

Sustainability Report

FY $\frac{23}{24}$



ROVENSA
— WELL BALANCED AGRICULTURE —



Index

Message from the CEO
Preparing for the CSRD

1 General Information

- 1.1. Business Overview
 - 1.1.1. Our business model and value chain
 - 1.1.2. Strategy and product portfolio development
- 1.2. Materiality Assessment
- 1.3. Creating value through sustainability
- 1.4. Stakeholder Engagement

2 Environment

- 2.1. Tackling Climate Change
 - 2.1.1. Near-Term GHG Emissions Reduction Targets
 - 2.1.2. Our actions to reduce GHG emissions
- 2.2. Carbon Footprint
 - 2.2.1. Progress of our Near-Term SBTi-Verified Targets
- 2.3. Energy Consumption
- 2.4. Pollution

- 2.5. Water
 - 2.5.1. Water Management
- 2.6. Biodiversity and Ecosystems
- 2.7. Resource Use and Circular Economy
 - 2.7.1. Waste Management
- 2.8. Product Quality and Stewardship
 - 2.8.1. Environmental, Health, and Safety Assessments
 - 2.8.2. Lower Risk Plant Protection Products

3 Social

- 3.1. Own Workforce
- 3.2. Health and Safety
 - 3.2.1. Safety: leading by example
 - 3.2.2. Prevention and mitigating of occupational Health and Safety impacts of our business
 - 3.2.3. Work-related Injuries
 - 3.2.4. Work-related Illnesses
 - 3.2.5. Hazards Identification, Risks Assessment and Incidents Investigation
- 3.3. Well-Being and Work-Life Balance
- 3.4. Diversity, Equity, and Inclusion
- 3.5. Employee Engagement

4 Governance

- 4.1. Business Conduct
- 4.2. Corporate Governance
- 4.3. Sustainability Governance
 - 4.3.1. ESG Accountability from the Top
- 4.4. Business Ethics
- 4.5. Data Security and Protection
- 4.6. Management of Suppliers

5 Reporting and Data

- 5.1. ESG Dashboard
 - 5.1.1. ESG Dashboard – Governance
 - 5.1.2. ESG Dashboard – Climate
 - 5.1.3. ESG Dashboard – Social
- 5.2. Restatements of Information
- 5.3. GRI Content Index/ SDG/ UN
 - 5.3.1. Global Compact Principles Index
- 5.4. Independent Assurance Report
- 5.5. End notes



Message from the CEO



Dear Employees, Customers, Shareholders, and Communities,

Reflecting on the past year, we reaffirm our commitment to sustainability and highlight our key achievements, challenges, and future goals. Sustainability is integrated into our business strategy and operations, aimed at driving long-term value and ensuring a sustainable future for all.

Our commitment to sustainability is not just about meeting regulatory requirements or market expectations. It involves creating lasting value for our shareholders, customers, employees, and the communities we serve.

Over the past year, we have made progress in our environmental, social, and governance (ESG) performance. A milestone was the validation by the Science Based Targets initiative (SBTi) of our near-term scope 1, 2, and 3 Greenhouse Gas (GHG) emission reduction targets in February 2024.

This report outlines our efforts to address climate change.

As a global leader in agriputs for sustainable agriculture, we acknowledge our responsibility to assist our farmers in contributing to mitigate the effects of climate change, while making their business resilient as well.

In our social performance, we have made progress, particularly in Health & Safety, through the expansion of our STAR (Safe Team at Rovensa) program. This has resulted in a 42% decrease in the Lost Time Injury Frequency Rate (LTIFR), closing the fiscal year at 4.3.

While we recognise our achievements, we also acknowledge the challenges we face in our journey towards sustainability. These challenges present opportunities for innovation and growth through sustainable practices.

We are committed to continuously improving our ESG performance and sustainable practices. We reaffirm our commitment to the **Ten Principles of the United Nations Global Compact (UNGC)** [🔗](#) in the areas of Human Rights, Labour, Environment, and Anti-Corruption. In this annual Communication on Progress (CoP), we describe our actions to continually improve the integration of the UNGC and its principles into our business strategy and daily operations.

To continuously improve in this matter, we will engage with external stakeholders in the upcoming fiscal year to better understand the impacts, risks and opportunities of our business.

Looking ahead, we aim to refine our sustainability strategy to prioritise our actions to drive meaningful impact on people and the planet.

We invite you to join us in our sustainability efforts, adopt sustainable practices, report transparently on progress, and lead the way towards a more sustainable and prosperous future for all.

Sincerely,

Javier Calleja

Rovensa CEO

Preparing for the CSRD

Rovensa will be required to report against the new European Union Corporate Sustainability Reporting Directive (CSRD) and underlying European Sustainability Reporting Standards (ESRS) from 2026, on fiscal year 2025/2026 data.

This report has been prepared and assured in accordance with the reporting frameworks of the Global Reporting Initiative (GRI) Standards and the Sustainable Accounting Standards Board (SASB). For our next report, we anticipate using the ESRS standards as a framework during the adaptation period to comply with the new reporting directive.

How we are preparing

During this reporting period, we have completed a preliminary gap assessment to appropriately guide our transition efforts and provide visibility over which indicators and data points we currently cover, and which we expect to require the most effort to report. At the same time, we have begun working

with our information systems teams to centralise Environment, Social and Governance (ESG) data across the Group. As this report is published, we are performing our Double Materiality Assessment (DMA).

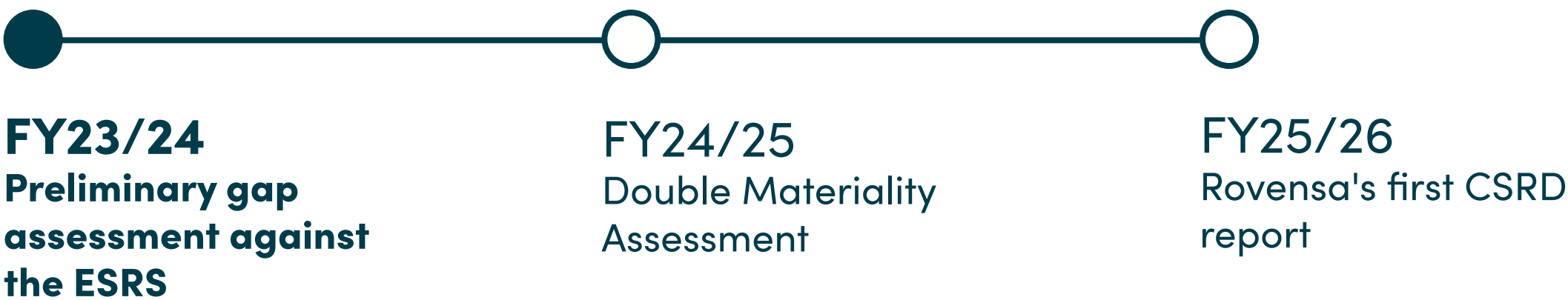
The DMA will help us enhance our sustainability strategy framework for 2023-2030 by identifying the most relevant topics. Our goal is to better address the evolving challenges and opportunities in our industry, ensuring that our efforts continue to positively impact society, agriculture, and the use of global resources.

Therefore, in this sustainability annual report, we won't be providing details on the progress of every aspect of our entire sustainability strategy but will instead highlight the key areas that are most relevant and impactful.

In this report

In this report, we have increased the level of detail of reported information, to better align with future ESRS reporting requirements and build a structure that begins to conform to the sections of the forthcoming sustainability statement. The report chapters have been organised according to the framework that will be mandated by the ESRS starting in 2026.

CSRD Roadmap



1 General Information



The Sustainability Report of Fiscal Year (FY) 2023/2024 is a consolidated statement of Rovensa’s sustainability performance during the period of July 1st of 2023 to June 30th of 2024.

Sustainability Frameworks

Rovensa’s Sustainability Report has been prepared in accordance with the most updated Global Reporting Initiative (GRI) Standards and Sustainable Accounting Standards Board (SASB), and Rovensa’s own metrics. The recommendations of the GHG Protocol ⁱ, including scope 3, were used to calculate and disclose GHG emissions data. This Sustainability Report forms the basis for the implementation of the Ten Principles of the UNGC on human rights, labour, environment, and anti-corruption in our Group, serving as a Communication on Progress (CoP). An index containing GRI, SASB and Rovensa’s specific indicators, as well as the corresponding Sustainable Development Goals and UNGC Principles is provided at the end of this report.

Consolidation

The data in this Sustainability Report is consolidated according to the same principles as the financial statements. Thus, the consolidated quantitative ESG data comprises the parent company, Rovensa, S.A., and subsidiaries controlled by Rovensa. The data covers Rovensa’s direct operations and sites, and for the carbon footprint, direct tier 1 suppliers and clients in the upstream and downstream value chain. Associates, defined as companies in which the Group has significant influence but does not have control or joint control through participation in the company’s financial and operating decisions


(normally where it holds between 20% and 50% of the share capital), are not included in the consolidated ESG data points.

Data Estimation

We use estimates, averages or assumptions for the reporting of some data points. The underlying data is sourced from external data providers. We use sector averages if no information is available. Estimates are used for environmental data for Laon and Orihuela industrial plants according to production levels, except for carbon footprint purchased goods, and upstream and downstream transportation, as the production of the two sites was transferred to other locations during the fiscal year. Estimation is also used in the carbon footprint to calculate scope 3 GHG emissions through average-data methods. For example, in the calculation of scope 3 category 1 purchased goods – i.e. the calculation of emissions stemming from the purchase of raw materials – the closest matching emission factor was used, often from a broad variety of organic or inorganic chemicals. All other quantitative metrics were calculated using direct measurement. Further information on the key estimates and assumptions applied are detailed in the pages of this report with quantitative ESG data tables.

The data we use is subject to continual improvement, given also that sustainability-related regulation will result in more standardised data being available in the future. We aim to be transparent in our disclosures on any changes in underlying data or assumptions to explain movements and provide the appropriate context to readers of this report.

Restatements of Data

We work to continuously improve the quality and accuracy of our data, to support informed strategic decision-making. For this purpose, we have performed restatements of information when appropriate on the carbon footprint of fiscal year 2022/2023, and related energy metrics. The majority of these restatements have arisen from an expanded scope due to the acquisition of new companies in recent years, with some being necessary to correct previous data inaccuracies. This method ensures that our sustainability metrics remain comprehensive and reliable. These are stated throughout the report and in the chapter [Restatements of Information](#) .

Approval Process

Our Sustainability Report was prepared by the Corporate Sustainability Department and verified by Rovensa's Executive Management Team (EMT) and Sustainability Committee and approved by the Board. We engaged Ernst & Young – Audit & Asociados, SROC, S.A. as a third-party independent entity to provide limited assurance of this report and its contents in accordance with the International Standard on Assurance Engagements (ISAE) 3000 Revised. The limited assurance statement can be found at the end of this report.



Business Overview

Rovensa is a group of companies with sales presence in over 90 countries throughout the world and employs 2,638 people, which strive every day to accomplish our mission of helping to feed the planet, through a balanced and sustainable agriculture.

Our business model and value chain

Rovensa is dedicated to creating, producing, and selling high-quality agricultural inputs that empower farmers to cultivate safe, nutritious, and healthy food, thereby contributing to global food security. Our comprehensive business model is built on a robust value chain that starts with advanced in-house research and development of our product portfolio, followed by rigorous laboratory-scale research, extensive field trials, and obtaining all necessary regulatory approvals.

