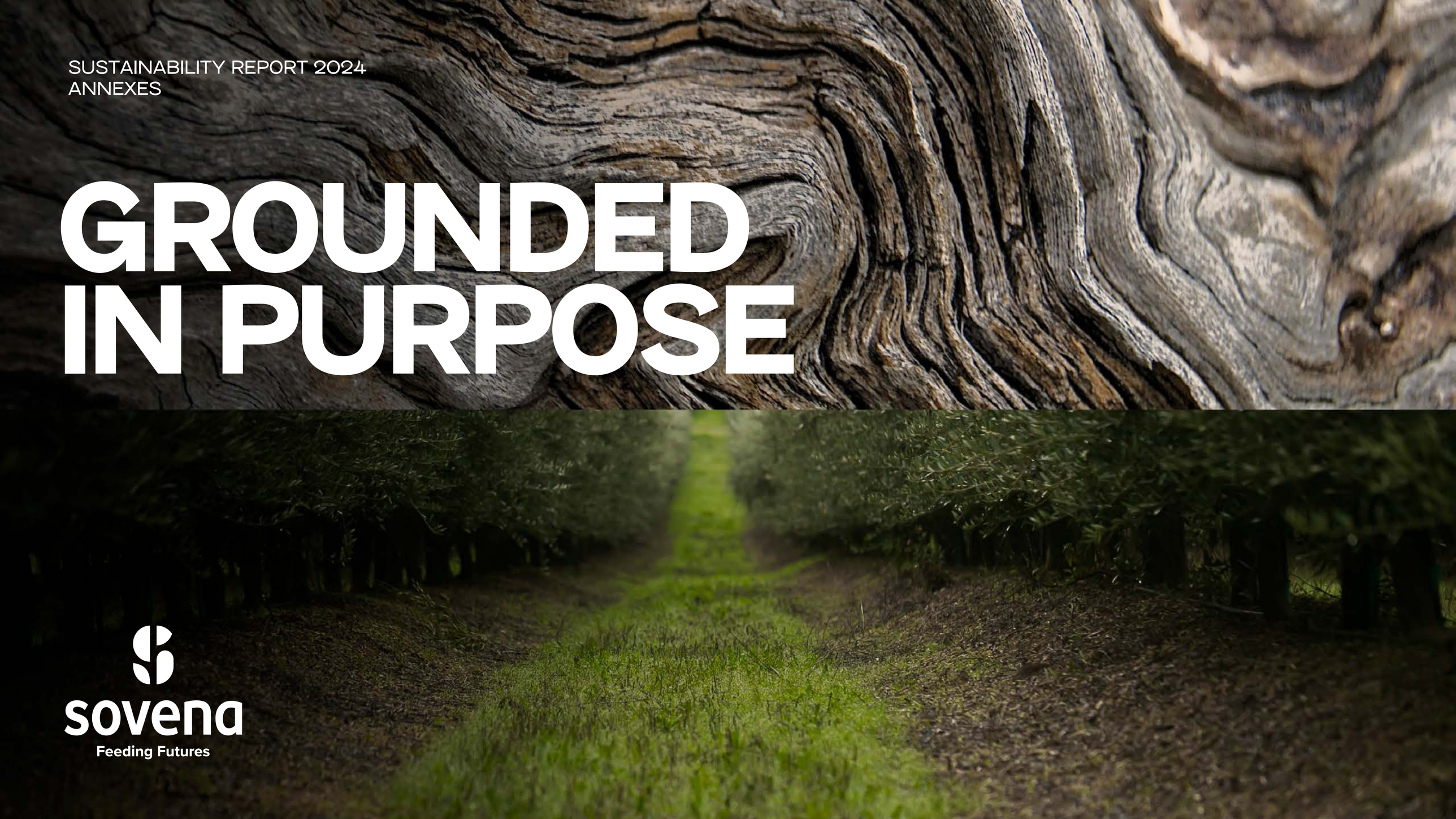
SUSTAINABILITY REPORT 2024
ANNEXES

GROUNDED IN PURPOSE



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Feeding Futures

CONTENTS

Assessment of Impacts, Risks and Opportunities

IRO-1

IMPACTS

Environment

Materiality of impact		Critical impacts affecting people and/or the environment, classified as positive/negative, real/potential, along the value chain				
General topic	**Sustainability topic**	**Impact on People and the Planet**	**Positive or negative**	**Actual or potential**	**Value chain (US, OO, DS)**	**Level of materiality**
E1 – Climate change	Climate change	GEE emissions along the value chain	Negative	Real	US, OO, DS	Significant
		Energy consumption from non-renewable sources	Negative	Real	OO	Significant
		Use of renewable resources (solar, certificates, biomass) in agriculture and industry operation (mitigation)	Positive	Real	OO	Critical
		Development and implementation of energy efficient projects through the operations (mitigation)	Positive	Real	OO	Critical
		Electric fleet and other sustainable mobility solutions (mitigation)	Positive	Real	OO	Significant
		Logistic routes optimization (mitigation)	Positive	Real	US, OO, DS	Significant
		Carbon Sinks, through olive and almond farms and regenerative agriculture	Positive	Real	US, OO	Significant
E2 – Pollution	Pollution	Production of effluents inherent to the manufacturing activity and respective contamination of water systems	Negative	Real	OO	Moderate
		Soil acidification by the use of pesticides and chemical fertilizers	Negative	Real	OO	Moderate
		Noise pollution in the surrounding areas	Negative	Real	OO	Moderate
		Air quality in the surrounding areas	Negative	Real	OO	Moderate
E3 – Water and water resources	Responsible agriculture	Use of agrochemicals and water	Negative	Real	OO	Significant
		Precision farming practices and efficient water management	Positive	Real	OO	Significant
	Water	Water consumption, mainly in agriculture activities	Negative	Real	OO	Significant
		Use of high efficient irrigation systems in agriculture activities	Positive	Real	OO	Significant
		Water reuse, through process optimization, close circuits, rain and river (dessalination) water collection saving potable water consumption	Positive	Real	OO	Significant

Materiality of impact		Critical impacts affecting people and/or the environment, classified as positive/negative, real/potential, along the value chain				
General topic	**Sustainability topic**	**Impact on People and the Planet**	**Positive or negative**	**Actual or potential**	**Value chain (US, OO, DS)**	**Level of materiality**
E4 – Biodiversity and ecosystems	Loss of biodiversity	Deforestation along the value chain (indirect)	Negative	Real	US	Moderate
		Soil degradation due to agricultural activity and along the value chain	Negative	Real	US	Moderate
		Biodiversity loss due to agricultural activity and along the value chain	Negative	Real	US, OO	Moderate
		Natural Values Management Plan implementation in the farms and diversification of olive grove agrosystems	Positive	Real	OO	Moderate
		Soil conservation and efficient use of water	Positive	Real	OO	Moderate
	Responsible agriculture	Regeneration of ecosystems due to sustainable agricultural practices	Positive	Real	OO	Significant
	Innovation and development	New agricultural methods, more resilient, environmental friendly and with high yields (regenerative agriculture, adapted seeds, etc)	Positive	Real	OO	Moderate
	Raw materials sourcing	Pressures on soil, biodiversity and water management due to Sovena's activity	Negative	Real	OO	Significant
E5 – Circular economy and use of resources	Packaging	Placing plastic, glass, cardboard and metal packaging on the market	Negative	Real	DS	Significant
		Consumption of virgin materials	Negative	Real	OO	Significant
		Ecodesign projects (material compatibility of the various packaging components; reduction of packaging weight; reduction of 'additive's such as ikns and glue)	Positive	Real	OO	Significant
		Use of Recycled materials (pet, glass and cardboard) in packaging	Positive	Real	OO	Significant
	Circular economy	Packaging design according to circularity guidelines	Positive	Real	OO	Significant
		Use of by-products as biomass in own operations	Positive	Real	OO	Significant
		By-products environmental potential impacts (eg. Bagaço de azeitona)	Negative	Potential	OO	Significant
		94% of the produced waste is reused	Positive	Real	OO	Significant
	Innovation and development	Reduction of resource consumption, through the integration of new industrial and packaging solutions	Positive	Real	OO	Moderate
		Reduction of food waste and new products development (Avocado project in Colombia)	Positive	Real	OO	Moderate
		Waste innovations and circularity increasing (EcoXprience, Pomace extracts for cosmetics, Pomace as insect food base, Valorisation of agricultural by-products)	Positive	Real	OO	Significant

Social

Materiality of impact		Critical impacts affecting people and/or the environment, classified as positive/negative, real/potential, along the value chain				
General topic	Sustainability topic	Impact on People and the Planet	Positive or negative	Actual or potential	Value chain (US, OO, DS)	Level of materiality
S1 – Own workers	Employee development	Training and development opportunities	Positive	Real	OO	Critical
		Performance evaluation, goals definition, feedback, mentoring and growth (career planning)	Positive	Real	OO	Significant
	Internal wellbeing	Physical and psychological well-being of workers through benefits	Positive	Real	OO	Significant
		EFR Certification for Portugal, conciliation measures and work life balance	Positive	Real	OO	Significant
		Team motivation, through internal culture reinforcement and sense of belonging	Positive	Real	OO	Moderate
		Industrial labour subject to inherent pressure	Negative	Real	OO	Significant
		Workload for employees	Negative	Real	OO	Moderate
	Health and safety at workplace	Heath and safety culture (training, awareness and conditions)	Positive	Real	OO	Significant
		SMETA certification in factories	Positive	Real	OO	Significant
		Industrial context prone to accidents at work and occupational diseases	Negative	Potential	OO	Significant
	Diversity, equality and inclusion	Inclusive workplace (DEI awareness, promotion, involvement and training)	Positive	Real	OO	Significant
		Job opportunities for vulnerable groups	Positive	Potential	OO	Significant
	Workforce shortages	Training to develop new skills and job opportunities	Positive	Real	OO	Moderate

Materiality of impact		Critical impacts affecting people and/or the environment, classified as positive/negative, real/potential, along the value chain				
General topic	Sustainability topic	Impact on People and the Planet	Positive or negative	Actual or potential	Value chain (US, OO, DS)	Level of materiality
S2 – Workers in the value chain	Human and labor rights	Working conditions and human rights violations related to the supply of raw materials in recognised high-risk regions	Negative	Potential	US	Significant
		Requirement of suppliers' alignement with Sovena's policies and code of conduct	Positive	Real	US	Significant
	Supply chain Social and environmental traceability	Conducting supply chain mapping and assessing suppliers for social and environmental risk to prioritize risk mitigation actions	Positive	Potential	US	Significant
		Human rights violations along the value chain due to lack of control / processes	Negative	Potential	US	Significant
		Working against corruption in all of its forms including extortion and bribery	Positive	Potential	US	Significant
		Requirement of suppliers' alignement with Sovena's policies and code of conduct	Positive	Real	US	Significant
		Establishing ongoing, effective, culturally appropriate channels of dialogue with local communities.	Positive	Potential	US	Significant
		Offering or supporting training for farmers, including smallholders, to improve yield, quality, growth and capacity for land use planning and development control	Positive	Potential	US, OO	Significant
	Responsible agriculture	Fair salary and good working conditions	Positive	Real	OO	Significant
	Raw materials sourcing	Global economic and social impact through the supply chain (Sovena operates in the global market, sourcing from different origins and different producers, fostering agricultural production and impacting the lives of many farmers around the world. Ex. Influence in Spain with the Oleoprecision project creating conditions to make sunflower production more attractive)	Positive	Potential	US, OO	Significant
		Proximity to producers in Iberian Peninsula (Sovena is recognized in the market as a good partner. There are trusting relationships with olive oil suppliers that guarantee long-term relationships (olive oil)	Positive	Real	US, OO	Significant
		Consumer: higher costs and potential reduction in high quality volume	Negative	Real	OO, DS	Significant
		Suppliers certification needs (IFS, BRC, Global Gap, SMETA, Farm Sustainability Assessment) improve their practices and competitiveness	Positive	Real	US	Significant

Materiality of impact		Critical impacts affecting people and/or the environment, classified as positive/negative, real/potential, along the value chain				
General topic	Sustainability topic	Impact on People and the Planet	Positive or negative	Actual or potential	Value chain (US, OO, DS)	Level of materiality
S3 – Affected communities	Local / rural development and impact	Contribution to job creation in the various regions where the Group operates	Positive	Real	US	Significant
		Social development of the regions where the Group operates. Promote and support initiatives, in partnership with other organizations, that foster local dynamics in the communities	Positive	Real	US	Moderate
		Working with local professional schools to develop young talent and settle populations in rural areas	Positive	Real	US	Moderate
		Protocols with universities to support master's students, as well as providing internships at Sovena	Positive	Real	US, OO	Moderate
		Reskilling, nutrition education, social support and innovation through Sovena brands (Revoa Project)	Positive	Real	US, OO	Significant
		Involvement with local communities, measuring and mitigating impacts (Visitas ao Lagar do Marmelo, Casa Andorinha, Odores da fabrica Tagol)	Positive	Real	US, OO, DS	Moderate
		Product donations to communities' social organizations	Positive	Real	DS	Moderate
	Shortages in labor force	Continuous work with communities' professional schools, reskilling programs and proximity with younger students (industry and agriculture)	Positive	Real	US, OO	Moderate
S4 – Consumers and end users	Innovation and development	Diversification of products for the consumer (diversity, price, higher nutritional value and environmental performance)	Positive	Real	OO, DS	Significant
		Creating partnerships with academia to boost R&D projects applied to industry	Positive	real	US, OO	Significant
	Health and nutrition	Developing and producing healthy products available to the market (e.g. olive oil and centazzi)	Positive	Real	OO, DS	Significant
		Developing and making less healthy products available on the market (e.g. oil)	Negative	Real	OO, DS	Significant
		Contribute to consumer awareness and information about healthy and diversified diets	Positive	Real	DS	Significant
		Consumer education through brands	Positive	Real	DS	Critical
	Changes in the consumer profile	Contributing to consumer awareness and information on sustainable products	Positive	Real	DS	Moderate
		Meeting the growing demand for organic, healthy and sustainable products	Positive	Real	US, OO, DS	Moderate

Governance and business conduct

Materiality of impact		Critical impacts affecting people and/or the environment, classified as positive/negative, real/potential, along the value chain				
General topic	**Sustainability topic**	**Impact on People and the Planet**	**Positive or negative**	**Actual or potential**	**Value chain (US, OO, DS)**	**Level of materiality**
G1 – Business conduct	Governance and business conduct	Business ecosystem of trust, transparency and good governance practices	Positive	Real	OO	Critical
		Fighting corruption in all its forms, including extortion, bribery, illicit financial flows, tax havens and market speculation	Positive	Real	OO	Significant
		Maintaining an active and regular dialog with stakeholders to provide relevant information and offer opportunities for feedback and suggestions related to the fulfillment of the company's commitments	Positive	Real	OO	Critical
		Participation in and support for multi-stakeholder organizations and events to disseminate knowledge and promote sustainability (Associations, ...)	Positive	Real	OO	Significant
		Development, implementation and awareness of the code of ethics and conduct among all employees and stakeholders	Positive	Real	OO	Moderate
	Regulatory compliance	Implementation of measures at company level for the transition, Sovena's impact on the ecosystem	Positive	Real	OO	Moderate
		Early implementation of European directives and regulations	Positive	Real	OO	Moderate
		Promoting internal training on ESG issues, including the legislative context and the impact of each function	Positive	Real	OO	Moderate
	Cybersecurity	Data protection	Positive	Real	OO	Moderate
	Human and labor rights	Development, implementation and awareness of the code of ethics and conduct among all employees and stakeholders	Positive	Real	OO	Significant
Specific topic	Quality and food safety	Prevention of food fraud, compliance with food industry standards and certifications	Positive	Real	US, OO, DS	Critical
		Ensuring the quality and food safety of Sovena's products	Positive	Real	US, OO, DS	Significant
		Promoting food quality and safety in the value chain	Positive	Real	US, OO	Critical
		Impact on public health in the event of failures in food quality and safety	Negative	Potential	OO, DS	Critical

Specific topics

Materiality of impact		Critical impacts affecting people and/or the environment, classified as positive/negative, real/potential, along the value chain				
General topic	**Sustainability topic**	**Impact on People and the Planet**	**Positive or negative**	**Actual or potential**	**Value chain (US, OO, DS)**	**Level of materiality**
Specific topic	Quality and food safety	Prevention of food fraud, compliance with food industry standards and certifications	Positive	Real	US, OO, DS	Critical
		Ensuring the quality and food safety of Sovena's products	Positive	Real	US, OO, DS	Significant
		Promoting food quality and safety in the value chain	Positive	Real	US, OO	Critical
		Impact on public health in the event of failures in food quality and safety	Negative	Potential	OO, DS	Critical

RISKS AND OPPORTUNITIES

Environment

Financial materiality		Main risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, along the value chain					
General topic	**Sustainability topic**	**Potential financial effects**	**Risk or opportunity**	**Short, medium or long term**	**Origin**	**Value chain**	**Level of materiality**
E1 – Climate change	Climate change	Costs and investments arising from physical risks (e.g. damage to infrastructure and equipment due to extreme weather events).	Risk	Short term	Impact	OO	Significant
		Costs and investments arising from transition risks (e.g. investment in new technologies).	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
		Decreased availability of natural resources (e.g. water scarcity), resulting in operational interruptions and reduced production	Risk	Medium term	Dependency	OO	Critical
		Rising costs of CO_2 allowances	Risk	Short term	Others	OO	Critical
		Easier access to renewable energies (technologies developed, new mechanisms – e.g. certificates – leading to lower costs and more profitable investments)	Opportunity	Medium term	Impact	OO	Significant
		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 cost reductions and enabling products with a lower environmental impact to be offered.					
	Responsible agriculture	Reduced productivity and quality of raw materials	Risk	Long term	Dependency	OO	Critical
	Purchase of raw materials	Disruptions in the supply of raw materials caused by climate change	Risk	Medium term	Dependency	OO, US, DS	Critical
E2 – Pollution	Pollution	Reputational risk	Risk	Medium term	Others	OO	Significant
		Increased regulation with consequent fines and penalties	Risk	Medium term	Impact / Others	OO	Moderate
		New technologies and alternative, less polluting industrial products Replacement of toxic agents in operations	Opportunity	Long term	Impact	OO	Moderate
E3 – Water and marine resources	Water	Limited access to water for agricultural and industrial operations	Risk	Medium term	Dependency	OO	Critical
		Water scarcity	Risk	Long term	Dependency	US, OO	Significant
		Technological developments that enable new techniques to capture and optimize the use of water; efficient use of water through technology and cost reduction	Opportunity	Medium term	Impact	OO	Significant

Financial materiality		Main risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, along the value chain					
General topic	**Sustainability topic**	**Potential financial effects**	**Risk or opportunity**	**Short, medium or long term**	**Origin**	**Value chain**	**Level of materiality**
E4 – Biodiversity and ecosystems	Loss of biodiversity	Dependence 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
		Continued investment in projects to promote biodiversity and reforestation	Opportunity	Short term	Impact	OO	Moderate
		Improving the profitability of olive groves by restoring biodiversity (improving ecosystems, 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 – Circular economy and use of resources	Packaging	New regulations applicable to packaging, with consequent fines and penalties (e.g. European packaging regulations)	Risk	Medium term	Others	OO	Significant
		Dependence on consumer behavior to recycle packaging materials placed on the market	Risk	Short term	Dependency	DS	Moderate
		Increased demand for materials with a 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	Others	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 towards reducing materials Cost reduction	Opportunity	Medium term	Impact	OO	Significant
		Consumer awareness of sustainability Contributing to consumer literacy on recycling and the circular economy	Opportunity	Short term	Dependency	DS	Moderate
	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
		Efficient 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

Social

Financial materiality		Main risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, along the value chain					
General topic	**Sustainability topic**	**Potential financial effects**	**Risk or opportunity**	**Short, medium or long term**	**Origin**	**Value chain**	**Level of materiality**
S1 – Own workers	Employee development	New technologies, market demands and ways of working, which require constant adaptation and training of employees → costs, availability and difficulty in adapting employees	Risk	Short term	Dependency	OO	Significant
		New technologies, market demands and ways of working, which require constant adaptation and training of employees → Training of new and differentiating skills in the marketplace	Opportunity	Short term	Dependency	OO	Significant
		Perceived lack of opportunities for internal growth and development	Risk	Short term	Others	OO	Significant
	Internal well-being	Inability to meet 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	Others	OO	Significant
		Adapting well-being initiatives that better meet the needs of employees, leading to greater productivity due to engagement and motivation	Opportunity	Short term	Impact	OO	Critical
		Extension of EFR certification to other geographies	Opportunity	Medium term	Impact	OO	Critical
	Health and safety at work	Absenteeism due to accidents at work and stress	Risk	Short term	Impact	OO	Significant
		Occupational health and safety costs	Risk	Short term	Impact	OO	Significant
		Reputational risks related to health and safety accidents	Risk	Short term	Others	OO	Moderate
	Diversity, equality and inclusion	Leadership in DEI (Diversity, Equity and Inclusion) bringing a good reputation and potential influence on retention	Opportunity	Medium term	Impact	OO	Negligible
		Diversity of thought and ways of working as a driving force for innovation; diverse teams innovate faster	Opportunity	Medium term	Impact	OO	Negligible
		Difficulty of the current workforce to accept employees with disabilities (mentality)	Risk	Short term	Impact	OO	Moderate
	Workforce shortages	Devaluing technical and vocational training as less demanding than university courses	Risk	Medium term	Impact	US, OO	Significant
		Dependence on temporary work	Risk	Short term	Dependency	OO	Significant
		Industry 4.0, digitalization and AI in operations used to optimize processes and attract young talent	Opportunity	Long term	Impact	OO	Significant
	Human and labor rights	Reputational risks and possible impacts on the loss of clients	Risk	Medium term	Others	OO	Significant

Financial materiality		Main risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, along the value chain					
General topic	**Sustainability topic**	**Potential financial effects**	**Risk or opportunity**	**Short, medium or long term**	**Origin**	**Value chain**	**Level of materiality**
S2 – Workers in the value chain	Workforce shortages	Depopulation in areas where Sovena operates, mainly in agriculture	Risk	Short term	Dependency	US, OO	Critical
	Human and labor rights	Fines and penalties arising from future legal obligations (CSDDD)	Risk	Medium term	Others	OO	Significant
		Difficulties in negotiation channels, resulting in loss of access to raw materials and competitiveness	Risk	Medium term	Dependency	US	Significant
		Include human rights due diligence policies and processes in the value chain	Opportunity	Short term	Impact	US	Significant
	Social and environmental traceability of the supply chain	Reputational risk	Risk	Long term	Others	US	Significant
		Difficulty in traceability or non-compliance of suppliers → Operational risks (possible interruptions 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 issues	Risk	Short term	Dependency	US, OO	Significant
		Olive oil and vegetable oil: Proximity to producers on the Iberian Peninsula. Opportunity to engage with suppliers from a negotiating point of view	Opportunity	Short term	Impact	US, OO	Moderate
		Investment in processes and technologies for traceability and monitoring	Opportunity	Short term	Impact	US, OO	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
		Developing local partnerships to leverage education and socio-economic conditions across communities	Opportunity	Short term	Impact	OO	Moderate
		Depopulation in Sovena's areas of operation	Risk	Medium term	Dependency	OO	Moderate
		Community concerns about the activity (environmental impact)	Risk	Short term	Others	OO	Moderate
	Workforce shortages	Openness of training institutions and municipal governance bodies to integrated programs with companies → Continuous work with vocational schools in the community, retraining programs and proximity to young students (industry and agriculture), protecting competitiveness	Opportunity	Long term	Impact	US, OO	Significant

