    | MWh 24/25 | %   |
|  Spain         | 2,171.37  | 100% | 2,561.24  | 4%  |
|  Brazil       | 0.00      | 0%   | 54,375.18 | 96% |
|  France       | 0.00      | 0%   | 0.00      | 0%  |
|  Morocco      | 0.00      | 0%   | 0.00      | 0%  |
|  Peru         | 0.00      | 0%   | 0.00      | 0%  |
|  South Africa | 0.00      | 0%   | 0.00      | 0%  |
|  Senegal      | N/A       | N/A  | 0.00      | 0%  |
| Total                                                                                              | 2,171.37  |      | 56,936.42 |     |

| Fossil fuels (diesel, petrol and others)                                                       |            |     |            |     |
|------------------------------------------------------------------------------------------------|------------|-----|------------|-----|
| Country                                                                                        | MWh 23/24  | %   | MWh 24/25  | %   |
|  Spain        | 16,103.68  | 14% | 21,776.84  | 17% |
|  Brazil       | 83,883.20  | 74% | 89,891.79  | 71% |
|  France       | 25.84      | 0%  | 21.87      | 0%  |
|  Morocco      | 888.65     | 1%  | 370.56     | 0%  |
|  Peru         | 6,694.98   | 6%  | 6,283.27   | 5%  |
|  South Africa | 5,680.68   | 5%  | 5,163.80   | 4%  |
|  Senegal      | N/A        | N/A | 3,442.20   | 3%  |
| Total                                                                                          | 113,277.03 |     | 126,950.32 |     |

| Natural gas                                                                                      |           |           |
|--------------------------------------------------------------------------------------------------|-----------|-----------|
| Country                                                                                          | MWh 23/24 | MWh 24/25 |
|  Spain        | 4,900.15  | 4,503.30  |
|  Brazil       | 1,670.63  | 1,007.20  |
|  France       | 0.00      | 0.00      |
|  Morocco      | 9.66      | 20,361    |
|  Peru         | 937.91    | 0.00      |
|  South Africa | 0.00      | 0.00      |
|  Senegal      | N/A       | 0.00      |
| Total                                                                                            | 7,517.76  | 5,530.86  |

Water consumption by country

| Country                                                                                          | m³ 23/24      | %   | m³ 24/25      | %   |
|--------------------------------------------------------------------------------------------------|---------------|-----|---------------|-----|
|  Spain          | 15,482,101.84 | 18% | 18,526,986.19 | 21% |
|  Brazil       | 50,255,279.86 | 60% | 51,178,738.67 | 59% |
|  France       | 215.00        | 0%  | 215.00        | 0%  |
|  Morocco      | 1,864,330     | 2%  | 2,280.00      | 0%  |
|  Peru         | 12,893,328.00 | 15% | 13,921,440.00 | 16% |
|  South Africa | 3,665,535.00  | 4%  | 2,787,240.00  | 3%  |
|  Senegal      | N/A           | N/A | 1,114,944.00  | 1%  |
| Total                                                                                            | 84,160,789.70 |     | 87,531,843.86 |     |





Average workforce distribution by professional category and gender

Citri&Co consolidated

|                                       | 23/24 |       | 24/25 |       |
|---------------------------------------|-------|-------|-------|-------|
|                                       | Women | Men   | Women | Men   |
| Management                            | 10    | 56    | 11    | 53    |
| Technical staff and middle management | 152   | 498   | 178   | 530   |
| Sales staff                           | 22    | 80    | 22    | 79    |
| Administrative staff                  | 260   | 276   | 282   | 291   |
| Qualified staff                       | 268   | 1,350 | 238   | 1,452 |
| Unqualified staff                     | 2,500 | 5,562 | 2,789 | 5,514 |
| Total                                 | 3,211 | 7,821 | 3,520 | 7,919 |

|                                       | 23/24 |     | 24/25 |     |
|---------------------------------------|-------|-----|-------|-----|
|                                       | Women | Men | Women | Men |
| Management                            | 12%   | 88% | 17%   | 83% |
| Technical staff and middle management | 15%   | 85% | 25%   | 75% |
| Sales staff                           | 23%   | 77% | 21%   | 79% |
| Administrative staff                  | 21%   | 79% | 49%   | 51% |
| Qualified staff                       | 49%   | 51% | 14%   | 86% |
| Unqualified staff                     | 17%   | 83% | 34%   | 66% |

Detail of the average workforce by age

Citri&Co consolidated

|                             | 23/24  | 24/25  |
|-----------------------------|--------|--------|
| Under 30 years old          | 2,963  | 3,084  |
| Between 30 and 50 years old | 5,724  | 5,849  |
| Over 50 years old           | 2,345  | 2,506  |
| Total                       | 11,032 | 11,439 |

Gender distribution of the Board of Directors

|                    | 23/24 |     | 24/25 |     |
|--------------------|-------|-----|-------|-----|
|                    | Women | Men | Women | Men |
| Board of Directors | 11%   | 89% | 11%   | 89% |

Average workforce distribution by professional category and gender

Citri&Co consolidated

| 23/24              |       |       |        | 24/25 |       |        |
|--------------------|-------|-------|--------|-------|-------|--------|
| Contract type      | Women | Men   | Total  | Women | Men   | Total  |
| Permanent contract | 6,255 | 2,242 | 8,497  | 6,482 | 2,358 | 8,839  |
| Temporary contract | 1,566 | 969   | 2,535  | 1,627 | 973   | 2,600  |
| Total              | 7,821 | 3,211 | 11,032 | 8,109 | 3,330 | 11,439 |

