Importaco Sustainability Report

2025

Importaco

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Importaco

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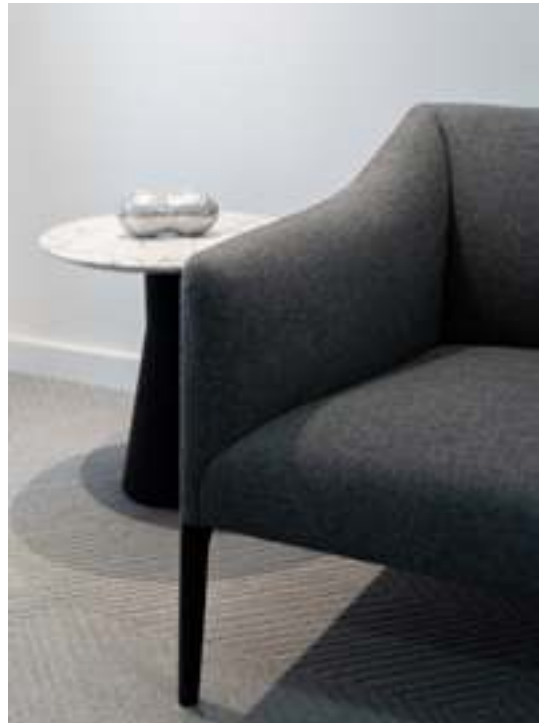


“We continue to promote training and professional development to their fullest potential”

In 2025, Importaco has consolidated its ability to grow in an increasingly complex environment, demonstrating that a commitment to people, a robust management model and a long-term vision are the keys to moving forward with resilience.

This has been a year marked by a challenging global context, characterised by geopolitical tensions, technological changes and growing demand for natural resources. The agri-food sector, which is essential to society, faces unprecedented challenges: market volatility, the impact of climate change and regulatory transformation that is redefining the rules of the game. Against this backdrop, companies are called upon to play an even more significant role as agents of stability, progress and value creation.

Thanks to the hard work and commitment of everyone at Importaco, 2025 has been a landmark year for the company. For the first time, we have achieved a revenue exceeding one billion euros, a milestone that reflects the strength of our business and our ability to continue growing sustainably. This progress has been made possible by the continuous improvement of our operational efficiency, the development of innovative solutions focused on health and well-being, and our close relationship with our customers, to whom we provide quality, trust and added value. During the financial year, we also launched more than 150 new products, reinforcing our ability to adapt to market trends.

Solidity remains one of our key assets. We have a long-term strategy that enables us to grow steadily and make a positive impact on our environment. This approach helps us to continue reinvesting in the company’s development, strengthening our industrial capabilities and advancing the transformation of our operations. In this regard, we invested over 30 million euros in 2025.

Throughout 2025, we have continued to drive the growth of our production facilities through investments aimed at improving efficiency, incorporating new technologies and moving towards more sustainable models. The transformation of the agri-food value chain requires the integration of sustainability criteria at every stage, throughout the entire value chain, with a particular focus on key aspects such as traceability, efficient resource management and waste reduction.

Importaco is now a global company, with an increasingly consolidated international presence. This expansion allows us to diversify our operations and better adapt to a constantly changing environment, strengthening our competitiveness and our ability to generate value in strategic markets.

Innovation remains a cornerstone of our strategy. We continue to develop products that meet consumers’ evolving needs, promoting healthier and more accessible products. At the same time, we are advancing in digitalisation and the adoption of new technologies that enable us to improve efficiency, optimise processes and anticipate changes in the environment.

Climate change remains one of the greatest challenges of our time. Although the global landscape has changed and we know that the most ambitious targets are becoming increasingly difficult to achieve, we remain steadfast in our commitment, because every step forward counts. At Importaco, we continue to drive forward our decarbonisation roadmap, improving our energy efficiency and reducing the environmental impact of our operations. In this context, we have reached over 34,000 hectares managed under sustainable agricultural practices, as part of the transformation of our production model at source.

Furthermore, water is emerging as one of the major challenges for the future of the agri-food sector. Its efficient management is key to ensuring the sustainability, resilience and profitability of the entire value chain. For this reason, we continue to develop initiatives aimed at optimising the use of this resource and integrating it as a strategic element in our business.

In the social sphere, we are living in a time when businesses play a fundamental role in creating opportunities and strengthening social cohesion. At Importaco, we remain committed to the development of people as the driving force behind our growth. We have continued to promote inclusive, safe and diverse working environments, as well as training and development programmes that enable every professional to develop to their fullest potential.

I would like to conclude by looking to the future. At Importaco, we approach the coming years with ambition and responsibility. We aim to consolidate our leadership in the food sector, driving sustainable growth that generates economic, social and environmental value.

We are convinced that, in a changing world, sustainability will increasingly become a factor in competitiveness, innovation and differentiation. And we know that progress will only be possible if we work together: with the commitment of our team and in collaboration with our customers, suppliers and shareholders.

Let’s continue to grow together.

Toño Pons Casañ
President of Importaco

2.

1. Climate action leadership

International recognition for climate action: CDP

Importaco has been recognised by CDP (Carbon Disclosure Project) as one of the world's leading companies in supply chain climate action management, being included on the A-List of the Supplier Engagement Assessment (SEA) 2025.

This recognition places the company among the organisations with the strongest ability to engage suppliers in reducing emissions, reinforcing its commitment to a more sustainable, transparent value chain aligned with global climate goals.

2. Social impact contribution

Contribution to the social environment: reopening of the Blasco Ibáñez Primary School

Following the severe flooding caused by the DANA weather event in 2024, Importaco has actively collaborated in the refurbishment of the Blasco Ibáñez Primary School in Beniparrell, which reopened its doors in September 2025.

This initiative reinforces the company's commitment to the social development of its local community, helping to improve access to education and community well-being.

3. Agri-food partnership

Strengthening the strategic partnership with DCOOP

Importaco has continued to develop its partnership with the agri-food cooperative DCOOP with the aim of boosting the international positioning of the Mediterranean almond. This collaboration brings together the production of more than 365 farmers and 10,000 hectares of crops with Importaco's industrial and innovation capacity, supporting the transition towards a more efficient, traceable and sustainable value chain.

The agreement sets a target of exceeding 12,000 tonnes of shelled almonds by 2028, consolidating the competitiveness of Spanish origin products in the global market.

4. Talent development

Fostering talent and engaging with the educational community

In 2025, Importaco has strengthened its commitment to talent development and engagement with local communities in which it operates. Over the course of the year, the company has hosted visits from various local educational institutions, helping students gain insight into the industrial sector and the workings of the agri-food value chain.

These initiatives provide an opportunity to share the principles of innovation, quality, food safety and sustainability that underpin the company's activities.Among the participating institutions are EDEM's Junior MBA, the 'Qui pot ser empresari?' programme run by the ADEIT Foundation, the Don Modesto Ventura Benages Primary School and the Gúdar-Javalambre Secondary School.

5. International Development

Recognition for international growth

Importaco's production facility in Poland has been included in the Forbes Diamonds 2025 ranking, which recognises the country's fastest-growing and most financially sound companies.

In the regional category for Kuyavia and Pomerania, the company ranked 66th place, ranking 1,317th nationally. This recognition reflects the growth of the company's international operations and the impact of investments made in technology and the optimisation of production processes.

6. Climate action

Validation of climate targets by the SBTi

In January 2025, the Science Based Targets initiative (SBTi) validated Importaco's emissions reduction targets, which are aligned with a 1.5 °C pathway.

The company has committed to reducing its overall emissions by 30% by 2030, including a 42% reduction in Scope 1 and 2 emissions. These targets fall within the FLAG (Forests, Land and Agriculture) sector criteria and represent a significant step forward in the decarbonisation strategy.

3.

3.1. Company profile

Importaco is an international food company specialising in the production and marketing of nuts, dried fruit, snacks and mineral water. Founded in 1940, the company has established itself as a leader in the sector, ranking among Europe's leading companies in the nut market and as Spain's leading mineral water group.

The company has a team of 2,549 professionals, whose experience and commitment form the basis of a business model focused on creating sustainable value. This model is underpinned by the integration of the value chain, which spans from raw material sourcing to the delivery of the final product, ensuring high standards of quality, food safety and sustainability.

Importaco operates under an approach that combines economic growth, environmental responsibility and social commitment. The company focuses its value proposition on the development of healthy, safe and accessible products, tailored to consumer needs and market trends.

The vertical integration of its operations, together with the specialisation of its business units, enables Importaco to enhance control over its production processes, ensure the traceability of its products and drive continuous improvement across its operations. In this context, the company is developing a robust and adaptable operating model, in which sustainability is embedded across all decision-making and the management of its activities, thereby reinforcing a long-term approach based on efficiency, innovation and the creation of shared value for its stakeholders.

professionals

2,549

Importaco structures its operations into three strategic business units, each with a specialised and complementary role, enabling the company to respond to diverse market demands and strengthen value chain integration. Through this model, the company combines industrial expertise, product knowledge and control over sourcing, thereby consolidating a competitive and resilient market position.

Importaco Nuts: production and marketing of nuts, dried fruit and snacks

Importaco Nuts is the unit specialising in the production and marketing of nuts, dried fruits, seeds and snacks. With over 80 years of experience, it is one of the group's cornerstones and a benchmark in the European market.

The unit operates across various channels, including retail, food service and the agri-food industry, offering a wide range of products tailored to each customer's needs. To this end, it has thirteen production centres located in Spain, Italy, Poland, Turkey and the United Kingdom, ensuring quality, operational efficiency and proximity to markets.

Importaco Waters: production and marketing of mineral water

Importaco Waters is the division responsible for the bottling and marketing of mineral water, and is the leading company in the sector in Spain. Its operations are focused on ensuring product quality from source to end consumer through comprehensive control of the production process.

The unit has four bottling plants in Spain, located in Calera and Chozas (Toledo), Bronchales (Teruel), Cortes de Arenoso (Castellón) and Mallorca (Balearic Islands). From these facilities, it markets the brands Agua de Cortes, Agua de Bronchales, AguaDoy, Font des Teix and Font S'Aritja, with a presence in the retail channel and the food service segment.

Importaco Terra: agricultural production and sourcing management

Importaco Terra is the unit responsible for agricultural production, focusing on almond cultivation in accordance with sustainability criteria and resource efficiency. Through this unit, the company strengthens control over raw material sourcing and advances value chain integration. The company operates on plantations located in Montijo (Badajoz) and Vidigueira (Portugal), where it promotes farming practices designed to optimise water use, conserve soil and protect biodiversity.

This approach improves traceability, guarantees the quality of raw materials and reduces exposure to supply risks, contributing to the stability and sustainability of the business model.

3.3. Global presence and operating model

Importaco Nuts' business model is based on an integrated value chain that enables the efficient management of all stages of the production process, from raw material sourcing to the delivery of the final product to the customer. This approach facilitates greater control over quality, traceability and food safety, whilst enabling process optimisation and greater responsiveness to market demands. This integrated model ensures continuity of supply, maintains high quality standards and adapts swiftly to the needs of customers and consumers. Importaco bases its operating model on the specialisation of its business units and coordination between the different stages of the value chain. This approach enables the optimisation of resources and industrial capabilities, improves demand planning and enhances efficiency and competitiveness in a global environment.

The company's operations are structured around three main phases:

- Sourcing and procurement of raw materials, through a global network of suppliers and the company's own agricultural operations.
- Production, processing and packaging, through a network of specialised industrial centres designed to ensure product quality.
- Marketing and distribution, tailored to different channels and markets.

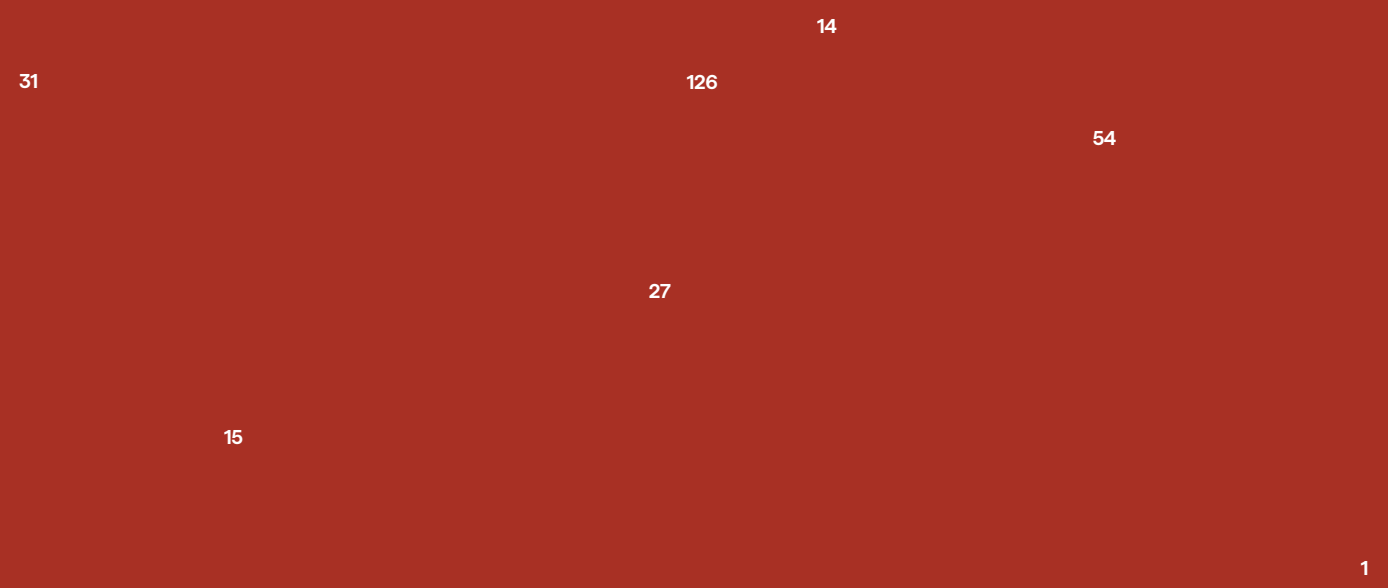
VALUE CHAIN INTEGRATION

In this context, the supply chain is a strategic element of the business model, with a global network of suppliers that ensures a continuous supply of raw materials. The company maintains stable, long-term relationships with suppliers who account for approximately 85% of total purchasing volume, helping to ensure product quality, improve traceability and strengthen control over sourcing.

The integration of digital tools and data analytics also helps to improve decision-making, strengthen traceability and optimise the operational performance of our supply chain. In the field of sustainability, environmental and social criteria are integrated throughout the value chain, promoting continuous improvement in line with the challenges facing the agri-food sector.

In total, Importaco works with a network of 268 raw material suppliers worldwide, reflecting the scale and complexity of its supply chain. These suppliers are located across the Americas, Europe, Africa, Asia and Oceania, enabling the company to adapt to crop seasonality, improve operational flexibility and ensure continuity of supply. In 2025, approximately 23% of purchases were made domestically.

Distribution of Importaco's Supplier Network



COMMERCIAL PRESENCE

Importaco has a strong international commercial presence, with significant presence in key markets such as Spain, the United Kingdom, Poland, Italy, Belgium, Sweden, France, Portugal and Germany.

This presence enables the company to tailor its offering to the specific characteristics of each market, strengthen customer relationships and consolidate long-term commercial relationships.

PRODUCTION AND OPERATIONAL STRUCTURE

Importaco has a network of production centres and purchasing offices located in various countries, enabling it to ensure a diversified industrial capabilities tailored to the needs of each market:

SPAIN
- Head office.
- Corporate and commercial offices.
- Eight nut production centres.
- Four mineral water bottling plants.
- Agricultural plantations.

ITALY
- Two nut production centres.

PORTUGAL
- Almond orchards for agricultural production.

POLAND
- A nut production centre.

UNITED KINGDOM
- A nut production centre.

TURKEY
- Dried fruit production centre.
- Purchasing office for the MENA region (Middle East and North Africa).

ARGENTINA
- Purchasing office for Latin America.
- Peanut plantations.

UNITED STATES
- Purchasing office for North America.

3.4. Key figures

To ensure long-term economic sustainability, Importaco remains firmly committed to creating value for all its stakeholders, based on operational efficiency, reinvestment and continuous adaptation to the business environment. In 2025, the company reached a significant milestone by exceeding

In 2025, the company reached a major milestone by surpassing 1 billion euros in revenue, reflecting the strength of its business model, the trust of its customers and its ability to grow sustainably in an increasingly competitive and dynamic environment.