Financial materiality		Main risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, along the value chain					
General topic	**Sustainability topic**	**Potential financial effects**	**Risk or opportunity**	**Short, medium or long term**	**Origin**	**Value chain**	**Level of materiality**
S4 – Consumers and end users	Innovation and development	New customer demands / Growing demand for organic and sustainable products Business innovations, new strategies, new markets and diversification; New industrial solutions, packaging, formulations, mixtures, new products to extend the range of supply (new origins, new seeds, lower risk, less competition)	Opportunity	Medium term	Dependency	OO, DS	Significant
		Need for investment in innovation and development	Risk	Short term	Impact	OO	Significant
	Health and nutrition	Need to invest in projects to improve the health and nutrition portfolio	Risk	Short term	Impact	OO	Significant
		Growing concern for health and well-being Increasing Sovena's reputation and positioning in the area of healthy nutrition; development of new businesses and healthier solutions	Opportunity	Medium term	Impact	OO	Significant
		The use of olive oil is still low in some geographies Expansion into new geographies	Opportunity	Medium term	Impact	OO	Significant
	Changes in the consumer profile	Difficulty in meeting consumer needs (due to cost, availability, investment, distance from current business)	Risk	Short term	Impact	OO	Significant
		Reduced demand for vegetable oils	Risk	Long term	Impact	OO	Significant
		Increased demand for own brands	Risk	Short term	Dependency	OO	Significant
		New customer demands / Growing demand for organic and sustainable products New business, product and channel opportunities	Opportunity	Medium term	Impact	OO	Moderate

Governance

Financial materiality		Main risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, along the value chain					
General topic	Sustainability topic	Potential financial effects	Risk or opportunity	Short, medium or long term	Origin	Value chain	Level of materiality
G1 – Business conduct	Raw materials sourcing	Disruptions in the supply of raw materials, due to geopolitical aspects and commercial decisions	Risk	Medium term	Dependency	US, OO, DS	Critical
		High cost of raw materials, volatility and low margins	Risk	Medium term	Dependency	US, OO, DS	Critical
		Olive oil: Dependence on the Iberian Peninsula; high competition from cooperatives	Risk	Short term	Dependency	OO	Critical
		Vegetable oil: Sovena is large in the context of the Iberian Peninsula, but small in the global context. It negotiates with other traders, mainly in the context of seeds and oils. Difficulty competing with large companies in negotiations and access (e.g. Bunge)	Risk	Short term	Dependency	US, OO, DS	Critical
		Protectionist laws in producer countries	Risk	Short term	Others	DS	Critical
		Olive oil: growing global market, new geographies Vegetable oils: global market Olive oil and vegetable oil: global supply diversification strategy	Opportunity	Short term	Impact	US, OO, DS	Critical
		Agricultural profitability Olive oil and vegetable oil: Develop own agricultural 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 about ESG and emerging quality requirements Developing 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	Others	OO	Significant
		Reputational risks and possible loss of clients/suppliers due to ethical issues	Risk	Medium term	Others	OO	Significant
		People are looking for purpose and ethical companies → Attracting and retaining talent	Opportunity	Medium term	Dependency	OO	Significant
		Governance as a criterion for access to finance → Access to capital and investment	Opportunity	Long term	Impact	OO	Significant
		Presence and entry into new geographies with weaker legislation and prone to ethical/social problems -> Reinforcement of internal/local policies/procedures	Risk	Short term	Others	OO	Significant

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General topic	**Sustainability topic**	**Potential financial effects**	**Risk or opportunity**	**Short, medium or long term**	**Origin**	**Value chain**	**Level of materiality**
G1 – Business conduct	Regulatory compliance	Costs and investment needs in transforming activities to comply with regulations	Risk	Short term	Impact	OO	Significant
		Reputational risks	Risk	Medium term	Others	OO	Significant
		Legal and financial fines and penalties	Risk	Medium term	Others	OO	Moderate
		Complexity, specificity, interdependence between various laws and vagueness of some points → greater likelihood of error, non-compliance	Risk	Short term	Others	OO	Significant
		Loss of competitiveness (high European requirements)	Risk	Medium term	Dependency	OO, DS	Moderate
		Homogenization of information for all companies, allowing greater comparability	Opportunity	Medium term	Impact	OO	Significant
		Incentives and guidelines for a more effective transition	Opportunity	Short term	Dependency	OO	Significant
	Innovation and development	Incentives and a general willingness to develop innovation projects Partnerships, consortia and joint ventures	Opportunity	Medium term	Dependency	OO	Moderate
	Cybersecurity	Reputational risks	Risk	Medium term	Others	OO	Significant
		Legal and financial fines and penalties	Risk	Medium term	Others	OO	Moderate
		Loss of business	Risk	Medium term	Impact	OO	Significant
		Proliferation of new forms of cyber-attacks, which current systems may not be prepared to prevent	Risk	Short term	Impact	OO	Significant
		Strengthening IT security systems	Opportunity	Short term	Impact	OO	Significant
		Legislation drives the implementation of robust systems throughout the value chain	Opportunity	Medium term	Others	OO	Significant
	Social and environmental traceability of the supply chain	Regulatory pressure (EUDR) on traceability, deforestation, human rights and the due diligence process. Barriers to entry of raw materials into Europe. Compliance risk	Risk	Short term	Others	OO	Significant

Specific topics

Financial materiality		Main risks and opportunities that may influence Sovena's business, classified according to origin and time horizon of occurrence, along the value chain					
General topic	Sustainability topic	Potential financial effects	Risk or opportunity	Short, medium or long term	Origin	Value chain	Level of materiality
Specific topic	Quality and food safety	Costs related to food risk management and compliance processes	Risk	Short term	Impact	OO	Significant
		Increasing market demands for quality and emerging stringent legislation Reputational risk, with loss of corporate value	Risk	Long term	Others	OO	Significant
		Labeling regulations	Risk	Short term	Others	OO	Significant
		The subjectivity inherent in classifying the organoleptic quality of olive oils, which can lead to financial losses	Risk	Short term	Impact	OO	Significant
		New funds and incentives for innovation and development, access to research partnerships Development of R&D projects and internal mechanisms for greater control and differentiation from the competition	Opportunity	Short term	Impact	OO	Significant
		Increasing market demands for quality and emerging stringent legislation Anticipating the application of legislation, Sovena as a source/partner of knowledge	Opportunity	Medium term	Others	OO	Significant
		New customer demands Increased loyalty from suppliers and customers (more business, greater robustness)	Opportunity	Short term	Dependency	OO, DS	Significant

ESRS datapoints – Additional quantitative information

ENVIRONMENTAL INFORMATION

E1-5: Energy consumption and energy mix by location

		2024													
Energy Consumption (MWh)		**Agropro**	**Algés**	**Almada**	**Andújar**	**Barreiro**	**Brazil**	**Brenes**	**Centazzi**	**Monteolivo**	**Nutrifarms**	**Plasencia**	**Sovena USA_ Modesto**	**Sovena USA_ Rome**	**Tunisia**	**Total**
Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity		242	37 533	21 912	5 739	-	11 034		593	5 967	960	507	6 720	-	91 207
Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources	Electricity			-	-	-	6	-		-	1 420	-			24	1 458
	Heat			177 054												177 054
	Steam			13 747												13 747
Fuel consumption from crude oil and petroleum products	Butane							12								12
	Diesel	23	1 226	332	216	35		187	237		10 460	46	-	3 511	35	16 307
	Petrol						120				61				20	201
	Propane					0,0								853		853
Fuel consumption from natural gas	Natural gas				41 396	21 928		21 010				2 568	8	1 393		88 302
Fuel consumption from renewable sources	Biomass				34 634			21 598			467					56 698
Consumption of self-generated renewable energy	Solar energy			-	-	1 245		1 698			1 006	211				4 160
Total		**23**	**1 468**	**228 666**	**98 158**	**28 947**	**126**	**55 539**	**237**	**593**	**19 389**	**3 785**	**515**	**12 477**	**79**	**450 000**

E1-6: Scope 1, 2 and 3 gross GHG emissions and total GHG emissions

		Retrospective		Milestones and target years
GHG emissions	Reference year (2023)	2024	% 2024 / 2023	Annual target in % / Reference year
Scope 1 gross GHG emissions (tCO(2) e)	**32 332**	**34 954**	**8%**	
Refrigerant gas leaks	280	36	-87%	
Fuel consumption at fixed sources	17 954	18 720	4%	
Fuel consumption in mobile sources	3 601	4 138	15%	
Wastewater treatment	3 423	4 385	28%	
Use of fertilizers	2 759	3 718	35%	
Changes in land use	4 315	3 956	-8%	
Percentage of scope 1 emissions out of the total (market-based)	3%	2%	-	
Scope 2 GHG emissions				
Location-based Scope 2 gross GHG emissions (tCO(2) e)	-	56 534	-	
Acquisition of heat, cold and steam	-	38 992	-	
Purchasing electricity	-	17 542	-	
Market-based Scope 2 gross GHG emissions (tCO(2) e)	47 625	40 057	-16%	
Acquisition of heat, cold and steam	37 409	38 992	4%	
Purchasing electricity	10 216	1 065	-90%	
Scope 1+2 GHG emissions (location-based)	**-**	**91 488**		
Scope 1+2 GHG emissions (market-based)	**79 956**	**75 010**	**-6%**	**-10% até 2026 (vs. 2023) -25% até 2030 (vs. 2023)**

			Retrospective		Milestones and target years
GHG emissions		Reference year (2023)	2024	% 2024 / 2023	Annual target in % / Reference year
Scope 3 GHG emissions		**1 182 672**	**1 727 769**	**46%**	
1	Goods and services purchased	1 089 109	1 346 149	24%	
2	Capital goods		2 281		
3	Fuel and energy-related activities not included in scope 1 and 2		16 379		
4	Upstream transportation and distribution	41 490	79 894	93%	
5	Waste generated in operations	413	13 774	3 235%	
6	Business trips	289	440	52%	
7	Commuting		249		
8	Upstream leased assets		369		
9	Downstream transportation	51 317	25 983	-49%	
10	Processing the products sold		163 352		
12	End of life of products sold		77 882		
13	Downstream leased assets		1 022		
Total GHG emissions (based on location) (tCO_2 e)			**1 819 257**		
Total GHG emissions (market-based) (tCO_2 e)		**1 262 628**	**1 802 780**	**46%**	

Biogenic emissions (Scope 1)	2024
Fuel consumption from fixed sources (tCO_2e)	19 844
Fuel consumption from mobile sources (tCO_2e)	351
Biogenic emissions (Scope 3)	
Goods or services purchased (tCO_2e)	46 782
Total (tCO_2e)	**66 977**

GHG intensity	2024
Total GHG emissions (market-based) (tCO_2e /1000€)*	0,97
Total GHG emissions (market-based) (tCO_2e /t production)	1,89
Total GHG emissions (location-based) (tCO_2e /1000€)*	0,98
Total GHG emissions (location-based	1,90

* Revenue in the financial statement: €1 858 306.8 k€.

E2-4: Air, water and soil pollution by location

		2024				
	Pollutant	Almada	Andújar	Barreiro	Brenes	Total
Emissions to air (kg)	Carbon dioxide (CO_2)		18 948 390	4 067 195	10 066 171	**33 081 756**
	Carbon monoxide (CO)		68 974	1 444	42 030	**112 448**
	Methane (CH_4)		1 388	101		**1 489**
	Nitrogen oxides (NOx/NO2)		24 889	5 055	12 402	**42 346**
	Nitrous oxide (N(2) 0)		932	101	550	**1 583**
	Particles (PM10)	6 309	20 796	36	11 588	**38 729**
	Sulphur oxides (SOx/SO2)		952		466	**1 418**
	Total suspended particulate matter (TSP)		21 593		12 084	**33 677**
	Volatile organic compounds (VOC)	690 099				**690 099**
	Volatile organic compounds other than methane (VOCNM)		132 722	144		**132 866**
Emissions to water (kg)	Chemical Oxygen Demand (COD)	876	5 037		53 302	**59 215**
	Total nitrogen	38	189			**227**
	Total organic carbon (TOC)		1 679		17 767	**19 446**
	Total phosphorus	33	34			**67**
Total		**697 355**	**19 227 575**	**4 074 078**	**10 216 360**	**34 215 368**

E3-4: Water consumption

	2024									
Water use (m^3)	Almada	Andújar	Barreiro	Brenes	Monteolivo	Nutrifarms	Plasencia	Sovena USA	Tunisia	Total
Collected water	5 761 860	212 586	823 933	131 413	3 300	20 650 969	10 455	10 391	374	**27 605 281**
Discharged water	5 620 101	105 681	797 821	87 837	3 300	0	6 220	0	374	**6 621 334**
Water consumed	141 759	106 905	26 112	43 576	0	20 650 969	4 235	10 391	0	**20 983 947**
Recycled or reused water	114 285	26 904	8 189		1.600				0	**150 978**
Stored water	0	1 500	0	600					0	**2 100**

E5-4: Purchased technical and biological materials (upstream)

Technical and biological materials	2024 (t)
Fertilizers (T*)	846
Food products (B*)	918 207
Chemical products (T)	5 370
Wood (T)	5 074
Metal (T)	156
Paper and board (B)	10 468
Plastic (PET) (T)	8 019
Other plastics and rubbers (T)	6 731
Glass (T)	31 616
Technical products (total)	**57 811 (6%)**
Organic products (total)	**928 674 (94%)**

* T – technical; B – biological

E5-5: Resource output – Waste by category and location

			2024								
			Almada	Andújar	Barreiro	Brenes	Nutrifarms	Plasencia	Sovena USA Modesto	Sovena USA Rome	Tunisia	Total
Waste for disposal (t)	Dangerous	Incineration										**0,0**
		Landfill		5,0						0,6		**5,7**
		Other disposal operations	54,5		0,4	1,0	15,7					**71,5**
	Non-hazardous	Incineration										**0,0**
		Landfill			18,1				54,6	346,8	0,4	**419,9**
		Other disposal operations	77,5		81,7	1 013,2	42,0					**1 214,4**
Waste diverted from disposal (t)	Dangerous	Recycling										**0,0**
		Preparing for reuse		3,8		5,6						**9,4**
		Other valuation operations	13,3	0,6	6,1							**19,9**
	Non-hazardous	Recycling	2 054,9		1 248,4			29,9	41,2	417,2		**3 791,6**
		Preparing for reuse	186,2	42,8								**229,0**
		Other valuation operations	430,7	3 346,7	856,9	2 338,0						**6 972,3**
Total			**2 817,07**	**3 398,9**	**2 211,7**	**3 357,8**	**57,7**	**29,9**	**95,7**	**764,7**	**0,4**	**12 733,7**

			Classification	2024
Waste for disposal (t)	Dangerous	Landfill	LER 150110	1,06
			LER 120301	2,15
			LER 060205	1,42
			LER 060106	0,29
			LER 160508	0,11
			Resíduos de embalagens	0,64
		Other disposal operations	LER 080314	0,03
			LER 080317	0,17
			LER 150202	2,45
			LER 130208	3,53
			LER 150110	11,85
			LER 160708	30,64
			LER 160709	19,82
			LER 161001	1,74
			LER 160506	0,02
			LER 120301	1,00
			LER 160601	0,26
	Non-hazardous	Landfill	LER 020399	18,12
			LER 150203	0,40
			Resíduos de embalagens	401,41
		Other disposal operations	LER 020399	1 071,00
			LER 150102	0,46
			LER 200301	122,73
			LER 200307	0,15
			LER 120101	4,78
			LER 200136	0,04
			LER 020305	6,66
			LER 200139	2,28
			LER 100101	0,98
			LER 160117	3,68
			LER 160214	0,03
			LER 160103	0,06
			LER 020104	1,56

			Classification	2024
Waste diverted from disposal (t)	Dangerous	Preparing for reuse	LER 080317	0,02
			LER 150202	0,16
			LER 150110	1,34
			LER 200121	0,00
			LER 080111	0,02
			LER 080312	0,05
			LER 160504	0,02
			LER 160506	3,84
			LER 160603	0,01
			LER 200135	0,22
			LER 130205	3,75
			LER 160213*61*	0,01
		Other valuation operations	LER 080314	0,23
			LER 150202	0,92
			LER 130208	9,82
			LER 140603	3,47
			LER 150110	5,14
			LER 150111	0,02
			LER 200121	0,28
			LER 160506	0,05
	Non-hazardous	Preparing for reuse	LER 200125	186,16
			LER 200140	36,14
			LER 200102	6,68
		Recycling	LER 020399	889,34
			LER 150102	6,31
			LER 150101	23,56
			LER 020305	78,00
			LER 020304	2 336,04
			Resíduos de embalagens	458,36

		Classification	2024
	Other valuation operations	LER 020399	169,50
		LER 150102	87,37
		LER 200301	116,22
		LER 200307	66,90
		LER 080410	0,74
		LER 120101	190,46
		LER 150101	27,01
		LER 150103	87,76
		LER 150104	11,43
		LER 150106	274,24
		LER 150107	316,56
		LER 200101	333,99
		LER 200136	0,60
		LER 020305	1 451,94
		LER 200125	2,96
		LER 150203	1,82
		LER 200140	33,58
		LER 200201	10,00
		LER 200102	65,35
		LER 200138	84,88
		LER 200139	88,68
		LER 020301	1 956,54
		LER 100101	210,94
		LER 020304	1 014,38
		LER 020103	358,38
		LER 160604	0,03
		LER 200108	10,00
			12 733,74

SOCIAL INFORMATION

S1-14: Health and Safety Metrics

Number of accidents at work (minor): Almada – 17; Barreiro – 6; Nutrifarms – 3; Centazzi – 6; Brenes – 8; Andújar – 7; Plasencia – 1; Rest: 0
Number of occupational diseases declared: Almada: 1
No deaths from accidents or occupational diseases

ESRS correspondence

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

Datapoint	DR	Location	Correspondence with other European laws
ESRS 2 | General dissemination			
BP-1	General basis for drawing up sustainability declarations	About this report	
BP-2	Disclosures in relation to specific circumstances	About this report Annex – Carbon Footprint Methodology	
GOV-1	Role of the administrative, management and supervisory bodies	3. Grounded in Purpose for a Greater Impact Purpose of Governance: strengthening our roots ESRS 2 – How Sovena Group governance works The role of administrative and management bodies Responsibilities of the administrative, management and supervisory bodies	SFDR Law 11/2018
GOV-2	Information provided and sustainability issues addressed by the company's administrative, management and supervisory bodies	3. Grounded in Purpose for a Greater Impact Purpose of Governance: strengthening our roots ESRS 2 – How Sovena Group's governance works The role of administrative and management bodies Responsibilities of the administrative, management and supervisory bodies	Law 11/2018
GOV-3	Integrating sustainability performance into incentive schemes	3. Grounded in Purpose for a Greater Impact Purpose of Governance: strengthening our roots ESRS 2 – How Sovena Group governance works The role of administrative and management bodies	
GOV-4	Declaration on the duty of care	2. Grounded in Purpose for a Deeper Commitment Start of chapter; Strategy: strengthening the Feeding Futures ambition	SFDR

Datapoint	DR	Location	Correspondence with other European laws
SBM-1	Strategy, business model and value chain SBM-1_16: 0, SBM-1_18: 0, SBM-1_20: 0	1. Grounded in Purpose for a Resilient Future Expanding our roots: around the world, producing the best For a virtuous production circle	SFDR Law 11/2018
		2. Grounded in Purpose for a Deeper Commitment Start of chapter; Strategy: strengthening the Feeding Futures ambition	
		3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S4 – Closer relations with clients and consumers Bringing brands closer to consumers, creating value	
		Annex – ESRS correspondence	
SBM-2	Stakeholders' interests and points of view	2.Grounded in Purpose for a Deeper Commitment Start of chapter Double materiality: the most relevant sustainability issues	SFDR Law 11/2018
		3. Grounded in Purpose for a Greater Impact Purpose of Governance: strengthening our roots ESRS 2 – How Sovena Group governance works The role of administrative and management bodies Start of chapter	
SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	2. Grounded in Purpose for a Deeper Commitment Start of chapter; Double materiality: the most relevant sustainability topics	SFDR Law 11/2018
		3. Grounded in Purpose for a Greater Impact Environmental Purpose: caring for our roots E1- Fighting climate change Understanding the impacts and risks related to climate change; E4- Protecting biodiversity and ecosystems Understand the risks and dependencies of biodiversity and ecosystems; Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Understanding the impacts, risks and opportunities; S3 – Collaborating with the community for greater prosperity Promoting equal opportunities in society; S4 – Closer relations with clients and consumers Bringing brands closer to consumers, creating value	

Datapoint	DR	Location	Correspondence with other European laws
IRO-1	Description of the processes for identifying and assessing material impacts, risks and opportunities	2. Grounded in Purpose for a Deeper Commitment Start of chapter; Double materiality: the most relevant sustainability issues	
IRO-2	Disclosure requirements in ESRS covered by the company's sustainability declaration	About this report 2. Grounded in Purpose for a Deeper Commitment Double materiality: the most relevant sustainability issues	
ESRS E1 | Climate change			
E1-1	Transition plan for climate change mitigation	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 –Combating climate change Start of chapter Decarbonize and remove GHG emissions	Law 11/2018
E1.SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 –Combating climate change Understanding the impacts and risks related to climate change	
E1.IRO-1	Description of the processes for identifying and assessing material climate-related impacts, risks and opportunities	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 –Combating climate change Understanding the impacts and risks related to climate change; Decarbonize and remove GHG emissions	
E1.MDR-P	Policies adopted to manage material sustainability issues	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 –Combating climate change Managing the impacts of climate change	
E1-2	Policies related to climate change mitigation and adaptation	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 –Combating climate change Managing the impacts of climate change	
E1.MDR-A	Actions and resources related to material sustainability issues	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 –Combating climate change Managing the impacts of climate change	

Datapoint	DR	Location	Correspondence with other European laws
E1-3	Actions and resources related to climate change policies	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 –Combating climate change Decarbonize and remove GHG emissions	SFDR Law 11/2018
E1.MDR-T	Monitoring the effectiveness of policies and actions through targets	2. Grounded in Purpose for a Deeper Commitment Strategy: strengthen the Feeding Futures ambition	
		3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots Start of chapter	
E1-4	Targets related to climate change mitigation and adaptation	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 –Combating climate change Start of chapter; Managing the impacts of climate change; Decarbonize and remove GHG emissions	SFDR Law 11/2018
E1-5	Energy consumption and energy mix E1-5_03-04 use of nuclear energy: 0	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 –Combating climate change Managing the impacts of climate change	SFDR Law 11/2018
		Annex – ESRS indicators – Additional quantitative information	
E1-6	Scope 1, 2, 3 gross GHG emissions and total GHG emissions	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 –Combating climate change Managing the impacts of climate change; Decarbonize and remove GHG emissions	SFDR Law 11/2018
		Annex – ESRS indicators – Additional quantitative information	
E1-7	GHG removal and mitigation projects financed through carbon credits	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 –Combating climate change Managing the impacts of climate change; Decarbonize and remove GHG emissions	

Datapoint	DR	Location	Correspondence with other European laws
ESRS E2 | Pollution			
E2.IRO-1	Description of the processes for identifying and assessing material impacts, risks and opportunities related to pollution	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E2 – Reducing pollution Understanding the impacts of pollution	
E2.MDR-P	Pollution-related policies	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E2 – Reducing pollution Managing pollution through reduction and substitution	
E2-1	Pollution-related policies	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E2 – Reducing pollution Managing pollution through reduction and substitution	
E2.MDR-A	Actions and resources related to material sustainability issues	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E2 – Reducing pollution Managing pollution through reduction and substitution	
E2.MDR-T	Monitoring the effectiveness of policies and actions through targets	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E2 – Reducing pollution Every particle makes a difference: indicators for production with less pollution	
E2-3	Pollution-related targets	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E2 – Reducing pollution Every particle makes a difference: indicators for production with less pollution	
E2-4	Air, water and soil pollution	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E2 – Reducing pollution Every particle makes a difference: indicators for production with less pollution Annex – ESRS datapoints – Additional quantitative information	SFDR