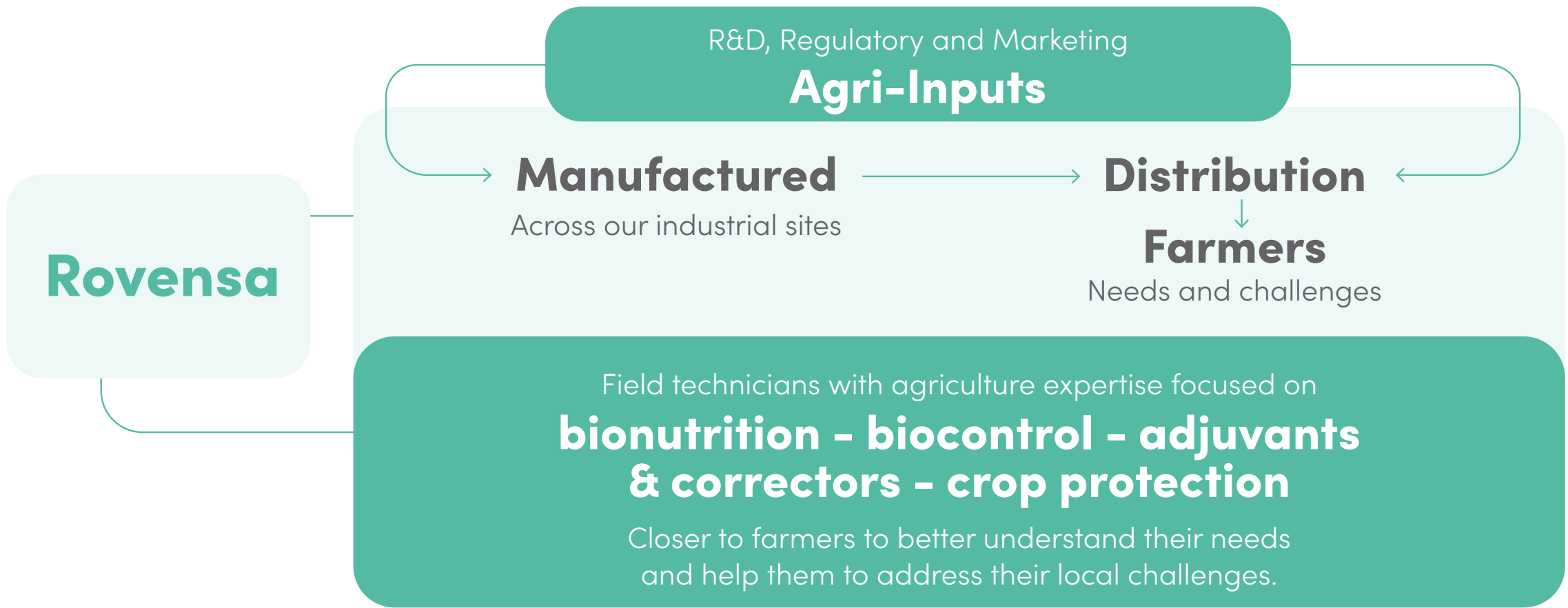
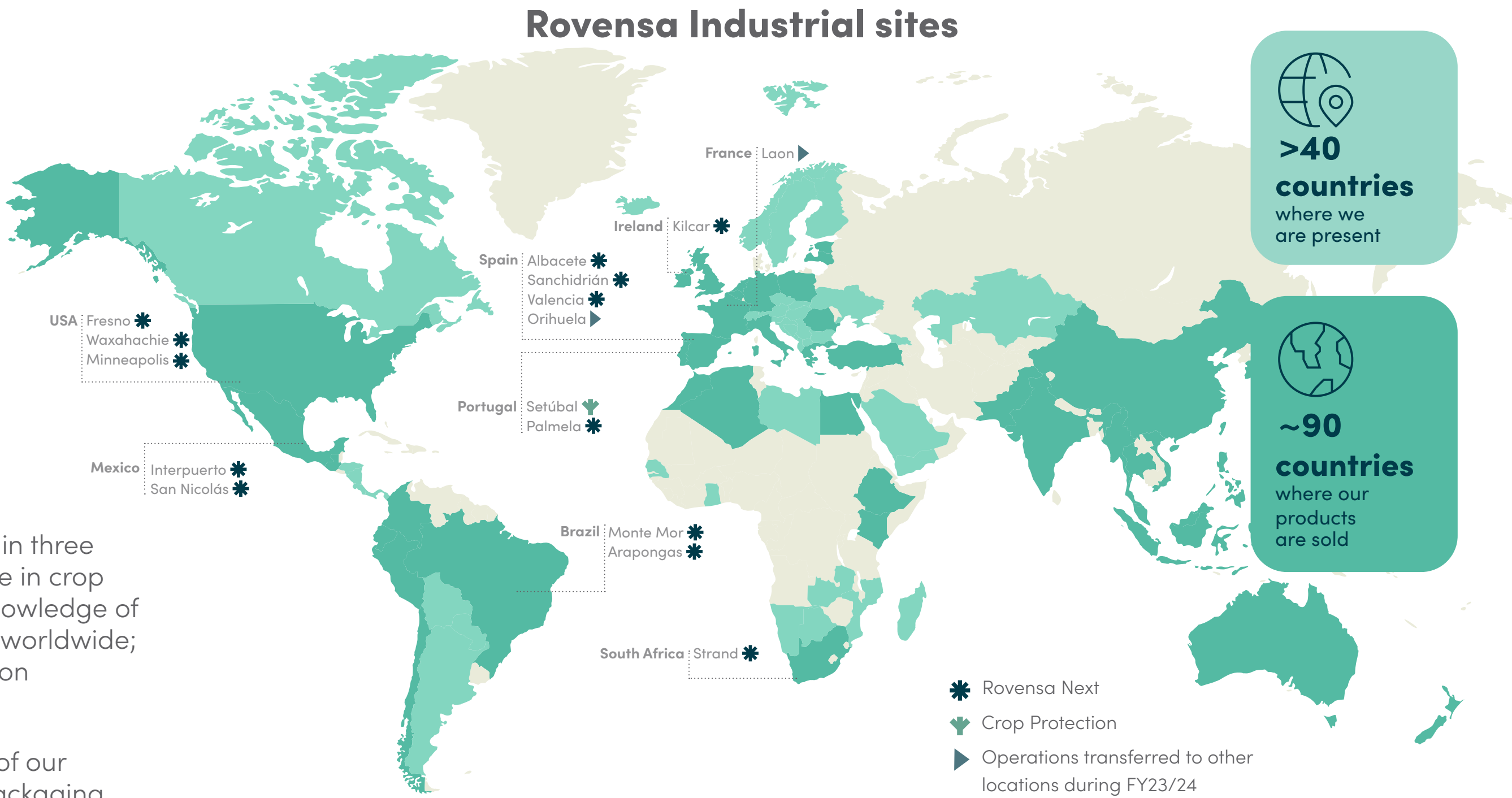
Once development is complete, our products are manufactured using responsibly sourced raw materials, packed, and stored at our industrial sites. From there, they are distributed globally through an extensive network of distributors, retailers and farmers. Our 'Boots on the Ground' teams, comprised of technical field experts, work closely with farmers and distributors to identify and address their specific challenges. These

teams leverage their deep knowledge in three areas: (1) the crop needs, with expertise in crop management; (2) our portfolio, with knowledge of product effectiveness trials conducted worldwide; and (3) the farmers, ensuring a return on investment for growers.

The cycle concludes with the end-use of our products, which includes options for packaging disposal, recycling, or returning to designated collection points.

This customer-centric approach ensures that we not only meet the needs of our clients but also support the broader goal of sustainable agriculture.

In fiscal year 2023/2024, Rovensa relocated some of our production activities, moving production of Orihuela and Laon to other locations. At the same time, we strengthened our position in the US market through acquisition of Agro-K, meaning we have added a new production site this year, in Minneapolis, USA. With this acquisition, we now have three industrial sites in the USA, serving our clients in the American market.



Strategy and product portfolio development

Rovensa is organised around two business units, Rovensa Next, the Biosolutions unit and Ascenza-Selectis, the Crop Protection unit. Both units are working to develop more specific product portfolios that can offer essential solutions for the agriculture sector and facilitate the sector in achieving two primary challenges: respond to increasing protein demand and contribute to the carbon equivalent neutrality target by 2050.

Biosolutions

Biostimulants

Biostimulants may contain different bio compounds that originate from natural sources such as seaweed, humic acids, amino acids and different microbial extracts. This allows them to be used as solutions for different purposes.

They help crops to prevent and cure abiotic stress levels which can drastically harm yields and are a growing concern today, aggravated further by climate change.

Biostimulants also enhance soil health, by providing organic matter and improving soil structure. This allows the soil to better retain humidity and strengthen its capacity to sequester organic carbon.

They allow distinctively and precisely to answer the specific needs of the crops along whole lifecycle, preventing the use of massive generic solutions, which are damaging climate and nature.

This family of product will allow us to further develop our share and the quality of it in the permanent crops (fruit trees, olive, vineyards, grassland, agroforestry, and others), which have, with their carbon sink ability, a decisive role to play in the carbon equivalent neutrality target.

Bionutrition

Bionutrition, another product family in our portfolio, is a nature-based fertiliser, which includes various types of natural raw materials, organic matter, micronutrients and microbial extract enhancers.

In an integration nutrition program, they allow an optimised application of nutrition responding to specific needs of crops during the life cycle, avoiding generic approaches that are frequently representing huge wastes of products, soil leakages, and unnecessary GHG emissions.

Similar to Biostimulants, the organic matter content positively impacts soil health and structure, in turn benefitting nature and climate.

With the introduction of some microbials, they improve drastically the biological nutrition fixation's ability of some crops in air and soil, with an important reduction of GHG emissions.

Our Bionutrition portfolio is also differentiated through its solubility characteristic, allowing the products to be used in dripping systems and greenhouses. This allows for water savings and reduction of GHG emissions in covered spaces.

Biocontrol

Designed to prevent and eliminate biotic stress on crops and maximise crop yields in a sustainable way, Rovensa Next's portfolio includes several solutions based on active ingredients such as microorganisms, plant extracts and other natural sources that are used as bioinsecticides (control or eradicate insects and mites), bio fungicides (regulate the activity of plant pathogenic fungi and bacteria), bionematicides (for nematodes population management), among others.

For pest integration management, biocontrol solutions allow for targeted applications, educing the use of hazardous chemical compounds across different stages of the crop lifecycle. This helps to safeguard toxicity implications to nature.

Additionally, Biocontrol products allow for elimination or reduction of residue content in fresh food, positively impacting human health.

Adjuvants & Correctors

Adjuvants and correctors enhance the performance of biocontrol, crop protection and bionutrition solutions, improving efficacy and consistency of the applied formulation. This category includes Utility Adjuvants, which modifies the physical and chemical characteristics of spray mixtures, maximising and improving the ease of application, as well as Activator Adjuvants, which enhances the performance of bionutrition, bicontrol and crop protection products by increasing their absorption levels.

Adjuvants contribute not only to a more efficient use of water but also play a crucial role in reducing the requirement to apply high levels of chemical crop protection and nutrition products in agriculture.

Crop Protection

Crop Protection consists of the production of generic and off-patent innovative Plant Protection Products (PPPs) for responsible and sustainable agricultural management. We aim to continuously reduce our portfolio risk by:

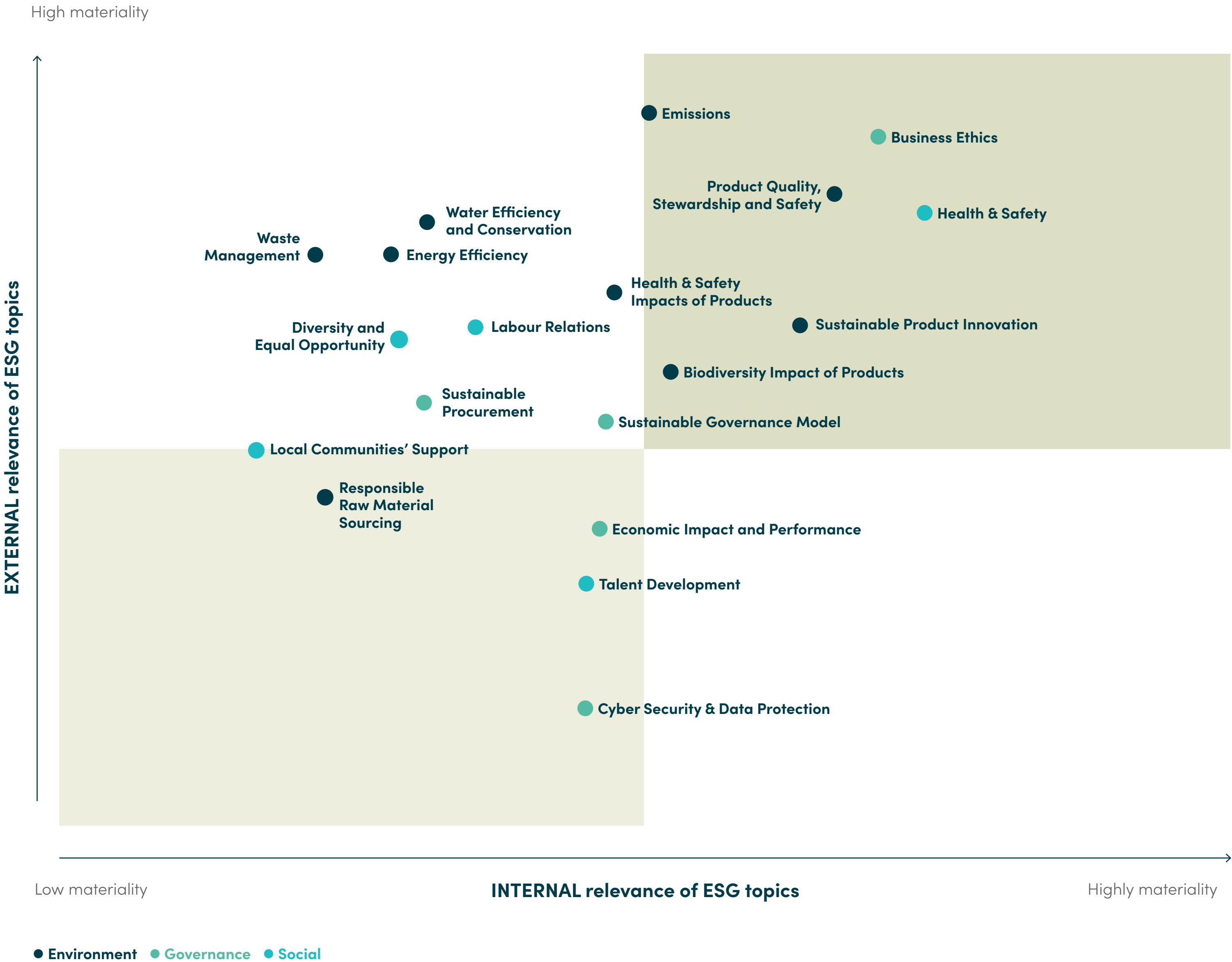
- Replacing high-risk products (category 16) with medium (category 8) and low-risk products (category 1).
- Substituting products with a high dose of application with products with a lower dose.



