SUSTAINABILITY
REPORT 2025
ANNEXES

NURTURING FORWARD

sovena
Feeding Futures

CONTENTS

Impact, risk, and opportunity assessment

IRO-1, IRO-2, SBM-3

METHODOLOGICAL DETAILS

Impact assessment: Impacts were assessed on the following scale: [0–2.5]: Negligible; [2.5–5]: Moderate; [5–7.5]: Significant; [7.5–10]: Critical. The impact assessment considered: scale (intensity/severity of the impact); scope (breadth/reach across the value chain); irremediable character; and likelihood (in the case of potential impacts, both positive and negative).

Risk and Opportunity Assessment: Risks and opportunities were assessed on the following scale: [0–2.5]: Negligible; [2.5–5]: Moderate; [5–7.5]: Significant; [7.5–10]: Critical. The assessment of risks and opportunities (financial effects) considered: magnitude (criticality of the risk or opportunity for the company, influence on cash flows, access to financing or cost of capital, quality, prices and business relationships); and likelihood (frequency of occurrence or probability of occurrence).

IMPACTS

Governance

Impact materiality		Critical impacts affecting people and/or the environment, classified as positive/negative, actual/potential, across the value chain				
General topic	**Sustainability topic**	**Impact on People and Planet**	**Positive or negative**	**Actual or potential**	**Value chain (US, OO, DS)**	**Materiality level**
G1 – Business conduct	Governance and business conduct	Trustworthy business ecosystem, transparency and good governance practices	Positive	Actual	OO	Critical
		Combating corruption in all its forms, including extortion, bribery, illicit financial flows, tax havens and market speculation	Positive	Actual	OO	Significant
		Maintaining active and regular dialogue with stakeholders to provide relevant information and offer opportunities for feedback and suggestions related to fulfilling the company's commitments	Positive	Actual	OO	Critical
		Participation in and support for multi-stakeholder organizations and events for knowledge dissemination and sustainability promotion (Associations, etc.)	Positive	Actual	OO	Significant
		Development, implementation and awareness-raising of the code of ethics and conduct among all employees and stakeholders	Positive	Actual	OO	Moderate
	Regulatory compliance	Implementation of business-level measures for the transition, Sovena's impact on the ecosystem	Positive	Actual	OO	Moderate
		Early implementation of European directives and regulations	Positive	Actual	OO	Moderate
		Promotion of internal training on ESG topics, including the legislative context and the impact of each role	Positive	Actual	OO	Moderate
	Raw material sourcing	Supplier certification requirements (IFS, BRC, Global Gap, SMETA, Farm Sustainability Assessment) to improve their practices and competitiveness	Positive	Actual	US	Significant
	Cybersecurity	Data protection	Positive	Actual	OO	Moderate

Environment

Impact materiality		Critical impacts affecting people and/or the environment, classified as positive/negative, actual/potential, across the value chain				
General topic	**Sustainability topic**	**Impact on People and Planet**	**Positive or negative**	**Actual or potential**	**Value chain (US, OO, DS)**	**Materiality level**
E1 – Climate change	Climate change	GHG emissions across the value chain	Negative	Actual	US, OO, DS	Significant
		Energy consumption from non-renewable sources	Negative	Actual	OO	Significant
		Use of renewable resources (solar, certificates, biomass) in agriculture and industrial operations (mitigation)	Positive	Actual	OO	Critical
		Development and implementation of energy efficiency projects in operations (mitigation)	Positive	Actual	OO	Critical
		Electric fleet and other sustainable mobility solutions (mitigation)	Positive	Actual	OO	Significant
		Optimization of logistics routes (mitigation)	Positive	Actual	US, OO, DS	Significant
		Carbon sinks through olive groves, almond orchards and regenerative agriculture	Positive	Actual	US, OO	Significant
E2 – Pollution	Pollution	Production of effluents inherent to industrial activity and related contamination of water systems	Negative	Actual	OO	Moderate
		Soil acidification due to the use of pesticides and chemical fertilizers	Negative	Actual	OO	Moderate
		Noise pollution in surrounding areas	Negative	Actual	OO	Moderate
		Air quality in surrounding areas	Negative	Actual	OO	Moderate
E3 – Water and water resources	Responsible agriculture	Use of agrochemicals and water	Negative	Actual	OO	Significant
		Precision farming practices and efficient water management	Positive	Actual	OO	Significant
	Water	Water consumption, primarily in agricultural activities	Negative	Actual	OO	Significant
		Use of high-efficiency irrigation systems in agricultural activities	Positive	Actual	OO	Significant
		Water reuse through process optimization, closed circuits, rainwater and river water collection (desalination), saving drinking water consumption	Positive	Actual	OO	Significant
E4 – Biodiversity and ecosystems	Biodiversity loss	Deforestation across the value chain (indirect)	Negative	Actual	US	Moderate
		Soil degradation due to agricultural activity and across the value chain	Negative	Actual	US	Moderate
		Biodiversity loss due to agricultural activity and across the value chain	Negative	Actual	US, OO	Moderate
		Implementation of the Natural Heritage Management Plan on farms and diversification of olive agroecosystems	Positive	Actual	OO	Moderate
		Soil conservation and efficient water use	Positive	Actual	OO	Moderate
	Responsible agriculture	New agricultural methods, more resilient, environmentally friendly and high yielding (regenerative agriculture, adapted seeds, etc.)	Positive	Actual	OO	Moderate
		Ecosystem regeneration through sustainable agricultural practices	Positive	Actual	OO	Significant
		Pressures on soil, biodiversity and water management due to Sovena's activity	Negative	Actual	OO	Significant

Impact materiality		Critical impacts affecting people and/or the environment, classified as positive/negative, actual/potential, across the value chain				
General topic	**Sustainability topic**	**Impact on People and Planet**	**Positive or negative**	**Actual or potential**	**Value chain (US, OO, DS)**	**Materiality level**
E5 – Resource use and circular economy	Packaging	Placing plastic, glass, cardboard and Metal packaging on the market	Negative	Actual	DS	Significant
		Consumption of virgin materials	Negative	Actual	OO	Significant
		Ecodesign projects (compatibility of materials between the various packaging components; reduction of packaging weight; reduction of "additives" such as inks and adhesives)	Positive	Actual	OO	Significant
		Use of recycled materials (PET, glass and cardboard) in packaging	Positive	Actual	OO	Significant
		Packaging design in line with circularity guidelines	Positive	Actual	OO	Significant
		Use of by-products as biomass in own operations	Positive	Actual	OO	Significant
	Circular economy	Potential environmental impacts of by-products (e.g. olive pomace)	Negative	Potential	OO	Moderate
		94% of waste generated is reused	Positive	Actual	OO	Significant
		Increased operational and resource-use efficiency (e.g. KAIZEN projects in Barreiro and Centazzi)	Positive	Actual	OO	Critical
	Innovation and development	Reduction of resource consumption through the integration of new industrial and packaging solutions	Positive	Actual	OO	Moderate
		Reduction of food waste and development of new products (Avocado Project in Colombia)	Positive	Actual	OO	Moderate
		Waste innovations and increased circularity (EcoXprience, pomace extracts for cosmetics, pomace as base for insect feed, valorization of agricultural by-products)	Positive	Actual	OO	Significant
		Creating partnerships with academia to drive R&D projects applied to industry	Positive	Actual	US, OO	Significant

Social

Impact materiality		Critical impacts affecting people and/or the environment, classified as positive/negative, actual/potential, across the value chain				
General topic	**Sustainability topic**	**Impact on People and Planet**	**Positive or negative**	**Actual or potential**	**Value chain (US, OO, DS)**	**Materiality level**
S1 – Own workforce	Employee development	Training and development opportunities	Positive	Actual	OO	Critical
		Performance appraisal, goal setting, feedback, mentoring and growth (career planning)	Positive	Actual	OO	Significant
	Internal well-being	Physical and psychological well-being of employees through benefits	Positive	Actual	OO	Significant
		EFR certification in Portugal, work-life balance and reconciliation measures	Positive	Actual	OO	Significant
		Team motivation through reinforcement of internal culture and sense of belonging	Positive	Actual	OO	Moderate
		Industrial work subject to inherent pressures	Negative	Actual	OO	Significant
		Employee workload	Negative	Actual	OO	Moderate
	Occupational health and safety	Health and safety culture (training, awareness and conditions)	Positive	Actual	OO	Significant
		Industrial context prone to workplace accidents and occupational diseases	Negative	Potential	OO	Significant
	Diversity, equity and inclusion	Inclusive workplace (DEI awareness, promotion, engagement and training)	Positive	Actual	OO	Significant
		Employment opportunities for vulnerable groups (Power for all Project)	Positive	Potential	OO	Significant
	Human and labor rights	Fair wages and good working conditions	Positive	Actual	OO	Significant
		Possible violations of human rights and working conditions related to seasonality	Negative	Potential	US	Significant
		SMETA certification at factories	Positive	Actual	OO	Significant
	Workforce scarcity	Training for the development of new skills and employment opportunities	Positive	Actual	OO	Moderate

Impact materiality		Critical impacts affecting people and/or the environment, classified as positive/negative, actual/potential, across the value chain				
General topic	**Sustainability topic**	**Impact on People and Planet**	**Positive or negative**	**Actual or potential**	**Value chain (US, OO, DS)**	**Materiality level**
S2 – Workers in the value chain	Human and labor rights	Global economic and social impact through the supply chain (Sovena operates in the global market, sourcing from different origins and producers, promoting agricultural production and impacting the lives of many farmers worldwide. Example: Influence in Spain with the Oleoprecision project, creating conditions to make sunflower production more attractive)	Positive	Potential	US, OO	Significant
		Establishment of continuous, effective and culturally appropriate dialogue channels with local communities	Positive	Potential	US	Significant
		Requirement for suppliers to align with Sovena's policies and code of conduct	Positive	Actual	US	Moderate
	Social and environmental supply chain traceability	Carrying out supply chain mapping and assessment of suppliers in terms of social and environmental risk to prioritize mitigation actions	Positive	Potential	US	Significant
		Working conditions and human rights violations related to the supply of raw materials- in recognized high-risk regions and with lack of control / processes	Negative	Potential	US	Significant
		Combating corruption in all its forms, including extortion and bribery	Positive	Potential	US	Significant
	Responsible agriculture	Offering or supporting training for farmers, including smallholders, to improve yield, quality, growth and land-use planning and development control capacity	Positive	Potential	US, OO	Significant
	Raw material sourcing	Proximity to producers in the Iberian Peninsula (Sovena is recognized in the market as a good partner. There are trusting relationships with olive oil suppliers that ensure long-term relationships)	Positive	Actual	US, OO	Significant
S3 – Affected communities	Local/rural development and impact	Contribution to job creation in the various regions where the Group operates	Positive	Actual	US	Significant
		Social development of the regions where the Group operates. Promoting and supporting initiatives, in partnership with other organizations, that foster local community dynamics	Positive	Actual	US	Moderate
		Working with local vocational schools to develop young talent and retain populations in rural areas	Positive	Actual	US	Moderate
		Protocols with universities to support Master's students and provide internships at Sovena	Positive	Actual	US, OO	Moderate
		Requalification, nutritional education, social support and innovation through Sovena brands (Revoa Project)	Positive	Actual	US, OO	Significant
		Engagement with local communities, measuring and mitigating impacts (Visits to Lagar do Marmelo, Casa Andorinha, Tagol factory odors)	Positive	Actual	US, OO, DS	Moderate
		Product donations to community social organizations	Positive	Actual	DS	Moderate
	Workforce scarcity	Ongoing work with community vocational schools, requalification programs and engagement with younger students (industry and agriculture)	Positive	Actual	US, OO	Moderate

Impact materiality	Critical impacts affecting people and/or the environment, classified as positive/negative, actual/potential, across the value chain				
General topic	**Sustainability topic**	**Impact on People and Planet**	**Positive or negative**	**Actual or potential**	**Value chain (US, OO, DS)**	**Materiality level**
S4 – Consumers and end-users	Innovation and development	Product diversification for consumers (diversity, price, higher nutritional value and environmental performance)	Positive	Actual	OO, DS	Significant
	Health and nutrition	Developing and producing healthy products available on the market (e.g. olive oil and Centazzi)	Positive	Actual	OO, DS	Significant
		Developing and making less healthy products available on the market (e.g. oil)	Negative	Actual	OO, DS	Significant
		Contributing to consumer awareness and information about healthy and diverse diets	Positive	Actual	DS	Significant
		Consumer education through brands	Positive	Actual	DS	Critical
	Shifting consumer profile	Contributing to consumer awareness and information about sustainable products	Positive	Actual	DS	Moderate
		Meeting the growing demand for organic, healthy and sustainable products	Positive	Actual	US, OO, DS	Moderate
	Food quality and safety	Ensuring the quality and food safety of Sovena's products	Positive	Actual	US, OO, DS	Critical
		Prevention of food fraud, compliance with food industry standards and certifications	Positive	Actual	US, OO, DS	Critical
		Promoting food quality and safety across the value chain	Positive	Actual	US, OO	Critical
		Impact on public health, in the event of failures in food quality and safety	Negative	Potential	OO, DS	Critical
		Consumer: higher costs and potential reduction in high-quality volume	Negative	Actual	OO, DS	Significant

RISKS AND OPPORTUNITIES

Governance

Financial materiality		Key risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, across the value chain					
General topic	Sustainability topic	Potential financial effects	Risk or opportunity	Short, medium or long term	Origin	Value chain	Materiality level
G1 – Business Conduct	Raw material sourcing	Olive oil and vegetable oil: Proximity to producers in the Iberian Peninsula. Opportunity for supplier engagement from a negotiation standpoint	Opportunity	Short-term	Impact	US, OO	Moderate
		Disruptions in raw material supply due to geopolitical factors and commercial decisions	Risk	Medium-term	Dependency	US, OO, DS	Critical
		raw material high-costs, volatility and reduced margins	Risk	Medium-term	Dependency	US, OO, DS	Critical
		Olive oil: Dependency on the Iberian Peninsula; high competition from cooperatives	Risk	Short-term	Dependency	OO	Critical
		Vegetable oil: Sovena has a large dimension within the Iberian Peninsula but a small one in the global context, which may constrain negotiating capacity.	Risk	Short-term	Dependency	US, OO, DS	Critical
		Protectionist laws in producing countries	Risk	Short-term	Other	DS	Critical
		Olive oil: growing worldwide market, new geographies	Opportunity	Short-term	Impact	US, OO, DS	Critical
		Vegetable oils: Global market					
		Olive oil and vegetable oil: worldwide diversification sourcing strategy					
		Agricultural profitability Olive oil and vegetable oil: Develop own farming activity	Opportunity	Medium-term	Impact	OO	Significant
		Price-driven commodity market -> Differentiation through value and new market approaches	Opportunity	Medium-term	Dependency	US	Significant
		Lack of market knowledge on ESG and emerging quality requirements Develop Sovena's own programs and standards for sustainable sourcing	Opportunity	Medium-term	Impact	US	Significant
	Governance and business conduct	Fines and penalties arising from legal obligations	Risk	Medium-term	Other	OO	Significant
		Reputational risks and possible loss of customers/suppliers due to ethical issues	Risk	Medium-term	Other	OO	Significant
		People seek purpose and ethical companies -> Talent attraction and retention	Opportunity	Medium-term	Dependency	OO	Significant
		Governance as a criterion for access to financing -> Access to capital and investment	Opportunity	Long-term	Impact	OO	Significant
		Presence and entry into new geographies with weaker legislation prone to ethical/social issues -> Strengthening of internal/local policies/procedures	Risk	Short-term	Other	OO	Significant
		Credible national and international initiatives (SBTi, CDP, EcoVadis) that allow us to demonstrate existing practices, drive continuous improvement and reinforce our position as a sector benchmark.	Opportunity	Short-term	Other	OO	Significant

Financial materiality

Key risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, across the value chain

General topic	Sustainability topic	Potential financial effects	Risk or opportunity	Short, medium or long term	Origin	Value chain	Materiality level
G1 – Business Conduct	Regulatory compliance	Costs and investment needs in the transformation of activities to comply with regulations	Risk	Short-term	Impact	OO	Significant
		Fines and penalties arising from future legal obligations (CSDDD)	Risk	Medium-term	Dependency	OO	Significant
		Reputational risks	Risk	Medium-term	Other	OO	Significant
		Legal and financial fines and penalties	Risk	Medium-term	Other	OO	Moderate
		Complexity, specificity, interdependencies between various legislations and imprecision of some points -> increased likelihood of error and non-compliance	Risk	Short-term	Other	OO	Significant
		Loss of competitiveness (high European requirements)	Risk	Medium-term	Dependency	OO, DS	Moderate
		Homogenization of information for all companies, enabling greater comparability	Opportunity	Medium-term	Impact	OO	Significant
		Incentives and guidelines for a more effective transition	Opportunity	Short-term	Dependency	OO	Significant
	Cybersecurity	Reputational risks	Risk	Medium-term	Other	OO	Significant
		Legal and financial fines and penalties	Risk	Medium-term	Other	OO	Moderate
		Loss of business	Risk	Medium-term	Impact	OO	Significant
		Proliferation of new forms of cyberattacks for which current systems may not be prepared to prevent	Risk	Short-term	Impact	OO	Significant
		Strengthening of IT security systems	Opportunity	Short-term	Impact	OO	Significant
		Legislation drives the implementation of robust systems across the value chain	Opportunity	Medium-term	Other	OO	Significant
	Social and environmental supply chain traceability	Regulatory pressure (EUDR) on traceability, deforestation, human rights and the due diligence process. Barriers to the entry of raw materials into Europe. Compliance risk	Risk	Short-term	Other	OO	Significant

Environment

Financial materiality		Key risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, across the value chain					
General topic	**Sustainability topic**	**Potential financial effects**	**Risk or opportunity**	**Short, medium or long term**	**Origin**	**Value chain**	**Materiality level**
E1 – Climate change	Climate change	Costs and investments arising from physical risks (e.g. Infrastructure and equipment damage due to extreme weather.)	Risk	Short-term	Impact	OO	Significant
		Costs and investments arising from transition risks (e.g. investment in new technologies, additionally some of them might still have low scale or became obsolete)	Risk	Medium-term	Impact	OO	Critical
		Reduction in the average quantity / quality of global production limiting profitability	Risk	Medium-term	Dependency	US, OO, DS	Critical
		Decrease in the availability of natural resources (ex. water); Operational disruptions and reduced production output	Risk	Medium-term	Dependency	OO	Critical
		Increase of CO_2 licenses costs	Risk	Short-term	Other	OO	Critical
		Easier access to renewable energies (developed technology, new mechanisms – e.g. certificates, new financial mechanisms and incentives – leading to lower costs and more profitable investments)	Opportunity	Medium-term	Impact	OO	Significant
		Investment in renewable energy sources					
		Efficient and affordable technological development	Opportunity	Short-term	Impact	OO	Significant
		Investment in energy efficiency projects, new equipment, digitalization (industry 4.0) and control mechanisms, leading to costs reduction and the possibility of offer product with lower environmental					
		Growing availability of low-carbon logistics options with consequent reduction of scope 3 emissions and possible cost savings	Opportunity	Medium-term	Impact	US, DS	Significant
		Rising energy prices may drive energy transition projects.	Opportunity	Short-term	Other	OO	Critical
	Responsible agriculture	Reduction in raw material productivity and quality	Risk	Long-term	Dependency	OO	Critical
	Raw material sourcing	Raw material supply disruptions caused by climate change	Risk	Medium-term	Dependency	OO, US, DS	Critical
E2 – Pollution	Pollution	Reputational risk	Risk	Medium-term	Other	OO	Significant
		Increased regulation with consequent fines and penalties	Risk	Medium-term	Impact / Other	OO	Moderate
		New technologies and alternative industrial products with lower pollution Replacement of toxic agents in operations	Opportunity	Long-term	Impact	OO	Moderate
E3 – Water and marine resources	Water	Water scarcity, limited access to water for agricultural and industrial operations	Risk	Medium-term	Dependency	OO	Significant
		Technological developments enabling new techniques to capture and optimize water use; efficient water use through technology and cost reduction	Opportunity	Medium-term	Impact	OO	Significant

Financial materiality		Key risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, across the value chain					
General topic	**Sustainability topic**	**Potential financial effects**	**Risk or opportunity**	**Short, medium or long term**	**Origin**	**Value chain**	**Materiality level**
E4 – Biodiversity and ecosystems	Biodiversity loss	Dependency on ecosystem services	Risk	Medium-term	Dependency	US, OO	Significant
		Loss of quality and productivity due to soil and raw material conditions	Risk	Medium-term	Dependency	US, OO	Significant
		Ongoing investment in projects to promote biodiversity and reforestation	Opportunity	Short-term	Impact	OO	Moderate
		Improvement of olive grove profitability through biodiversity restoration (ecosystem improvement, restoration, infrastructure)	Opportunity	Long-term	Impact	OO	Moderate
	Responsible agriculture	Agroecological production methods, resilient agricultural practices with drought-adapted species/seeds	Opportunity	Medium-term	Impact	OO	Significant
E5 – Resources use and circular economy	Packaging	New packaging regulations with consequent fines and penalties (e.g. European packaging regulation)	Risk	Medium-term	Other	OO	Significant
		Dependency on consumer behavior to recycle packaging materials placed on the market	Risk	Short-term	Dependency	DS	Moderate
		Growing demand for materials with higher recycled content Costs associated with incorporating recycled materials	Risk	Short-term	Impact	US, OO	Significant
		Increase in national taxes associated with placing packaging materials on the market (e.g. green dot)	Risk	Short-term	Other	OO	Significant
		Favorable ecosystem (technology, partnerships, financial incentives...) for the development of new and more sustainable packaging solutions Development of projects with R&D institutions and packaging suppliers to optimize and develop new packaging	Opportunity	Short-term	Impact	OO	Significant
		New technologies and science, combined with minimalist consumer trends toward material reduction Cost reduction	Opportunity	Medium-term	Impact	OO	Significant
	Circular economy	Need for investment in developing circular economy options	Risk	Short-term	Impact	OO	Significant
		Financial returns from by-products	Opportunity	Long-term	Impact	OO	Moderate
		Efficiency in the use of natural resources: producing more with less (energy, water, materials) – saving and reducing costs	Opportunity	Long-term	Impact	OO	Moderate
		Development of new, more sustainable products using by-products (e.g. olive pomace)	Opportunity	Long-term	Impact	OO	Moderate
	Innovation and development	Need for investment in innovation projects	Opportunity	Short-term	Impact	OO	Significant
	Food quality and safety	New funds and incentives for innovation and development, access to research partnerships Development of R&D projects and internal mechanisms for greater control and competitive differentiation	Opportunity	Short-term	Impact	OO	Significant

Social

Financial materiality		Key risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, across the value chain					
General topic	**Sustainability topic**	**Potential financial effects**	**Risk or opportunity**	**Short, medium or long term**	**Origin**	**Value chain**	**Materiality level**
S1 – Own workforce	Employee development	New technologies, market demands and ways of working, requiring constant adaptation and training of employees -> costs, availability, and difficulty in adaptations from employees	Risk	Short-term	Dependency	OO	Significant
		New technologies, market demands and ways of working, requiring constant adaptation and training of employees -> Training of new and differentiating	Opportunity	Short-term	Dependency	OO	Significant
		Perceived lack of opportunities for internal growth and development	Risk	Short-term	Other	OO	Significant
	Internal well-being	Inability to satisfy the diverse needs of all employees leading to demotivation, low productivity, turnover and absenteeism	Risk	Short-term	Impact	OO	Significant
		Perception of more favorable employment alternatives (salaries, conditions, benefits)	Risk	Short-term	Other	OO	Significant
		Adapting well-being initiatives that best meet employees' needs leading to higher productivity, due to engagement and motivation	Opportunity	Short-term	Impact	OO	Critical
		Extending efr certification to other geographies	Opportunity	Medium-term	Impact	OO	Critical
	Occupational health and safety	Absenteeism due to work accidents and stress	Risk	Short-term	Impact	OO	Significant
		Costs with health and safety at work	Risk	Short-term	Impact	OO	Significant
		Reputational risks regarding health and safety accidents	Risk	Short-term	Other	OO	Moderate
	Diversity, equity and inclusion	Leadership in DEI bringing good reputation and potential influence on retention	Opportunity	Medium-term	Impact	OO	Negligible
		A more professional and robust ecosystem for structured access to human resources with vulnerabilities or limitations	Opportunity	Short-term	Impact	OO	Negligible
		Diversity of thought and ways of working as a driver of innovation; diverse teams innovate faster	Opportunity	Medium-term	Impact	OO	Negligible
		Difficulty of the current workforce to accept employees with disabilities (mindset)	Risk	Short-term	Impact	OO	Moderate
	Workforce scarcity	Undervaluing of technical-professional training as less demanding when compared with university courses	Risk	Medium-term	Impact	US, OO	Significant
		Dependency on temporary/seasonable work (e.g. Barreiro/Nutrifarms)	Risk	Short-term	Dependency	OO	Significant
		Industry 4.0, digitalization and IA into operations used to optimize operations and to attract young talents.	Opportunity	Long-term	Impact	OO	Significant
	Human and labor rights	Reputational risks and eventual impacts on clients loss	Risk	Medium-term	Other	OO	Significant

Financial materiality

Key risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, across the value chain

General topic	Sustainability topic	Potential financial effects	Risk or opportunity	Short, medium or long term	Origin	Value chain	Materiality level
S2 – Workers in the value chain	Workforce scarcity	Depopulation in areas where sovena operates, mainly in agriculture	Risk	Short-term	Dependency	US, OO	Significant
	Human and labor rights	Difficulties in negotiation channels bring loss of raw material access and competitiveness.	Risk	Medium-term	Dependency	US	Significant
		Include human rights due diligence policies and processes into value chain	Opportunity	Short-term	Impact	US	Significant
	Social and environmental supply chain traceability	Reputational risk	Risk	Long-term	Other	US	Significant
		Difficulty in traceability or suppliers' non compliance -> Operational risks (possible disruptions in the supply chain)	Risk	Long-term	Impact	US, OO	Significant
		Diversity of suppliers in terms of knowledge, maturity and ability to respond to ESG topics	Risk	Short-term	Dependency	US, OO	Significant
	Raw material sourcing	Investment in processes and technologies for traceability and monitoring	Opportunity	Short-term	Impact	US	Significant
S3 – Affected communities	Local/rural development and impact	Incentives and investment programs available for the development of rural/interior areas	Opportunity	Short-term	Dependency	US, OO	Significant
		Development of local partnerships to leverage education and social economic conditions through communities	Opportunity	Short-term	Impact	OO	Negligible
		Depopulation in Sovena operations areas	Risk	Medium-term	Dependency	OO	Negligible
		Community concerns regarding the activity (environmental impact)	Risk	Short-term	Other	OO	Moderate
		Incentives and a general willingness to develop innovation projects Partnerships, consortium and joint ventures	Opportunity	Medium-term	Dependency	US, OO, DS	Moderate
	Workforce scarcity	Depopulation in areas where sovena operates, mainly in agriculture	Risk	Short-term	Dependency	OO	Significant
		Openness of training Institutions and municipal governance bodies to integrated programs with companies -> Continuous work with communities professional schools, reskilling programs and proximity with younger students (industry and agriculture), protecting competitiveness	Opportunity	Long-term	Impact	US, OO	Significant

Financial materiality

Key risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, across the value chain

General topic	Sustainability topic	Potential financial effects	Risk or opportunity	Short, medium or long term	Origin	Value chain	Materiality level
S4 – Consumers and end-users	Innovation and development	New customer demands Increase supplier and customer loyalty (more business, greater robustness)	Opportunity	Medium-term	Dependency	OO, DS	Significant
	Health and nutrition	Need for investment in projects to improve healthy and nutritional portfolio	Risk	Short-term	Impact	OO	Significant
		Growing concern for health and well-being increase sovena's reputation and positioning in the area of healthy nutrition; development of new bussiness and healthier solutions	Opportunity	Medium-term	Impact	OO	Significant
		Olive oil penetration is still low in some geographies Expansion to new geographies	Opportunity	Medium-term	Impact	OO	Significant
	Shifting consumer profile	Difficulty to meet consumer needs (due to cost, availability, investment, too far from current business)	Risk	Short-term	Impact	OO	Significant
		Reduction in vegetable oil demand	Risk	Long-term	Impact	OO	Significant
		Increase demand for private label brands	Risk	Short-term	Dependency	OO	Significant
		New customer demands / Growing demand for organic and sustainable and traceable products New business, products and channels opportunities	Opportunity	Medium-term	Impact	OO	Moderate
	Packaging	Consumer awareness regarding sustainability impacts Contribute to consumers' literacy regarding recycling and circular economy	Opportunity	Short-term	Dependency	DS	Moderate
	Food quality and safety	Costs related to food risk management processes and compliance	Risk	Short-term	Impact	OO	Significant
		Increasing market quality demands and emerging strict legislation Anticipation of legislation application, Sovena as a knowledge source/partner	Risk	Long-term	Other	OO	Significant
		Labelling Regulations	Risk	Short-term	Other	OO	Significant
		Subjectivity inherent in classifying the organoleptic quality of olive oils, which can lead to financial losses	Risk	Short-term	Impact	OO	Significant
		New customer demands Increase supplier and customer loyalty (more business, greater robustness) Increase supplier and customer loyalty (more business, greater robustness)	Opportunity	Short-term	Dependency	OO	Significant
		Increasing market quality demands and emerging strict legislation Anticipation of legislation application, Sovena as a knowledge source/partner	Opportunity	Medium-term	Other	OO	Significant

European Sustainability Reporting Standards (ESRs)

ADDITIONAL QUANTITATIVE INFORMATION

Environmental Information

E1-5: ENERGY CONSUMPTION AND ENERGY MIX BY LOCATION

Local	Energy type (MWh)		2024	2025	Δ 2025-2024
Almada	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	37 532.6	31 928.6	-15%
	Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources	Heat	13 746.9	10 523.0	-23%
		Steam	177 054.2	159 919.7	-10%
	Fuel consumption from crude oil and petroleum products	Diesel	331.8	275.7	-17%
		Gasoline		42.0	
Andújar	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	21 911.7	19 490.4	-11%
	Fuel consumption from crude oil and petroleum products	Diesel	216.1	153.2	-29%
	Fuel consumption from natural gas	Natural gas	41 396.3	41 937.3	1%
	Fuel consumption from renewable sources	Biomass	34 634.1	26 865.0	-22%
	Self-generated renewable energy consumption	Solar energy		906.5	
Brenes	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	11 034.3	11 638.1	5%
	Fuel consumption from crude oil and petroleum products	Butane	11.8	8.8	-26%
		Diesel	209.6	142.8	-32%
		Gasoline		48.2	
	Fuel consumption from natural gas	Natural gas	21 010.0	28 945.0	38%
	Fuel consumption from renewable sources	Biomass	21 597.5	22 310.4	3%
	Self-generated renewable energy consumption	Solar energy	1 698.0	1 458.8	-14%
Barreiro	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	5 739.3	6 062.1	6%
	Fuel consumption from crude oil and petroleum products	Diesel	35.2	28.5	-19%
		Gasoline		17.4	
	Fuel consumption from natural gas	Natural gas	21 927.5	19 487.0	-11%
	Self-generated renewable energy consumption	Solar energy	1 245.3	1 147.5	-8%