Datapoint	DR	Location	Correspondence with other European laws
ESRS E3 | Water and marine resources			
E3.IRO-1	Description of the processes for identifying and assessing material impacts, risks and opportunities related to water and marine resources	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E3 – Preserving water: a vital resource for Sovena's production Understanding water risks and dependencies	SFDR Law 11/2018
E3.MDR-P	Policies adopted to manage material sustainability issues	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E3 – Preserving water: a vital resource for Sovena's production Managing water efficiently and responsibly	
E3-1	Policies related to water and marine resources	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E3 – Preserving water: a vital resource for Sovena's production Managing water efficiently and responsibly; E4 – Protecting biodiversity and the ecosystems in which we operate Managing our ecosystems efficiently and responsibly	SFDR Law 11/2018
E3.MDR-A	Actions and resources related to material sustainability issues	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E3 – Preserving water: a vital resource for Sovena's production Managing water efficiently and responsibly	
E3.MDR-T	Monitoring the effectiveness of policies and actions through targets	2. Grounded in Purpose for a Deeper Commitment Strategy: strengthening the Feeding Futures ambition 3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots Start of chapter	
E3-3	Targets related to water and marine resources	2. Grounded in Purpose for a Deeper Commitment Strategy: strengthening the Feeding Futures ambition 3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E3 – Preserving water: a vital resource for Sovena's production Managing water efficiently and responsibly	
E3-4	Water consumption	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E3 – Preserving water: a vital resource for Sovena's production Managing water efficiently and responsibly Annex – ESRS datapoints – Additional quantitative information	SFDR Law 11/2018

Datapoint	DR	Location	Correspondence with other European laws
ESRS E4 | Biodiversity and ecosystems			
E4.SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E4 – Protecting biodiversity and the ecosystems in which we operate Understanding the risks and dependencies of biodiversity and ecosystems	SFDR
E4.IRO-1	Description of the processes for identifying and assessing material impacts, risks and opportunities related to biodiversity and ecosystems	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E4 – Protecting biodiversity and the ecosystems in which we operate Managing our ecosystems efficiently and responsibly	SFDR Law 11/2018
E4.MDR-P	Policies adopted to manage material sustainability issues	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E4 – Protecting biodiversity and the ecosystems in which we operate Managing our ecosystems efficiently and responsibly	
E4-2	Policies related to biodiversity and ecosystems	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E4 – Protecting biodiversity and the ecosystems in which we operate Understand the risks and dependencies of biodiversity and ecosystems; Managing our ecosystems efficiently and responsibly	SFDR
E4.MDR-A	Actions and resources related to material sustainability issues	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E4 – Protecting biodiversity and the ecosystems in which we operate Managing our ecosystems efficiently and responsibly	Law 11/2018
E4.MDR-T	Monitoring the effectiveness of policies and actions through targets	2. Grounded in Purpose for a Deeper Commitment Strategy: strengthening the Feeding Futures ambition 3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots Start of chapter	
E4-4	Targets related to biodiversity and ecosystems	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E4 – Protecting biodiversity and the ecosystems in which we operate Managing our ecosystems efficiently and responsibly	
E4-5	Impact metrics related to changes in biodiversity and ecosystems	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E4 – Protecting biodiversity and the ecosystems in which we operate Understand the risks and dependencies of biodiversity and ecosystems;	SFDR Law 11/2018

Datapoint	DR	Location	Correspondence with other European laws
ESRS E5 | Use of resources and circular economy			
E5.IRO-1	Description of the processes for identifying and assessing material impacts, risks and opportunities related to the use of resources and the circular economy	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E5 – Closing the loop: promoting efficiency and circularity Understanding the impacts and risks of resource management and circularity	
E5.MDR-P	Policies adopted to manage material sustainability issues	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E5 – Closing the loop: promoting efficiency and circularity Managing our resources with circularity and efficiency	
E5-1	Policies related to the use of resources and the circular economy	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E5 – Closing the loop: promoting efficiency and circularity Managing our resources with circularity and efficiency	
E5.MDR-A	Actions and resources related to material sustainability issues	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E5 – Closing the loop: promoting efficiency and circularity Start of chapter	
E5.MDR-T	Monitoring the effectiveness of policies and actions through targets	2. Grounded in Purpose for a Deeper Commitment Strategy: strengthening the Feeding Futures ambition	
		3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots Start of chapter	
E5-3	Targets related to the use of resources and the circular economy	2. Grounded in Purpose for a Deeper Commitment Strategy: strengthening the Feeding Futures ambition	
		3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E5 – Closing the loop: promoting efficiency and circularity Understanding the impacts and risks of resource management and circularity ircularity in our packaging	
E5-4	Resource inputs	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E5 – Closing the loop: promoting efficiency and circularity Understanding the impacts and risks of resource management and circularity Circularity in our packaging	SFDR Law 11/2018
		Annex – ESRS datapoints – Additional quantitative information	

Datapoint	DR	Location	Correspondence with other European laws
E5-5	Resource outflows	1. Grounded in Purpose for a Resilient Future For a virtuous production circle	SFDR Law 11/2018
		3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E5 – Closing the loop: promoting efficiency and circularity Understanding the impacts and risks of resource management and circularity Circularity in our operations Circularity in our packaging	
ESRS S1 | Own workforce			
S1.SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Understanding the impacts, risks and opportunities	SFDR Law 11/2018
S1-1 (S1.MDR-P)	Policies adopted to manage material sustainability issues	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Contributing to employee job satisfaction	
S1-1	Policies related to the workforce itself	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Contributing to employee job satisfaction We respect labor rights Promoting health and safety at work Ensuring diversity, equity and inclusion	SFDR Law 11/2018
S1-2	Processes for dialoguing with workers themselves and workers' representatives about impacts	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Involving employees in a strong corporate culture; Purpose of Governance: to strengthen our roots G1 – Ensure irreproachable business conduct Guiding the culture towards ethics and transparency	SFDR Law 11/2018
S1-3	Processes to correct negative impacts and channels for workers themselves to express concerns	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Contributing to employee job satisfaction We respect labor rights Involving employees in a strong corporate culture	SFDR Law 11/2018

Datapoint	DR	Location	Correspondence with other European laws
S1.MDR-A	Actions and resources related to material sustainability issues	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots Start of chapter	
S1-4	Taking action on material impacts on the workforce itself and approaches to mitigating material risks and seeking material opportunities related to the workforce itself, as well as the effectiveness of these measures	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Understanding the impacts, risks and opportunities	Law 11/2018
S1.MDR-T	Monitoring the effectiveness of policies and actions through targets	2. Grounded in Purpose for a Deeper Commitment Strategy: strengthening the Feeding Futures ambition 3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots Start of chapter	
S1-5	Goals related to managing negative material impacts, promoting positive impacts and managing material risks and opportunities	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Involving employees in a strong corporate culture	
S1-6	Characteristics of the company's employees S1-6_13: The data on the number of employees reported is based on the human resources records – Younify – available in the company's internal systems. For reporting purposes, the number of employees as of December 31 was considered representative of the annual average, given the small variation in the number of employees throughout the year. Employees with open-ended, fixed-term and part-time employment contracts are included, excluding independent service providers.	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Portraying who we are: the profile of our Team Annex – ESRS correspondence	Law 11/2018
S1-7	Characteristics of self-employed workers in the company's own workforce S1-7_06: The data on the number of employees reported is based on the human resources records – Younify – available in the company's internal systems. For reporting purposes, the number of employees as of December 31 was considered representative of the annual average, given the small variation in the number of employees throughout the year. Employees with open-ended, fixed-term and part-time employment contracts are included, excluding independent service providers.	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Portraying who we are: the profile of our Team Annex – ESRS correspondence	

Datapoint	DR	Location	Correspondence with other European laws
S1-8	Coverage of collective bargaining and social dialog	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams We respect labor rights	SFDR Law 11/2018
S1-9	Diversity metrics	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Ensuring diversity, equity and inclusion	
S1-10	Adequate salaries	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Contributing to employee job satisfaction	SFDR Law 11/2018
S1-11	Social protection	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Contributing to employee job satisfaction	
S1-12	People with disabilities	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Ensuring diversity, equity and inclusion	
S1-14	Health and safety metrics	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Promoting health and safety at work Annex – ESRS datapoints – Additional quantitative information	Law 11/2018
S1-15	Work-life balance metrics	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Promoting work-life balance	
S1-16	Compensation metrics (pay gap and total compensation)	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Ensuring diversity, equity and inclusion	SFDR Law 11/2018
S1-17	Incidents, complaints and serious impacts and incidents of human rights violations	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Contributing to employee job satisfaction	SFDR Law 11/2018

Datapoint	DR	Location	Correspondence with other European laws
ESRS S2 | Workers in the value chain			
S2.SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots We start from impacts, risks and opportunities	SFDR Law 11/2018
S2.MDR-P	Policies adopted to manage material sustainability issues	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S2 – Bringing sustainability to the value chain Ensure commitment to best practices	
S2-1	Policies related to workers in the value chain	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S2 – Bringing sustainability to the value chain Ensure commitment to best practices	SFDR Law 11/2018
S2-2	Processes for dialoguing with workers in the value chain about impacts	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S2 – Bringing sustainability to the value chain Ensure commitment to best practices Collaboration with strategic suppliers; Purpose of Governance: strengthening our roots G1 – Ensure irreproachable business conduct Guiding the culture towards ethics and transparency	
S2-3	Processes to correct negative impacts and channels for workers in the value chain to express concerns	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S2 – Bringing sustainability to the value chain Listening to respond Collaboration with strategic suppliers	
S2.MDR-A	Actions and resources related to material sustainability issues	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S2 – Bringing sustainability to the value chain Ensure commitment to best practices	
S2-4	Taking action on material impacts on workers in the value chain and approaches to managing material risks and pursuing material opportunities related to workers in the value chain, and the effectiveness of these actions	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S2 – Bringing sustainability to the value chain Ensure commitment to best practices Listening to respond Collaboration with strategic suppliers	SFDR

Datapoint	DR	Location	Correspondence with other European laws
S2.MDR-T	Monitoring the effectiveness of policies and actions through targets	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S2 – Bringing sustainability to the value chain Ensure commitment to best practices	
ESRS S3 | Affected communities			
S3.SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S3 – Collaborating with the community for more prosperity Promoting equal opportunities in society	
S3.MDR-P	Policies adopted to manage material sustainability issues	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S3 – Collaborating with the community for more prosperity Understanding the impacts, risks and opportunities Involving communities in our work	
S3-1	Policies related to affected communities	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S3 – Collaborating with the community for more prosperity Start of chapter	SFDR Law 11/2018
S3-2	Processes for dialoguing with affected communities about impacts	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S3 – Collaborating with the community for more prosperity Understanding the impacts, risks and opportunities Involving communities in our work Listening to respond	SFDR Law 11/2018
S3-3	Processes to correct negative impacts and channels for affected communities to express concerns	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S3 – Collaborating with the community for more prosperity Start of chapter Purpose of Governance: to strengthen our roots G1 – Ensure irreproachable business conduct Guiding the culture towards ethics and transparency	SFDR Law 11/2018
S3.MDR-A	Actions and resources related to material sustainability issues	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S3 – Collaborating with the community for more prosperity Start of chapter	

Datapoint	DR	Location	Correspondence with other European laws
S3-4	Taking action on material impacts on affected communities and approaches to managing material risks and pursuing material opportunities related to affected communities, as well as the effectiveness of these actions	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S3 – Collaborating with the community for more prosperity Start of chapter	SFDR
S3.MDR-T	Monitoring the effectiveness of policies and actions through targets	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S3 – Collaborating with the community for more prosperity Promoting equal opportunities in society	
S3-5	Goals related to managing negative material impacts, promoting positive impacts and managing material risks and opportunities	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S3 – Collaborating with the community for more prosperity Understanding the impacts, risks and opportunities Involving communities in our work	
ESRS S4 | Consumers and end users			
S4.SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S4 – Closer relations with clients and consumers Understanding the impacts, risks and opportunities Bringing brands closer to consumers, creating value	
S4.MDR-P	Policies adopted to manage material sustainability issues	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S4 – Closer relations with clients and consumers Respect the rights of clients and consumers	
S4-1	Policies related to consumers and end users	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S4 – Closer relations with clients and consumers Respect the rights of clients and consumers	SFDR Law 11/2018
S4-2	Processes for dialoguing with consumers and end users about impacts	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S4 – Closer relations with clients and consumers Listening to respond	
S4-3	Processes to correct negative impacts and channels for consumers and end users to express concerns	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S4 – Closer relations with clients and consumers Listening to respond	SFDR Law 11/2018

Datapoint	DR	Location	Correspondence with other European laws
S4.MDR-A	Actions and resources related to material sustainability issues	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S4 – Closer relations with clients and consumers Bringing brands closer to consumers, creating value	
S4-4	Adoption of measures on significant impacts on consumers and end-users, and approaches to manage material risks and seek material opportunities related to consumers and end-users, and effectiveness of these actions	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S4 – Closer relations with clients and consumers Listening to respond Bringing brands closer to consumers, creating value	SFDR Law 11/2018
S4.MDR-T	Monitoring the effectiveness of policies and actions through targets	2. Grounded in Purpose for a Deeper Commitment Strategy: strengthening the Feeding Futures ambition	
		3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots Start of chapter	
ESRS G1 | Business conduct			
G1.GOV-1	The role of the administrative, supervisory and management bodies	3. Grounded in Purpose for a Greater Impact Purpose of Governance: to strengthen our roots ESRS 2 – How Sovena Group's governance works The role of the administrative, management and supervisory bodies	
G1-1 (G1.MDR-P)	Policies adopted to manage material sustainability issues	3. Grounded in Purpose for a Greater Impact Purpose of Governance: to strengthen our roots G1 – Ensure irreproachable business conduct Guiding the culture towards ethics and transparency	
G1-1	Corporate culture and business conduct policies	3. Grounded in Purpose for a Greater Impact Purpose of Governance: to strengthen our roots G1 – Ensure irreproachable business conduct Guiding the culture towards ethics and transparency	SFDR Law 11/2018
G1-2	Supplier relationship management	3. Grounded in Purpose for a Greater Impact Purpose of Governance: to strengthen our roots G1 – Ensure irreproachable business conduct Integrating sustainability into the entire value chain	SFDR Law 11/2018
G1-3	Prevention and detection of corruption and bribery	3. Grounded in Purpose for a Greater Impact Purpose of Governance: to strengthen our roots G1 – Ensure irreproachable business conduct Acting responsibly: ethics, anti-corruption and bribery	SFDR Law 11/2018

Datapoint	DR	Location	Correspondence with other European laws
G1-4	Confirmed incidents of corruption or bribery G1-4_01-03 no incidents of corruption to report	3. Grounded in Purpose for a Greater Impact Purpose of Governance: to strengthen our roots G1 – Ensure irreproachable business conduct Acting responsibly: ethics, anti-corruption and bribery	SFDR
		Annex – ESRS correspondence	
G1-5	Political influence and interest group representation activities G1-5_02-03, G1-5_06-07: The Sovena Group does not make political contributions, either financial or in kind, either directly or indirectly.	Annex – ESRS correspondence	
G1-6	Payment practices	3. Grounded in Purpose for a Greater Impact Purpose of Governance: to strengthen our roots G1 – Ensure irreproachable business conduct Guiding the culture towards ethics and transparency	

Under development or not applicable datapoints

ESRS	ID	Name	Reason
ESRS 2	BP-1_05	Option to omit specific piece of information corresponding to intellectual property, know-how or results of innovation has been used	Not applicable, since no information is omitted with this justification
	BP-2_04	Description of basis for preparation of metrics that include value chain data estimated using indirect sources	Undocumented practice
	BP-2_05	Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	Undocumented practice
	BP-2_06	Description of planned actions to improve accuracy in future of metrics that include value chain data estimated using indirect sources	Undocumented practice
	BP-2_07	Disclosure of quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty	Not applicable, since the metrics in the report are not subject to a high level of measurement uncertainty
	BP-2_08	Disclosure of sources of measurement uncertainty	Not applicable, since there is no measurement uncertainty
	BP-2_09	Disclosure of assumptions, approximations and judgements made in measurement	Undocumented practice
	BP-2_10	Explanation of changes in preparation and presentation of sustainability information and reasons for them	Not applicable, as this is the first year of reporting according to ESRS
	BP-2_11	Adjustment of comparative information for one or more prior periods is impracticable	Not applicable, as this is the first year of reporting according to ESRS
	BP-2_12	Disclosure of difference between figures disclosed in preceding period and revised comparative figures	Not applicable, as this is the first year of reporting according to ESRS
	BP-2_13	Disclosure of nature of prior period material errors	Not applicable, as this is the first year of reporting according to ESRS
	BP-2_14	Disclosure of corrections for prior periods included in sustainability statement	Not applicable, as this is the first year of reporting according to ESRS
	BP-2_15	Disclosure of why correction of prior period errors is not practicable	Not applicable, as this is the first year of reporting according to ESRS
	GOV-1_09	Disclosure of how body's or individuals within body responsibilities for impacts, risks and opportunities are reflected in undertaking's terms of reference, board mandates and other related policies	Undocumented practice
	GOV-5_02	Description of risk assessment approach followed	Undocumented practice
	GOV-5_03	Description of main risks identified and their mitigation strategies	Undocumented practice
	GOV-5_04	Description of how findings of risk assessment and internal controls as regards sustainability reporting process have been integrated into relevant internal functions and processes	Undocumented practice
	GOV-5_05	Description of periodic reporting of findings of risk assessment and internal controls to administrative, management and supervisory bodies	Undocumented practice
	IRO-1_10	Description of how sustainability-related risks relative to other types of risks have been prioritised	Undocumented practice

ESRS	ID	Name	Reason
ESRS 2	IRO-1_12	Description of extent to which and how process to identify, assess and manage impacts and risks is integrated into overall risk management process and used to evaluate overall risk profile and risk management processes	Undocumented practice
	IRO-1_15	Description of how process to identify, assess and manage impacts, risks and opportunities has changed compared to prior reporting period	Not applicable, as this is the first year of reporting according to ESRS
	SBM-1_05	Description of products and services that are banned in certain markets	Not applicable, as all products placed on the market comply with applicable local legislation
	SBM-1_09	Undertaking is active in fossil fuel (coal, oil and gas) sector	Not applicable, since the undertaking is not involved in these sectors
	SBM-1_15	Undertaking is active in chemicals production	Not applicable, since the undertaking is not active in chemical production
	SBM-1_17	Undertaking is active in controversial weapons	Not applicable, since the undertaking is not active in controversial arms.
	SBM-1_19	Undertaking is active in cultivation and production of tobacco	Not applicable, since the undertaking is not active in the tobacco industry
	SBM-1_24	List of ESRS sectors that are significant for undertaking	Undocumented practice
	SBM-2_08	Description of amendments to strategy and (or) business model	Not applicable, as this is the first year of reporting according to ESRS
	SBM-2_10	Description of any further steps that are being planned and in what timeline	Not applicable
	SBM-2_11	Further steps that are being planned are likely to modify relationship with and views of stakeholders	Undocumented practice
	SBM-3_08	Disclosure of current financial effects of material risks and opportunities on financial position, financial performance and cash flows and material risks and opportunities for which there is significant risk of material adjustment within next annual reporting period to carrying amounts of assets and liabilities reported in related financial statements	Undocumented practice
	SBM-3_10	Information about resilience of strategy and business model regarding capacity to address material impacts and risks and to take advantage of material opportunities	Non-existent practice
	SBM-3_11	Disclosure of changes to material impacts, risks and opportunities compared to previous reporting period	Not applicable, as this is the first year of reporting according to ESRS
E1	E1.IRO-1_09	Description of process in relation to climate-related transition risks and opportunities in own operations and along value chain	Non-existent practice
	E1.IRO-1_10	Transition events have been identified over short-, medium- and long-term time horizons	Undocumented practice
	E1.IRO-1_11	Undertaking has screened whether assets and business activities may be exposed to transition events	Non-existent practice
	E1.IRO-1_12	Extent to which assets and business activities may be exposed and are sensitive to identified transition events has been assessed	Undocumented practice
	E1.IRO-1_13	Identification of transition events and assessment of exposure has been informed by climate-related scenario analysis	Undocumented practice
	E1.IRO-1_15	Explanation of how climate-related scenario analysis has been used to inform identification and assessment of transition risks and opportunities over short, medium and long-term	Undocumented practice
	E1.IRO-1_16	Explanation of how climate scenarios used are compatible with critical climate-related assumptions made in financial statements	Undocumented practice
	E1-3_06	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to relevant line items or notes in financial statements	Undocumented practice

ESRS	ID	Name	Reason
E1	E1-3_07	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to key performance indicators required under Commission Delegated Regulation (EU) 2021/2178	Undocumented practice
	E1-3_08	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to CapEx plan required by Commission Delegated Regulation (EU) 2021/2178	Undocumented practice
	E1-4_21	Description of how new baseline value affects new target, its achievement and presentation of progress over time	Not applicable, as this is the first year of reporting according to ESRS
	E1-4_24	Diverse range of climate scenarios have been considered to detect relevant environmental, societal, technology, market and policy-related developments and determine decarbonisation levers	Non-existent practice
	E1-6_16	Disclosure of the effects of significant events and changes in circumstances (relevant to its GHG emissions) that occur between the reporting dates of the entities in its value chain and the date of the undertaking's general purpose financial statements	Evaluate each year
	E1-7_02	Disclosure of GHG emission reductions or removals from climate change mitigation projects outside value chain financed or to be financed through any purchase of carbon credits	Non-existent practice
	E1-7_09	Removal activity has been converted into carbon credits and sold on to other parties on voluntary market	Non-existent practice
	E1-7_10	Total amount of carbon credits outside value chain that are verified against recognised quality standards and cancelled	Non-existent practice
	E1-7_11	Total amount of carbon credits outside value chain planned to be cancelled in future	Non-existent practice
	E1-7_12	Disclosure of extent of use and quality criteria used for carbon credits	Non-existent practice
	E1-7_13	Percentage of reduction projects	Non-existent practice
	E1-7_14	Percentage of removal projects	Non-existent practice
	E1-7_15	Type of carbon credits from removal projects	Non-existent practice
	E1-7_16	Percentage for recognised quality standard	Non-existent practice
	E1-7_17	Percentage issued from projects in European Union	Non-existent practice
	E1-7_18	Percentage that qualifies as corresponding adjustment	Non-existent practice
	E1-7_19	Date when carbon credits outside value chain are planned to be cancelled	Non-existent practice
	E1-7_20	Explanation of scope, methodologies and frameworks applied and how residual GHG emissions are intended to be neutralised	Non-existent practice
	E1-7_21	Public claims of GHG neutrality that involve use of carbon credits have been made	Non-existent practice
	E1-7_22	Public claims of GHG neutrality that involve use of carbon credits are accompanied by GHG emission reduction targets	Non-existent practice
	E1-7_23	Claims of GHG neutrality and reliance on carbon credits neither impede nor reduce achievement of GHG emission reduction targets or net zero target	Non-existent practice
	E1-7_24	Explanation of whether and how public claims of GHG neutrality that involve use of carbon credits are accompanied by GHG emission reduction targets and how claims of GHG neutrality and reliance on carbon credits neither impede nor reduce achievement of GHG emission reduction targets or net zero target	Non-existent practice
	E1-7_25	Explanation of credibility and integrity of carbon credits used	Non-existent practice
	E1-8_01	Carbon pricing scheme by type	Non-existent practice

ESRS	ID	Name	Reason
E1	E1-8_02	Type of internal carbon pricing scheme	Non-existent practice
	E1-8_03	Description of specific scope of application of carbon pricing scheme	Non-existent practice
	E1-8_04	Carbon price applied for each metric tonne of greenhouse gas emission	Non-existent practice
	E1-8_05	Description of critical assumptions made to determine carbon price applied	Non-existent practice
	E1-8_06	Percentage of gross Scope 1 greenhouse gas emissions covered by internal carbon pricing scheme	Non-existent practice
	E1-8_07	Percentage of gross Scope 2 greenhouse gas emissions covered by internal carbon pricing scheme	Non-existent practice
	E1-8_08	Percentage of gross Scope 3 greenhouse gas emissions covered by internal carbon pricing scheme	Non-existent practice
	E1-8_09	Disclosure of whether and how carbon price used in internal carbon pricing scheme is consistent with carbon price used in financial statements	Non-existent practice
	E1.SBM-3_02	Description of scope of resilience analysis	It exists, but it doesn't fully respond to the request
	E1.SBM-3_03	Disclosure of how resilience analysis has been conducted	Non-existent practice
	E1.SBM-3_05	Time horizons applied for resilience analysis	Non-existent practice
	E1.SBM-3_06	Description of results of resilience analysis	Non-existent practice
	E1.SBM-3_07	Description of ability to adjust or adapt strategy and business model to climate change	Non-existent practice
E2	E2-2_02	Action related to pollution extends to upstream/downstream value chain engagements	Non-existent practice
	E2.MDR-P_01-06	Policies to manage its material impacts, risks and opportunities related to pollution [see ESRS 2 MDR-P]	Undocumented practice
	E2.MDR-T_01-13	Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	Non-existent practice
	E2-4_05	Microplastics generated and used	Undocumented practice
	E2-4_06	Microplastics generated	Undocumented practice
	E2-4_07	Microplastics used	Undocumented practice
	E2-4_08	Description of changes over time (pollution of air, water and soil)	Not applicable, as this is the first year of reporting according to ESRS
	E2-4_15	Disclosure of reasons for choosing inferior methodology to quantify emissions	Non-existent practice
	E2-5_01	Total amount of substances of concern that are generated or used during production or that are procured, breakdown by main hazard classes of substances of concern	Undocumented practice
	E2-5_02	Total amount of substances of concern that are generated or used during production or that are procured	Undocumented practice
	E2-5_03	Total amount of substances of concern that leave facilities as emissions, as products, or as part of products or services	Undocumented practice
	E2-5_04	Amount of substances of concern that leave facilities as emissions by main hazard classes of substances of concern	Undocumented practice
	E2-5_05	Amount of substances of concern that leave facilities as products by main hazard classes of substances of concern	Undocumented practice