Detail of training hours by professional category

| By professional category              | 23/24   | 24/25   |
|---------------------------------------|---------|---------|
| Management                            | 463     | 307     |
| Technical staff and middle management | 13,067  | 64,372  |
| Sales staff                           | 16,729  | 5,689   |
| Administrative staff                  | 26,720  | 39,658  |
| Qualified staff                       | 2,289   | 28,962  |
| Unqualified staff                     | 68,313  | 63,028  |
| Total                                 | 127,581 | 202,017 |

Detail of occupational accidents and diseases

| By country                                                                                         | 23/24 | 24/25 |
|----------------------------------------------------------------------------------------------------|-------|-------|
|  Spain          | 265   | 241   |
|  Brazil         | 3     | 75    |
|  France         | 0     | 1     |
|  Morocco       | 1     | 5     |
|  Peru         | 17    | 14    |
|  South Africa | 99    | 32    |
|  Senegal      |       | 0     |
| Total                                                                                              | 395   | 368   |



| <div><div></div><div>Details of native species present on Citri&amp;Co Lands</div><div></div></div> |                                |                              |                     |                                    |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------|---------------------|------------------------------------|------------------------------|
| Common name                                                                                                                                                                                                                                                             | Scientific name                | IUCN red list classification | Common name         | Scientific name                    | IUCN red list classification |
| European bee-eater                                                                                                                                                                                                                                                      | <i>Merops apiaster</i>         | Least concern                | Spanish pond turtle | <i>Mauremys leprosa</i>            | Least concern                |
| Eurasian hoopoe                                                                                                                                                                                                                                                         | <i>Upupa epops</i>             | Least concern                | Beech marten        | <i>Martes foina</i>                | Least concern                |
| Eurasian jay                                                                                                                                                                                                                                                            | <i>Gurrulus glandarius</i>     | Least concern                | Purple heron        | <i>Ardea purpurea</i>              | Least concern                |
| Eurasian eagle-owl                                                                                                                                                                                                                                                      | <i>Bubo bubo</i>               | Least concern                | Grey heron          | <i>Ardea cinerea</i>               | Least concern                |
| Griffon vulture                                                                                                                                                                                                                                                         | <i>Gyps fulvus</i>             | Least concern                | European wildcat    | <i>Felix silvestris silvestris</i> | Least concern                |
| Eurasian teal                                                                                                                                                                                                                                                           | <i>Anas crecca</i>             | Least concern                | Common genet        | <i>Genetta genetta</i>             | Least concern                |
| Common kestrels                                                                                                                                                                                                                                                         | <i>Falco tinnunculus</i>       | Least concern                | Barn swallow        | <i>Hirundo rustica</i>             | Least concern                |
| Red deer                                                                                                                                                                                                                                                                | <i>Cervus elaphus</i>          | Least concern                | House sparrow       | <i>Passer domesticus</i>           | Least concern                |
| Black stork                                                                                                                                                                                                                                                             | <i>Ciconia nigra</i>           | Vulnerable                   | Peregrine falcon    | <i>Falco peregrinus</i>            | Least concern                |
| Common quails                                                                                                                                                                                                                                                           | <i>Coturnix coturnix</i>       | Least concern                | Wild boar           | <i>Sus scrofa</i>                  | Least concern                |
| Least weasel                                                                                                                                                                                                                                                            | <i>Mustela nivalis</i>         | Least concern                | Ocellated lizard    | <i>Timon lepidus</i>               | Least concern                |
| European rabbit                                                                                                                                                                                                                                                         | <i>Oryctolagus cuniculus</i>   | Least concern                | Barn owl            | <i>Tito alba</i>                   | Least concern                |
| Montpelier snake                                                                                                                                                                                                                                                        | <i>Malpolon monspessulanus</i> | Least concern                | Cape hare           | <i>Lepus capensis</i>              | Least concern                |
| European hedgehog                                                                                                                                                                                                                                                       | <i>Erinacea europaeus</i>      | Least concern                | Garden dormouse     | <i>Eliomys quercinus</i>           | Least concern                |



| Details of native species present on Citri&Co Lands |                                      |                              |                         |                              |                              |
|-----------------------------------------------------|--------------------------------------|------------------------------|-------------------------|------------------------------|------------------------------|
| Common name                                         | Scientific name                      | IUCN red list classification | Common name             | Scientific name              | IUCN red list classification |
| Common kingfisher                                   | <i>Alcedo atthis</i>                 | Least concern                | Mouse                   | <i>Mus spretus</i>           | Least concern                |
| Egyptian mongoose                                   | <i>Herpestes ichneumon</i>           | Least concern                | Iberian red-capped toad | <i>Discoglossus galganoi</i> | Least concern                |
| Common blackbird                                    | <i>Cinclus cinclus</i>               | Least concern                | Common toad             | <i>Bufo bufo</i>             | Least concern                |
| Owlet                                               | <i>Athene noctua</i>                 | Least concern                | European badger         | <i>Meles meles</i>           | Least concern                |
| Shrew                                               | <i>Crocidura russula</i>             | Least concern                | Mole                    | <i>Microtus arvalis</i>      | Least concern                |
| Eurasian otter                                      | <i>Lutra lutra</i>                   | Least concern                | Song thrush             | <i>Turdus philomelos</i>     | Least concern                |
| Rock dove                                           | <i>Columba livia</i>                 | Least concern                | Turtle dove             | <i>Streptopelia turtur</i>   | Least concern                |
| Mallard                                             | <i>Anas platyrhynchos domesticus</i> | Least concern                | Lataste's viper         | <i>Vipera latastei</i>       | Least concern                |
| Red-legged partridge                                | <i>Alectoris rufa</i>                | Least concern                | Red fox                 | <i>Vulpes vulpes</i>         | Least concern                |
| European green woodpecker                           | <i>Picus viridis</i>                 | Least concern                |                         |                              |                              |
| Iberian magpie                                      | <i>Cyanopica cyanus</i>              | Least concern                |                         |                              |                              |
| Frog                                                | <i>Rana perezi</i>                   | Least concern                |                         |                              |                              |
| Rat                                                 | <i>Ratus</i>                         | Least concern                |                         |                              |                              |
| Ratonero                                            | <i>Buteo buteo</i>                   | Least concern                |                         |                              |                              |