Local	Energy type (MWh)		2024	2025	Δ 2025-2024
Nutrifarms	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	5 967.0	6 167.3	3%
	Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources	Electricity	1 428.9	1 350.7	-5%
	Fuel consumption from crude oil and petroleum products	Diesel	10 460.0	10 395.4	-1%
		Gasoline	60.6	32.5	-46%
	Fuel consumption from renewable sources	Biomass	466.7	253.3	-46%
	Self-generated renewable energy consumption	Solar energy	1 005.8	984.6	-2%
SUSA-Rome	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	6 720.4	6 585.0	-2%
	Fuel consumption from crude oil and petroleum products	Diesel	3 528.0	4 298.7	22%
		Propane	876.3	942.5	8%
	Fuel consumption from natural gas	Natural gas	1 392.5	1 975.4	42%
Plasencia	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	960.4	873.2	-9%
	Fuel consumption from crude oil and petroleum products	Diesel	45.6	27.4	-40%
	Fuel consumption from natural gas	Natural gas	2 568.2	2 036.4	-21%
	Self-generated renewable energy consumption	Solar energy	210.7	122.5	-42%
Algés	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	242.0	261.3	8%
	Fuel consumption from crude oil and petroleum products	Diesel	1 226.2	632.5	-48%
		Gasoline		232.1	
Monteolivo	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	592.7	495.2	-16%
	Fuel consumption from crude oil and petroleum products	Diesel		18.5	
SUSA-Modesto	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	506.7	490.1	-3%
	Fuel consumption from natural gas	Natural gas	7.9	10.7	36%
Centazzi	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity		879.9	
	Fuel consumption from crude oil and petroleum products	Diesel	236.9	174.8	-26%
	Self-generated renewable energy consumption	Solar energy		92.6	
Agropro	Fuel consumption from crude oil and petroleum products	Diesel	203.5	237.4	17%

Local	Energy type (MWh)		2024	2025	△ 2025-2024
Brazil	Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources	Electricity	5.8	5.6	-3%
	Fuel consumption from crude oil and petroleum products	Gasoline	120.4	119.4	-1%
	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	Electricity	23.5	24.2	3%
	Fuel consumption from crude oil and petroleum products	Diesel	35.2	39.1	11%
		Gasoline	19.9	17.9	-10%
Angola	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity		325.3	
	Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources	Electricity		139.1	
Colombia	Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources	Electricity		559.8	
Total			**450 244.0**	**424 136.2**	**-6%**

E1-6: GROSS GHG EMISSIONS OF SCOPE 1, 2 AND 3 AND TOTAL GHG EMISSIONS

		Retrospective			Milestones and target years	
Scope 1 GHG Emissions	**Reference year (2023)**	**2024**	**2025**	**% 2025 / 2023**	**2026**	**2030**
Gross Scope 1 GHG emissions (tCO_2e)	28 503	31 537	33 812	19%		
Refrigerant gas leaks	280	36	102	-64%		
Fuel consumption from stationary sources	17 954	18 720	20 195	12%		
Fuel consumption from mobile sources	3 601	4 192	4 322	20%		
Wastewater treatment	3 423	4 385	3 452	1%		
Fertilizer use	2 759	3 718	5 172	87%		
Land use changes	486	486	569	17%		
Percentage of scope 1 emissions relative to total (market-based)	2%	2%	2%			

			Retrospective		Milestones and target years	
Scope 1 GHG Emissions	**Reference year (2023)**	**2024**	**2025**	**% 2025 / 2023**	**2026**	**2030**
Scope 2 GHG Emissions						
Location-based gross Scope 2 GHG emissions (tCO_2e)	-	56 534	46 181			
Acquisition of heat, cold and steam	-	38 992	34 832			
Acquisition of electricity	-	17 542	11 348			
Market-based gross Scope 2 GHG emissions (tCO_2e)	47 625	40 057	35 291	-7%		
Acquisition of heat, cold and steam	37 409	38 992	34 832	-7%		
Acquisition of electricity	10 216	1 065	459	-96%		
Scope 1+2 GHG Emissions (location-based)	**-**	**88 072**	79 992			
Scope 1+2 GHG Emissions (market-based)	**76 128**	**71 595**	69 103	-9%	68 515	57 096
Scope 3 GHG Emissions	**1 182 672**	**1 915 015**	1 958 769			
1 – Purchased goods and services	1 089 109	1 457 903	1 460 710	34%		
2 – Capital goods		2 281	2 539	11%		
3 – Fuel and energy-related activities not included in scope 1 and 2		16 392	15 424	-6%		
4 – Upstream transportation and distribution	41 490	97 800	113 658	174%		
5 – Waste generated in operations	413	12 514	15 112	3 559%		
6 – Business travel	289	500	836	189%		
7 – Employee commuting		307	315	3%		
8 – Upstream leased assets		369	425	15%		
9 – Downstream transportation	51 317	32 184	34 654	-32%		
10 – Processing of sold products		236 347	261 093	11%		
11 – End-of-life treatment of sold products		57 353	53 214	-7%		
12– Downstream leased assets		1 022	756	-26%		
13 – Investments		43	32	-25%		
Total GHG emissions (location-based) (tCO_2e)		**1 930 902**				
Total GHG emissions (market-based) (tCO_2e)	**1 262 628**	**1 986 611**	**2 027 871**			

Biogenic emissions (Scope 1)	2024	2025
Fuel consumption from stationary sources (tCO_2e)	20 199	17 039
Fuel consumption from mobile sources (tCO_2e)	354	216
Biogenic emissions (Scope 3)		
Purchased goods or services (tCO_2e)	46 214	47 622
Total (tCO_2e)	66 413	64 888

GHG Intensity	2024	2025
Total GHG emissions (market-based) (**tCO_2e**/1000€)*	1.07	1.22
Total GHG emissions (market-based) (**tCO_2e**/ton production)	2.08	2.04
Total GHG emissions (location-based) (**tCO_2e**/1000€)*	1.08	1.23
Total GHG emissions (location-based)	2.10	2.05

* Revenue per financial statements 2024: 1 858 306.8 k€
Revenue per financial statements 2025: 1 659 270.0 k€

E2-4: AIR, WATER AND SOIL POLLUTION BY LOCATION

	Type of pollutant (kg)	2024	2025	△ 2025-2024
Emissions to air	Carbon monoxide (CO)	112 448.4	98 497.6	-12%
	Methane (CH_4)	1 489.1	0.0	-100%
	Nitrogen oxides (NO_x/NO_2)	42 346.4	37 409.9	-12%
	Nitrous oxide (N_2O)	1 033.7	1 343.8	30%
	Particulate matter (PM_{10})	27 153.0	40 825.9	50%
	Sulfur oxides (SOx/SO_2)	1 418.0	1 436.8	1%
	Total suspended particulate matter (TSP)	33 677.0	29 740.1	-12%
	Volatile organic compounds (VOC)	690 098.9	611 306.2	-11%
	Non-methane volatile organic compounds (NMVOC)	144.4	0.0	-100%
Emissions to water	Chemical Oxygen Demand (COD)	59 214.6	87 971.4	49%
	Total nitrogen	38.2	41.4	8%
	Total organic carbon (TOC)	19 446.0	29 064.3	49%
	Total phosphorus	33.0	38.0	15%
Total		**34 070 296.7**	**29 004 848.4**	**-15%**

E3-4: WATER CONSUMPTION

	Local	2024	2025	△ 2025-2024
Water withdrawn (m^3)	Almada	5 761 860.0	5 067 228.0	-12%
	Andújar	212 586.0	189 499.0	-11%
	Barreiro	823 933.0	762 285.0	-7%
	Brenes	131 413.0	128 379.5	-2%
	Monteolivo	3 300.0	4 200.0	27%
	Nutrifarms	20 650 969.0	21 704 160.4	5%
	Plasencia	10 455.0	9 175.0	-12%
	SUSA-Rome	10 391.0	4 258.6	-59%
	Tunisia	374.0	380.0	2%
Water discharged (m^3)	Almada	5 620 101.0	4 923 103.0	-12%
	Andújar	105 681.0	95.0	-100%
	Barreiro	797 821.0	713 699.0	-11%
	Brenes	87 837.0	79 791.0	-9%
	Monteolivo	3 300.0	570.0	-83%
	Plasencia	6 220.0	5 505.0	-11%
	Tunisia	374.0	380.0	2%
Water recycled and reused (m^3)	Almada	114 285.5	86 279.8	-25%
	Andújar	26 904.0	18 127.0	-33%
	Barreiro	8 189.0	0.0	-100%
	Monteolivo	1 600.0	1 580.0	-1%
Water stored (m^3)	Andújar	1 500.0	1 500.0	0%
	Brenes	600.0	600.0	0%
	Monteolivo		4 200.0	
Total		**34 379 693.5**	**33 704 995.3**	**-2%**

E5-4: TECHNICAL AND BIOLOGICAL MATERIALS PURCHASED (UPSTREAM)

Material (ton)	2024	2025		
Food products	918 207.0	861 259.2	90.0%	B
Glass	31 316.0	47 660.0	5.0%	T
Cardboard	10 468.0	13 410.5	1.4%	B
Wood	5 074.0	11 407.0	1.2%	B
Chemicals	5 370.0	8 186.8	0.9%	T
PET	8 019.0	7 313.0	0.8%	T
Other plastics and rubber	5 096.4	4 978.6	0.5%	T
Metal	1 182.3	1 543.7	0.2%	T
Fertilizers	846.0	974.0	0.1%	T

* T – Technical; B – Biological

E5-5: RESOURCE OUTFLOWS – WASTE BY CATEGORY AND BY LOCATION

Local			Destination	2024	2025	Δ 2025-2024
Andújar	Waste directed to disposal	Hazardous	Landfill	5.0	6.8	36%
			Other recovery operations	4.4	1.9	-57%
		Non-hazardous	Preparation for reuse	42.8	42.5	-1%
			Other recovery operations	3 346.7	3 978.0	19%
Brenes	Waste directed to disposal	Hazardous	Other recovery operations	1.0	1.5	52%
		Non-hazardous	Other recovery operations	1 013.2	120.6	-88%
			Other recovery operations	6.9	3.5	-49%
	Waste diverted from disposal	Non-hazardous	Other recovery operations	2 338.0	6 767.8	189%
Almada	Waste directed to disposal	Hazardous	Other recovery operations	54.5	20.1	-63%
		Non-hazardous	Other recovery operations	77.5	65.7	-15%
	Waste diverted from disposal	Hazardous	Preparation for reuse	0.0	85.3	
			Other recovery operations	13.3	4.9	-63%
		Non-hazardous	Preparation for reuse	186.2	218.2	17%
			Recycling	2 054.9	1 113.7	-46%
			Other recovery operations	430.7	956.4	122%
Barreiro	Waste directed to disposal	Hazardous	Other disposal operations	0.4	3.7	934%
		Non-hazardous	Landfill	18.1	0.0	-100%
			Other disposal operations	81.7	121.7	49%
	Waste diverted from disposal	Hazardous	Other recovery operations	6.1	4.5	-27%
		Non-hazardous	Recycling	1 248.4	1 515.7	21%
			Other recovery operations	856.9	796.1	-7%
SUSA-Rome	Waste directed to disposal	Hazardous	Landfill	0.6	0.5	-16%
	Waste diverted from disposal	Non-hazardous	Landfill	346.8	263.6	-24%
			Recycling	417.2	347.5	-17%
SUSA-Modesto	Waste directed to disposal	Hazardous	Landfill	54.6	42.4	-22%
			Recycling	41.2	0.0	-100%
Nutrifarms	Waste directed to disposal	Hazardous	Other disposal operations	15.4	1.8	-88%
			Recycling	0.3	0.3	3%
Plasencia		Non-hazardous	Other recovery operations	41.9	159.7	281%
		Non-hazardous	Recycling	29.9	45.1	51%
Tunisia	Waste directed to disposal	Non-hazardous	Landfill	0.4	0.6	50%
Total				**12 734.9**	**16 689.9**	**31%**

SOCIAL INFORMATION

S1-14: Health and Safety Metrics

Number of workplace accidents (minor): Almada – 14; Barreiro – 6; Nutrifarms – 1; Centazzi – 7; Brenes – 16; Andújar – 16; Plasencia – 12; Colombia: 2; Sovena USA – 1; Remaining: 0
Number of reported occupational illnesses: 0
Number of deaths due to accidents: 1

ESRS Correspondences

BP-2_20, BP-2_16, BP-2_17, IRO-2

Datapoint	DR	Location	Correspondence with other European laws
ESRS 2 | General Disclosure			
BP-1	General basis for preparation of sustainability statements	4. About this report	
BP-2	Disclosures in relation to specific circumstances	4. About this report	
		Annex – Carbon Footprint Methodology and Real Decreto 214/2025 Annex – Ley 11/2018 on Non-Financial Information and Diversity	
GOV-1	Role of administrative, management and supervisory bodies	3. Nurturing Forward, Together Governance Purpose: strengthening our roots ESRS 2 – The structure behind our decisions The role and expertise of our governance bodies Composition, diversity and representativeness of the management and administrative bodies Governance bodies' Responsibilities	SFDR Ley 11/2018
GOV-2	Information provided to and sustainability matters addressed by administrative, management and supervisory bodies	3. Nurturing Forward, Together Governance Purpose: strengthening our roots ESRS 2 – The structure behind our decisions Composition, diversity and representativeness of the management Governance bodies' Responsibilities	Ley 11/2018
GOV-3	Integration of sustainability performance in incentive schemes	3. Nurturing Forward, Together Governance Purpose: strengthening our roots ESRS 2 – The structure behind our decisions The role and expertise of our governance bodies Sustainability performance and incentives	
GOV-4	Due Diligence Statement	3. Nurturing Forward, Together Governance Purpose: strengthening our roots ESRS 2 – The structure behind our decisions Composition, diversity and representativeness of the management Due Diligence Statement	SFDR
GOV-5	Risk management and internal controls over sustainability reporting	3. Nurturing Forward, Together Governance Purpose: strengthening our roots ESRS 2 – The structure behind our decisions Composition, diversity and representativeness of the management Governance bodies' Responsibilities	SFDR

Datapoint	DR	Location	Correspondence with other European laws
SBM-1	Strategy, business model and value chain	1. Nurturing Forward for a Lasting Impact Our strategy and value chain Translating Feeding Futures ambition into concrete action 2. Nurturing Forward for a Richer Growth Translating Feeding Futures ambition into concrete action	SFDR Ley 11/2018
SBM-2	Interests and views of stakeholders	2. Nurturing Forward for a Richer Growth Materiality in focus: Aligning priorities with real impact Double materiality: topics that drive change	SFDR Ley 11/2018
		3. Nurturing Forward, Together Governance Purpose: strengthening our roots ESRS 2 – The structure behind our decisions The role and expertise of our governance bodies	
		3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S4 – Strengthening the relationship with customers and consumers Implementing measures to ensure the trust of our customers and consumers Bringing brands closer to consumers, creating value	
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	2. Nurturing Forward for a Richer Growth Materiality in focus: Aligning priorities with real impact Double materiality: topics that drive change From analysis to action: impacts, risks and opportunities	SFDR Ley 11/2018
IRO-1	Description of processes for identifying and assessing material impacts, risks and opportunities	2. Nurturing Forward for a Richer Growth Materiality in focus: Aligning priorities with real impact	
IRO-2	Disclosure requirements covered by the ESRS contained in the company's sustainability statement	2. Nurturing Forward for a Richer Growth Materiality in focus: Aligning priorities with real impact Double materiality: topics that drive change From analysis to action: impacts, risks and opportunities	
		4. About this report	
ESRS G1 | Business Conduct			
G1.GOV-1	The role of administrative, supervisory and management bodies	3. Nurturing Forward, Together Governance Purpose: strengthening our roots ESRS 2 – The structure behind our decisions The role and expertise of our governance bodies Composition, diversity and representativeness of the management and administrative bodies Governance bodies' Responsibilities	Ley 11/2018

Datapoint	DR	Location	Correspondence with other European laws
G1-1	Business culture and business conduct policies	3. Nurturing Forward, Together Governance Purpose: strengthening our roots G1 – Ethical Business Conduct and Compliance Managing impacts, risks and opportunities Organizational culture guided by ethics and transparency	SFDR Ley 11/2018
G1-2	Management of supplier relationships	3. Nurturing Forward, Together Governance Purpose: strengthening our roots G1 – Ethical Business Conduct and Compliance Managing impacts, risks and opportunities Integrating sustainability into the value chain	SFDR Ley 11/2018
G1-3	Prevention and detection of corruption and bribery	3. Nurturing Forward, Together Governance Purpose: strengthening our roots G1 – Ethical Business Conduct and Compliance Managing impacts, risks and opportunities Ethical governance and prevention of corruption and bribery	SFDR Ley 11/2018
G1-4	Confirmed incidents of corruption or bribery	3. Nurturing Forward, Together Governance Purpose: strengthening our roots G1 – Ethical Business Conduct and Compliance Managing impacts, risks and opportunities Ethical governance and prevention of corruption and bribery	SFDR
G1-5	Political influence and lobbying activities	3. Nurturing Forward, Together Governance Purpose: strengthening our roots G1 – Ethical Business Conduct and Compliance Managing impacts, risks and opportunities Political influence and lobbying activities	
G1-6	Payment practices	3. Nurturing Forward, Together Governance Purpose: strengthening our roots G1 – Ethical Business Conduct and Compliance Metrics for transparency Payment practices	
ESRS E1 | Climate change			
E1-1	Transition plan for climate change mitigation	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Managing impacts, risks and opportunities	Ley 11/2018

Datapoint	DR	Location	Correspondence with other European laws
E1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Understanding impacts, risks and opportunities	
E1.IRO-1	Description of processes to identify and assess material climate-related impacts, risks and opportunities	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Understanding impacts, risks and opportunities	
E1-2	Policies related to climate change mitigation and adaptation	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Managing impacts, risks and opportunities	
E1-3	Actions and resources relating to climate change policies	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Managing impacts, risks and opportunities Implementing mitigation and adaptation measures	SFDR Ley 11/2018
E1-4	Targets related to climate change mitigation and adaptation	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Targets and metrics for the climate transition Strengthening climate performance	SFDR Ley 11/2018 Real Decreto 214/2025
E1-5	Energy consumption and energy mix E1-5_03-04 use of nuclear energy: 0	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Targets and metrics for the climate transition Strengthening climate performance Energy metrics Annex – European Sustainability Reporting Standards (ESRS) – Additional Quantitative Information	SFDR Ley 11/2018
E1-6	Gross GHG emissions of scope 1, 2, 3 and total GHG emissions	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Targets and metrics for the climate transition Strengthening climate performance Emissions metrics Annex – European Sustainability Reporting Standards (ESRS) – Additional Quantitative Information	SFDR Ley 11/2018 Real Decreto 214/2025

Datapoint	DR	Location	Correspondence with other European laws
E1-7	GHG removal projects and GHG mitigation projects financed through carbon credits	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Targets and metrics for the climate transition Strengthening climate performance Emissions metrics	Real Decreto 214/2025
		Annex – European Sustainability Reporting Standards (ESRS) – ESRS in Progress	
E1-8	Internal carbon price	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Targets and metrics for the climate transition Strengthening climate performance Emissions metrics	
E1-9	Anticipated financial effects from significant physical and transition risks and potential climate-related opportunities	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Targets and metrics for the climate transition Strengthening climate performance Emissions metrics	
		Annex – European Sustainability Reporting Standards (ESRS) – ESRS in Progress	
ESRS E2 | Pollution			
E2.IRO-1	Description of processes for identifying and assessing material impacts, risks and opportunities related to pollution	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E2 – Pollution prevention and control Understanding impacts, risks and opportunities	
E2-1	Policies related to pollution	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E2 – Pollution prevention and control Managing impacts, risks and opportunities	
E2-2	Actions and resources relating to pollution policies	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E2 – Pollution prevention and control Managing impacts, risks and opportunities	

Datapoint	DR	Location	Correspondence with other European laws
E2-3	Targets related to pollution	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E2 – Pollution prevention and control Metrics for pollution reduction	
E2-4	Air, water and soil pollution	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E2 – Pollution prevention and control Metrics for pollution reduction	SFDR
E2-5	Substances of concern and substances of very high concern	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E2 – Pollution prevention and control Understanding impacts, risks and opportunities	
E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E2 – Pollution prevention and control Understanding impacts, risks and opportunities	
		Annex – European Sustainability Reporting Standards (ESRS) – ESRS in Progress	
ESRS E3 | Water and marine resources			
E3.IRO-1	Description of processes for identifying and assessing material impacts, risks and opportunities related to water and marine resources	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E3 – Safeguarding water: a vital resource for Sovena's production Understanding impacts, risks and opportunities	SFDR Ley 11/2018
E3-1	Policies related to water and marine resources	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E3 – Safeguarding water: a vital resource for Sovena's production Managing impacts, risks and opportunities Policies for responsible management	SFDR Ley 11/2018
E3-2	Actions and resources related to water and marine resources	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E3 – Safeguarding water: a vital resource for Sovena's production Managing impacts, risks and opportunities Implementing water management measures	
E3-3	Targets related to water and marine resources	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E3 – Safeguarding water: a vital resource for Sovena's production Targets and metrics for water management	

Datapoint	DR	Location	Correspondence with other European laws
E3-4	Water consumption	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E3 – Safeguarding water: a vital resource for Sovena's production Targets and metrics for water management	SFDR Ley 11/2018
E3-5	Anticipated financial effects from risks and opportunities related to water and marine resources	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E3 – Safeguarding water: a vital resource for Sovena's production Understanding impacts, risks and opportunities	
		Annex – European Sustainability Reporting Standards (ESRS) – ESRS in Progress	
ESRS E4 | Biodiversity and ecosystems			
E4.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E4 – Protecting biodiversity and the ecosystems in which we operate Understanding impacts, risks and opportunities	SFDR
E4.IRO-1	Description of processes for identifying and assessing material impacts, risks and opportunities related to biodiversity and ecosystems	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E4 – Protecting biodiversity and the ecosystems in which we operate Understanding impacts, risks and opportunities	SFDR Ley 11/2018
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E4 – Protecting biodiversity and the ecosystems in which we operate Managing impacts, risks and opportunities Policies for responsible management	
		Annex – European Sustainability Reporting Standards (ESRS) – ESRS in Progress	
E4-2	Policies related to biodiversity and ecosystems	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E4 – Protecting biodiversity and the ecosystems in which we operate Managing impacts, risks and opportunities Policies for responsible management	SFDR
E4-3	Actions and resources related to biodiversity and ecosystems	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E4 – Protecting biodiversity and the ecosystems in which we operate Managing impacts, risks and opportunities Implementing biodiversity conservation measures	Ley 11/2018

Datapoint	DR	Location	Correspondence with other European laws
E4-4	Targets related to biodiversity and ecosystems	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E4 – Protecting biodiversity and the ecosystems in which we operate Targets and metrics for biodiversity conservation	Ley 11/2018
E4-5	Impact metrics related to biodiversity and ecosystem change	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E4 – Protecting biodiversity and the ecosystems in which we operate Understanding impacts, risks and opportunities	SFDR Ley 11/2018
E4-6	Anticipated financial effects from risks and opportunities related to biodiversity and ecosystem change	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E4 – Protecting biodiversity and the ecosystems in which we operate Understanding impacts, risks and opportunities	SFDR Ley 11/2018
		Annex – European Sustainability Reporting Standards (ESRS) – ESRS in Progress	
ESRS E5 | Resource use and circular economy			
E5.IRO-1	Description of processes for identifying and assessing material impacts, risks and opportunities related to resource use and circular economy	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E5 – Closing the loop: promoting efficiency and circularity Understanding impacts, risks and opportunities	
E5-1	Policies related to resource use and circular economy	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E5 – Closing the loop: promoting efficiency and circularity Managing impacts, risks and opportunities Policies for responsible management	
E5-2	Actions and resources related to resource use and circular economy	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E5 – Closing the loop: promoting efficiency and circularity Managing impacts, risks and opportunities Implementing circularity measures	
E5-3	Targets related to resource use and circular economy	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E5 – Closing the loop: promoting efficiency and circularity Targets and metrics for promoting circularity	

Datapoint	DR	Location	Correspondence with other European laws
E5-4	Resource inflows	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E5 – Closing the loop: promoting efficiency and circularity Targets and metrics for promoting circularity	SFDR Ley 11/2018
		Annex – European Sustainability Reporting Standards (ESRS) – Additional Quantitative Information	
E5-5	Resource outflows	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E5 – Closing the loop: promoting efficiency and circularity Targets and metrics for promoting circularity	SFDR Ley 11/2018
E5-6	Financial effects	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E5 – Closing the loop: promoting efficiency and circularity Understanding impacts, risks and opportunities	
		Annex – European Sustainability Reporting Standards (ESRS) – ESRS in Progress	
ESRS S1 | Own workforce			
S1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots Starting from impacts, risks and opportunities S1 – Valuing and developing our people Understanding impacts, risks and opportunities	SFDR Ley 11/2018
S1-1	Policies related to own workforce	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Managing impacts, risks and opportunities Policies for responsible management We communicate with integrity and responsibility	SFDR Ley 11/2018
S1-2	Processes for engaging with own workers and worker representatives on impacts	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Managing impacts, risks and opportunities We communicate with integrity and responsibility We promote employee dialogue and representation	SFDR Ley 11/2018

Datapoint	DR	Location	Correspondence with other European laws
S1-3	Processes for remedying negative impacts and channels for own workers to raise concerns	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Managing impacts, risks and opportunities We communicate with integrity and responsibility	SFDR Ley 11/2018
S1-4	Taking action on material impacts on own workforce and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and the effectiveness of those measures	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We promote a culture of respect and inclusion We build capacity and develop our teams for success We ensure safe workplaces for our teams We promote work-life balance	Ley 11/2018
S1-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We promote a culture of respect and inclusion We build capacity and develop our teams for success We promote work-life balance	
S1-6	Characteristics of the company's employees S1-6_13: Employee headcount data is based on HR records (Younify) available in the company's internal systems. For reporting purposes, the number of employees as of 31 December was considered, as it is regarded as representative of the annual average, given the low variation in headcount throughout the year. Employees with permanent, fixed-term, and part-time contracts are included, excluding independent service providers.	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics Portraying who we are: our team's profile	Ley 11/2018
S1-7	Characteristics of non-employee workers in the company's own workforce S1-7_06: Employee headcount data is based on HR records — Younify — available in the company's internal systems. For reporting purposes, the number of employees as of December 31 was used, as it is considered representative of the annual average given the low variation in headcount throughout the year. Employees on permanent, fixed-term and part-time contracts are included, excluding independent service providers.	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics Portraying who we are: our team's profile	

Datapoint	DR	Location	Correspondence with other European laws
S1-8	Collective bargaining coverage and social dialogue	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We promote employee dialogue and representation	SFDR Ley 11/2018
S1-9	Diversity metrics	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We monitor and promote diversity	
S1-10	Adequate wages	3. Nurturing Forward, Together Forward for a Richer Growth Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We value our people: fair remuneration and social protection	SFDR Ley 11/2018
S1-11	Social protection	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We value our people: fair remuneration and social protection	
S1-12	People with disabilities	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We promote a culture of respect and inclusion	
S1-13	Training and skills development metrics	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We build capacity and develop our teams for success	
S1-14	Health and safety metrics	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We ensure safe workplaces for our teams	Ley 11/2018
		Annex – European Sustainability Reporting Standards (ESRS) – Additional Quantitative Information	

Datapoint	DR	Location	Correspondence with other European laws
S1-15	Work-life balance metrics	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We promote work-life balance	Ley 11/2018
S1-16	Compensation metrics (pay gap and total compensation)	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We value our people: fair remuneration and social protection	SFDR Ley 11/2018
S1-17	Incidents, complaints and severe human rights impacts and incidents	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics Grievance mechanisms and incident response	SFDR Ley 11/2018
ESRS S2 | Workers in the value chain			
S2.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots Starting from impacts, risks and opportunities S2 – Bringing sustainability to the value chain Understanding impacts, risks and opportunities	SFDR Ley 11/2018
S2-1	Policies related to value chain workers	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S2 – Bringing sustainability to the value chain Managing impacts, risks and opportunities Policies for responsible management We communicate with integrity and responsibility	SFDR Ley 11/2018
S2-2	Processes for engaging with value chain workers on impacts	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S2 – Bringing sustainability to the value chain Managing impacts, risks and opportunities We communicate with integrity and responsibility	
S2-3	Processes for remedying negative impacts and channels for value chain workers to raise concerns	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S2 – Bringing sustainability to the value chain Managing impacts, risks and opportunities We communicate with integrity and responsibility	

Datapoint	DR	Location	Correspondence with other European laws
S2-4	Taking action on material impacts on value chain workers and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S2 – Bringing sustainability to the value chain Implementing value chain engagement measures	SFDR
S2-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S2 – Bringing sustainability to the value chain Our value chain targets and metrics	
ESRS S3 | Affected communities			
S3.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots Starting from impacts, risks and opportunities S3 – Working with the community for greater prosperity Understanding impacts, risks and opportunities	
S3-1	Policies related to affected communities	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S3 – Working with the community for greater prosperity Managing impacts, risks and opportunities Policies for responsible management	SFDR Ley 11/2018
S3-2	Processes for engaging with affected communities on impacts	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S3 – Working with the community for greater prosperity Managing impacts, risks and opportunities We communicate with integrity and responsibility	SFDR Ley 11/2018
S3-3	Processes for remedying negative impacts and channels for affected communities to raise concerns	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S3 – Working with the community for greater prosperity Managing impacts, risks and opportunities We communicate with integrity and responsibility	SFDR Ley 11/2018
S3-4	Taking action on material impacts on affected communities and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S3 – Working with the community for greater prosperity Implementing measures for the development of our Communities Promoting equal opportunities in society	SFDR