This performance has been driven by initiatives focused on financial resilience, cost optimisation and continuous efficiency improvements. These efforts have enabled the company to maintain a robust financial structure, well positioned to respond to market challenges, while continuing to invest in sustainability, innovation and people development, thereby reinforcing a resilient long-term business model.

Key financial performance indicators (in thousands of euros)

Net sales	1,012,415
Operating profit	54,418
Profit before tax	52,825
Profit after tax	41,429
Equity	267,578
Investments	31,638

Economic value distributed (in thousands of euros)

Operating costs	84,674
Employee compensation	111,368
Finance costs	6,113

Sales volume (in thousands of kilograms/litres)

Nuts	122,562
Mineral water	1,058,663

kilograms of nuts sold

122,562,000

litres of mineral water sold

1,058,663,000

4.

Leadership

Importaco bases its corporate governance model on principles of responsibility, ethics, transparency and long-term vision, which guide decision-making and company management at all levels. As a family-owned business, it combines the continuity of its long-term business vision with a structured governance model that ensures proper oversight and alignment with the interests of its stakeholders.

The corporate governance system incorporates mechanisms designed to ensure regulatory compliance, responsible business management and the creation of sustainable value. Within this framework, the company promotes a culture based on integrity, commitment and accountability, thereby reinforcing the trust of customers, employees, suppliers and the communities in which it operates.

Furthermore, Importaco continues to integrate environmental, social and governance (ESG) criteria into its decision-making processes, ensuring their integration into strategy and risk management. In an environment marked by growing global interdependence and increasing sustainability expectations, the company continues to strengthen its governance and control structures to anticipate risks and ensure responsible and resilient business growth.

4.1. Governance structure

Importaco's governance model is based on a solid organisational structure that ensures effective supervision, control and decision-making, aligned with the principles of accountability, transparency and sustainability.

The company has established various governance bodies that ensure the separation of functions, balanced decision-making and proper oversight of management. This model enables the integration of long-term strategic vision with efficient and responsible operational management.

COMPOSITION AND RESPONSIBILITIES OF THE GOVERNANCE BODIES

Importaco's Board of Directors is responsible for defining strategy and overseeing the company's management, acting in accordance with the principles of integrity, transparency and accountability.

The Chair of the Board of Directors also serves as Chief Executive Officer (CEO) and oversees operational activities. Furthermore, Importaco has a Managing Director responsible for implementing the Strategic Plan and the operational management of the business, ensuring the effective implementation of decisions approved by the Board.

The main responsibilities of the Board of Directors include:

- Overseeing the implementation of the Strategic Plan and the company's overall performance.
- Approving corporate policies and the Global Management Model
- Monitoring key financial, operational and sustainability indicators.
- Overseeing the internal control system, risk management and regulatory compliance.
- Approving and monitoring the Investment Plan.

Furthermore, the Board of Directors plays an active role in integrating environmental, social and governance (ESG) criteria, overseeing the development of the sustainability strategy and ensuring that the company meets its commitments. If any deviations from the established objectives are identified, the Board oversees the implementation of corrective measures through the relevant bodies and departments.

These indicators are monitored on a monthly, quarterly, semi-annual or annual basis depending on their nature.

The members of the Board are appointed by the General Meeting of Shareholders, in accordance with the provisions of the Articles of Association, ensuring business continuity and the proper representation of shareholders' interests.

In 2025, the Board comprised 10 members, of whom 70% were women and 30% were men, reflecting the company's commitment to diversity and gender equality in decision-making bodies.

BOARD COMMITTEES

The Board of Directors has specialised committees that strengthen oversight and control in key areas of the business, contributing to more efficient and transparent governance aligned with best corporate governance practices.

These committees provide more detailed oversight of specific aspects such as the composition of the governing bodies, the integrity of financial information, risk management and regulatory compliance.

The main Board committees are:
- Nomination and Remuneration Committee, responsible for ensuring the proper composition of the governing bodies and defining remuneration policies aligned with the company's objectives.
- Audit Committee, responsible for overseeing the integrity of financial reporting, internal control systems and risk management.
- Ethics and Compliance Committee, responsible for ensuring compliance with ethical, regulatory and good governance principles within the organisation.

STAKEHOLDINGS IN OTHER COMPANIES

As part of its diversification strategy, Importaco holds interests in other companies, such as Helados Estiu, Fondo de Energías Renovables and Foener Energía, and participates in their respective governing bodies, contributing to the development of their strategy and governance model.

Composition of the Board of Directors[1]

NAME	POSITION ON THE BOARD	DATE OF LAST APPOINTMENT	POSITION IN THE COMPANY
Toño Pons Casañ	President	2024	Executive
Jerónima Casañ Verdeguer	Vice-President	2024	Non-executive
Bárbara Sancho Costa	Vice-President	2024	Non-executive
Eva Pons Casañ	Secretary	2024	Executive
Lucía Pons Sancho	Member	2024	Executive
Amparo Pons Sancho	Member	2024	Executive
Elena Pons Casañ	Member	2024	Executive
Natalia Pons Sancho	Member	2024	Executive
Fernando Pons Casañ	Member	2024	Executive
Francisco Pons Sancho	Member	2024	Executive

1. The individuals listed serve on the Board of Directors on behalf of their respective holding companies.

BOARD OF DIRECTORS

2024	2025
30% Men	30% Men
70% Women	70% Women

NOMINATION AND REMUNERATION COMMITTEE

2024	2025
67% Men	67% Men
33% Women	33% Women

AUDIT COMMITTEE

2024	2025
50% Men	50% Men
50% Women	50% Women

BOARD OF DIRECTORS

4.2. Corporate culture and values

At Importaco, corporate culture is a key element in ensuring the long-term sustainability and growth of the business. The company promotes an organisational model based on the People First principle, placing people at the heart of decision-making and business development. The values that guide Importaco's activities — trust, commitment and responsibility — represent the pillars upon which relationships with employees, customers, suppliers and all stakeholders are built.

CORPORATE CULTURE DEVELOPMENT

Against a backdrop of sustained growth, geographical expansion and an expanding workforce, Importaco strengthened its corporate culture in 2025 with the aim of ensuring organisational cohesion and alignment of values across the company.

Within this framework, a Culture Committee was established, led by the owning family, with the aim of guiding the evolution of the company's culture and ensuring its effective implementation throughout the organisation.

The Culture Committee's main areas of focus include:

- Reviewing and updating corporate values.
- Defining behaviours associated with these values to facilitate their practical application in day-to-day operations.
- Promoting initiatives aimed at strengthening commitment and internal cohesion.
- Promoting a culture aligned with the principles of sustainability, ethics and responsibility.

PARTICIPATION AND ACTIVE LISTENING

As part of this process, the company established various engagement opportunities with multidisciplinary teams through workshops and collaborative sessions to gather insights, identify cultural challenges and build a shared vision.

These initiatives brought together different perspectives within the organisation and reinforced the participatory approach to shaping the company's culture.

CULTURAL ROLL-OUT PLAN

As a result of this process, a structured action plan has been developed, comprising 12 strategic initiatives aimed at strengthening the communication and integration of corporate values at all levels of the organisation.

These initiatives include specific measures in areas such as internal communication, training and development, leadership and team management, and the integration of values into processes and decision-making.

TRAINING AND SUPPORT FOR CULTURAL TRANSFORMATION

During 2025, Importaco reinforced its commitment to training as a key driver of cultural transformation, developing support programmes to support the adoption of corporate values and behaviours.

In this context, over 2,795 hours of training were delivered to support cultural development and strengthen alignment between corporate principles and daily practice.

4.3. Ethics and compliance

Importaco has an Ethics and Compliance Channel designed to ensure that all its activities are conducted in accordance with the highest standards of integrity, transparency and compliance with applicable regulations.

**This system is structured around a set of policies, procedures and supervisory bodies that support the prevention, detection and management of potential compliance risks, as well as promoting an ethical culture throughout the organisation.
The main elements of this model are the Code of Ethics, the Ethics and Compliance Channel and the Ethics and Compliance Committee.**

CODE OF ETHICS

Importaco's Code of Ethics sets out the principles and standards of conduct that must guide the conduct of all employees, regardless of their position or role.

This document is mandatory and constitutes a central element of the internal control system, aligning the organisation's activities with international standards on human rights, labour practices, the environment and the fight against corruption.

The Code of Ethics sets out specific guidelines in key areas such as:

- Human rights and working conditions. Guaranteeing equal opportunities, non-discrimination, and decent and safe working conditions, as well as prohibiting child labour and forced labour.
- Anti-corruption and conflicts of interest. Commitment to the prevention of bribery and the proper management of conflicts of interest in all professional and commercial relationships.
- Environmental responsibility. Compliance with environmental regulations and the promotion of practices aimed at protecting the environment.
- Relations with customers and consumers. Guaranteeing food safety, product quality and the accuracy of information.

The Board of Directors oversees the implementation of and compliance with the Code of Ethics, ensuring its integration into the company's day-to-day operations.

ETHICS AND COMPLIANCE CHANNEL

Importaco has an Ethics and Compliance Channel that allows employees, suppliers and other stakeholders to report, in confidence, any potential irregularities or breaches of the Code of Ethics and applicable regulations.

This channel is a key element of the company's Internal Reporting System, ensuring the confidentiality of communications, the protection of whistleblowers against potential reprisals, and the diligent, impartial and objective handling of reports received.

Reports received are reviewed by the Ethics and Compliance Committee, which assesses each case and determines the appropriate actions in accordance with established internal procedures.

In 2025, 100% of reports received via the Ethics and Compliance Channel were processed and responded to, ensuring the traceability and effective follow-up of each case.

ETHICS AND COMPLIANCE COMMITTEE

The Ethics and Compliance Committee is the body responsible for overseeing the operation and effectiveness of the compliance system and ensuring the proper implementation of the Code of Ethics within the organisation.

This Committee acts independently and reports periodically to the Board of Directors, thereby strengthening internal control mechanisms and the management of ethical and regulatory risks.

Its main functions include:

- Overseeing the application of the Code of Ethics.
- Managing and resolving communications received through the Ethics and Compliance Channel.
- Assessing compliance risks and proposing mitigation measures.
- Driving the continuous improvement of the ethics and compliance system.
- Promoting an ethical culture at all levels of the organisation.

The Committee is composed of representatives from different areas of the company and includes an independent external member specialising in regulatory compliance, thereby reinforcing objectivity in decision-making.

The Committee meets regularly, at least four times a year, and on an ad hoc basis when circumstances require. It is also responsible for managing the Internal Reporting System, ensuring the effective handling of investigations and compliance with applicable regulations.

Ethics and Compliance Committee

men

women

50 %–50 %

4.4. Risk identification and assessment

Importaco operates in a global environment characterised by growing economic interdependence, increasingly stringent sustainability and food safety regulations, and exposure to external factors such as climate change, commodity price volatility and technological change. In this context, risk management is a key element in ensuring business continuity, operational resilience and long-term value creation.

To address these challenges, the company has a risk management system designed to identify, assess and mitigate the main risks that may affect its operations. This system adopts a proactive and comprehensive approach aligned with sustainability principles and the double materiality approach, enabling the integration of both financial and non-financial risks. Through structured identification, analysis, prioritisation and monitoring processes, Importaco continuously assesses operational, strategic, regulatory, environmental and social factors, integrating this information into decision-making and business planning.

RISK MANAGEMENT APPROACH

Importaco has a structured risk management model that enables the identification, assessment and management of the main risks and opportunities that may affect the business, integrating both financial and non-financial risks in line with the double materiality approach.

MAIN RISKS IDENTIFIED

As a result of this model and the double materiality analysis, Importaco has identified the main risks that may affect its operations from both a financial perspective and in terms of environmental and social impact.

This approach enables the company to prioritise the most relevant risks, anticipate potential impacts and implement specific mitigation measures, thereby strengthening the resilience of the business model and facilitating informed decision-making in a constantly evolving environment.

The main types of risk identified are set out below, together with the actions implemented to manage and mitigate them:

RISK TYPE	DESCRIPTION	MITIGATION MEASURES
Health and safety	Risks related to working conditions that may negatively affect people's health, safety and well-being, as well as operational risks associated with workplace accidents and compliance with occupational health and safety regulations. Both direct impacts on employees and potential effects on business continuity are taken into account.	- ISO 45001 certification. - Health and Safety Committee. - Health and safety training and awareness programmes.
Climate and environmental	Risks associated with climate change that may affect operations, assets, the value chain and the environment. These include physical and transition risks related to extreme weather events, resource availability, and regulatory or market changes linked to the transition to a low-carbon economy.	- Risk assessment aligned with TCFD recommendations and IPCC. scenarios, taking into account both the company's own operations and the value chain. - Identification of physical and transition risks. - Development of adaptation plans.
Supply chain	Risks associated with value chain management, including the availability, quality, traceability and sustainability of raw materials, as well as social and human rights risks among suppliers. This includes potential impacts related to working conditions, regulatory compliance and dependence on specific suppliers or sourcing areas.	- Diversification of the value chain to ensure operational continuity. - Quality and food safety policies related to sourcing to ensure. compliance with standards and regulations. - Quality plan aimed at mitigating emerging risks. - Supplier Code of Conduct.
Regulatory and reputational	Risks arising from regulatory non-compliance, particularly in relation to sustainability, ethics and business conduct, as well as potential reputational impacts associated with value chain management, stakeholder relationships or incidents related to human rights, corruption or transparency.	- Ongoing analysis of the regulatory environment. - Implementation of the Ethics and Compliance Programme. - Ethics and Compliance Committee.
Technology and cybersecurity	Risks associated with digitalisation and the use of information systems, including cybersecurity threats, data protection and business continuity. These risks may affect information integrity, business operations and stakeholder trust.	- Cybersecurity management model. - Training and awareness programmes. - Authentication systems for critical environments. - Vulnerability monitoring and detection systems. - Cybersecurity Culture Committee.

4.5. Institutional relations

Importaco's institutional relations programme aims to strengthen collaboration with key institutions and foster active dialogue with various stakeholders. Through this collaboration, the company promotes initiatives to improve food safety, quality, sustainability and innovation, in line with best practices in the sector.

During 2025, Importaco actively monitored European and national regulatory developments by participating in industry forums and associations to anticipate trends and support the development of initiatives relevant to the sector.

In this context, the company continued to analyse developments in key sustainability-related regulations, including deforestation-related legislation, as well as various European initiatives related to transparency, supply chain due diligence and environmental reporting.

The company participates in the following main associations:

- INC (International Nut and Dried Fruit Council Foundation)
- Almendrave (Spanish Almond Board)
- Asociación de Snacks
- European Snacks Association
- DIRCOM (Association of Communication Managers)
- FRUCOM
- ANEABE (Spanish Mineral Water Association)
- FEDACOVA (Agri-Food Business Federation of the Valencian Community)
- AVE (Valencian Business Association)
- EDEM (Business School)
- ÉTNOR (Ethics in Business and Organisations)
- AECOC (Business Association of Manufacturers and Distributors)
- SAI (Sustainable Agriculture Initiative Platform)
- AINIA
- ITENE (Technological Institute of Packaging, Transport and Logistics)
- LAB Mediterráneo Foundation
- CNTA (National Centre for Food Technology and Safety)
- FIAB (Spanish Federation of Food and Beverage Industries)
- FRUITIMPRESE ((Associazione Nazionale Imprese Ortofrutticole)
- Tradizione Italiana Nut and Dried Fruit Trade Association
- ASECAM (Camp de Morvedre Business Association)

Throughout 2025, Importaco maintained an active presence in the main national and international forums of the agri-food sector, contributing to innovative and sustainable solutions and reinforcing its global position. The main events in which the company participated included ANUGA, Fruit Attraction, Food Summit 2025 and the Paco Pons Annual Conference.

5.

Growing
Stronger

Commitment

Importaco places people at the heart of its responsible management model, recognising that their commitment and exemplary conduct are essential to ensuring the effective implementation of the strategy and the creation of sustainable long-term value.
The company's Management Model incorporates the principles of sustainability, ethics and innovation, ensuring that operations are aligned with its purpose of improving people's health and well-being through responsible production and consumption.
This approach is underpinned by the corporate values of trust, commitment and responsibility, which guide day-to-day activities and shape an organisational culture based on integrity, excellence and continuous improvement.