Materiality Assessment

This report was prepared using the single materiality matrix developed in 2020.

This matrix, aimed at reporting against the GRI, was developed through research on a variety of internal and external sources, including the GRI, UNGC, SASB, and other ESG reports and Public Policy Strategies relevant to our industry. Over 60 ESG topics were merged into 19 key topics and evaluated and ranked by our Board of Directors and Executive Management Team (EMT). We are currently in the process of conducting a Double Materiality Assessment to update our reporting framework in alignment to CSRD and ESRS.



Creating value through sustainability

Sustainability is integral to how we operate as a business, and is guided by our sustainability vision: a world with zero hunger, in which we help to feed the planet within its planetary boundaries.

We believe that it is our responsibility to work daily to help reduce our environmental and social footprint, and increase the positive impacts generated from our business activities. Thus, our **Sustainability Strategy** for 2023/2030 lays out our commitment to contributing to a more balanced society, a more balanced agriculture and a better use of global resources.

We align our Sustainability Strategy to the United Nations Sustainable Development Goals (UN SDGs). We recognise our responsibility in contributing primarily to achievement of the following four SDGs, for which we believe our business can have a greater impact.



Our Sustainability Strategy is guided by four Pillars of Action representing the strategic priorities for our Group. Together, these four pillars respond to our material issues identified through our materiality assessment conducted in 2020.

We are currently undertaking a thorough review of our strategic priorities to ensure they remain aligned with the most material sustainability issues for our business. This process is being guided by the Double Materiality Assessment we are conducting in the fiscal year 2024/2025. This assessment will provide us with critical insights into the environmental and social impacts of our operations, as well as the financial risks and opportunities associated with these impacts. By reassessing our priorities, we aim to refine our Sustainability Strategy to better address the evolving challenges and opportunities in our industry, ensuring that our actions continue to contribute positively to a more balanced society, agriculture, and use of global resources.

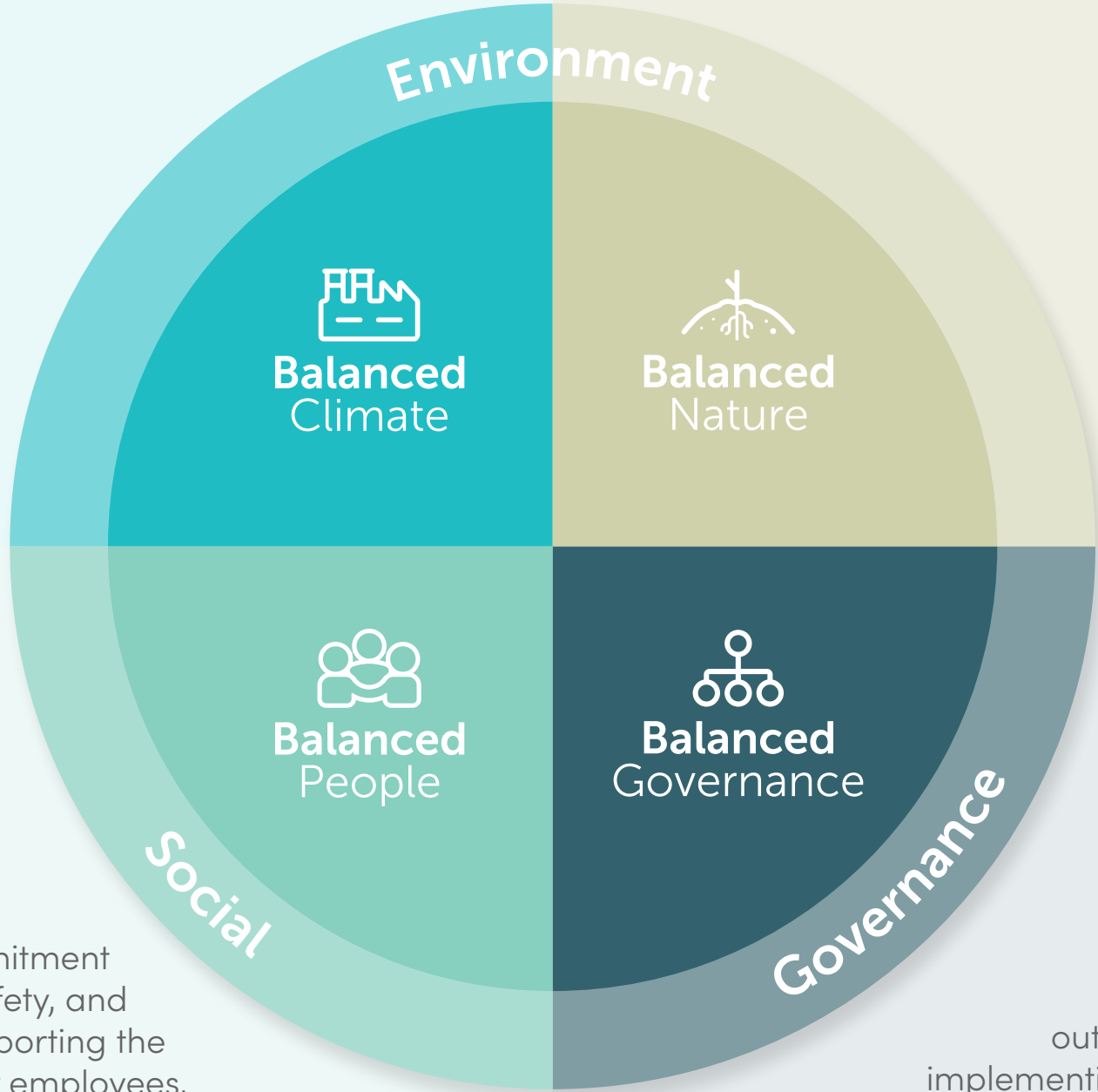
Therefore, in this sustainability annual report, we will focus on reporting only the mandatory Global Reporting Initiative (GRI) standards that pertain to the most material sustainability topics for our business identified in our materiality matrix. This means we won't be providing details on the progress of every aspect of our entire sustainability strategy but will instead highlight the key areas that are most relevant and impactful.

Balanced Climate

covers our efforts to tackle climate change to balance life on Earth. We are striving to reach Net Zero emissions and eco-efficiency in our operations.

Balanced Nature

describes how we intend to help farmers become stewards of nature, fostering the production of safe, healthy and nutritious food, while also demonstrating environmental stewardship.



Balanced People

demonstrates our commitment to enhancing health, safety, and well-being at work, supporting the work-life balance of our employees, promoting diversity, equity and inclusion, striving for gender balance, improving the working experience of our employees, and creating a positive social impact on the communities around us.

Balanced Governance

outlines our commitment to implementing a robust governance model to embed sustainability across our organisation. Our balanced governance model will also enforce our Code of Conduct and ESG standards to ensure alignment across the Group, including with our suppliers.

Sustainability Memberships

In our continuous journey toward sustainability, we have embraced a multifaceted approach that includes committing to globally recognised standards and collaborating with key initiatives. Our dedication to sustainable practices is reflected

in our strategic memberships and commitments, which drive us to innovate and lead by example in promoting environmental stewardship and social responsibility.

UNGC signatory

We are a signatory member of the United Nations Global Compact, committed to addressing the Ten Principles concerning human rights, labour practices, the environment, and anti-corruption. We actively work towards achieving the Sustainable Development Goals.

SBTi commitment

We are aligned with the Science Based Targets initiative (SBTi), and our near-term science-based emission reduction targets have been validated as of February of 2024. The SBTi is a collaborative initiative led by the Carbon Disclosure Project (CDP), the UNGC, World Resources Institute (WRI), and the Worldwide Fund for Nature (WWF).

It assists companies in aligning their emission reduction targets with the latest climate science to limit global warming and support the objectives of the Paris Agreement. Having our near-term targets approved by SBTi indicates that our Greenhouse Gas (GHG) reduction targets are based on climate science consistent with the Paris Agreement's goal of limiting global temperature rise to 1.5°C above pre-industrial levels.

SBTN membership

We joined the Science Based Targets Network (SBTN) Corporate Engagement Programme (CEP). This membership allows Rovensa to support the development of methods, tools, and guidance to set science-based targets for nature. Rovensa attends member-only sessions to discuss the execution of technical guidance.

BCSD membership

As a regional extension of the Global Network of the World Business Council for Sustainable Development (WBCSD), we are members of BCSD Portugal. WBCSD is the largest international business organisation working in sustainable development, contributing towards a more balanced, fair, innovative, and competitive future, capable of generating work and social well-being.

Act4nature

Act4nature is an initiative launched by Entreprises pour l'Environnement (EpE), a Global Network partner of the World Business Council for Sustainable Development (WBCSD) in France. The initiative aims to mobilise companies to protect, enhance, and restore biodiversity. We are members of Act4nature Portugal, an initiative founded on the principles of Act4nature International of the WBCSD.

Stakeholder Engagement

We actively engage with stakeholders to address sustainability issues and identify emerging trends that may impact our business. This enables us to adapt, build resilience, and advance our sustainability strategy initiatives.

 Key Stakeholders	 Why we engage	 How we engage
Investors, banks and rating agencies	Investors oversee our strategic priorities, as we seek to improve the business resilience and long-term value of our Group.	Regular investor calls // Webinars // Monthly meetings with shareholders & regular communication. Additionally, this group of stakeholders can stay informed about our ESG performance through our corporate website and social media channels, where they can access our Sustainability Annual Report, which is our most comprehensive resource on ESG performance.
Employees	Engaging employees allows us to assess their needs, give them a voice in the organisation, and provide a positive work experience that promotes retention and overall well-being.	Organisational climate survey // Annual Performance Reviews // Business teams meetings // Training // Health and well-being programs // Work Councils with employee’s representatives and Human resources // Whistleblowing channel // Remote Working Policy.
Customers and end-users	Our distributors and our products end users – farmers – are the stakeholders to whom our products are directed. We engage to understand their needs and provide guidance and stewardship on our product usage and safe human and environmental use (from product selection to the correct empty containers disposal, passing through product spraying preparation and application).	Regular meetings and technical support to distributors about the optimal usage of our agri-inputs and its correct application on farming // On-field advisory visits to share knowledge about our products // Specialised marketing materials, such as product catalogues and leaflets, to explain our product features // Dedicated web pages with technical information.
Academia	We engage with the academia to learn and share new ideas, supporting the development of science-based innovations towards a sustainable agriculture.	We have standing agreements with universities and institutions, where we use their infrastructure for research and development projects.
Associations and partnerships	Partnering with associations fosters innovation, shares best ESG practices, and promotes sustainable development of our business.	Organisational memberships // Research collaboration // Information sharing in dedicated workshops and conferences // Board members of several business associations.
Suppliers	Engaging with suppliers helps us to build long-lasting partnerships and expand our sphere of influence, improving the ESG performance of our supply chain.	Rovensa Supplier Portal, available in our corporate website // Supply Chain ESG Questionnaires, where we evaluate suppliers on ESG topics.
Regulatory bodies/ policymakers	Actively engaging with policymakers, regulatory bodies and industry councils to address challenges of our industry.	Conferences, events, workshops and industry councils  .
Local communities	Supporting local communities helps us to give back to the spaces where we operate.	We support communities local to our operations by providing donations to important local causes, in particular social and environmental initiatives that benefit the community.