Datapoint	DR	Location	Correspondence with other European laws
S3-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S3 – Working with the community for greater prosperity Implementing measures for the development of our Communities Promoting equal opportunities in society	
ESRS S4 | Consumers and end-users			
S4.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots Starting from impacts, risks and opportunities S4 – Strengthening the relationship with customers and consumers Understanding impacts, risks and opportunities	
S4-1	Policies related to consumers and end-users	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S4 – Strengthening the relationship with customers and consumers Managing impacts, risks and opportunities Policies for responsible management We communicate with integrity and responsibility	SFDR Ley 11/2018
S4-2	Processes for engaging with consumers and end-users on impacts	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S4 – Strengthening the relationship with customers and consumers Managing impacts, risks and opportunities We communicate with integrity and responsibility	
S4-3	Processes for remedying negative impacts and channels for consumers and end-users to raise concerns	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S4 – Strengthening the relationship with customers and consumers Managing impacts, risks and opportunities We communicate with integrity and responsibility	SFDR Ley 11/2018
S4-4	Adoption of measures on significant impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S4 – Strengthening the relationship with customers and consumers Implementing measures to ensure the trust of our customers and consumers Food quality and safety Bringing brands closer to consumers, creating value	SFDR Ley 11/2018
S4-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S4 – Strengthening the relationship with customers and consumers Implementing measures to ensure the trust of our customers and consumers Bringing brands closer to consumers, creating value	

ESRS in Progress

ESRS	ID	Nome	Reason
ESRS 2	BP-1_05	Option to omit specific information corresponding to intellectual property, know-how or innovation results	Within the scope of the information analyzed, the use of the option to omit information for reasons related to intellectual property, know-how or innovation results is not indicated, pursuant to ESRS 1, section 7.7.
	BP-1_06	Assess and report whether the right not to report future developments or matters under negotiation was exercised (Article 19a(3) and Article 29a(3) of Directive 2013/34/EU).	Within the scope of the information analyzed, it is not reported that the Group exercised the right not to report information relating to future developments or matters under negotiation, under Article 19a(3) and Article 29a(3) of Directive 2013/34/EU.
	BP-2_04	Description of the basis for developing indicators that include value chain data estimated using indirect data sources	Practice not yet documented
	BP-2_05	Description of the level of accuracy resulting from indicators that include value chain data estimated using indirect data sources	Practice not yet documented
	BP-2_06	Description of planned actions to improve, in the future, the accuracy of indicators that include value chain data estimated using indirect data sources	Practice not yet documented
	BP-2_07	Disclosure of quantitative metrics and monetary amounts disclosed that are subject to a high degree of uncertainty in measurement	Not applicable, as the values in the report are not subject to a high level of measurement uncertainty
	BP-2_08	Disclosure of sources of measurement uncertainty	Not applicable, as there is no measurement uncertainty
	BP-2_09	Disclosure of assumptions, approximations and judgments used in measurement	Practice not yet documented
	BP-2_10	Explanation of changes in the preparation and presentation of sustainability information and the respective reasons	Not applicable, as there were no changes of this nature compared to the previous reporting year
	BP-2_11	Adjustment of comparative information for one or more prior periods is impracticable	Not applicable, as no value was adjusted for the previous reporting period
	BP-2_12	Disclosure of the difference between the values disclosed in the prior period and the revised comparative values	Not applicable, as no revision was made to the information from the previous reporting period
	BP-2_13	Disclosure of the nature of material errors from prior periods	Not applicable, as no material errors were found
	BP-2_14	Disclosure of corrections relating to prior periods included in the sustainability statement	Not applicable, as no corrections were made to information from the previous reporting period
	BP-2_15	Disclosure of the reason why the correction of prior period errors is not practicable	Not applicable, as no corrections were made to information from the previous reporting period
	GOV-5_02	Description of the risk assessment approach followed	Practice not yet documented
	GOV-5_03	Description of the main risks identified and the respective mitigation strategies	Practice not yet documented
	GOV-5_04	Description of how the results of risk assessment and internal controls in the sustainability reporting process were integrated into the relevant internal functions and processes	Practice not yet documented
	GOV-5_05	Description of the periodic reporting of risk assessment and internal control results to administrative, management and supervisory bodies	Practice not yet documented
	IRO-1_10	Description of how sustainability-related risks were prioritized relative to other types of risks	Practice not yet documented

ESRS	ID	Nome	Reason
ESRS 2	IRO-1_12	Description of the extent and manner in which the process of identifying, assessing and managing impacts and risks is integrated into the overall risk management process and is used to assess the overall risk profile and risk management processes	Practice not yet documented
	IRO-1_15	Description of how the process of identifying, assessing and managing impacts, risks and opportunities changed relative to the previous reporting period	Not applicable, as the analysis process remained unchanged relative to the previous reporting period
	SBM-1_05	Description of products and services prohibited in certain markets	Not applicable, as all products placed on the market comply with applicable local legislation
	SBM-1_09	The company is active in the fossil fuels sector (coal, oil and gas)	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_10	Revenue from activities linked to fossil fuels (coal, oil and gas)	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_11	Revenue from the sale or exploitation of coal	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_12	Revenue from the sale or exploitation of oil	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_13	Revenue from the sale or exploitation of natural gas	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_14	Describe revenues from economic activities aligned with the EU taxonomy related to climate change adaptation, and from activities transitioning to a low-carbon economy.	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_15	The company is active in the production of chemicals	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_16	Description of revenues from the production of chemicals	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_17	The company is active in the manufacture of controversial weapons	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_18	Description of revenues from controversial weapons	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_19	The company is active in the cultivation and production of tobacco	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_20	Description of total revenues from the cultivation and production of tobacco	Not applicable, as Sovena is not involved in nor has revenues from these activities/sectors
	SBM-1_23	Description of strategy elements related to sustainability issues, including main future challenges, critical solutions or projects to be implemented	Practice not yet documented
	SBM-1_24	List of ESRS sectors that are significant for the company	Practice not yet documented

ESRS	ID	Nome	Reason
ESRS 2	SBM-2_08	Description of changes to the strategy and/or business model	Not applicable, as there were no changes relative to the previous reporting period
	SBM-2_10	Description of any additional planned steps and their timelines	Practice not yet documented
	SBM-2_11	The planned additional steps are likely to modify the relationship with stakeholders and their perception	Practice not yet documented
	SBM-3_10	Information on the resilience of the strategy and business model regarding their capacity to address material impacts and risks and to seize material opportunities	Practice not yet in place
E1	E1.IRO-1_09	Description of the process relating to climate transition risks and opportunities in own operations and along the value chain	Practice not yet in place
	E1.IRO-1_10	Transition events were identified across short, medium and long-term horizons	Practice not yet documented
	E1.IRO-1_11	The company assessed whether its assets and business activities may be exposed to transition events	Practice not yet in place
	E1.IRO-1_12	The assessment of the degree of exposure and sensitivity of assets and business activities to identified transition events	Practice not yet documented
	E1.IRO-1_13	The identification of transition events and the exposure assessment were based on climate scenario analyses	Practice not yet documented
	E1.IRO-1_14	Identify and disclose assets and activities that are incompatible, or require significant efforts to become compatible, with the transition to a climate-neutral economy.	Practice not yet documented
	E1.IRO-1_15	Explanation of how the climate scenario analysis was used to inform the identification and assessment of transition risks and opportunities across short, medium and long-term horizons	Practice not yet documented
	E1.IRO-1_16	Explanation of how the climate scenarios used are consistent with current critical assumptions considered in the financial statements	Practice not yet documented
	E1-1_04	Disclosure of operational costs (OpEx) and/or capital investments (CapEx) required for the implementation of the decarbonization action plan, specifying amounts, timelines and investment areas.	Practice not yet documented
	E1-1_06	Reporting of information on financial resources allocated to the action plan at OpEx and CapEx level, indicating amounts, types of expenditure and execution period.	Practice not yet documented
	E1-1_09	Quantification and disclosure of significant CapEx associated with economic activities related to coal, including description of the funded projects and their strategic context.	Practice not yet documented
	E1-1_10	Quantification and disclosure of significant CapEx associated with economic activities related to oil, including description of the funded projects and their strategic context.	Practice not yet documented
	E1-1_11	Quantification and disclosure of significant CapEx associated with economic activities related to natural gas, detailing the type of investment, objectives and time horizon.	Practice not yet documented
	E1-1_12	Confirmation of whether the organization is excluded from EU Benchmarks aligned with the Paris Agreement, as well as the applicable justification, where relevant.	Practice not yet documented
	E1-1_13	Explanation of how the transition plan is integrated and aligned with the overall business strategy and financial planning, including how it influences investment, operational and growth decisions.	Practice not yet documented
	E1-1_14	Description of approval of the transition plan by administrative, management and supervisory bodies, indicating the approval date and associated governance mechanisms.	Practice not yet documented
	E1-1_15	Presentation of progress in implementing the transition plan, including results achieved, completed actions, actions in progress, deviations from plan and corrective measures adopted.	Practice not yet documented

ESRS	ID	Nome	Reason
E1	E1.MDR-P_07-08	Explicit statement when no policies related to climate change are in place, and explanation, if applicable, of the reasons, implications and any future plans for their development.	Not applicable, as Sovena has adopted a policy to manage climate change
	E1-3_05	Explanation of the relationship between the significant CapEx and OpEx required to implement the actions taken or planned and the relevant items in the financial statements, including explanatory notes where applicable	Practice not yet documented
	E1-3_06	Explanation of the relationship between significant investments in CapEx and OpEx needed to implement actions taken or planned and the relevant line items or notes in the financial statements	Practice not yet documented
	E1-3_07	Explanation of the relationship between significant investments in CapEx and OpEx needed to implement actions taken or planned and the key performance indicators required under Commission Delegated Regulation (EU) 2021/2178	Practice not yet documented
	E1-3_08	Explanation of the relationship between significant investments in CapEx and OpEx needed to implement actions taken or planned and the CapEx plan required by Commission Delegated Regulation (EU) 2021/2178	Practice not yet documented
	E1.MDR-A_13-14	Explicit statement that no actions have been implemented to manage impacts related to climate change, explaining the reasons, associated risks and, where relevant, future plans to develop such actions.	Not applicable, as Sovena has adopted actions in relation to climate change
	E1-4_21	Description of how the new baseline value affects the new target, its achievement and comparability in the presentation of progress over time	Not applicable, as there is no new baseline value relative to the previous reporting year
	E1-4_24	A diverse range of climate scenarios was considered to detect relevant developments of an environmental, social, technological, market and political nature, and to determine decarbonization levers	Practice not yet in place
	E1.MDR-T_14-19	Explicit statement that no targets have been implemented to manage impacts related to climate change.	Not applicable, as Sovena has adopted targets in relation to climate change
	E1-6_14	Disclosure of any significant changes in the definition of the reporting entity and its value chain, as well as the explanation of the effects on year-to-year comparability of emissions.	Not applicable, as Sovena has not recorded any significant changes
	E1-6_16	Disclosure of the effects of significant events and changes in circumstances related to climate (GHG emissions) occurring between the reporting dates of entities in the value chain and the date of the general-purpose financial statements of the entity	Not applicable, as the circumstances have not undergone significant changes
	E1-7	GHG removal and GHG mitigation projects financed by carbon credits	Practice not yet in place
	E1-8_03	Description of the specific scope of application of the carbon pricing scheme	Practice not yet in place
	E1-8_04	Carbon price applied per metric ton of greenhouse gas emissions	Practice not yet in place
	E1-8_05	Description of the critical assumptions considered to determine the applied carbon price	Practice not yet in place
	E1-8_06	Percentage of gross Scope 1 GHG emissions covered by the internal carbon pricing scheme	Practice not yet in place
	E1-8_07	Percentage of gross Scope 2 GHG emissions covered by the internal carbon pricing scheme	Practice not yet in place
	E1-8_08	Percentage of gross Scope 3 GHG emissions covered by the internal carbon pricing scheme	Practice not yet in place
	E1-8_09	Disclosure of how the carbon price used in the internal carbon pricing scheme is consistent with the carbon price used in the financial statements	Practice not yet in place
	E1-9	Anticipated financial effects from significant physical and transition risks and potential climate-related opportunities	Practice not yet in place
	E1.SBM-3_02	Description of the scope of the resilience analysis	Exists, but does not fully respond to the requirement

ESRS	ID	Nome	Reason
E1	E1.SBM-3_03	Disclosure of how the resilience analysis was conducted	Practice not yet in place
	E1.SBM-3_04	Disclosure of the date of the resilience analysis	Practice not yet in place
	E1.SBM-3_05	Time horizons applied to the resilience analysis	Practice not yet in place
	E1.SBM-3_06	Description of the results of the resilience analysis	Practice not yet in place
	E1.SBM-3_07	Description of the ability to adjust or adapt the strategy and business model to climate change	Practice not yet in place
E2	E2.MDR-P_07-08	Explicit statement when no policies related to pollution are in place, and explanation, if applicable, of the reasons, implications and any future plans for their development.	Not applicable, as Sovena has adopted a policy to manage pollution
	E2-2_02	The pollution-related action extends to engagement with the upstream and downstream value chains	Practice not yet in place
	E2.MDR-A_13-14	Explicit statement that no actions have been implemented to manage pollution-related impacts, explaining the reasons, associated risks and, where relevant, future plans to develop such actions.	Not applicable, as Sovena has adopted actions in relation to pollution
	E2.MDR-T_14-19	Explicit statement that no targets have been implemented to manage pollution-related impacts	Not applicable, as Sovena has adopted targets in relation to pollution
	E2-4_04	Quantify soil emissions disaggregated by pollutant and relevant additional characteristics, detailing methodologies and sources.	Practice not yet in place
	E2-4_05	Microplastics generated and used	Practice not yet documented
	E2-4_06	Microplastics generated	Practice not yet documented
	E2-4_07	Microplastics used	Practice not yet documented
	E2-4_08	Description of changes over time (air, water and soil pollution)	Practice not yet documented
	E2-4_09	Describe the methodologies used to measure air, water and soil pollution, including units, emission factors, technologies and detection limits.	Practice not yet documented
	E2-4_10	Explain how the organization collects, consolidates and validates data used in accounting and reporting of pollution data, including sources, frequency and internal controls.	Practice not yet documented
	E2-4_15	Disclosure of the reasons for choosing an inferior methodology to quantify emissions	Practice not yet in place
	E2-5	Substances of concern and substances of very high concern	Practice not yet documented
	E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	Practice not yet in place
E3	E3-1_05	Disclosure of how the policy addresses product and service design in relation to water and marine resources and the preservation of marine resources	Practice not yet in place
	E3.MDR-P	Explicit statement when no policies related to water and marine resources are in place, if applicable, explaining the reasons, implications and any future plans for their development.	Not applicable, as Sovena has adopted a policy to manage water resources
	E3-3_02	Disclosure of how the target is related to responsible management of impacts, risks and opportunities associated with marine resources	Practice not yet in place
	E3-4_02	Total water consumption in water-risk areas, including areas with high water stress	Practice not yet documented
	E3-4_07	Proportion of measurement obtained by direct measurement, sampling and extrapolation, or best estimates	Practice not yet documented
	E3-5	Anticipated financial effects from risks and opportunities related to water and marine resources	Practice not yet in place

ESRS	ID	Nome	Reason
E4	E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	Practice not yet in place
	E4-2_01	Disclosure of how biodiversity and ecosystem policies are linked to the reported topics in E4 AR4	Practice not yet in place
	E4-2_03	Explanation of how the biodiversity and ecosystem policy is linked to material dependencies and material physical and transition risks and opportunities	Practice not yet in place
	E4-2_04	Explanation of how the biodiversity and ecosystem policy supports traceability of products, components and raw materials with significant actual or potential impacts on biodiversity and ecosystems along the value chain	Practice not yet in place
	E4-2_05	Explanation of how the biodiversity and ecosystem policy addresses production, procurement or consumption of ecosystems that are managed in a way that maintains or enhances conditions for biodiversity	Practice not yet in place
	E4-2_06	Explanation of how biodiversity and ecosystem policies address social consequences of biodiversity and ecosystem-related impacts	Practice not yet in place
	E4.MDR-P	Explicit statement when no biodiversity-related policies are in place, if applicable, explaining the reasons, implications and any future plans for their development.	Not applicable, as Sovena has adopted a policy to manage biodiversity
	E4-3_02	Biodiversity offset mechanisms were used in the action plan	Practice not yet in place
	E4-3_03	Disclosure of the biodiversity offset objective and the main performance indicators used	Practice not yet in place
	E4-3_04	Description of financial effects (direct and indirect costs) associated with biodiversity offsets	Practice not yet in place
	E4-3_08	Description of biodiversity offsets	Practice not yet in place
	E4-3_09	Description of whether and how local and indigenous knowledge and nature-based solutions were incorporated into the action related to biodiversity and ecosystems	Practice not yet in place
	E4.MDR-A_13-14	Explicit statement that no actions have been implemented to manage biodiversity-related impacts, explaining the reasons, associated risks and, where relevant, future plans to develop such actions.	Not applicable, as Sovena has adopted actions in relation to biodiversity
	E4-4_02	Disclose the identified ecological threshold and the methodology used to identify it	Practice not yet in place
	E4-4_03	Disclose how the entity-specific ecological threshold was determined	Practice not yet in place
	E4-4_04	Describe how internal responsibility for compliance with the identified ecological threshold is assigned.	Practice not yet in place
	E4-4_05	The objective is to be informed by a relevant aspect of the EU Biodiversity Strategy to 2030	Practice not yet in place
	E4-4_06	Disclosure of how the objectives relate to impacts, dependencies, risks and opportunities identified in relation to own operations and the upstream and downstream value chain	Practice not yet in place
	E4-4_08	Biodiversity offsets were used to define the objective	Practice not yet in place
	E4-4_09	Level in the mitigation hierarchy to which the objective can be attributed (biodiversity and ecosystems)	Practice not yet in place
	E4.MDR-T_14-19	Explicit statement that no targets have been implemented to manage biodiversity-related impacts	Not applicable, as Sovena has adopted targets in relation to biodiversity
	E4-5_04	Disclose the metrics considered relevant (land use changes, freshwater use changes, and/or changes in sea use).	Practice not yet documented
	E4-6	Anticipated financial effects from risks and opportunities related to biodiversity and ecosystems	Practice not yet in place

ESRS	ID	Nome	Reason
E5	E5-3_05	Disclosure of how the objective relates to reversing the depletion of renewable resource stocks	Practice not yet in place
	E5-3_09	Level of the waste hierarchy to which the objective refers	Exists, but does not fully respond to the request
	E5-4_08	Description of how double counting was avoided and the choices made	Practice not yet documented
	E5-5_02	Disclosure of the expected durability of products placed on the market relative to the industry average for each product group	Practice not yet documented
	E5-5_06	Description of the methodologies used to calculate the data (resource outflows)	Practice not yet documented
	E5-5_17	Description of the methodologies used to calculate the data (waste generated)	Practice not yet documented
	E5-6	Anticipated financial effects from impacts, risks and opportunities related to resource use and the circular economy	Practice not yet in place
G1	G1-1_11	Disclosure of the functions most at risk with regard to corruption and bribery	Practice not yet in place
	G1-1_07	If no Whistleblower Protection Policies exist, the timeline for their implementation should be indicated.	Not applicable, as Sovena has a whistleblower protection policy
	G1-2_01	Description of the policy for preventing payment delays, in particular to SMEs	Practice not yet documented
	G1-3_02	The investigators or investigation committee are separate from the management chain involved in the prevention and detection of corruption or bribery	Practice not yet in place
	G1.MDR-A_01-12	Action plans and resources to manage material impacts, risks and opportunities related to corruption and bribery	Practice not yet documented
	G1-5	Political influence and lobbying activities	Practice not yet in place
S1	S1.SBM-3_03	Identified negative material impacts are widespread or systemic in the contexts where the company operates	Practice not yet documented
	S1.SBM-3_06	Description of material impacts on workers that may result from transition plans to reduce negative environmental impacts and achieve greener, climate-neutral operations	Practice not yet documented
	S1-2_08	Disclosure if no general process has been adopted for engaging with its own workforce	Not applicable, as a general engagement process exists
	S1-3_08	Description of how the company assesses that its own workforce has knowledge and confidence in those structures or processes as a way to raise and resolve their concerns or needs.	Practice not yet documented
	S1-3_10	Disclosure if no channel has been adopted to raise concerns and/or support the availability of such a channel in the workplace for its own workforce	Not applicable, as a channel for raising concerns exists
	S1-6_16	Describe, where applicable, the contextual information necessary to understand the data (e.g. fluctuations in the number of salaried workers during the reporting period)	Not applicable, as no additional clarifications are necessary.
	S1-6_17	Cross-reference the headcount information with information from the financial statements.	Practice not yet in place
	S1-7_02	Number of non-employees covered by the definition of "persons with contracts with the company to provide labor (self-employed workers)".	Not applicable, as there are no employees at Sovena covered by this definition
	S1-10_02	Description if not all of its salaried workers receive an adequate wage in accordance with the applicable benchmarks	Not applicable, as all salaried workers receive an adequate wage in accordance with the applicable benchmarks
	S1-10_03	Calculate, if not all of its salaried workers receive an adequate wage in accordance with the applicable benchmarks, the percentage of workers earning below the applicable adequate wage benchmark for each country	Not applicable, as all salaried workers receive an adequate wage in accordance with the applicable benchmarks

ESRS	ID	Nome	Reason
S1	S1-16_02	Description of the ratio between the total annual remuneration of the highest paid individual and the median total annual remuneration of all employees	Practice not yet documented
	S1-16_03	Description of the contextual information necessary to understand the data	Not applicable, as no additional information is required
S2	S2-1_04	Description of the general approach adopted regarding measures to provide and/or enable remediation in the event of impacts on human rights.	Practice not yet in place
	S2-2_01	Description of how the perspectives of value chain workers inform decisions or activities aimed at managing actual and potential impacts.	Practice not yet in place
	S2-2_02	Description of whether engagement occurs directly with value chain workers or their representatives, or with credible proxies.	Practice not yet in place
	S2-2_05	Disclosure of the Global Framework Agreement or other agreements related to respect for human rights of workers	Practice not yet in place
	S2-2_06	Disclosure of how the effectiveness of engagement with value chain workers is assessed	Practice not yet documented
	S2-2_08	Statement in the event that the company has not adopted a general process of engagement with value chain workers	Not applicable, as Sovena has adopted a general engagement process
	S2-3_01	Description of the approach and processes to provide or contribute to remediation where the entity has identified that it is linked to a material negative impact on value chain workers	Practice not yet in place
	S2-3_03	Disclosure of the processes through which the company supports or requires the availability of channels	Practice not yet in place
	S2-3_05	Indication of how it is assessed that value chain workers have knowledge of and trust in the structures or processes to raise and have their concerns or needs addressed	Practice not yet documented
	S2-3_07	Statement in the event that the company has not adopted a channel for raising concerns	Practice not yet in place
	S2-4_07	Description of the approach to ensuring that the processes for providing or enabling remediation in the event of material negative impacts on value chain workers are available and effective in their implementation and outcomes	Practice not yet documented
	S2-4_08	Description of planned or ongoing measures to mitigate significant risks arising from the impacts and dependencies of value chain workers and how effectiveness is monitored	Practice not yet in place
	S2.MDR-A_13-14	Make a statement if the entity has not adopted actions in relation to the workers of its value chain.	Not applicable, as Sovena has adopted actions in relation to value chain workers
	S2-5_01	Indication of whether and how value chain workers, their legitimate representatives or credible proxies were directly involved in defining the Objectives	Practice not yet in place
	S2-5_02	Disclosure of whether and how value chain workers, their legitimate representatives or credible proxies were directly involved in monitoring performance against the Objectives	Practice not yet in place
	S2-5_03	Disclosure of whether and how value chain workers, their legitimate representatives or credible proxies were directly involved in identifying lessons or improvements arising from the company's performance	Practice not yet in place
	S2.MDR-T_14-19	Make a statement if the entity has not adopted targets in relation to the workers of its value chain.	Not applicable, as Sovena has adopted actions in relation to value chain workers

ESRS	ID	Nome	Reason
S3	S3.SBM-3_04	Identified negative material impacts are widespread or systemic in the contexts where the company operates	Practice not yet documented
	S3.SBM-3_07	Description of whether and how the company has developed an understanding of how affected communities with specific characteristics, or those living in specific contexts, or those engaged in specific activities, may be at greater risk of harm	Practice not yet documented
	S3.SBM-3_08	Description of which of its material risks and opportunities arising from impacted communities' impacts and dependencies relate to specific affected groups rather than all affected communities	Practice not yet documented
	S3-1_03	Description of the general approach to respecting human rights and, specifically, those of indigenous peoples.	Not applicable, as Sovena does not operate in areas where indigenous peoples are relevant
	S3-1_05	Description of the organization's general approach to ensuring respect for the human rights of affected communities, including additional safeguards for indigenous peoples.	Not applicable, as Sovena does not operate in areas where indigenous peoples are relevant
	S3.MDR-P_07-08	Make a statement if the entity has not adopted Policies in relation to affected communities.	Not applicable, as Sovena has adopted policies in relation to affected communities
	S3-2_03	Disclosure of the stage at which engagement occurs, the type of engagement and the frequency of engagement	Practice not yet documented
	S3-2_05	Disclosure of how the company assesses the effectiveness of its engagement with affected communities	Practice not yet documented
	S3-2_07	Indication of how the company takes into account and ensures respect for the specific rights of indigenous peoples in its stakeholder engagement approach	Not applicable, as Sovena does not operate in areas where indigenous peoples are relevant
	S3-2_08	Statement in the event that the company has not adopted a channel for raising concerns and/or does not support the existence of such a channel with affected communities	Not applicable, as Sovena has adopted a general engagement process
	S3-3_05	Indication of how it is assessed that affected communities are aware of and trust structures or processes as a means to raise and have their concerns or needs addressed	Practice not yet documented
	S3-3_07	Statement in the event that the company has not adopted a general process of engagement with affected communities	Not applicable, as Sovena has adopted a general process of engagement with communities
	S3-4_06	Description of the approach to taking action in relation to specific material negative impacts on affected communities	Not applicable, as Sovena has not identified material negative impacts on affected communities
	S3-4_07	Description of the approach to ensuring that the processes for providing or enabling remediation in the event of material negative impacts on affected communities are available and effective in their implementation and outcomes	Not applicable, as Sovena has not identified material negative impacts on affected communities
	S3.MDR-A_13-14	Make a statement if the entity has not adopted actions in relation to affected communities.	Not applicable, as Sovena has adopted actions in relation to affected communities
	S3-5_02	Indication of how affected communities were directly involved in monitoring performance against the Objectives	Practice not yet in place
	S3-5_03	Indication of how affected communities were directly involved in identifying lessons or improvements arising from the company's performance	Practice not yet in place
	S3.MDR-T_14-19	Make a statement if the entity has not adopted targets in relation to affected communities.	Not applicable, as Sovena has adopted targets in relation to affected communities

ESRS	ID	Nome	Reason
S4	S4.SBM-3_04	Identified negative material impacts are widespread or systemic in the contexts where the company operates	Practice not yet documented
	S4.SBM-3_07	Disclosure of whether and how understanding has been developed of how consumers and end-users with particular characteristics, working in particular contexts or engaged in particular activities may be at greater risk of harm	Practice not yet in place
	S4.SBM-3_08	Disclosure of which material risks and opportunities arising from consumers' and end-users' impacts and dependencies are impacts on specific groups	Practice not yet in place
	S4.MDR-P_07-08	Make a statement if the entity has not adopted Policies in relation to consumers and end-users.	Not applicable, as Sovena has adopted policies in relation to its end-users and consumers
	S4-2_06	Description of the measures taken to understand the perspectives of consumers and/or end-users who may be particularly vulnerable to impacts and/or marginalized	Practice not yet in place
	S4-2_07	Explicit description when no general process of engagement with consumers and end-users exists.	Not applicable, as Sovena has a general engagement process
	S4-3_07	Statement in the event that the company has not adopted a general process of engagement with consumers and end-users.	Not applicable, as Sovena has adopted a general engagement process
	S4.MDR-A_01-12	Make a statement if the entity has not adopted actions in relation to users and consumers.	Not applicable, as Sovena has adopted actions in relation to consumers and end-users
	S4-5_01	Disclosure of whether and how consumers and end-users directly participated in defining the Objectives	Practice not yet in place
	S4-5_02	Disclosure of whether and how consumers and end-users were directly involved in monitoring performance against the Objectives	Practice not yet in place
	S4.MDR-T_14-19	Make a statement if the entity has not adopted targets in relation to consumers and end-users.	Not applicable, as Sovena has adopted targets in relation to consumers and end-users

Sustainable Development Goals (SDGs)

Objectives		ODS																			
		2.3	2.4	8.2	8.3	8.4	8.5	8.6	12.2	12.3	12.4	12.5	12.7	12.8	6.4	7.2	7.3	9.2	9.4	9.5	10.2	13.1	13.2	13.3
Efficient and circular food production																								
Decarbonize our activities through the reduction of fossil fuel consumption, improved process efficiency, energy transition and technological innovation																								
1	10% reduction in GHG emissions (scopes 1 and 2) by 2026 and 25% by 2030					●			●							●	●	●	●			●	●	
2	7 industrial units with renewable electricity for self-consumption, from on-site and/or off-site generation					●			●							●		●	●					
3	Completion of 8 R&D projects, developed in partnership, to deepen knowledge and find solutions to decarbonization and circularity challenges (cumulative by 2030)			●	●				●	●	●	●								●				
Promote the preservation and efficient management of natural resources																								
4	30% reduction in water consumption from external suppliers					●			●						●									
5	Efficient management of water resources, soil and biodiversity, in line with best practices, across all existing and new agricultural operations	●	●						●		●													
6	Water and Energy Management System implemented across all industrial units			●		●									●		●							
Professional development and well-being																								
Promote an inclusive and balanced approach to all dimensions of employees' lives in the organization																								
7	Definition and implementation of an inclusion-focused program in Portugal and Spain						●						●								●			
8	efr certification in 5 geographies by 2030						●																	
Develop and value people through upskilling and reskilling programs in partnership with local communities																								
9	6 courses in an upskilling/reskilling program (external)							●													●			
10	60 participants in executive upskilling/reskilling programs (internal)				●		●																	
11	More than 90% of leadership positions trained in sustainability				●									●							●			●
12	180 students participating in Education Programs				●		●	●					●								●			

Responsible value chain										
Promote sustainable access to raw materials and responsible environmental and social practices throughout the supply chain										
13	Annual promotion of events on key sustainability topics, reaching more than 400 people per year	●	●	●			●	●		●
14	Monitoring program covering 90% of key suppliers, based on environmental and social criteria	●	●	●			●	●		●
Promote awareness of informed choices and the adoption of healthy and sustainable diets										
15	(PT) More than 12 000 visitors at Lagar do Marmelo							●		●
16	(BR) More than 1 200 people supported by the Revoa project				●	●			●	
17	(USA) Raising consumer awareness of the benefits of olive oil through active participation in and support of relevant annual community events			●				●		

Certifications

	Agriculture	Oilseeds			Consumer goods							
	Nutrifarms	Almada	Andújar	Olmedo	Barreiro	Brenes	Rome	Modesto	Plasencia	Centazzi	Colombia	Angola
		Portugal	Spain		Portugal	Spain	USA	USA	Spain			
FOOD SAFETY												
BRCS			●		●	●			●			
IFS			●	●	●	●			●	●		
SQF							●	●				
AIB GMP							●					
GMP		●										
ISO 22000	●											
QUALITY												
ISO 9001		●	●	●	●	●	●					
ISO 17025						●	●					
ENVIRONMENT AND SUSTAINABILITY												
ISO 14001	●		●	●		●						
ISCC PLUS		●		●								
INTEGRATED PRODUCTION	●											
Global G.A.P	●											
ISO 50001						●						
Resíduo Cero			●									
GLOBAL MARKETS												
KOSHER	●	●	●		●	●	●	●				
HALAL			●	●		●						
FDA registry			●		●	●	●	●	●			
ORGANIC OLIVE OIL (EU)			●		●	●						
ORGANIC OLIVE OIL (BRAZIL)					●	●						
ORGANIC OLIVE OIL (JAPAN)						●						
ORGANIC OLIVE OIL (USDA)						●	●					
ORGANIC OLIVE OIL (CHINA)						●						
NON-GMO							●					
Foreign Supplier Verification Program (FSVP)						●						
Voluntary Qualified Importer Program (VQIP)							●					
China Export Registry						●						
IFS Logistics										●		
V-LABEL						●						
BIODIESEL												
EPA		●										
FOOD WASTE												
ISCC EU		●		●	●	●						
SOCIAL AND LABOR												
efr – empresa familiarmente responsável	●	●			●					●		
SMETA			●			●						

Taxonomy

1 INTRODUCTION

The Taxonomy Regulation (2020/8521) was introduced by the European Commission (EU) in 2020 and represents a considerable step forward for sustainable finance by defining economic activities that are considered sustainable and that contribute to the EU's six environmental objectives.