Management Model principles and commitments

Importaco's Management Model is based on a series of principles that guide the company's actions and are implemented through specific commitments:

1. Health and well-being

We promote a safe, sustainable and efficient food system by offering nutritious products and encouraging healthy lifestyles.

2. Leadership and integrity

We foster an excellent working environment based on respect, professional development and the protection of human rights.

3. Environmental Sustainability

We promote the responsible use of natural resources, advancing towards climate neutrality, water efficiency and a circular economy.

4. Development and continuity

We are committed to long-term relationships, financial stability and ethical business management.

5. Innovation

We develop solutions and products that respond to market needs, integrating sustainability as a driver of value.

6. Technology

We promote digitalisation and cybersecurity as key elements for improving efficiency and anticipating future challenges.

5.1. Corporate strategy

Importaco conducted its business throughout 2025 under the 2023–2025 Strategic Plan, focused on sustainable growth, improving competitiveness and consolidating its position in the markets in which it operates.

Throughout the financial year, the company focused its efforts on strengthening relationships with strategic customers, developing innovative and healthy products, integrating sustainability into business management, and optimising operational efficiency and quality.

This approach enabled Importaco to make progress towards its strategic objectives, strengthening its business model and its ability to adapt to a changing environment.

In parallel, during the financial year, work began on defining the new 2026–2028 strategic plan, based on a structured analysis of the operating environment and the main business risks and opportunities. This process will enable the company to face the coming years with a renewed vision, strengthening its resilience and ensuring the creation of long-term sustainable value.

5.2. Sustainability strategy

Sustainability is an integral element of Importaco's business model and a key pillar for long-term value creation. The company integrates environmental, social and governance (ESG) factors into its business strategy with the aim of improving people's health and well-being through responsible production and consumption.

This approach translates into the progressive integration of sustainability criteria into decision-making and operational management, ensuring consistency between business development, stakeholder expectations and environmental challenges. In this way, Importaco promotes a management model based on continuous improvement, efficiency and the creation of sustainable value.

Importaco's sustainability strategy is structured around three main pillars – People, Planet and Product – which reflect the company's strategic priorities. Through these pillars, Importaco promotes people's well-being, environmental protection and the development of safe, healthy and responsible products, outlining the main initiatives, objectives and indicators detailed throughout this chapter.

OUR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

At Importaco, we view sustainable development as a key element in ensuring the well-being of present and future generations. In this context, the company remains committed to the United Nations 2030 Agenda, integrating the Sustainable Development Goals (SDGs) as a framework to guide its strategy and business decisions.

Throughout 2025, Importaco continued to align its initiatives with the SDGs, identifying the areas where it can make the greatest positive impact, in line with the key impacts, risks and opportunities (IROs) identified in the double materiality analysis.

This approach enables progress towards a business model that not only drives economic growth but also promotes respect for the environment, social well-being, and ethical and responsible management.

To ensure an effective and measurable contribution, Importaco has defined key performance indicators linked to the priority SDGs for its operations, enabling the monitoring of progress and reinforcing continuous improvement.

Key performance indicators

SUSTAINABLE DEVELOPMENT GOALS	KEY PERFORMANCE INDICATORS AND TARGETS
SDG 2 – Zero hunger	• 670 farmers participating in the agricultural integration programme. • Promotion of sustainable agricultural practices and improved sourcing.
SDG 3 – Good health and well-being	• 100% of products compliant with food safety standards (BRCGS/IFS). • Improvement of the nutritional profile of products.
SDG 5 – Gender equality	• 70% of the Board of Directors are women. • Promotion of equality and diversity within the organisation.
SDG 6 – Clean water and sanitation	• Water control and monitoring systems in place. • Protection of springs and sustainable management of water resources.
SDG 7 – Affordable and clean energy	• 13% of energy consumption sourced from renewable energy. • Promotion of energy efficiency across operations.
SDG 8 – Decent work and economic growth	• 100% of the workforce covered by collective bargaining agreements and/or agreements between the company and employees. • Promotion of quality employment and professional development.
SDG 12 – Responsible consumption and production	• 83% recycled cardboard and 94% FSC-certified materials. • Development of sustainable packaging and improved traceability.
SDG 13 – Climate action	• Target to reduce emissions by 30% by 2030. • Integration of decarbonisation into the business strategy.
SDG 15 – Life on land	• 34,882 hectares managed according to sustainable criteria. • Biodiversity protection and responsible land use.
SDG 17 – Partnerships for the goals	• 65,500 euros allocated to social initiatives. • Development of partnerships with organisations and industry stakeholders.

6.

Identifying and managing the most relevant sustainability issues is a key priority for Importaco, supporting strategic decision-making and long-term value creation. In this context, the company has developed a structured approach that combines an analysis of the operating environment with an understanding of stakeholder expectations.

Ongoing dialogue with stakeholders and active listening to their needs enable Importaco to incorporate external perspectives into business management, anticipate trends and strengthen alignment between its activities and the expectations of its operating environment. This process is supported by the analysis of sectoral, regulatory and strategic factors, forming a solid basis for identifying priorities.

On this basis, the company has made progress in integrating double materiality as a key tool for identifying and prioritising the impacts, risks and opportunities associated with its operations. This approach supports a comprehensive view of sustainability, aligned with corporate strategy and aimed at improving Importaco's management and performance over the medium and long term.

6.1. Stakeholder engagement

Importaco believes that incorporating stakeholder expectations is a key element of responsible and sustainable business management. To this end, the company maintains an ongoing and structured dialogue with its main stakeholders to understand their needs, identify risks and opportunities, and support decision-making.

The company facilitates this active listening process through various communication channels and forums tailored to each stakeholder group, enabling the collection of relevant information regarding their interests, concerns and priorities. Constant interaction with stakeholders helps to anticipate trends, drive continuous improvement and strengthen relationships based on trust and transparency.

The insights obtained through this dialogue are integrated into management processes and the development of the sustainability strategy, ensuring alignment between the company's activities, the context in which it operates and stakeholder expectations.

STAKEHOLDERS	TOOLS FOR DIALOGUE AND TRANSPARENCY	FREQUENCY
Employees Importaco's staff members	Importaco Convention Extended Board of Directors Executive Committee Works Council Equality Committee Internal Communications Health and Safety Committee Ethics and Compliance Committee Importaco Connect	Annual Annual Weekly Four-monthly Four-monthly Continuous Quarterly Quarterly Daily
Suppliers Companies supplying products or services to Importaco	Meetings and visits by purchasing, quality and sustainability teams Direct communications	Continuous Continuous
Customers Companies to which Importaco supplies its products	Customer service Crisis Committee Meetings with sales and quality teams Direct communications	Daily On demand Continuous Continuous
Associations and NGOs Organisations with which Importaco collaborates	Events and meetings Partnership agreements	Continuous Continuous
Shareholders Owners of Importaco	Annual General Meeting Board of Directors	Annual Monthly
Public administration	Meetings Membership of associations	Occasional Continuous

Importaco

6.2. Double materiality integration

During 2025, Importaco advanced its double materiality analysis in accordance with the European Sustainability Reporting Standards (ESRS) to identify the main impacts, risks and opportunities (IROs) associated with its operations.

To this end, the company followed a structured methodology that enabled it to identify the most relevant environmental, social and governance (ESG) aspects, taking into account both the sectoral and regulatory context and the company's activities. This process was complemented by a detailed analysis of the value chain, incorporating both the company's own operations and upstream and downstream activities.

Building on this foundation, an assessment of impacts, risks and opportunities was carried out, taking into account criteria such as magnitude, scope and likelihood of occurrence. This enabled the company to prioritise the identified elements and determine the aspects most relevant to management.

The analysis carried out enables an integrated approach to both impact materiality (inside-out), relating to the effects of the company's activities on the environment and society, and financial materiality (outside-in), linked to the risks and opportunities arising from ESG factors that may affect economic performance.

Furthermore, the analysis incorporates a short-, medium- and long-term perspective, as well as a comprehensive assessment of the value chain, supporting further progress in the integration of ESG criteria into management and decision-making processes.

MAIN AREAS IDENTIFIED

As a result of this analysis, Importaco identified a number of priority areas within the environmental, social and governance spheres, the relevance of which is explained both by the magnitude of their impacts and by the risks and opportunities associated with their management.

In the environmental sphere, the main negative impacts relate to water consumption (E3), land degradation and land use (E4), waste generation (E5), and the effects associated with climate change (E1). At the same time, positive impacts were identified in relation to the contribution to climate change mitigation (E1) and the improvement of soil quality (E2).

From the perspective of risks and opportunities, the main risks identified relate to climate change, water use and land-use change, while opportunities are associated with the energy transition, improved resource efficiency and waste management. In the social sphere, the most significant positive impacts relate to working conditions (S1), including aspects such as stable employment, fair pay, health and safety, equal opportunities, diversity and professional development.

Furthermore, human rights impacts were identified within the value chain (S2 and S3), as well as in relation to local communities. In terms of risks, those associated with occupational health and safety, work-life balance and the observance of human rights within the supply chain are particularly noteworthy.At the same time, opportunities were identified relating to the continuous improvement of working conditions, the promotion of safe and healthy working environments, and the consolidation of a responsible management model in the social sphere.

In the area of governance, the main impacts relate to incident management and corporate conduct (G1), with implications for reputational risk and regulatory compliance. In this regard, opportunities were identified aimed at strengthening prevention, detection and control systems, as well as reinforcing transparency and stakeholder trust.

Summary matrix of material impacts, risks and opportunities

SCOPE	MAIN IMPACTS (POSITIVE AND NEGATIVE)	ASSOCIATED RISKS IDENTIFIED	OPPORTUNITIES
Environmental (E1–E5)	• Impacts associated with climate change (E1) • Water consumption (E3) • Land degradation and land use (E4) • Waste generation (E5) • Positive contribution to climate change mitigation and soil improvement (E1, E2)	• Physical and climate transition risks • Water scarcity • Land-use change and biodiversity loss • Environmental regulatory pressure	• Energy transition • Improvements in resource efficiency (water and energy) • Circular economy and waste reduction • Innovation in sustainable production models
Social (S1–S4)	• Positive impacts related to stable employment, fair pay and social dialogue (S1) • Occupational health and safety (S1, S2) • Equality, diversity and professional development (S1) • Human rights impacts within the value chain (S2, S3)	• Occupational health and safety risks • Labour rights risks within the supply chain • Challenges related to work-life balance and working conditions	• Improvement of the working environment and employee well-being • Strengthening the culture of prevention • Talent development and training • Reinforcement of positive social impact in local communities
Governance (G1)	• Impacts related to business conduct • Incident management and regulatory compliance	• Reputational risks • Regulatory or ethical breaches	• Strengthening control and compliance systems • Improved transparency • Incident prevention and detection

7.

At Importaco, people are a fundamental pillar of the sustainability strategy and a key element in the creation of long-term value. The commitment, capabilities and development of the workforce are essential to addressing the challenges of the operating environment and ensuring the evolution of the business model in an increasingly demanding and rapidly changing context.

During 2025, the company continued to strengthen its commitment to responsible people management, aligning its initiatives with the main impacts, risks and opportunities identified in the double materiality analysis. In this context, the company prioritised key aspects such as quality employment, occupational health and safety, diversity and equal opportunities, further strengthening a people-centred management model.

Importaco's people strategy is structured around various strategic priorities covering talent attraction and retention, training and professional development, the promotion of diversity and equal opportunities, occupational health and safety, dialogue with employees, and contribution to the social environment. These priorities are implemented through policies, programmes and specific plans that enable the company to respond to current challenges in people management.

7.1. Well-being, attraction and talent management

Importaco has a team of 2,549 professionals across the countries in which it operates, who play a key role in the company's sustainable growth and development. The organisation is committed to a model based on commitment, capability development and the continuous growth of its people, in line with its values and corporate culture.

During 2025, Importaco continued to make progress in consolidating a diverse, inclusive and well-being-oriented working environment, aligned with the principles of Sustainable Development Goal 8: "Decent Work and Economic Growth". In this context, the company promotes stable and quality employment, placing people at the centre of its strategy.

At year-end, 80% of the workforce was employed under permanent contracts, reaching 89% in Spain, reflecting Importaco's commitment to job stability. In addition, the company recorded workforce growth of 2% compared to the previous financial year, strengthening its operational capacity and supporting its growth.

In terms of diversity, Importaco maintains a balanced workforce distribution, with 48% women and 52% men, and continues to promote the incorporation of young talent by encouraging the recruitment of professionals under the age of 30. Through these initiatives, Importaco reinforces its commitment to attracting and retaining talent, promoting a safe, inclusive working environment aligned with sustainability principles.

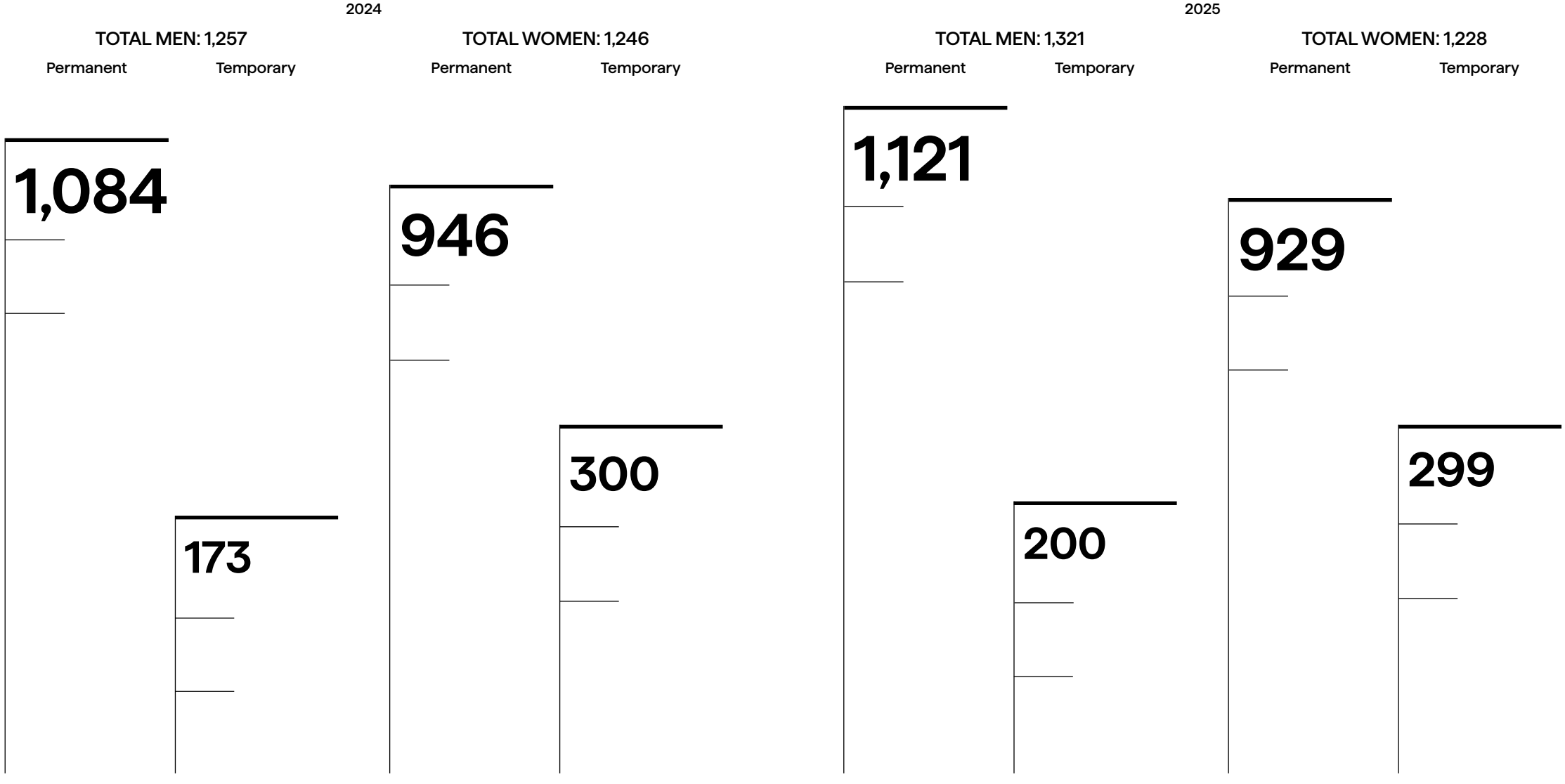
Distribution and evolution of the workforce