2 Environment

Tackling Climate Change

In this chapter, we disclose our environmental performance, and how we are working as an organisation to ensure climate change mitigation and resilience, in our own operations, upstream and downstream value chain.

The reduction of our Group’s carbon footprint is one of our key priorities. We recognise the impact of our activities in contributing to climate change and understand our responsibility as an organisation to reduce our GHG emissions to ensure we contribute to limiting global temperature rise to 1.5°C.

Near-Term GHG Emissions Reduction Targets

In February 2024, Rovensa's near-term science-based emission reduction targets were validated by the Science Based Target initiative (SBTi). This validation confirms that our Greenhouse Gas (GHG) reduction targets are scientifically grounded and aligned with the Paris Agreement's goal to limit global temperature rise to 1.5°C above pre-industrial levels.

Our Near-Term Reduction Targets

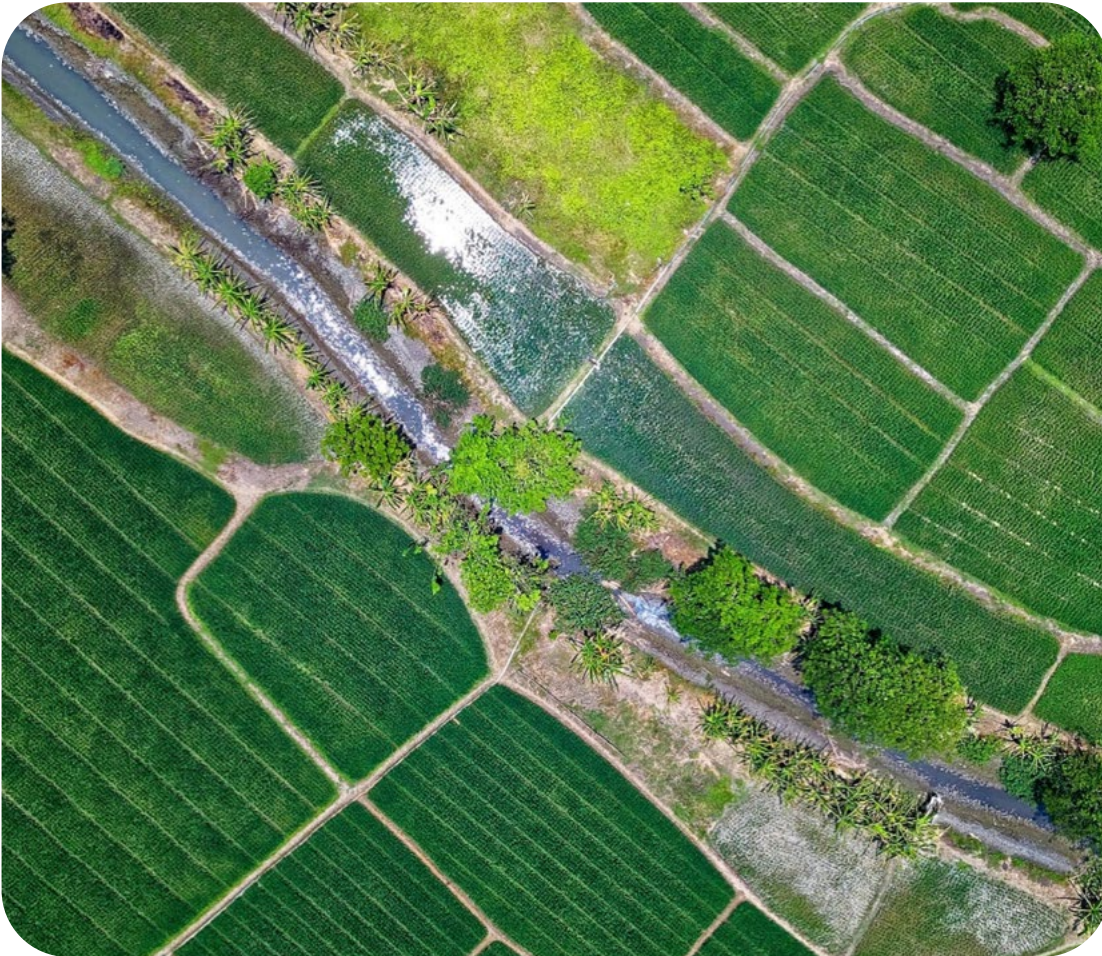
- Reduce absolute Scope 1 and 2 GHG emissions 50% by 2030 from a 2021 base year;
- Reduce absolute Scope 3 GHG emissions from purchased goods and upstream and downstream transportation and distribution by 25% by 2030 from a 2021 base year.

Tackling climate change requires ambitious and necessary action from the corporate sector and our science-based targets prove our commitment to doing not what is easy but what is necessary.

Our actions to reduce GHG emissions

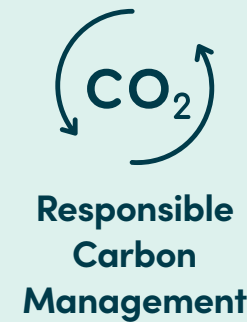
Following the launch of our [Net Zero Roadmap](#) in March 2023, cross-functional departments of our Group continue to work collaboratively on four main pillars of action to reduce our carbon footprint: (1) responsible carbon management; (2) renewable energy; (3) greening supply chain and low carbon operations; and (4) sustainable agricultural practices. Planning and implementation phases have been initiated by sites and corporate departments to achieve the targets within the timeframe. Although some technology and market constraints have arisen regarding our longer-term targets, we will continue to seek innovative and tangible actions to achieve our near-term GHG emission reduction targets.

We continue to make advances on Focus Areas Responsible Carbon Management’ and ‘Renewable Energy’. In this fiscal year, we initiated engagement with relevant departments on purchased goods and upstream and downstream transportation, the three most carbon intensive categories for our organisation. However, given that most of our emissions lie in these aspects of our value chain, we recognise that further action is needed to drive forward achievement of targets in the Focus Area ‘Greening Supply Chain and Low Carbon Operations’. Next year, we plan to address the underlying issues halting progress of this Focus Area, as well as establish better governance mechanisms for our [Net Zero Roadmap](#) to incentivise further action to be taken.



Focus Area

Progress of our decarbonisation path in FY 23/24

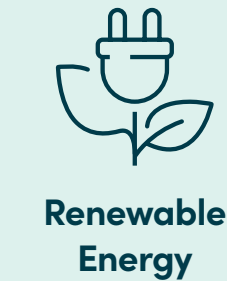


Alignment to a 1.5 °C warming scenario

○ The SBTi validated our near-term scope 1, 2 and 3 GHG emission reduction targets in February 2024. This means that the decarbonisation targets in our [Net Zero Roadmap](#) are officially aligned to the latest climate science, namely with the objective of the Paris Agreement to limit global temperature rise to 1.5°C above pre-industrial levels.

Upskilling of the Group on climate change

○ Six members across the Board of Directors and EMT, completed a specialised three-month Climate & Biodiversity Designation and Certification training led by Competent Boards, by December 2023.



Increasing our share of renewable electricity

- A total of 8 out of sixteen (50.0%) of our industrial plants purchase 100% renewable electricity:
 - 6 out of 8 European plants: Albacete, Sanchidrián, and Orihuela in Spain, Laon in France, Setúbal in Portugal, and Kilcar in Ireland.
 - 2 out of 8 non-European plants: Arapongas and Monte Mor in Brazil.
- A total of 5 out of sixteen (31.3%) of our industrial plants have solar panels installed to generate part or all of their electricity needs:
 - 3 out of 8 European plants: Valencia and Sanchidrián in Spain and from this fiscal year, Palmela in Portugal.
 - 2 out of 8 non-European plants: Fresno in the USA, Strand in South Africa.



Alignment of our suppliers to Net Zero

○ We issued a questionnaire to all our upstream and downstream transportation suppliers, to assess the availability of more fuel-efficient and electric vehicles in their fleet. We posed questions related to their overall decarbonisation plans and actions currently being taken to reduce their fleet emissions. The responses will be used to gauge which suppliers must be engaged further to reduce their associated transportation emissions, and whether there are opportunities to use cleaner vehicles with existing transportation suppliers to transport materials and/or our products.



Internal training has been provided to technical and commercials at Rovensa to better explain to distributors and farmers the correct application of our products to combat increased abiotic stresses, water scarcity or changing biotic stresses, improving crop resilience and soil health.

Carbon Footprint

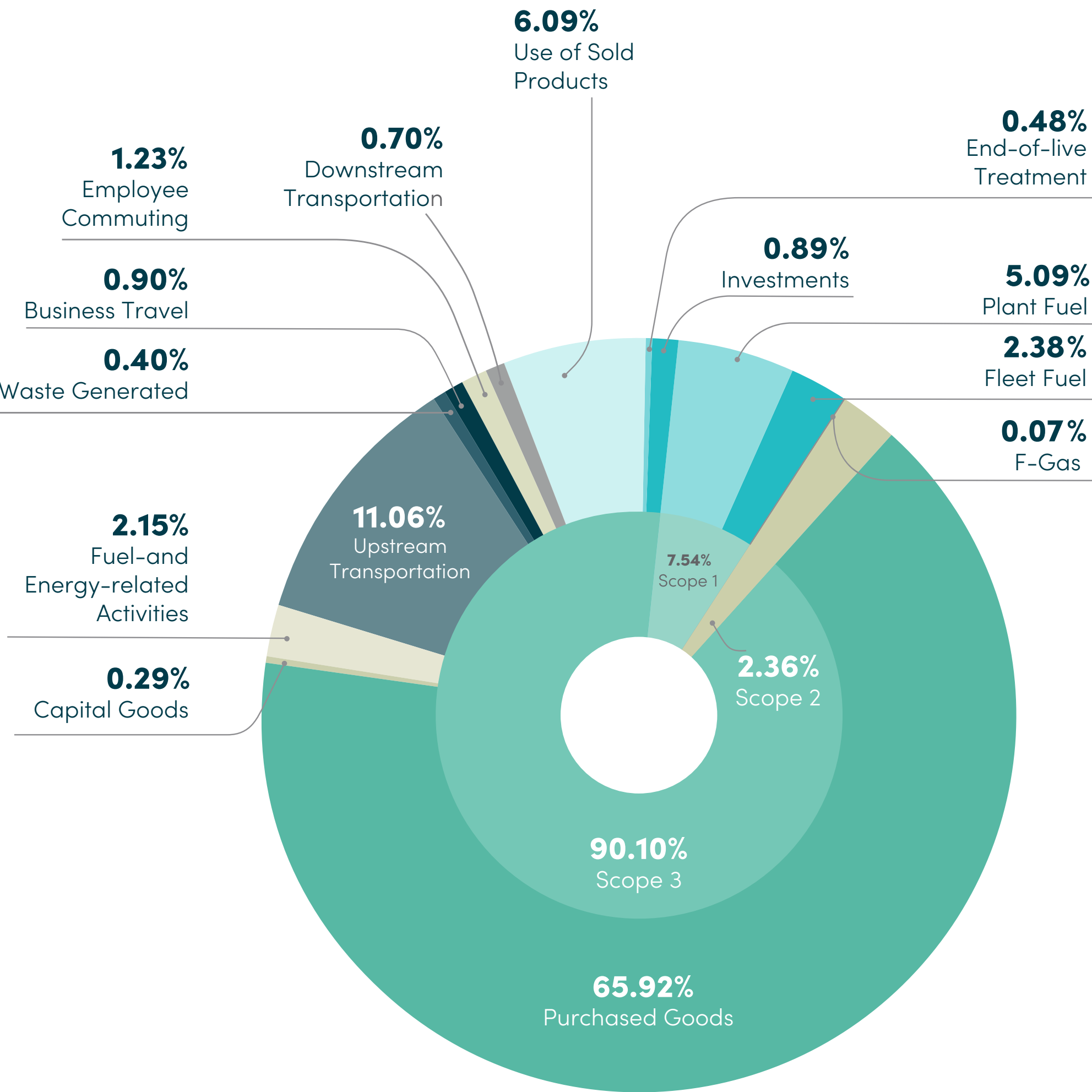
During fiscal year 2023/2024, our GHG emissions are comprised mostly of scope 3 activities, which account for 90.1% of the total carbon footprint of the Group.