Until 2022, only the first two environmental objectives (Climate Change Mitigation and Climate Change Adaptation) were regulated by the Climate Delegated Act (2021/2139), published in 2021, which was later supplemented by the Complementary Delegated Act (2022/1214), relating to nuclear energy and fossil gas activities. in 2023, the Climate Delegated Act was updated by the Delegated Regulation (2023/2485), and new activities were included for the Mitigation and Adaptation objectives. Furthermore, the Environmental Delegated Act (2023/2486) was published, regulating the remaining environmental objectives: Sustainable use and protection of water and marine resources; Transition to a circular economy; Pollution prevention and control; and Protection and restoration of biodiversity and ecosystems.

Additionally, Article 8 of Delegated Regulation (EU) 2021/2178 defines the content, methodology, and type of information that companies must disclose in their reporting under the EU Taxonomy. Its application was planned in a phased manner, varying according to the size and public nature of the entity. in the case of Sovena, classified as a large company, it was foreseen that the eligibility and alignment report would be required for the 2025 financial year, to be reported in 2026.

With the approval of the "Stop the Clock" Directive by the EU Council (integrated into the Omnibus Simplification Package), the obligation to report on sustainability (CSRD) was postponed by two years, which also implied the postponement of reporting under the EU Taxonomy. As a result, Sovena would only be legally obliged to report eligibility and alignment information with the EU Taxonomy from the 2027 financial year onwards, to be reported in 2028. However, and despite the postponement of the originally planned schedule, the Group has already been compliant with the Taxonomy reporting requirements since the 2024 financial year (reporting in 2025).

Also, as a result of the approval of the Omnibus Package on January 28, 2026, the new version of the Taxonomy Regulation (2026/73) came into force. This update introduces greater flexibility in reporting requirements as well as improvements in terms of the form and presentation of information, aimed at making companies' sustainability reporting simpler and more consistent.

In terms of reporting requirements, the most recent version of the Taxonomy Regulation exempts companies from assessing and reporting eligibility and alignment analysis performed for activities that, cumulatively, are not considered financially material (i.e., representing ≤10% of the Group's Turnover, CapEx or OpEx). Although Sovena falls within this flexibility, as seen in 2024 and remaining in effect in the current fiscal year, the Group has chosen to maintain a detailed disclosure of the eligibility and alignment analysis, reinforcing its commitment to transparency and clarity in its communication.

As it stands, this report has been prepared in accordance with the most recent version of the Regulation.

2 ELEGIBILITY ANALYSIS

The European Regulation states that for a given activity to be considered eligible under the Taxonomy, it must be included in one of the following:

i. the Climate Delegated Act (for Climate Change Mitigation and Climate Change Adaptation objectives);

ii. the Complementary Delegated Act (for nuclear energy and fossil gas activities) and

iii. The Environmental Delegated Act for the remaining environmental objectives (Sustainable use and protection of water and marine resources; Transition to a circular economy; Pollution prevention and control; and Protection and restoration of biodiversity and ecosystems)

Sovena (referred to in this section as “The Group”) operates across multiple countries and spans the entire value chain, from cultivation and production to the supply, processing, packaging, and distribution, primarily focusing on olive and vegetable oils. The agro-industrial sector is not currently covered by either the Climate Delegated Act or the Environmental Delegated Act and is, therefore, considered ineligible under the EU Taxonomy. However, the Group has identified other activities that contributed to its CapEx and OpEx in fiscal year 2025. These secondary economic activities, deemed eligible, are detailed in the table below:

		Climate objectives		
Eligible activity	**Activity Materialization at Group level**	**Climate Change Mitigation (CCM)**	**Climate Change Adaptation (CCA)**	**Circular Economy (CE)**
CCM/CCA 4.1. Electricity generation using solar photovoltaic technology	The Group has photovoltaic production units installed on land.	●	●	
CCM/CCA 4.16. Installation and operation of electric heat pumps	The Group operates several electric heat pumps.	●	●	
CCM/CCA 4.24. Production of heat/cool from bioenergy	The Group operates various cogeneration boiler systems that are fueled by biomass (olive pits and sunflower husks, specifically).	●	●	
CCM/CCA 5.1. Construction, extension and operation of water collection, treatment and supply systems	The Group has various water collection and treatment systems.	●	●	
CCM/CCA 5.3. Construction, extension and operation of waste water collection and treatment	The Group operates several wastewater collection and/or treatment systems.	●	●	
CCM/CCA 6.5. Transport by motorbikes, passenger cars and light commercial vehicles	The Group leases vehicles (category M1) for its fleet.	●	●	
CCM/CCA 7.3. Installation, maintenance and repair of energy efficiency equipment	The Group installed and maintained energy-efficient equipment, including LED lighting and HVAC systems (air conditioning, water heaters, high-pressure boilers, etc.).	●	●	
CCM/CCA 7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	The Group installed charging stations for electric vehicles.	●	●	
CCM/CCA 7.6. Installation, maintenance and repair of renewable energy technologies	The Group installed and maintained photovoltaic production units installed in buildings. Additionally, it replaced two heat exchangers.	●	●	
CCM/CCA 7.7. Acquisition and ownership of buildings	The Group has a rental agreement for its office headquarters in Algés (Portugal) and Talatona (Angola).	●	●	
CCM 8.2. Data-driven solutions for GHG emissions reductions	The Group employs various optimization systems aimed at reducing GHG emissions by enhancing consumption efficiency, such as advanced irrigation systems and olive harvest monitoring.	●		
CE 2.2. Production of alternative water resources for purposes other than human consumption	The Group operates rainwater harvesting facilities, as well as greywater collection and treatment facilities.			●

Note: For activities that contribute simultaneously to more than one objective, namely Climate Change Mitigation, Climate Change Adaptation, and Circular Economy, the Group has established as a criterion the allocation of these activities to the Climate Change Mitigation objective.

3 ALIGNMENT ASSESSMENT

The European Regulation states that for an economic activity to be considered sustainable, it must:

i. Contribute substantially to one of the environmental objectives identified by the EU (Climate change mitigation; Climate change adaptation; Sustainable use and protection of water and marine resources; Transition to a circular economy; Prevention and control of pollution; Protection and restoration of biodiversity and ecosystems);

ii. Do no significant harm to any of the other five objectives;

iii. Comply with minimum social safeguards, particularly in matters of Human Rights, corruption, taxation, and fair competition.

Sovena's economic activities (referred to in this section as "The Group") that have been identified as aligned are summarized in the table below:

Eligible activity	Activity Materialization at Group level	Aligned	Not aligned
CCM/CCA 4.1. Electricity generation using solar photovoltaic technology	The Group has photovoltaic production units installed on land.	●	
CCM/CCA 4.16. Installation and operation of electric heat pumps	The Group operates several electric heat pumps.		●
CCM/CCA 4.24. Production of heat/cool from bioenergy	The Group operates various cogeneration boiler systems that are fueled by biomass (olive pits and sunflower husks, specifically).	●*	
CCM/CCA 5.1. Construction, extension and operation of water collection, treatment and supply systems	The Group has various water collection and treatment systems.	●	
CCM/CCA 5.3. Construction, extension and operation of waste water collection and treatment	The Group operates several wastewater collection and/or treatment systems.		●
CCM/CCA 6.5. Transport by motorbikes, passenger cars and light commercial vehicles	The Group leases vehicles (category M1) for its fleet.		●
CCM/CCA 7.3. Installation, maintenance and repair of energy efficiency equipment	The Group installed and maintained energy-efficient equipment, including LED lighting and HVAC systems (air conditioning, water heaters, high-pressure boilers, etc.).	●*	
CCM/CCA 7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	The Group installed charging stations for electric vehicles.	●	
CCM/CCA 7.6. Installation, maintenance and repair of renewable energy technologies	The Group installed and maintained photovoltaic production units installed in buildings. Additionally, it replaced two heat exchangers.	●	
CCM/CCA 7.7. Acquisition and ownership of buildings	The Group has a rental agreement for its office headquarters in Algés (Portugal) and Talatona (Angola).		●
CCM 8.2. Data-driven solutions for GHG emissions reductions	The Group employs various optimization systems aimed at reducing GHG emissions by enhancing consumption efficiency, such as advanced irrigation systems and olive harvest monitoring.		●
CE 2.2. Production of alternative water resources for purposes other than human consumption	The Group operates rainwater harvesting facilities, as well as greywater collection and treatment facilities.	●	

* Note: Activities labelled with an asterisk indicate partial alignment (e.g. cases where at least one of Sovena's companies/geographies has achieved alignment for the respective activity).

3.1. Substantial Contribution and Do No Significant Harm (DNSH)

Despite the simplification introduced by the most recent version of the Taxonomy Regulation, which exempts companies from assessing and reporting alignment analysis for activities considered financially immaterial, the Group has chosen to present the alignment analysis performed for all its eligible activities, including an assessment of the Substantial Contribution (CS) and Do No Significant Harm (DNSH) criteria. Details of this analysis can be found in the table below:

Eligible activity	Alignment analysis – Substantial Contribution and Do No Significant Harm (DNSH)
CCM/CCA 4.1. Electricity generation using solar photovoltaic technology	**Aligned** **Applicable to: Nutrifarms** The Group has photovoltaic production units that generate electricity. After an analysis of the photovoltaic units' technical data sheets, it was confirmed that the equipment and components are of high durability and recyclability (~97% for non-silicon-based PV panels and +90% for others) as well as easy to dismantle and refurbish. The Group has obtained approval from the local council for the installation of the units and has implemented measures to mitigate the impact on local fauna.
CCM/CCA 4.16. Installation and operation of electric heat pumps	**Not aligned** **Applicable to: Andújar, Barreiro and Brenes** The Group has industrial heat pumps and chillers installed across several of its sites. Alignment for this activity is not possible since most of the deployed units exceed the limit defined for Global Warming Potential (GWP). Nevertheless, the Group actively considers the durability and recyclability of the equipment and components it utilizes.
CCM/CCA 4.24. Production of heat/cool from bioenergy	**Partially aligned** **Sovena units: Not aligned** **Nutrifarms: Aligned** **Applicable to: Andújar, Brenes and Nutrifarms** The Group's heat production units use olive pits and sunflower husks as biomass sources, allowing for a 93% to 95% reduction in greenhouse gas emissions. in the case of Nutrifarms, the biomass comes from its own farms, guaranteeing complete traceability of origin. However, for Andújar and Brenes, it is not possible to guarantee absolute traceability of the biomass. As for water management, Andújar and Brenes have measures in place to control and monitor the quality of the water used, while Nutrifarms' closed-circuit boilers do not require specific management in this regard. The facilities strive to meet applicable emission level requirements. At Andújar and Nutrifarms, this criterion is fully met. At Brenes, there is currently no information regarding particulate emissions, and ongoing efforts are underway to ensure future alignment with required standards. Regarding the implementation of an Environmental Impact Assessment (EIA), none of the three units formally possesses such an assessment, although for different reasons. Nutrifarms' "Lagar do Marmelo" is exempt from EIA due to its size; however, its location was chosen based on a risk analysis aimed at avoiding critical impacts on biodiversity. in Andújar, there is a Resolution Modifying the Environmental Authorization issued by the municipality, which outlines the environmental conditions of the facilities. in Brenes, the thermal power of the boilers is less than 300 MW — the minimum limit from which an EIA is mandatory, according to the Annex of Law 21/2013 (Spanish law transposing Directive 2011/92/EU), so its implementation is not required.
CCM/CCA 5.1. Construction, extension and operation of water collection, treatment and supply systems	**Aligned** **Applicable to: Tagol and Nutrifarms** The Group's water treatment systems' maintenance is outsourced, while water collection is managed internally. All water supply systems comply with established energy consumption thresholds. Tagol's environmental impact study includes mitigation measures, indicating that the factory is not located in a biodiversity-sensitive area. Most Nutrifarms' estates are situated in regions served by existing irrigation infrastructure. For the remaining areas, Nutrifarms has secured water use permits through concession contracts.

Eligible activity	Alignment analysis – Substantial Contribution and Do No Significant Harm (DNSH)
CCM/CCA 5.3. Construction, extension and operation of wastewater collection and treatment	**Not aligned** **Applicable to: Tagol, Andújar, Barreiro, Brenes, Plasencia and Colombia** The wastewater treatment plants in Tagol (Almada), Barreiro, Brenes, and Plasencia comply with established energy consumption standards, while in Andújar and Colombia, the energy consumption recorded in 2025 exceeded the limit established by the Taxonomy. Water use and consumption at these facilities are monitored, and an environmental control plan exists to mitigate potential associated degradation risks. At all plants, water discharges are subjected to control tests to assess pollutant levels. However, by 2025, no plant yet meets all the maximum permissible pollutant levels in discharges to receiving waters, as defined by the Taxonomy. It is important to note that, despite this, the levels recorded at each plant respect the emission limit values applicable to the plant itself. All treatment plants (except Barreiro, where no sewage sludge is produced) ensure that sludge from wastewater treatment is sent to a duly accredited waste management entity, which carries out energy recovery from this sludge. In Andújar there is a Resolution Modifying the Environmental Authorization for the facilities, issued by the municipality of Andújar. Tagol's environmental impact study includes mitigation measures, indicating that the plant is not located in a biodiversity-sensitive area. in Brenes and Plasencia, an EIA is not mandatory for the plants, as these facilities are small and not within the scope of either Annex I or Annex II of Law 21/2013 (Spanish law transposed from Directive 2011/92/EU). There is no EIA carried out for the facilities in Barreiro. in the case of Colombia, an environmental assessment was carried out regarding the discharges from the wastewater treatment plant, as required by Decree 1 076 of 2015 to obtain a discharge license. Several environmental impacts were identified, although the impact on biodiversity and surrounding ecosystems was not specifically mentioned. Additionally, no mitigation or compensation measures specifically defined to address the identified impacts are mentioned. Therefore, it is not possible to achieve alignment for this activity.
CCM/CCA 6.5. Transport by motorbikes, passenger cars and light commercial vehicles	**Not aligned** **Applicable to: Sovena and Nutrifarms** The Group owns and rents vehicles (category M1) for its corporate fleet, of which 26% meet the specific CO_2 emission requirements (<50 g CO_2/km). of the vehicles that meet the specific CO_2 emission limit, approximately 87% meet the rolling resistance coefficient (classes a or B), but none meet the external rolling noise (class A). It is estimated that all Group vehicles meet the requirements of the latest phase of Euro 6 emissions homologation for light vehicles, but it was not possible to obtain information on the percentage of recyclability and reuse of these vehicles.

Eligible activity	Alignment analysis – Substantial Contribution and Do No Significant Harm (DNSH)
CCM/CCA 7.3. Installation, maintenance and repair of energy efficiency equipment	**Partially aligned** **Applicable to: Tagol, Andújar, Barreiro and Plasencia** The Group installed and maintained on various energy-efficient equipment, including LED lamps and HVAC systems (air conditioning, water heaters, high-pressure boilers, etc.). Tagol, Andújar, and Plasencia units are 100% aligned. in Barreiro, there is no alignment, as some of the installed equipment do not belong to the highest two energy efficiency classes.
CCM/CCA 7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	**Aligned** **Applicable to: Algés, Barreiro, Tagol, Brenes and Nutrifarms** The Group has made progressive investments in the installation of electric vehicle charging stations, currently located at its offices in Algés, Barreiro, Almada, Brenes, and Nutrifarms. New stations were installed in Tagol, Algés, and Barreiro in 2025. All demonstrate alignment with EU Taxonomy criteria.
CCM/CCA 7.6. Installation, maintenance and repair of renewable energy technologies	**Aligned** **Applicable to: Andújar, Brenes, Barreiro, Centazzi and Plasencia** The Group invested in the installation of photovoltaic panels and heat exchange systems, as well as their maintenance, across its various business units, all considered aligned with the Taxonomy.
CCM/CCA 7.7. Acquisition and ownership of buildings	**Not aligned** **Applicable to: Algés and Angola** The Group has a rental agreement for its office headquarters in Algés (Portugal) and Talatona (Angola). The Group's building in Algés does not possess an energy performance certification of class a or higher, while in Angola, no official energy classification system is currently in place. Therefore, it is not possible to achieve alignment for this activity.
CCM 8.2. Data-driven solutions for GHG emissions reductions	**Not aligned** **Applicable to: Nutrifarms** Nutrifarms has implemented various optimization systems across its activities, including for irrigation, fertilization, pest and disease control, crop monitoring, olive harvest tracking, and mill control, all aimed at reducing greenhouse gas (GHG) emissions and saving energy consumption. Nutrifarms has not yet begun quantifying the actual reductions in GHG emissions. Therefore, it is not possible to achieve alignment for this activity.

Eligible activity	Alignment analysis – Substantial Contribution and Do No Significant Harm (DNSH)
CE 2.2. Production of alternative water resources for purposes other than human consumption	**Aligned** **Applicable to: Nutrifarms** Nutrifarms has water retention and storage infrastructure (ponds) on some of its estates. in 2024, it began the construction of a pond to store water from the Irrigation Community for use outside the regular irrigation campaign periods (March/April and October/November) on the La Moheda estate in the Spanish Extremadura region, with a capacity of 42 000 m^3. This pond is considered compliant, and its project underwent a Simplified Environmental Impact Assessment, which received a favorable opinion from the Junta of Extremadura.

CLIMATE CHANGE ADAPTATION (APPENDIX A)

An activity eligible for the EU Taxonomy can only be considered aligned if it meets the Substantial Contribution (CS) and Do No Significant Harm (DNSH) criteria of the remaining environmental objectives. The DNSH criteria are defined individually for each eligible activity, and the criteria related to Climate Change Adaptation are defined in Appendix a of the Taxonomy Climate Delegated Act. The requirements set out in this Appendix include conducting a robust assessment of physical climate risks, in which risks relevant to all eligible activities must be identified, and an adaptation plan must be implemented. Physical climate risks can be separated into two categories: chronic (referring to long-term changes in climate patterns) or acute (referring to sudden events). The agri-food sector is expected to be one of the sectors most impacted by climate change, but it is also a key sector for addressing it through mitigation and adaptation measures. Analysing the risks arising from climate change has been established as a priority for the Group, given the nature of its activities and its exposure to these types of risks.

In 2024, the company implemented significant improvements to its climate risk analysis, conducting a physical climate risk assessment for all regions where it operates, including its value chain. With the support of the "Think Hazard!" climate risk tool, the main risks threatening each location were identified and, after careful analysis, classified according to their probability of occurrence and potential impact.

The Group identified water scarcity and extreme heat as the main chronic risks with the potential to affect its activities, potentially limiting access to raw materials and resources, compromising the availability of high-quality products, restricting access to water for agricultural and industrial operations, creating additional operational challenges, and impacting the Group's profitability. River, urban, and coastal flooding, landslides, cyclones, and forest fires were considered the main acute physical risks that can increase costs (e.g., destruction of infrastructure and equipment) and cause operational disruptions both in the organization's own operations and in priority suppliers.

In Portugal and Spain, water scarcity and forest fires were identified as the highest risk hazards for the company's main factories (Barreiro, Andújar, Brenes), while landslides were considered a significant risk only for the Almada factory, due to its location. Regarding the company's agricultural activities, risks such as water scarcity, extreme heat, and forest fires revealed a significant potential impact and were classified as medium or high-risk hazards for the Portuguese and Spanish geographies. in the US, tornadoes and forest fires were the main risks identified, as both have a high potential to damage infrastructure and affect the supply chain.

In addition to identifying, classifying, and assessing the potential impact of each physical risk, the company has already identified and is in the process of implementing a set of strategic mitigation and adaptation measures in its operations and value chain. The company's mitigation efforts include continuous improvements in energy efficiency and the transition to renewable energy sources. Regarding adaptation measures, the company designs its infrastructure considering local physical risks, invests in infrastructure reinforcement and maintenance, as well as in consolidation and protection techniques, such as the construction of physical barriers for slopes most threatened by landslides. With respect to agricultural activity, the company implements best agricultural practices to ensure the efficient use of resources, especially natural resources, with the implementation of efficient irrigation systems

that control and optimize water use and the proper use of soil. The Group also makes a careful selection of crop varieties and fertilizers that best adapt to climatic conditions without compromising quality, productivity, and surrounding ecosystems. To complement these measures, the company has prevention, safety, and emergency plans and invests heavily in training its employees to properly implement the measures presented and manage emergency situations. Regarding the value chain, the company is committed to diversifying its suppliers and has implemented a Monitoring and Training program to address these issues.

In 2025, and under ESRS E1-1 (and consistent with ESRS E1-2, E1-3 and E1-4 and the Taxonomy Regulation), the Group made considerable progress in its climate risk analysis, through the design of a Climate Transition Plan, the first version of which will be published in 2026, along with this report. This plan is based on a robust climate risk analysis that identifies and assesses key physical and transition risks in the short, medium and long term, considering different climate scenarios and their potential impact on operations, value chain and financial performance, ensuring that strategic decisions and investment priorities reinforce the resilience and future viability of the business.

Following this strategy, the company will continue to implement mitigation and adaptation measures to reduce the impact that physical climate risks have on its activities and key assets.

3.2. Minimum Safeguards

As part of the implementation process of the European Environmental Taxonomy, there is a set of social criteria ("Minimum Safeguards") that companies must meet (in addition to technical and environmental criteria). The aim of the Minimum Safeguards is to prevent activities considered sustainable from an environmental point of view from having negative impacts on Human Rights, ensuring that the company's activities are fully aligned with the requirements of the Taxonomy. The Minimum Safeguards consist of a set of best practices and procedures based on four international frameworks:

- OECD Guidelines for Multinational Enterprises,
- The United Nations Guiding Principles on Business and Human Rights,
- the eight fundamental conventions identified in the Declaration of the International Labour Organization and
- The International Bill of Human Rights.

In 2022, the Sustainable Finance Platform published the "Final Report on Minimum Safeguards," which guides companies through the necessary steps to assess compliance with Minimum Safeguards, highlighting four crucial areas for analysis: Human Rights (including the existence of a due diligence process in the value chain), Corruption, Taxation, and Fair Competition. For the Group, the values and principles that should guide the conduct and decisions of its employees and stakeholders – including the management team, shareholders, suppliers, partners, and customers – are reflected in Code of Ethics and Conduct. In 2025, the Group revised this Code and created new policies and codes, namely the Supplier Code of Conduct, Human Rights Policy, Sustainable Purchases Policy, Anti corruption Policy and Conflict of Interests Policy, that establish the Group's position on various relevant social issues, many of which are also addressed within the framework of Minimum Safeguards.

As part of the review of the Code of Ethics and Conduct, several awareness sessions were held in 2025, addressing critical issues such as Human Rights, Equality and Non-Discrimination, Harassment, etc.

HUMAN RIGHTS

To ensure compliance with the Minimum Safeguards, companies are expected to follow due diligence processes to identify, prevent, reduce, and mitigate actual and potential impacts on human rights in their operations, value chains, and other business relationships.

The Group is committed to respecting Human Rights, basing its actions on the Universal Declaration of Human Rights and the Conventions of the International Labour Organization (ILO). Furthermore, the Group includes several priority areas in its Code of Ethics and Conduct (approved by the Executive Committee), such as Remuneration, Freedom of Association and Collective Bargaining, Forced and Child Labour, Equality and Non-Discrimination, among others. The Group has developed a Human Rights Policy that establishes the principles guiding its practices and expectations in relation to this Policy, applicable to all employees, suppliers, partners and stakeholders throughout the value chain. All policies and commitments undertaken by the Group involve close and continuous communication with the various stakeholders, thus ensuring that their interests are valued and integrated.

Within its supply chain, the Sustainable Purchasing Policy – applicable to all Group companies – formalizes the principles guiding the acquisition of goods and services from its suppliers, highlighting social criteria, in addition to environmental, quality, and governance criteria. This Policy is complemented by the new Code of Conduct for Suppliers – equally applicable to all Group partners – which establishes, among other things, the minimum standards of ethical and social conduct expected. Respect for human rights and compliance with fundamental labour standards are particularly emphasized as non-negotiable principles for the Sovena Group. All suppliers are expected to adopt practices that ensure the fair, dignified, and safe treatment of all workers, regardless of where they operate.

In line with this ambition, and under the Strategic Pillar “Responsible Value Chain” of its 2023-2026 Strategy, the Group developed a Supplier Monitoring and Training Program with two main objectives: to monitor the ESG maturity level of the Group’s main suppliers (Monitoring), responsible for approximately 90% of all purchases, and to encourage discussion on key sustainability issues through events held throughout the year with its suppliers (Capacity Building). The methodology of this Program is based on five main phases:

- **Information Request** – This phase began with the inclusion of general ESG themes in the approval questionnaire and periodic meetings with suppliers. With the 2023-2026 Strategy, this process was reinforced through a specific and more exhaustive questionnaire, which collects information and evidence relating to suppliers’ ESG policies and practices;
- **Data analysis and risk assessment** – Based on questionnaire responses, key gaps in supplier practices are identified, areas of greatest ESG risk (current and potential) are mapped, and future development opportunities are identified. This process culminates in assigning an ESG score to each supplier, according to the maturity level of their policies and practices;
- **Capacitacion (design)** – a capacity building plan is developed to support suppliers in addressing gaps and risks identified in the previous phase;

- **Capacitation (implementation)** – To ensure the plan's execution, regular meetings/sessions are held with suppliers, either in person or online, to ensure that the most relevant topics are discussed and that they have all the necessary tools to improve their ESG performance;
- **Preference/Selection** – Following an ongoing process of ESG monitoring and training of suppliers, the Group will strengthen the ESG criteria applied in the supplier selection process, which will influence the Group's preference decisions and exclusion criteria.

In 2025, 128 new suppliers responded to the questionnaire shared by the Group, representing a significant increase compared to the previous year, which served as a pilot and fine-tuning phase of the process, with 45 responses. in total, over the two years, 173 responses were collected from suppliers. in 2026, the Group aims to achieve its strategic objective of monitoring 90% of its main suppliers (responsible for 90% of the purchase volume), anticipating by five years the target initially set for 2030. This anticipation will allow resources to be allocated to deepen knowledge of the supply chain in other aspects, reinforcing risk management, and the creation of sustainable value.

Based on information collected over the last two years, the average ESG score obtained by suppliers in response to questionnaires was 44% in Portugal and 43% in Spain, corresponding to level D – "Basic" on the scale defined by the Group (level a – Leader; level B – Advanced; level C – Structured; level D – Basic; level E – Beginner). Continuous monitoring of this indicator will allow the Group to track the performance evolution of each supplier.

The main risks/weaknesses identified in the social component of the questionnaire were: 1. low percentage of suppliers monitoring human rights in their operations, 2. low percentage of suppliers with a whistleblowing channel, and 3. reduced percentage of suppliers that have measures to prevent and combat child labour.

The Capacity Building plan designed for most suppliers, from a social perspective, focuses primarily on the topics of human rights policies, whistleblowing channels, and talent retention.

The number of suppliers benefiting from the Group's capacity-building efforts has increased significantly, rising from 858 in 2024 to 1028 in 2025. Simultaneously, the Group has also defined other initiatives to mobilize suppliers and disseminate a culture of sustainability. in 2025, as a complement to the capacity-building initiatives, the Group developed and distributed a flyer with information on ESG legislation and best practices, as well as relevant information regarding partners and support tools in this journey.

In 2026, the following stand out in the Capacity Building Plan:

- Alignment and co-participation in the Green Olive Program designed and promoted by Casa do Azeite, focusing on ESG issues (Portugal);
- Design and implementation of Sustainability Workshops to address identified gaps in knowledge and application of ESG practices (introduction to ESG terminology, applicable legislation, carbon footprint, decarbonization, etc.) (Spain).

By 2030, the Group intends to deepen and expand the Monitoring and Capacity Building Program, ensuring that due diligence efforts are reflected not only in its operations but also throughout its value chain.

It is also important to point out that the Group has a communication channel available on its website for receiving complaints, questions, or suggestions of an ethical nature.

The Group incorporates respect for Human Rights into its commitments, regularly promoting and providing training sessions on this topic for all levels of the organization.

CORRUPTION

The Group does not tolerate any form of corruption, whether active or passive, and condemns all behaviors that may constitute corruption, such as fraud, manipulation, illicit schemes, influence peddling, abuse of privileged position, and bribery. The Group operates in accordance with anti-bribery and corruption laws and regulations in all countries in which it operates and expects all its employees and other stakeholders to take responsibility for understanding, identifying, and preventing all forms of corruption and bribery, being expressly prohibited from making, receiving, or approving any form of illicit payment.