| <div><div></div><div>Details of native species present on Citri&amp;Co Lands</div><div></div></div> |                                  |                              |                         |                                |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------------------------------|-------------------------|--------------------------------|------------------------------|
| Common name                                                                                                                                                                                                                                                             | Scientific name                  | IUCN red list classification | Common name             | Scientific name                | IUCN red list classification |
| White-tailed hawk                                                                                                                                                                                                                                                       | <i>Buteo albicaudatus</i>        | Least concern                | Parrot                  | <i>Philodryas olfersii</i>     | Least concern                |
| Roadside hawk                                                                                                                                                                                                                                                           | <i>Buteo magnirostris</i>        | Least concern                | Pale snake              | <i>Thamnodynastes pallidus</i> | Least concern                |
| Savana hawk                                                                                                                                                                                                                                                             | <i>Buteogallus meridionalis</i>  | Least concern                | Ruddy ground dove       | <i>Columbina talpacoti</i>     | Least concern                |
| Chicken hawk                                                                                                                                                                                                                                                            | <i>Rupornis magnirostris</i>     | Least concern                | Picui dove              | <i>Columbina picui</i>         | Least concern                |
| Worm lizzard                                                                                                                                                                                                                                                            | <i>Amphisbaena heathi</i>        | Vulnerable                   | Picazuro pigeon         | <i>Columba picazuro</i>        | Least concern                |
| Cattle egret                                                                                                                                                                                                                                                            | <i>Bubulcus ibis</i>             | Least concern                | White-naped jay         | <i>Cyanocorax cyanopogon</i>   | Least concern                |
| Spot-backed puffbird                                                                                                                                                                                                                                                    | <i>Nystalus maculatus</i>        | Least concern                | Greater ani             | <i>Crotophaga major</i>        | Least concern                |
| Common-lesser toad                                                                                                                                                                                                                                                      | <i>Rhinella granulosa</i>        | Least concern                | Smooth-billed ani       | <i>Crotophaga ani</i>          | Least concern                |
| Crab-eating fox                                                                                                                                                                                                                                                         | <i>Cerdocyon thous</i>           | Least concern                | Guira cuckoo            | <i>Guira guira</i>             | Least concern                |
| American black vulture                                                                                                                                                                                                                                                  | <i>Coragyps atratus</i>          | Least concern                | Paraguay green racer    | <i>Philodryas nattereri</i>    | Least concern                |
| Yellow-toothed cavy                                                                                                                                                                                                                                                     | <i>Galea spixii</i>              | Least concern                | Carancho                | <i>Caracara plancus</i>        | Least concern                |
| Southern lapwing                                                                                                                                                                                                                                                        | <i>Vanellus chilensis</i>        | Least concern                | Vanzosaura multiscutata | <i>Vanzosaura multiscutata</i> | Least concern                |
| Brazilian false coral snake                                                                                                                                                                                                                                             | <i>Oxyrhopus trigeminus</i>      | Least concern                | Iguana                  | <i>Iguana iguana</i>           | Least concern                |
| Garter snake                                                                                                                                                                                                                                                            | <i>Taeniophallus occipitalis</i> | Least concern                | Rana picuda             | <i>Leptodactylus fuscus</i>    | Least concern                |

| Details of native species present on Citri&Co Lands |                                       |                              |                           |                             |                              |
|-----------------------------------------------------|---------------------------------------|------------------------------|---------------------------|-----------------------------|------------------------------|
| Common name                                         | Scientific name                       | IUCN red list classification | Common name               | Scientific name             | IUCN red list classification |
| Sapito Tacurú                                       | <i>Dermatonotus muelleri</i>          | Least concern                | Semillero brincador       | <i>Volatinia jacarina</i>   | Least concern                |
| Ratón común                                         | <i>Mus musculus</i>                   | Least concern                | Cardenilla dominica       | <i>Paroaria dominicana</i>  | Least concern                |
| Hurón menor                                         | <i>Galictis cuja</i>                  | Least concern                | Calango-de-Pedra          | <i>Tropidurus hispidus</i>  | Least concern                |
| Bienparado norteño                                  | <i>Nyctibius griseus</i>              | Least concern                | Lagarto trepador oriental | <i>Tropidurus torquatus</i> | Least concern                |
| Gorrión                                             | <i>Passer domesticus</i>              | Least concern                | Bienteveo                 | <i>Pitangus sulphuratus</i> | Least concern                |
| Perlita tropical                                    | <i>Polioptila plumbea</i>             | Least concern                |                           |                             |                              |
| Falso camaleón                                      | <i>Polychrus acutirostris</i>         | Least concern                |                           |                             |                              |
| Mapache austral                                     | <i>Procyon cancrivorus</i>            | Least concern                |                           |                             |                              |
| Perico de la Caantiga                               | <i>Eupsittula cactorum</i>            | Least concern                |                           |                             |                              |
| Titirijí perlado                                    | <i>Hemitriccus margaritaceiventer</i> | Least concern                |                           |                             |                              |
| Mabuya brasileña                                    | <i>Braziliscincus heathi</i>          | Least concern                |                           |                             |                              |
| Tecolote llanero                                    | <i>Speotyto cunicularia</i>           | Least concern                |                           |                             |                              |
| Calanguinho-Pintado                                 | <i>Ameivula ocellifera</i>            | Least concern                |                           |                             |                              |