men

women

52%–48%

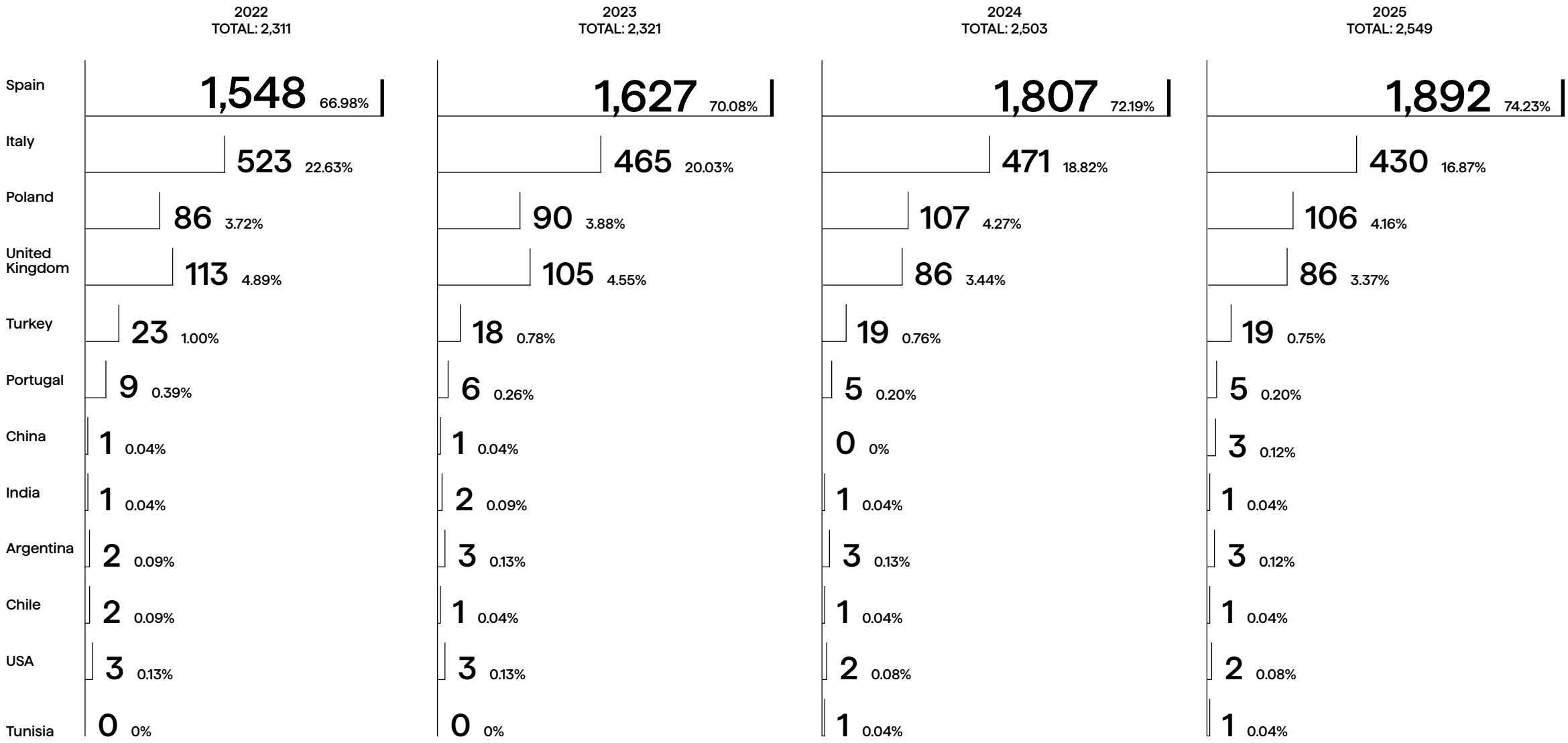
Workforce distribution by employment type, contract type and gender



Workforce distribution by age, employment type, contract type and gender

	MEN						WOMEN					
	2024 TOTAL: 1,257			2025 TOTAL: 1,321			2024 TOTAL: 1,246			2025 TOTAL: 1,228		
	TOTAL	Permanent	Temporary	TOTAL	Permanent	Temporary	TOTAL	Permanent	Temporary	TOTAL	Permanent	Temporary
<30 YEARS OLD	190	131	59	236	93	143	124	85	39	126	78	48
>50 YEARS OLD	339	304	35	358	329	29	370	250	120	377	358	19
30-50 YEARS OLD	728	649	79	727	699	28	752	611	141	725	493	232

Workforce distribution by country



Workforce distribution by country (2025)

SPAIN TOTAL: 1,892

1,026 men	899 permanent	127 temporary
866 women	740 permanent	126 temporary

POLAND TOTAL: 106

50 men	39 permanent	11 temporary
56 women	41 permanent	15 temporary

TURKEY TOTAL: 19

11 men	11 permanent	0 temporary
8 women	8 permanent	0 temporary

USA TOTAL: 2

1 men	1 permanent	0 temporary
1 women	1 permanent	0 temporary

ARGENTINA TOTAL: 3

2 men	2 permanent	0 temporary
1 women	1 permanent	0 temporary

CHILE TOTAL: 1

0 men	0 permanent	0 temporary
1 women	1 permanent	0 temporary

PORTUGAL TOTAL: 5

5 men	4 permanent	1 temporary
0 women	0 permanent	0 temporary

INDIA TOTAL: 3

1 men	1 permanent	0 temporary
0 women	0 permanent	0 temporary

ITALY TOTAL: 430

180 men	119 permanent	61 temporary
250 women	92 permanent	158 temporary

UNITED KINGDOM TOTAL: 86

43 men	43 permanent	0 temporary
43 women	43 permanent	0 temporary

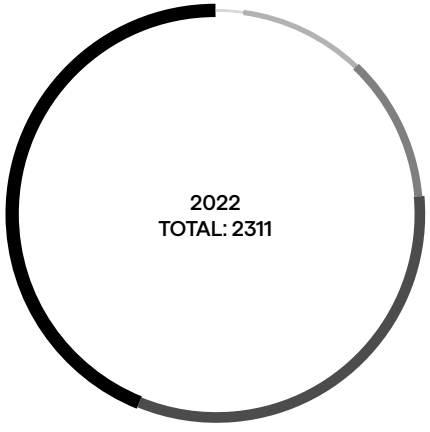
TUNISIA TOTAL: 1

0 men	0 permanent	0 temporary
1 women	1 permanent	0 temporary

CHINA TOTAL: 3

2 men	2 permanent	0 temporary
1 women	1 permanent	0 temporary

Workforce distribution by professional classification



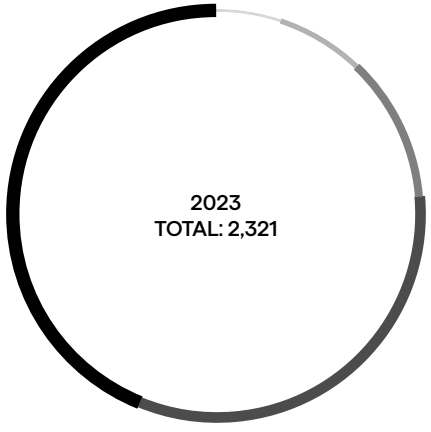
Specialists: 1,004
43%

Qualified: 683
30%

Technicians: 294
13%

Managers: 273
12%

Directors: 57
2%



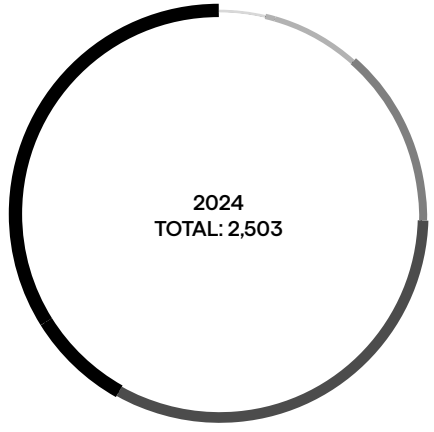
Specialists: 976
42%

Qualified: 710
31%

Technicians: 318
14%

Managers: 182
8%

Directors: 135
6%



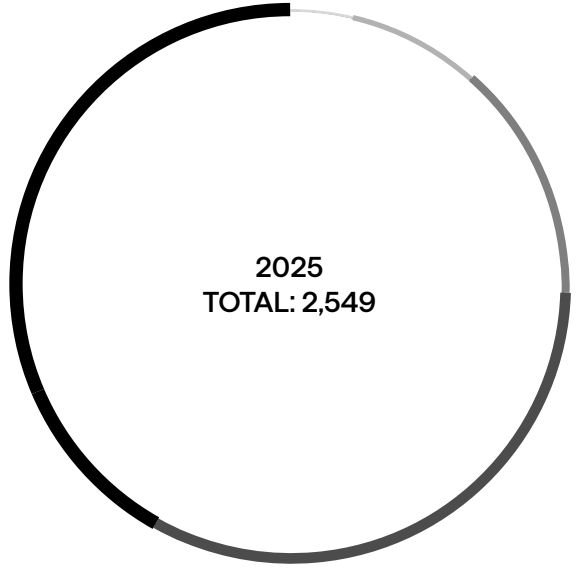
Specialists: 1,065
43%

Qualified: 760
30%

Technicians: 404
16%

Managers: 182
7%

Directors: 92
4%



Specialists: 1,031
42%

Qualified: 808
32%

Technicians: 413
16%

Managers: 200
8%

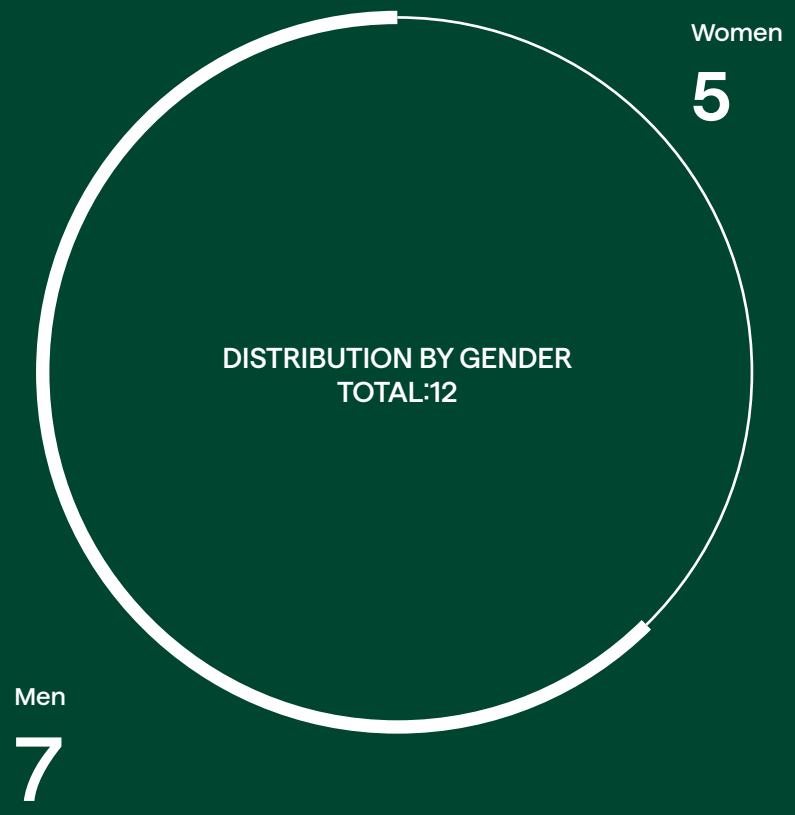
Directors: 97
4%

Workforce distribution by professional classification, employment type, contract type and gender (2025)

	MEN TOTAL: 1,321			WOMEN TOTAL: 1,228			TOTAL 2025 2,549
		Permanent	Temporary		Permanent	Temporary	
Specialists	462	310	152	569	288	281	1,031
Qualified	436	391	45	372	359	13	808
Technicians	252	249	3	161	156	5	413
Managers	112	112	0	88	88	0	200
Directors	59	59	0	38	38	0	97

Guillermo
Feo

Executive Committee distribution by gender and age (2025)



7.2. Training and professional development

At Importaco, talent development is a key element for business sustainability and adaptation to a constantly evolving environment. In line with Sustainable Development Goal 8: “Decent Work and Economic Growth”, the company promotes continuous learning as a means of improving employability, strengthening internal capabilities and fostering the professional growth of its people

Throughout 2025, Importaco further strengthened its talent development efforts, aligning its training activities with three strategic pillars: safety, operational excellence and cultural transformation. This approach enabled the company to strengthen the technical and organisational capabilities needed to address business challenges, consolidating a solid foundation for continued progress in the coming years.

In this context, the company invested 695,367 euros in training, equivalent to an average of 15.46 training hours per person, reflecting Importaco’s commitment to the continuous development of its team.

Through the Annual Training Plan, the company developed programmes aimed at strengthening leadership, improving core skills and delivering technical training programmes for teams, fostering a culture of continuous learning throughout the organisation.

The main initiatives implemented during 2025 included:

1. Leadership programmes

Management development and leadership

Importaco launched various programmes aimed at leadership development, including the Management Development Programme (MDP), as well as initiatives focused on management, leadership, and commercial leadership and proactive management. In addition, competency-based programmes were developed for middle managers with the aim of strengthening team management and decision-making skills.

2. Corporate culture

Supporting cultural transformation

This programme aims to reinforce the integration of corporate values into the organisation's day-to-day operations, promoting behaviours aligned with the company's culture. The initiative involved 360 participants, including technical staff, team leaders and managers, and delivered a total of 1,800 training hours, thereby consolidating the cultural transformation process.

3. Competence enhancement

Skills development

Importaco developed training programmes aimed at strengthening core competencies such as negotiation, leadership and communication. These initiatives targeted technical staff and department heads, with 119 people participating and a total of 1,904 training hours delivered.

4. Digital resilience

Cybersecurity Awareness

In line with efforts to strengthen the safety culture, the company rolled out cybersecurity training programmes aimed at technical staff, managers and senior management. A total of 318 people participated, with 636 training hours delivered, helping to strengthen the organisation's digital resilience.

Through these initiatives, Importaco remains committed to the holistic development of its people, fostering a culture of continuous learning that strengthens the company's competitiveness and its ability to adapt to future challenges.