Purchased goods and upstream transportation and distribution continue to account for the bulk of these GHG emissions: the former contributes to 65.9% of our total emissions and the latter 11.1%. Scope 1 and 2 represent the remaining 9.9% of our footprint.

GHG emissions ^A (tCO ₂ e)	FY 23/24	FY22/23 ^B	Δ 23/24-22/23
Scope 1 - Direct GHG emissions	21,603	21,798	-0.9%
Fuel plants	14,585	14,193	2.8%
Fleet fuel ^C	6,822	7,387	-7.6%
Leakage of fluorinated GHG	196	218	-10.2%
Scope 2 - Indirect GHG emissions ^D Market-based	6,759	5,877	15.0%
Market-based	6,759	5,877	15.0%
Location-based	6,835	7,398	-7.6%
Scope 3 - Other indirect GHG emissions ^E Market-based	258,190	278,836	-7.4%
Purchased goods and services	188,877	210,867	-10.4%
Capital goods	831	-	-
Fuel- and energy-related activities (not included in scopes 1 or 2) ^C Market-based	6,168	4,919	25.4%
Market-based	6,168	4,919	25.4%
Location-based	6,104	5,036	21.2%
Upstream transportation and distribution	31,677	34,468	-8.1%
Waste generated in operations	1,151	1,237	-6.9%
Business travel	2,569	1,981	29.7%
Employee commuting	3,516	6,484	-45.8%
Downstream transportation and distribution	2,009	3,115	-35.5%
Use of sold products	17,453	14,318	21.9%
End-of-life treatment of sold products	1,384	1,448	-4.4%
Investments	2,555	-	-
Total scope 1, 2 and 3 Market-based	286,552	306,510	-6.5%
Total GHG emissions intensity ratio ^F (tCO2e/ ML of production) Market-based	1,532	1,513	1.2%

(A) To calculate emissions, we collected primary activity data from our operations and suppliers (the latter currently available only for electricity suppliers). Emission factors (EF) were obtained from the most recently published data, made available by national or international competent authorities. Some sources include the Portuguese Environmental Agency (APA) - NIR 2024 and GHG Protocol - calculation tools, 2017 for scope 1; Climate Transparency Reports for scope 2; DEFRA 2024 and Ecoinvent for scope 3. Whenever possible, and when the source of information was available, the different GHG identified by the Kyoto Protocol were considered, namely: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFC), perfluorocarbons (PFC) and sulphur hexafluoride (SF6). Our most recent acquisition - Agro-K - located in Minneapolis, USA, has been included in our carbon footprint for FY23/24. It is not included in previous years. Data gathering limitations associated with Laon and Orihuela: all FY23/24 GHG emissions except Scope 3 Categories 1, 4 and 9 were estimated based on production levels. (B) FY22/23 data contains restatements since the Sustainability Report FY22/23. Please see section [Restatements of information](#) for more details. (C) Fleet fuel emissions were calculated using a spend-based method. To convert spend into volume of fuel, an average of 2023 from the International Energy Agency was used, for both FY23/24 and FY22/23. (D) Scope 2 and Scope 3 Category 3 Fuel- and energy-related activities (not included in scopes 1 or 2) were calculated using market-based and location-based methods: location-based using country average EF; market-based using supplier-specific EF present in energy bills. Scope 2 covers all industrial plants, and the most material offices and warehouses based on the number of employees. (E) All material and applicable scope 3 emissions categories according to the GHG Protocol were calculated. Category 1 Purchased goods and services: includes purchases of direct materials (materials directly used in our final products, such as raw and packaging materials), as the most material purchases in quantity for Rovensa; it excludes services and purchases of indirect materials (materials not directly used in production). Category 2 Capital goods and Category 15 Investments are disclosed for the first time in this report. Category 4 Upstream transportation and distribution: includes transportation purchases of direct materials and products sold by Rovensa, the transport of which is paid for by the Group. Category 6 Business travel includes air and rail travel of companies from Portugal, Spain, Italy, and some companies in Mexico, as it was not possible to collect data for the entire Group. Category 7 Employee commuting was calculated via survey to employees of the Group. Category 9 Downstream transportation and distribution: includes transportation of products sold by Rovensa, the transport of which is not paid for by the Group. Category 11 Use of sold products was calculated according to IPCC, Chapter 11, which provides methodologies to be adopted for the inventory of N2O emissions from managed soils, including indirect N2O emissions from additions of nitrogen (N) to land due to deposition and leaching, and additional emissions of CO2. Category 12 End-of-life treatment of sold products was calculated via the GHG Protocol Quantis tool. (F) Intensity ratio calculated using total emissions (market-based) divided by the industrial production as the organisation-specific metric. As we have production of solids and liquids, to convert mass units into volume, an average density of production was used whenever possible, otherwise 1 kg = 1 L was assumed.

GHG Emissions (%) FY 23/24



From fiscal year 2022/2023 to 2023/2024, we observed a decrease of 6.5% of the total GHG emissions of our Group. These results are in line with the decrease in industrial production observed between the two fiscal years – production in the current period totalled approximately 187.1 ML, a 7.6% decrease from the previous reporting exercise.

The reduction in the total emissions can be attributed to the category of purchased goods. Linked to our decreased production, we purchased less goods – specifically raw materials – resulting in a reduction in our purchased goods category. We decreased the quantities of raw materials purchased by 4.1%, which was accompanied by a decrease of 11.7% in GHG emissions. This means that certain emissions-intensive materials were purchased in smaller quantities – the reduction in emissions was higher than the reduction in purchased quantities. On the other hand, packaging materials purchased quantities increased by 5.2% because some of our sites started the year with a large inventory level of semi-finished goods, limiting the need for purchase of more raw materials but requiring packaging purchases for finishing and shipping final products to customers. Despite this increase in purchased quantities, packaging emissions decreased by 1.2%.

Scope 1 GHG emissions decreased by 0.9%, driven principally by the decrease of 7.6% in fleet fuel, most significant in Brazil and Spain. In Brazil, we improved our classification of fleet vehicles and considered ethanol vehicles for the first time, previously classified as gasoline. This contributed to the reduction, as ethanol vehicles have less emissions within scope 1, and have a portion of biogenic emissions outside of scopes. In Spain, the decrease is due to the transfer of operations from one site to other locations.

Scope 2 GHG emissions increased by 15.0% as we have increased the consumption of electricity from non-renewable sources in our industrial plants, offices and warehouses, while consumption from renewable sources decreased.

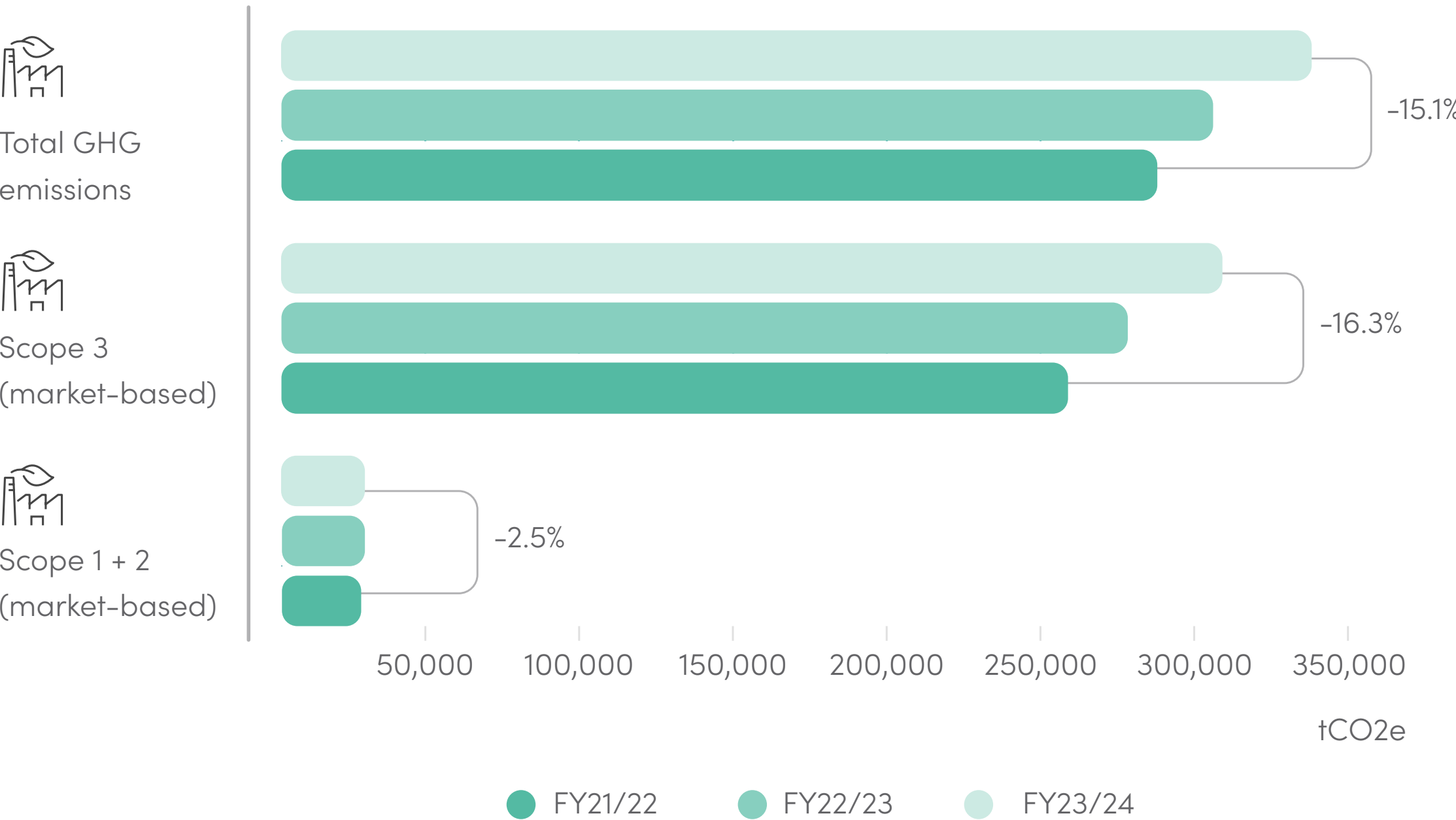
The emission categories of **Scope 3** that most increased were business travel, as there were more flights taken by employees than last year, particularly on long-haul routes between Portugal, Mexico and Brazil, and fuel- and energy-related activities, which follows the trend observed in our scope 2. We also observed an increase in our use of sold products category due to an improved visibility of our complete portfolio, as a management system for this data was implemented, and data collection was performed through the system for the first time this fiscal year.

Biogenic GHG emissions outside of scopes (tCO2e)	FY 23/24	FY22/23	Δ 23/24-22/23
Bioethanol	602.5	-	-

Progress of our Near-Term SBTi-Verified Targets

As outlined in our carbon footprint, in FY23/24, our Scope 1 and 2 GHG emissions decreased by 2.5% from our baseline of fiscal year 2021/2022 to current reporting year. Our Scope 3 GHG emissions decreased by 7.4%, driven largely by a reduction in production volumes. It should be noted that the baseline year of the targets verified by the SBTi still not account for the two companies' acquisitions made since fiscal year 2021/2022, Cosmolcel and Agro-K. However, given its dimension with three

industrial sites and several offices, Cosmolcel is included in our 2022/2023 carbon footprint and 2021/2022 baseline. Agro-K is included from fiscal year 2023/2024, given it is a smaller acquisition of only one site. We are committed to resubmitting our revised baseline to the SBTi to account for these organisational changes in the upcoming fiscal year to allow for a more accurate reflection and reporting of our progress.



In October 2023, we installed and activated 100 kWp of solar panels that will be equivalent to 137 MWh of energy produced per year.

This allows our Palmela plant to derive 31% of its energy from on-site photovoltaic solar panels.