| <div>Details of native species present on Citri&amp;Co Lands</div> |                                      |                              |                     |                                    |                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------|---------------------|------------------------------------|------------------------------|
| Common name                                                                                                                                                                                                                            | Scientific name                      | IUCN red list classification | Common name         | Scientific name                    | IUCN red list classification |
| Pied Crow                                                                                                                                                                                                                              | <i>Corvus albus</i>                  | Least concern                | Elephants           | African Bush Elephant              | Endangered                   |
| Blesbok                                                                                                                                                                                                                                | <i>Damaliscus pygargus phillipsi</i> | Least concern                | Rock Monitor Lizard | <i>Varanus niloticus niloticus</i> | Least concern                |
| Emerald Spotted Wood Dove                                                                                                                                                                                                              | <i>Emerald Spotted Wood Dove</i>     | Least concern                | Cape Grey Mongoose  | <i>Herpestes pulverulentus</i>     | Least concern                |
| Turtle                                                                                                                                                                                                                                 | <i>Terrapin</i>                      | Vulnerable                   | Aardvark            | <i>Orycteropus afer</i>            | Least concern                |
| Red Rock Hare                                                                                                                                                                                                                          | <i>Pronolagus saundersiae</i>        | Least concern                | Cape Crow           | <i>Corvus capensis</i>             | Least concern                |
| Cape Weaver                                                                                                                                                                                                                            | <i>Ploceus capensis</i>              | Least concern                | Hadada Ibis         | <i>Bostrychia hagedash</i>         | Least concern                |
| Blue Duiker                                                                                                                                                                                                                            | <i>Philantomba monticola</i>         | Least concern                | Red Bishop          | <i>Euplectes orix</i>              | Least concern                |
| Red Winged Starling                                                                                                                                                                                                                    | <i>Onychognathus morio</i>           | Least concern                | Mask Weaver         | <i>Ploceus velatus</i>             | Least concern                |
| Vervet Monkeys                                                                                                                                                                                                                         | <i>Chlorocebus pygerythrus</i>       | Least concern                | Fever Tree          | <i>Vachellia xanthophloea</i>      | Least concern                |
| African Crowned Eagle                                                                                                                                                                                                                  | <i>Stephanoaetus coronatus</i>       | Near threatened              | Spek Boom           | <i>Portulacaria afra</i>           | Least concern                |
| Southern Masked Weaver                                                                                                                                                                                                                 | <i>Ploceus velatus</i>               | Least concern                |                     |                                    |                              |
| African Green Pigeon                                                                                                                                                                                                                   | <i>Treron calvus</i>                 | Least concern                |                     |                                    |                              |
| Zebras                                                                                                                                                                                                                                 | <i>Burchell ´s zebra</i>             | Near threatened              |                     |                                    |                              |
| Cape baboon                                                                                                                                                                                                                            | Chacma Baboon                        | Least concern                |                     |                                    |                              |



| <div><div></div><div>Details of native species present on Citri&amp;Co Lands</div><div></div></div> |                                  |                              |                |                                  |                              |
|-----------------------------------------------------------------------------------------------------|----------------------------------|------------------------------|----------------|----------------------------------|------------------------------|
| Common name                                                                                         | Scientific name                  | IUCN red list classification | Common name    | Scientific name                  | IUCN red list classification |
| -                                                                                                   | <i>Hydrocotyle bonariensis</i>   | Least concern                | Hawthorn       | <i>Acacia karroo</i>             | Least concern                |
| Turre macho                                                                                         | <i>Spilanthes urens</i>          | Least concern                | Royal Ponciana | <i>Delonix regia</i>             | Least concern                |
| -                                                                                                   | <i>Trixis cacalioides</i>        | Least concern                | Casuarina      | <i>Casuarina equisetifolia</i>   | Least concern                |
| Wild sunflower                                                                                      | <i>Encelia canescens</i>         | Least concern                | GeraniUM       | <i>Pelargonium zonale</i>        | Least concern                |
| -                                                                                                   | <i>Sonchus oleraceus</i>         | Least concern                | Lantana        | <i>Lantana camara</i>            | Least concern                |
| -                                                                                                   | <i>Aptenia cordifolia</i>        | Least concern                | Cordia lutea   | <i>Cordia lutea</i>              | Least concern                |
| Purslane                                                                                            | <i>Portulaca oleracea</i>        | Least concern                | Tecoma         | <i>Tecoma sp</i>                 | Least concern                |
| -                                                                                                   | <i>Trianthema portulacastrum</i> | Least concern                | -              | <i>Lippia sp</i>                 | Least concern                |
| -                                                                                                   | <i>Sesuvium portulacastrum</i>   | Least concern                | -              | <i>Heliotropium curassavicum</i> | Least concern                |
| Bougavilea                                                                                          | <i>Bougainvillea sp</i>          | Least concern                | -              | <i>Acalypha sp</i>               | Near threatened              |
| -                                                                                                   | <i>Rhoeo discolor</i>            | Least concern                | -              | <i>Euphorbia serpens</i>         | Least concern                |
| Faique                                                                                              | <i>Acacia farnesiana</i>         | Near threatened              | -              | <i>Euphorbia hyssopifolia</i>    | Least concern                |
| Espino                                                                                              | <i>Acacia macracantha</i>        | Near threatened              | -              | <i>Euphorbia hirta</i>           | Least concern                |
| Yuyo                                                                                                | <i>Amaranthus hybridus</i>       | Least concern                | Castor         | <i>Ricinus communis</i>          | Least concern                |