Training hours

2023

TOTAL: 39,111

Gender	Professional classification
17,252 men	12,666 specialists
	9,639 qualified
21,841 women	6,004 technicians
	4,540 managers
	4,328 directors

2024

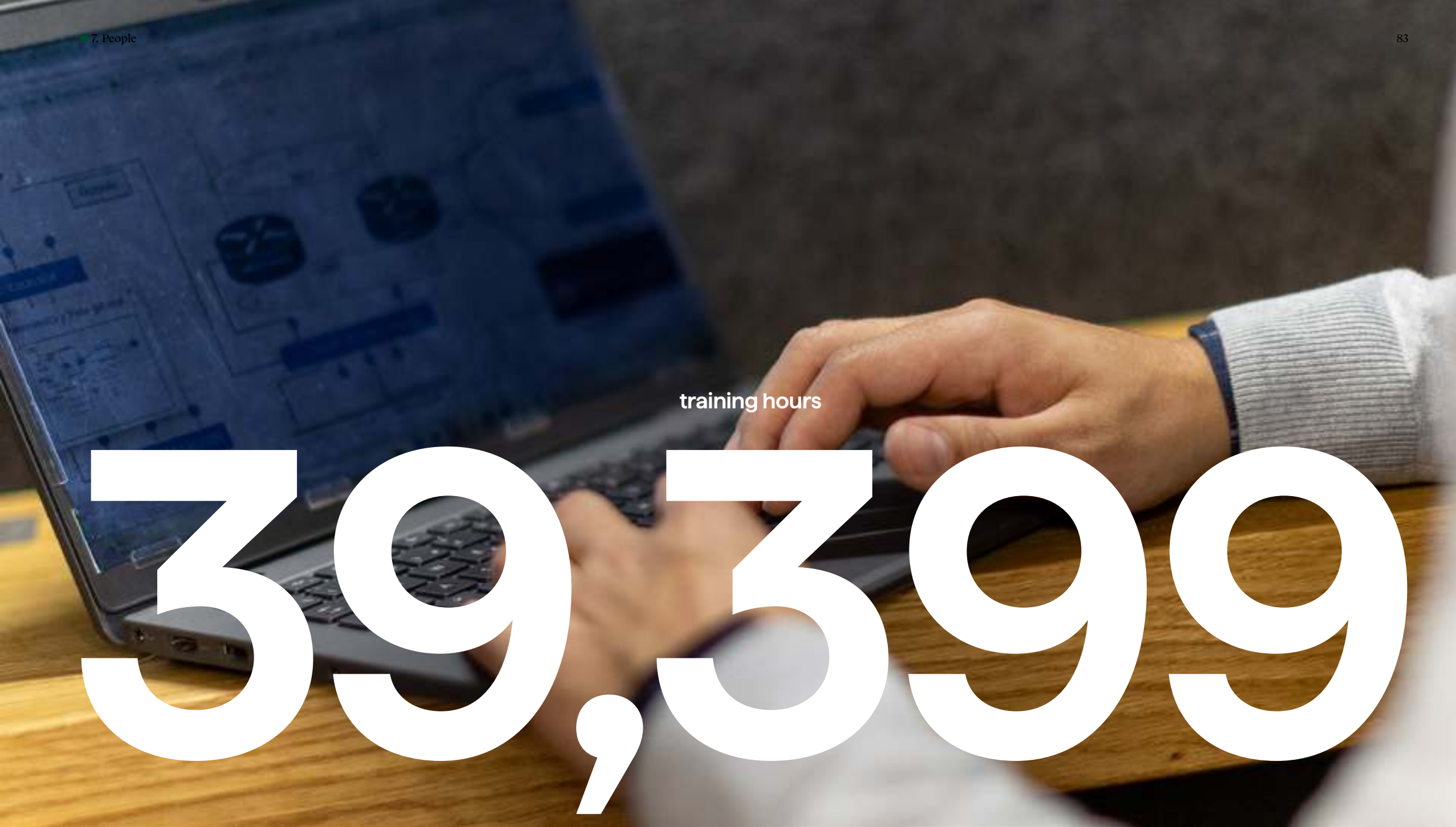
TOTAL: 31,793

Gender	Professional classification
18,326 men	13,277 specialists
	5,035 qualified
	2,389 technicians
13,467 women	5,380 managers
	5,712 directors

2025

TOTAL: 39,399

Gender	Professional classification
22,741 men	7,484 specialists
	9,456 qualified
	11,003 technicians
16,658 women	6,807 managers
	4,649 directors



training hours

39,399

7.3. Promoting diversity and inclusion

At Importaco, diversity, equity and inclusion are a core element of responsible people management and contribute to creating more innovative, resilient and sustainable working environments.In line with Sustainable Development Goal 5: “Gender equality”, the company promotes an accessible and inclusive working environment based on respect, diversity and equal opportunities.

Importaco’s workforce reflects this commitment, with a balanced representation of men and women and growing diversity in backgrounds and nationalities. At the end of 2025, the company employed 1,321 men and 1,228 women, maintaining a balanced gender distribution across the organisation.

The company recognises gender equality as a fundamental principle and has an Equality Plan aimed at ensuring the full participation and representation of women at all levels of the organisation, as well as promoting equal opportunities in access, professional development and decision-making.

During 2025, Importaco continued to update and strengthen its equality plans across the various business areas, adapting them to the organisation’s evolution.

In this context, measures aimed at preventing any form of discrimination were maintained and strengthened, including specific protocols to address harassment and recruitment policies based on equality and non-discrimination criteria, helping to create a safe and respectful working environment.

Furthermore, Importaco promotes the integration of people with disabilities, with employees with disabilities representing 1.37% of the Group’s workforce, rising to 1.8% in Spain.

In terms of remuneration, Importaco has a compensation system based on objective job evaluation, ensuring internal equity and external competitiveness. This system ensures that remuneration is linked to the responsibility and contribution of each role, upholding the principle of equal pay for work of equal value.

At the end of the financial year, the average remuneration of the workforce stood at 28,321 euros, with a 10% pay gap between men and women, primarily driven by the gender distribution across the various organisational levels.

Importaco will continue to make progress in developing policies and practices that reinforce diversity, inclusion and equal opportunities, contributing to the creation of a more equitable and sustainable organisation. Looking ahead to 2026, Importaco will continue to advance towards more structured and measurable management models.

Average remuneration by age in euros

	2024 GROSS ANNUAL SALARY	2025 GROSS ANNUAL SALARY
<30 years-old	21,381	21,633
30-50 years-old	28,736	29,058
> 50 years-old	31,630	29,810

Average remuneration by professional classification in euros

	2024 GROSS ANNUAL SALARY	2025 GROSS ANNUAL SALARY
Specialists and qualified	21,032	21,248
Technicians	32,913	33,108
Managers and directors	67,108	66,127

Trends in representation across senior leadership and management roles

	2024	2025
MEN	158	171
WOMEN	116	126

7.4. Dialogue and work organisation

WORKING ENVIRONMENT

At Importaco, dialogue with employees and active listening are key elements in creating a working environment aligned with the needs of the organisation and its teams. The company promotes a culture based on participation, communication and continuous improvement, systematically incorporating employee feedback into decision-making processes.

In this context, during 2025, Importaco consolidated its well-being model, designed to assess and manage employee well-being holistically within the organisation. This model is based on a multidimensional approach that analyses organisational, relational and professional development aspects, enabling the identification of areas for improvement and strengthening team engagement.

The model is structured around four main dimensions: organisational resources, organisational practices, team and individual well-being, and healthy outcomes, addressing key factors such as leadership, communication, work-life balance, professional development and psychosocial health.

As a key tool for gathering feedback, Importaco developed a workplace climate assessment process in 2025 that enabled the company to obtain a broad and representative view of employee perceptions. A total of 1,767 people took part, reflecting a high level of engagement among teams.

Participation was balanced by gender, with 47.54% women, 47.59% men and 4.87% of participants not specifying their gender, ensuring a diverse and representative view of the organisation as a whole.

Geographically, participation was broad and representative across the various countries in which the company operates, reaching an overall response rate of 70%. This level of participation reinforces the robustness of the analysis and provides a reliable overview of the working environment at corporate level.

The data collection process combined quantitative and qualitative tools, including structured surveys, focus groups and collaborative working sessions, enabling a deeper analysis of the results and the development of action plans tailored to the identified needs.

Based on the results obtained, the company defined and implemented various initiatives aimed at improving well-being, strengthening leadership, encouraging participation and reinforcing team cohesion. Furthermore, monitoring mechanisms were put in place to assess the progress of the measures implemented and ensure their impact across the organisation.

This approach enables Importaco to move towards a more participatory, flexible and well-being-oriented work model, contributing to the development of teams that are more engaged, efficient and aligned with the company's strategy.

PERFORMANCE EVALUATIONS

At Importaco, performance appraisal is a key tool for driving employees' professional development and aligning their individual objectives with the company's strategy. This process helps identify strengths, areas for improvement and growth opportunities, contributing to continuous improvement and the development of internal talent.

The appraisal model is based on objective criteria and the assessment of competencies, results and behaviours aligned with corporate values, fostering a culture of constructive feedback and continuous development.

During 2025, the company conducted performance appraisals for 121 employees, consolidating this system as a key tool for talent management and decision-making related to professional development.

The results obtained enable the definition of individual action plans aimed at enhancing employees' capabilities, strengthening their contribution to the business and supporting their development within the organisation.

LABOUR RELATIONS, FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

At Importaco, respect for labour rights and social dialogue are key pillars of people management. The company guarantees freedom of association, collective bargaining and worker representation, with trade union representation present across all its companies.

100% of the workforce is covered by collective agreements or equivalent arrangements, ensuring regulated working conditions resulting from negotiations between the company and employee representatives. Within this framework, Importaco collaborates with the trade union organisations FICA-UGT and Industria-CC.OO., promoting stable and balanced labour relations.

Throughout 2025, the company continued to make progress in updating its collective agreements, maintaining its commitment to competitive working conditions, remuneration above the National Minimum Wage, and the continuous improvement of aspects such as working hours, leave and occupational health and safety.

WORK-LIFE BALANCE AND THE RIGHT TO DISCONNECT

Importaco promotes a work organisation model designed to foster a balance between professional and personal life, adapting its policies to the different needs of its employees.

The company has work-life balance measures in place, including flexible working hours, the option to reduce working hours and access to specific leave, helping employees balance professional development with personal and family responsibilities. These initiatives contribute to reinforcing a working environment based on trust, well-being and respect for individual needs, consolidating an organisational culture committed to its people.

7.5. Health and safety

At Importaco, health and safety are a strategic priority and a key element for business sustainability. In line with Sustainable Development Goal 3: “Good health and well-being”, the company promotes safe and healthy working environments, fostering a culture of prevention based on continuous improvement, shared responsibility and the holistic well-being of its people.

To this end, Importaco has a comprehensive occupational health and safety management system certified to ISO 45001 by AENOR. This system enables the systematic management of occupational health and safety risks, integrating the identification, assessment and control of risks across all the organisation's activities.

By the end of 2025, the management system had been implemented across 10 operational sites, including all Importaco Nuts sites in Spain and two Importaco Waters sites, reflecting a high level of consolidation of the model across the company's main operations.

During the financial year, progress continued in reviewing and updating risk assessments, as well as analysing specific workplace conditions, with the aim of anticipating risk situations and strengthening preventive measures.

As part of its efforts to promote a culture of prevention, in 2025 the company launched the "Importas Tú" campaign, an initiative aimed at raising employee awareness of the importance of safety in day-to-day work. This campaign focuses on individual and collective responsibility, promoting safe behaviours and integrating prevention as a core value in daily activities.

In addition, Importaco promotes various initiatives aimed at protecting the health and well-being of its people. These include the provision of physiotherapy services, medical care and psychological support at certain centres, contributing to risk prevention, improved occupational health and comprehensive employee support.

These efforts are reflected in the positive trend in health and safety indicators, with a reduction in incidence rates recorded during the 2025 financial year, demonstrating the effectiveness of the measures implemented and the organisation's commitment to continuous improvement in this area.

WORKER PARTICIPATION AND CONSULTATION

Worker participation is a key element of Importaco's safety culture. The company has formal mechanisms for information, consultation and participation in occupational health and safety matters, channelled through Health and Safety Representatives and Health and Safety Committees.

These bodies enable the regular analysis of working conditions, the review of performance indicators and the proposal of improvement measures, ensuring a participatory approach to prevention management.

In addition, Importaco has specific procedures governing risk reporting, through which any employee can report potentially hazardous situations or propose preventive improvements, thereby facilitating the early identification and correction of risks.

Worker representation on formal safety and worker-company committees:

Importaco Nuts	**Spain:** • Nut production centre in Beniparrell • Popcorn and semi-industrial production centre • Snack production centre • Nut production centre in Picassent • Almond production centre • Sunflower seed production centre • Chocolate production centre • Head office • Technology centre • Presidency
	Italy: • Production centre in Ogliastro Cilento • Production centre in San Gennaro
Importaco Waters	**Spain:** • Agua de Cortes bottling plant • Bronchales bottling plant • AguaDoy bottling plant • Font des Teix bottling plant

HEALTH MONITORING

Health surveillance is an essential element of the occupational health and safety system. Through this process, employees' health status is monitored regularly, enabling the early detection of any potential effects arising from work-related activities and facilitating the adoption of preventive measures.

This monitoring is carried out by qualified healthcare professionals, in accordance with specific protocols tailored to the risks associated with each role, ensuring confidentiality and compliance with current regulations at all times.

PROTECTION OF SPECIFIC GROUPS

Importaco pays particular attention to the protection of vulnerable groups, carrying out specific risk assessments and adapting workstations where necessary.

In this regard, the company implements maternity protection measures, analysing the working conditions of pregnant and breastfeeding employees and making the necessary adjustments to ensure their safety.

Likewise, specific measures are adopted for employees with personal characteristics or biological conditions that may increase their vulnerability to occupational risks, ensuring inclusive and safe working environments.

TRAINING AND PREVENTIVE CULTURE

Training in occupational risk prevention is a key tool for consolidating a safety culture within Importaco's organisation.

Through the Annual Training Plan, Importaco ensures that employees have the necessary knowledge and skills to carry out their work safely.

This approach is complemented by awareness-raising initiatives, internal communication and the dissemination of best practices, promoting the active involvement of the entire organisation in the continuous improvement of health and safety.

Through this comprehensive model, Importaco continues to make progress in creating safe and healthy working environments aligned with the highest international occupational health and safety standards.

In 2025, the company developed a company-wide occupational health and safety training programme, delivering a total of 10,044 training hours.These initiatives helped strengthen teams' preventive capabilities and promote safe behaviours in the workplace.

Through these initiatives, employees strengthened key prevention-related skills, including the identification and assessment of workplace risks, emergency response procedures, the safe use of equipment and facilities, and the application of safe working practices in their daily activities.

These actions reinforce continuous training as a key driver of risk prevention, helping to improve working conditions and strengthen a safety culture based on anticipation and shared responsibility.

CENTRE / AREA	TRAINING HOURS IN 2025
Nut production centre in Beniparrell	3,195
Almond production centre	872
Snack production centre	799
Sunflower seed production centre	701
Nut production centre in Picassent	567
Popcorn and semi-industrial production centre	458
Chocolate production centre	392
Production centre in San Gennaro	348
Dried fruit production centre	298
Technology Centre	84
Production centre in Ogliastro Cilento	56
Head Office	50

Safety

Health and safety indicators 2025

Number of deaths (men)	0
Number of deaths (women)	0
Mortality rate	**0%**
Number of occupational accidents with sick leave (men)	43
Number of occupational accidents with sick leave (women)	40
Rate of occupational accidents with sick leave	**3.15%**
Number of occupational accidents without sick leave (men)	47
Number of occupational accidents without sick leave (women)	57
Rate of occupational accidents without sick leave	**4.10%**
Number of hours worked (men)	1,915,070
Number of hours worked (women)	1,613,556
Number of hours worked (no data)	795,742
Occupational diseases (men)	3
Occupational diseases (women)	2
Incidence rate with lost time injuries (excluding commuting accidents)	31.54
Incidence rate with lost time injuries (including commuting accidents)	36.67
Severity rate excluding commuting accidents	0.51
Severity rate including commuting accidents	0.51

SAFETY AND HEALTH PROJECTS AND IMPROVEMENTS

During 2025, Importaco continued to make progress in the implementation of its Health and Safety Plan, promoting initiatives aimed at strengthening the culture of prevention, improving working conditions, and reducing workplace accidents.

Among the most significant projects carried out during the financial year, the following are particularly noteworthy:

- Consolidation of safety walks, promoting preventive observation on the shop floor and strengthening team involvement.
- Strengthening occupational health and safety awareness campaigns aimed at preventing both general and specific risks.
- Improvement of incident and accident management processes, including investigation methodologies and root cause analysis.
- Implementation of communication tools aimed at promoting the active participation of employees in health and safety matters.
- Implementation of technical measures in facilities aimed at eliminating or reducing risks at source.
- Enhanced health and safety training at the Italian plants in San Gennaro Vesuviano and Ogliastro Cilento, where programmes were developed in occupational risk prevention, first aid, equipment handling and emergency preparedness, helping to improve response capacity in critical situations and consolidate a culture of prevention.

These initiatives reflect a proactive approach to health and safety management, focused on anticipation, continuous improvement and the involvement of the entire organisation.

7.6. Active participation in the local community

SOCIAL COMMITMENT

During 2025, Importaco reaffirmed its commitment to social action, aligned with Sustainable Development Goal 17: “Partnerships for the Goals”. Within this framework, the company allocated more than 65,500 euros to social initiatives, strengthening collaboration with organisations and projects aimed at supporting the well-being of the communities in which it operates.

This commitment took the form of both financial and in-kind donations, including contributions of food and water, as well as direct financial support for social initiatives. Among the activities carried out during the financial year, the company collaborated in charity sporting events, such as marathons and fun runs, aimed at promoting healthy lifestyles and raising funds for social causes.

Importaco also supported projects aimed at improving access to food, assisting vulnerable groups and promoting local initiatives in the communities where it operates, working alongside social and non-profit organisations.

Importaco maintains active partnerships with various organisations working in key areas such as health, nutrition, sport and social development. Through these collaborations, the company contributes to the promotion of projects that foster inclusion, well-being and improved quality of life.

FOSTERING YOUNG TALENT

Importaco continues to strengthen its commitment to the development of young talent through strategic partnerships with leading educational institutions, including the University of Valencia, the Polytechnic University of Valencia, EDEM, Florida Universitària and ESIC.