Regarding assessing the risk of corruption in the context of its operations, the Group has implemented a criminal background check applicable to employees in all regions. in Colombia, an additional process of identifying and assessing individual risk is carried out as part of the onboarding process for new employees. in addition to the existing whistleblowing mechanism, a complementary process has been implemented to monitor and address situations in terms of corruption prevention, a process coordinated by the Group's Compliance department.

The Group incorporates respect for anti-corruption practices into its commitments, regularly promoting and providing training on the subject at all levels of the organization.

FAIR COMPETITION

Laws and regulations relating to fair competition prohibit any attempt to monopolize markets or control prices; therefore, all activities carried out by the Group are governed by this premise. Whenever a situation, real or potential, is identified that may involve non-compliance, it must be reported immediately, following the procedure established in the Code of Ethics and Conduct. The Group incorporates respect for fair competition into its commitments, regularly promoting training on the subject at all levels of the organization.

TAXATION

Tax risk management, as well as tax compliance, are important elements of the Group's oversight, being a cross-cutting theme at all levels of the organization, as defined in the Tax Policy. The Group's internal tax department assumes the mission of ensuring the timely fulfilment of all tax and reporting obligations, monitoring changes in tax legislation that may impact its operations, reviewing internal procedures, and sharing relevant changes with management and the various teams/departments. The Group also relies on the support of external specialists to validate internal understandings and procedures. The Group's accounts are audited semi-annually, and, in this context, relevant tax matters are subject to review by a Certified Public Accountant.

The Group incorporates respect for tax compliance practices into its commitments, regularly promoting and providing training on the subject at all levels of the organization.

In fiscal year 2025, no material convictions were identified in any of the four themes analysed above.

4 KEY PERFORMANCE INDICATOR ANALYSIS (KPIS)

The Climate Delegated Act (Article 8) defines a set of KPIs that non-financial companies must disclose regarding economic activities considered environmentally sustainable. These indicators include the proportion of turnover (Turnover), capital expenditure (CapEx), and operating expenses (OpEx) of companies that comply with the requirements of the EU Taxonomy.

The summary of the variation in eligibility and alignment determined by the Group between 2024 and 2025 is presented in the table below.

	Eligibility (%)		Alignment (%)		% (Alignment/ Eligibility)		Absolute (Alignment/ Eligibility)	Relative (Alignment/ Eligibility)
KPI	2024	2025	2024	2025	2024	2025	2024/2025	2024/2025
Turnover	0.08 %	N/A	0.03 %	N/A	37.0 %	N/A	N/A	N/A
CapEx	1.92%	3.90%	1.23%	2.66%	64.1%	68.1%	4 p.p	6.2%
OpEx	7.49%	8.18%	2.85%	4.36%	38.0%	53.3%	15.2 p.p	40.0%

p.p – percentage points

Note: The eligibility and alignment calculation exercise performed in the previous year has been revised to reflect accounting changes in the calculation of values for activity MAC 5.3 and changes in the alignment of activity MAC 7.3, resulting from a more stringent analysis of the activity's technical criteria. This revision resulted in minor changes to the values for the previous year's exercise.

Excluding Revenue – which does not present eligible values in 2025 – for CapEx, the Group reinforced both the eligibility and the alignment of its activities. This variation translated into an improvement in the alignment within eligibility of this KPI, with an approximate increase of 6%, equivalent to 4 percentage points. in OpEx, an increase in eligibility was also observed, highlighting the significant growth in alignment, which increased by 40%, corresponding to 15 percentage points more than the previous year.

These results show that the Group is committed not only to intensifying investment in activities and equipment considered potentially sustainable under the Taxonomy, but also to ensuring that they rigorously meet the criteria defined by the Regulation.

The new version of the Delegated Act, published on January 8, 2026, simplifies and alters the way these KPIs are presented and calculated. The tables below already reflect these updates and show in greater detail the Group's eligibility and alignment for the three KPIs, calculated for fiscal year 2025:

4.1. Template 1 – Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (2025) (summary KPIs)

Financial year 2025					Breakdown by environmental objective of Taxonomy-aligned activities										
KPI	Total	Proportion of Taxonomy-eligible activities	Taxonomy aligned activities	Proportion of Taxonomy aligned activities	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy-aligned activities in previous financial year (2024)	Proportion of Taxonomy aligned activities in previous financial year (2024)
Text	Currency	%	Currency	%	%	%	%	%	%	%	%	%	%	Currency	%
Turnover	1 659 270 120.00 €	%		%	%	%	%	%	%	%	%	%	%	531 626.00 €	0.03%
CapEx	37 559 219.00 €	3.90%	998 025.10€	2.66%	2.66%	0.00%	0.00%	0.00%	0.00%	0.00%	2.83%	0.00%	0.00%	336 428.32€	1.23%
OpEx	35 280 709.21 €	8.18%	1 536 789.20 €	4.36%	2.36%	0.00%	0.00%	2.00%	0.00%	0.00%	0.06%	0.00%	0.00%	927 843.00 €	2.85%

Since the agro-industrial sector is not included in the Climate Delegated Act or the Environmental Delegated Act, there are no eligible taxonomic activities for Turnover. Therefore, template 2 related to this KPI was not reported.

In fiscal year 2025, the total CapEx eligible for the EU taxonomy represents 3.90% of the Group's total CapEx, corresponding to a value of €1 465 701.06€ of this amount, 2.66% is aligned with the taxonomy, meaning that approximately 68% of the eligible CapEx is associated with activities for which the technical criteria have been fully met. The activity with the greatest contribution to CapEx alignment is the installation, maintenance, and repair of renewable energy technologies (CCM 7.6), with an aligned investment of €672 871.03. The second most relevant activity is the construction, expansion, and operation of water intake, treatment, and supply systems (CCM 5.1), for which the aligned amount totals €191 771.00.

Regarding OpEx, the proportion eligible for the taxonomy reaches 8.18% of the Group's total OpEx, corresponding to a value of €1 536 789.20, of which 4.36% is aligned. This means that approximately 53% of the eligible OpEx is associated with activities for which the technical criteria have been fully met. This alignment is explained by the contribution of two main activities: the construction, expansion, and operation of water intake, treatment, and supply systems (CCM 5.1), with an aligned value of €802 916.57. This is followed by the production of alternative water resources for purposes other than human consumption (CE 2.2), which has an aligned amount of €705 542.09.

4.1.1. CAPEX

Template 2 – Proportion of CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (2025) (activity breakdown

CapEx

Financial year 2025					Environmental objective of Taxonomy-aligned activities								
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible CapEx)	Taxonomy-aligned KPI (monetary value of CapEx)	Taxonomy aligned KPI (Proportion of Taxonomy-aligned CapEx)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
Text		%	Currency	%	%	%	%	%	%	%	("E" where applicable)	("T" where applicable)	%
Electricity generation using solar photovoltaic technology	CCM 4.1	0.06%	23 482.50 €	0.06%	2.35%	0%	0%	0%	0%	0%			100%
Installation and operation of electric heat pumps	CCM 4.16	0.08%	0.00 €	0.00%	0.00%	0%	0%	0%	0%	0%			0%
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	0.51%	191 771.00 €	0.51%	19.22%	0%	0%	0%	0%	0%			100%
Construction, extension and operation of waste water collection and treatment	CCM 5.3	0.33%	0.00 €	0.00%	0.00%	0%	0%	0%	0%	0%			0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.87%	9807.49€	0.03%	0.98%	0%	0%	0%	0%	0%	E		3%
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	0.27%	100 093.08 €	0.27%	10.03%	0%	0%	0%	0%	0%	E		100%
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	1.79%	672 871.03 €	1.79%	67.42%	0%	0%	0%	0%	0%	E		100%
Sum of alignment per objective		%			100%	0%	0%	0%	0%	0%			
Total KPI (CapEx)		**3.90%**	**988 025.10€**	**2.66%**	**2.66%**	**0%**	**0%**	**0%**	**0%**	**0%**	**2.08%**	**0.00%**	**68.09%**

4.1.2. OPEX

Template 2 – Proportion of OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (2025) (activity breakdown

OpEx

Financial year 2025

					Environmental objective of Taxonomy-aligned activities								
Economic Activities	**Code**	**Taxonomy-eligible KPI (Proportion of Taxonomy-eligible OpEx)**	**Taxonomy-aligned KPI (monetary value of OpEx)**	**Taxonomy aligned KPI (Proportion of Taxonomy-aligned OpEx)**	**Climate Change Mitigation**	**Climate Change Adaptation**	**Water**	**Circular Economy**	**Pollution**	**Biodiversity**	**Enabling activity**	**Transitional activity**	**Proportion of Taxonomy-aligned in Taxonomy-eligible**
Text		%	Currency	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Electricity generation using solar photovoltaic technology	CCM 4.1	0.02%	5 342.39 €	0.02%	0.35%	0%	0%	0%	0%	0%			100%
Installation and operation of electric heat pumps	CCM 4.16	0.11%	0.00 €	0.00%	0.00%	0%	0%	0%	0%	0%			0%
Production of heat/cool from bioenergy	CCM 4.24	0.17%	1 084.96 €	0.00%	0.07%	0%	0%	0%	0%	0%			2%
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	2.28%	802 916.57 €	2.28%	52.25%	0%	0%	0%	0%	0%			100%
Construction, extension and operation of waste water collection and treatment	CCM 5.3	1.21%	0.00 €	0.00%	0.00%	0%	0%	0%	0%	0%			0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	0.24%	0.00 €	0.00%	0.00%	0%	0%	0%	0%	0%		T	0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.05%	18 943.19 €	0.05%	1.23%	0%	0%	0%	0%	0%	E		100%
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.01%	2 960.00 €	0.01%	0.19%	0%	0%	0.00%	0%	0%	E		100%
Acquisition and ownership of buildings	CCM 7.7	1.50%	0.00 €	0.00%	0.00%	0%	0%	0.00%	0%	0%			0%
Data-driven solutions for GHG emissions reductions	CCM 8.2	0.60%	0.00 €	0.00%	0.00%	0%	0%	0.00%	0%	0%	E		0%
Production of alternative water resources for purposes other than human consumption	CE 2.2	2.00%	705 542.09 €	2.00%	0.00%	0%	0%	45.91%	0%	0%			100%
Sum of alignment per objective		%		%	54.09%	0%	0%	45.91%	0%	0%	0%		
Total KPI (OpEx)		**8.18%**	**1 536 789.00€**	**4.36%**	**2.36%**	**0%**	**0%**	**2.00%**	**0%**	**0%**	**0.06%**	**0.00%**	**53.25%**

4.2. Accounting policies

The three key performance indicators were calculated in accordance with the Accounting Standards for Financial Reporting (NCRF) in compliance with the consolidated financial statements for the year ended December 31, 2025. Taxonomic Revenue, CapEx and OpEx were determined in line with that defined in Annex I of the Delegated Disclosure Regulation for non-financial companies.

4.2.1. TURNOVER

Throughout 2025, the Group did not carry out any biodiesel production activity, and this operation was officially suspended on November 14, 2025, and is expected to remain suspended for at least the next year. As biodiesel production is the only activity eligible for the Group's Turnover, the calculation of this indicator is not applicable in 2025.

4.2.2. CAPEX

The CapEx ratio is defined as the CapEx aligned with the Taxonomy (numerator) divided by the Total CapEx (denominator).

The denominator includes increases in tangible and intangible assets during the financial year under consideration before depreciation, amortization and any remeasurements, including those resulting from revaluations and impairments, for the financial year in question and excluding changes in fair value. Increases in tangible and intangible assets resulting from business combinations may also be included in the denominator.

In 2025, the denominator of the CapEx ratio totalled €37 559 219, as presented in notes 11, 15 and 16 of the annex to the consolidated financial statements. This amount included €29.9 million associated with Tangible Fixed Assets, €2.4 million with Intangible Assets and €5.2 million relating to Biological Assets, respectively.

The numerator, detailed in Appendix/Table B, corresponds to the portion of capital expenditures included in the denominator that:

- is related to assets or processes associated with economic activities aligned with the taxonomy;
- is related to assets or processes associated with economic activities aligned with the taxonomy;
- This relates to the acquisition of output from economic activities aligned with the taxonomy and to individual measures that enable the transformation of the activities in question into low-carbon activities or that allow for reductions in greenhouse gas emissions, provided that these measures are applied and operational within 18 months.

4.2.3. OPEX

The OpEx ratio is defined as the OpEx aligned with the Taxonomy (numerator) divided by the Total OpEx (denominator).

The denominator should cover uncapitalized direct costs related to research and development, building renovation measures, short-term leases, maintenance and repair, as well as any other direct expenses related to the day-to-day upkeep of tangible fixed assets, by the company or by third parties to whom the activities are subcontracted, that are necessary to ensure the continued and effective operation of these assets.

Since the Group applies national generally accepted accounting principles (NCRF) and does not capitalize assets under right of use, Article 8 of the Delegated Act allows lease costs to be included in OpEx. in this sense, the Group considers the costs associated with long-term lease payments in Total OpEx (denominator).

In 2025, the denominator of the total OpEx ratio amounted to €35 280 709.21, as presented in note 35 (Supplies and External Services) of the annex to the consolidated financial statements. This amount includes €12.2 million related to Rents and Leases, €9.2 million related to Conservation and Repair, and €5.5 million related to Herbicides used in the conservation and maintenance of olive groves. in addition, research and development costs totaling €1 100 and personnel costs allocated to maintenance and repair amounting to €8.1 million were also considered. Personnel costs allocated to maintenance and repair were determined based on analytical allocation by cost centers.

The numerator, detailed in Appendix/Table C, corresponds to the portion of operating expenses included in the denominator that:

are related to assets or processes associated with economic activities aligned with the taxonomy, including training needs and other human resource adaptation needs, and direct non-capitalized costs that represent research and development;

are part of the CapEx plan to expand economic activities aligned with the taxonomy or to allow economic activities eligible for the taxonomy to become aligned with the taxonomy on a predefined schedule;

These measures relate to the acquisition of production from economic activities aligned with the taxonomy and to individual measures that enable the transformation of the activities in question into low-carbon activities or that allow for reductions in greenhouse gas emissions, as well as to individual building renovation measures, provided that these measures are applied and operational within 18 months.

5 CONCLUSION

The Taxonomy Regulation presents significant challenges for companies, particularly in the collection, processing, and organization of data to assess compliance with environmental and social technical criteria. in line with its commitment to transparency and anticipating future reporting obligations, the Group conducted its European Taxonomy exercise for 2025.

Although the agro-industrial sector remains excluded from the Climate Delegated Act and the Environmental Delegated Act, making it currently ineligible under the EU Taxonomy, the Group has identified alternative activities that contribute to its CapEx and OpEx for fiscal year 2025.

With its sights set on 2026, the Group aims to achieve greater alignment with the Taxonomy's criteria through the implementation of several initiatives:

- Monitor updates from the European Commission and the Sustainable Finance Platform, especially regarding potential new activities that may impact the Group's eligibility and alignment classification;
- To monitor the legislative calendar associated with the proposed revision of the Taxonomy Delegated Acts and the changes introduced therein;
- Continuously monitor the progress of its Human Rights Due Diligence process and strengthen practices and commitments across all operations and throughout the value chain;
- Consolidate and refine data to better assess compliance with technical criteria, including those for "Substantial Contribution" and "Do No Significant Harm," while actively engaging suppliers and partners in these efforts.

Ley 11/2018 de Información no Financiera y Diversidad

COMPANIES COVERED BY THE LAW AND THEIR RESPECTIVE LOCATIONS

Sovena Spain: Brenes, Plasencia and Lagar Monteolivo
Sovena Oilseeds Spain: Andújar
Agropro

Contents of Law 11/2018 EINF	ESRS	Location
Business Model		
Description of the business model: • Business environment • Organization and structure • Markets in which it operates • Objectives and strategies • Main factors and trends that may affect future development	SBM-1	1. Nurturing Forward for a Lasting Impact Our strategy and value chain Translating Feeding Futures ambition into concrete action 2. Nurturing Forward for a Richer Growth Translating Feeding Futures ambition into concrete action
Management Approach		
A description of the policies applied by the group in relation to these matters, including the due diligence procedures used for the identification, assessment, prevention and mitigation of significant risks and impacts, as well as verification and control procedures, including the measures adopted.	GOV-1 GOV-2 SBM-2 G1.GOV-1 S1-1	2. Nurturing Forward for a Richer Growth Materiality in focus: Aligning priorities with real impact Double materiality: topics that drive change
The results of these policies, which should include relevant non-financial key performance indicators enabling the monitoring and assessment of progress made, promoting comparability between companies and sectors, in accordance with the national, European or international frameworks applied to each matter.		3. Nurturing Forward, Together Governance Purpose: strengthening our roots ESRS 2 – The structure behind our decisions The role and expertise of our governance bodies Composition, diversity and representativeness of the management and administrative bodies Governance bodies' Responsibilities
The main risks related to these matters associated with the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in these areas, and how the group manages these risks, explaining the procedures used to detect and assess them, in accordance with national, European or international frameworks applicable to each matter. Information on identified impacts should be included with a breakdown, in particular regarding the main risks in the short, medium and long term.		3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Managing impacts, risks and opportunities Policies for responsible management We communicate with integrity and responsibility

Contents of Law 11/2018 EINF	ESRS	Location
Non-financial key performance indicators that are relevant to the specific business activity and meet the criteria of comparability, materiality, relevance and reliability. To facilitate comparability of information over time and across entities, generally applicable non-financial KPI standards should preferably be used, in compliance with European Commission guidelines and GRI standards, with the national, European or international framework used for each matter mentioned in the report. The non-financial key performance indicators should be applied to each section of the non-financial information statement. These indicators should be useful, taking into account the specific circumstances of the organization and consistent with the parameters used in its internal management and risk assessment procedures.	SBM-3 IRO-1	2. Nurturing Forward for a Richer Growth Materiality in focus: Aligning priorities with real impact Double materiality: topics that drive change From analysis to action: impacts, risks and opportunities
Environmental Issues		
Detailed information on the current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety; environmental assessment or certification procedures; resources allocated to environmental risk prevention; application of the precautionary principle; the amount of provisions and guarantees established for environmental risks.	SBM-3	2. Nurturing Forward for a Richer Growth Materiality in focus: Aligning priorities with real impact Double materiality: topics that drive change From analysis to action: impacts, risks and opportunities
Pollution: measures to prevent, reduce or remedy carbon emissions that seriously affect the environment; taking into account any form of atmospheric pollution specific to the activity, including noise and light pollution.	E1-3 E1-4 E1-6	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Managing impacts, risks and opportunities Implementing mitigation and adaptation measures Targets and metrics for the climate transition Strengthening climate performance Emissions metrics Annex – European Sustainability Reporting Standards (ESRS) – Additional Quantitative Information
Circular economy and waste prevention and management: prevention measures, recycling, reuse, other forms of recovery and waste disposal; actions to combat food waste.	E5-4	3. Nurturing Forward for a Richer Growth Environmental Purpose: Tending to our roots E5 – Closing the loop: promoting efficiency and circularity Targets and metrics for promoting circularity Annex – European Sustainability Reporting Standards (ESRS) – Additional Quantitative Information

Contents of Law 11/2018 EINF	ESRS	Location
Sustainable use of resources: water consumption and water supply in accordance with local limitations; consumption of raw materials and measures taken to improve the efficiency of their use; direct and indirect energy consumption, measures taken to improve energy efficiency and the use of renewable energies.	SBM-3 E1-1 E1-5 E3.IRO-1	2. Nurturing Forward for a Richer Growth Materiality in focus: Aligning priorities with real impact Double materiality: topics that drive change From analysis to action: impacts, risks and opportunities
	E3-1 E3-4	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Managing impacts, risks and opportunities Targets and metrics for the climate transition Strengthening climate performance Energy metrics Annex – European Sustainability Reporting Standards (ESRS) – Additional Quantitative Information 3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E3 – Safeguarding water: a vital resource for Sovena's production Understanding impacts, risks and opportunities Managing impacts, risks and opportunities Policies for responsible management Targets and metrics for water management
		Anexo – Ley 11/2018 de Información no Financiera y Diversidad
Climate change: the relevant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces.	E1-3 E1-4 E1-6	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E1 – Tackling climate change Managing impacts, risks and opportunities Implementing mitigation and adaptation measures Targets and metrics for the climate transition Strengthening climate performance Emissions metrics Annex – European Sustainability Reporting Standards (ESRS) – Additional Quantitative Information
		Anexo – Ley 11/2018 de Información No Financiera y Diversidad
Biodiversity protection: measures taken to preserve or restore biodiversity; impacts caused by the activities or operations in protected areas.	E4-4 E4-5	3. Nurturing Forward, Together Environmental Purpose: Tending to our roots E4 – Protecting biodiversity and the ecosystems in which we operate Understanding impacts, risks and opportunities Targets and metrics for biodiversity conservation

Contents of Law 11/2018 EINF	ESRS	Location
Economically Sustainable Activities: assessment of whether the economic activity contributes substantially to the mitigation of or adaptation to climate change. (Qualitative + quantitative assessment)		Anexo – taxonomy
Social and Personnel Issues		
Employment: total number and distribution of employees by gender, age, country and professional category; total number and distribution of types of employment contracts, annual average of permanent contracts, temporary contracts and part-time contracts by gender, age and professional category; number of dismissals by gender, age and professional category; average remuneration and its evolution, disaggregated by gender, age and professional category or equivalent; pay gap; remuneration for equal positions or company average; average remuneration of members of the administrative and management bodies, including variable remuneration, per diems, termination payments, contributions to long-term savings systems and any other remuneration disaggregated by gender; implementation of work disconnection policies.	SBM-1 S1-6	1. Nurturing Forward for a Lasting Impact Our strategy and value chain Translating Feeding Futures ambition into concrete action 2. Nurturing Forward for a Richer Growth Translating Feeding Futures ambition into concrete action 3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics Portraying who we are: our team's profile Anexo – Ley 11/2018 de Información no Financiera y Diversidad
Work organization: organization of working time; number of hours of absenteeism; measures to facilitate the enjoyment of work-life balance and to promote the responsible exercise of these responsibilities by both parents.	S1-15	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We promote work-life balance Anexo – Ley 11/2018 de Información no Financiera y Diversidad
Health and safety: health and safety conditions at work; workplace accidents, in particular their frequency and severity, and occupational diseases; disaggregated by gender.	S1-1 S1-4 S1-6 S1-14	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Managing impacts, risks and opportunities Policies for responsible management We communicate with integrity and responsibility Our employees' targets and metrics We promote a culture of respect and inclusion We build capacity and develop our teams for success We ensure safe workplaces for our teams Portraying who we are: our team's profile Annex – European Sustainability Reporting Standards (ESRS) – Additional Quantitative Information Anexo – Ley 11/2018 de Información No Financiera y Diversidad

Contents of Law 11/2018 EINF	ESRS	Location
Social relations: organization of social dialogue, including procedures for informing, consulting and negotiating with employees; percentage of employees covered by collective agreements by country; the balance of collective agreements, particularly in the area of health and safety at work.	S1-8	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We promote employee dialogue and representation
Training: policies implemented in the area of training; total number of training hours by professional categories.		3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We build capacity and develop our teams for success
Equality: measures adopted to promote equal treatment and opportunities between women and men; equality plans (Chapter III of Organic Law 3/2007 of 22 March, for effective equality between women and men); measures adopted to promote employment; protocols against sexual harassment and harassment on grounds of sex; the integration and universal accessibility of persons with disabilities; the policy against all types of discrimination and, where applicable, the management of diversity.	S1-16 S1-17	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S1 – Valuing and developing our people Our employees' targets and metrics We value our people: fair remuneration and social protection Grievance mechanisms and incident response
Human Rights		
Application of human rights due diligence procedures; prevention of risks of human rights violations and, where applicable, measures to mitigate, manage and remedy any abuses committed; complaints relating to cases of human rights violations; promotion and compliance with the provisions of the fundamental conventions of the International Labor Organization relating to respect for freedom of association and the right to collective bargaining; elimination of discrimination in employment and occupation; elimination of forced or compulsory labor; effective abolition of child labor.	S1.SBM-3 S1-1 S1-3 S1-17 S2.SBM-3 S2-1	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots Starting from impacts, risks and opportunities S1 – Valuing and developing our people Understanding impacts, risks and opportunities Managing impacts, risks and opportunities Policies for responsible management We communicate with integrity and responsibility Our employees' targets and metrics Grievance mechanisms and incident response S2 – Bringing sustainability to the value chain Understanding impacts, risks and opportunities Managing impacts, risks and opportunities Policies for responsible management We communicate with integrity and responsibility

Contents of Law 11/2018 EINF	ESRS	Location
Combating corruption and bribery		
Measures adopted to prevent corruption and bribery; measures to combat money laundering; contributions to foundations and non-profit entities.	S1.SBM-3 S1-1 S2.SBM-3 S2-1 S4-3 S4-4 G1-1	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots Starting from impacts, risks and opportunities S1 – Valuing and developing our people Understanding impacts, risks and opportunities Managing impacts, risks and opportunities Policies for responsible management We communicate with integrity and responsibility S2 – Bringing sustainability to the value chain Understanding impacts, risks and opportunities Managing impacts, risks and opportunities Policies for responsible management We communicate with integrity and responsibility S4 – Strengthening the relationship with customers and consumers Managing impacts, risks and opportunities We communicate with integrity and responsibility Implementing measures to ensure the trust of our customers and consumers Food quality and safety Bringing brands closer to consumers, creating value 3. Nurturing Forward, Together Governance Purpose: strengthening our roots G1 – Ethical Business Conduct and Compliance Managing impacts, risks and opportunities Organizational culture guided by ethics and transparency
Organization profile		
Company commitments to sustainable development: the impact of the company's activity on employment and local development; the impact of the company's activity on local populations and the territory; the relationships maintained with local stakeholders and the forms of dialogue with them; partnership or sponsorship actions.	S3-1 S3-2 S3-3	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S3 – Working with the community for greater prosperity Managing impacts, risks and opportunities Policies for responsible management We communicate with integrity and responsibility
Subcontracting and suppliers: the inclusion, in the purchasing policy, of social, gender equality and environmental issues; consideration, in relations with suppliers and subcontractors, of their social and environmental responsibility; supervision and audit systems, as well as their results.	G1-2	3. Nurturing Forward, Together Governance Purpose: strengthening our roots G1 – Ethical Business Conduct and Compliance Managing impacts, risks and opportunities Integrating sustainability into the value chain

Contents of Law 11/2018 EINF	ESRS	Location
Consumers: measures for consumer health and safety; complaints systems, complaints received and their resolution.	S4-1	3. Nurturing Forward, Together Social Purpose: Together, feeding our roots S4 – Strengthening the relationship with customers and consumers Managing impacts, risks and opportunities Policies for responsible management We communicate with integrity and responsibility
Tax information: profits obtained country by country; taxes on profits paid and public subsidies received.		Anexo – Ley 11/2018 de Información No Financiera y Diversidad

PERFORMANCE INDICATORS

Sustainable use of resources

ENERGY CONSUMPTION

Local	Energy type (MWh)		2024	2025	Δ 2025-2024
Andújar	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	21 911.7	19 490.4	-11%
	Fuel consumption from crude oil and petroleum products	Diesel	216.1	153.2	-29%
	Fuel consumption from natural gas	Natural gas	41 396.3	41 937.3	1%
	Fuel consumption from renewable sources	Biomass	34 634.1	26 865.0	-22%
	Self-generated renewable energy consumption	Solar energy		906.5	
Brenes	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	11 034.3	11 638.1	5%
	Fuel consumption from crude oil and petroleum products	Butane	11.8	8.8	-26%
		Diesel	209.6	142.8	-32%
		Gasoline		48.2	
	Fuel consumption from natural gas	Natural gas	21 010.0	28 945.0	38%
	Fuel consumption from renewable sources	Biomass	21 597.5	22 310.4	3%
	Self-generated renewable energy consumption	Solar energy	1 698.0	1 458.8	-14%
Plasencia	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	960.4	873.2	-9%
	Fuel consumption from crude oil and petroleum products	Diesel	45.6	27.4	-40%
	Fuel consumption from natural gas	Natural gas	2 568.2	2 036.4	-21%
	Self-generated renewable energy consumption	Solar energy	210.7	122.5	-42%
Monteolivo	Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	592.7	495.2	-16%
	Fuel consumption from crude oil and petroleum products	Diesel		18.5	
Agropro	Fuel consumption from crude oil and petroleum products	Diesel	203.5	237.4	17%
Total			**158 300.5**	**157 714.9**	**-0.4%**

Climate change

GHG EMISSIONS – BEING CALCULATED

Emisiones (tCO_2e)	Scope 1		Scope 2 (market-based)		Scope 2 (location-based)		Scope 3		Total (market-based)		Total (location-based)	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Agropro	51	62			62		224 026	211 366	224 078	211 482	224 078	211 428
Andújar	8 808	8 896	0	0	8 896	3 462	314 701	297 054	323 509	305 950	326 971	308 464
Brenes	4 556	6 165	0	0	6 165	1 743	511 848	585 713	516 404	591 878	518 147	593 380
Monteolivo	1	5	0	0	5	94	7 132	5 156	7 133	5 161	7 227	5 225
Plasencia	4 889	3 849	0	0	3 849	152	9 293	6 508	14 182	10 357	14 333	10 469
Total	**18 305**	**18 976**	**0**	**0**	**18 976**	**5 451**	**1 067 001**	**1 105 797**	**1 085 306**	**1 124 773**	**1 090 756**	**1 128 965**

WATER CONSUMPTION

	Local	2024	2025	△ 2025-2024
Water withdrawn (m^3)	Andújar	212 586.0	189 499.0	-11%
	Brenes	131 413.0	128 379.5	-2%
	Monteolivo	3 300.0	4 200.0	27%
	Plasencia	10 455.0	9 175.0	-12%
Water discharged (m^3)	Andújar	105 681.0	95.0	-100%
	Brenes	87 837.0	79 791.0	-9%
	Monteolivo	3 300.0	570.0	-83%
	Plasencia	6 220.0	5 505.0	-11%
Water recycled and reused (m^3)	Andújar	26 904.0	18 127.0	-33%
	Brenes	0.0	0.0	
	Monteolivo	1 600.0	1 580.0	-1%
Water stored (m^3)	Andújar	1 500.0	1 500.0	0%
	Brenes	600.0	600.0	0%
	Monteolivo	0.0	4 200.0	
	Plasencia	0.0	0.0	
Total		**591 396.0**	**443 221.5**	**-25%**