| <div><div></div><div>Details of native species present on Citri&amp;Co Lands</div><div></div></div> |                                |                              |                               |                                |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------|-------------------------------|--------------------------------|------------------------------|
| Common name                                                                                                                                                                                                                                                             | Scientific name                | IUCN red list classification | Common name                   | Scientific name                | IUCN red list classification |
| -                                                                                                                                                                                                                                                                       | <i>Sida sp</i>                 | Least concern                | Hesperoburhinus superciliaris | <i>Burhinus superciliaris</i>  | Least concern                |
| Chinese lantern                                                                                                                                                                                                                                                         | <i>Hibiscus malvaviscus</i>    | Least concern                | Chisco                        | <i>Mimus longicaudatus</i>     | Least concern                |
| -                                                                                                                                                                                                                                                                       | <i>Eucalyptus sp</i>           | Least concern                | Blue-eyed dove                | <i>Zenaida meloda</i>          | Least concern                |
| -                                                                                                                                                                                                                                                                       | <i>Chloris virgata</i>         | Least concern                | Red-breasted flytrap          | <i>Pyrrhocephalus rubinus</i>  | Least concern                |
| -                                                                                                                                                                                                                                                                       | <i>Sporobolus virginicus</i>   | Least concern                | Crotophaga sulcirostris       | <i>Crotophaga sulcirostris</i> | Least concern                |
| rReed                                                                                                                                                                                                                                                                   | <i>Phragmites australis</i>    | Least concern                | Sicalis                       | <i>Sicalis luteola</i>         | Least concern                |
| -                                                                                                                                                                                                                                                                       | <i>Cyperus sp</i>              | Least concern                | Crested sparrow               | <i>Zonotrichia capensis</i>    | Least concern                |
| Straw                                                                                                                                                                                                                                                                   | <i>Stenotaphrum secundatum</i> | Least concern                | Lovebird                      | <i>Colombina cruziana</i>      | Least concern                |
| Rose                                                                                                                                                                                                                                                                    | <i>Rosa sp.</i>                | Least concern                | Eared dove                    | <i>Zenaida auriculata</i>      | Least concern                |
| Ficus                                                                                                                                                                                                                                                                   | <i>Ficus benjamina</i>         | Least concern                | Herringbone                   | <i>Sporophila peruviana</i>    | Least concern                |
| Fig                                                                                                                                                                                                                                                                     | <i>Ficus carica</i>            | Least concern                | Moorhen                       | <i>Gallinula chloropus</i>     | Least concern                |
| Schinus molle                                                                                                                                                                                                                                                           | <i>Schinus molle</i>           | Least concern                | Amazilia hummingbird          | <i>Amazilia amazilia</i>       | Least concern                |
| Black cherry                                                                                                                                                                                                                                                            | <i>Physalis peruviana</i>      | Least concern                | Racquet-tailed hummingbird    | <i>Ocreatus underwoodii</i>    | Least concern                |
| Banana                                                                                                                                                                                                                                                                  | <i>Musa paradisiaca</i>        | Least concern                | -                             | <i>Conirostrum cinereum</i>    | Least concern                |



| <div><div></div><div>Details of native species present on Citri&amp;Co Lands</div><div></div></div> |                                    |                              |                         |                                      |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------------|-------------------------|--------------------------------------|------------------------------|
| Common name                                                                                                                                                                                                                                                             | Scientific name                    | IUCN red list classification | Common name             | Scientific name                      | IUCN red list classification |
| Sand owl                                                                                                                                                                                                                                                                | <i>Athene cunicularia</i>          | Least concern                | Royal ponciana          | <i>Delonix regia</i>                 | Least concern                |
| Red-cockaded hen                                                                                                                                                                                                                                                        | <i>Cathartes aura</i>              | Least concern                | -                       | <i>Hoffmannsegia postrata</i>        | Least concern                |
| -                                                                                                                                                                                                                                                                       | <i>Molothrus bonariensis</i>       | Least concern                | Carob                   | <i>Prosopis pallida</i>              | Least concern                |
| -                                                                                                                                                                                                                                                                       | <i>Muscisaxicola maculirostris</i> | Least concern                | Catharanthus roseus     | <i>Catharanthus roseus</i>           | Least concern                |
| Common kingfisher                                                                                                                                                                                                                                                       | <i>Alcedo atthis</i>               | Least concern                | Horsetail               | <i>Proboscidea altheifolia</i>       | Least concern                |
| Wild guinea pig                                                                                                                                                                                                                                                         | <i>Cavia tschudii</i>              | Least concern                | Acalifa                 | <i>Acalypha wilkesiana</i>           | Least concern                |
| -                                                                                                                                                                                                                                                                       | <i>Bidens pilosa</i>               | Least concern                | -                       | <i>Chamaesyce hypericifolia</i>      | Least concern                |
| Flor de arena                                                                                                                                                                                                                                                           | <i>Tiquilia paronychioides</i>     | Least concern                | Schinus molle           | <i>Schinus molleoides</i>            | Least concern                |
| Sapote                                                                                                                                                                                                                                                                  | <i>Capparis scabrida</i>           | Least concern                | -                       | <i>Ipomoea sp.</i>                   | Least concern                |
| Vichayo                                                                                                                                                                                                                                                                 | <i>Capparis avicennifolia</i>      | Least concern                | Physalis                | <i>Lycopersicon pimpinellifolium</i> | Least concern                |
| Cactus                                                                                                                                                                                                                                                                  | <i>Melocactus peruvianus</i>       | Least concern                | Grape vine              | <i>Vitis vinifera</i>                | Least concern                |
| Cactus                                                                                                                                                                                                                                                                  | <i>Neoraimondia sp.</i>            | Least concern                | -                       | <i>Tribulus terrestris</i>           | Least concern                |
| -                                                                                                                                                                                                                                                                       | <i>Portulaca grandiflora</i>       | Least concern                | Red-cockaded hen        | <i>Coragyps atratus</i>              | Least concern                |
| Lepidium latifolium                                                                                                                                                                                                                                                     | <i>Parkinsonia praecox</i>         | Least concern                | Crotophaga sulcirostris | <i>Crotophaga sulcirostris</i>       | Least concern                |