These collaborations help bring the business and academic worlds closer together, providing students with access to practical experience, industry knowledge and the development of professional skills. In this way, the company contributes to the training of future professionals and strengthens the connection between education and industry.

7.7. Social assessment of suppliers and due diligence

COMMITMENT TO AN ETHICAL AND SUSTAINABLE SUPPLY CHAIN

Importaco maintains a strong commitment to respecting human and labour rights throughout its entire supply chain, aligning its actions with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

In this context, the company continues to make progress in integrating Human Rights Due Diligence (HRDD) processes, in line with European sustainability-related regulatory requirements, thereby strengthening the identification, prevention and mitigation of social risks across its value chain.

MANAGEMENT OF SOCIAL RISKS IN THE SUPPLY CHAIN

Importaco has a structured model for identifying and managing social risks associated with its supplier base. This model adopts a preventive approach that takes into account factors such as country of origin, type of activity and level of exposure to human and labour rights risks.

Based on this analysis, suppliers are classified according to their level of risk, enabling the prioritisation of assessment, control and monitoring activities.

ASSESSMENT AND MONITORING OF SUPPLIERS' SOCIAL PERFORMANCE

As part of this system, Importaco operates a Social Compliance programme designed to ensure compliance with social, labour and ethical standards throughout its supply chain.

By the end of 2025, the programme covered 186 suppliers, of whom 93% were registered on the Sedex platform and 70% had undergone social audits.

These audits assess key aspects such as:

- Working conditions and occupational health and safety
- Compliance with applicable labour regulations
- Prevention of child labour and forced labour
- Freedom of association and collective bargaining
- Ethics and compliance management systems

The results of these assessments give rise to action plans developed jointly with suppliers, whose implementation is monitored on a regular basis.

MONITORING MECHANISMS AND CONTINUOUS IMPROVEMENT

Importaco complements its audit system with control mechanisms designed to ensure the continuous improvement of suppliers' social performance.

These mechanisms include monitoring compliance with action plans, periodic supplier re-evaluations, the integration of social criteria into certification and procurement processes, and support and training programmes focused on labour standards.

This approach enables the company not only to detect non-compliance, but also to work collaboratively with suppliers to drive sustainable improvements over time.

PROGRESS IN HUMAN RIGHTS DUE DILIGENCE (HRDD)

In 2025, Importaco strengthened its due diligence approach through participation in international initiatives aimed at improving transparency and social conditions across supply chains.

In this regard, the company is participating in a project led by Ethical Trade Norway focused on the sustainable development of the cashew sector in Vietnam, aimed at improving working conditions, traceability and transparency within the industry.

Through this initiative, Importaco contributes to various lines of action aimed at:

- Training farmers in sustainable agricultural practices
- Improving traceability across the supply chain
- Improving working conditions in processing plants
- Training suppliers and subcontractors in labour standards and social dialogue

The project also incorporates an impact measurement and results monitoring approach, strengthening the capacity of participating companies to manage risks and improve the social performance of their supply chains.

Furthermore, as part of its commitments, Importaco continues to make progress in mapping its supply chain and systematically identifying associated risks, thereby strengthening its due diligence system.

COMMITMENT TO CONTINUOUS IMPROVEMENT

Importaco will continue to strengthen its responsible supplier management model, with a particular focus on expanding the scope of social audits, reinforcing risk identification and assessment processes, developing traceability and digitalisation tools, and progressively integrating human rights due diligence into all procurement processes.

Through this approach, the company contributes to the development of a more ethical, transparent and resilient supply chain, aligned with international best practices and evolving regulatory requirements.

8.

Importaco's environmental management approach is a strategic pillar of its sustainability model, supporting long-term value creation and the fulfilment of its environmental sustainability commitments.

The company structures its approach through a management model that integrates the identification of risks and opportunities, the definition of objectives and action plans, and performance monitoring through indicators. This system enables continuous improvement aligned with international sustainability standards and facilitates the effective integration of environmental criteria into decision-making and operational management processes.

Throughout 2025, Importaco continued to implement initiatives aimed at environmental protection, the responsible use of natural resources, emissions reduction and the preservation of ecosystems across the entire value chain. Furthermore, the company continues to drive process improvement, the development of internal capabilities, and collaboration with suppliers, farmers and other stakeholders as key levers for advancing sustainability.

8.1. Climate change management

CLIMATE COMMITMENT

Importaco positions climate action as a strategic pillar of its business model, aligning its activities with the objectives of the Paris Agreement and Sustainable Development Goal 13: "Climate action". In this context, the company continues to make progress in integrating climate-related criteria into its decision-making processes, with the aim of reducing its environmental impact and strengthening the resilience of its operations.

This commitment is reflected in the development of analysis, measurement and management tools that enable the company to understand its exposure to climate change and guide the definition of medium- and long-term mitigation and adaptation measures.

CLIMATE RISKS AND OPPORTUNITIES

In 2025, Importaco strengthened its analysis of climate risks and opportunities with the aim of systematically assessing the impact of climate change on its operations, assets and value chain, while anticipating its potential effects on business viability.

This analysis was carried out in line with the recommendations of the TCFD[2] and the requirements of the CSRD[3], incorporating an approach that covers both the company's own operations and its supply and distribution chains. In total, 37 assets across eight countries were assessed, taking into account different climate scenarios and time horizons, thereby providing a comprehensive view of the company's exposure.

The analytical model combines variables related to impact, exposure, vulnerability and adaptive capacity, applied to IPCC climate scenarios (SSP2-4.5 and SSP5-8.5)[4], enabling the prioritisation of the most significant risks and supporting strategic decision-making.

PHYSICAL RISKS ARISING FROM CLIMATE CHANGE

The analysis identifies the main physical risks as those associated with extreme weather events and gradual changes in climatic conditions. Among the most significant risks for Importaco are:

- Water stress, droughts and rainfall variability, which directly affect agricultural productivity by reducing the availability and quality of key raw materials such as nuts.
- Heatwaves, which have a widespread impact on crops, infrastructure, production processes and working conditions, leading to yield losses, product deterioration and increased operating costs.
- Forest fires, which may jeopardise the long-term viability of farms, infrastructure and production cycles.
- Extreme weather events, such as floods and heavy rainfall, which affect facilities, logistics and operational continuity.

These risks affect not only direct operations, but also the global supply chain, where increasing climate variability is contributing to reduced raw material availability, greater price volatility and logistical disruptions.

In this context, climate change is emerging as a structural factor affecting the stability of the agri-food system, with direct implications for the company's costs, operational planning and competitiveness.

TRANSITION RISKS

In addition to physical risks, Importaco has identified risks associated with the transition to a low-carbon economy, primarily affecting the following areas:

- Rising raw material and energy costs resulting from resource scarcity and the internalisation of climate-related costs.
- Regulatory changes linked to the development of the European climate and sustainability framework (CSRD, EU Taxonomy and decarbonisation policies), which entail new reporting requirements and operational adaptation needs.
- Market and customer pressures, driven by increasing demand for products with a lower environmental footprint and greater traceability.

These risks may have significant financial and reputational implications, while also acting as catalysts for the transformation of the business model.

OPPORTUNITIES ARISING FROM CLIMATE CHANGE

The analysis also highlights that climate change presents strategic opportunities for Importaco, particularly in the context of the agri-food sector's transition.

- Innovation in sustainable and resilient agriculture through the development of regenerative practices and techniques adapted to changing climatic conditions.
- Optimisation of the value chain through improved resource efficiency and reduced exposure to climate-related risks.
- Development of products and solutions with a lower environmental impact, aligned with growing demand from consumers and customers.
- Strengthening competitive positioning by integrating sustainability as a key differentiating factor in the market.

In this regard, the identification and active management of climate-related risks and opportunities enable Importaco not only to mitigate negative impacts, but also to strengthen its resilience and generate long-term value in an increasingly demanding environment.

2. Task Force on Climate-related Financial Disclosures (TCFD).
3. Corporate Sustainability Reporting Directive (CSRD).
4. The Intergovernmental Panel on Climate Change (IPCC) uses Shared Socioeconomic Pathways (SSPs) to project how climate conditions may evolve depending on future socioeconomic and environmental developments.

8.2. Climate change mitigation and adaptation

CLIMATE COMMITMENT

Importaco has made decarbonisation a strategic pillar of its business model, aligning its actions with the objectives of the Paris Agreement and Sustainable Development Goal 13: “Climate Action”.

In this context, the company has developed a roadmap based on scientific criteria to guide the progressive reduction of its carbon footprint across all areas of activity.

As part of this commitment, Importaco has joined the Science Based Targets initiative (SBTi), adopting emissions reduction targets aligned with a global warming scenario of below 2°C and taking into account the specific standard for the agri-food sector (SBTi FLAG – Forest, Land and Agriculture)

EMISSION REDUCTION TARGETS

Taking 2023 as the base year, Importaco aims to reduce total emissions by 30% by 2030 through initiatives addressing the company’s main sources of emissions:

- A 42% reduction in Scope 1 and 2 emissions.
- A25% reduction in Scope 3 emissions.

These targets were established taking into account the significance of the value chain within the company’s emissions profile, where Scope 3 represents the majority of climate-related impacts. Furthermore, within the agricultural sector (FLAG), Importaco has established specific reduction targets related to land use and raw materials, reinforcing its commitment to more sustainable agricultural practices.

DECARBONISATION ROADMAP

To achieve these targets, Importaco has developed a structured roadmap that defines specific reduction measures, with a five-year planning horizon and annual progress monitoring, in line with regulatory requirements.

This roadmap is based on three main levers for action:

1. Decarbonisation of operations (Scope 1 and 2)

- Improvement of energy efficiency in facilities and production processes.
- Electrification of energy consumption and reduction in the use of fossil fuels.
- Progressive integration of renewable energy sources.
- Optimisation of cooling and air-conditioning systems.

As reflected in the roadmap, the transition towards renewable energy across production centres enables a direct reduction in emissions, contributing significantly to the achievement of annual targets.

2. Supply chain transformation (Scope 3)

- Collaboration with suppliers to reduce emissions associated with raw materials.
- Promotion of regenerative and sustainable agricultural practices
- Optimisation of transport and logistics operations.
- Improvement of packaging design and reduction of life-cycle impacts.

As emissions associated with purchased goods and services account for the largest share of Scope 3 emissions, these actions are key to achieving significant reductions.

3. Innovation and continuous improvement

- Development of new products with a lower environmental footprint.
- Integration of eco-design criteria.
- Digitalisation and improved emissions measurement systems.
- Integration of climate-related criteria into decision-making. processes.

Carbon footprint calculation results

GREENHOUSE GAS EMISSIONS EVOLUTION (TONNES OF CO_2 EQUIVALENT)

REDUCTION AND MONITORING PLAN

Importaco is advancing its decarbonisation process through the regular calculation of its carbon footprint, enabling the identification of the main sources of emissions and guiding improvement actions. On this basis, the company defines emissions reduction measures and monitors their implementation, reviewing progress achieved and identifying opportunities for improvement. Furthermore, Importaco has formally joined the Q-Cero Alliance, contributing to the development of a common framework aimed at promoting industrial competitiveness and accelerating the transition towards decarbonised business models.

This approach supports the implementation of initiatives aimed at reducing the climate impact of the business, promoting more efficient management and progressively improving environmental performance. Through these actions, Importaco continues to advance its climate commitment, integrating decarbonisation as a key pillar of its sustainability strategy.

ENERGY TRANSITION

The transition towards a more efficient, low-carbon energy model is one of Importaco's key priorities in addressing climate change. The company is progressively working to reduce energy consumption and increase the use of renewable energy sources across its operations.

Throughout 2025, Importaco continued to optimise its production processes, identifying opportunities for improvement in energy consumption and promoting more efficient resource management. This work is supported by the implementation of energy management systems that enable consumption monitoring, the detection of deviations and the implementation of corrective measures.

Furthermore, in 2025 Importaco obtained ISO 50001 certification for the energy management systems implemented across all its sites in Spain. The company also continues to develop initiatives aimed at incorporating renewable energy, both through self-consumption projects and the procurement of energy from renewable sources. In this context, by 2025, 13% of the energy consumed by the company came from renewable sources. In terms of electricity consumption, self-consumption accounted for approximately 11% of total electricity consumption. Furthermore, Importaco continues to explore solutions aimed at improving the efficiency of its facilities and processes, reinforcing its commitment to reducing environmental impact and continuously improving energy performance.

CONSUMPTION AND EMISSIONS BY ENERGY SOURCE

Thanks to the energy efficiency initiatives implemented across its facilities, Importaco improved the efficiency of its processes and reduced consumption associated with certain energy sources. Key measures included the optimisation of high- and low-pressure compressed air generation systems, as well as improved steam management in engine rooms.

INFRASTRUCTURE PROTECTION AND EMERGENCY RESPONSE

Throughout 2025, the company continued to strengthen its prevention and response systems, incorporating weather alert monitoring mechanisms that enable the anticipation of potential adverse events such as heavy rainfall, heatwaves and fires.

Furthermore, Importaco has specific action plans and protocols in place to facilitate a rapid and coordinated response to such situations, ensuring the protection of people and facilities and the continuity of operations.

This approach strengthens the company's capacity to adapt to an increasingly challenging climate environment.

CONSUMPTION AND EMISSIONS BY ENERGY SOURCE

	2023		2024		2025	
	kWh TOTAL: 100,740,000	Tonnes of CO_2 TOTAL: 20,497	kWh TOTAL: 113,771,670	Tonnes of CO_2 TOTAL: 19,679	kWh TOTAL: 114,302,659	Tonnes of CO_2 TOTAL: 26,637
electricity	51,514,000	12,415	57,243,534	6,471	55,912,062	16,904 [5]
gas	39,757,000	7,236	44,034,854	8,036	45,315,187	8,389
propane	3,686,000	818	3,416,623	758	3,156,153	735
diesel	113,000	28	954,114	222	1,058,969	266
almond shells	5,670,000	0	8,122,546	8	8,860,288	343

5. The increase in electricity-related emissions was mainly attributable to changes in the grid emission factor, reflecting an energy mix with a lower contribution from renewable energy sources.

13 % of the energy consumed in 2025 came from

renewable sources

8.3. Biodiversity and deforestation

The protection of biodiversity and the responsible management of the natural environment form part of Importaco's environmental approach, particularly in activities linked to agricultural production and the sourcing of raw materials.
In this regard, the company promotes practices aimed at preserving ecosystems, optimising the use of natural resources and reducing the environmental impacts associated with its activities.
In line with Sustainable Development Goal 15: "Life on land", Importaco works to integrate sustainability criteria throughout its value chain, promoting traceability, transparency and the continuous improvement of environmental performance.

COMBATING DEFORESTATION AND TRACEABILITY

Throughout 2025, the company continued to make progress in adapting to new sustainability-related regulatory requirements, particularly those associated with the European Deforestation Regulation (EUDR). This framework promotes the strengthening of traceability and due diligence systems, with the aim of ensuring that raw materials originate from deforestation-free supply chains.

In this context, Importaco continues to enhance its understanding of product origin and strengthen its control mechanisms, particularly in categories with greater exposure to deforestation risks, such as cocoa, soya and palm oil. To this end, a specific assessment of the implementation of the European Deforestation Regulation (EUDR) was carried out during 2025, enabling the identification of affected raw materials, supply flows and associated risks based on geographical origin and value chain complexity.

Based on this analysis, the company has begun strengthening its processes for information gathering, risk assessment and traceability, making progress towards compliance with the due diligence requirements established under European legislation. This approach enables the company to prioritise categories and origins with the highest levels of risk exposure and define progressive control and improvement measures across the supply chain.

AGRICULTURAL INTEGRATION STRATEGY

Importaco's agricultural production model is based on a combination of in-house production and collaboration with farmers, ensuring a responsible and stable supply chain aligned with sustainability criteria.

Through its Agricultural Integration Strategy, the company promotes practices aimed at optimising water use through efficient irrigation systems, preserving soil quality and fertility, and protecting biodiversity while minimising impacts on ecosystems.

This model is based on continuous crop monitoring, regular field visits and direct collaboration with farmers, ensuring the implementation of good agricultural practices and product traceability from source. Furthermore, Importaco participates in sector-wide initiatives such as the Sustainable Agriculture Initiative (SAI), contributing to the development of more sustainable agricultural standards.