Social and Employee-Related Matters

WORKFORCE

Local	Contract type	Gender	2024	2025
Agropro	Permanent	Female	7	7
		Male	10	10
	Temporary	Female	0	0
		Male	0	0
Andújar	Permanent	Female	20	27
		Male	77	87
	Temporary	Female	7	0
		Male	9	0
Brenes	Permanent	Female	57	64
		Male	156	164
	Temporary	Female	3	0
		Male	8	0
Monteolivo	Permanent	Female	1	1
		Male	3	3
	Temporary	Female	0	0
		Male	0	0
Plasencia	Permanent	Female	19	20
		Male	22	25
	Temporary	Female	0	0
		Male	0	0
Total			399	408

Location	Indicator	2024	2025
Agropro	Number of employees who left voluntarily	0	0
	Number of employees who left due to dismissal	0	0
	Number of employees who left due to retirement	0	0
		0	0
Andújar	Number of employees who left voluntarily	7	3
	Number of employees who left due to dismissal	0	0
	Number of employees who left due to retirement	3	2
	Number of employees who died in service	1	0
Brenes	Number of employees who left voluntarily	8	9
	Number of employees who left due to dismissal	3	3
	Number of employees who left due to retirement	2	2
	Number of employees who died in service	0	0
Monteolivo	Number of employees who left voluntarily	0	0
	Number of employees who left due to dismissal	4	0
	Number of employees who left due to retirement	0	0
	Number of employees who died in service	0	0
Plasencia	Number of employees who left voluntarily	0	0
	Number of employees who left due to dismissal	1	0
	Number of employees who left due to retirement	0	0
	Number of employees who died in service	0	0
Total		29	19

Local	Contract type		2024	2025
Agropro	Permanent	< 30	1	–
		> 50	4	5
		≤ 30 ≤ 50	12	10
	Temporary	< 30	–	–
		> 50	–	–
		≤ 30 ≤ 50	–	2
Andújar	Permanent	< 30	5	6
		> 50	24	25
		≤ 30 ≤ 50	68	68
	Temporary	< 30	5	1
		> 50	4	4
		≤ 30 ≤ 50	7	10
Brenes	Permanent	< 30	11	10
		> 50	96	82
		≤ 30 ≤ 50	147	126
	Temporary	< 30	3	4
		> 50	1	2
		≤ 30 ≤ 50	7	4
Monteolivo	Permanent	< 30	–	–
		> 50	–	3
		≤ 30 ≤ 50	–	1
	Temporary	< 30	–	–
		> 50	–	–
		≤ 30 ≤ 50	–	–
Plasencia	Permanent	< 30	–	–
		> 50	–	27
		≤ 30 ≤ 50	–	16
	Temporary	< 30	–	2
		> 50	–	–
		≤ 30 ≤ 50	–	–
Total			**395**	**408**

			2024	2025
Agropro	Permanent	Executives	–	–
		Directors	1	1
		Managers	4	4
		Professionals	7	6
		Operators	–	4
	Temporary	Executives	–	–
		Directors	–	–
		Managers	–	–
		Professionals	–	1
		Operators	5	1
Andújar	Permanent	Executives	–	–
		Directors	1	2
		Managers	10	7
		Professionals	15	16
		Operators	71	74
	Temporary	Executives	–	–
		Directors	–	–
		Managers	–	–
		Professionals	1	1
		Operators	15	14

			2024	2025
Brenes	Permanent	Executives	1	1
		Directors	8	7
		Managers	18	17
		Professionals	52	52
		Operators	175	141
	Temporary	Executives	–	–
		Directors	–	–
		Managers	–	–
		Professionals	3	4
		Operators	8	6
Monteolivo	Permanent	Executives	–	–
		Directors	–	–
		Managers	–	1
		Professionals	–	1
		Operators	–	2
	Temporary	Executives	–	–
		Directors	–	–
		Managers	–	–
		Professionals	–	–
		Operators	–	–

			2024	2025
Plasencia	Permanent	Executives	–	–
		Directors	–	1
		Managers	–	1
		Professionals	–	3
		Operators	–	38
	Temporary	Executives	–	–
		Directors	–	–
		Managers	–	–
		Professionals	–	–
		Operators	–	2
Total			**395**	**408**

AVERAGE ANNUAL REMUNERATION BY AGE

		2024	2025
Agropro	< 30	27 500	–
	> 50	65 038	62 076
	≤ 30 ≤ 50	35 838	36 933
Andújar	< 30	28 191	27 183
	> 50	38 618	39 582
	≤ 30 ≤ 50	35 742	37 035
Brenes	< 30	23 955	24 531
	> 50	46 997	52 670
	≤ 30 ≤ 50	29 300	32 812
Monteolivo	< 30	–	–
	> 50	–	30 665
	≤ 30 ≤ 50	–	–
Plasencia	< 30	–	17 689
	> 50	–	24 503
	≤ 30 ≤ 50	–	20 824
Total		**331 178**	**406 503**

AVERAGE REMUNERATION BY PROFESSIONAL CATEGORY

		2024	2025
Agropro	Directors	–	–
	Managers	54 921	56 595
	Operators	23 690	25 110
	Professionals	37 734	40 380
Andújar	Directors	–	154 042
	Managers	64 709	55 031
	Operators	31 239	32 244
	Professionals	38 665	41 193
Brenes	Directors	111 381	161 955
	Managers	47 262	59 292
	Operators	27 078	30 848
	Professionals	31 513	34 884
Monteolivo	Directors	–	–
	Managers	–	–
	Operators	–	22 087
	Professionals	–	–
Plasencia	Directors	–	–
	Managers	–	–
	Operators	–	19 881
	Professionals	–	24 630
Total		**468 194**	**758 171**

AVERAGE REMUNERATION BY DIRECTORS/MANAGERS BY GENDER

	Directors	Managers
Female	140 065	55 625
Male	158 079	59 719

Note: Excluding the most recent operations (Angola and Colombia)

HEALTH AND SAFETY

Local		2024	2025
Agropro	Number of recordable cases of Occupational Diseases among workers	–	–
	Number of deaths among own workers as a result of Workplace Accidents and Occupational Diseases	–	–
	Number of recordable Workplace Accidents relating to own company personnel	–	–
	Rate of recordable Workplace Accidents in the own Workforce	–	–
Andújar	Number of recordable cases of Occupational Diseases among workers	–	–
	Number of deaths among own workers as a result of Workplace Accidents and Occupational Diseases	–	–
	Number of recordable Workplace Accidents relating to own company personnel	7.00	16.00
	Rate of recordable Workplace Accidents in the own Workforce	0.06	–
Brenes	Number of recordable cases of Occupational Diseases among workers	–	–
	Number of deaths among own workers as a result of Workplace Accidents and Occupational Diseases	–	–
	Number of recordable Workplace Accidents relating to own company personnel	8.00	16.00
	Rate of recordable Workplace Accidents in the own Workforce	0.04	–
Monteolivo	Number of recordable cases of Occupational Diseases among workers	–	–
	Number of deaths among own workers as a result of Workplace Accidents and Occupational Diseases	–	–
	Number of recordable Workplace Accidents relating to own company personnel	–	1.00
	Rate of recordable Workplace Accidents in the own Workforce	–	–
Plasencia	Number of recordable cases of Occupational Diseases among workers	–	–
	Number of deaths among own workers as a result of Workplace Accidents and Occupational Diseases	–	–
	Number of recordable Workplace Accidents relating to own company personnel	1.00	12.00
	Rate of recordable Workplace Accidents in the own Workforce	0.02	–

ABSENTEEISM HOURS

Local	2024	2025
Agropro	4.0	452.8
Andújar	159.0	2 898.0
Brenes	958.6	8 578.1
Monteolivo	–	–
Plasencia	9 261.5	13 930.5
Total	**10 383.1**	**25 859.3**

TAX INFORMATION

Companies under Ley 11/2018	Country-by-country reporting	2024	2025
Sovena España	Main activities of the organization	Marketing of edible vegetable oils	Marketing of edible vegetable oils
	Number of employees and basis of calculation of this number	261	269
	Revenue from sales to third parties	688 088 044	567 483 717
	Revenue from intra-group transactions with other tax jurisdictions	277 676 335	205 578 248
	Profit/loss before taxes	14 056 154	9 081 536
	Tangible assets, excluding cash and cash equivalents	18 651 276	19 971 137
	Corporate income tax paid on a cash basis	7 134 550	1 311 249
	Corporate income tax accrued on profit/(loss)	-996 005	-500 224
Sovena Oilseeds España	Main activities of the organization	Operation of the vegetable oil and fat extraction industry and its refining	Operation of the vegetable oil and fat extraction industry and its refining
	Number of employees and basis of calculation of this number	115	115
	Revenue from sales to third parties	213 203 244	243 351 732
	Revenue from intra-group transactions with other tax jurisdictions	6 811 861	5 573 613
	Profit/loss before taxes	9 244 452	3 745 187
	Tangible assets, excluding cash and cash equivalents	14 653 305	15 387 587
	Corporate income tax paid on a cash basis	0	1 531 506
	Corporate income tax accrued on profit/(loss)	-1 751 682	-381 771
Monteolivo	Main activities of the organization	Manufacture and production of edible vegetable oils	Manufacture and production of edible vegetable oils
	Number of employees and basis of calculation of this number	4	4
	Revenue from sales to third parties	553 328	300 050
	Revenue from intra-group transactions with other tax jurisdictions	0	0
	Profit/loss before taxes	613 802	678 965
	Tangible assets, excluding cash and cash equivalents	2 026 694	1 934 388
	Corporate income tax paid on a cash basis	0	20 480
	Corporate income tax accrued on profit/(loss)	-154 606	-169 741
Agropro	Main activities of the organization	Bulk production and sale of certain oils, rapeseed and sunflower, crude or refined, as well as flour and other by-products from the milling of oilseeds.	Bulk production and sale of certain oils, rapeseed and sunflower, crude or refined, as well as flour and other by-products from the milling of oilseeds.
	Number of employees and basis of calculation of this number	17	17
	Revenue from sales to third parties	240 853 912	269 976 439
	Revenue from intra-group transactions with other tax jurisdictions	4 688 687	4 717 479
	Profit/loss before taxes	10 161 699	4 640 610
	Tangible assets, excluding cash and cash equivalents	13 280	15 211
	Corporate income tax paid on a cash basis	2 094 904	1 612 227
	Corporate income tax accrued on profit/(loss)	-2 540 420	-1 160 111

Carbon Footprint – methodology, emission factors and Real Decreto 214/2025

This section describes the Methodology applied to the emissions inventory, including the Emission Factors adopted and the calculation criteria used. The additional information required by Real Decreto 214/2025, namely the strategic context, Performance Indicators and emissions evolution, is detailed in Chapter "E1 – Tackling climate change".

METHODOLOGY

BP-2

Sovena developed its carbon footprint for 2023 in accordance with the guidelines of the Intergovernmental Panel on Climate Change (IPCC) and the World Resources Institute / World Business Council for Sustainable Development (WRI / WBCSD), within the framework of the Greenhouse Gas Protocol (GHG Protocol), and the ISO 14064 standard.

For 2024, our commitment to comprehensiveness and accuracy was significantly expanded, resulting in a more complete and robust corporate carbon footprint.
in addition to maintaining the comprehensive calculation of the emissions universe and the existing Scope 3 categories, new calculation categories were introduced, namely: Capital Goods, Employee Commuting, Upstream Leased Assets, Downstream Leased Assets, Processing of Sold Products, and End-of-Life Treatment of Sold Products. Additionally, we deepened the analysis and expanded the coverage of goods and services under the Purchased Goods and Services category. Under Scope 1, we began estimating emissions associated with land use changes and bioenergy emissions (i.e., biomass), providing a more granular assessment of Sovena's direct operations. This expansion ensures a more detailed view of our direct and indirect emissions, including our total carbon footprint in accordance with the most demanding requirements, such as emissions associated with FLAG (Forest, Land and Agriculture) categories. Emission categories not included in the calculation were duly assessed and considered immaterial or not applicable to our operational context, ensuring focus on the areas of greatest impact.

Agricultural Activities: Nutrifarms Lagar do Marmelo (Portugal), Nutrifarms Olive groves in Portugal and Marocco, Almond groves in Spain and Portugal

Industrial Plants: Sovena Oilseeds Portugal (Almada), Sovena Consumer Goods Portugal (Barreiro), Sovena Consumer Goods Spain (Brenes and Plasencia), Sovena Oilseeds Spain (Andújar), Sovena USA), Sovena Tunisia (Mena), Sovena Angola, Sovena Colombia, Centazzi

Non-industrial Locations: Sovena Headquarters (Algés), Sovena Brazil, Agropro (100%)

Other mills: Monteolivo (Spain)

Assumptions

Scope 1

COMBUSTION OF FUELS IN STATIONARY SOURCES

Biogenic emissions from biomass were included: biogenic emissions recorded as 'Out of Scope' and Scope 1 bioenergy emissions.

COMBUSTION OF FUELS IN MOBILE SOURCES

Biogenic emissions associated with biofuels incorporated in consumed fuels were included.
Methodology:
Portugal – Since the emission factor already accounts for blending with biofuels, only biogenic emissions (out of scope) were calculated:
Methodology in accordance with IPCC: it was assumed that the organic load removed in the sludge is zero, since according to the IPCC, anaerobic treatment assumes this to be 0. Methane recovery was also assumed to be zero, as the installation has no methane recovery. Nitrous oxide emissions were not considered, as they are not significant in anaerobic treatments.

Formula:
$((((CODi \times PxW) - Sl)) \times 0.25 \times MCF) - R) \times GWPCH_4 \div 1000$

Methodology in accordance with IPCC:

Formula:
$(((FSN+FON+FAM+FSEW+FCR) \times EF1)+((Fprp,cpp \times EF3prp,cpp)+(Fprp,so \times EF3prp,so))) \times FC \div 1000 \times GWP\_N_2O$ + $((FSN \times FRACgasf)+((FON+Fprp,cpp+Fprp,so) \times FRACgasm)) \times EF4 \times FC \div 1000 \times GWP\_N_2O$ +
$((FSN+FON+FCR+Fprp,cpp+Fprp,so) \times FRACleach) \times EF5 \times FC \div 1000 \times GWP\_N_2O$
According to the IPCC, FracLEACH applies only to regions where the soil water retention capacity is exceeded as a result of rainfall and/or irrigation (excluding drip irrigation). Therefore, the leaching fraction was set to zero, as drip irrigation is used in a dry zone.

Emissions were calculated using both the market-based and location-based approaches. For the market-based approach, an emission factor of 0 was assumed for facilities with green tariffs/certificates. For facilities without green tariffs and where suppliers are unknown, the national average emission factor for each country was used, namely for Angola, Colombia, Brazil, Tunisia and Morocco. For the location-based approach, the national grid emission factor for each country was used.

For Angola, Centazzi and Colombia, activity data were based on monetary data; average unit costs of electricity for each country were used to estimate electricity consumption, and the Emission Factor in $kgCO_2e/kWh$ was then applied.

Methodology in accordance with GHG Protocol:

A specific consumption of 74.7 (Nm^3/t) associated with purchased steam produced from natural gas was assumed for one of the boilers; the generic EF for natural gas combustion was used for both boilers, along with the corresponding calorific value and oxidation factor (APA 2013).

Emissions associated with land use changes are calculated as the difference between the emissions that cease to be sequestered when the change occurs (Total Loss) and the cumulative sequestration since that change (Total Gain). The Total Loss is calculated by multiplying the intervened area (IA) by the emission factor associated with the land use type before the change (EF1). Total Gains are calculated as the product of the intervened area (IA), the sequestration factor by land use type (EF2) and the age of the change (H).

Olive grove:

Methodology based on the article: Pedro J Lopez-Bellido, Luis Lopez-Bellido, Purificacion Fernandez-Garcia, Veronica Muñoz-Romero & Francisco J Lopez-Bellido (2016). Assessment of carbon sequestration and the carbon footprint in olive groves in Southern Spain, Carbon Management, 7:3–4, 161–170.

Emissions were estimated in accordance with sequestration rates by plantation type (traditional, intensive and super-intensive) in $kgCO_2/ha$.

Assumptions

Methodology:
Emissions were estimated based on physical data wherever possible; for remaining cases, emissions were calculated using monetary data. For physical data, average packaging weights and other materials were assumed, as well as the specific weight of olive oil and vegetable oil (0.92 kg/m^3).
For emissions calculated using the spend-based approach, the EPA database ($kgCO_2e$/2022USD) was used, first converting the Emission Factors to $kgCO_2e$/€ using the average 2022 exchange rate, and then applying the inflation rate to better represent the costs of goods. For this purpose, each good and service was assigned the most appropriate EPA category. In these cases, it was assumed that 99% of costs correspond to the acquisition of materials and raw materials, and the remaining 1% to their transportation.
Note: All purchases made in 2024 were included, except in rare cases where an emission factor could not be assigned, representing no more than 1% of the weight of each facility's purchases.

Methodology:
As calculated for Scope 3 Category 1, Category 4 was also calculated based on two approaches:
i) Distance-based approach, calculating from tons transported x updated km. In general, it was assumed that all bulk transport by sea is carried on a Bulk Carrier, and that transport of packaged goods is carried on a General Cargo vessel, in accordance with DEFRA definitions.
ii) Spend-based approach, assuming that 1% of goods expenditure corresponds to transport.
All transport operations associated with each shipment were identified.
In this category, all transport operations for which Sovena paid the carrier were allocated.

The following additional assumptions were applied:

- For transport between locations with the same address, a distance of 1 km was assumed.
- For sales in Angola, due to lack of information on customer addresses, all customers were assumed to be located in the center of Luanda.
- For the USA and Nutrifarms, in the absence of information, all transport was classified as Upstream.
- Oils and olive oils have a density of 0.92 kg/l.
- Vinegar has a density of 1.095 kg/l.
- FULA bags weigh 0.0955 kg.

Methodology in accordance with IPCC:

Methodology:

The emission factors used took into account the type of waste and the type of operation. For disposal operations D1, D8, D9, D13 and D15 identified in Portugal and Spain, and Landfill in the case of the United States and Tunisia, it was considered that these correspond to a Landfill destination, using the emission factor of the corresponding country (PT – NIR 2024, ES – NIR 2023, USA – NIR 2024). For Tunisia, where no EF was available, the worst EF of the three other geographies was assumed (United States). For D13 operations for bulky waste, a zero emission factor for bulky waste in Landfill was used, as no emission was considered for this type/operation combination. For Hazardous waste disposal with operation code D5, the Landfill EF was applied. For other Hazardous waste, a Hazardous waste treatment EF was used (ADEME 2023). For Angola and Colombia, the EPA (2024) Waste Treatment factor was used.

For recovery operations for non-hazardous waste, emission factors associated with each waste typology were used (Composting and sludge recovery in Portugal – NIR 2024, Composting and sludge recovery in Spain – NIR 2023, Electronic equipment recovery – Ecoinvent 2020, Material recovery – ADEME 2023 and DEFRA 2024). For Hazardous waste recovery, no emission factors were considered given their uncertainty and immateriality.

Emissions from fuels and energy consumed under Scope 1 and 2 were estimated. The same activity data used in Scope 1 and 2 were applied — specifically for stationary fuel combustion, mobile fuel combustion, electricity acquisition, and heat and steam acquisition — with WTT emission factors and electricity transmission and distribution loss factors applied accordingly.

Methodology:
For Employee Commuting, a questionnaire was shared in 2024 with employees at each facility to determine the work regime (on-site, remote or hybrid), the frequency of home-to-work-to-home commuting, and the main transport mode used. Based on the response sample, the remaining emissions were extrapolated considering the total number of employees. For 2025, a weighting was applied based on the evolution of the headcount.
Note: Due to the unavailability of specific national data on carbon losses from mortality and unplanned harvesting, and given that the study area consists mainly of growing trees, it was assumed as a simplification that losses are zero or negligible.

Assumptions

Methodology:

Since the areas of spaces leased to and from third parties and their respective consumption were unknown, emissions were estimated using the spend-based approach: rental expenditure and income were considered and associated with an emission factor corresponding to the rental of non-residential buildings. The OpenIO-Canada 2024 emission factor was also used, with appropriate conversion and adjustment.

– Grassland → All meadows/pastures

Methodology:

Given the difficulty in identifying specific processing steps in Sovena's value chain that involve the processing of various sold products, the following assumptions were made:

- The processing of oils (rapeseed, sunflower, vegetable oils) and olive oil at Sovena customers whose economic activity involves the production and commercialization of oils and olive oils was considered, including emissions associated with transformation and packaging.
- Only packaging-related emissions were considered for customers whose economic activity is commercialization and importing.
- All meals and oil cakes (rapeseed and sunflower) were assumed to have applications in animal feed production.
- Combustion of biofuels was considered when these were the final products from Sovena, and biofuel production was considered when oils are destined for customers with the economic activity of biofuel production.
- Destinations to other food industry customers were excluded, given that sources indicate that emissions associated with consumption/frying have a negligible impact.
- Other Forest → Other broadleaves
- Olive Orchard Modern → Olive groves

Formula: (IA×EF1)–(IA×EF2×H)
Methodology:
Each type of sold product was classified based on its primary material — plastic, glass or paper/cardboard. With this categorization, an emission factor (EF) was assigned for the respective quantity by type of destination. For Angola, it was assumed that 100% of waste was directed to sanitary landfills, using the US emission factor for this type of destination.

USA – Since the emission factor does not account for blending and is 100% fossil, emissions associated with biofuels within Scope 1 and biogenic emissions (Out of scope) were calculated:
Methodology:
Emissions were estimated using the spend-based approach: expenditure on fuel and electricity consumption was considered, and energy consumption was estimated for the Chile and Argentina facilities. Using the estimated energy and fuel consumption, the respective electricity and diesel Emission Factors were applied. In the absence of consumption data for Ecoexperience, a weighting based on 2024 emissions was applied according to turnover. Finally, the respective ownership percentages were applied.
Total fuel quantity × % biofuel incorporation (Biodiesel – 6%; NIR USA) × NCV × biofuel EF
Total fuel quantity × (1 – % biofuel incorporation (Biodiesel – 6%; NIR USA)) × NCV × fossil fuel EF
Brazil:
Total fuel quantity × % biofuel incorporation (Biodiesel – 27%; EPE) × NCV × biogenic EF
Total fuel quantity × % biofuel incorporation (Biodiesel – 27%; EPE) × NCV × biofuel EF
Total fuel quantity × (1 – % biofuel incorporation (Biodiesel – 27%; EPE)) × NCV × fossil fuel EF

Colombia:
Total fuel quantity × % biofuel incorporation (Biodiesel – 12.5%; USDA) × NCV × biogenic EF
Total fuel quantity × % biofuel incorporation (Biodiesel – 12.5%; USDA) × NCV × biofuel EF
Total fuel quantity × (1 – % biofuel incorporation (Biodiesel – 12.5%; USDA)) × NCV × fossil fuel EF

Angola and Tunisia:
100% fossil fuel emissions were assumed.

Note: For Angola, Centazzi and Colombia, activity data were based on monetary data; average unit costs of fuels for each country were used to estimate fuel consumption, and the Emission Factor in $kgCO_2e/GJ$ was then applied.

Assumptions

WASTEWATER TREATMENT (WWTI)

Methodology in accordance with IPCC: it was assumed that the organic load removed in the sludge is zero, since according to the IPCC, anaerobic treatment assumes this to be 0. Methane recovery was also assumed to be zero, as the installation has no methane recovery. Nitrous oxide emissions were not considered, as they are not significant in anaerobic treatments.

Formula:

$((((CODi \times PxW) - Sl)) \times 0.25 \times MCF) - R) \times GWPCH_4 \div 1000$

FERTILIZERS

Methodology in accordance with IPCC:

Formula:

$(((FSN+FON+FAM+FSEW+FCR) \times EF1)+((Fprp,cpp \times EF3prp,cpp)+(Fprp,so \times EF3prp,so))) \times FC \div 1000 \times GWP\_N_2O + (((FSN \times FRACgasf)+((FON+Fprp,cpp+Fprp,so) \times FRACgasm)) \times EF4 \times FC \div 1000 \times GWP\_N_2O + ((FSN+FON+FCR+Fprp,cpp+Fprp,so) \times FRACleach) \times EF5 \times FC \div 1000 \times GWP\_N_2O$

According to the IPCC, FracLEACH applies only to regions where soil water retention capacity is exceeded as a result of rainfall and/or irrigation (excluding drip irrigation). Therefore, the leaching fraction was set to zero, as drip irrigation is used in a dry zone.

LAND USE CHANGES

Methodology in accordance with GHG Protocol:

Emissions associated with land use changes are calculated as the difference between the emissions that cease to be sequestered when the change occurs (Total Loss) and the cumulative sequestration since that change (Total Gain). The Total Loss is calculated by multiplying the intervened area (IA) by the emission factor associated with the land use type before the change (EF1). Total Gains are calculated as the product of the intervened area (IA), the sequestration factor by land use type (EF2) and the age of the change (H).

For the land use types identified by Sovena, the following land uses from INERPA 2021 were assumed:

- Grassland → All meadows/pastures
- Native Forest (Montado) → Cork oak
- Other Forest → Other broadleaves
- Olive Orchard Modern → Olive groves

Formula: $(IA \times EF1) - (IA \times EF2 \times H)$

Assumptions

Scope 2

Methodology:
As calculated for Scope 3 Category 1, Category 4 was also calculated based on two approaches:
i) Distance-based approach, calculating from tons transported x updated km. in general, it was assumed that all bulk transport by sea is carried on a Bulk Carrier, and that transport of packaged goods is carried on a General Cargo vessel, in accordance with DEFRA definitions.
ii) Spend-based approach, assuming that 1% of goods expenditure corresponds to transport.
All transport operations associated with each shipment were identified.
In this category, all transport operations for which Sovena paid the carrier were allocated.

The following additional assumptions were applied:

- For transport between locations with the same address, a distance of 1 km was assumed.
- For sales in Angola, due to lack of information on customer addresses, all customers were assumed to be located in the center of Luanda.
- For the USA and Nutrifarms, in the absence of information, all transport was classified as Upstream.
- Oils and olive oils have a density of 0.92 kg/l.
- Vinegar has a density of 1 095 kg/l.
- FULA bags weigh 0.0955 kg.

Emissions were calculated using both the market-based and location-based approaches. For the market-based approach, an emission factor of 0 was assumed for facilities with green tariffs/certificates. For facilities without green tariffs and where suppliers are unknown, the national average emission factor for each country was used, namely for Angola, Colombia, Brazil, Tunisia and Morocco. For the location-based approach, the national grid emission factor for each country was used.

Methodology:

The emission factors used took into account the type of waste and the type of operation. For disposal operations D1, D8, D9, D13 and D15 identified in Portugal and Spain, and Landfill in the case of the United States and Tunisia, it was considered that these correspond to a Landfill destination, using the emission factor of the corresponding country (PT – NIR 2024, ES – NIR 2023, USA – NIR 2024). For Tunisia, where no EF was available, the worst EF of the three other geographies was assumed (United States). For D13 operations for bulky waste, a zero emission factor was used, as no emission was considered for this type/operation combination. For Hazardous waste disposal with operation code D5, the Landfill EF was applied. For other Hazardous waste, a Hazardous waste treatment EF was used (ADEME 2023). For Angola and Colombia, the EPA (2024) Waste Treatment factor was used.

For recovery operations for non-hazardous waste, emission factors associated with each waste typology were used (Composting and sludge recovery in Portugal – NIR 2024, Composting and sludge recovery in Spain – NIR 2023, Electronic equipment recovery – Ecoinvent 2020, Material recovery – ADEME 2023 and DEFRA 2024). For Hazardous waste recovery, no emission factors were considered given their uncertainty and immateriality.

For Angola, Centazzi and Colombia, activity data were based on monetary data; average unit costs of electricity for each country were used to estimate electricity consumption, and the Emission Factor in $kgCO_2e/kWh$ was then applied.

Methodology:

For Employee Commuting, a questionnaire was shared in 2024 with employees at each facility to determine the work regime (on-site, remote or hybrid), the frequency of home-to-work-to-home commuting, and the main transport mode used. Based on the response sample, the remaining emissions were extrapolated considering the total number of employees. For 2025, a weighting was applied based on the evolution of the headcount.

A specific consumption of 74.7 (Nm^3/t) associated with purchased steam produced from natural gas was assumed for one of the boilers; the generic EF for natural gas combustion was used for both boilers, along with the corresponding calorific value and oxidation factor (APA 2013).

Assumptions

Carbon Sink

Methodology:

Since the areas of spaces leased to and from third parties and their respective consumption were unknown, emissions were estimated using the spend-based approach: rental expenditure and income were considered and associated with an emission factor corresponding to the rental of non-residential buildings. The OpenIO-Canada 2024 emission factor was also used, with appropriate conversion and adjustment.
Methodology based on the article: Pedro J Lopez-Bellido, Luis Lopez-Bellido, Purificacion Fernandez-Garcia, Veronica Muñoz-Romero & Francisco J Lopez-Bellido (2016). Assessment of carbon sequestration and the carbon footprint in olive groves in Southern Spain, Carbon Management, 7:3–4, 161–170.

Methodology:

Given the difficulty in identifying specific processing steps in Sovena's value chain that involves the processing of various sold products, the following assumptions were made:
- The processing of oils (rapeseed, sunflower, vegetable oils) and olive oil at Sovena customers whose economic activity involves the production and commercialization of oils and olive oils was considered, including emissions associated with transformation and packaging.
- Only packaging-related emissions were considered for customers whose economic activity is commercialization and importing.
- All meals and oil cakes (rapeseed and sunflower) were assumed to have applications in animal feed production.
- Combustion of biofuels was considered when these were the final products from Sovena, and biofuel production was considered when oils are destined for customers with the economic activity of biofuel production.
- Destinations to other food industry customers were excluded, given that sources indicate that emissions associated with consumption/frying have a negligible impact.

Formula: Area by system × sequestration rate per system × 44/12/1000

Montado:

Methodology:

Each type of sold product was classified based on its primary material — plastic, glass or paper/cardboard. With this categorization, an emission factor (EF) was assigned for the respective quantity by type of destination. For Angola, it was assumed that 100% of waste was directed to sanitary landfills, using the US emission factor for this type of destination.

Formula: Area × (Net increment × basic wood density × expansion factor) × (1 + Root-to-shoot ratio) × carbon content

Methodology:

Emissions were estimated using the spend-based approach: expenditure on fuel and electricity consumption was considered, and energy consumption was estimated for the Chile and Argentina facilities. Using the estimated energy and fuel consumption, the respective electricity and diesel Emission Factors were applied. in the absence of consumption data for Ecoexperience, a weighting based on 2024 emissions was applied according to turnover. Finally, the respective ownership percentages were applied.
Note: Due to the unavailability of specific national data on carbon losses from mortality and unplanned harvesting, and given that the study area consists mainly of growing trees, it was assumed as a simplification that losses are zero or negligible.