| Details of native species present on Citri&Co Lands |                                   |                              |                   |                                |                              |
|-----------------------------------------------------|-----------------------------------|------------------------------|-------------------|--------------------------------|------------------------------|
| Common name                                         | Scientific name                   | IUCN red list classification | Common name       | Scientific name                | IUCN red list classification |
| Crested caracara                                    | <i>Caracara cheriway</i>          | Least concern                | Piezorina cinerea | <i>Piezorina cinerea</i>       | Least concern                |
| Chilala - pale-footed hornbill                      | <i>Furnarius leucops</i>          | Least concern                | Sicalis           | <i>Sicalis flaveola</i>        | Least concern                |
| Coastal miner                                       | <i>Geositta peruviana</i>         | Least concern                | Piezorina cinerea | <i>Piezorina cinerea</i>       | Least concern                |
| Chestnut-collared swallow                           | <i>Petrochelidon rufocollaris</i> | Least concern                | Sicalis           | <i>Sicalis flaveola</i>        | Least concern                |
| Blue-white Swallow                                  | <i>Pygochelidon cyanoleuca</i>    | Least concern                | Iguana            | <i>Microlophus occipitalis</i> | Least concern                |
| Chisco                                              | <i>Mimus longicaudatus</i>        | Least concern                |                   |                                |                              |
| Red-cockaded hen                                    | <i>Coragyps atratus</i>           | Least concern                |                   |                                |                              |
| Crotophaga sulcirostris                             | <i>Crotophaga sulcirostris</i>    | Least concern                |                   |                                |                              |
| Crested caracara                                    | <i>Caracara cheriway</i>          | Least concern                |                   |                                |                              |
| Coastal miner                                       | <i>Geositta peruviana</i>         | Least concern                |                   |                                |                              |
| Chestnut-collared swallow                           | <i>Petrochelidon rufocollaris</i> | Least concern                |                   |                                |                              |
| Blue-white Swallow                                  | <i>Pygochelidon cyanoleuca</i>    | Least concern                |                   |                                |                              |
| Chisco                                              | <i>Mimus longicaudatus</i>        | Least concern                |                   |                                |                              |



# ANNEX IV

## Taxonomy results tables

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities of Citri&Co

| Financial year 2025                                                        | Year    |                           |                        | Substantial contribution criteria |                           |       |               |                  |              | DNSH criterion ("Does Not Significantly Harm") |                           |       |               |                  |              |                    |                                                                                   |                              |                                  |
|----------------------------------------------------------------------------|---------|---------------------------|------------------------|-----------------------------------|---------------------------|-------|---------------|------------------|--------------|------------------------------------------------|---------------------------|-------|---------------|------------------|--------------|--------------------|-----------------------------------------------------------------------------------|------------------------------|----------------------------------|
| Economic activities                                                        | Code(s) | Absolute turnover (mil €) | Proportion of turnover | Climate change mitigation         | Climate change adaptation | Water | Contamination | Circular economy | Biodiversity | Climate change mitigation                      | Climate change adaptation | Water | Contamination | Circular economy | Biodiversity | Minimum safeguards | Tax-ono-my-aligned pro-portion of turno-ver, year (A.1.) or eligi-ble (A.2.) 2025 | Category (enabling activity) | Category (transitional activity) |
|                                                                            |         |                           |                        |                                   |                           |       |               |                  |              |                                                |                           |       |               |                  |              |                    |                                                                                   |                              |                                  |
| A. TAXONOMY – ELIGIBLE ACTIVITIES                                          |         |                           |                        |                                   |                           |       |               |                  |              |                                                |                           |       |               |                  |              |                    |                                                                                   |                              |                                  |
| A.1. Environmentally sustainable activities (taxonomy-aligned)             |         |                           |                        |                                   |                           |       |               |                  |              |                                                |                           |       |               |                  |              |                    |                                                                                   |                              |                                  |
| Turnover environmentally sustainable activities (Taxonomy – aligned) (A.1) | 0       | 0.00%                     | 0.00%                  | 0.00%                             | 0.00%                     | 0.00% | 0.00%         | 0.00%            | 0.00%        | N                                              | N                         | N     | N             | N                | N            | S                  | 0.00%                                                                             |                              |                                  |
| Of which: enabling                                                         | 0       | 0.00%                     | 0.00%                  | 0.00%                             | 0.00%                     | 0.00% | 0.00%         | 0.00%            | 0.00%        | N                                              | N                         | N     | N             | N                | N            | S                  | 0.00%                                                                             | F                            |                                  |
| Of which: transitional                                                     | 0       | 0.00%                     | 0.00%                  |                                   |                           |       |               |                  |              | N                                              | N                         | N     | N             | N                | N            | S                  | 0.00%                                                                             |                              | T                                |



| Financial year 2025 | Year    |                           |                        | Substantial contribution criteria |                           |       |               |                  |              | DNSH criteria ('Does Not Significantly Harm') |                           |       |               |                  |              |                    |                                                                              |                              |                                  |
|---------------------|---------|---------------------------|------------------------|-----------------------------------|---------------------------|-------|---------------|------------------|--------------|-----------------------------------------------|---------------------------|-------|---------------|------------------|--------------|--------------------|------------------------------------------------------------------------------|------------------------------|----------------------------------|
| Economic activities | Code(s) | Absolute turnover (mil €) | Proportion of turnover | Climate change mitigation         | Climate change adaptation | Water | Contamination | Circular economy | Biodiversity | Climate change mitigation                     | Climate change adaptation | Water | Contamination | Circular economy | Biodiversity | Minimum safeguards | Taxonomy-aligned proportion of turnover, year (A.1.) or eligible (A.2.) 2025 | Category (enabling activity) | Category (transitional activity) |