ESRS	ID	Name	Reason
E2	E2-5_06	Amount of substances of concern that leave facilities as part of products by main hazard classes of substances of concern	Undocumented practice
	E2-5_07	Amount of substances of concern that leave facilities as services by main hazard classes of substances of concern	Undocumented practice
	E2-5_08	Total amount of substances of very high concern that are generated or used during production or that are procured by main hazard classes of substances of concern	Undocumented practice
	E2-5_09	Total amount of substances of very high concern that leave facilities as emissions, as products, or as part of products or services by main hazard classes of substances of concern	Undocumented practice
	E2-5_10	Amount of substances of very high concern that leave facilities as emissions by main hazard classes of substances of concern	Undocumented practice
	E2-5_11	Amount of substances of very high concern that leave facilities as products by main hazard classes of substances of concern	Undocumented practice
	E2-5_12	Amount of substances of very high concern that leave facilities as part of products by main hazard classes of substances of concern	Undocumented practice
	E2-5_13	Amount of substances of very high concern that leave facilities as services by main hazard classes of substances of concern	Undocumented practice
	E2-6_04	Operating expenditures (OpEx) in conjunction with major incidents and deposits (pollution)	Undocumented practice
	E2-6_05	Capital expenditures (CapEx) in conjunction with major incidents and deposits (pollution)	Undocumented practice
E3	E3-1_05	Disclosure of whether and how policy adresses product and service design in view of addressing water-related issues and preservation of marine resources	Non-existent practice
	E3-3_02	Disclosure of whether and how target relates to responsible management of marine resources impacts, risks and opportunities	Non-existent practice
	E3-4_02	Total water consumption in areas at water risk, including areas of high-water stress	Undocumented practice
	E3-4_07	Share of the measure obtained from direct measurement, from sampling and extrapolation, or from best estimates	Undocumented practice
E4	E4-1_01	Disclosure of resilience of current business model(s) and strategy to biodiversity and ecosystems-related physical, transition and systemic risks and opportunities	Non-existent practice
	E4-1_02	Disclosure of scope of resilience analysis along own operations and related upstream and downstream value chain	Non-existent practice
	E4-1_03	Disclosure of key assumptions made (biodiversity and ecosystems)	Non-existent practice
	E4-1_04	Disclosure of time horizons used for analysis (biodiversity and ecosystems)	Non-existent practice
	E4-1_05	Disclosure of results of resilience analysis (biodiversity and ecosystems)	Non-existent practice
	E4-1_06	Disclosure of involvement of stakeholders (biodiversity and ecosystems)	Non-existent practice
	E4-2_01	Disclosure on whether and how biodiversity and ecosystems-related policies relate to matters reported in E4 AR4	Non-existent practice
	E4-2_03	Explanation of whether and how biodiversity and ecosystems-related policy relates to material dependencies and material physical and transition risks and opportunities	Non-existent practice

ESRS	ID	Name	Reason
E4	E4-2_04	Explanation of whether and how biodiversity and ecosystems-related policy supports traceability of products, components and raw materials with significant actual or potential impacts on biodiversity and ecosystems along value chain	Non-existent practice
	E4-2_05	Explanation of whether and how biodiversity and ecosystems-related policy addresses production, sourcing or consumption from ecosystems that are managed to maintain or enhance conditions for biodiversity	Non-existent practice
	E4-2_06	Explanation of whether and how biodiversity and ecosystems-related policy addresses social consequences of biodiversity and ecosystems-related impacts	Non-existent practice
	E4-3_02	Biodiversity offsets were used in action plan	Non-existent practice
	E4-3_03	Disclosure of aim of biodiversity offset and key performance indicators used	Non-existent practice
	E4-3_04	Financing effects (direct and indirect costs) of biodiversity offsets	Non-existent practice
	E4-3_08	Description of biodiversity offsets	Non-existent practice
	E4-3_09	Description of whether and how local and indigenous knowledge and nature-based solutions have been incorporated into biodiversity and ecosystems-related action	Non-existent practice
	E4-4_01	Ecological threshold and allocation of impacts to undertaking were applied when setting target (biodiversity and ecosystems)	Non-existent practice
	E4-4_02	Disclosure of ecological threshold identified and methodology used to identify threshold (biodiversity and ecosystems)	Non-existent practice
	E4-4_03	Disclosure of how entity-specific threshold was determined (biodiversity and ecosystems)	Non-existent practice
	E4-4_04	Disclosure of how responsibility for respecting identified ecological threshold is allocated (biodiversity and ecosystems)	Non-existent practice
	E4-4_05	Target is informed by relevant aspect of EU Biodiversity Strategy for 2030	Non-existent practice
	E4-4_06	Disclosure of how the targets relate to the biodiversity and ecosystem impacts, dependencies, risks and opportunities identified in relation to own operations and upstream and downstream value chain	Non-existent practice
	E4-4_08	Biodiversity offsets were used in setting target	Non-existent practice
	E4-4_09	Layer in mitigation hierarchy to which target can be allocated (biodiversity and ecosystems)	Non-existent practice
	E4.MDR-A_13-14	Disclosures to be reported if the undertaking has not adopted actions	Not applicable, since Sovena has taken actions
	E4.MDR-P_07-08	Disclosures to be reported in case the undertaking has not adopted policies	Undocumented practice
	E4-6_01	Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies	Non-existent practice
	E4-6_02	Disclosure of qualitative information about anticipated financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies	Non-existent practice
	E4-6_03	Description of effects considered, related impacts and dependencies (biodiversity and ecosystems)	Non-existent practice
	E4-6_04	Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies	Non-existent practice

ESRS	ID	Name	Reason
E5	E5-3_05	Disclosure of how target relates to reversal of depletion of stock of renewable resources	Non-existent practice
	E5-3_09	Layer in waste hierarchy to which target relates	Exists, but does not fully respond to the request
	E5-4_08	Description of how double counting was avoided and of choices made	Undocumented practice
	E5-5_02	Disclosure of the expected durability of the products placed on the market, in relation to the industry average for each product group	Undocumented practice
	E5-5_06	Description of methodologies used to calculate data (resource outflows)	Undocumented practice
	E5-5_17	Description of methodologies used to calculate data (waste generated)	Undocumented practice
	E5.MDR-T_14-19	Disclosures to be reported if the undertaking has not adopted targets	Not applicable, since Sovena has adopted targets
G1	G1-1_11	Disclosure of the functions that are most at risk in respect of corruption and bribery	Non-existent practice
	G1-2_01	Description of policy to prevent late payments, especially to SMEs	Undocumented practice
	G1-3_02	Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery	Non-existent practice
	G1.MDR-A_01-12	Action plans and resources to manage its material impacts, risks, and opportunities related to corruption and bribery [see ESRS 2 - MDR-A]	Undocumented practice
	G1-5_01	Information about representative(s) responsible in administrative, management and supervisory bodies for oversight of political influence and lobbying activities	Undocumented practice
	G1-5_09	Disclosure of main topics covered by lobbying activities and undertaking's main positions on these topics	Undocumented practice
	G1-5_10	Undertaking is registered in EU Transparency Register or in equivalent transparency register in Member State	Undocumented practice
	G1-5_11	Information about appointment of any members of administrative, management and supervisory bodies who held comparable position in public administration in two years preceding such appointment	Non-existent practice
S1	S1.SBM-3_06	Description of material impacts on workers that may arise from transition plans for reducing negative impacts on environment and achieving greener and climate-neutral operations	Undocumented practice
S2	S2-2_05	Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers	Non-existent practice
	S2-2_06	Disclosure of how effectiveness of engagement with value chain workers is assessed	Undocumented practice
	S2-2_08	Statement in case the undertaking has not adopted a general process to engage with value chain workers	Not applicable, since Sovena has adopted a general process of engagement
	S2-3_03	Disclosure of processes through which undertaking supports or requires availability of channels	Non-existent practice
	S2-3_05	Disclosure of whether and how it is assessed that value chain workers are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	Undocumented practice
	S2-3_07	Statement in case the undertaking has not adopted a channel for raising concerns	Non-existent practice
	S2-4_07	Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on value chain workers are available and effective in their implementation and outcomes	Undocumented practice
	S2-4_08	Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on value chain workers and how effectiveness is tracked	Non-existent practice

ESRS	ID	Name	Reason
S2	S2.MDR-A_13-14	Disclosures to be reported if the undertaking has not adopted actions	Not applicable, since Sovena has taken actions
	S2-5_01	Disclosure of whether and how value chain workers, their legitimate representatives or credible proxies were engaged directly in setting targets	Non-existent practice
	S2-5_02	Disclosure of whether and how value chain workers, their legitimate representatives or credible proxies were engaged directly in tracking performance against targets	Non-existent practice
	S2-5_03	Disclosure of whether and how value chain workers, their legitimate representatives or credible proxies were engaged directly in identifying lessons or improvements as result of undertaking's performance	Non-existent practice
	S2.MDR-T_14-19	Disclosures to be reported if the undertaking has not adopted targets	Not applicable, since Sovena has adopted targets
S3	S3-2_03	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	Undocumented practice
	S3-2_05	Disclosure of how the undertaking assesses the effectiveness of its engagement with affected communities	Undocumented practice
	S3-2_07	Disclosure of whether and how the undertaking takes into account and ensures respect of particular rights of indigenous peoples in its stakeholder engagement approach	Not applicable, since Sovena does not operate in areas where indigenous peoples are relevant
	S3-2_08	Statement in case the undertaking has not adopted a general process to engage with affected communities	Not applicable, since Sovena has adopted a general process of engagement
	S3-3_14	Disclosure of whether and how it is assessed that affected communities are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	Non-existent practice
	S3-3_16	Statement in case the undertaking has not adopted a general process to engage with affected communities	Not applicable
	S3-4_06	Description of approach to taking action in relation to specific material negative impacts on affected communities	Not applicable, since Sovena has not identified any material negative impacts on the affected communities
	S3-4_07	Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on affected communities are available and effective in their implementation and outcomes	Not applicable, since Sovena has not identified any material negative impacts on the affected communities
	S3-5_02	Disclosure of whether and how affected communities were engaged directly in tracking performance against targets	Non-existent practice
	S3-5_03	Disclosure of whether and how affected communities were engaged directly in identifying lessons or improvements as result of undertaking's performance	Non-existent practice
S4	S4-5_01	Disclosure of whether and how consumers and end-users were engaged directly in setting targets	Non-existent practice
	S4-5_02	Disclosure of whether and how consumers and end-users were engaged directly in tracking performance against targets	Non-existent practice
	S4.SBM-3_07	Disclosure of whether and how understanding of how consumers and end-users with particular characteristics, working in particular contexts, or undertaking particular activities may be at greater risk of harm has been developed	Non-existent practice
	S4.SBM-3_08	Disclosure of which of material risks and opportunities arising from impacts and dependencies on consumers and end-users are impacts on specific groups	Non-existent practice

Certifications

	Agriculture	Oil Seeds			Consumer Goods							
	Lagar do Marmelo	Almada	Andújar	Olmedo	Barreiro	Brenes	Rome	Modesto	Plasencia			
	Portugal	Portugal	Spain		Portugal	Spain	USA	USA	Spain	Centazzi	Colombia	Angola
FOOD SAFETY												
BRCS			●		●	●			●			
IFS			●		●	●			●	●		
SQF							●	●				
GMP		●										
ISO 22000	●											
QUALITY												
ISO 9001		●	●		●	●						
ISO 17025						●	●					
ENVIRONMENT AND SUSTAINABILITY												
ISO 14001	●		●			●						
ISCC PLUS		●		●								
INTEGRATED PRODUCTION	●				●							
GLOBAL MARKETS												
KOSHER		●	●		●	●	●	●				
HALAL			●			●						
EAC					●	●			●			
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)							●					
BIODIESEL												
EPA		●										
ISSC EU		●										
FOOD WASTE												
ISCC EU					●	●						
SOCIAL AND LABOR												
efr – Family Responsible Entity	●	●			●							
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 a Complementary Delegated Act (2022/1214), expanding the list to include nuclear energy and fossil gas related 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. Later that same year, the Environmental Delegated Act (2023/2486) was published, regulating the remaining four 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 the Delegated Act (2021/2178) determines the content, methodology and information companies are required to disclose within the context of their EU Taxonomy reporting. In 2024, companies must continue to report their alignment with the activities covered by the Climate Delegated Act, including those introduced through its subsequent amendments, while only needing to report eligibility for activities under the Environmental Delegated Act. With effect from 2025, companies are required to report alignment in accordance with all Delegated Acts – an obligation that Sovena complies with.

2. ELIGIBILITY ASSESSMENT

The EU 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 (for 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 objectives).

Sovena1 (hereafter referred to as "the Group", in this section) 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 Turnover, CapEx, and OpEx in fiscal year 2024. These secondary economic activities, deemed eligible, are detailed in the table below:

1 By Sovena, we refer to Nutrinveste Group, which includes Sovena Group, Centazzi and Nutrifarms.

		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 4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids	The Group is involved in the manufacture of biodiesel	●	●	
CCM/CCA 4.16. Installation and operation of electric heat pumps	The Group operates various 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 supply systems	●	●	
CCM/CCA 5.3. Construction, extension and operation of wastewater 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 energy-efficient equipment, including LED lamps, LED projectors and HVAC systems, and insulated a building envelope	●	●	
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 has photovoltaic production units installed on buildings	●	●	
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 designed to reduce 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 facilities for harvesting rainwater as well as grey water 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 objective of Climate Change Mitigation.

3. ALIGNMENT ASSESSMENT

The EU Regulation states that for an economic activity to be environmentally sustainable, it must:

i. contribute to at least one of the six environmental objectives identified by the EU (i.e. Climate change mitigation; Climate change adaptation; 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)

ii. not significantly harm any of the other five objectives, and

iii. comply with minimum social safeguards, specifically on Human Rights, corruption, taxation and fair competition.

Sovena's economic activities, assessed 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 4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids	The Group is involved in the manufacture of biodiesel	●*	
CCM/CCA 4.16. Installation and operation of electric heat pumps	The Group operates various 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 supply systems	●*	
CCM/CCA 5.3. Construction, extension and operation of wastewater 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 energy-efficient equipment, including LED lamps, LED projectors and HVAC systems, and insulated a building envelope	●	
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 has photovoltaic production units installed on buildings	●	
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 designed to reduce 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 facilities for harvesting rainwater as well as grey water collection and treatment facilities	●	

* Note: Activities labeled 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)

For fiscal year 2024, the Group carried out an alignment analysis for all its eligible activities, including an assessment of Substantial Contribution (SC) and Do No Significant Harm (DNSH) criteria. The details of this analysis can be found in the table below:

Eligible activity	Alignment Analysis – Substantial Contribution (SC) and Do No Significant Harm (DNSH)
CCM/CCA 4.1. Electricity generation using solar photovoltaic technology	**Aligned** **Applied 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 4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids	**Partially aligned** **Applied to: Tagol (Almada)** The group does not use agricultural or forest biomass for the manufacture of biodiesel. The Group shows partial compliance (37%) with UCOME-based biodiesel production meeting the technical requirements. However, other biodiesel production does not align due to the use of virgin oil blends. The criteria for greenhouse gas emission savings are fully met. The factory operates with zero effluent emissions in a closed-loop system. An Impact Assessment was also conducted during the project implementation phase, incorporating mitigation measures for potential biodiversity impacts, despite the factory not being in a biodiversity-sensitive area.
CCM/CCA 4.16. Installation and operation of electric heat pumps	**Not aligned** **Applied to: Andújar, Barreiro, Brenes** The Group has installed industrial heat pumps and chillers across several of its sites; however, the technical screening criteria are not met, as all deployed units exceed the defined Global Warming Potential (GWP) threshold. Nonetheless, 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	**Sovena's plants: Not aligned** **Nutrifarms: Aligned** **Applied to: Andújar, Brenes, Nutrifarms** Both olive pits and sunflower husks are used as biomass for heat production. While this choice of biomass enables a reduction in greenhouse gas emissions of approximately 93% to 95%, the sunflower husks did not meet the technical screening criteria due to untraceable origins. At the Andújar and Brenes sites, measures are in place to monitor and control water quality. In contrast, Nutrifarms' closed-circuit boiler systems do not require specific water management protocols. Regarding Pollution control, Nutrifarms complies with emissions level requirements, and ongoing improvement efforts are underway at the Andújar and Brenes facilities. No Environmental Impact Assessment (EIA) has been conducted for either Andújar or Brenes sites. However, Nutrifarms' "Lagar do Marmelo" is exempt from an EIA. Notably, its location was chosen based on a risk analysis aimed at preventing critical biodiversity impact.
CCM/CCA 5.1. Construction, extension and operation of water collection, treatment and supply systems	**Sovena's plants: Not aligned** **Nutrifarms: Aligned** **Applied to: Tagol, Andújar, 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, however, leakage levels—relevant only to Sovena's plants—have not yet been calculated. The Andújar facility lacks an Environmental Impact Assessment (EIA), whereas Tagol's impact assessment 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.
CCM/CCA 5.3. Construction, extension and operation of wastewater collection and treatment	**Not aligned** **Applied to: Tagol, Andújar, Barreiro, Brenes, Plasencia** The wastewater treatment plants in Tagol (Almada), Barreiro, Andujar and Plasencia comply with established energy consumption standards, while data collection for the Brenes facility is scheduled for 2025. Emissions and water usage across all facilities are actively monitored, supported by an environmental control plan designed to mitigate degradation risks. Each facility adheres to national discharge limits, holds the required environmental licenses, and ensures that sludge from wastewater treatment is managed by a waste handler for composting purposes. However, given that the requirements established in appendix D (implementation of an Environmental Impact Assessment) have not been met, this activity cannot be considered aligned.

Eligible activity	Alignment Analysis – Substantial Contribution (SC) and Do No Significant Harm (DNSH)
CCM/CCA 6.5. Transport by motorbikes, passenger cars and light commercial vehicles	**Not aligned** **Applied to: Sovena and Nutrifarms** The Group owns and rents vehicles (category M1) for its corporate fleet, 18% of which meet the CO_2-specific emissions requirements (<50g CO_2/Km). It is estimated that all the Group's vehicles comply with the requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval. Yet, information regarding the recyclability and reusability of vehicles could not be obtained. Among the vehicles that meet the CO_2-specific emissions threshold, over 80% also comply with the rolling resistance coefficient (classified as A or B), but none meet the standard for external rolling noise (class A).
CCM/CCA 7.3. Installation, maintenance and repair of energy efficiency equipment	**Aligned** **Applied to: Tagol, Andújar, Barreiro, Plasencia, Nutrifarms** The Group has a range of investments in energy-efficiency equipment, including air conditioning systems, LED lighting, and enhanced roof insulation materials. All equipment met its specific SC and DNSH criteria.
CCM/CCA 7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	**Aligned** **Applied to: Algés, Brenes, Nutrifarms** The Group has made progressive investments in the installation of electric vehicle charging stations, which are currently operational at the Algés office, as well as at the Brenes and Nutrifarms sites. All installed stations are in alignment with the EU taxonomy criteria. Capacity expansion is expected for 2025, both at existing locations and at new sites (Tagol and Barreiro).
CCM/CCA 7.6. Installation, maintenance and repair of renewable energy technologies	**Aligned** **Applied to: Barreiro, Brenes, Plasencia** The Group has invested in the installation of photovoltaic panels and exchanger/recovery systems in the Group's various business units, all of them were considered aligned with the Taxonomy. Additional installations planned for FY2025 (Andújar, Centazzi).
CCM/CCA 7.7. Acquisition and ownership of buildings	**Not aligned** **Applied to: Algés, 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. Consequently, this activity has been assessed as not aligned.

Eligible activity	Alignment Analysis – Substantial Contribution (SC) and Do No Significant Harm (DNSH)
CCM 8.2. Data-driven solutions for GHG emissions reductions	**Not aligned** **Applied to: Nutrifarms** SC: 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. Although Nutrifarms has not yet begun quantifying the actual reductions in GHG emissions, a formal assessment framework is scheduled to be established by the end of the year. This will enable comparisons with 2008 emission levels. Once this assessment is in place, Nutrifarms will be able to confirm whether the requirement is met.
CE 2.2. Production of alternative water resources for purposes other than human consumption	**Aligned** **Applied 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 that is eligible for the EU taxonomy can only be considered aligned if it meets the criteria of Substantial Contribution (SC) and Do No Significant Harm (DNSH) to the 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 Climate Delegated Act of the taxonomy**. The requirements established in this Appendix include carrying out a robust physical climate risk assessment, where the relevant risks for all eligible activities must be identified and an adaptation plan required to be implemented. Physical climate risks can be categorized as: chronic (which refer to longer-term shifts in climate patterns) or acute (which refer to sudden events). The agri-food sector is among the most vulnerable to climate change, but it also plays

a crucial role in addressing it through both mitigation and adaptation measures. Given the nature of its operations and its exposure to climate-related threats, the Group has made climate risk analysis a strategic priority.

During 2024, the company significantly advanced its climate risk analysis by conducting a physical climate risk assessment across all geographies where it operates, including its value chain. Using the "Think Hazard!" climate hazard tool, the company identified key risks for each location. These risks were then carefully reviewed and classified based on their likelihood and potential impact.

The Group identified water scarcity and extreme heat as the primary chronic risks. These can potentially limit access to both raw and non-raw materials, compromise the availability of high-quality products, restrict water access to agricultural and industrial operations, and ultimately impact the Group's profitability. Key acute risks identified include river, urban, and coastal flooding, landslides, cyclones, and wildfires. These events pose threats such as infrastructure and equipment damage, increased operational costs, and disruptions across both the company's own operations and those of critical suppliers.

In Portugal and Spain, the company's primary manufacturing sites—Barreiro, Andújar, and Brenes—are most vulnerable to water scarcity and wildfires, which have been identified as the highest risk hazards. The Almada plant, due to its specific geographic location, is uniquely exposed to a significant risk of landslides. Across the company's agricultural operations in both countries, water scarcity, extreme heat, and wildfires emerged as key concerns, each posing moderate to high levels of risk due to their potential to significantly disrupt production. In the United States, the most pressing threats are tornados and wildfires, both of which could cause considerable damage to infrastructure and interrupt supply chain continuity.

Besides identifying, classifying, and evaluating the potential impact of each physical risk, the company has already begun implementing a comprehensive set of strategic mitigation and adaptation measures across its operations and value chain. The company's mitigation efforts focus on driving continuous improvements in energy efficiency and accelerating the transition to renewable energy sources. On the adaptation front, infrastructure is designed with careful consideration of local physical climate risks. This includes targeted investments in structural reinforcement, ongoing maintenance, and protective measures—such as the construction of physical barriers on slopes most susceptible to landslides. As far as agricultural activity is concerned, the company adopts best practices to ensure the efficient use of resources, particularly natural resources. This includes the deployment of efficient irrigation systems that control and optimize the use of water, and appropriate soil management. It also carefully selects crop varieties and fertilizers that best adapt to climate conditions without compromising quality, productivity, and the surrounding ecosystems. To reinforce these measures, the company has established prevention, safety and emergency plans, and invests heavily in employee training to ensure effective implementation of these measures and preparedness for emergency situations. Regarding the value chain, the company is committed to diversifying its supplier base and has implemented a monitoring and capacitation program to address these matters.