Assumptions

Scope 3

C1 PURCHASED GOODS AND SERVICES

Methodology:

Emissions were estimated based on physical data wherever possible; for remaining cases, emissions were calculated using monetary data. For physical data, average packaging weights and other materials were assumed, as well as the specific weight of olive oil and vegetable oil (0.92 kg/m^3).

For emissions calculated using the spend-based approach, the EPA database ($kgCO_2e$/2022USD) was used, first converting the Emission Factors to $kgCO_2e$/€ using the average 2022 exchange rate, and then applying the inflation rate to better represent the costs of goods. For this purpose, each good and service was assigned the most appropriate EPA category. in these cases, it was assumed that 99% of costs correspond to the acquisition of materials and raw materials, and the remaining 1% to their transportation.

Note: All purchases made in 2024 were included, except in rare cases where an emission factor could not be assigned, representing no more than 1% of the weight of each facility's purchases.

C2 CAPITAL GOODS

Methodology:

Capital goods emissions were calculated using the spend-based approach, drawing on the EPA database ($kgCO_2e$/2022USD), first converting the Emission Factors to $kgCO_2e$/€ using the average 2022 exchange rate, and then applying the inflation rate to better represent the costs of goods. For this purpose, each good and service was assigned the most appropriate EPA category.

C3 FUEL AND ENERGY-RELATED ACTIVITIES NOT INCLUDED IN SCOPE 1 AND 2

Methodology:

Emissions from fuels and energy consumed under Scope 1 and 2 were estimated. The same activity data used in Scope 1 and 2 were applied — specifically for stationary fuel combustion, mobile fuel combustion, electricity acquisition, and heat and steam acquisition — with WTT emission factors and electricity transmission and distribution loss factors applied accordingly.

C4 UPSTREAM TRANSPORTATION & C9 DOWNSTREAM TRANSPORTATION

Methodology:
Similar to the approach applied in scope 3 category 1, in category 4, the quantity of goods transported by each mode of transport was estimated, using the spend-based approach. Emissions = activity data (€) × economic intensity (tkm/€) × Emission Factors ($kgCO_2e$/tkm)

C5 WASTE GENERATED IN OPERATIONS

Methodology:
The EFs used took into account the type of waste and the type of operation. For operations in Portugal, Spain and Tunisia, waste data provided by the units were used; for operations in countries where data were not collected, an extrapolation was used, based on the ratio between the production volume and the total waste produced in all operations.

C7 EMPLOYEE COMMUTING

Methodology:
For employee commuting, a questionnaire was shared with Sovena employees in 2024, from which the most used transport modes and distances were identified. The total emissions were calculated based on the collected responses and then extrapolated to the full workforce using the response rate.

Extrapolated emissions = Distance by transport type / Response rate × EF

C8 UPSTREAM LEASED ASSETS & C13 DOWNSTREAM LEASED ASSETS

Methodology:
Since the areas of spaces leased to and from third parties are unknown, as is the energy consumed, the spend-based approach was used to estimate these emissions.

Assumptions

C10 PROCESSING OF SOLD PRODUCTS

Methodology:
Considering the difficulty in identifying certain processes in the value chain of Sovena's sold products, the spend-based approach was used to estimate emissions for this category.

C12 END-OF-LIFE TREATMENT OF SOLD PRODUCTS

Methodology:
Each type of sold product was classified based on its primary material — plastic, glass, cardboard, metal or other — and assigned an EF that reflects the end-of-life treatment typically associated with that material in each country.

C15 INVESTMENTS

Methodology:
Emissions were estimated using the spend-based approach as a reference, i.e., considering Sovena's investment portfolio and the revenue of the investees, combined with the emission intensity of the respective sectors.

Emission Factors

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
A1 – Fertilizers	Scope 1 – Fertilizers	Inorganic fertilizer – Solid — EF1 (kg N_2O-N/kg N)	0.0100	kg N_2O-N/kg N	IPCC – 2006
		Inorganic fertilizer – Solid — EF3prp,cpp (kg N_2O-N/kg N)	0.0200	kg N_2O-N/kg N	IPCC – 2006
		Inorganic fertilizer – Solid — EF3prp,so (kg N_2O-N/kg N)	0.0100	kg N_2O-N/kg N	IPCC – 2006
		Inorganic fertilizer – Solid — EF4 (kg N_2O-N/kg NH_3-N+NO_x-N)	0.0100	kg N_2O-N/kg NH_3-N+NO_x-N	IPCC – 2006
		Inorganic fertilizer – Solid — EF5 (kg N_2O-N/kg N leached)	0.0075	kg N_2O-N/kg N filtered	IPCC – 2006
		Inorganic fertilizer – Solid — FC N_2O-N → N_2O (44/28)	1.5714	44/28	IPCC – 2006
		Inorganic fertilizer – Solid — Fracgasf (kg N volatilized/kg N)	0.0490	kg N volatilized/kg N	NIR – 2025
		Inorganic fertilizer – Solid — Fracgasm (kg N volatilized/kg N)	0.1640	kg N volatilized/kg N	IPCC – 2006
		Inorganic fertilizer – Solid — Fracleach (kg N/kg N)	0.3000	kg N/kg N	IPCC – 2006
		Organic fertilizer – Fertigation — EF1 (kg N_2O-N/kg N)	0.0100	kg N_2O-N/kg N	IPCC – 2006
		Organic fertilizer – Fertigation — EF3prp,cpp (kg N_2O-N/kg N)	0.0200	kg N_2O-N/kg N	IPCC – 2006
		Organic fertilizer – Fertigation — EF3prp,so (kg N_2O-N/kg N)	0.0100	kg N_2O-N/kg N	IPCC – 2006
		Organic fertilizer – Fertigation — EF4 (kg N_2O-N/kg NH_3-N+NO_x-N)	0.0100	kg N_2O-N/kg NH_3-N+NO_x-N	IPCC – 2006
		Organic fertilizer – Fertigation — EF5 (kg N_2O-N/kg N leached)	0.0075	kg N_2O-N/kg N filtrado	IPCC – 2006
		Organic fertilizer – Fertigation — FC N_2O-N → N_2O (44/28)	1.5714	44/28	IPCC – 2006
A1 – Fertilizers	Scope 1 – Fertilizers	Organic fertilizer – Fertigation — Fracgasf (kg N volatilized/kg N)	0.0490	kg N volatilized/kg N	NIR – 2025
		Organic fertilizer – Fertigation — Fracgasm (kg N volatilized/kg N)	0.1640	kg N volatilized/kg N	IPCC – 2006
		Organic fertilizer – Fertigation — Fracleach (kg N/kg N)	0.3000	kg N/kg N	IPCC – 2006
A1 – Stationary sources	Scope 1 – Stationary combustion	Biomass	3.4086	$kgCO_2e/GJ$	DEFRA -2025
		Biomass (Biogenic)	95.7570	$kgCO_2e/GJ$	NIR – 2025
		Diesel	74.3430	$kgCO_2e/GJ$	Miteco – 2024
		Natural gas	56.0445	$kgCO_2e/GJ$	Miteco – 2024
		Natural gas	56.6545	$kgCO_2e/GJ$	APA – 2013
		Natural gas	50.3427	$kgCO_2e/GJ$	EPA – 2023
		Propane	65.7019	$kgCO_2e/GJ$	EPA – 2025
A1 – Mobile sources	Scope 1 – Mobile combustion	Biodiesel (Biogenic) (Passenger vehicles)	78.0000	$kgCO_2e/GJ$	NIR ES – 2025
		Biodiesel (Biogenic) (Passenger vehicles)	72.1600	$kgCO_2e/GJ$	DEFRA – 2025
		Biodiesel (Biogenic) (Passenger vehicles)	69.2610	$kgCO_2e/GJ$	EPA – 2025
		Biodiesel (Passenger vehicles)	5.0596	$kgCO_2e/GJ$	DEFRA – 2025
		Bioethanol (Biogenic) (Passenger vehicles)	71.3700	$kgCO_2e/GJ$	DEFRA – 2025
		Bioethanol (Biogenic) (Passenger vehicles)	71.3060	$kgCO_2e/GJ$	NIR – 2025
		Bioetanol (Passenger vehicles)	0.4234	$kgCO_2e/GJ$	DEFRA – 2025
		Butane (Passenger vehicles)	66.9639	$kgCO_2e/GJ$	DEFRA – 2025
		Diesel (Passenger vehicles)	74.9275	$kgCO_2e/GJ$	NIR – 2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
A1 – Mobile sources	Scope 1 – Mobile combustion	Diesel (Passenger vehicles)	77.1825	$kgCO_2e/GJ$	NIR ES – 2025
		Diesel (Passenger vehicles)	74.4667	$kgCO_2e/GJ$	DEFRA – 2025
		Diesel (Passenger vehicles)	70.8538	$kgCO_2e/GJ$	NIR USA – 2024
		Anhydrous Ethanol (Biogenic) (Passenger vehicles)	70.7840	$kgCO_2e/GJ$	MCTI – 2025
		Anhydrous ethanol (Passenger vehicles)	0.4631	$kgCO_2e/GJ$	MCTI – 2025
		Gasoline (Passenger vehicles)	72.9163	$kgCO_2e/GJ$	NIR – 2025
		Gasoline (Passenger vehicles)	71.6470	$kgCO_2e/GJ$	MCTI – 2025
		Gasoline (Passenger vehicles)	75.3361	$kgCO_2e/GJ$	NIR ES – 2025
		Propane (Passenger vehicles)	65.7019	$kgCO_2e/GJ$	EPA – 2025
A1 – Refrigerant gas leaks	Scope 1 – Refrigerant leakage	R410A	1924.0000	$kgCO_2e/kg$	DEFRA – 2023
A1 – LUC (Land Use Change)	Scope 1 – Land Use Change	PT | FR -> CR (2008) — ganho C	0.8882	$tCO_2/ha.ano$	INERPA, 2021
		PT | FR -> CR (2008) — perda C	97.0000	tCO_2/ha	INERPA, 2021
		PT | GR -> CR (2009) — ganho C	0.8882	$tCO_2/ha.ano$	INERPA, 2021
		PT | GR -> CR (2009) — perda C	5.3867	tCO_2/ha	INERPA, 2021
		PT | GR -> CR (2011) — ganho C	0.8882	$tCO_2/ha.ano$	INERPA, 2021
		PT | GR -> CR (2011) — perda C	5.3867	tCO_2/ha	INERPA, 2021
		PT | QS -> CR (2008) — ganho C	0.8882	$tCO_2/ha.ano$	INERPA, 2021
		PT | QS -> CR (2008) — perda C	79.0000	tCO_2/ha	INERPA, 2021
A2 – Electricity (Location-based)	Scope 2 – Electricity (Location-based)	ANGOLA	0.2200	$kgCO_2e/kWh$	ourworldindata – 2025
		BRAZIL	0.0461	$kgCO_2e/kWh$	MCTI – 2025
		COLOMBIA	0.1504	$kgCO_2e/kWh$	ourworldindata – 2025
		MOROCCO	0.2499	$kgCO_2e/kWh$	ourworldindata – 2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
A2 – Electricity (Location-based)	Scope 2 – Electricity (Location-based)	PORTUGAL	0.0920	$kgCO_2e/kWh$	APA – 2025
		SPAIN	0.1290	$kgCO_2e/kWh$	EEA – 2025
		TUNISIA	0.2630	$kgCO_2e/kWh$	ourworldindata – 2025
		UNITED STATES	0.3516	$kgCO_2e/kWh$	EPA – 2025
C1 – Acquisition of goods	Scope 3 – Purchased goods	1 Ltr Oil Green New 30g	0.1323	$kgCO_2e$/ unidade	Logoplaste -2025
C1 – Purchased goods and services	Scope 3 – Purchased goods	1500ML GREEN- 62g Grn	0.2353	$kgCO_2e$/ unidade	Logoplaste -2025
		1500ml PET 62g	0.2356	$kgCO_2e$/ unidade	Logoplaste -2025
		2000ml Green	0.8581	$kgCO_2e$/ unidade	Logoplaste -2025
		250ML GREEN- 22g Grn	0.0985	$kgCO_2e$/ unidade	Logoplaste -2025
		250ml PET Natural	0.0983	$kgCO_2e$/ unidade	Logoplaste -2025
		3 Ltr Oil Bottle	0.3187	$kgCO_2e$/ unidade	Logoplaste -2025
		3 Ltr Oil Bottle GREEN	0.3171	$kgCO_2e$/ unidade	Logoplaste -2025
		35# Jug	0.5862	$kgCO_2e$/ unidade	Logoplaste -2025
		48oz Oil Bottle PET	0.1550	$kgCO_2e$/ unidade	Logoplaste -2025
		500ML GREEN- 22g Grn	0.0839	$kgCO_2e$/ unidade	Logoplaste -2025
		500ml PET Natural	0.0841	$kgCO_2e$/ unidade	Logoplaste -2025
		5L Deoleo 84 grs	0.2793	$kgCO_2e$/ unidade	Logoplaste -2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	750ml Grn 30g	0.1165	$kgCO_2e$/ unidade	Logoplaste -2025
		Avocado	Confidencial	$kgCO_2e$/kg	Ecoinvent 3.11 – 2024
		Clothing accessories	0.0536	$kgCO_2e$/€	EPA -2024
		Adhesives	0.4482	$kgCO_2e$/€	EPA -2024
		Shelled Almond	2.4547	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Pineapple	0.9210	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		White Rice	0.9781	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Hazelnut	4.6104	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Olive Oil	2.7310	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Olive	Confidencial	$kgCO_2e$/kg	Ecoinvent 3.11 – 2024
		Nitrogen	Confidencial	$kgCO_2e$/kg	Ecoinvent 3.11 – 2024
		White Sugar	0.7189	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		BO 100% RPET CUAD 1000ML CL 23G	0.0163	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 100% RPET MRC 1L CR 41G	0.0307	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 100% RPET MRC 1L VD 41G	0.0288	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 100% RPET MRC ALDI 1L CL 41G	0.0370	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 100% RPET OLS LABELESS 750ML VD 41G	0.1408	$kgCO_2e$/ unidade	Logoplaste -2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	BO 3 LTR CLR POMPEIAN 84G 50%PCR	0.2361	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 30% RPET BRT 1L CL 41G	0.1220	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 30% RPET DORICA 750ML VD 34G	0.1571	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 30% RPET GEN 1,5L VD 41G	0.1652	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 30% RPET MRC 1L CL 41G	0.1058	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 30% RPET MRC 250ML CL 17G	0.0465	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 30% RPET MRC 500ML CL 26G	0.0656	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 30% RPET OLS 1L CR 41G	0.1094	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 30% RPET SCA 1,5L VD 41G	0.1392	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 30% RPET SCA 1L VD 34G	0.3793	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 30% RPET SCA 250ML VD 17G	0.0437	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 30% RPET SCA 500ML VD 26G	0.0695	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 50% RPET GENERICA 5L CR 84G	0.1797	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 50% RPET MRC 1L CL 41G	0.0821	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 50% RPET MRC 1L VD 41G	0.0891	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 50% RPET MRC 500ML CL 26G	0.0529	$kgCO_2e$/ unidade	Logoplaste -2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	BO 50% RPET MRC 500ML VD 26G	0.0515	$kgCO_2e$/ unidade	Logoplaste -2025
		BO 50% RPET REDONDA 1L CR 22G	0.0470	$kgCO_2e$/ unidade	Logoplaste -2025
		BO GEN 3L 63,6G VD RPET 30%	0.1719	$kgCO_2e$/ unidade	Logoplaste -2025
		BO GEN 6L 84G CR RPET 30%	0.6391	$kgCO_2e$/ unidade	Logoplaste -2025
		BO PET 1L OIL CL 30G W/ADD	16.5682	$kgCO_2e$/ unidade	Logoplaste -2025
		BO PET 750ML CL 30G W/ADD	0.1126	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT 1.5 GEN 41g VD 0.15% RPET P32/25	0.1131	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT 1L MRC 41g VD91 0.15% RPET30% P32/25	0.1033	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT 1L REDONDA 22g CR RPET 30% P42/34	0.0557	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT 3L 63,6g CR RPET 30% P42/34	0.1733	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT 3L 63,6g VD 0.15% P42/34	0.2117	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT 3L 63,6g VD 0.15% RPET 20% P42/34	0.1776	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT 3L HDL 63,6g CR RPET 30%	0.1647	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT 750 OLS 34g VD 0.15% RPET P32/25	0.0941	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT BRT 1L 41g VD 0.15% P32/25	0.1387	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT BRT 500ML 26g VD 0.15% P32/25	0.0867	$kgCO_2e$/ unidade	Logoplaste -2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	BOT BRT 500ml 24,2g VD 0.15%	0.0801	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT BRT 750ML 34g CR RPET 30%	0.0858	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT BRT 750ml 30g VD 0.15%	0.0992	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT CUAD 1L 23G AMA 0 020%	0.0759	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT CUADRADA 1L 23g CR P26/21 RPET 30%	0.0580	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT CUADRADA 1L 23g VD 0.15% P26/21	0.0758	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT CUADRADA 1L 23g VD 0.15% RPET 30%	0.0578	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT DORICA 750ML 34g VD 0.15% P32/25	0.1258	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT GALON 3,785L 84g VD RPET 30%	0.2124	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT GEN 5L 84G AMA 0 020%	0.2774	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT GEN 5L 84g AMA 0 020%	0.2774	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT GEN 5L 84g VD 0.15% P42/34 RPET	0.2328	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT GEN 5L 84g VD92 0.15% P42/34 RPET30%	0.2117	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT GENERICA 1,5L 41g VD 0.15% P32/25	0.1536	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT GENERICA 5L 84g CR RPET 30%	0.2256	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT GENERICA 5L 84g VD 0.15% P42/34	0.2768	$kgCO_2e$/ unidade	Logoplaste -2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	BOT KOIPE 750ml 22g CR	0.0937	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT KOIPE 750ml 22g VD92 0.35%	0.0723	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT MRC 1L 41g VD 0.15% P32/25	0.1375	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT MRC 250ML 17g VD 0.15%	0.0560	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT MRC 250ML 17g VD RPET 30% P32/25	0.0445	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT MRC 500ML 26g VD 0.15% P32/25	0.1184	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT MRC 500ML 26g VD 0.15% + RPET 30%	0.0659	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT MRC ALDI 1L 41g CR P32/25 RPET 50%	0.1537	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT MRC ALDI 1L 41g VD RPET 50%	0.0827	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT OLS 1L 41g VD 0.15% P32/25	0.1999	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT OLS 500ML 26g VD 0.15% P32/25	0.0872	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT SCA 1,5L 41g CR RPET 30% P32/25	0.1244	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT SCA 250ML 17g CR RPET 30% P32/25	0.0470	$kgCO_2e$/ unidade	Logoplaste -2025
		BOT SCA 500ML 26g CR RPET 30% P32/25	0.0814	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 1 L MOD.MARASCA 41 GR	0.1431	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 1,5l Generica 41g CR P32/25	0.1897	$kgCO_2e$/ unidade	Logoplaste -2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	BOTELLA 1L ALDI	1.9871	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 1L DIAMANTE	0.0759	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 1L MOD.BERTOLI	0.1362	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 1LT HACENDADO 23 GR AM	0.0762	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 250CC MOD.MARASCA 17 GR	0.0561	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 3L 63.6 g	0.2110	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 500CC MOD.BERTOLI	0.0872	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 500CC MOD.MARASCA 26 GR	0.0873	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 5L 84 GR	0.2775	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 750 MRC 34g VD 0.15% P32/25	0.1123	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 750 MRC 34g VD RPET 30% P32/25	0.1071	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 750 MRC 34g VD RPET 50% P32/25	0.0679	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 750 OLS 34g VD 0.15% P32/25	0.4884	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 750 OLS 34g VD RPET 30% P32/25	0.0858	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA 750CC MOD.MARASCA 34 GR	0.1202	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA BERTOLLI 500 ML 24.2gr	0.0803	$kgCO_2e$/ unidade	Logoplaste -2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	BOTELLA BERTOLLI 750 ML 30g	0.0991	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA MERCADONA 23 GR	0.0758	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTELLA NEW KOIPESOL 1 Lt_22g	0.0732	$kgCO_2e$/ unidade	Logoplaste -2025
		Berries – Generic	0.8136	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Dehydrated Banana – Generic	2.0643	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Cereal bars – Generic	2.4667	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Almond Drink – Generic	0.3536	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Rice Drink – Generic	0.3535	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Oat Drink – Generic	0.5421	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Bidon (Plastic PET) – Generic	3.8639	$kgCO_2e/kg$	DEFRA – 2025
		Bidon (Plastic PP) – Generic	3.8639	$kgCO_2e/kg$	DEFRA – 2025
		Biscuits -Generic	2.4560	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Tortilla Chips -Generic	2.4560	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Fluid power pumps and motors	0.1625	$kgCO_2e/€$	EPA -2024
		Bulbur – Generic	0.9302	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Optical fibre cable	0.1955	$kgCO_2e/€$	EPA -2024
		Cardboard Boxes – Generic	1.1997	$kgCO_2e/kg$	DEFRA – 2025
		Cardboard Boxes – Generic	1.1997	$kgCO_2e/kg$	DEFRA – 2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	Cardboard Boxes and other cardboard recipients	0.4009	$kgCO_2e/€$	EPA -2024
		Activated Charcoal – Generic	Confidencial	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Activated Charcoal – Generic	Confidencial	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Cereal mix – Generic	0.5965	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Coconut Chips – Generic	2.0298	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Chocolate – Generic	11.2345	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Tea – Generic	0.3751	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Fluid power cylinders and actuators	0.1625	$kgCO_2e/€$	EPA -2024
		Calcium Chloride – Generic	Confidencial	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Glue – Generic	3.0900	$kgCO_2e/kg$	ADEME – 2023
		Harvest	0.3428	$kgCO_2e/€$	EPA -2024
		Couscous – Generic	1.4612	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Jams/Preserves – Generic	1.3907	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Ecobulk (PEAD)- Generic	0.3095	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Measurement, dosing and pumping equipment	0.1991	$kgCO_2e/€$	EPA -2024
		Herbes de Provence – Generic	2.5531	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Labels – Generic	0.0029	$kgCO_2e$/ unidade	SV.A3.C1#5 – 2021

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	Rice Flour – Generic	1.2346	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Oat Flour – Generic	0.5421	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Rye Flour – Generic	0.6822	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Barley Flour – Generic	0.7445	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Spelt Flour – Generic	1.1776	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Corn Flour – Generic	0.8046	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Soy Flour – Generic	1.3433	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Wheat Flour – Generic	0.7577	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Fertilizer (Nitrogen) Organic – Generic	Confidencial	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Fertilizer (Nitrogen) Synthetic – Generic	Confidencial	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Plastic Film – Generic	2.9165	$kgCO_2e/kg$	DEFRA – 2025
		Oat Flakes – Generic	1.1822	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Training for professional and management development	0.0964	$kgCO_2e/€$	EPA -2024
		Glass Jars, other Glass items and pressed and blown Glass objects	0.4794	$kgCO_2e/€$	EPA -2024
		Red Fruits – Generic	1.5147	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Fructose – Generic	1.8958	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	HDPE Bottles – Generic	3.0952	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		PET Bottles	3.8639	$kgCO_2e/kg$	DEFRA – 2025
		PET Bottles – Generic	3.8639	$kgCO_2e/kg$	DEFRA – 2025
		Glass Bottles – Generic	1.4028	$kgCO_2e/kg$	DEFRA – 2025
		Glass Bottles – SOVENA supplier	1.0387	$kgCO_2e/kg$	BA Glass – 2019
		Industrial Gases	1.0383	$kgCO_2e/€$	EPA -2024
		Ginger – Generic	0.4775	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Vegetarian Burger – Generic	2.0062	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Hexane – Generic	0.6200	$kgCO_2e/kg$	Carbon Cloud – 2023
		Hexane – Generic	0.6200	$kgCO_2e/kg$	Carbon Cloud – 2023
		Calcium Hydroxide – Generic	Confidencial	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Sodium Hypochlorite – Generic	1.6226	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Sodium Hypochlorite – Generic	Confidencial	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Installation of other building equipment	0.1973	$kgCO_2e/€$	EPA -2024
		Gasket, packing and sealing device	0.1080	$kgCO_2e/€$	EPA -2024
		Aluminium Cans – Generic	0.2864	$kgCO_2e/kg$	DEFRA – 2025
		Metal Cans and other metal containers	0.2696	$kgCO_2e/€$	EPA -2024
		Coconut Milk – Generic	0.6200	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Lentil – Generic	0.5003	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	Logoplaste 1 Gallon HDPE Natural	0.2388	$kgCO_2e$/ unidade	Logoplaste -2025
		Logoplaste 1 Gallon HDPE Yellow	0.2471	$kgCO_2e$/ unidade	Logoplaste -2025
		Rubber and plastic hoses and belts	0.2509	$kgCO_2e$/€	EPA -2024
		Peanut Butter – Generic	3.6395	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Pasta – Generic	1.3128	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Plastic materials and resins	0.9125	$kgCO_2e$/€	EPA -2024
		Fluid totalizer meter and counting device	0.0562	$kgCO_2e$/€	EPA -2024
		Ground or Treated Minerals and Earth	0.3348	$kgCO_2e$/€	EPA -2024
		Blueberries – Generic	0.8881	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Hot Sauce – Generic	1.5128	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Walnut – Generic	1.5034	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Other Telecommunications	0.0696	$kgCO_2e$/€	EPA -2024
		Other Advertising Services	0.0759	$kgCO_2e$/€	EPA -2024
		Other Support Services	0.1134	$kgCO_2e$/€	EPA -2024
		Other electrical equipment and components	0.1000	$kgCO_2e$/€	EPA -2024
		Other engine equipment	0.2437	$kgCO_2e$/€	EPA -2024
		Other rubber products	0.2795	$kgCO_2e$/€	EPA -2024
		Other paper products	0.2723	$kgCO_2e$/€	EPA -2024
		Other plastic products	0.3071	$kgCO_2e$/€	EPA -2024

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	Other produtos diversos	0.1080	$kgCO_2e$/€	EPA -2024
		Other metal products	0.2214	$kgCO_2e$/€	EPA -2024
		Other Chemicals and preparations	0.4214	$kgCO_2e$/€	EPA -2024
		Other business support services	0.0991	$kgCO_2e$/€	EPA -2024
		Other scientific and technical consulting services	0.0804	$kgCO_2e$/€	EPA -2024
		Other support services associated with transport	0.1446	$kgCO_2e$/€	EPA -2024
		Other IT services	0.0714	$kgCO_2e$/€	EPA -2024
		Other professional, scientific and technical services	0.0714	$kgCO_2e$/€	EPA -2024
		Pallets – Generic	0.1620	$kgCO_2e$/kg	ADEME – 2023
		Papaya – Generic	0.8230	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Parafusos, porcas, rebites e anilhas	0.1982	$kgCO_2e$/€	EPA -2024
		Petrochemicals	0.7089	$kgCO_2e$/€	EPA -2024
		Plastic – Generic	3.1725	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Pharmaceutical preparation	0.0402	$kgCO_2e$/€	EPA -2024
		Plastic film, bag and packaging products	0.4652	$kgCO_2e$/€	EPA -2024
		Basic inorganic chemicals	0.8696	$kgCO_2e$/€	EPA -2024
		Basic organic chemicals	1.0410	$kgCO_2e$/€	EPA -2024
		Soy Protein – Generic	0.5132	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Quinoa – Generic	0.4588	$kgCO_2e$/kg	AGRIBALYSE 3.2 – 2024
		Relay and industrial control	0.1071	$kgCO_2e$/€	EPA -2024
		Repair and maintenance of commercial and industrial equipment	0.1214	$kgCO_2e$/€	EPA -2024

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	Ball Bearings and Roller Bearings	0.1598	$kgCO_2e/€$	EPA -2024
		BOTTLE SERVICE 1L BIOMIMICRY 19G	0.0622	$kgCO_2e$/ unidade	Logoplaste -2025
		BOTTLE SERVICE 1L EXPORT 23G 50%RPE	0.0439	$kgCO_2e$/ unidade	Logoplaste -2025
		Salt – Generic	0.3019	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Salgado 1L 22 grs	0.0902	$kgCO_2e$/ unidade	Logoplaste -2025
		Seitan – Generic	1.6478	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Chia Seeds – Generic	3.1173	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Rapeseed – Generic	1.1211	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Hemp Seeds – Generic	0.8422	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Sunflower Seeds – Generic	0.8611	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Flaxseeds – Generic	1.1263	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Poppy Seeds – Generic	2.8673	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Sesame Seeds – Generic	2.4152	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Bottle Service 0.75L Exp Snap On II	0.1289	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 1L Fula+RPET SnapII	0.0578	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 1L Merc SnapII	0.0703	$kgCO_2e$/ unidade	Logoplaste -2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	Bottle Service 1L Merc+RPet Snap On II	0.0550	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 1L Mod Exp AM SnapII	0.0753	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 1L Mod II AM SnapII	0.0689	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 1L Vegê SnapII	0.0844	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 2L Fula + RPET	0.2230	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 2L Sovena CR	0.2209	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 2L Sovena VD	0.2090	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 2L Sovena VD + RPET	0.1876	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 3L Fula + RPET	0.1707	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 3L Rectangular AM	0.2175	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 3L Rectangular CR	0.2031	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 3L Rectangular Fula	0.2750	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 3L Rectangular VD	0.2032	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 3L Sovena VD + RPET	0.1827	$kgCO_2e$/ unidade	Logoplaste -2025
		Bottle Service 3L VD 30%RPET	0.1543	$kgCO_2e$/ unidade	Logoplaste -2025
		Pest control and extermination service	0.1911	$kgCO_2e/€$	EPA -2024

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	IT infrastructure management service	0.0714	$kgCO_2e/€$	EPA -2024
		Official audit service	0.0482	$kgCO_2e/€$	EPA -2024
		Legal Services	0.0366	$kgCO_2e/€$	EPA -2024
		Environmental Consulting Services	0.0804	$kgCO_2e/€$	EPA -2024
		Marketing Consulting Services	0.0696	$kgCO_2e/€$	EPA -2024
		Administrative Management and General Management Consulting Services	0.0696	$kgCO_2e/€$	EPA -2024
		Human Resources Consulting Services	0.0696	$kgCO_2e/€$	EPA -2024
		Accounting Services	0.0482	$kgCO_2e/€$	EPA -2024
		Advertising Material Distribution Services	0.0759	$kgCO_2e/€$	EPA -2024
		Gardening and landscaping services	0.1911	$kgCO_2e/€$	EPA -2024
		Cleaning services	0.1911	$kgCO_2e/€$	EPA -2024
		Security systems services	0.0661	$kgCO_2e/€$	EPA -2024
		Legal services	0.0366	$kgCO_2e/€$	EPA -2024
		Payroll services	0.0482	$kgCO_2e/€$	EPA -2024
		Services provided by notaries	0.0366	$kgCO_2e/€$	EPA -2024
		Caustic Soda – Generic	0.4693	$kgCO_2e/kg$	European Commission – 2015
		Soybean – Generic	Confidencial	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Ferric Sulfate – Generic	0.3280	$kgCO_2e/kg$	United States Environmental Protection Agency – 2020