A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)

|                                                                                                                      |         |       |       |       |       |       |       |       |       |  |  |  |  |  |  |  |       |  |  |
|----------------------------------------------------------------------------------------------------------------------|---------|-------|-------|-------|-------|-------|-------|-------|-------|--|--|--|--|--|--|--|-------|--|--|
| Acquisition and ownership of buildings                                                                               | CCM 7.7 | 2,642 | 0.30% | EL    | N/EL  | N/EL  | N/EL  | N/EL  | N/EL  |  |  |  |  |  |  |  | 0.30% |  |  |
| Installation, maintenance and repair of energy efficiency equipment                                                  | CCM 7.6 | 485   | 0.20% | EL    | N/EL  | N/EL  | N/EL  | N/EL  | N/EL  |  |  |  |  |  |  |  | 0.20% |  |  |
| Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) |         | 3,127 | 0.50% | 0.50% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |  |  |  |  |  |  |  | 0.50% |  |  |
| A. Turnover from eligible activities according to the Taxonomy (A.1 + A.2)                                           |         | 3,127 | 0.50% | 0.50% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |  |  |  |  |  |  |  | 0.50% |  |  |

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

|                                                  |           |       |
|--------------------------------------------------|-----------|-------|
| Turnover of Taxonomy-non-eligible activities (B) | 1,350,259 | 99.7% |
| TOTAL                                            | 1,353,386 | 100%  |

|     | Proportion of Turnover/Turnover total         |                                                 |
|-----|-----------------------------------------------|-------------------------------------------------|
|     | which complies with the Taxonomy by objective | eligible according to the Taxonomy by objective |
| CCM | 0.00%                                         | 0.50%                                           |
| CCA | 0.00%                                         | 0.00%                                           |
| WTR | 0.00%                                         | 0.00%                                           |
| CE  | 0.00%                                         | 0.00%                                           |
| PPC | 0.00%                                         | 0.00%                                           |
| BIO | 0.00%                                         | 0.00%                                           |

Proportion of CapEx from products or services associated with economic activities that comply with the Taxonomy of Citri&Co

| Financial year 2025                                                      | Year     |               |                                    | Substantial contribution criteria |                           |       |               |                  |              | DNSH criteria ("Does Not Significantly Harm") |                           |       |               |                  |              |                    |                                                                                                           |                              |                                  |
|--------------------------------------------------------------------------|----------|---------------|------------------------------------|-----------------------------------|---------------------------|-------|---------------|------------------|--------------|-----------------------------------------------|---------------------------|-------|---------------|------------------|--------------|--------------------|-----------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| Economic activities                                                      | Code(s)  | CapEx (mil €) | Proporción de las CapEx, Year 2025 | Climate change mitigation         | Climate change adaptation | Water | Contamination | Circular economy | Biodiversity | Climate change mitigation                     | Climate change adaptation | Water | Contamination | Circular economy | Biodiversity | Minimum safeguards | Proporción de las CapEx que se ajusta a la Taxonomía (A.1) o elegible según la Taxonomía (A.2), Year 2024 | Category (enabling activity) | Category (transitional activity) |
|                                                                          |          |               |                                    |                                   |                           |       |               |                  |              |                                               |                           |       |               |                  |              |                    |                                                                                                           |                              |                                  |
| A. TAXONOMY-ELIGIBLE ACTIVITIES                                          |          |               |                                    |                                   |                           |       |               |                  |              |                                               |                           |       |               |                  |              |                    |                                                                                                           |                              |                                  |
| A.1. CapEx of environmentally sustainable activities (Taxonomy-aligned)  |          |               |                                    |                                   |                           |       |               |                  |              |                                               |                           |       |               |                  |              |                    |                                                                                                           |                              |                                  |
| Composting biowaste                                                      | CCM 5.8  | 0             | 0.00%                              | S                                 | N/EL                      | N/EL  | N/EL          | N/EL             | N/EL         | S                                             | S                         | S     | S             | S                | S            | S                  | 1.30%                                                                                                     |                              |                                  |
| Emergency services                                                       | CCA 14.1 | 852.5         | 4.13%                              | N/EL                              | S                         | N/EL  | N/EL          | N/EL             | N/EL         | S                                             | S                         | S     | S             | S                | S            | S                  | 0.30%                                                                                                     |                              |                                  |
| CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1) |          | 852.5         | 4.13%                              | 0.00%                             | 4.13%                     | 0.00% | 0.00%         | 0.00%            | 0.00%        | S                                             | S                         | S     | S             | S                | S            | S                  | 1.60%                                                                                                     |                              |                                  |
| Of which: enabling                                                       |          | 0             | 0.00%                              | 0.00%                             | 0.00%                     | 0.00% | 0.00%         | 0.00%            | 0.00%        | N                                             | N                         | N     | N             | N                | N            | S                  | 0.00%                                                                                                     | F                            |                                  |
| Of which: transitional                                                   |          | 0             | 0.00%                              | 0.00%                             |                           |       |               |                  |              | N                                             | N                         | N     | N             | N                | N            | S                  | 0.00%                                                                                                     |                              | T                                |