Energy Consumption

Energy is partially captured under our carbon footprint; scope 1 emissions pertain to fuel consumption of our plant equipment and light vehicle fleet, and scope 2 emissions to electricity used by our industrial plants. Good energy management not only reduces energy consumption and costs but also increases energy efficiency, lowers our carbon footprint, and importantly, supports renewable energy integration, which reduces our dependency on fossil fuels and contributes to a more sustainable future. Thus, energy management is a key focus of our [Net Zero Roadmap](#), and we are working to implement actions related to energy efficiency and renewable energy further across our Group. To better monitor and reduce energy consumption, we employ appropriate management systems,

processes, and equipment to achieve the highest level of energy efficiency at our industrial plants. Our Setúbal site in Portugal is certified to ISO 50001.

In fiscal year 2023/2024, total energy consumption accounted for 459,108 GJ, a 0.8% increase when compared with the previous fiscal year. Natural gas is our most significant source of energy, representing 54.6% of the total energy consumption, and is used to generate steam and heating in our manufacturing processes.

Other fuels consumed are diesel and gasoline, used mostly in our vehicle fleet, and propane used in industrial equipment. Electricity consumption represents 21.1% of the total energy we consumed. This is derived from both renewable and non-

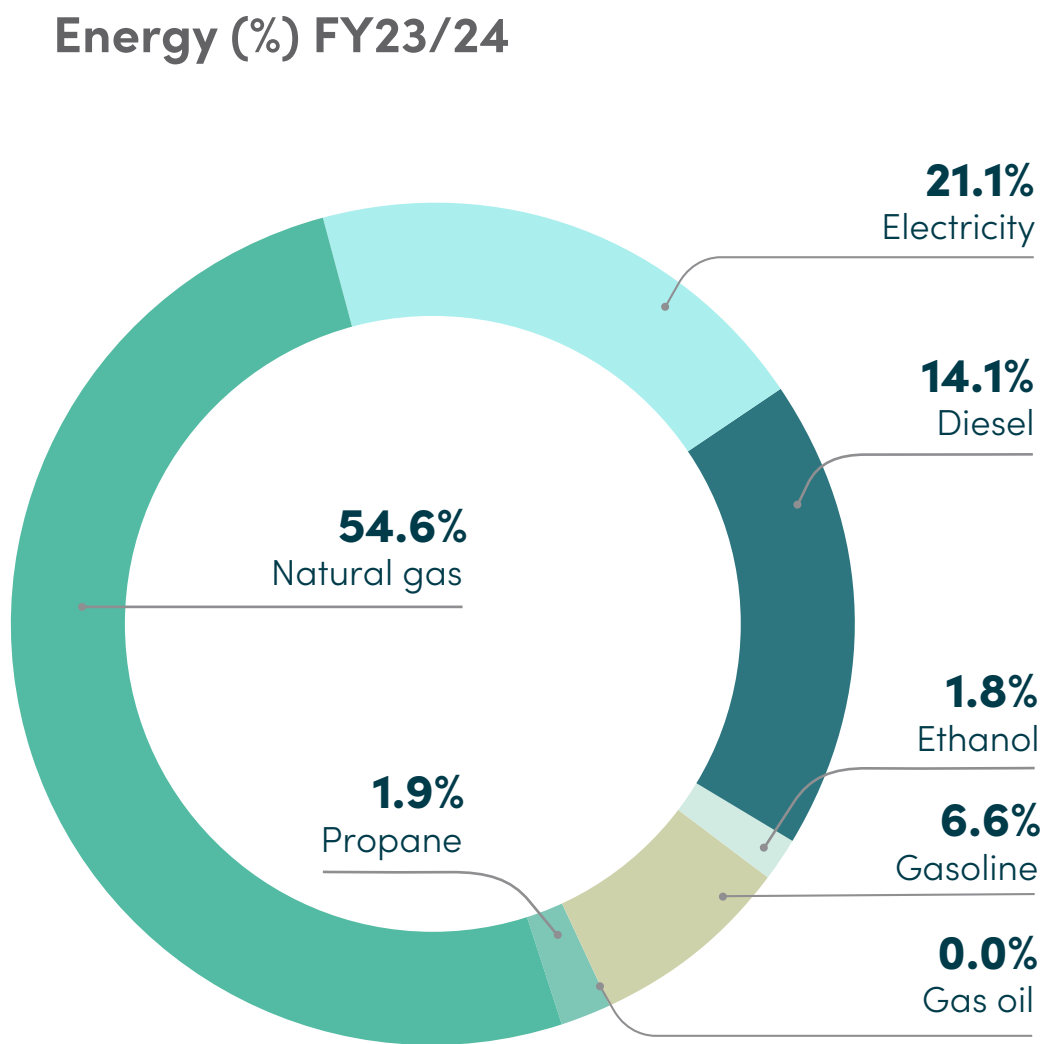
renewable electricity sources, whereby 47.6% of this electricity comes from renewable sources and 52.4% from non-renewable sources. This includes data from our industrial plants, offices and warehouses. This fiscal year we also accounted with energy derived from bioethanol and gas oil. Bioethanol is used in our vehicle fleet in Brazil and gas oil is used in industrial equipment in one of our sites. These both represent small proportions of our total energy consumption.

The increase of 0.8% in energy consumption is predominantly driven by the 33.5% increase in gasoline usage, most significantly observed in Mexico.

Energy intensity observed a rise as well. This increase is partially explained by the increase in fleet fuel, which is included in energy consumption and not directly associated with industrial production. Furthermore, the decrease in production in our industrial plants may lead to a lower energy efficiency – as the required energy consumption for maintenance of plant operations is not accompanied equally by industrial output.

Energy consumption ^A (GJ)	FY 23/24	FY22/23 ^B	Δ 23/24-22/23
Total energy consumption	459,108	455,472	0.8%
Diesel	64,571	80,778	-20.1%
Electricity	96,980	101,500	-4.5%
Renewable sources	46,123	57,567	-19.9%
Non-renewable sources	50,857	43,933	15.8%
Bioethanol	8,329	0	-
Gas Oil	50	0	-
Gasoline	30,095	22,542	33.5%
Natural gas	250,548	242,807	3.2%
Propane	8,534	7,845	8.8%
Energy intensity ratio (GJ/ ML of production) ^C	2,454	2,249	9.1%

(A) All energy sources except for electricity were calculated using fuel volume and converted using density (DEFRA, 2024) and low heating value (APA-NIR 2024 for gasoline; GHG Protocol calculation tools 2017 for remaining fuels). For conversion purposes, 1 kWh was considered equivalent to 0.0036 GJ, as defined by the International Energy Agency (IEA). Data gathering limitations associated with Laon and Orihuela: FY23/24 data was estimated using production levels. (B) FY22/23 data contains restatements since the Sustainability Report FY22/23. Please see section [Restatements of information](#) for more details. (C) Intensity ratio calculated using energy consumption divided by the industrial production as the organisation-specific metric. As we have production of solids and liquids, to convert mass units into volume, an average density of production was used whenever possible, otherwise 1 kg = 1 L was assumed.



Pollution

Air, water and soil are three crucial elements of our planet’s natural ecosystems. As such, alongside reducing our GHG emissions, the reduction of pollution of air, water and soil to levels that are not considered harmful to health and natural ecosystems is imperative to ensure a healthy planet for all living beings.

Regarding air pollution, we measure gases other than GHGs resulting from our manufacturing activities and industrial equipment. Periodic control of these emissions is required to meet legal limits and identify areas of improvement in our monitoring systems. In the majority of our industrial plants, air emissions are either measured by third party companies or estimated using equipment-specific factors.

The most significant category of air emissions for our activities is carbon monoxide, included under 'Other standard categories of air emissions,' this category has reduced over the last two fiscal years. This has resulted in an overall reduction of 16.2% in the Group’s total air emissions.

Although we do not have an organisational policy to directly address air pollution-related issues derived from our activities, certain targets and actions in our [Net Zero Roadmap](#) contribute to reduced levels of air pollution in our environment.

Our targets related to Scope 1 GHG emissions, that entail switching our natural gas, propane or diesel plant equipment to renewable and more sustainable fuels, and transitioning part of our light vehicle fleet from petrol and diesel to electric, will contribute to reducing local impacts to air pollution in the geographies we operate in. Further, our Scope 2-related target of all our industrial plants consuming 100% of electricity through renewable energy sources, through on-site installation of solar

panels and/or purchase with a provider that offers 100% renewable electricity, also contributes to reduced air pollution.

Although we do not measure soil and water pollution directly in this report, they are addressed throughout our own operations. Specifically, for water pollution, our industrial sites regularly conduct necessary measurements to ensure water is safely disposed of and discharged when required. The report monitors this topic by noting the number of incidents related to compliance with water standards, addressed in the section [Water management](#).

We manage soil pollutants through [Product Quality and Stewardship](#). Our products are tested upon formulation to guarantee that active ingredients and other formulants do not have adverse impacts on humans and the environment, including soil and water. Additionally, we have a target to reduce the risk of our Crop Protection portfolio, according to the European Union's Harmonised Risk Indicators (HRI). For more information, please consult the chapter [Lower Risk Plant Protection Products](#).

Air emissions ^A (t)	FY 23/24	FY22/23	Δ 23/24-22/23
Nitrogen Oxides (NOx)	8.0	8.9	-9.5%
Sulphur Oxides (SOx)	1.6	1.0	64.8%
Volatile organic compounds (VOC)	13.2	13.7	-3.9%
Particulate matter (PM)	11.7	7.1	66.0%
Hazardous air pollutants (HAP)	0.0	0.0	N/A
Persistent organic pollutants (POP)	0.0	0.0	N/A
Other standard categories of air emissions	29.7	46.1	-35.5%

(A) Data gathering limitations associated with Laon and Orihuela: FY23/24 data was estimated using production levels.

Water

Water plays a crucial role in our production processes; it is used as a raw material input, as well as employed for cleaning, sanitation, and drinking water for our employees.

Water management

How we source the water differs across our industrial plants. Some use water supplied by the city, while others have their own wells or authorised sources. In terms of wastewater management, some of our sites have treatment facilities to ensure the water is treated appropriately before it is released, using methods such as mechanical treatment, evapo-condensation. This enables us to meet local rules and minimise harm to the environment.

We employ various methods to identify water-related impacts across our sites. In most cases, water-related data is monitored through invoices issued by water supply companies, and meters for mains water and wastewater. Our sites perform routine analyses to monitor water quality and quantity. To address water-related impacts, we employ proactive measures and actively engage with regulatory bodies to ensure compliance with environmental regulations. Our efforts to improve water management include improving cleaning methods by transitioning from extensive cleaning to targeted cleaning of specific areas, using compressed air to decrease water usage in

production processes, and recycling washing water for subsequent batches or cleaning processes.

Water withdrawal and discharge

Water withdrawal and discharge are mainly associated with our manufacturing operations, particularly the production of our liquid products and for use in our industrial washing systems. In fiscal year 2023/2024, total water withdrawal accounted for 342.8 ML (an increase of 125.8% compared to fiscal year 2022/2023) and water discharge of 232.2 ML (an increase of 342.1% compared to 2022/2023). The increase in both water withdrawal and discharge is due to the enlargement in the scope of our reporting, as we included our San Nicolás plant in Mexico from our new acquisition of Cosmocel for the first time in the report of water indicators. San Nicolas was not included in the prior report due to unreliable readings from its water meters, which have since been replaced. Similarly, as the site is in an area of water stress, this increase is also reflected in withdrawal and discharge from and to areas of water stress, respectively.

This year, there were three incidents associated with water management in our plant in Setúbal, Portugal. The incidents refer to the non-compliance with pollutant loads in the discharge of domestic effluent into the municipal sewage network, in three discharges that occurred in this fiscal year. No fines have resulted from these incidents. To mitigate this issue in the future, we are installing a compact wastewater treatment plant at the site for the pre-treatment of domestic effluents before discharging them into the public network. We expect to complete this installation by February of 2025.