The Group has also initiated the development of a climate risk assessment framework. To fully comply with Appendix A's criteria, the company will expand its analysis to consider multiple climate scenarios and time horizons. This forward-looking approach will guide the continued implementation of mitigation and adaptation strategies, aimed at minimizing the impact of physical climate risks on the company's operations and critical 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 be able to comply with (alongside technical-environmental criteria). The objective of the Minimum Safeguards is to prevent activities considered sustainable 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 good practices and procedures that are based on four international frameworks:

- the OECD Guidelines for Multinational Enterprises,
- the United Nations Guiding Principles on Business and Human Rights,
- the eight core conventions of the International Labour Organization (ILO) 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 the 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 articulated in the Code of Ethics and Conduct. To support the dissemination of this code, the Group conducted several awareness sessions in 2023 and 2024, addressing critical issues such as: Human Rights, Equality and Non-Discrimination, Harassment, among other.

HUMAN RIGHTS

To ensure compliance with 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, supply chains, and other business relationships.

The Group is committed to upholding Human Rights, aligning its actions with the principles set out in the Universal Declaration of Human Rights and the Conventions of the International Labour Organization (ILO). This commitment is embedded in the Code of Ethics and Conduct, approved by the Executive Committee, which highlights key priority areas such as fair Remuneration, Freedom of Association and Collective Bargaining, prohibition of Forced and Child Labour, Equality and Non-Discrimination, among others. To reinforce this commitment, the Group has developed a dedicated Human Rights Policy. This policy outlines the principles that guide the Group's practices and expectations, and is applicable to all employees, suppliers, partners, and stakeholders across the entire value chain. All policies and commitments undertaken by the Group are supported by ongoing, transparent communication with stakeholders, ensuring their interests are acknowledged and integrated into the Group's decision-making processes.

In relation to its supply chain, the Group enforces a Purchasing Policy that applies to all its suppliers, and incorporates a set of environmental and social criteria, including Human Rights standards, which suppliers must be adhere to in order to align with the Group's commitments and practices.

As part of its 2024–2026 Strategy, under the Strategic Pillar "Responsible Value Chain", the Group launched a Supplier Monitoring and Training Program, with two main objectives: Monitoring the ESG maturity of the Group's key suppliers (Monitoring) —those responsible for approximately 90% of total procurement;, and to encourage discussion

of key sustainability issues by holding events throughout the year with its suppliers (Training). This Program consists of six steps:

1. **Alignment** – This step was successfully implemented during the 2021-2023 Sustainability Strategy, where the main suppliers (either through new contracts or a declaration created specifically for this purpose) explicitly subscribed to the Group's principles, declaring their alignment and commitment to promoting them.
2. **Request for Information** – Initially introduced through the inclusion of general ESG topics in supplier approval questionnaires and periodic meetings with suppliers, this step has been strengthened under the 2024–2026 Strategy. A more detailed and targeted questionnaire is now used to collect comprehensive information and supporting evidence on suppliers' ESG policies and practices.
3. **Risk Analysis** – This phase involves mapping ESG-related risks across the supply base and identifying opportunities for supplier development.
4. **Training** – Based on risk analysis, the Group is developing a targeted training programme to address identified ESG challenges, promote best practices, and foster continuous improvement among suppliers.
5. **Audit** – Where necessary and in later phases, the Group may conduct ESG-focused audits of suppliers to verify compliance and assess the effectiveness of implemented practices.
6. **Preference/Selection** – Following the full monitoring and capacity-building process, the Group will reinforce ESG criteria in its supplier selection procedures, giving preference to those who demonstrate strong alignment with its sustainability standards.

The Programme remains a work in progress, with the Group aiming to complete steps 2 and 3 and to strength step 4 within the context of its 2023-2026 Strategy. As the Program currently represents a commitment to action, the Group is working to ensure that the remaining stages will be developed in accordance with what is foreseen in the Taxonomy.

It is also worth mentioning that the Group maintains a publicly accessible complaints procedure on its website, allowing for the submission of queries, concerns, or suggestions of ethical nature.

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

CORRUPTION

The Group maintains a zero-tolerance policy toward all forms of corruption, whether active or passive, and condemns all behaviors that may constitute corruption, including fraud, manipulation, illicit schemes, influence peddling, taking advantage of privileged positions, and bribery. The Group acts in accordance with 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.

As far as assessing corruption risk in the context of its operations, the Group has implemented a criminal background check for its employees in all geographies. In Colombia, this is further reinforced by an individual risk assessment process conducted during the employee selection phase. In addition to the existing complaints procedure, the Group has established a process for monitoring and handling received complaints and reports.

Efforts are currently underway, in collaboration with the Compliance area, to further enhance and streamline these mechanisms.

The Group embeds respect for anti-corruption practices in its commitments, regularly promoting and providing training sessions on this topic 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, actual or potential, that may involve non-compliance is identified, it must be reported immediately, following the procedure established in the Code of Ethics and Conduct. The Group embeds respect for fair competition in its commitments, regularly promoting training sessions on this topic at all levels of the organization.

TAXATION

Tax risk management, as well as tax compliance, are integral elements of the Group's governance, embedded across all organizational levels, reflecting their transversal importance, in accordance with the principles set out in the Tax Policy. The Group's internal tax department undertakes the mission of ensuring timely compliance with all tax and declaratory obligations, monitoring changes in tax legislation that may impact its operations, reviewing internal procedures, as well as sharing relevant changes with management and the various teams/departments. The Group also engages external experts to validate internal understandings and procedures. The Group's accounts are audited every six months, and, in this context, relevant tax issues are subject to review by an independent Chartered Accountant.

The Group embeds respect for tax compliance practices in its commitments, regularly promoting and providing training sessions on this topic at all levels of the organization.

In FY2024, no material convictions were identified in any of the four themes analyzed above.

4. KEY PERFORMANCE INDICATORS (KPIS)

The Climate Delegated Act (Article 8) defines a set of KPIs that non-financial companies must disclose, in association with the economic activities considered to be environmentally sustainable. These are the proportion of the non-financial companies' turnover (Turnover), capital expenditure (CapEx) and operating expenditure (OpEx) that are aligned with the EU Taxonomy requirements.

In the table below is a summary of total eligibility and alignment for the Group's KPIs, calculated for fiscal year 2024:

KPI	Eligibility (%)	Alignment (%)	% (Alignment/Eligibility)
Turnover	0.08%	0.03%	37%
CapEx	2.05%	1.57%	76%
OpEx	8.08%	2.85%	35%

4.1. Turnover

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Financial year N		Year		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm') (h)									
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Minimum Safeguards (17)	Proportion of turnover aligned with the taxonomy (A.1) or eligible under the taxonomy (A.2), year N-1 (18)	Category – enabling activity (19)	Category – transitional activity (20)
				Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)										
Text		€	%							Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N		E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13	531 626	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.5%		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		531 626	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	0.5%		
Of which Enabling		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
Of which Transitional		0	0.0%	0.0%						Y	Y	Y	Y	Y	Y	Y	0.0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13	905 201	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.8%		
Turnover of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		905 201	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.8%		
A. Turnover of Taxonomy eligible activities (A.1 + A.2)		1 436 826	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%								1.3%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy non-eligible activities (B)		1 856 870 011	99.9%																
Total (A + B)		**1 858 306 837**	**100.0%**																

4.2. CAPEX

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Year fiscal N		Year		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm') (h)									
Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of Turnover, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Minimum Safeguards (17)	Proportion of turnover aligned with the taxonomy (A.1) or eligible under the taxonomy (A.2), year N-1 (18)	Category – enabling activity (19)	Category – transitional activity (20)
Text		€	%	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N		E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Electricity generation using solar photovoltaic technology	CCM 4.1	165 800	0.6%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1.1%		
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13	39 572	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	155 326	0.6%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	23 369	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1%	E	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	35 500	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
Production of alternative water resources for purposes other than human consumption	EC 2.2	8 600	0.0%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.2%		
Capex of environmentally sustainable activities (Taxonomy-aligned) (A.1)		428 167	1.6%	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	1.2%		
Of which Enabling		214 195	0.8%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	0.1%	E	
Of which Transitional		0	0.0%	0.0%						Y	Y	Y	Y	Y	Y	Y	0.0%		T

Year fiscal N		Year		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm') (h)									
Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of Turnover, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Minimum Safeguards (17)	Proportion of turnover aligned with the taxonomy (A.1) or eligible under the taxonomy (A.2), year N–1 (18)	Category — enabling activity (19)	Category — transitional activity (20)
				Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)										
Text		€	%							Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N		E	T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13	67 379	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Construction, extension and operation of waste water collection and treatment	CCM 5.3	64 620	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.8%		
Capex of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		131 999	0.5%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%								1.8%		
A. Capex of Taxonomy eligible activities (A.1 + A.2)		560 166	2.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%								3.1%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Capex of Taxonomy non-eligible activities (B)		26 788 872	98.0%																
Total (A + B)		**27 349 038**	**100.0%**																

4.3. OPEX

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Year fiscal N	Year				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm') (h)									
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of Turnover, year N (4)		Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Minimum Safeguards (17)	Proportion of turnover aligned with the taxonomy (A.1) or eligible under the taxonomy (A.2), year N-1 (18)	Category – enabling activity (19)	Category – transitional activity (20)
					S; N; N/EL (b) e (c)	S; N; N/EL (b) e (c)	S; N; N/EL (b) e (c)	S; N; N/EL (b) e (c)	S; N; N/EL (b) e (c)	S; N; N/EL (b) e (c)										
Text		€	%								S/N	S/N	S/N	S/N	S/N	S/N	S/N		C	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13	28 410	0,1%		S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0,2%		
Production of heat/cool from bioenergy	CCM 4.24	3 164	0,0%		S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0,0%		
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	854 531	2,6%		S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	2,5%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	5 078	0,0%		S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0,0%	C	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	36 659	0,1%		S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0,1%	C	
Opex of environmentally sustainable activities (Taxonomy-aligned) (A.1)		927 843	2,8%		2,8%	0,0%	0,0%	0,0%	0,0%	0,0%	S	S	S	S	S	S	S	2,9%		
Of which Enabling		41 737	0,1%		0,1%	0,0%	0,0%	0,0%	0,0%	0,0%	S	S	S	S	S	S	S	0,1%	C	
Of which Transitional		0	0,0%		0,0%						S	S	S	S	S	S	S	0,0%		T

Year fiscal N		Year		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm') (h)									
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of Turnover, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Minimum Safeguards (17)	Proportion of turnover aligned with the taxonomy (A.1) or eligible under the taxonomy (A.2), year N-1 (18)	Category — enabling activity (19)	Category — transitional activity (20)
Text		€	%	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y; N; N/EL (b) and (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N		E	T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13	48 374	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.4%		
Installation and operation of electric heat pumps	CCM 4.16	42 437	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Production of heat/cool from bioenergy	CCM 4.24	60 385	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.1%		
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	375 317	1.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.6%		
Construction, extension and operation of wastewater collection and treatment	CCM 5.3	427 999	1.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.0%		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	63 646	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Acquisition and ownership of buildings	CCM 7.7	564 275	1.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.6%		
Data-driven solutions for GHG emissions reductions	CCM 8.2	120 330	0.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.3%		
Opex of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1 702 763	5.2%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%								4.1%		
A.Opex of Taxonomy eligible activities (A.1 + A.2)		2 630 605	8.1%	6.1%	0.0%	0.0%	0.0%	0.0%	0.0%								7.0%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Opex of Taxonomy non-eligible activities (B)		29 930 945	91.9%																
Total (A + B)		**32 561 550**	**100.0%**																

4.4. Accounting Policies

The three key performance indicators were calculated in accordance with the Accounting Standards for Financial Reporting (ISFR), in compliance with the consolidated financial statements for the year ended on December 31, 2024. Taxonomic Turnover, Capex and Opex were determined in line with the provisions of Annex I of the Disclosure Delegated Regulation for non-financial companies.

4.4.1. TURNOVER

The turnover ratio is calculated as the share of net turnover resulting from products or services, including intangibles, associated with taxonomy-aligned economic activities (numerator), divided by the net turnover (denominator), which results from the amount of sales and the provision of services, minus returns, discounts, and other deductions.

The Group's revenue from sales it commercializes corresponds to the sale of products such as edible fats (namely vegetable oils and olive oil) and biodiesel.

Revenue from the sale of these products is recognized when all the following conditions are met:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Group does not maintain control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that future economic benefits associated with the transaction will flow to the Group; and
- The costs incurred or to be incurred in the transaction can be measured reliably.

The provision of services is recognized in the period to which it relates, with reference to the stage of completion of the transaction on the reporting date.

In 2024, the denominator of the turnover ratio amounted to 1,858,306,837 Eur and corresponds to the total sales and services provided presented in the consolidated income statement. The details of sales and services provided can be found in note 34 Sales and services provided of the annex to the consolidated financial statements.

The numerator corresponds to the amount of the denominator associated with eligible Taxonomy activities (aligned or not aligned). In 2024, the activities designated as eligible are detailed in Annex/Table A.

4.4.2. CapEx

The Capex ratio is defined as Taxonomy-aligned Capex (numerator) divided by Total Capex (denominator).

The denominator comprises additions to tangible and intangible assets during the period considered before depreciation, amortization and any remeasurements, resulting from revaluations and impairments, for the period in question and excluding changes in fair value. Additions to tangible and intangible assets resulting from business combinations are also likely to be considered in the denominator.

In 2024, the denominator of the Capex proportion totaled the amount of 27,349,038 Eur, as presented in notes 11. Tangible Fixed Assets,15. Intangible Assets, and 16. Biological Assets of the annex to the consolidated financial statements. Additionally, acquisitions of tangible fixed assets and intangible assets related to business combinations were also considered, as presented in Note 9 – Acquisition, incorporation, and disposal of companies.

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

- is related to assets or processes associated with economic activities aligned by the taxonomy;
- is part of a plan to expand taxonomy-aligned economic activities or to enable taxonomy-eligible economic activities to become taxonomy-aligned;
- is related to the acquisition of outputs from economic activities aligned with the taxonomy, and to individual measures that either facilitate the transformation of such activities into low-carbon operations or contribute to the reduction of greenhouse gas emissions—provided these measures are implemented and become operational within 18 months.

4.4.3. OpEx

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

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

As the Group prepares its financial statements in accordance with generally accepted, national accounting principles (NCRF) and does not capitalize assets under direct use, it applies the provisions of Article 8 of the Delegated Act which allows the inclusion of leasing costs to be included in Opex. Accordingly, the Group considers the costs associated with long-term lease rentals in the Total Opex (denominator).

In 2024, the denominator of the Opex ratio amounted to 32,561,550 Eur. The amount includes 10,995,339 Eur concerning Rents and Leases, 7,981,913 Eur concerning Maintenance and Repairs, and 5,150,634 Eur concerning Herbicides used in the maintenance and conservation of olive groves as presented in note 35. Supplies and External Services of the annex to the consolidated financial statements. Additionally, research and development costs amounting to 1,091,492 Eur and costs with personnel allocated to maintenance and repairs amounting to 6,805,607 Eur were also considered.

The costs of conservation and repair also include 536,566 Eur related to fixed component costs paid by Sovena to Companhia Térmica Tagol, under the scope of the steam sales contract maintained.

Personnel costs allocated to maintenance and repairs were determined based on analytical allocation by cost centers.

The numerator, as detailed in Annex/Table C, represents the portion of operating expenses included in the denominator that:

- are related to assets or processes associated with taxonomy-aligned economic activities, including training needs and other human resource adaptation needs, and non-capitalized direct costs representing research and development.
- form part of the Capex plan aimed at expanding taxonomy-aligned economic activities or enable taxonomy-eligible economic activities to become taxonomy-aligned on a pre-defined schedule.
- relate to the acquisition of the outputs from taxonomy-aligned economic activities, and to individual measures that: support the transformation of the activities in question into low-carbon activities, or that allow reductions in greenhouse gas emissions, or include renovation measures, provided these are implemented and operational within 18 months.

4.5. Complementary Delegated Act – Table 1 (Nuclear and Fossil Gas-related Activities)

The Climate Delegated Act (Article 8) also requires non-financial entities to disclose models associated with nuclear energy and fossil gas-related activities.

Row	Nuclear energy related activities	
1	The undertaking carries out funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The undertaking carries out funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Row	**Fossil gas related activities**	
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Note: Regarding the use of fossil gas, the Group has a contractual agreement with an external service provider (Companhia Térmica Tagol) that operates a steam plant and other thermal equipment, selling steam and heat (in the form of primary energy) to the Group. The maintenance and operation costs of the steam plant are the responsibility of Companhia Térmica Tagol.

5. CONCLUSION

The Taxonomy Regulation presents significant challenges for companies, particularly in the collection, processing, and organization of data to assess compliance with technical environmental and social criteria. In alignment with its commitment to transparency and anticipating future reporting obligations, the Group conducted its European Taxonomy exercise for 2024.

While the agro-industrial sector remains excluded from the Climate Delegated Act and Environmental Delegated Act, rendering it currently ineligible for the EU Taxonomy, the Group has identified alternative activities contributing to its Turnover, CapEx, and OpEx for fiscal year 2024.

Looking ahead to 2025, the Group aims to further align with Taxonomy criteria through several initiatives:

- Monitoring updates from the European Commission and the Sustainable Finance Platform, particularly regarding potential new activities that may impact the Group's eligibility and alignment classification;
- Following developments linked to the Omnibus legislative package;
- Progressively enhancing its Human Rights Due Diligence process to strengthen practices and commitments across operations and the value chain;
- Consolidating and refining data to more effectively assess compliance with technical criteria, including "substantial contribution" and "do no significant harm," while actively engaging suppliers and partners in these efforts.

Law 11/2018 of Non-Financial Information and Diversity

COMPANIES UNDER THE LAW AND THEIR LOCATIONS

Sovena España: Brenes, Plasencia and Lagar Monteolivo
Sovena Oilseeds España: 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 could affect its future evolution	SBM-1	1. Grounded in Purpose for a Resilient Future Expanding our roots: around the world, producing the best For a virtuous production circle 2. Grounded in Purpose for a Deeper Commitment Beginning of the chapter; Strategy: strengthening the Feeding Futures ambition
Management approach		
A description of the policies applied by the group in relation to these issues, including the due diligence procedures used for the identification, evaluation, prevention and mitigation of significant risks and impacts, as well as the verification and control procedures, including the measures adopted.	GOV-1 GOV-2 SBM-2 G1.GOV-1 S1-1	2. Grounded in Purpose for a Deeper Commitment Beginning of the chapter; Double materiality: the most relevant sustainability topics
The results of these policies, which should include relevant non-financial key performance indicators that allow progress to be monitored and evaluated, promoting comparability between companies and sectors, in accordance with the national, European or international benchmarks applied to each subject.		3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Contributing to employees professional fulfillment We respect labor rights Promoting health and safety at work Ensuring diversity, equity and inclusion
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 the national, European or international benchmarks applicable to each matter. Information on the impacts identified should be included, with a breakdown of these, particularly with regard to the main short-, medium- and long-term risks.		3. Grounded in Purpose for a Greater Impact Purpose of governance: to strengthen our roots ESRS 2 – How Sovena Group's governance works The role of the administrative, management and supervisory bodies Responsibilities of the administrative, management and supervisory bodies

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. In order to facilitate the comparison of information, both over time and between entities, it is preferable to use generally applicable non-financial key indicator standards that comply with the European Commission's guidelines on this matter and the Global Reporting Initiative (GRI) standards, and the national, European or international benchmark used in each matter should be mentioned in the report. Key non-financial 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 risk management and assessment procedures.	SBM-3 IRO-1	2. Grounded in Purpose for a Deeper Commitment Beginning of the chapter; Double materiality: the most relevant sustainability topics
Environmental issues		
Detailed information on the current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety; the environmental assessment or certification procedures; the resources allocated to preventing environmental risks; the application of the precautionary principle; the amount of provisions and guarantees set up for environmental risks.	SBM-3	2. Grounded in Purpose for a Deeper Commitment Beginning of the chapter; Double materiality: the most relevant sustainability topics
Pollution: measures to prevent, reduce or correct carbon emissions that seriously affect the environment; taking into account any form of air pollution specific to the activity, including noise and light pollution.	E1-3 E1-4 E1-6	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 – Combating climate change Managing the impacts of climate change Decarbonize and remove GHG emissions
Circular economy and waste prevention and management: measures for waste prevention, recycling, reuse, other forms of recovery and disposal; actions to combat food waste.	E5-4	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E5 – Closing the loop: promoting efficiency and circularity Circularity in our packaging
Sustainable use of resources: water consumption and water supply in accordance with local constraints; 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 E3.IRO-1 E1-1 E1-5 E3-1 E3-4	2. Grounded in Purpose for a Deeper Commitment Double materiality: the most relevant sustainability topics 3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 – Combating climate change Managing the impacts of climate change E3 – Preserving water: a vital resource for Sovena's production Managing water efficiently and responsibly Annex – Law 11/2018 on Non-Financial Information and Diversity

Contents of Law 11/2018 EINF	ESRS	Location
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; the measures adopted to adapt to the consequences of climate change; the reduction objectives defined voluntarily in the medium and long term to reduce greenhouse gas emissions and the means implemented to this end.	E1-3 E1-4 E1-6	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E1 – Combating climate change Managing the impacts of climate change Decarbonize and remove GHG emissions Annex – Law 11/2018 on Non-Financial Information and Diversity
Protection of biodiversity: measures taken to preserve or restore biodiversity; impacts caused by activities or operations in protected areas.	E4-4 E4-5	3. Grounded in Purpose for a Greater Impact Environmental purpose: taking care of our roots E4 – Protecting biodiversity and the ecosystems in which we operate Managing our ecosystems efficiently and responsibly Understanding the risks and dependencies of biodiversity and ecosystems
Environmentally Sustainable Economic Activities: assessment of whether the economic activity makes a substantial contribution to mitigating or adapting to climate change. (Qualitative + quantitative assessment)		Annex – Taxonomy
Social and Personnel Issues		
Employment: total number and distribution of employees by sex, age, country and professional classification; total number and distribution of types of employment contract, annual average of open-ended contracts, fixed-term contracts and part-time contracts by sex, age and professional classification; number of redundancies by sex, age and professional classification; average salaries and their evolution, disaggregated by sex, age and professional classification or equivalent; wage gap; remuneration of equal positions or company average; average remuneration of members of the administrative and management bodies, including variable remuneration, allowances, indemnities, contributions to long-term savings schemes and any other remuneration disaggregated by sex; implementation of disconnection policies.	SBM-1 S1-6	1. Grounded in Purpose for a Resilient Future Expanding our roots: around the world, producing the best For a virtuous production circle 2. Grounded in Purpose for a Deeper Commitment Beginning of the chapter; Strategy: strengthening the Feeding Futures ambition 3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Portraying who we are: the profile of our Team Annex – Law 11/2018 on Non-Financial Information and Diversity

Contents of Law 11/2018 EINF	ESRS	Location
Work organization: organization of working time; number of hours of absenteeism; measures to facilitate the enjoyment of conciliation and to encourage the co-responsible exercise of these responsibilities by both parents.	S1-15	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Promoting work-life balance Annex – Law 11/2018 on Non-Financial Information and Diversity
Health and safety: health and safety conditions at work; accidents at work, in particular their frequency and severity, as well as occupational diseases; broken down by sex.	S1-1 S1-4 S1-6 S1-14	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Contributing to employee job satisfaction We respect labor rights Promoting health and safety at work Ensuring diversity, equity and inclusion Understanding the impacts, risks and opportunities Portraying who we are: the profile of our Team Annex – Law 11/2018 on Non-Financial Information and Diversity
Social relations: organization of social dialogue, including procedures for informing and consulting employees and negotiating with them; percentage of employees covered by collective agreements by country; the balance of collective agreements, particularly in the field of health and safety at work.	S1-8	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams We respect labor rights
Training: policies implemented in the area of training; total number of hours of training by professional category.		3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams
People with disabilities	S1-12	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Ensuring diversity, equity and inclusion
Equality: measures adopted to promote equal treatment and opportunities between women and men; equality plans (Chapter III of Organic Law 3/2007, of March 22, for effective equality between women and men); measures adopted to promote employment; protocols against sexual and gender-based harassment; the integration and universal accessibility of people with disabilities; the policy against all types of discrimination and, where applicable, diversity management.	S1-16 S1-17	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Ensuring diversity, equity and inclusion Contributing to the satisfaction of our employees