| Financial year 2025                                                                                                                       | Year    |               |                                    | Substantial contribution criteria |                           |       |               |                  |              | DNSH criteria ("Does Not Significantly Harm") |                           |       |               |                  |              |                    |                                                                                                            |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------|------------------------------------|-----------------------------------|---------------------------|-------|---------------|------------------|--------------|-----------------------------------------------|---------------------------|-------|---------------|------------------|--------------|--------------------|------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| Economic activities                                                                                                                       | Code(s) | CapEx (mil €) | Proporción de las CapEx, Year 2025 | Climate change mitigation         | Climate change adaptation | Water | Contamination | Circular economy | Biodiversity | Climate change mitigation                     | Climate change adaptation | Water | Contamination | Circular economy | Biodiversity | Minimum safeguards | Proporción de las CapEx que se ajusta a la Taxonomía (A.1.) o elegible según la Taxonomía (A.2), Year 2024 | Category (enabling activity) | Category (transitional activity) |
| A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)                                              |         |               |                                    |                                   |                           |       |               |                  |              |                                               |                           |       |               |                  |              |                    |                                                                                                            |                              |                                  |
| Transport by motorbikes, Passenger cars and light commercial vehicles                                                                     | CCM 6.5 | 251.8         | 1.22%                              | EL                                | N/EL                      | N/EL  | N/EL          | N/EL             | N/EL         |                                               |                           |       |               |                  |              |                    | 0.70%                                                                                                      |                              |                                  |
| Freight transport services by road                                                                                                        | CCM 6.6 | 4             | 0.02%                              | EL                                | N/EL                      | N/EL  | N/EL          | N/EL             | N/EL         |                                               |                           |       |               |                  |              |                    | 0.20%                                                                                                      |                              |                                  |
| Construction of new buildings                                                                                                             | CCM 7.1 | 8.3           | 0.04%                              | EL                                | N/EL                      | N/EL  | N/EL          | N/EL             | N/EL         |                                               |                           |       |               |                  |              |                    | 0.10%                                                                                                      |                              |                                  |
| Installation, maintenance and repair of energy efficiency equipment                                                                       | CCM 7.3 | 388.7         | 1.88%                              | EL                                | N/EL                      | N/EL  | EL            | N/EL             | N/EL         |                                               |                           |       |               |                  |              |                    | 1.00%                                                                                                      |                              |                                  |
| Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings | CCM 7.5 | 0             | 0.00%                              | EL                                | N/EL                      | N/EL  | N/EL          | N/EL             | N/EL         |                                               |                           |       |               |                  |              |                    | 0.00%                                                                                                      |                              |                                  |
| Installation, maintenance and repair of renewable energy technologies                                                                     | CCM 7.6 | 0             | 0.00%                              | EL                                | N/EL                      | N/EL  | N/EL          | N/EL             | N/EL         |                                               |                           |       |               |                  |              |                    | 0.00%                                                                                                      |                              |                                  |



| Financial year 2025                                                                                               | Year    |               |                                    | Substantial contribution criteria |                           |       |               |                  |              | DNSH criteria ('Does Not Significantly Harm') |                           |       |               |                  |              |                    |                                                                                                            |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------|---------|---------------|------------------------------------|-----------------------------------|---------------------------|-------|---------------|------------------|--------------|-----------------------------------------------|---------------------------|-------|---------------|------------------|--------------|--------------------|------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| Economic activities                                                                                               | Code(s) | CapEx (mil €) | Proporción de las CapEx, Year 2025 | Climate change mitigation         | Climate change adaptation | Water | Contamination | Circular economy | Biodiversity | Climate change mitigation                     | Climate change adaptation | Water | Contamination | Circular economy | Biodiversity | Minimum safeguards | Proporción de las CapEx que se ajusta a la Taxonomía (A.1.) o elegible según la Taxonomía (A.2), Year 2024 | Category (enabling activity) | Category (transitional activity) |
| Renovación de edificios existentes                                                                                | CCM 7.2 | 151.9         | 0.74%                              | EL                                | N/EL                      | N/EL  | N/EL          | N/EL             | N/EL         |                                               |                           |       |               |                  |              |                    | 1.60%                                                                                                      |                              |                                  |
| CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) |         | 804.7         | 3.89%                              | 3.89%                             | 0.00%                     | 0.00% | 0.00%         | 0.00%            | 0.00%        |                                               |                           |       |               |                  |              |                    | 2.00%                                                                                                      |                              |                                  |
| A. Capex of Taxonomy-eligible activities (A.1+A.2)                                                                |         | 1,657.2       | 8.02%                              | 3.89%                             | 4.13%                     | 0.00% | 0.00%         | 0.00%            | 0.00%        |                                               |                           |       |               |                  |              |                    | 3.60%                                                                                                      |                              |                                  |
| B. TAXONOMY-NON-ELIGIBLE ACTIVITIES                                                                               |         |               |                                    |                                   |                           |       |               |                  |              |                                               |                           |       |               |                  |              |                    |                                                                                                            |                              |                                  |

|                                           |           |        |
|-------------------------------------------|-----------|--------|
| Capex of Taxonomy-non-eligible activities | 19,006.40 | 91.98% |
| TOTAL                                     | 20,663.80 | 100%   |

|     | Proportion of CapEx /CapEx total              |                                                  |
|-----|-----------------------------------------------|--------------------------------------------------|
|     | which complies with the Taxonomy by objective | eligible according to the Taxon-omy by objective |
| CCM | 0.00%                                         | 3.89%                                            |
| CCA | 0.20%                                         | 4.13%                                            |
| WTR | 0.00%                                         | 0.00%                                            |
| CE  | 0.00%                                         | 0.10%                                            |
| PPC | 0.00%                                         | 0.00%                                            |
| BIO | 0.00%                                         | 0.00%                                            |



# CITRI&CO



Designed by: **Ecoavantis**