In recent years, the company has experienced significant growth in the scope of this programme. Since 2020, the number of farmers participating in the scheme has increased by approximately 48%, rising from 453 to 670 in 2025, while the area under management has grown by more than 75%, reflecting the strengthening of the model and its impact across the supply chain.

EVOLUTION OF THE AGRICULTURAL INTEGRATION PROGRAMME

	2023	2024	2025
Farmers	550	676	670
Hectares	27,260	34,500	34,882
Tonnes	66,189	75,051	75,966

SUSTAINABLE PRODUCTION PROJECTS

As part of this approach, Importaco is promoting specific projects aimed at strengthening supply chain control and improving the sustainability of raw materials.

In-house peanut production

The in-house peanut production project in Argentina is a strategic initiative for Importaco, aimed at strengthening control over raw material origin, improving traceability and deepening agronomic knowledge of the crop. By 2025, this project covered an area of 599 hectares, managed in collaboration with a local farmer, with total production reaching 3,078 tonnes.

Through this model, the company promotes the implementation of good agricultural practices focused on optimising resource use, improving production efficiency and reducing environmental impact. These practices include efficient irrigation management, integrated pest management and soil conservation, helping to ensure product quality from source.

Furthermore, in-house production enables Importaco to advance process standardisation, improve supply planning and reduce variability in raw material quality. This approach strengthens supply chain resilience and facilitates the integration of sustainability criteria throughout all stages of cultivation.

Importaco Terra: sustainable mediterranean almonds

Through Importaco Terra, the company has developed an almond production model based on the principles of sustainable and regenerative agriculture. The farms, located in Spain and Portugal, cover an area of approximately 550 hectares and hold recognised certifications such as FSA (Farm Sustainability Assessment), which demonstrate the implementation of responsible practices and compliance with international agricultural sustainability standards.

This model incorporates measures aimed at improving resource efficiency, enhancing agricultural yields and protecting the natural environment. Key initiatives include the use of cover crops to improve soil health, integrated pest management to reduce the use of plant protection products, the conservation of natural habitats and the use of renewable energy in irrigation systems.

Through this approach, Importaco reinforces its commitment to locally sourced production with a lower environmental impact, enabling greater control over the quality and traceability of raw materials and contributing to a more sustainable and resilient value chain.

PROTECTION OF NATURAL AREAS

Importaco Waters' operations are located in areas of high ecological value, some of which form part of the Natura 2000 network, including the Special Protection Areas (SPAs) of Penyagolosa (Castellón), Montes Universales–Sierra del Tremedal (Teruel), and Llanuras de Oropesa, Lagartera, Calera and Chozas (Toledo).

Aware of the responsibility associated with operating in these environments, any intervention in protected areas is subject to a rigorous prior environmental assessment, enabling the evaluation of potential impacts on ecosystems, including protected species and sensitive habitats. Based on this assessment, specific measures are defined and implemented to ensure the conservation of the natural environment.

Environmental management in these areas incorporates practices aimed at minimising the impact of operations, particularly through the application of integrated pest management techniques, which have significantly reduced the use of active substances, and the use of renewable energy in processes such as water pumping, thereby contributing to the reduction of the environmental footprint.

Furthermore, Importaco implements specific measures to protect local flora and fauna, conserve water resources and maintain ecological flows in the areas where it operates. This approach is complemented by active collaboration with environmental authorities, forestry officials and specialist technicians, ensuring that management practices remain aligned with conservation principles and applicable regulations.

This preventive management model enables productive activity to coexist with the preservation of natural heritage, reinforcing Importaco's commitment to sustainability and biodiversity protection.

8.4. Eco-design and the use of sustainable materials

SUSTAINABLE USE OF MATERIALS

At Importaco, the responsible management of materials is a key pillar of the company's sustainable packaging strategy. This approach focuses on optimising resource use, promoting circularity and reducing the environmental impact associated with the materials used in products.

At Importaco Nuts, priority is given to the use of recycled and sustainably sourced materials. Currently, 83% of the cardboard used contains recycled content and more than 94% comes from FSC (Forest Stewardship Council)-certified sources. The company also continues to make progress in improving the recyclability of plastic materials and optimising their use, promoting solutions that reduce environmental impact without compromising product quality and safety.

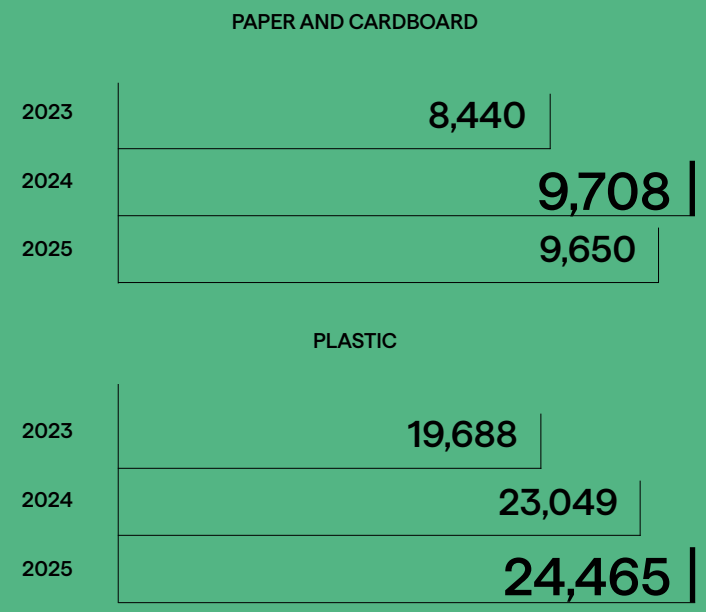
At Importaco Waters, all packaging is fully recyclable and incorporates recycled materials in its composition. Particularly noteworthy is the use of film containing recycled content and the integration of rPET in bottles, contributing to the reduction in virgin plastic use and the promotion of circular economy models. Furthermore, during 2025 the company continued to make progress in the implementation of the Deposit, Return and Refund System (DRRS), preparing for its future deployment through the analysis of operational requirements, process adaptation and collaboration with industry stakeholders. This project will strengthen packaging recovery and improve material circularity, contributing to more efficient resource management and reduced environmental impact.

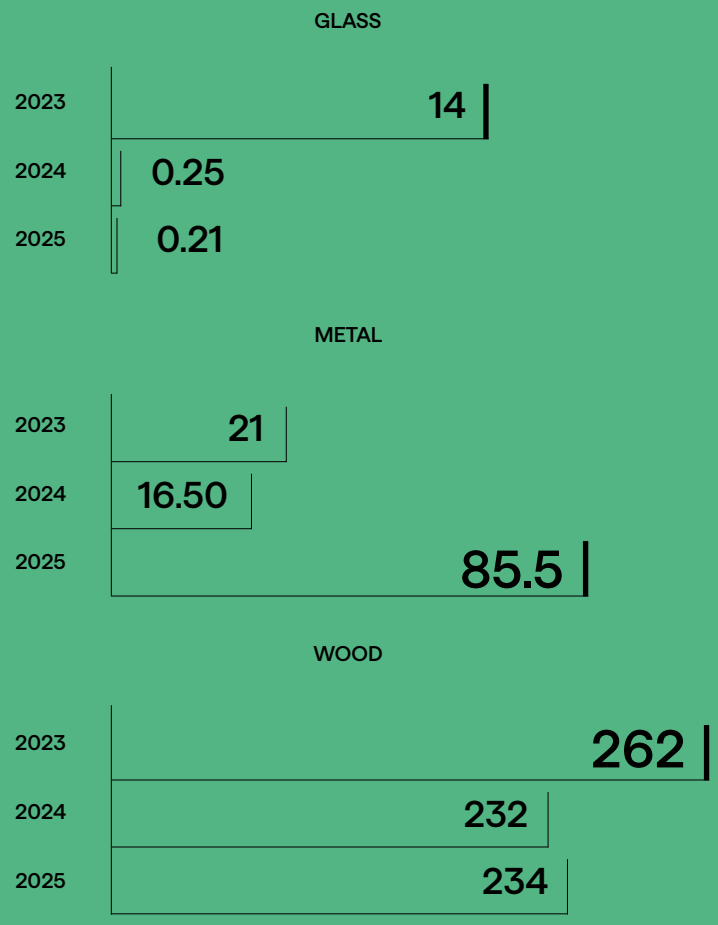
In addition, Importaco continues to work on optimising material consumption through paper weight reduction, packaging design improvements and the identification of more efficient solutions across the entire value chain.

MATERIAL CONSUMPTION

Material consumption at Importaco reflects the evolution of production activity and business growth, as well as the company's efforts to improve resource-use efficiency:

Material consumption (in tonnes)





8.5. Zero Waste and waste recovery

At Importaco, waste management is aligned with a circular economy model that prioritises reduction, reuse and recovery over landfill disposal. This approach enables the optimisation of resource use, the minimisation of environmental impact and progress towards more sustainable production models.

During the financial year, the company continued to promote waste recovery, transforming a significant proportion of waste into new materials or energy. This model contributes to maximising the use of raw materials, reducing natural resource consumption and lowering emissions associated with waste management.

In line with Sustainable Development Goal 12: “Responsible consumption and production”, Importaco promotes efficient waste management based on continuous process improvement, waste separation at source and the identification of solutions that enable waste to be reintroduced into the production cycle.

In 2025, Importaco achieved a significant milestone by obtaining Zero Waste certification at 9 of its 17 sites worldwide. Specifically, all Importaco Nuts sites in Spain are certified, ensuring that 100% of the waste generated by these operations is recycled.

Meanwhile, within the Importaco Waters business, Agua de Cortes maintained its certification as a Zero Waste spring, reinforcing the company’s commitment to management models based on resource recovery and the circular economy.

This comprehensive approach enables Importaco to continue reducing the environmental impact of its operations, reinforcing its commitment to sustainability and resource efficiency.

Waste generated

WASTE GENERATED (IN TONNES)	2023	2024	2025	METHOD OF ELIMINATION
Cardboard (LER 150101)	2,161	2,333	2,406	Recycling
Plastic (LER 150102)	750	1,179	1,336	Recycling and energy recovery
Raffia (LER 191204)	509	353	343	Recycling
Industrial waste (LER 191212)	739	1,003	1,234	Energy recovery
Wood (LER 030105 y 150103)	130	122	110	Recycling and reuse
Scrap (LER 191202 y 170407)	78	98	220	Recycling
Oil (LER 200125)	726	982	862	Recycling
Sludge and mud (LER 200304)	20,547	19,633	22,268	Energy recovery
Other non-hazardous waste[6]	773	151	7	Recycling, recovery and reuse
Total hazardous waste[7]	43	45	76	Treatment according to the nature of each waste

6. Data obtained from the quantities managed by authorised waste management operators.
7. The total amount of hazardous waste reported includes the following fractions according to their corresponding EWL (European Waste List) codes: 150110 (contaminated plastic packaging), contaminated glass packaging, contaminated paper and cardboard packaging, 150111 (empty aerosols), 150202 (contaminated solids and absorbents), 160213 (hazardous waste from electrical and electronic equipment – WEEE), 160305 (expired materials for disposal and organic waste containing hazardous substances), 160506 (deactivated phosphine), 160601 (lead-acid batteries), 160603 (button cells) and 160604 (non-button cells).

8.6. Water footprint and efficient water management

The responsible use of water is a key priority for Importaco, in line with Sustainable Development Goal 6: “Clean water and sanitation”. The company continuously works to optimise water consumption, improve water-use efficiency and protect natural resources across all its operations.

Water consumption at Importaco is primarily associated with mineral water bottling, the processing of nuts and snacks, and industrial cleaning and hygiene processes. With the aim of minimising its impact, the company promotes initiatives focused on improving water-use efficiency and encouraging water reuse.

OPTIMISATION AND REUSE OF WATER IN INDUSTRIAL PROCESSES

At Importaco Nuts, water efficiency has become a key area of focus. To this end, water recirculation and treatment systems have been implemented to optimise consumption and facilitate water reuse across various production processes. Process water management is carried out through both the company's own treatment facilities and authorised service providers. In 2025, a total of 240,619 m^3 of wastewater was treated, helping to ensure proper water treatment and reduce the environmental impact associated with industrial activity.

In this context, the water reuse project developed for the maize production process at the snack factory is particularly noteworthy. This initiative focuses on regenerating process water through technologies that remove solids and organic matter while ensuring water quality for reuse. The results obtained in 2025 confirmed the viability of the system, achieving high process water recovery rates and a significant reduction in water consumption, thereby improving both operational efficiency and the sustainability of the production process.

SUSTAINABLE WATER MANAGEMENT AT IMPORTACO WATERS

At Importaco Waters, water management is directly linked to aquifer preservation and the protection of the natural environments surrounding the springs. The company applies a preventive and continuous improvement approach to ensure a balance between production activities and resource conservation.

To this end, systems for monitoring and controlling water consumption are being implemented alongside specific water source protection plans, ensuring the long-term quality and sustainability of the resource. Initiatives are also being developed to improve efficiency in collection and bottling processes.

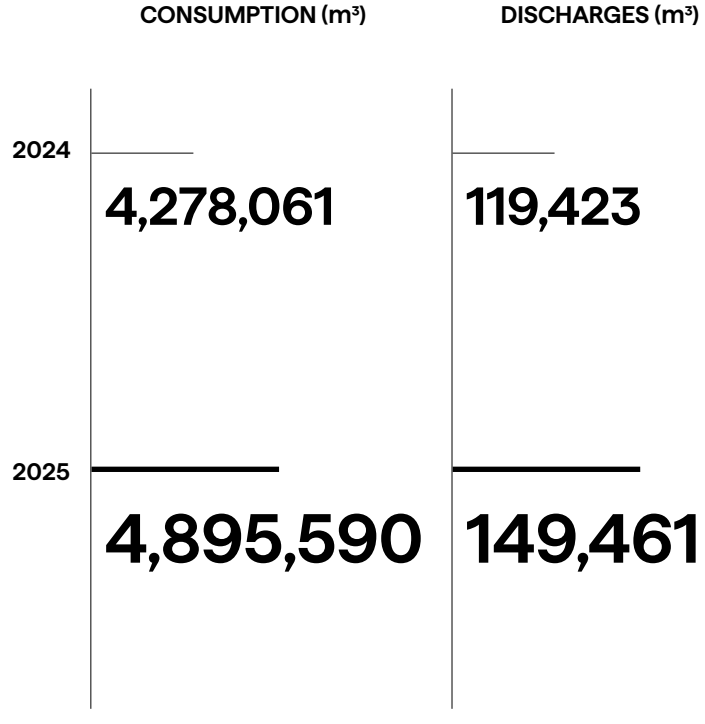
Key actions include:

- Monitoring and control of aquifers to ensure their sustainability.
- Regular inspection of spring protection areas.
- Optimization of cleaning processes through systems such as Cleaning in Place (CIP), enabling reduced water consumption without compromising hygiene standards

These actions reflect Importaco's commitment to responsible water management and the protection of associated ecosystems.

The increase in water consumption recorded in recent financial years is primarily linked to the inclusion of irrigation activities at Importaco Terra farms, which broadens the scope of the indicator and improves the traceability of water use across the value chain.

WATER CONSUMPTION AND DISCHARGES



8.7. Reduction and prevention of food waste

The prevention of food waste is a priority within Importaco's environmental strategy, in line with Sustainable Development Goal 12: "Responsible consumption and production" and the requirements established under Law 1/2025.

During 2025, the company continued to make progress in implementing its Food Waste Prevention Plan, adopting a comprehensive approach that covers all stages of the value chain, from the receipt of raw materials to the distribution of the final product. This plan enables the identification of the main points where losses occur, the definition of specific reduction measures and the continuous monitoring of performance through operational indicators.

Actions undertaken during the financial year focused primarily on prevention within the value chain, through the optimisation of production processes, improvements in stock planning and management, and the strengthening of quality controls. Furthermore, efforts continued to reduce waste on production lines and improve product utilisation throughout all stages of the process.

In accordance with the hierarchy of priorities established under applicable regulations, Importaco will continue to strengthen the proper management of food surpluses in 2026, prioritising redistribution for human consumption wherever possible. To this end, donation agreements have been established with social organisations, alongside mechanisms that facilitate the traceability and efficient management of surpluses, thereby increasing their social impact.

Where redistribution is not feasible, surpluses are redirected towards alternative recovery options, such as use in animal feed or other industrial processes, ensuring responsible management aligned with circular economy principles. Furthermore, waste segregation at production plants has been improved and waste management flows optimised, promoting greater recovery and utilisation of by-products.