Contents of Law 11/2018 EINF	ESRS	Location
Human Rights		
Application of human rights due diligence procedures; prevention of the risks of human rights violations and, where applicable, measures to mitigate, manage and redress any abuses committed; complaints regarding cases of human rights violations; promotion of 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. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S1 – Valuing and developing our teams Understanding the impacts, risks and opportunities Contributing to employee job satisfaction We respect labor rights Promoting health and safety at work Ensuring diversity, equity and inclusion S2 – Bringing sustainability to the value chain Ensure commitment to best practices
Fighting corruption and bribery		
Measures adopted to prevent corruption and bribery; measures to combat money laundering; contributions to foundations and non-profit organizations.	S1.SBM-3 S1-1 S2.SBM-3 S2-1 S4-3 S4-4 G1-1	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots We start from impacts, risks and opportunities S1 – Valuing and developing our teams Understanding the impacts, risks and opportunities Contributing to employee job satisfaction We respect labor rights Promoting health and safety at work Ensuring diversity, equity and inclusion S2 – Bringing sustainability to the value chain Ensure commitment to best practices S4 – Closer relations with clients and consumers Listening to respond Bringing brands closer to consumers, creating value Purpose of governance: to strengthen our roots G1 – Ensure irreproachable business conduct Guiding the culture towards ethics and transparency
Organization profile		
The company's commitment 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 community actors and the methods of dialogue with them; partnership or sponsorship actions.	S3-1 S3-2 S3-3	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S3 – Collaborating with the community for more prosperity Start of chapter Understanding the impacts, risks and opportunities Involving communities in our work Listening to respond Purpose of governance: to strengthen our roots G1 – Ensure irreproachable business conduct Guiding the culture towards ethics and transparency

Contents of Law 11/2018 EINF	ESRS	Location
Subcontracting and suppliers: the inclusion of social, gender equality and environmental issues in the purchasing policy; consideration of their social and environmental responsibility in relations with suppliers and subcontractors; supervision systems and audits, as well as the results of these.	G1-2	3. Grounded in Purpose for a Greater Impact Purpose of governance: to strengthen our roots G1 – Ensure irreproachable business conduct Integrating sustainability into the entire value chain
Consumers: consumer health and safety measures; complaints systems, complaints received and their resolution.	S4-1	3. Grounded in Purpose for a Greater Impact Social Purpose: Together, nourish the roots S4 – Closer relations with clients and consumers Respect the rights of clients and consumers
Tax information: profits made country by country; taxes paid on profits and public subsidies received.		Annex – Law 11/2018 on Non-Financial Information and Diversity

PERFORMANCE INDICATORS – ADITTIONAL INFORMATION

Sustainable use of resources

ENERGY CONSUMPTION

		2024					
Energy Consumption (MWh)		**Agropro**	**Andújar**	**Brenes**	**Monteolivo**	**Plasencia**	**Total**
Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	Electricity	-	21 911.7	11 034.3	592.7	960.4	**34 499**
Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources	Electricity	-	-	-	-	-	**-**
	Heat	-	-	-	-	-	**-**
	Steam	-	-		-	-	**-**
Fuel consumption from crude oil and petroleum products	Butane	-	-	12.1	-		**-**
	Diesel	22.6	216.1	187.0		45.7	**-**
	Petrol	-			-	-	**-**
	Propane	-	-	-	-	-	**-**
Fuel consumption from natural gas	Natural gas	-	41 396.3	21 010.0		2,568.2	**-**
Fuel consumption from renewable sources	Biomass	-	34 634.1	21 597.5	-	-	**-**
Consumption of self-generated renewable energy	Solar energy	-	0.0	1 698.0	-	211	**-**
Total		**22.6**	**98 158.1**	**55 538.9**	**592.7**	**3 785.0**	**-**

Climate change

GHG EMISSIONS

Companies under Law 11/2018	**Scope 1 [tCO_2e]**	**Scope 2 [tCO_2e] Market-based**	**Scope 2 [tCO_2e] Location-based**	**Scope 3 [tCO_2e]**	**Total [tCO_2e] (market-based)**	**Total [tCO_2e] (based on location)**
Agropro	6	0	0	221 952	**221 958**	**221 958**
Andújar	8 808	0	3 462	309 513	**318 321**	**321 378**
Brenes	4 547	0	1 743	442 087	**446 634**	**448 377**
Monteolivo	1	0	94	6.971	**6 972**	**7 066**
Plasencia	4 889	0	152	10 545	**15 434**	**15 586**

WATER CONSUMPTION

2024	
Companies under Law 11/2018	**Water consumption (m^3)**
Andújar	106 905
Brenes	43 576
Monteolivo	0
Plasencia	4 435
Total	**154 716**

Social and Personnel Issues

WORKFORCE

Companies under Law 11/2018	Employees with permanent contracts		Employees on temporary contracts		Total	Employees leaving
	Female	Male	Female	Male		
Sovena España	76	178	3	8	**265**	18
Andújar	20	77	7	9	**113**	11
Agropro	7	10	0	0	**17**	0
Total	**103**	**265**	**10**	**17**	**399**	**29**

Sovena España	By function					By gender		By age		
	Executives	Directors	Managers	Professionals	Assistants and Operators	Male	Female	<30 years	30-51 years	>51 years
Employment contract										
Permanent	1	8	18	52	175	178	76	11	147	96
Fixed-term	0	0	0	3	8	8	3	3	7	1
Type of job	**1**	**8**	**18**	**55**	**183**	**186**	**79**	**14**	**154**	**97**
Full time	1	8	18	51	183	186	75	14	151	96
Part-time	0	0	0	4	0	0	4	0	3	1

Sovena Oilseeds España	By function					By gender		By age		
	Executives	Directors	Managers	Professionals	Assistants and Operators	Male	Female	<30 years	30-51 years	>51 years
Employment contract										
Permanent	0	1	10	15	71	77	20	5	68	24
Fixed-term	0	0	0	1	15	9	7	5	7	4
Type of job	**0**	**1**	**10**	**16**	**86**	**86**	**27**	**10**	**75**	**28**
Full time	0	1	10	13	73	78	19	2	69	26
Part-time	0	0	0	3	13	8	8	8	6	2

Agropro	EFR					By gender		By age		
	Executives	Directors	Managers	Professionals	Assistants and Operators	Male	Female	<30 years	30-51 years	>51 years
Employment contract										
Permanent	0	1	4	7	5	10	7	1	12	4
Fixed-term	0	0	0	0	0	0	0	0	0	0
Type of job	**0**	**1**	**4**	**7**	**5**	**10**	**7**	**1**	**12**	**4**
Full time	0	1	4	7	5	10	7	1	12	4
Part-time	0	0	0	0	0	0	0	0	0	0

Average pay by age	Sovena España	Sovena Oilseeds España	Agropro
<30 years	23 954,63	28 190,56	27 500,00
30-51 years	29 300,42	35 741,57	35 838,34
>51 years	46 996,77	38 617,90	65 037,75

Average pay per job	Sovena España	Sovena Oilseeds España	Agropro
Executives	–	–	–
Directors	111 380,82	–	–
Managers	47 262,43	64 709,41	54 920,85
Professionals	31 513,39	38 664,78	37 733,92
Assistants and Operators	27 078,46	31 239,47	23 690,07

Average remuneration for 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

	Sovena España	Sovena Oilseeds España	Agropro
Number of hours of absenteeism	10 220	159	4

	Sovena España	Sovena Oilseeds España	Agropro
Number of accidents at work (Note: all minor accidents)	9	7	0
Number of deaths as a result of injuries	0	0	0
Rate of deaths as a result of injuries	0	0	0
Number of occupational diseases	0	0	0
Number of deaths from occupational diseases	0	0	0

Tax information

Companies under Law 11/2018	Country-by-country reports	2024
Sovena España	The organization's core activities	Marketing of vegetable and edible oils
	Number of employees and basis for calculating this number	261
	Revenue from sales to third parties	688 088 044
	Income from intra-group transactions with other tax jurisdictions	277 676 335
	Profit/loss before tax	14 056 154
	Tangible assets, excluding cash and cash equivalents	18 651 276
	Corporate income tax paid on a cash basis	7 134 550
	Accrued corporate income tax on profit/(loss)	-996,005
Sovena Oilseeds España	The organization's core activities	Operation of the vegetable oil and fat extraction and refining industries
	Number of employees and basis for calculating this number	115
	Revenue from sales to third parties	213 203 244
	Income from intra-group transactions with other tax jurisdictions	6 811 861
	Profit/loss before tax	9 244 452
	Tangible assets, excluding cash and cash equivalents	14 653,305
	Corporate income tax paid on a cash basis	0
	Accrued corporate income tax on profit/(loss)	-1 751 682

Companies under Law 11/2018	Country-by-country reports	2024
Monteolivo	The organization's core activities	Manufacture and production of vegetable and edible oils
	Number of employees and basis for calculating this number	4
	Revenue from sales to third parties	553 328
	Income from intra-group transactions with other tax jurisdictions	0
	Profit/loss before tax	613 802
	Tangible assets, excluding cash and cash equivalents	2 026 694
	Corporate income tax paid on a cash basis	0
	Accrued corporate income tax on profit/(loss)	-154 606
Agropro	The organization's core activities	Production and bulk sale of certain crude or refined rapeseed and sunflower oils, as well as flour and other by-products derived from the milling of oilseeds.
	Number of employees and basis for calculating this number	17
	Revenue from sales to third parties	240 853 912
	Income from intra-group transactions with other tax jurisdictions	4 688 687
	Profit/loss before tax	10 161 699
	Tangible assets, excluding cash and cash equivalents	13 280
	Corporate income tax paid on a cash basis	2 094 904
	Accrued corporate income tax on profit/(loss)	-2 540 420

Carbon footprint

METHODOLOGY

BP-2

Sovena has 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 the year 2024, our commitment to comprehensiveness and accuracy has been significantly extended, 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 have been introduced, namely: Capital Goods, Employee Commuting, Upstream Leased Assets, Downstream Leased Assets, Processing of Sold Products and End of Life of Sold Products. In addition, we deepened the analysis and broadened the scope of goods and services in the Acquired Goods and Services category. In Scope 1, we began estimating emissions associated with land use change and emissions from bioenergy (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 according to the most stringent requirements, such as emissions associated with FLAG (Forest, Land and Agriculture) categories. The emission categories that were not included in the calculation were duly assessed and considered immaterial or not applicable to our operational context, ensuring a focus on the areas with the greatest impact.

Agricultural Activities: Nutrifarms Lagar do Marmelo (Portugal), Nutrifarms Olivais in Portugal and Morocco and 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 Brasil, Agropro (100%)

Other wineries: Monteolivo (Spain)

Assumptions

SCOPE 1

COMBUSTION OF FUELS IN STATIONARY SOURCES

Emissions associated with biomass were accounted for: biogenic emissions in "Out of Scope" and Scope 1 bioenergy emissions.

COMBUSTION OF FUELS IN MOBILE SOURCES

Emissions associated with biofuels incorporated into fuels consumed were accounted for
Methodology:
Portugal – Since the emission factor takes into account blending with biofuels, only biogenic emissions (out of scope) were calculated:

Total quantity of fuel x % incorporation of biofuel (Biodiesel – 6.55%; Bioethanol – 2.56%, according to the NIR) X PCI x FE (biogenic);

Spain – Considering that the Emission Factor does not take blending into account, and is 100% fossil, the emissions associated with biofuels within scope 1 and biogenic emissions (Out of scope) were calculated:

Total quantity of fuel x % incorporation of biofuel (Biodiesel – 6.70%; Bioethanol – 3.4%, according to NIR ES) x PCI x FE of biogenic
Total quantity of fuel x % of biofuel incorporated (Biodiesel – 6.70%; Bioethanol – 3.4%, according to NIR ES) x PCI x FE of biofuel
Total fuel quantity x (1 – % of biofuel incorporation (Biodiesel – 6.70%; Bioethanol – 3.4%, according to NIR ES) x PCI x FE of fossil fuel)

– USA – Considering that the Emission Factor does not take blending into account, and is 100% fossil, the emissions associated with biofuels within scope 1 and biogenic emissions (Out of scope) were calculated:

Total quantity of fuel x % incorporation of biofuel (Biodiesel – 6%; NIR USA) x PCI x FE of biogenic
Total fuel quantity x % biofuel incorporated (Biodiesel – 6%; NIR USA) x PCI x FE of biofuel
Total fuel quantity x (1 – % incorporation of biofuel (Biodiesel – 6%; NIR USA) x PCI x FE of fossil fuel

Brazil
Total fuel quantity x % incorporation of biofuel (Biodiesel – 27 %; EPE) x PCI x FE of biogens
Total quantity of fuel x % incorporation of biofuel (Biodiesel – 27%; EPE) x PCI x FE of biofuel
Total quantity of fuel x (1 – % incorporation of biofuel (Biodiesel – 27%; EPE) x PCI x FE of fossil fuel

Colombia –
Total fuel quantity x % incorporation of biofuel (Biodiesel – 12.5%; USDA) x PCI x FE of biogens
Total quantity of fuel x % of biofuel incorporated (Biodiesel – 12.5%; USDA) x PCI x FE of biofuel
Total fuel quantity x (1 – % incorporation of biofuel (Biodiesel – 12.5%; USDAA) x PCI x FE of fossil fuel

Angola and Tunisia
100% fossil fuel emissions assumed

It should be noted that for Angola, Centazzi and Colombia the activity data was based on monetary data, so the average unit cost of fuel associated with each country was used to estimate fuel consumption, and subsequently apply the Emission Factor in $kgCO_2e/GJ$.

WWTP

Methodology According to the IPCC, the organic load removed from the sludge was assumed to be zero, since according to the IPCC anaerobic treatment assumes that it is 0 Methane recovery was also assumed to be zero, since the plant has no methane recovery Emissions associated with nitrous oxide were not considered, since they are not significant in anaerobic treatments.

Formula:
$((((CQOi \times PxW)-SI)) \times 025 \times MCF)-R) \times GWPCH_4 \div 1000$

FERTILIZERS

Methodology according to the IPCC:

Formula:
(((FSN+FON+FAM+FSEW+FCR)xEF1)+((Fprp,cppxEF3prp,cpp)+(Fprp,sox EF3prp,so)))xFC÷1000xGWP_N_2O + ((FSNxFRACgasf)+((FON+Fprp,cpp+Fprp,so)xFRACgasm))xEF4xFC÷1000xGWP_N_2O +
((FSN+FON+FCR+Fprp,cpp+Fprp,so)xFRACleach)xEF5xFC÷1000xGWP_N_2O
According to the IPCC, FracLEACH applies only to regions where the water retention capacity of the soil is exceeded, as a result of rainfall and/or irrigation (excluding drip irrigation), therefore For the leaching fraction, zero was considered because it is a drip irrigation in a dry zone.

LAND USE CHANGES

Methodology in accordance with the GHG Protocol:

Emissions associated with changes in land use are calculated by the difference between the emissions that are no longer sequestered when the change takes place (Total Loss) and the cumulative sequestration since that change (Total Gain) The Total Loss is calculated by multiplying the area intervened (AA) with the emission factor associated with the type of land use before the change (EF1) The Total Gains are calculated by the product of the area intervened (AA), the sequestration factor per land use type (EF2) and the age of the change (H)

- For the land use types identified by Sovena, the following INERPA 2021 land uses were assumed:
- Grassland → All meadows/pastures
- Native Forest (Montado) → Cork Oak
- Other Forest → Other hardwoodsOlive Orchard Modern → Olive groves

Formula: (AA*EF1)-(AA*EF2*H)

SCOPE 2

PURCHASING ELECTRICITY

Emissions were calculated according to the market-based approach and the location-based approach. For the market-based approach, the emission factor was assumed to be 0 for installations with green tariffs/certificates For installations without green tariffs and where the supplier was 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 emission factor for each country's National Electricity Grid was used.

For Angola, Centazzi and Colombia, the activity data was based on monetary data, so the average unit cost of electricity associated with each country was used to estimate electricity consumption and then apply the emission factor in kgCO_2e/kWh.

Acquisition of heat and cold

The specific consumption of 74.7 (Nm3/t) associated with the steam produced by natural gas was considered for one of the boilers; the generic FE for burning natural gas was used for both boilers, as well as the PC and the corresponding oxidation factor (APA 2013).

SINKHOLE

Olival: Methodology based on the article by: 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 according to sequestration rates by type of plantation (traditional; intensive and super-intensive) kgCO_2/ha

Formula: Area per system x sequestration rate per systemx44/12/1000
Assembled: Methodology according to the IPCC:

Formula: Area x (Net increment x biomass basic density x Expansion factor)*(1+Root proportion) x carbon content

Note that due to the unavailability of specific national data on carbon losses due to mortality and unplanned harvesting, and considering that the study area is mostly made up of growing trees, it was assumed as a simplification that the losses are nil or negligible.

SCOPE 3

C1 PURCHASE OF GOODS AND SERVICES

Methodology:
Emissions were estimated based on physical data whenever possible, and for other cases emissions were calculated using monetary data For the physical data, average weights of packaging, and other materials were assumed, as well as the specific weight of the oil and the oil (0.92 kg/m3);
To calculate emissions using the spend-based approach, we used the EPA database ($kgCO_2e$/2022USD), first converting the emission factors to $kgCO_2e$/€, using the average exchange rate for 2022, and then applying the inflation rate, In order to better represent the costs of the goods, it was necessary to assign each good and service an EPA category that best suited it. In these cases, it was assumed that 99% of the costs actually corresponded to the purchase of materials and raw materials, and that the remaining 1% corresponded to their transportation.
It should be noted that all purchases made in the year 2024 were considered, with a few exceptions that could not be assigned an emission factor, representing no more than 1% of the weight of each facility's purchases.

C2 CAPITAL GOODS

Methodology:
Emissions from capital goods were calculated using the spend-based approach, using the EPA database ($kgCO_2e$/2022USD), first converting the Emission Factors to $kgCO_2e$/€, using the average exchange rate for 2022, and then applying the inflation rate, in order to better represent the costs of goods. To do this, it was necessary to assign each good and service an EPA category that best fit

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

Methodology:
The emissions from fuels and energy consumed in scope 1 and 2 were estimated To do this, the same activity data used in scope 1 and 2 was used, in the categories of fuels in fixed sources, Fuels in mobile sources, purchase of electricity, and purchase of heat and steam, and FE WTT, and FE of losses in the transmission and distribution of electricity were applied

C4 UPSTREAM TRANSPORTATION & C9 DOWNSTREAM TRANSPORTATION

Methodology:
As calculated in category 1 of scope 3, in category 4, it was also calculated based on two approaches:
i) distance-based approach, calculating from tons transported x km traveled; in general, it was assumed that all bulk transport carried out by sea is transported by Bulk Vessel, and that the transport of goods already packaged is transported by Common Vessel, in accordance with DEFRA definitions.
and ii) spend-based approach, assuming that 1% of expenditure on goods corresponds to transportation
The transport associated with each shipment was identified
In this category, all the shipments made, according to which Sovena paid the carrier, were allocated.

In order to process the data, the following assumptions were also made:

- For transportation between locations with the same address, a distance of 1 km was assumed.
- For sales in Angola, given the lack of information on the customers' addresses, it was assumed that they are all in the center of Luanda.
- For the USA and Nutrifarms, given that there was no information, it was assumed that everything is in Montante.
- 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.

C5 – WASTE GENERATED IN OPERATIONS

Methodology:
The FE used took into account the type of waste and the type of operation For the 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 this was an operation destined for landfill, The FE of the corresponding country was used (PT – NIR 2024, ES – NIR 2023, USA – NIR 2024) In the case of Tunisia, as there was no FE available, the worst FE of the three other geographies was assumed, in this case that of the United States For the D13 operation for monsters, a null factor for landfilling monsters was used, considering that there is no emission for this combination of type and operation In the case of hazardous waste disposal, for waste identified with operation code D5, the landfill FE was assigned For the remaining hazardous waste, an FE for hazardous waste treatment was used (ADEME 2023) In the case of Angola and Colombia, the EPA Waste Treatment factor (2024) was used. For recovery operations, for non-hazardous waste, emission factors associated with each type of waste were used (Composting and sludge recovery in Portugal – NIR 2024, Composting and sludge recovery in Spain – NIR 2023, Recovery of electronic equipment – Ecoinvent 2020, recovery of materials – ADEME 2023 and DEFRA 2024) For the recovery of hazardous waste, no FE was considered due to its uncertainty and immateriality.

C7 COMMUTING

Methodology:
For commuting, a questionnaire was shared with the employees of each facility, in order to gauge the work regime (face-to-face, remote or hybrid), the frequency of home-work-home commuting, and the respective type of main transportation used. With a sample response, the remaining emissions were extrapolated considering the total number of employees
Extrapolated emissions = Distance by type of transport= / Response rate x FE

C8 UPSTREAM LEASED ASSETS & C13 DOWNSTREAM LEASED ASSETS

Methodology:
Since the areas of the spaces rented to third parties and by third parties were unknown, as well as their respective consumption, emissions were estimated using the spend-based approach, i.e., expenses and income from rentals were considered and associated with an Emissions Factor corresponding to non-residential building rentals. This was also done by converting and adjusting the OpenIO-Canada – 2024 emission factor.

C10 PROCESSING OF PRODUCTS SOLD

Methodology:
Considering the difficulty in identifying certain processes in Sovena's value chain that involve the processing of the various products sold, the following was assumed:

- We considered the processing of oils (rapeseed, sunflower, vegetable oils) and olive oil at Sovena's customers whose economic activity is the production and sale of oils and olive oils, considering the emissions associated with processing and packaging
- Only emissions related to packaging were considered for customers whose economic activity is trading and importing
- All meals and oilcake (rapeseed and sunflower) were considered to be used in the production of animal feed
- Combustion of biofuels was taken into account when these were Sovena's end products, and biofuel production when the oils were destined for customers whose economic activity was biofuel production
- Destinations to other food industries were disregarded, as information sources indicate that emissions associated with consumption/frying have an irrelevant impact.

C12 END-OF-LIFE TREATMENT OF PRODUCTS SOLD

Methodology:
Each type of product sold was classified based on its main material – plastic, glass or paper/cardboard. With this categorization, an emission factor (EF) was assigned to the respective quantity for each type of destination. In the case of Angola, it was assumed that 100% of the waste went to landfill, using the US emission factor for this type of destination.