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	Sultanas – Generic	2.4871	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Caps/Lids – Generic	0.2578	$kgCO_2e/kg$	DEFRA – 2025
		Testes laboratories	0.0920	$kgCO_2e/€$	EPA -2024
		Printing Ink	0.3170	$kgCO_2e/€$	EPA -2024
		Tofu – Generic	0.9310	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Plastic pipe tubes and fittings	0.2964	$kgCO_2e/€$	EPA -2024
		Vinegar – Generic	0.9275	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Industrial valves and other metal accessories for valves and pipework	0.1304	$kgCO_2e/€$	EPA -2024
		Acetic Acid – Generic	Confidencial	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Ascorbic Acid – Generic	Confidencial	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Hydrochloric Acid – Generic	0.5779	$kgCO_2e/kg$	European Commission – 2015
		Phosphoric Acid – Generic	3.0100	$kgCO_2e/kg$	European Commission – 2015
		Lactic Acid – Generic	4.5188	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Sulfuric Acid – Generic	0.1223	$kgCO_2e/kg$	European Commission – 2015
		Citric Acid – Generic	Confidencial	$kgCO_2e/kg$	Ecoinvent 3.11 – 2024
		Water – Supply	0.0002	$kgCO_2e/kg$	DEFRA -2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C1 – Purchased goods and services	Scope 3 – Purchased goods	Vegetable Oil – Generic	2.3037	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Avocado Oil – Generic	5.7950	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Coconut Oil – Generic	3.9332	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Rapeseed Oil – Generic	2.4252	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Sunflower Oil – Generic	2.2865	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Grape Seed Oil – Generic	1.7823	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Corn Oil – Generic	3.4965	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
		Soybean Oil – Generic	2.4142	$kgCO_2e/kg$	AGRIBALYSE 3.2 – 2024
C12 – End-of-life treatment of sold products	Scope 3 – End-of-life of sold products	Packaging – Recovery	0.0047	tCO_2e/t	DEFRA – 2025
		Glass Packaging – Recycling	0.0047	tCO_2e/t	DEFRA – 2025
		Generic Final Product – Landfill (USA)	5.6000	tCO_2e/t	NIR USA – 2024
		Generic Final Product – Landfill (PT)	1.3132	tCO_2e/t	NIR – 2025
		Generic Final Product – Landfill ES	1.0475	tCO_2e/t	NIR ES – 2025
C13 – Downstream leased assets	Scope 3 – Downstream leased assets	Warehouse rental	0.2179	$kgCO_2e/€$	EPA – 2024
		Non-residential building rental	0.2196	$kgCO_2e/€$	EPA – 2024
C2 – Capital goods	Scope 3 – Capital goods	Accessories for cutting tools and machine tools	0.1643	$kgCO_2/€$	EPA – 2024
		Rental and leasing of other commercial and industrial machinery and equipment	0.0946	$kgCO_2/€$	EPA – 2024
		Switchgear and electrical distribution boards	0.1366	$kgCO_2/€$	EPA – 2024

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C2 – Capital goods	Scope 3 – Capital goods	Telephone devices	0.0455	$kgCO_2/€$	EPA – 2024
		Printing support activities	0.1911	$kgCO_2/€$	EPA – 2024
		Fiber optic cable	0.1955	$kgCO_2/€$	EPA – 2024
		Boilers and heat exchangers	0.1625	$kgCO_2/€$	EPA – 2024
		Industrial truck, tractor, trailer and forklift	0.2089	$kgCO_2/€$	EPA – 2024
		Sheet metal	0.1741	$kgCO_2/€$	EPA – 2024
		Motor vehicle steering and suspension components (excluding springs)	0.2280	$kgCO_2/€$	EPA – 2024
		Computers	0.0268	$kgCO_2/€$	EPA – 2024
		Construction of highways, streets and bridges	0.2277	$kgCO_2/€$	EPA – 2024
		Construction of industrial buildings	0.2134	$kgCO_2/€$	EPA – 2024
		Construction of civil and heavy engineering works	0.1803	$kgCO_2/€$	EPA – 2024
		Construction of other building foundations, structures and exteriors	0.1973	$kgCO_2/€$	EPA – 2024
		Construction of water and sewage networks	0.2530	$kgCO_2/€$	EPA – 2024
		Roof construction	0.1973	$kgCO_2/€$	EPA – 2024
		Wiring device	0.0911	$kgCO_2/€$	EPA – 2024
		Heating equipment	0.1232	$kgCO_2/€$	EPA – 2024
		Air conditioning and hot air heating equipment and commercial and industrial refrigeration equipment	0.1420	$kgCO_2/€$	EPA – 2024
		Measurement, dosing and pumping equipment	0.1991	$kgCO_2/€$	EPA – 2024
		Metal structures	0.2196	$kgCO_2/€$	EPA – 2024

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C2 – Capital goods	Scope 3 – Capital goods	Tools, molds, tool sets and fastening devices	0.1643	$kgCO_2/€$	EPA – 2024
		Iron, steel and iron alloys	0.6866	$kgCO_2/€$	EPA – 2024
		Mobile crane, hoist and monorail system	0.2089	$kgCO_2/€$	EPA – 2024
		Floor installation	0.1973	$kgCO_2/€$	EPA – 2024
		Electrical installation and wiring	0.1973	$kgCO_2/€$	EPA – 2024
		Installation and maintenance of plumbing, heating and air conditioning	0.2020	$kgCO_2/€$	EPA – 2024
		Analytical laboratory instrument	0.0696	$kgCO_2/€$	EPA – 2024
		Instruments and related products for measuring, displaying and controlling industrial process variables	0.0440	$kgCO_2/€$	EPA – 2024
		Research and development	0.1393	$kgCO_2/€$	EPA – 2024
		Joint, gasket and sealing device	0.1080	$kgCO_2/€$	EPA – 2024
		Saw blade and hand tool	0.1554	$kgCO_2/€$	EPA – 2024
		Mineral wool	0.3027	$kgCO_2/€$	EPA – 2024
		Rubber and plastic hoses and belts	0.2509	$kgCO_2/€$	EPA – 2024
		Fluid totalizing meter and counting device	0.0562	$kgCO_2/€$	EPA – 2024
		Office furniture (excluding wood)	0.1643	$kgCO_2/€$	EPA – 2024
		Motor and generator	0.1187	$kgCO_2/€$	EPA – 2024
		Agricultural machinery and equipment	0.1705	$kgCO_2/€$	EPA – 2024
		Industrial machinery	0.1482	$kgCO_2/€$	EPA – 2024
		Pottery, ceramics and plumbing	0.3562	$kgCO_2/€$	EPA – 2024
		Other commercial and service industry machinery	0.1527	$kgCO_2/€$	EPA – 2024

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C2 – Capital goods	Scope 3 – Capital goods	Other support services	0.1134	$kgCO_2/€$	EPA – 2024
		Other finishing materials	0.1973	$kgCO_2/€$	EPA – 2024
		Other communications equipment	0.0350	$kgCO_2/€$	EPA – 2024
		Other lighting equipment	0.1232	$kgCO_2/€$	EPA – 2024
		Other scientific and technical consulting services	0.0804	$kgCO_2/€$	EPA – 2024
		Other IT services	0.0714	$kgCO_2/€$	EPA – 2024
		Custom computer programming	0.0750	$kgCO_2/€$	EPA – 2024
		Relay and industrial control	0.1071	$kgCO_2/€$	EPA – 2024
		Repair and maintenance of commercial and industrial equipment	0.1214	$kgCO_2/€$	EPA – 2024
		Repair and maintenance of electrical and electronic equipment	0.0679	$kgCO_2/€$	EPA – 2024
		Foundation and concrete structure construction service	0.1973	$kgCO_2/€$	EPA – 2024
		Delivery services	0.2705	$kgCO_2/€$	EPA – 2024
		Painting and coating services	0.1973	$kgCO_2/€$	EPA – 2024
		Security systems services	0.0661	$kgCO_2/€$	EPA – 2024
		Paints and coatings	0.2410	$kgCO_2/€$	EPA – 2024
		Iron and steel pipes from purchased steel	0.3062	$kgCO_2/€$	EPA – 2024
		Plastic pipes and pipe fittings	0.2964	$kgCO_2/€$	EPA – 2024
		Industrial and commercial fans and blowers and air purification equipment	0.1643	$kgCO_2/€$	EPA – 2024
		Display case, partition, storage and lockers	0.1839	$kgCO_2/€$	EPA – 2024
		Industrial valves and other metal accessories for valves and pipes	0.1304	$kgCO_2/€$	EPA – 2024

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C3.1 – WTT stationary fuels	Scope 3 – WTT stationary fuels	Biomass	5.1507	$kgCO_2/GJ$	DEFRA – 2025
		Diesel	17.1690	$kgCO_2/GJ$	DEFRA – 2025
		Diesel	17.4750	$kgCO_2/GJ$	DEFRA – 2025
		Natural gas	8.3917	$kgCO_2/GJ$	DEFRA – 2025
		Propane	7.6000	$kgCO_2/GJ$	DEFRA – 2025
C3.1 – WTT mobile fuels	Scope 3 – WTT mobile fuels	Biodiesel (Passenger vehicles)	11.9330	$kgCO_2/GJ$	DEFRA – 2025
		Bioetanol (Passenger vehicles)	28.9090	$kgCO_2/GJ$	DEFRA – 2025
		Butane (Passenger vehicles)	7.6000	$kgCO_2/GJ$	DEFRA – 2025
		Diesel (Passenger vehicles)	17.1690	$kgCO_2/GJ$	DEFRA – 2025
		Diesel (Passenger vehicles)	17.4750	$kgCO_2/GJ$	DEFRA – 2025
		Anhydrous ethanol (Passenger vehicles)	25.2300	$kgCO_2/GJ$	MCTI – 2025
		Gasoline (Passenger vehicles)	18.0000	$kgCO_2/GJ$	DEFRA – 2025
		Gasoline (Passenger vehicles)	17.3690	$kgCO_2/GJ$	DEFRA – 2025
		Propane (Passenger vehicles)	7.6000	$kgCO_2/GJ$	DEFRA – 2025
		ANGOLA	0.0343	$kgCO_2e/kWh$	IEA – 2023
		BRAZIL	0.0058	$kgCO_2e/kWh$	MCTI – 2025
		COLOMBIA	0.0343	$kgCO_2e/kWh$	IEA – 2023
C3.2 – WTT electricity	Scope 3 – WTT electricity	MOROCCO	0.1168	$kgCO_2e/kWh$	IEA – 2023
		PORTUGAL	0.0372	$kgCO_2e/kWh$	IEA – 2023
		SPAIN	0.0368	$kgCO_2e/kWh$	IEA – 2023
		TUNISIA	0.0832	$kgCO_2e/kWh$	IEA – 2023
		UNITED STATES	0.0712	$kgCO_2e/kWh$	IEA – 2023
C3.3 – T&D Hot/ Cold/Steam	Scope 3 – T&D losses heat/ cold/steam	Natural gas	0.4889	$kgCO_2e/GJ$	DEFRA – 2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C3.3 – T&D electricity	Scope 3 – T&D losses electricity	ANGOLA	0.0341	$kgCO_2e/kWh$	IEA – 2023
		BRAZIL	0.0086	$kgCO_2e/kWh$	MCTI – 2025
		COLOMBIA	0.0113	$kgCO_2e/kWh$	IEA – 2023
		MOROCCO	0.1423	$kgCO_2e/kWh$	IEA – 2023
		PORTUGAL	0.0160	$kgCO_2e/kWh$	IEA – 2023
		SPAIN	0.0179	$kgCO_2e/kWh$	IEA – 2023
		TUNISIA	0.1012	$kgCO_2e/kWh$	IEA – 2023
C3.3 – T&D electricity	Scope 3 – T&D losses electricity	UNITED STATES	0.0255	$kgCO_2e/kWh$	IEA – 2023
C4 – Upstream transport and distribution	Scope 3 – Upstream T&D	Freight train	0.0278	$kgCO_2e/t.km$	DEFRA – 2025
		Cargo ship (bulk cargo)	0.0035	$kgCO_2e/t.km$	DEFRA – 2025
		Cargo ship (bulk cargo)	0.0132	$kgCO_2e/t.km$	DEFRA – 2025
		Heavy goods vehicle (>3.5 – 33t)	0.1263	$kgCO_2e/t.km$	DEFRA – 2025
	Scope 3 – Upstream T&D WTT	Heavy goods vehicle (>3.5 – 33t)	0.0273	$kgCO_2e/t.km$	DEFRA – 2025
		Heavy goods vehicle (>3.5 – 33t)	0.0069	$kgCO_2e/t.km$	DEFRA – 2025
		Heavy goods vehicle (>3.5 – 33t)	0.0030	$kgCO_2e/t.km$	DEFRA – 2025
		Heavy goods vehicle (>3.5 – 33t)	0.0008	$kgCO_2e/t.km$	DEFRA – 2025
	Scope 3 – Upstream T&D 2024	Heavy goods vehicle (>3.5 – 33t)	0.1131	$kgCO_2e/t.km$	DEFRA – 2024
C5 – Waste in operations	Scope 3 – Waste in operations	Landfill (ES)	1047.5276	$kgCO_2e/t$	NIR ES – 2025
		Landfill (USA)	5600.0000	$kgCO_2e/t$	NIR USA – 2024
		Landfill (PT)	1313.1653	$kgCO_2e/t$	NIR – 2025
		Composting (ES)	439.0000	$kgCO_2e/t$	NIR ES – 2025
		Composting (PT)	439.0000	$kgCO_2e/t$	NIR ES – 2025
		Anaerobic digestion with biogas recovery (ES)	2106.1600	$kgCO_2e/t$	NIR ES – 2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C5 – Waste in operations	Scope 3 – Waste in operations	Anaerobic digestion with biogas recovery (PT)	58.6500	$kgCO_2e/t$	NIR – 2025
		Recycling – Geral	4.6857	$kgCO_2e/t$	DEFRA – 2025
		Waste treatment	0.8820	$kgCO_2e/t$	EPA – 2024
		Waste treatment Hazardous	125.0000	$kgCO_2e/t$	ADEME – 2023
C6 – Business travel	Scope 3 – Business travel	Airplane (economy class)	0.1092	$kgCO_2e/pkm$	DEFRA – 2025
		Airplane (economy class) – WTT	0.0166	$kgCO_2e/pkm$	DEFRA – 2025
		Train	0.0355	$kgCO_2e/pkm$	DEFRA – 2025
		Train – WTT	0.0090	$kgCO_2e/pkm$	DEFRA – 2025
		Light-duty vehicle (gasoline)	0.1627	$kgCO_2e/km$	DEFRA – 2025
		Light-duty vehicle (gasoline) – WTT	0.0460	$kgCO_2e/km$	DEFRA – 2025
		Light-duty vehicle (diesel)	0.1730	$kgCO_2e/km$	DEFRA – 2025
		Light-duty vehicle (diesel) – WTT	0.0415	$kgCO_2e/km$	DEFRA – 2025
C7 – Employee commuting	Scope 3 – Employee commuting	Bus	0.1350	$kgCO_2e/pkm$	Carris – 2024
		Bus	0.0490	$kgCO_2e/pkm$	IDAE – 2021
		Bus	0.1080	$kgCO_2e/pkm$	DEFRA – 2024
		Bus – WTT	0.0265	$kgCO_2e/pkm$	DEFRA – 2025
		Moped	0.0719	$kgCO_2e/km$	NIR – 2025
		Train – CP	0.0100	$kgCO_2e/pkm$	CP – 2023
		Train – Fertagus	0.0230	$kgCO_2e/pkm$	Fertagus – 2019
		Motorcycle – WTT	0.0296	$kgCO_2e/km$	DEFRA – 2025
		Motorcycle	0.1140	$kgCO_2e/km$	DEFRA – 2024
		Motorcycle	0.1253	$kgCO_2e/km$	NIR – 2025
		Motorcycle – WTT	0.0296	$kgCO_2e/km$	DEFRA – 2025
		Electric scooter – WTT	0.0143	$kgCO_2e/km$	DEFRA – 2025
		Electric vehicle – WTT	0.0105	$kgCO_2e/km$	DEFRA – 2025

Scope and Category	Scope and Category	Emission source	Emission factor	Unit	Emission Factor Source
C7 – Employee commuting	Scope 3 – Employee commuting	Plug-in hybrid vehicle	0.0917	$kgCO_2e/km$	DEFRA – 2025
		Plug-in hybrid vehicle – WTT	0.0293	$kgCO_2e/km$	DEFRA – 2025
		LPG vehicle (Liquefied Petroleum Gas)	0.1860	$kgCO_2e/km$	Miteco – 2025
		LPG vehicle (Liquefied Petroleum Gas)	0.1970	$kgCO_2e/km$	DEFRA – 2024
		LPG vehicle (Liquefied Petroleum Gas) – WTT	0.0234	$kgCO_2e/km$	DEFRA – 2025
		Diesel vehicle	0.1968	$kgCO_2e/km$	NIR – 2025
		Diesel vehicle	0.1580	$kgCO_2e/km$	Miteco – 2025
		Diesel vehicle – WTT	0.0415	$kgCO_2e/km$	DEFRA – 2025
		Gasoline vehicle	0.2027	$kgCO_2e/km$	DEFRA – 2025
		Gasoline vehicle	0.1850	$kgCO_2e/km$	Miteco – 2025
		Gasoline vehicle	0.1650	$kgCO_2e/km$	DEFRA – 2024
		Gasoline vehicle – WTT	0.0460	$kgCO_2e/km$	DEFRA – 2025
		Passenger vehicle	0.1860	$kgCO_2e/km$	EPA – 2025
		Passenger vehicles – WTT	0.0440	$kgCO_2e/km$	DEFRA – 2025
		Hybrid vehicle	0.1984	$kgCO_2e/km$	NIR – 2025
		Hybrid vehicle	0.1271	$kgCO_2e/km$	DEFRA – 2025
		Hybrid vehicle – WTT	0.0332	$kgCO_2e/km$	DEFRA – 2025
		Bus	0.1080	$kgCO_2e/pkm$	DEFRA – 2024

External Audit

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Deloitte & Associados, SROC S.A.
Inscrição na OROC n.º 43
Registo na CMVM n.º 20161389
Av. Eng. Duarte Pacheco, 7
1070-100 Lisboa
Portugal

Tel: +(351) 210 427 500
www.deloitte.pt

RELATÓRIO INDEPENDENTE DE GARANTIA LIMITADA DE FIABILIDADE SOBRE O RELATO DE SUSTENTABILIDADE CONSOLIDADO

Conclusão de garantia limitada de fiabilidade

Realizámos um trabalho de garantia limitada de fiabilidade sobre o Relato de Sustentabilidade Consolidado da Nutrinveste – Sociedade Gestora de Participações Sociais, S.A. e suas subsidiárias ("Grupo") incluído na secção "Nurturing Forward – Relatório de Sustentabilidade 2025" do Relatório de Gestão Consolidado (o "Relato de Sustentabilidade Consolidado"), com referência a 31 de dezembro de 2025 e para o período compreendido entre 1 de janeiro de 2025 e 31 de dezembro de 2025.

Com base nos procedimentos executados e na prova obtida, nada chegou ao nosso conhecimento que nos leve a concluir que o Relato de Sustentabilidade Consolidado da Nutrinveste – Sociedade Gestora de Participações Sociais, S.A. e suas subsidiárias com referência a 31 de dezembro de 2025 e para o período compreendido entre 1 de janeiro de 2025 e 31 de dezembro de 2025, não tenha sido preparado, em todos os aspetos materialmente relevantes, em conformidade com:

- as Normas Europeias de Relato de Sustentabilidade ("ESRS"), incluindo que o processo seguido pelo Grupo para identificar a informação incluída no Relato de Sustentabilidade Consolidado (o "Processo") está de acordo com a descrição apresentada na secção "Materialidade em foco: Alinhar prioridades com o impacto real"; e
- as divulgações previstas no Artigo 8.º do Regulamento (UE) 2020/852 (o "Regulamento da Taxonomia"), incluídas na secção "Taxonomia" dos anexos ao Relato de Sustentabilidade Consolidado.

Bases para a conclusão

O nosso trabalho de garantia limitada de fiabilidade foi realizado de acordo com a Norma Internacional de Trabalhos de Garantia de Fiabilidade (ISAE) 3000 (Revista) "Trabalhos de Garantia de Fiabilidade que Não Sejam Auditorias ou Revisões de Informação Financeira Histórica", emitida pelo International Auditing and Assurance Standards Board da International Federation of Accountants e as demais normas e orientações técnicas da Ordem dos Revisores Oficiais de Contas (OROC).

Os procedimentos realizados num trabalho de garantia limitada de fiabilidade são diferentes na natureza e tempestividade e são mais limitados do que os realizados num trabalho de garantia razoável de fiabilidade. Consequentemente, o nível de segurança obtido num trabalho de garantia limitada de fiabilidade é substancialmente inferior à segurança que poderia ser obtida caso um trabalho de garantia razoável de fiabilidade tivesse sido realizado.

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As nossas responsabilidades ao abrigo desta norma estão descritas mais detalhadamente na secção "Responsabilidades do auditor".

Consideramos que a prova obtida é suficiente e apropriada para proporcionar bases para a nossa conclusão.

Qualidade e Independência

Aplicamos a Norma Internacional de Gestão de Qualidade 1 (ISQM 1), a qual requer que seja desenhado, implementado e mantido um sistema de gestão de qualidade abrangente que inclui políticas e procedimentos sobre o cumprimento de requisitos éticos, normas profissionais e requisitos legais e regulamentares aplicáveis.

Cumprimos com os requisitos de independência e outros requisitos éticos do International Code of Ethics for Professional Accountants (incluindo normas internacionais de independência) emitidos pelo International Ethics Standards Board for Accountants (IESBA) e do Código de Ética da Ordem dos Revisores Oficiais de Contas (OROC).

Responsabilidades do órgão de gestão pelo Relato de Sustentabilidade Consolidado

É da responsabilidade do órgão de gestão do Grupo conceber, implementar e manter um processo para identificar a informação que consta do Relato de Sustentabilidade Consolidado de acordo com as ESRS e divulgar este processo na secção "Materialidade em foco: Alinhar prioridades com o impacto real" do Relato de Sustentabilidade Consolidado. Esta responsabilidade inclui:

- a compreensão do contexto em que as atividades e as relações comerciais do Grupo ocorrem e de que forma as partes interessadas podem ser afetadas;
- a identificação dos impactos reais e potenciais (negativos e positivos) relacionados com questões de sustentabilidade, bem como dos riscos e oportunidades que afetam, ou que se poderia razoavelmente esperar que afetem a posição financeira, o desempenho financeiro, os fluxos de caixa, o acesso ao financiamento ou o custo de capital do Grupo a curto, médio ou longo prazo;
- a avaliação da materialidade dos impactos, riscos e oportunidades identificados relacionados com matérias de sustentabilidade, através da seleção e aplicação de limites adequados; e
- a seleção e aplicação de metodologias de reporte de sustentabilidade e a definição de pressupostos e estimativas relacionados com divulgações de sustentabilidade, que sejam razoáveis nas circunstâncias.

É ainda responsabilidade do órgão de gestão do Grupo:

- a preparação do Relato de Sustentabilidade Consolidado em conformidade com as ESRS;
- a preparação das divulgações na secção "Taxonomia" dos anexos ao Relato de Sustentabilidade Consolidado, em conformidade com o Artigo 8.º do Regulamento (UE) 2020/852;
- a conceção, implementação e manutenção de um sistema de controlo interno que o órgão de gestão determine ser necessário para permitir a elaboração do Relato de Sustentabilidade Consolidado isento de distorções materialmente relevantes, seja por fraude ou erro; e
- a seleção e aplicação de métodos adequados para a preparação do Relato de Sustentabilidade e a definição de pressupostos e estimativas sobre divulgações de sustentabilidade razoáveis nas circunstâncias.

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Limitações inerentes à preparação do Relato de Sustentabilidade Consolidado

Ao relatar informações prospetivas de acordo com as ESRS, o órgão de gestão é obrigado a preparar as informações prospetivas com base em pressupostos divulgados relativos a acontecimentos que podem ocorrer no futuro e possíveis ações futuras do Grupo. Frequentemente, os acontecimentos futuros não ocorrem da forma prevista, pelo que os resultados reais serão provavelmente diferentes dos previstos.

Ao determinar as divulgações a incluir no Relato de Sustentabilidade Consolidado, o órgão de gestão do Grupo efetua determinadas interpretações da legislação e de outros termos indefinidos. Termos legais indefinidos e outros termos indefinidos podem ser interpretados de forma diferente, incluindo a conformidade legal da sua interpretação e, como tal, estão sujeitos a incertezas.

Responsabilidades do auditor

A nossa responsabilidade consiste em planear e executar um trabalho de garantia de fiabilidade para obter segurança limitada sobre se o Relato de Sustentabilidade Consolidado está isento de distorções materiais, devido a fraude ou a erro, e emitir um relatório de garantia limitada de fiabilidade que inclua a nossa conclusão. As distorções podem resultar de fraude ou erro e são consideradas materiais se, individualmente ou em agregado, se possa razoavelmente esperar que influenciem as decisões económicas dos utilizadores tomadas com base no Relato de Sustentabilidade Consolidado como um todo.

Como parte de um trabalho de garantia limitada de fiabilidade realizado de acordo com a ISAE 3000 (Revista), exercemos julgamento profissional e mantemos o ceticismo profissional ao longo do trabalho.

As nossas responsabilidades em relação ao Relato de Sustentabilidade Consolidado, no que diz respeito ao Processo, incluem:

- Obtenção de uma compreensão do Processo, mas não com o propósito de expressar uma conclusão sobre a sua eficácia, incluindo o resultado do mesmo; e
- Conceção e execução de procedimentos para avaliar se o Processo é consistente com a descrição apresentada pelo Grupo relativamente ao seu Processo, conforme divulgado na secção "Materialidade em foco: Alinhar prioridades com o impacto real".

As nossas outras responsabilidades em relação ao Relato de Sustentabilidade Consolidado incluem:

- Obtenção de uma compreensão do ambiente de controlo, processos e sistemas de informação do Grupo relevantes para a preparação do Relato de Sustentabilidade Consolidado, mas não para avaliar a conceção de atividades de controlo em particular, obter evidência sobre a sua implementação ou testar a sua eficácia operacional;
- Identificação das divulgações onde é provável que surjam distorções materiais, seja devido a fraude ou erro; e

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– Conceção e execução de procedimentos dirigidos às divulgações no Relato de Sustentabilidade Consolidado onde seja provável que surjam distorções materiais. O risco de não detetar uma distorção material devido a fraude é maior do que o risco de não detetar uma distorção material devido a erro, dado que a fraude pode envolver conluio, falsificação, omissões intencionais, falsas declarações ou sobreposição ao controlo interno.

Resumo do trabalho realizado

Um trabalho de garantia limitada de fiabilidade envolve a execução de procedimentos para obter evidência sobre o Relato de Sustentabilidade Consolidado.

A natureza, a tempestividade e a extensão dos procedimentos selecionados dependem do julgamento profissional, incluindo a identificação de divulgações onde é provável que surjam distorções materiais, devido a fraude ou a erro, no Relato de Sustentabilidade Consolidado.

Na realização do nosso trabalho de garantia limitada de fiabilidade em relação ao Processo:

– Obtivemos a compreensão do Processo através da:

  - realização de indagações para entender as fontes de informação usadas pelo órgão de gestão (incluindo o envolvimento das partes interessadas, os planos de negócio e os referenciais de mercado) bem como os principais julgamentos e decisões tomadas no âmbito do Processo; e
  - revisão da documentação interna do Grupo sobre o seu Processo.

– Avaliámos se as provas obtidas através dos nossos procedimentos sobre o Processo implementado pelo Grupo, são consistentes com a descrição do Processo divulgada na secção “Materialidade em foco: Alinhar prioridades com o impacto real”.

Na realização do nosso trabalho de garantia limitada de fiabilidade em relação ao Relato de Sustentabilidade Consolidado:

– Obtivemos uma compreensão dos processos de relato do Grupo, relevantes para a preparação do seu Relato de Sustentabilidade Consolidado através da compreensão do ambiente de controlo, processos e sistema de informação do Grupo relevantes para a preparação do Relato de Sustentabilidade Consolidado, mas não com o objetivo de expressar uma conclusão sobre a eficácia do controlo interno do Grupo;

– Avaliámos se a informação material identificada no Processo está incluída no Relato de Sustentabilidade Consolidado;

– Avaliámos se a estrutura e a apresentação do Relato de Sustentabilidade Consolidado estão em conformidade com as ESRS;

– Realizámos indagações ao pessoal relevante e efetuámos procedimentos analíticos sobre as divulgações selecionadas do Relato de Sustentabilidade Consolidado;

– Realizámos procedimentos substantivos, numa base de amostragem, sobre as divulgações selecionadas do Relato de Sustentabilidade Consolidado;

– Obtivemos evidência sobre os métodos, pressupostos e dados utilizados na elaboração de estimativas materiais e em informações prospetivas bem como sobre a forma como esses métodos foram aplicados; e

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– Obtivemos uma compreensão do processo adotado pelo Grupo para identificar as atividades económicas elegíveis e alinhadas com o Regulamento da Taxonomia, bem como sobre o apuramento dos indicadores de reporte e as correspondentes divulgações no Relato de Sustentabilidade Consolidado.

Lisboa, 28 de maio de 2026

Deloitte & Associados, SROC S.A.
Representada por João Carlos Reis Belo Frade, ROC
Registo na OROC n.º 1216
Registo na CMVM n.º 20160827

TITLE: 2025 Sustainability Report – Nurturing Forward
PROPERTY: Sovena
DEPARTMENT: Sustainability
CONSULTANCY: The Equator Company
ARTISTIC DIRECTION AND PRODUCTION: Born
PUBLICATION DATE: June 2025
WEBSITE: https://www.sovenagroup.com
CONTACTS: sustainability@sovenagroup.com