Water withdrawal and discharge ^A (ML)	FY 23/24	FY22/23 ^B	Δ 23/24-22/23 ^C
Total water withdrawal by source ^D	342.8	151.9	125.8%
of which in areas of water stress	267.8	88.3	203.3%
Groundwater	213.5	64.2	232.8%
Freshwater	213.5	64.2	232.8%
of which in areas of water stress	183.9	37.7	387.7%
Other water	0.0	0.0	0.0%
Third-party water	129.3	87.7	47.5%
Freshwater	129.3	63.4	104.0%
of which in areas of water stress	83.9	50.6	65.8%
Other water	0.0	24.3	-100.0%
Total water discharge	232.2	52.5	342.1%
of which in areas of water stress	217.3	37.8	475.2%
By destination			
Surface water	13.8	2.0	595.6%
Groundwater	1.0	0.1	854.0%
Third-party water	217.3	50.4	331.0%
By water quality			
Freshwater	232.1	33.0	604.3%
of which in areas of water stress	217.3	31.0	601.6%
Other water	0.1	19.6	-99.7%
of which in areas of water stress	0.03	6.8	-99.6%

(A) Data gathering limitations associated with Laon and Orihuela: FY23/24 data was estimated using production levels. (B) Data gathering limitations associated with exclusion of San Nicolás plant in Mexico, and Laon plant in France for FY22/23 water discharge. (C) The variation between FY23/24 and the prior fiscal year is due to the enlargement in the scope of our reporting, as we included our San Nicolás plant in Mexico from our new acquisition of Cosmocel for the first time in the report of water indicators. This plant is in an area of water stress, affecting the water stress variation. (D) Includes the total volume of rainwater collected (ML) as surface freshwater.

Water consumption and reuse

To measure the efficiency of our water usage, we monitor our water consumption. This fiscal year, we saw a 14.0% rise in water consumption, in part justified by the enlargement of the scope of our water footprint, whereas Cosmolcel San Nicolás in Mexico and the site of Agro-K in Minneapolis, USA have been included for the first time in our consumption figures. Our water intensity ratio increased by 23.4%, following the same previous reasonings of greater water consumption as well as lower overall production across our sites. Additionally, San Nicolás in Mexico increased in their consumption of water due to an adjustment of the wastewater treatment process to comply with the conductivity requirements for discharge.

We employ diverse strategies and initiatives to reduce water consumption and reuse water at our sites. Strategies range from coordinating batch formulations to minimise the need for frequent cleaning, to reintroducing cleaning waters in production or other uses, such as irrigation of green areas in the industrial premises. Efforts to treat and reuse industrial effluent water are actively pursued to mitigate environmental impact. There is a continuous drive to reuse washing liquids, underscoring a commitment to efficiency and recycling.

Water consumption and reuse ^A (ML)	FY 23/24	FY22/23 ^B	Δ 23/24-22/23
Total water consumption ^C	110.7	97.1	14.0%
of which in areas of water stress	50.5	50.5	0.0%
Water consumption intensity ratio (ML/ ML of production) ^B	0.6	0.5	23.4%
Water consumption reuse (%) ^D	7.1%	6.1%	0.9 p.p

(A) Data gathering limitations associated with Laon and Orihuela: FY23/24 data was estimated using production levels. (B) Limitations associated with exclusion of San Nicolás plant in Mexico and Laon plant in France for FY22/23. (C) Intensity ratio calculated using water consumption divided by the industrial production as the organisation-specific metric. As we have production of solids and liquids, to convert mass units into volume, an average density of production was used whenever possible, otherwise 1 kg = 1 L was assumed. (D) Water reuse is calculated as a % of total water consumption.



This fiscal year we saw an increase in water reused at one of our sites. In December 2023, our plant in Interpuerto, Mexico implemented a system to reuse condensed water and feed it directly back into the boiler.



Surrounding area of our industrial plant in Kilcar, Ireland

Biodiversity and Ecosystems

Water Stressed Areas

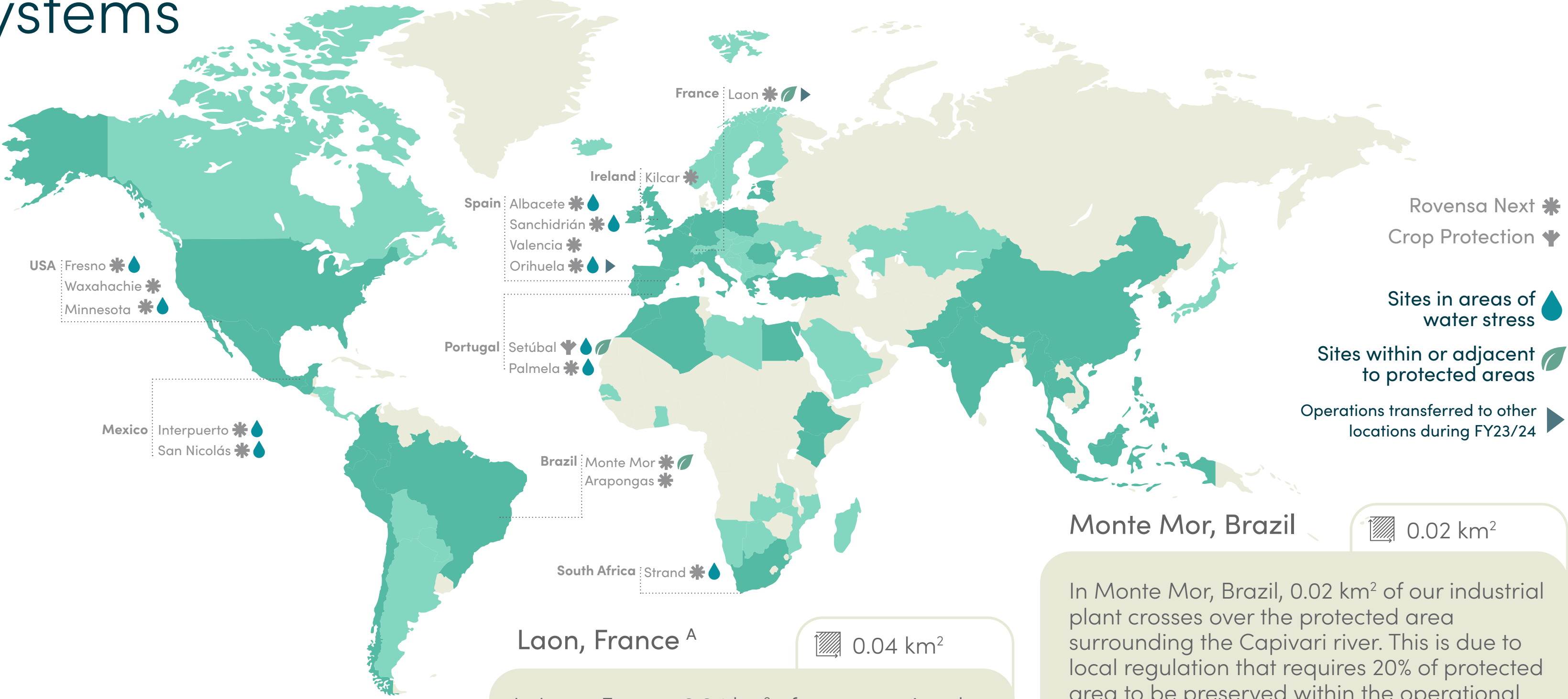
Water stress refers to the ability, or lack thereof, to meet human and ecological demand for freshwater. Global warming due to climate change is expected to increase the number of water-stressed areas and heighten water stress in already affected regions globally. We recognise the value of water and the serious financial impact that water scarcity can pose to business; in CDP's Global Water Report 2020ⁱⁱ, it is estimated that 301 billion USD of business value is at risk due to water scarcity, pollution and climate change. As such, the identification of our industrial sites that are in areas of water stress is imperative not only for the longevity of our business operations, given that water is an important input, but also for the preservation of water for the wider ecosystem in already water-stressed areas.

To identify the operational facilities in areas of water stress, we used the [Aqueduct Water Risk Atlas](#) tool. Aligned with GRI, sites with a 'High' (40–80%) and 'Extremely High' (>80%) ratio of total annual water withdrawal to total available annual renewable water supply were considered as in an area of water stress.

Protected Areas of High Biodiversity Value

We recognise the important role that protected areas and areas of high biodiversity value have in the preservation of natural resources and ecosystems. Out of our sixteen plants, we have identified three that are adjacent to or partially within protected areas, totalling 0.22 km² ^A of activity: Setúbal in Portugal, Monte Mor in Brazil and Laon in France.

(A) Data gathering limitations associated with Laon: FY23/24 operational area was estimated to be the same as FY22/23.



Setúbal, Portugal

0.16 km²

In Setúbal, Portugal, 0.2 km² of our plant is adjacent to Reserva Natural do Estuário do Sado (RNES), a protected area for its avifauna biodiversity. To help preserve this delicate environment, we have installed a rainwater collection system to contain and monitor the rainwater for any harmful active substances, thus ensuring a safe treatment and discharge. We also conduct regular measurements of these substances in the estuary near our plant.

Laon, France ^A

0.04 km²

In Laon, France, 0.04 km² of our operational facility is within an area of high biodiversity value, namely due to the presence of swallows. Following the mitigation hierarchy, the municipality of Laon requires proof that impacts on swallow habitats are unavoidable and if so, restoration of those habitats is required. The operational site was constructed prior to Rovensa's presence in Laon and the municipality is accountable for the conservation of the swallow population in the region. During fiscal year 2023/2024, this operation has been transferred to other locations.

(A) Data gathering limitations associated with Laon: FY23/24 operational area was estimated to be the same as FY22/23.

Monte Mor, Brazil

0.02 km²

In Monte Mor, Brazil, 0.02 km² of our industrial plant crosses over the protected area surrounding the Capivari river. This is due to local regulation that requires 20% of protected area to be preserved within the operational facility. To ensure the local biodiversity is supported within the protected area, our site facilitated a restoration plan, approved by the local government, including planting local and beneficial tree species. Due to the proximity of our industrial plant to the protected area, we take measures to prevent impacts of our operations on this protected area. For example, all industrial construction occurs outside of the protected area. Furthermore, treated sanitary effluents are rigorously monitored before discharging into the river via a sanitary pipe while complying with all relevant environmental legislation.

Resource Use and Circular Economy

We are committed to respecting nature by efficiently utilising resources and promoting reuse and recycling. Our goal is to contribute to a circular economy that supports sustainable production and consumption.

A circular economy offers numerous environmental benefits, including reduced energy consumption and emissions (such as greenhouse gases and other pollutants), minimised water withdrawals and discharges, and the regeneration of nature, thereby mitigating impacts on biodiversity and ecosystems.

We are implementing a circular approach in various aspects of our industrial production processes, particularly in water reuse and waste recycling.

Waste Management

The approach to waste is managed by our sites in different ways, as it is influenced by local waste management processes, infrastructure and regulations. Segregation and classification are performed following the guidelines provided by authorised management companies, which collect our waste for off-site recycling, recovery into energy, or disposal. We continuously search for

suppliers who can provide better treatment of our waste, and that place greater focus on reuse and recycling over landfill.

Waste production

The total amount of waste produced in fiscal year 2023/2024 amounted to 9,399 tonnes, a 6.5% increase compared to the previous fiscal year. Although total hazardous waste decreased by 2.8%, total non-hazardous waste increased by 11.2%. This is driven by an increase in urban solid waste, washing liquids (more washings were performed in some sites) and the ‘others’ category of waste. Our waste intensity ratio also increased by 15.3%, due to the increase in non-hazardous waste together with a fall in overall production. The increase in waste is partially connected with our increase in water usage, as the djustment of the wastewater treatment process to comply with legal discharge limits in San Nicolás, Mexico caused an increase in the tonnage of sludge waste. Additionally, our site in Monte Mor, Brazil installed an Ecological Centre in the plant which allowed for more rigorous monitorisation of waste, causing an increase in the quantities reported.

As we manufacture products that use hazardous chemicals in their composition, part of our waste is hazardous, resulting in an increased responsibility regarding waste management. In 2023/2024, our generated waste was 30.5% hazardous, mostly packaging (32.6%), washing liquids (30.8%) and chemicals (24.0%). For more information on waste typology, please see the section [Reporting and Data](#).

Waste management ^A (t)	FY 23/24	FY22/23	Δ 23/24-22/23
Total waste produced	9,399.1	8,824.6	6.5%
Hazardous waste	2,862.6	2,944.2	-2.8%
Non-hazardous waste	6,536.6	5,880.3	11.2%
Hazardous waste by treatment type			
Reused or recycled	1,010.4	1,144.3	-11.7%
Recovered for energy	709.5	273.1	159.8%
Incinerated ^B	852.8	1,046.7	-18.5%
Landfill	110.1	303.7	-63.7%
Other	179.7	176.6	1.8%
Non-hazardous waste by treatment type			
Reused or recycled	4,597.1	4,088.6	12.4%
Recovered for energy	80.0	42.6	87.8%
Incinerated ^B	26.3	126.4	-79.2%
Landfill	1,137.5	1,381.3	-17.7%
Other	695.7	241.4	188.1%
Waste production intensity ratio (t/ML of production) ^C	50.2	43.6	15.3%

(A) Data gathering limitations associated with Laon and Orihuela: FY23/24 data was estimated using production levels.
(B) 36% of incinerated hazardous waste has energy recovery. The remaining incineration of hazardous and non-hazardous waste was performed without energy recovery during FY23/24.
(C) Intensity ratio calculated using total waste divided by the industrial production as the organisation-specific metric. As we have production of solids and liquids, to convert mass units into volume, an average density of production was used whenever possible, otherwise 1 kg = 1 L was assumed.