Emission factors

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S1 – Stationary Combustion	Diesel	74.1	$kgCO_2/GJ$	APA – 2013
	Diesel	0.003	$kgCH_4/GJ$	IPCC – 2006
	Diesel	0.0006	kgN_2O/GJ	IPCC – 2006
	Natural Gas	55.99	$kgCO_2/GJ$	Miteco – 2024
	Natural Gas	0.001	$kgCH_4/GJ$	IPCC – 2006
	Natural Gas	0.0001	kgN_2O/GJ	IPCC – 2006
	Biomass (Biogenic emission)	97.222	$kgCO_2/GJ$	DEFRA – 2024
	Biomass	3.144	$kgCO_2e/GJ$	DEFRA – 2024
	Natural Gas	56.6	$kgCO_2/GJ$	APA – 2013
	Natural Gas	0.001	$kgCH_4/GJ$	IPCC – 2006
	Natural Gas	0.0001	kgN_2O/GJ	IPCC – 2006
	Propane	65.4643	$kgCO_2/GJ$	EPA – 2025
	Propane	0.00309	$kgCH_4/GJ$	EPA – 2025
	Propane	0.00057	kgN_2O/GJ	EPA – 2025
S1 – Mobile Combustion	Diesel – PT	74.4486147	$kgCO_2/GJ$	NIR – 2024
	Diesel – PT	0.000397	$kgCH_4/GJ$	NIR – 2024
	Diesel – PT	0.00257203	kgN_2O/GJ	NIR – 2024
	Diesel -ES	73.68	$kgCO_2/GJ$	NIR ES – 2023
	Diesel -ES	0.000584	$kgCH_4/GJ$	NIR ES – 2023
	Diesel -ES	0.00325	kgN_2O/GJ	NIR ES – 2023
	Butane	66.962	$kgCO_2e/GJ$	DEFRA – 2024
	Gasoline	72.1376709	$kgCO_2/GJ$	NIR – 2024
	Gasoline	0.00962176	$kgCH_4/GJ$	NIR – 2024
	Gasoline	0.00124938	kgN_2O/GJ	NIR – 2024
	Biodiesel (Biogenic)	72.31	$kgCO_2/GJ$	NIR ES – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S1 – Mobile Combustion	Biodiesel (Biogenic)	72.16	$kgCO_2/GJ$	DEFRA – 2024
	Diesel – USA	70.2604	$kgCO_2/GJ$	NIR USA – 2024
	Diesel – USA	0.00075	$kgCH_4/GJ$	NIR USA – 2024
	Diesel – USA	0.00216	kgN_2O/GJ	NIR USA – 2024
	Biodiesel	5.05961	$kgCO_2e/GJ$	DEFRA – 2024
	Biodiesel (Biogenic)	69.261	$kgCO_2/GJ$	EPA – 2025
	Gasoline	66.8430251	$kgCO_2/GJ$	EPE – 2024
	Gasoline	0.0244079	$kgCH_4/GJ$	EPE – 2024
	Gasoline	0.00781053	kgN_2O/GJ	EPE – 2024
	Bioethanol	0.01055	$kgCH_4/GJ$	EPE – 2024
	Bioethanol	0.000633	kgN_2O/GJ	EPE – 2024
	Bioethanol (Biogenic)	71.99	$kgCO_2/GJ$	EPE – 2024
	Bioethanol (Biogenic)	71.37	$kgCO_2/GJ$	DEFRA – 2024
S1 – leakage of refrigerant gas	R404A	3,934	Potencial de Aquecimento Global ($KgCO_2e$/kg)	DEFRA – 2023
	R407C	1,624.21	Potencial de Aquecimento Global ($KgCO_2e$/kg)	DEFRA – 2023
	R410A	1 924	Potencial de Aquecimento Global ($KgCO_2e$/kg)	DEFRA – 2023
	R-134A	1 300	Potencial de Aquecimento Global ($KgCO_2e$/kg)	DEFRA – 2023

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S1 – leakage of refrigerant gas	R-452A	2,141	Potencial de Aquecimento Global ($KgCO_2e$/kg)	DEFRA – 2021
	R-32	677	Potencial de Aquecimento Global ($KgCO_2e$/kg)	DEFRA – 2023
S1 – Land Management	Fertilizer – EF1	0.01	kg N_2O/kg N	IPCC – 2006
	Fertilizer – EF3prp,cpp	0.02	kg N_2O/kg N	IPCC – 2006
	Fertilizer – Fracgasf	0.052	kg N volatilizado/kg N	NIR 2024
	Fertilizer – Fracgasm	0.153	kg N volatilizado/kg N	NIR 2025
	Fertilizer – EF4	0.01	kg N_2O-N/kg N	IPCC – 2006
	Fertilizer – EF3prp,so	0.01	kg N_2O-N/kg N	IPCC – 2006
	Fertilizer – EF4	0.0075	kg N_2O-N/kg N	IPCC – 2006
S1 – Land use Change	Carbon loss | GR -> CR	5.39	tCO_2/ha	INERPA, 2021
	Carbon loss | QS -> CR	79	tCO_2/ha	INERPA, 2021
	Carbon loss | FR -> CR	97	tCO_2/ha	INERPA, 2021
	Carbon Gains | GR -> CR	0.88818483	tCO_2/ha	INERPA, 2021
	Carbon Gains | QS -> CR	1.88818483	tCO_2/ha	INERPA, 2021
	Carbon Gains | FR -> CR	2.88818483	tCO_2/ha	INERPA, 2021
S1 – WWTP	Anaerobic treatment	0.25	(kg CH_4/kg CQO)	IPCC – 2006
S2 – Purchased electricity	Portugal	0.169	$kgCO_2e$/kWh	APA – 2024
	Spain	0.158	$kgCO_2e$/kWh	EEA – 2024
	Brazil	0.0545	$kgCO_2e$/kWh	EPE – 2024
	Tunisia	0.557	$kgCO_2e$/kWh	JRC – 2024
	United States	0.34995	$kgCO_2e$/kWh	EPA – 2025

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S2 – Purchased electricity	Marocco	0.54571	$kgCO_2e$/kWh	CarbonFootprint – 2023
	Angola	0.203	$kgCO_2e$/kWh	IRENA – 2024
	Colombia	0.177	$kgCO_2e$/kWh	UPME – 2025
S2 – Purchased Steam, heating and cooling	Natural Gas	56.6	$kgCO_2$/GJ	APA – 2013
	Natural Gas	0.001	$kgCH_4$/GJ	IPCC – 2006
	Natural Gas	0.0001	kgN_2O/GJ	IPCC – 2006
S3 – C1 | Purchased goods and services	Olive Oil	1 480.85	$kgCO_2e$/t	AGRIBALYSE 3.2 – 2024
	Rapeseed Seeds	1 121.1	$kgCO_2e$/t	AGRIBALYSE 3.2 – 2024
	Sunflower Seeds	861.1	$kgCO_2e$/t	AGRIBALYSE 3.2 – 2024
	Sunflower Oil	2 286.48	$kgCO_2e$/t	AGRIBALYSE 3.2 – 2024
	Other Management Consulting Services	0.071	$kgCO_2e$/€	EPA – 2024
	Environmental Consulting Services	0.08220183	$kgCO_2e$/€	EPA – 2024
	Training for Professional and Management Development	0.099	$kgCO_2e$/€	EPA – 2024
	Harvesting	0.35072779	$kgCO_2e$/€	EPA – 2024
	Instruments and related products for measurement, visualization and control of industrial process variables	0.044	$kgCO_2e$/€	EPA – 2024
	Equipment and machinery rental	0.09681548	$kgCO_2e$/€	EPA – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	Agricultural management services	0.35072779	$kgCO_2e/€$	EPA – 2024
	Research and development	0.14248317	$kgCO_2e/€$	EPA – 2024
	Other Advertising Services	0.07763506	$kgCO_2e/€$	EPA – 2024
	Other scientific and technical consulting services	0.082	$kgCO_2e/€$	EPA – 2024
	Other electrical equipment and components	0.102	$kgCO_2e/€$	EPA – 2024
	Agricultural machinery and equipment	0.17445054	$kgCO_2e/€$	EPA – 2024
	Other Support Services	0.11599591	$kgCO_2e/€$	EPA – 2024
	IT infrastructure management service	0.07306829	$kgCO_2e/€$	EPA – 2024
	Repair and maintenance of commercial and industrial equipment	0.124	$kgCO_2e/€$	EPA – 2024
	Other professional, scientific and technical services	0.073	$kgCO_2e/€$	EPA – 2024
	Pest control and extermination service	0.19545768	$kgCO_2e/€$	EPA – 2024
	Cleaning services	0.195	$kgCO_2e/€$	EPA – 2024
	Security systems services	0.068	$kgCO_2e/€$	EPA – 2024
	Legal services	0.037	$kgCO_2e/€$	EPA – 2024
	Data processing, hosting and related services	0.085	$kgCO_2e/€$	EPA – 2024
	Services provided by notaries	0.0374475	$kgCO_2e/€$	EPA – 2024
S3 – C1 | Purchased goods and services	Payroll services	0.0493211	$kgCO_2e/€$	EPA – 2024
	Tax preparation services	0.0493211	$kgCO_2e/€$	EPA – 2024
	Other transportation-related support services	0.148	$kgCO_2e/€$	EPA – 2024
	Computer terminals, peripheral devices	0.10594902	$kgCO_2e/€$	EPA – 2024
	Software	0.033	$kgCO_2e/€$	EPA – 2024
	Other Telecommunications	0.07124158	$kgCO_2e/€$	EPA – 2024
	Human Resources Consulting Services	0.07124158	$kgCO_2e/€$	EPA – 2024
	Other business support services	0.101	$kgCO_2e/€$	EPA – 2024
	Other IT services	0.073	$kgCO_2e/€$	EPA – 2024
	Office administrative services	0.091	$kgCO_2e/€$	EPA – 2024
	Administrative Management and General Management Consulting Services	0.07124158	$kgCO_2e/€$	EPA – 2024
	Accounting Services	0.0493211	$kgCO_2e/€$	EPA – 2024
	Process, Physical Distribution and Logistics Consulting Services	0.07124158	$kgCO_2e/€$	EPA – 2024
	Laboratory testing	0.094	$kgCO_2e/€$	EPA – 2024
	Official account auditing service	0.0493211	$kgCO_2e/€$	EPA – 2024
	Synthetic (Nitrogen) Fertilizer	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Organic (Nitrogen) Fertilizer	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Rapeseed Cake	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	Phosphoric Acid	3,010	$kgCO_2e/t$	European Comission – 2015
	Caustic Soda	469.29	$kgCO_2e/t$	European Comission – 2015
	Citric Acid	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Nitrogen	430	$kgCO_2e/t$	Winnipeg.ca -2012 – 2012
	Basic inorganic chemicals	0.89	$kgCO_2e/€$	EPA – 2024
	Hexane	620	$kgCO_2e/t$	Carbon Cloud – 2023
	Hydrochloric Acid	750	$kgCO_2e/t$	European Comission – 2015
	Ground or Treated Minerals and Earths	0.34250761	$kgCO_2e/€$	EPA – 2024
	Measuring, dosing and pumping equipment	0.204	$kgCO_2e/€$	EPA – 2024
	Commercial printing	0.184	$kgCO_2e/€$	EPA – 2024
	Bottled water	0.15801018	$kgCO_2e/€$	EPA – 2024
	Air conditioning and warm air heating equipment and commercial and industrial refrigeration equipment	0.142	$kgCO_2e/€$	EPA – 2024
	Other foam products	0.29044645	$kgCO_2e/€$	EPA – 2024
	Other miscellaneous products	0.111	$kgCO_2e/€$	EPA – 2024
	Petrochemicals	0.72520278	$kgCO_2e/€$	EPA – 2024
	Financial transaction processing, reservation and clearing activities	0.066	$kgCO_2e/€$	EPA – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	Rental and leasing of other commercial and industrial machinery and equipment	0.097	$kgCO_2e/€$	EPA – 2024
	Catering services	0.12056268	$kgCO_2e/€$	EPA – 2024
	Other basic organic chemicals	1.06497032	$kgCO_2e/€$	EPA – 2024
	Olive	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Cardboard Boxes	1,193.96586	$kgCO_2e/t$	DEFRA – 2024
	Cardboard boxes and other cardboard containers	0.41009578	$kgCO_2e/€$	EPA – 2024
	Pallets	162	$kgCO_2e/t$	ADEME – 2023
	Avocado	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Glue	3,090	$kgCO_2e/t$	ADEME – 2023
	Plastic film	2,910.46529	$kgCO_2e/t$	DEFRA – 2024
	Berries	813.59	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Hazelnut	4 610.44	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	White Sugar	737.38	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Oat Flakes	1 182.22	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Cereal Bars	2 466.66	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	White Rice	978.07	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Adhesives	0.45850352	$kgCO_2e/€$	EPA – 2024
	Shelled Almond	2 454.69	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	Pineapple	920.95	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Almond Drink	353.59	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Peach Drink	554.84	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Cookies – Generic	2 456.02	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Oat Drink	542.09	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Rice Drink	353.5	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Bulgur	930.24	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Tea	375.09	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Mixed Cereals	617.8	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Coconut Chips	2 029.8	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Labels	0.00292	$kgCO_2e/unit$	SV.A3.C1#5 – 2021
	Couscous	1,461.22	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Sweets	1 390.71	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Wheat Bran	349.68	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Rice Flour	1 234.6	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Oat Flour	542.09	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	Rye Flour	682.17	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Spelt Flour	1,177.6	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Barley Flour	744.47	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Soy Flour	1 343.35	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Wheat Flour	757.64	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Corn Flour	804.63	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Red Fruits	1 514.74	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Fructose	1 895.77	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Ginger	477.5	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Coconut Milk	619.99	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Vegetarian Burger	2,006.22	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Industrial Gases	1.06223026	$kgCO_2e/€$	EPA – 2024
	Peanut Butter	3 639.52	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Cane Molasses	965.27	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Blueberries	888.14	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Pasta	1 312.75	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Corn	546.28	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	Walnut	1 503.39	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Coconut Oil	3 933.15	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Papaya	822.99	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Quinoa	458.77	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Salt	301.922877	$kgCO_2e/t$	ADEME – 2023
	Film products, bags and plastic packaging	0.476	$kgCO_2e/€$	DEFRA – 2024
	Seitan	1,647.8	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Chia Seeds	3 117.24	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Hemp Seeds	842.16	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Poppy Seeds – Generic	2 867.27	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Flax Seeds	1,126.3	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Sesame Seeds – Generic	2 415.18	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Corn Semolina – Generic	1 448.06	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Tofu	930.97	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Soy Protein	513.16	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Tortilla Chips – Generic	2 456.02	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Sultanas	2 487.09	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	Flavor Syrups and Concentrates	0.17810396	$kgCO_2e/€$	EPA – 2024
	Chocolate	11,234.47	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Printing Ink	0.324	$kgCO_2e/€$	EPA – 2024
	Avocado Oil	5 813.36	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Vegetable Oil	2 303.65	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Caps	1 237.185	$kgCO_2e/t$	DEFRA – 2024
	Can (PP Plastic)	2 568.59	$kgCO_2e/t$	DEFRA – 2024
	Glass bottles – SOVENA supplier	1 038.73864	$kgCO_2e/t$	BA Glass – 2019
	Sesame Oil	3 866.32	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Grape Seed Oil	1 799.63	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Water supply	0,202	$kgCO_2e/€$	DEFRA – 2024
	HDPE Bottles	3 086.39038	$kgCO_2e/t$	DEFRA – 2024
	Aluminum Cans	2 854.91851	$kgCO_2e/t$	DEFRA – 2024
	Hydraulic pumps and motors	0.166	$kgCO_2e/€$	EPA – 2024
	Gasket, packing and sealing device	0.111	$kgCO_2e/€$	EPA – 2024
	Rubber and plastic hoses and belts	0.257	$kgCO_2e/€$	EPA – 2024
	Petroleum lubricating oil and grease	0.328	$kgCO_2e/€$	EPA – 2024
	Ball Bearings and Roller Bearings	0.1634903	$kgCO_2e/€$	EPA – 2024
	Screws, nuts, rivets and washers	0.2027645	$kgCO_2e/€$	EPA – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	Sulfuric Acid	207.7	$kgCO_2e/t$	European Comission – 2015
	Sodium Hypochlorite	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Other chemicals and preparations	0.43110291	$kgCO_2e/€$	EPA – 2024
	Metal cans and other metal containers	9,106.919	$kgCO_2e/t$	DEFRA – 2024
	Industrial valves and other metal valve and pipe accessories	0.133	$kgCO_2e/€$	EPA – 2024
	BOT KOIPE 750ml 22g 0.4 AMBER	0.3685	$kgCO_2e$/unit	Logoplaste – 2025
	BOT 1L ROUND 24.2g AM 1.7	0.0898	$kgCO_2e$/unit	Logoplaste – 2025
	NEW KOIPESOL BOTTLE 1 Lt22g	0.0736	$kgCO_2e$/unit	Logoplaste – 2025
	BOT 3L 63.6g VD 0.15 P42/34	0.2932	$kgCO_2e$/unit	Logoplaste – 2025
	DIAMOND 1L BOTTLE	0.0821	$kgCO_2e$/unit	Logoplaste – 2025
	BOT KOIPE 750ml 22g CR	0.0818	$kgCO_2e$/unit	Logoplaste – 2025
	BOT BRT 500ml 24.2g VD 0.15	0.0962	$kgCO_2e$/unit	Logoplaste – 2025
	GENERIC BOT 5L 84g CR RPET 30 (Andújar)	0.222	$kgCO_2e$/unit	Logoplaste – 2025
	SQUARE BOT 1L 23g CR P26/21 RPET 30 (Andújar)	0.0607	$kgCO_2e$/unit	Logoplaste – 2025
	BOT 1L ROUND 22g CR RPET 30 P42/34	0.0689	$kgCO_2e$/unit	Logoplaste – 2025
	BOT KOIPE 750ml 22g VD92 0.35	0.1122	$kgCO_2e$/unit	Logoplaste – 2025
	MERCADONA BOTTLE 23 GR (Andújar)	0.0763	$kgCO_2e$/unit	Logoplaste – 2025

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	BOT 3L HDL 63.6g CR RPET 30	0.1994	$kgCO_2e$/unit	Logoplaste – 2025
	ALDI 1L BOTTLE	0.074	$kgCO_2e$/unit	Logoplaste – 2025
	Savory 1L 22 grs	0.0838	$kgCO_2e$/unit	Logoplaste – 2025
	5L Deoleo 84 grs	0.2823	$kgCO_2e$/unit	Logoplaste – 2025
	BOT BRT 750ml 30g VD 0.15	0.1146	$kgCO_2e$/unit	Logoplaste – 2025
	3L BOTTLE 63.6 g	0.2205	$kgCO_2e$/unit	Logoplaste – 2025
	BERTOLLI 500 ML BOTTLE 24.2gr	0.0897	$kgCO_2e$/unit	Logoplaste – 2025
	5L BOTTLE 84 GR (Andújar)	0.2807	$kgCO_2e$/unit	Logoplaste – 2025
	BOT 3L 63.6g CR RPET 30 P42/34	0.2061	$kgCO_2e$/unit	Logoplaste – 2025
	BERTOLLI 750 ML BOTTLE 30g	0.1216	$kgCO_2e$/unit	Logoplaste – 2025
	BOT 3L 63.6g VD 0.15 RPET 20 P42/34	0.2611	$kgCO_2e$/unit	Logoplaste – 2025
	BOT GALON 5L 84g VD 0.15 P42/34	0.3319	$kgCO_2e$/unit	Logoplaste – 2025
	Bottle 3L HDL AM 1.7 63.6g	0.2585	$kgCO_2e$/unit	Logoplaste – 2025
	BOT GALON 3.785L 84g VD RPET 30	0.259	$kgCO_2e$/unit	Logoplaste – 2025
	GEN BOT 5L 84g AMA 0.020 (Andújar)	0.2792	$kgCO_2e$/unit	Logoplaste – 2025
	BO KOIPE 1L CL 100 RPET 22g	0.1237	$kgCO_2e$/unit	Logoplaste – 2025
	1LT HACENDADO BOTTLE 23 GR AM	0.0763	$kgCO_2e$/unit	Logoplaste – 2025
	BOT MRC 250ML 17g VD 0.15	0.0594	$kgCO_2e$/unit	Logoplaste – 2025

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	ALDI BOT MRC 1L 41g VD RPET 50	0.0912	$kgCO_2e$/unit	Logoplaste – 2025
	BOT MRC 1L 41g VD 0.15 P32/25	0.1401	$kgCO_2e$/unit	Logoplaste – 2025
	1L MOD. MARASCA BOTTLE 41 GR	0.1372	$kgCO_2e$/unit	Logoplaste – 2025
	5L BOTTLE 84 GR (Brenes)	0.2782	$kgCO_2e$/unit	Logoplaste – 2025
	MERCADONA BOTTLE 23 GR (Brenes)	0.0761	$kgCO_2e$/unit	Logoplaste – 2025
	BOT 1.5 GEN 41g VD 0.15 RPET P32/25	0.1475	$kgCO_2e$/unit	Logoplaste – 2025
	BOT 750 OLS 34g VD 0.15 RPET P32/25	0.0974	$kgCO_2e$/unit	Logoplaste – 2025
	BOT SCA 500ML 26g CR RPET 30 P32/25	0.0761	$kgCO_2e$/unit	Logoplaste – 2025
	750 MRC BOTTLE 34g VD 0.15 P32/25	0.1146	$kgCO_2e$/unit	Logoplaste – 2025
	BOT BRT 1L 41g VD 0.15 P32/25	0.138	$kgCO_2e$/unit	Logoplaste – 2025
	BOT BRT 500ML 26g VD 0.15 P32/25	0.0874	$kgCO_2e$/unit	Logoplaste – 2025
	BOT 1L MRC 41g VD91 0.15 RPET30 P32/25	0.1093	$kgCO_2e$/unit	Logoplaste – 2025
	GENERIC BOT 5L 84g VD 0.15 P42/34	0.2889	$kgCO_2e$/unit	Logoplaste – 2025
	SQUARE BOT 1L 23g VD 0.15 RPET 30	0.0639	$kgCO_2e$/unit	Logoplaste – 2025
	SQUARE BOT 1L 23g CR P26/21 RPET 30 (Brenes)	0.0606	$kgCO_2e$/unit	Logoplaste – 2025
	GENERIC BOT 5L 84g CR RPET 30 (Brenes)	0.2216	$kgCO_2e$/unit	Logoplaste – 2025
	BOT OLS 500ML 26g VD 0.15 P32/25	0.0929	$kgCO_2e$/unit	Logoplaste – 2025

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	ALDI BOT MRC 1L 41g CR P32/25 RPET 50	0.0971	$kgCO_2e$/unit	Logoplaste – 2025
	BOT SCA 1L 34g CR RPET 30 P32/25	0.0975	$kgCO_2e$/unit	Logoplaste – 2025
	GEN BOT 5L 84G AMA 0.020 (Brenes)	0.2809	$kgCO_2e$/unit	Logoplaste – 2025
	GENERIC BOT 1.5L 41g VD 0.15 P32/25	0.1536	$kgCO_2e$/unit	Logoplaste – 2025
	1L MOD. BERTOLI BOTTLE	0.148	$kgCO_2e$/unit	Logoplaste – 2025
	BOT CUAD 1L 23G AMA 0.020	0.0768	$kgCO_2e$/unit	Logoplaste – 2025
	1.5L Generic Bottle 41g CR P32/25	0.1766	$kgCO_2e$/unit	Logoplaste – 2025
	750 MRC BOTTLE 34g VD RPET 50 P32/25	0.0888	$kgCO_2e$/unit	Logoplaste – 2025
	BOT OLS 1L 41g VD 0.15 P32/25	0.179	$kgCO_2e$/unit	Logoplaste – 2025
	BOT MRC 500ML 26g VD 0.15 RPET 30	0.0722	$kgCO_2e$/unit	Logoplaste – 2025
	BOT MRC 250ML 17g VD RPET 30 P32/25	0.0621	$kgCO_2e$/unit	Logoplaste – 2025
	1L SANTOS BOTTLE 41g VD 0.15 RPET 20	0.3373	$kgCO_2e$/unit	Logoplaste – 2025
	DORICA BOT 750ML 34g VD 0.15 P32/25	0.1318	$kgCO_2e$/unit	Logoplaste – 2025
	250CC MOD. MARASCA BOTTLE 17 GR	0.0643	$kgCO_2e$/unit	Logoplaste – 2025
	GEN BOT 5L 84g VD92 0.15 P42/34 RPET30	0.7033	$kgCO_2e$/unit	Logoplaste – 2025
	GEN BOT 5L 84g VD 0.15 P42/34 RPET	0.268	$kgCO_2e$/unit	Logoplaste – 2025
	SQUARE BOT 1L 23g VD 0.15 P26/21	0.0855	$kgCO_2e$/unit	Logoplaste – 2025