8.8. Environmental culture

At Importaco, environmental culture is a key element in integrating sustainability into the organisation's day-to-day operations. Throughout 2025, the company continued to promote environmental awareness and training as key drivers for encouraging responsible behaviours and advancing towards a more sustainable development model. Importaco's environmental management is based on the precautionary principle, incorporating mechanisms to identify, assess and mitigate the potential impacts arising from its activities.

This approach is supported by the implementation of environmental management systems that facilitate continuous improvement in resource use, waste reduction, energy efficiency and the minimisation of environmental impacts. In this regard, Importaco's production facilities in Spain and Turkey hold ISO 14001 certification, ensuring compliance with international environmental management standards.

Furthermore, Importaco promotes the adoption of good environmental practices both within its own operations and throughout its value chain, particularly in the agricultural sector, encouraging efficient resource use, input reduction and biodiversity protection.

During the financial year, the company maintained key certifications reinforcing its commitment to sustainability, including RSPO certification for the responsible use of palm oil and organic farming certifications at certain production sites.

8.9. Pollution prevention

Pollution prevention is a cornerstone of Importaco's environmental management approach, aimed at minimising the impacts arising from its activities and ensuring compliance with applicable regulations. During 2025, the company continued to implement measures aimed at reducing emissions and controlling the environmental impacts associated with its operations, integrating prevention criteria into production processes and management systems.

In the area of light pollution, Importaco implemented measures aimed at improving the energy efficiency of outdoor lighting installations and reducing their environmental impact. As part of this approach, the company continues to include specific checks on outdoor lighting within the technical inspections of its facilities, ensuring proper operation and alignment with sustainability criteria. Through these actions, Importaco reinforces its commitment to pollution prevention, progressing towards a more responsible and environmentally sustainable operating model.

9.

At Importaco, the product is a core pillar of the sustainability strategy and a key element in value creation, integrating quality, food safety, health and sustainability criteria throughout the entire value chain. The company works to offer safe, healthy and responsible food products that meet the expectations of consumers and customers, contributing to the development of a more sustainable agri-food system. Importaco's strategy in this area is structured around three main lines of action: innovation and the development of new products; excellence in quality and food safety; and traceability and transparency in consumer information. During 2025, Importaco continued to strengthen its approach to responsible product management, aligning its actions from the sourcing of raw materials through to the final product, thereby ensuring compliance with the most demanding standards and promoting initiatives aimed at improving product accessibility, including projects focused on allergen elimination and adaptation to different consumer profiles.

9.1. Innovative products

Innovation is one of the key drivers of Importaco's business development, enabling the company to respond to evolving market demands, anticipate trends and develop solutions aligned with healthier, more sustainable eating habits tailored to different consumer profiles.

In this context, the company promotes an innovation model focused on generating value through knowledge, continuous improvement and the integration of health, quality and sustainability criteria into product development.

TECHNOLOGY CENTRE

Importaco's Technology Centre plays a key role as a driver of research, development and applied innovation. Since its creation in 2008, it has established itself as a benchmark centre in the fields of quality, food safety and food product innovation.

The centre has a multidisciplinary team of professionals specialising in food science and technology, working closely with business units to develop solutions tailored to market needs.It includes seven laboratories specialising in sensory, physical, chemical and microbiological analysis, all accredited to ISO 17025 for the determination of aflatoxins and ochratoxin A.

This integrated approach ensures the reliability of analyses, strengthens food safety and guarantees compliance with the highest quality standards across all products.

In addition, the Technology Centre promotes applied research and open innovation projects, collaborating with technology centres, universities and other stakeholders within the innovation ecosystem, enabling Importaco to remain at the forefront of new product and solution development.

Throughout 2025, the company continued to strengthen its innovation capabilities, consolidating the integration of technical expertise with market needs and advancing improvements in development processes and methodologies.

INNOVATION STRATEGY

The food sector is constantly evolving, driven by increasingly demanding consumers seeking healthy, sustainable products that provide new consumption experiences.

In this context, Importaco focuses its innovation strategy on anticipating these trends and responding to emerging needs. The innovation process is based on a deep understanding of consumers and the continuous analysis of market dynamics.

Through trend monitoring, consumer research, behavioural analysis and collaboration with customers, the company identifies development opportunities that enable it to adapt its value proposition to evolving demands.

On this basis, the strategy is structured around three main pillars

- Health, promoting the development of products with improved nutritional profiles and encouraging the consumption of nuts as part of a balanced diet, thanks to their protein, fibre and essential nutrients such as omega-3 and calcium.
- Sustainability, incorporating environmental criteria into product design, from the selection of raw materials to the development of more sustainable packaging solutions.
- Consumer experience, innovating in formats, textures and flavours to offer distinctive products adapted to emerging culinary trends.

Innovation at Importaco is structured through a process divided into distinct phases, ranging from opportunity identification to industrial validation and market launch. This model ensures technical feasibility, product quality and alignment with consumer expectations.

Throughout 2025, the company continued to expand its portfolio through new developments in categories such as snacks, spreads, mixes and functional products, tailored to different consumption occasions and specific consumer needs. In total, 150 new products were launched, in line with a more selective approach focused on value creation and prioritising quality, differentiation and efficiency in product development.

Likewise, the company strengthened its commitment to products with healthier profiles and the use of natural ingredients and flavours. At the same time, Importaco continued to develop offerings focused on enjoyment, combining quality, taste and innovation to respond to growing demand for products that combine pleasure and well-being. This approach enabled innovation sales to remain at 6% of total sales, consolidating innovation's contribution to business growth.

150 new products

were launched in 2025

9.2. Excellent products

Product excellence is essential to ensuring the trust of customers and consumers. Importaco works to ensure that all its products meet the highest standards of quality and food safety, integrating these criteria at every stage of the value chain.

This approach not only ensures compliance with regulatory requirements, but also drives continuous improvement, anticipates risks and responds to growing market demands.

IMPORTACO NUTS QUALITY MODEL

At Importaco Nuts, quality management is structured around the 360° Quality Model, a comprehensive system that ensures quality is integrated into every stage of the process, from product design to delivery to the consumer.

This model is based on the definition of organoleptic, physical and chemical product characteristics, which are incorporated into quality plans and applied throughout all stages of the value chain. Building on this foundation, control and monitoring systems are developed with a focus on continuous improvement and incident prevention.

Importaco's quality management system is aligned with leading international standards, including the BRCGS Global Standard for Food Safety and IFS (International Featured Standards), ensuring compliance with food safety, quality and legal requirements, as well as maintaining high standards of control across production processes.

During 2025, the company continued to strengthen its control systems through internal and external audits, supplier audits at origin, and periodic reviews of hygiene standards and good manufacturing practices at production sites.

Risk management is another key element of the model. The Quality team continuously monitors alerts issued through the European Commission's RASFF system, as well as developments in applicable regulations, enabling the identification of emerging risks and the anticipation of potential impacts on food safety.

In parallel, the company participates in sector forums and develops applied innovation projects in collaboration with technology centres and start-ups, with the aim of incorporating new methodologies and technologies to improve quality standards. In this context, during 2025 Importaco participated in key agri-food sector events such as Fruit Attraction, Food Summit, Tecnoagro Iberia and the AINIA Food Safety and Quality Conference, where topics including water efficiency, agricultural innovation, digitalisation, traceability and the anticipation of food safety risks were addressed.

Among the most notable initiatives are projects involving advanced sensory analysis and the development of predictive quality tools based on data analytics. The progressive digitalisation and automation of controls enable improved process efficiency and the anticipation of deviations, thereby strengthening the robustness of the quality system.

Quality at source programme

The Quality at Source Programme is a key component of Importaco's control model, ensuring the quality, safety and traceability of raw materials from source, while strengthening supply chain resilience and control.

This programme is supported by a specialised team of 15 professionals with a direct presence in the company's main strategic sourcing regions. Importaco has quality managers at origin in key regions such as MENA, the United States, Latin America, Europe, South Africa and Asia, enabling an in-depth understanding of the production context and more effective management of associated risks.

During 2025, this team operated across 21 countries, carrying out auditing, monitoring and support activities for suppliers and farmers. This approach ensures compliance with food quality and safety standards while also driving continuous improvement at source.

The programme is structured around several lines of action:

- On-site audits and supplier approval processes.
- Assessment and monitoring of risks associated with raw materials.
- Technical support and capacity-building programmes for suppliers.
- Promotion of food safety certifications (BRCGS, IFS or other equivalent standards).

This model enables improvements in raw material quality, reduces defects and strengthens traceability throughout the supply chain, while also facilitating better anticipation of potential incidents.

During the financial year, Importaco continued to expand and consolidate this programme, reaching a total of 218 integrated suppliers, of whom 207 hold recognised food safety certifications and 85 were audited by the company's teams.

SUPPLIER COMPANIES	2023	2024	2025
Supplier companies integrated into the programme	129	185	218
Certified in food safety and quality (BRCGS or IFS)	120	179	207
Audited suppliers	56	56	85

Furthermore, the Quality at Source Programme drives specific improvement projects across various producing regions, aimed at optimising quality, strengthening on-site controls, and improving the efficiency and sustainability of production.

This approach reinforces Importaco's commitment to excellence and food safety, ensuring effective control from source and adding distinctive value throughout the entire value chain.

IMPORTACO WATERS QUALITY MODEL

At Importaco Waters, food quality and safety are managed through a specific model that ensures comprehensive product control from the spring to the end consumer.

This model reinforces the requirements established under Royal Decree 1798/2010 on natural mineral waters, incorporating additional control and monitoring standards.

All Importaco Waters plants operate under IFS certification and are subject to regular audits that ensure compliance with food safety and quality requirements.

Product control is based on physical, chemical, microbiological and organoleptic analyses carried out throughout the entire production process, ensuring the highest standards of quality and safety for bottled water.

Throughout 2025, the company continued to strengthen its control systems through the incorporation of continuous monitoring technologies enabling real-time supervision of production parameters. Furthermore, analytical capabilities were enhanced through the implementation of rapid-response microbiological techniques and statistical process control tools.

9.3. Traceability and transparency

Traceability and transparency are key elements of Importaco's value proposition, enabling the company to guarantee food safety, strengthen consumer trust and respond to increasing regulatory and market demands.

The company works to ensure visibility and control throughout the entire value chain, from the origin of raw materials to the end consumer, through the integration of traceability systems, quality controls and transparent communication. This approach complements Importaco's product model, linking innovation and quality with consumer confidence.

TRANSPARENT LABELLING

In an environment characterised by increasing demands regarding consumer information, Importaco reinforces its commitment to clear, accurate and accessible labelling that supports informed decision-making.

The company works to ensure visibility and control throughout the entire value chain, from the origin of raw materials to the end consumer, through the integration of traceability systems, quality controls and transparent communication. This approach complements Importaco's product model, linking innovation and quality with consumer confidence.

Beyond regulatory compliance, the company continues to improve the quality and clarity of the information it provides, avoiding ambiguity and making product information easier to understand.

During 2025, Importaco also made progress in reviewing and strengthening its environmental communications, in line with new European regulatory requirements regarding environmental claims (green claims).

In this context, the company initiated a process for analysing and validating sustainability-related messages included on packaging, marketing materials and corporate communications, with the aim of ensuring that they are based on verifiable and traceable information, are clear and accurate, avoid misleading claims, and remain consistent with the actual environmental performance of products.

This work is supported by tools such as life-cycle assessment, raw material traceability systems and internal control mechanisms, reinforcing the credibility of the information provided and enabling the company to anticipate future regulatory requirements.

CONSUMER RELATIONS AND INCIDENT MANAGEMENT

The company maintains ongoing dialogue with consumers through various customer service channels, providing prompt and effective responses to enquiries and complaints, while using this information as a lever for continuous improvement.

Importaco has a structured complaints management system that enables the recording, analysis and resolution of identified incidents, facilitating root cause identification and the implementation of corrective measures.

In 2025, a total of 252 complaints were handled, of which 215 related to the Importaco Nuts business and 37 to the Importaco Waters business. 100% of complaints were addressed and resolved, with an initial response guaranteed within a maximum period of 24 hours.

The analysis of these incidents enables the identification of opportunities for process improvement, strengthening measures in areas such as supplier collaboration, improvements to storage and control systems, optimisation of production processes and the specific management of incidents within the water business.

In the event of a significant food safety incident, Importaco has specific protocols in place to immediately activate a coordinated action plan involving authorities, customers and the Crisis Committee, thereby ensuring consumer protection.

10.

10.1. On Non-Financial Information Statement

ENTITIES COVERED BY THIS SUSTAINABILITY REPORT				
Company name	Address	Auditor	Participation	
			Direct	Indirect
			Leading company	
Importaco, S. A.	Beniparrell (Spain)	(1)	-	-
Importaco Casa Pons, S. A. U.	Beniparrell (Spain)	(1)	-	100 %
Importaco Nuts Company, S. L. U.	Beniparrell (Spain)	(1)	100%	
Importaco Mediterranean Nuts, S. L.	Beniparrell (Spain)	(2)	-	100%
Importaco Internacional, S. L. U.	Beniparrell (Spain)	(1)	-	100%
Importaco Poland SP. Z. O. O.	Biale Blota (Poland)	(3)	-	100%
Importaco Gida Sanayi Ve dis Ticaret Anonim Sirketi	Izmir (Turkey)	(4)	-	100%
Importaco Terra, S. L. U.	Beniparrell (Spain)	(2)	100%	-
Importaco Terra la Guita, S. L. U.	Beniparrell (Spain)	(2)	-	100%
Importaco Terra Portugal, S. L.	Lisboa (Portugal)	(5)	-	100%
Importaco Argentina, S. A.	Rosario (Argentina)	(2)	-	100%
Importaco USA, L.L.C.	NewMark (United States)	(2)	-	100%
Desarrollo Empresarial y Capital, S. L. U.	Beniparrell (Spain)	(2)	100%	-
Bebidas Naturales, S. L.	Beniparrell (Spain)	(1)	99.99%	-
Aguas de Cortes, S. A.	Cortes de Arenoso (Spain)	(1)	-	71.48%
Agua de Bronchales, S. A.	Bronchales (Spain)	(1)	-	61.31%
Fuente Arevalillo, S. L. U.	Calera y Chozas (Spain)	(1)	-	100%
Font Teix, S. A.	Bunyola (Spain)	(1)	-	75%
Grupo Helados Estiu, S. A.	Ribarroja (Spain)	(1)	48.31%	-
Fondo de Energías Renovables, S. A.	Beniparrell (Spain)	(1)	-	48.24%
Foener Energía, S. L.	Beniparrell (Spain)	(1)	-	48.95%
Prospecciones Acuíferas Aragón S. L. U.	Beniparrell (Spain)	(2)	-	100%
Besana U.K.	Gloucerstershire (United Kingdom)	(6)	-	63.00%
V. Besana SPA	Milán (Italy)	(7)	-	63.00%

The companies not included in this report are excluded because they are not consolidated in the annual accounts, either because they have a stake of less than 50% or because they do not carry out their own operating activities, have no employees or do not generate any direct impact in terms of non-financial information

10.1.1. Format and frequency of the report

The information contained in the report refers to the year 2025 (January-December). The reporting cycle is annual and the last report was published in May 2025.

10.1.2. Verification

This sustainability report has been independently and externally verified by BDO Auditores, S. L. P. to ensure that the data provided is accurate, truthful and complete.

(1) BDO Auditores, S. L. P.
(2) Not subject to mandatory auditing
(3) PKF Consult Sp. z o.o. Sp. k.
(4) Sun Bagimsiz Denetim Ve Yeminili Mali Müsavirlik A.S. (PKF International)
(5) Luiz Felipe Da Silva Quinaz
(6) BDO United Kingdom
(7) BDO Italy

10.2. GRI Table of contents

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Turnover rate	During 2025, a total of 279 employees left the organisation. This figure includes both voluntary resignations and those resulting from dismissals, retirements or deaths occurring during active service. As a result, the staff turnover rate at Importaco stands at 11%, reflecting the percentage of the workforce that has left the company for any of these reasons during the period indicated	GRI 103-2
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If you have any questions or doubts about the published information, please contact us:

Directorate of External Relations and CSR
Importaco Headquarters
Ctra. Real de Madrid, 81-89
46469 Beniparrell, Valencia (Spain)

comunicacion@importaco.com

Importaco

Sustainability Report 2025