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	750 MRC BOTTLE 34g VD RPET 30 P32/25	0.0984	$kgCO_2e$/unit	Logoplaste – 2025
	GEN BOT 5L 84g AMA 0.012 RPET 30	0.4532	$kgCO_2e$/unit	Logoplaste – 2025
	BOT BRT 750ML 34g CR RPET 30	0.1657	$kgCO_2e$/unit	Logoplaste – 2025
	BOT MRC 500ML 26g VD 0.15 P32/25	0.2364	$kgCO_2e$/unit	Logoplaste – 2025
	CUAD BOT 1L AMA 0.012 RPET 30	0.0767	$kgCO_2e$/unit	Logoplaste – 2025
	BO 30 RPET MRC 1L CL 41G	0.1132	$kgCO_2e$/unit	Logoplaste – 2025
	BO 50 RPET MRC 500ML CL 26G	0.16	$kgCO_2e$/unit	Logoplaste – 2025
	500CC MOD. MARASCA BOTTLE 26 GR	0.0949	$kgCO_2e$/unit	Logoplaste – 2025
	500CC MOD. BERTOLI BOTTLE	0.1419	$kgCO_2e$/unit	Logoplaste – 2025
	BO 50 RPET MRC 500ML VD 26G	0.148	$kgCO_2e$/unit	Logoplaste – 2025
	BO 30 RPET MRC 250ML CL 17G	0.0558	$kgCO_2e$/unit	Logoplaste – 2025
	BO 30 RPET MRC 500ML CL 26G	0.078	$kgCO_2e$/unit	Logoplaste – 2025
	BO 100 RPET CUAD 1000ML CL 23G	0.0411	$kgCO_2e$/unit	Logoplaste – 2025
	750CC MOD. MARASCA BOTTLE 34 GR	0.124	$kgCO_2e$/unit	Logoplaste – 2025
	GEN BOT 5L 84g AMA 0.020 RPET 25	0.6919	$kgCO_2e$/unit	Logoplaste – 2025
	BO 50 RPET MRC 1L CL 41G	0.0978	$kgCO_2e$/unit	Logoplaste – 2025
	Service 1L FulaRPET SnapII Bottle	0.0596	$kgCO_2e$/unit	Logoplaste – 2025

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	Service 1L Mod Exp AM SnapII Bottle	0.0757	$kgCO_2e$/unit	Logoplaste – 2025
	Service 3L Sovena VD RPET Jug	0.1846	$kgCO_2e$/unit	Logoplaste – 2025
	Service 3L Rectangular Jug AM	0.2048	$kgCO_2e$/unit	Logoplaste – 2025
	Service 2L Sovena VD RPET Jug	0.2156	$kgCO_2e$/unit	Logoplaste – 2025
	Service 1L Vêgê SnapII Bottle	0.0864	$kgCO_2e$/unit	Logoplaste – 2025
	Service 0.75L Exp Snap On II Bottle	0.0957	$kgCO_2e$/unit	Logoplaste – 2025
	Service 3L Rectangular Jug CR	0.4171	$kgCO_2e$/unit	Logoplaste – 2025
	Service 3L Rectangular Jug Fula	0.2723	$kgCO_2e$/unit	Logoplaste – 2025
	Service 2L Sovena VD Jug	0.2209	$kgCO_2e$/unit	Logoplaste – 2025
	Service 2L Fula RPET Jug	0.2065	$kgCO_2e$/unit	Logoplaste – 2025
	Service 3L Fula RPET Jug	0.1772	$kgCO_2e$/unit	Logoplaste – 2025
	Service 3L Rectangular VD Jug	0.2121	$kgCO_2e$/unit	Logoplaste – 2025
	Service 1L Merc SnapII Bottle	0.0695	$kgCO_2e$/unit	Logoplaste – 2025
	Service 1L Mod II AM SnapII Bottle	0.0689	$kgCO_2e$/unit	Logoplaste – 2025
	Service 1L Mod Stª Clara Bottle	0.1087	$kgCO_2e$/unit	Logoplaste – 2025
	Service 2L Sovena VD 30RPET Jug	0.4856	$kgCO_2e$/unit	Logoplaste – 2025
	Service 3L VD 30RPET Jug	0.357	$kgCO_2e$/unit	Logoplaste – 2025
	Service 2L Sovena CR Jug	1.239	$kgCO_2e$/unit	Logoplaste – 2025
	500ml Natural PET	0.0828	$kgCO_2e$/unit	Logoplaste – 2025

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	250ml Natural PET	0.0846	$kgCO_2e$/unit	Logoplaste – 2025
	Logoplaste 1 Gallon HDPE Natural	0.3481	$kgCO_2e$/unit	Logoplaste – 2025
	750ML GREEN- 31.5g Green	0.921	$kgCO_2e$/unit	Logoplaste – 2025
	1500ml PET 62g	0.2405	$kgCO_2e$/unit	Logoplaste – 2025
	Logoplaste 1 Gallon HDPE Yellow	0.3724	$kgCO_2e$/unit	Logoplaste – 2025
	2000ml Green	0.2477	$kgCO_2e$/unit	Logoplaste – 2025
	1 Ltr Oil New 30g	0.2811	$kgCO_2e$/unit	Logoplaste – 2025
	250ML GREEN- 22g Green	0.1114	$kgCO_2e$/unit	Logoplaste – 2025
	1 Ltr Oil Green New 30g	0.1326	$kgCO_2e$/unit	Logoplaste – 2025
	500ML GREEN- 22g Green	0.086	$kgCO_2e$/unit	Logoplaste – 2025
	750ml Green 30g	0.1171	$kgCO_2e$/unit	Logoplaste – 2025
	750ml 30g	0.1174	$kgCO_2e$/unit	Logoplaste – 2025
	3 Ltr Oil Bottle	0.3235	$kgCO_2e$/unit	Logoplaste – 2025
	2000ml PET 62g	0.3293	$kgCO_2e$/unit	Logoplaste – 2025
	BO PET 1L OIL CL 30G W/ ADD	0.4672	$kgCO_2e$/unit	Logoplaste – 2025
	BO PET 750ML CL 30G W/ ADD	0.1178	$kgCO_2e$/unit	Logoplaste – 2025
	1500ML GREEN- 62g Green	0.238	$kgCO_2e$/unit	Logoplaste – 2025
	48oz Oil Bottle PET	0.1542	$kgCO_2e$/unit	Logoplaste – 2025
	35 Jug	0.8583	$kgCO_2e$/unit	Logoplaste – 2025
	3 Ltr Oil Bottle GREEN	0.3194	$kgCO_2e$/unit	Logoplaste – 2025
	Ferric Sulfate	328	$kgCO_2e$/t	United States Environmental Protection Agency – 2020

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	Can (PET Plastic)	3 854.92		DEFRA – 2024
	Can (HDPE Plastic)	3 086.39038	$kgCO_2e$/t	DEFRA – 2024
	Other paper products	0.279	$kgCO_2e$/€	EPA – 2024
	Activated Carbon	Confidential	$kgCO_2e$/t	Ecoinvent 3.11 – 2024
	Ecobulk (HDPE)- Generic	3,086.39038	$kgCO_2e$/t	DEFRA – 2024
	Calcium Hydroxide	Confidential	$kgCO_2e$/t	Ecoinvent 3.11 – 2024
	PET Bottles	3 854.91851	$kgCO_2e$/t	DEFRA – 2024
	Piri-piri Sauce	1 233.97	$kgCO_2e$/t	AGRIBALYSE 3.2 – 2024
	Linseed Oil	4 972.18	$kgCO_2e$/t	AGRIBALYSE 3.2 – 2024
	Rapeseed Oil	2 425.2	$kgCO_2e$/t	AGRIBALYSE 3.2 – 2024
	Corn Oil	3 496.54	$kgCO_2e$/t	AGRIBALYSE 3.2 – 2024
	Vinegar	927.53	$kgCO_2e$/t	AGRIBALYSE 3.2 – 2024
	Clothing accessories and other clothing items	0.055	$kgCO_2e$/€	EPA – 2024
	Mechanical power transmission equipment	0.171	$kgCO_2e$/€	EPA – 2024
	Glass jars, other pressed and blown glass objects	0.49	$kgCO_2e$/€	EPA – 2024
	Plastic materials and resins	0.933	$kgCO_2e$/€	EPA – 2024
	Other plastic products	0.314	$kgCO_2e$/€	EPA – 2024
	Manufactured tubes and tube fittings	0.194	$kgCO_2e$/€	EPA – 2024
	Wooden container and pallet	0.123	$kgCO_2e$/€	EPA – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C1 | Purchased goods and services	Acetic Acid	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Ascorbic Acid	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Calcium Chloride	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Lactic Acid	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
S3 – C2 | Capital Goods	Switching devices and electrical panels	0.14		EPA – 2024
	Boilers and heat exchangers	0.16623	$kgCO_2e/€$	EPA – 2024
	Industrial building construction	0.21829152	$kgCO_2e/€$	EPA – 2024
	Construction of electricity and communications line, and related structures	0.25299895	$kgCO_2e/€$	EPA – 2024
	Air and gas compressor	0.144	$kgCO_2e/€$	EPA – 2024
	Prefabricated metal construction and components	0.225	$kgCO_2e/€$	EPA – 2024
	Air conditioning and hot air heating equipment and commercial and industrial refrigeration equipment	0.142	$kgCO_2e/€$	EPA – 2024
	Measuring, dosing and pumping equipment	0.204	$kgCO_2e/€$	EPA – 2024
	Installation of other equipment for buildings	0.202	$kgCO_2e/€$	EPA – 2024
	Plastering and insulation installation	0.20185115	$kgCO_2e/€$	EPA – 2024
	Other metal accessories for valves and piping	0.133	$kgCO_2e/€$	EPA – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C2 | Capital Goods	Gasket, packing and sealing device	0.111	$kgCO_2e/€$	EPA – 2024
	Industrial machines	0.152	$kgCO_2e/€$	EPA – 2024
	Motor and generator	0.121	$kgCO_2e/€$	EPA – 2024
	Other measuring and control devices	0.04	$kgCO_2e/€$	EPA – 2024
	Other electronic components	0.073	$kgCO_2e/€$	EPA – 2024
	Other transport equipment	0.14339652	$kgCO_2e/€$	EPA – 2024
	Other lighting equipment	0.126	$kgCO_2e/€$	EPA – 2024
	Other engine equipment	0.249	$kgCO_2e/€$	EPA – 2024
	Other construction crafts	0.20185115	$kgCO_2e/€$	EPA – 2024
	Other foam products	0.29044645	$kgCO_2e/€$	EPA – 2024
	Other IT services	0.073	$kgCO_2e/€$	EPA – 2024
	Other building and housing services	0.19545768	$kgCO_2e/€$	EPA – 2024
	Other miscellaneous products	0.111	$kgCO_2e/€$	EPA – 2024
	Other professional, scientific and technical services	0.073	$kgCO_2e/€$	EPA – 2024
	Office administrative services	0.091	$kgCO_2e/€$	EPA – 2024
	Repair and maintenance of commercial and industrial equipment	0.124	$kgCO_2e/€$	EPA – 2024
	Cleaning services	0.195	$kgCO_2e/€$	EPA – 2024
	Painting and coating services	0.20185115	$kgCO_2e/€$	EPA – 2024
	Laboratory testing	0.094	$kgCO_2e/€$	EPA – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C2 | Capital Goods	Paints and coatings	0.241	$kgCO_2e/€$	EPA – 2024
	Industrial valves and other metal accessories for valves and piping	0.133	$kgCO_2e/€$	EPA – 2024
	Computers	0.027	$kgCO_2e/€$	EPA – 2024
	Laminated plastic sheets, plates and shapes (except packaging)	0.40278895	$kgCO_2e/€$	EPA – 2024
	Security systems services	0.068	$kgCO_2e/€$	EPA – 2024
	Metal caps, closures and other stamped products (except automobiles)	0.26761261	$kgCO_2e/€$	EPA – 2024
	Glass bottles, other glass and pressed and blown glass objects	0.49	$kgCO_2e/€$	EPA – 2024
	Other advertising services	0.07763506	$kgCO_2e/€$	EPA – 2024
	Telephone devices	0.047	$kgCO_2e/€$	EPA – 2024
	Analytical laboratory instruments	0.071	$kgCO_2e/€$	EPA – 2024
	Printing machines and equipment	0.1516167	$kgCO_2e/€$	EPA – 2024
	Electric battery	0.284053	$kgCO_2e/€$	EPA – 2024
	Electrical installation and wiring	0.202	$kgCO_2e/€$	EPA – 2024
	Agricultural machinery and equipment	0.17445054	$kgCO_2e/€$	EPA – 2024
	Roof construction	0.20185115	$kgCO_2e/€$	EPA – 2024
	Installation and maintenance of plumbing, heating and air conditioning	0.202	$kgCO_2e/€$	EPA – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C2 | Capital Goods	Other management consulting services	0.071	$kgCO_2e/€$	EPA – 2024
	Steam supply and air conditioning	0.52791839	$kgCO_2e/€$	EPA – 2024
	Metal structures	0.225	$kgCO_2e/€$	EPA – 2024
	Construction of other foundations, structures and exterior parts of buildings	0.20185115	$kgCO_2e/€$	EPA – 2024
S3 – C3 | Fuel- and energy-related activities	Diesel	17.169	$kgCO_2/GJ$	DEFRA – 2024
	Butane	7.601	$kgCO_2/GJ$	DEFRA – 2024
	Biodiesel	14.529	$kgCO_2/GJ$	DEFRA – 2024
	Propane	7.6	$kgCO_2/GJ$	DEFRA – 2024
	Gasoline	18.283	$kgCO_2/GJ$	DEFRA – 2024
	Bioethanol	24.393	$kgCO_2/GJ$	DEFRA – 2024
	Natual Gas	8.757	$kgCO_2/GJ$	DEFRA – 2024
	Biomass	2.2	$kgCO_2/GJ$	DEFRA – 2024
	Electricty – Upstream emissions	0.0368	$kgCO_2e/kWh$	IEA – 2023
	Electricty – Upstream emissions	0.0372	$kgCO_2e/kWh$	IEA – 2023
	Electricty – Upstream emissions	0.0343	$kgCO_2e/kWh$	IEA – 2023
	Electricty – Upstream emissions	0.0343	$kgCO_2e/kWh$	IEA – 2023
	Electricty – Upstream emissions	0.0832	$kgCO_2e/kWh$	IEA – 2023
	Electricty – Upstream emissions	0.1168	$kgCO_2e/kWh$	IEA – 2023
	Electricty – Upstream emissions	0.0712	$kgCO_2e/kWh$	IEA – 2023

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C3 | Fuel- and energy-related activities	Electricty – Upstream emissions	0.0343	$kgCO_2e/kWh$	IEA – 2023
	Electricity – distribution losses Spain	0.0179	$kgCO_2e/kWh$	IEA – 2023
	Electricity – distribution losses Portugal	0.016	$kgCO_2e/kWh$	IEA – 2023
	Electricity – distribution losses United States	0.0255	$kgCO_2e/kWh$	IEA – 2023
	Electricity – distribution losses Brazil	0.0272	$kgCO_2e/kWh$	IEA – 2023
	Electricity – distribution losses Tunisia	0.1012	$kgCO_2e/kWh$	IEA – 2023
	Electricity – distribution losses Morocco	0.1423	$kgCO_2e/kWh$	IEA – 2023
	Electricity – distribution losses Angola	0.0341	$kgCO_2e/kWh$	IEA – 2023
	Electricity – distribution losses Colombia	0.0113	$kgCO_2e/kWh$	IEA – 2023
S3 – C4 | Upstream transportation and distribution	Heavy goods vehicle (>3.5 – 33t)	0.11311	$kgCO_2e/t.km$	DEFRA – 2024
	Cargo ship (bulk cargo)	0.00353	$kgCO_2e/t.km$	DEFRA – 2024
	Cargo ship (general)	0.01321	$kgCO_2e/t.km$	DEFRA – 2024
	Goods convoy	0.02779	$kgCO_2e/t.km$	DEFRA – 2024
	Land freight transport	0.543	$kgCO_2e/€$	EPA – 2024
S3 – C5 | Waste generated in operations	Landfill (PT)	38.820	$kgCH_4/t$	NIR – 2024
	Hazardous waste treatment	125	$kgCO_2e/t$	ADEME – 2023
	Recovery – General	6.41061	$kgCO_2e/t$	DEFRA – 2024
	Anaerobic digestion with biogas recovery	2	$kgCH_4/t$	NIR – 2024
	Anaerobic digestion with biogas recovery	0.01	kgN_2O/t	NIR – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
S3 – C5 | Waste generated in operations	Recovery – Cardboard/ paper	992	$kgCO_2e/t$	ADEME – 2023
	Recovery – Plastic	434	$kgCO_2e/t$	ADEME – 2023
	Recovery – Wood	6.41061	$kgCO_2e/t$	DEFRA – 2024
	Recovery – Electronic Equipment	Confidential	$kgCO_2e/t$	Ecoinvent – 2020
	Recovery – Metals	873	$kgCO_2e/t$	ADEME – 2023
	Composting (PT)	10	$kgCH_4/t$	NIR – 2024
	Composting (PT)	0.6	kgN_2O/t	NIR – 2024
	Recovery – Glass	639	$kgCO_2e/t$	ADEME – 2023
	Landfill ES	890.33	$kgCO_2e/t$	NIR ES – 2023
	Composting (ES)	10	$kgCH_4/t$	NIR ES – 2024
	Composting (ES)	0.6	kgN_2O/t	NIR ES – 2024
	Anaerobic digestion with biogas recovery (ES)	88.31	$kgCH_4/t$	NIR ES – 2024
	Landfill (USA)	200	$kgCH_4/t$	NIR USA – 2025
	Recovery – Tires	6.41061	$kgCO_2e/t$	DEFRA – 2024
	Recovery – WEEE	6.41061	$kgCO_2e/t$	DEFRA – 2024
	Recovery – Clothing	6.41061	$kgCO_2e/t$	DEFRA – 2024
	Waste treatment	0.902	$kgCO_2e/€$	EPA – 2024
A3 – C6 | Business travel	Light diesel vehicle	0.16984	$kgCO_2e/km$	DEFRA – 2024
	Light gasoline vehicle	0.1645	$kgCO_2e/km$	DEFRA – 2024
	Airplane (economy class)	0.13465	$kgCO_2e/pkm$	DEFRA – 2024
A3 – C7 | Employee commuting	Gasoline vehicle – Portugal	0.2017	$kgCO_2e/km$	NIR – 2024
	Diesel vehicle – Portugal	0.195	$kgCO_2e/km$	NIR – 2024
	On foot – Portugal	0	$kgCO_2e/km$	N/D – 2022
	Moped – Portugal	0.0738	$kgCO_2e/km$	DEFRA – 2024
	Bus – Portugal	0.13441	$kgCO_2e/km$	Carris – 2023

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
A3 – C7 | Employee commuting	Plug-in hybrid vehicle – Portugal	0.10601	$kgCO_2e/km$	DEFRA – 2024
	Hybrid vehicle – Portugal	0.1405	$kgCO_2e/km$	NIR – 2024
	Train – CP – Portugal	0.0258	$kgCO_2e/km$	CP – 2020
	Diesel vehicle – Spain	0.164787	$kgCO_2e/km$	NIR ES – 2023
	Gasoline vehicle – Spain	0.196137	$kgCO_2e/km$	NIR ES – 2023
	Bicycle – Spain	0	$kgCO_2e/km$	IDAE – 2021
	On foot – Spain	0	$kgCO_2e/km$	IDAE – 2021
	Hybrid vehicle – Spain	0.14198776	$kgCO_2e/km$	NIR – 2023
	Bus – Spain	0.049	$kgCO_2e/km$	IDAE – 2021
	LPG (Liquefied Petroleum Gas) vehicle – Spain	0.185933	$kgCO_2e/km$	NIR ES – 2023
	Passenger vehicle – United States	0.186	$kgCO_2e/km$	EPA – 2025
	Bus – Brazil	0.108	$kgCO_2e/km$	DEFRA – 2024
	Gasoline vehicle – Brazil	0.165	$kgCO_2e/km$	DEFRA – 2024
	LPG (Liquefied Petroleum Gas) vehicle – Brazil	0.197	$kgCO_2e/km$	DEFRA – 2024
	Gasoline vehicle – Colombia	0.165	$kgCO_2e/km$	DEFRA – 2024
	Bus – Colombia	0.108	$kgCO_2e/km$	DEFRA – 2024
	On foot – Colombia	0	$kgCO_2e/km$	DEFRA – 2024
	Bicycle – Colombia	0	$kgCO_2e/km$	DEFRA – 2024
	Motorcycle – Angola	0.114	$kgCO_2e/km$	DEFRA – 2024
	Bus – Angola	0.108	$kgCO_2e/km$	DEFRA – 2024
	Gasoline vehicle – Angola	0.165	$kgCO_2e/km$	DEFRA – 2024
	Train – Fertagus – Portugal	0.023	$kgCO_2e/km$	Fertagus – 2019
	Motorcycles – Portugal	0.12564	$kgCO_2e/km$	NIR – 2024
	Electric vehicle – Spain	0.0158	Kgoep/km	JRC – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
A3 – C8 | Upstream leased assets	Non-residential building rental	0.363	$kgCO_2e/€$	OpenIO-Canada – 2024
A3 – C9 | Downstream transportation and distribution	Heavy goods vehicle (>3.5 – 33t)	0.11311	$kgCO_2e/t.km$	DEFRA – 2024
	Cargo ship (bulk cargo)	0.00353	$kgCO_2e/t.km$	DEFRA – 2024
	Cargo ship (common)	0.01321	$kgCO_2e/t.km$	DEFRA – 2024
A3 – C10 | Processing of sold products	Olive oil – Production and packaging	736.36	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Olive pit – Biomass combustion	54.08777	$kgCO_2e/t$	DEFRA – 2024
	Sunflower pulp – Feed production	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Rapeseed oil – Packaging	115.54317	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Rapeseed pulp – Feed production	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Biodiesel – Combustion	188.22	$kgCO_2e/t$	DEFRA – 2024
	Oils – Production and packaging	300	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Rapeseed oil – Production and packaging	255.09	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Sunflower oil – Production and packaging	324.79	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Biodiesel – Production	540.48	$kgCO_2e/t$	DEFRA – 2024
	Flours – Feed production	Confidential	$kgCO_2e/t$	Ecoinvent 3.11 – 2024
	Sunflower oil – Packaging	115.54317	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Olive oil – Packaging	279.79003	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Grains and seeds – Packaging	492.42	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024

Category	Emission Source	EF CO_2	Unit	Source EF CO_2
A3 – C10 | Processing of sold products	Avocado oil – Packaging	1425.45	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Oils – Packaging	104.88	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
	Leaves – Biomass combustion	68.65	$kgCO_2e/t$	DEFRA – 2024
	Olives – Packaging	697.61	$kgCO_2e/t$	AGRIBALYSE 3.2 – 2024
A3 – C12 | End-of-life treatment of sold products	Paper/cardboard packaging – recycled	0.992	tCO_2e/t	ADEME – 2023
	Landfill (USA)	5.6	tCO_2e/t	NIR USA – 2024
	Landfill ES	0.89032733	tCO_2e/t	NIR ES – 2023
	Landfill (PT)	1.08695503	tCO_2e/t	NIR 2024
	Plastic packaging – recycled	0.434	tCO_2e/t	ADEME – 2023
	Glass packaging – recycled	0.639	tCO_2e/t	ADEME – 2023

EXTERNAL ASSURANCE STATEMENT

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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 "Grounded in Purpose – Relatório de Sustentabilidade 2024" do Relatório de Gestão Consolidado (o "Relato de Sustentabilidade Consolidado"), com referência a 31 de dezembro de 2024 e para o período compreendido entre 1 de janeiro de 2024 e 31 de dezembro de 2024.

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 2024 e para o período compreendido entre 1 de janeiro de 2024 e 31 de dezembro de 2024, 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: reavaliar para confirmar prioridades"; 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).

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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.

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 (o Processo) e divulgar este processo na secção "Materialidade: reavaliar para confirmar prioridades" 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 (o "Regulamento da Taxonomia");
- 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

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- 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.

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 eficácia do Processo, incluindo o resultado do mesmo; e
- Conceção e execução de procedimentos para avaliar se o Processo é consistente com a descrição do Grupo do seu Processo, conforme divulgado na secção "Materialidade: reavaliar para confirmar prioridades".

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
- 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.

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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 (como o envolvimento das partes interessadas, planos de negócio e referenciais de mercado) e 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: reavaliar para confirmar prioridades".

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 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 no desenvolvimento de estimativas materiais e em informações prospetivas e sobre como esses métodos foram aplicados; e
- Obtivemos uma compreensão do processo seguido pelo Grupo para identificar 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.

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Outras matérias

O nosso trabalho de garantia de fiabilidade não abrangeu a informação comparativa incluída no Relato de Sustentabilidade Consolidado do Grupo relativa a períodos anteriores. A nossa conclusão não é modificada em relação a esta matéria.

Lisboa, 30 de maio de 2025

Deloitte & Associados, SROC S.A.
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