Waste initiatives

This fiscal year, most of our waste was reused, recycled or recovered for energy, with rates of waste diverted from disposal at 71.6% for non-hazardous waste, a 1.3 p.p increase from last year, and 60.1% for hazardous waste, an increase of 11.9 p.p from last year. In total, 68.1% of our waste is diverted from disposal (reused, recycled and/or recovery for energy), a 5.2 p.p. increase from the previous fiscal year.

68.1%
of our waste is sent to recovery

+5.2 p.p. compared to FY22/23

Our efforts to prevent waste generation encompass a range of strategies: waste separation, recycling initiatives, and partnerships with waste management organisations. Some sites participate in circularity measures like recycling plastic, cardboard, metal, and wood packaging materials, emphasising the reuse of these materials within their production processes or by external recycling vendors. Collaborative endeavours with organisations such as the

National Institute for Processing Empty Packages (inPEV) in Brazil demonstrate commitment to circular economy by collecting and recycling packaging materials. Additionally, internal water recycling processes and the transformation of waste into compost or organic fertiliser show the commitment of our sites to manage and repurpose waste.

In Monte Mor, Brazil, we implemented an Ecological Centre, a dedicated environment for waste storage within the plant where waste is segregated, classified, quantified using scales and later sent for treatment. With this implementation, our site is now able to better quantify, separate and measure all waste produced in the premises. Plastic and cardboard waste, for example, is pressed and leaves the factory for recycling, already baled. Also in Monte Mor, since December 2023, a large part of industrial solid waste, previously sent to landfill, is now sent for composting, showcasing our efforts to improve the destination and recovery of our waste.

Our waste management practices are extended from our industrial operations to our offices through local initiatives. This fiscal year, our employees collected and delivered a total of 2,273 kg of coffee capsules for recycling. This highlights our dedication to minimising our corporate waste footprint and encouraging responsible waste management practices among our workforce.



Sponsorship Event for the Class of Plastic Production Technicians at Campo Limpo School – Company of the inPEV Reverse Logistics System for Packaging, in Brazil

Product Quality and Stewardships

For Rovensa, product stewardship entails guaranteeing that our products conform to the highest quality standards and are safe for both individuals and the environment when used appropriately.

As manufacturers of agricultural inputs, we bear the responsibility of maintaining a secure product portfolio and manage any potential adverse impacts on distributors, food producers, and consumers.

Environmental, Health, and Safety Assessments

Our top priority is the quality and safety of our products for humans and the environment. We commit to environmental, health, and safety standards throughout the product lifecycle, from development to the end user: our farmers. We adhere to legal and voluntary codes, and perform thorough risk assessments to ensure our products meet high safety standards.

During fiscal year 2023/2024, we assessed 23 products for improvements in health and safety impacts, representing 2.3% of our portfolio. This marks a 2.2 p.p reduction compared to the previous fiscal year, which is caused by a reduction in the number of products in the development pipeline, consequently affecting assessments of new products under development. This fiscal year, we recorded no incidents of non-compliance with health and safety impacts.

01. Formulation Idealisation

As producers of agricultural inputs, we regularly deal with chemical compounds. During the product development stage, we seek to use compounds of low risk and hazard classification, favouring raw materials of vegetable or natural origin whenever possible. For example, biocontrol's research and development team is working on formulations that use plant extracts as an active ingredient to reduce the impacts of chemicals, ensuring there is not an adverse impact on humans and the environment, namely, soil, water, air, flora and fauna.

02. Product Development and Registration

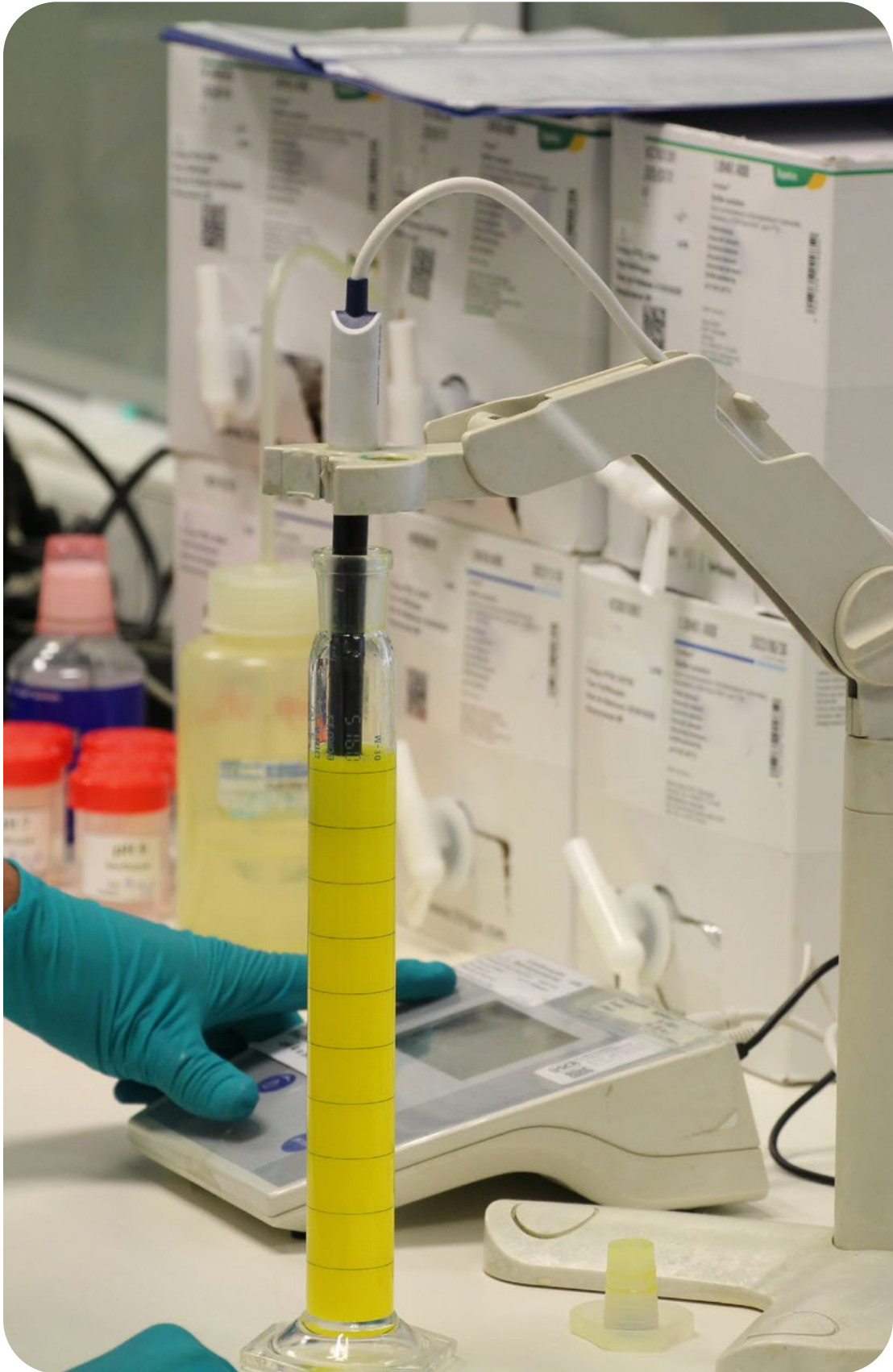
Product approval is contingent upon demonstrating its safety. The approval of a new product requires an extensive set of studies and risk assessments covering animal toxicology, plant, animal and soil metabolism, animal and plant residue, ecotoxicology, physical-chemical properties, and environmental impact risk assessments. Those studies follow rigorous international audited protocols and meet the highest health and environment standards guidance. Our products cannot be sold until they have been approved by a competent authority. Furthermore, as part of our product shipment process, we conduct a hazard assessment and develop Safety Data Sheets.

03. Product Manufacturing and Chemicals Management

In addition to the regulation of finished products, extensive statutory regulations also apply to the chemical substances handled. During product manufacture, chemical substances are subjected to the respective regional chemical regulations. These include REACH in the European Union, and CONASQ in Brazil.

04. Post-Launch Product Improvement

Once a product is placed on the market, we monitor it through health and safety assessments, discussing the review of compounds in product composition according to international regulations. We closely follow up with our customers and farmers on the correct usage, giving advice on the best practices to reduce health, safety, and environmental impacts. Additionally, we are developing tools to reduce farmers' exposure during product mixing and loading, and we adhere to collection systems of empty containers in the countries where the system is implemented.



Health and Safety Impact of Products	FY 23/24	FY 22/23	Δ FY 23/24-22/23
Total number of products	983	982	0.1%
Total number of significant product and service categories in which health and safety impacts are assessed for improvement	23	45	-48.9%
Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	2.3%	4.6%	-2.2 p.p.
Total number of incidents of non-compliance with regulations resulting in a fine or penalty	0	0	-
Total number of incidents of non-compliance with regulations resulting in a warning	0	3	-100.0%
Total number of incidents of non-compliance with voluntary codes	0	3	-100.0%

Lower Risk Plant Protection Products

Our Plant Protection Products (PPPs) are used by farmers to control the spread of plant diseases and pests in crops, as well as to reduce crop competition with weeds, following an Integrated Pest Management (IPM) approach, that focuses on long-term prevention of pests or their damage through a combination of techniques such as biological control, modification of cultural practices, and use of resistant varieties and when necessary pesticides.

At Rovensa, we are seeking to reduce the risk of our portfolio by:

- 1. Progressive replacement of higher risk products (category 16) with medium (category 8) and low risk products (category 1);
- 2. Replacement of products with a high dose of application with products with a lower dose.

To estimate the risk posed by our Crop Protection products, we use the European Union's Harmonised Risk Indicators (HRI). Using this methodology, we calculate the annual quantities of active substances released to the market and multiply by the respective hazard weights established by European Commission directives: 1 for low risk, 8 for moderate risk and 16 for higher risk. The resulting value is then divided by the total treated area in hectares, to get a value for risk per treated hectare.

In recent years we have placed larger quantities of moderate risk products (8) on the market compared to high-risk products (16), trying to encourage this substitution, and therefore reduce the overall risk of our portfolio. Following the launch of the Farm to Fork strategy by the European Commission in 2020, which also encompasses an approach to risk and the use of PPPs, our Crop Protection business unit has considered the fiscal year 2019/2020 as the baseline year for this specific indicator and, since

then, we have reduced the overall risk of our products by 50.0%, and the kg of active substance used per hectares by 45.2%. The overall results put us on a path to achieve our target.

In fiscal year 2023/2024, we observed a reduction in risk indicators linked to our Crop Protection portfolio, from 5.3 to 4.0 (related to the sum of active substances multiplied by risk per treated hectare). A range of factors, including natural market fluctuations, potential regulatory interventions, and climatic conditions, can have an influence in the overall risk profile of our products, however a consistent reduction since our baseline of 2019/2020, the baseline for this indicator, shows the results of our efforts to replace the amounts of highest risk substances with lower risk ones.

Overall Risk of Plant Protection Products (PPPs) ^A	FY 23/24	FY 22/23	FY 21/22	FY 20/21	FY19/20	Δ FY23/24-19/20
Kg of active substance used per hectare	0.4	0.6	0.5	0.7	0.8	- 50.0%
Sum of active substance multiplied by risk (low (1), regular (8), higher (16)) per treated ha	4.0	5.3	4.4	6.9	7.3	- 45.2%

(A) These indicators are only considering our Crop Protection business unit products. Prior to the preparation and publication of the Group's global sustainability strategy, our Crop Protection business unit had already begun their path of reducing product risk, so the baseline year for this indicator was defined as FY19/20.





3 Social

In this chapter, we explore our commitment to social responsibility, highlighting our efforts to foster a positive impact on our employees, communities, and stakeholders. Aligning with the Corporate Sustainability Reporting Directive (CSRD), we detail our policies, actions, and performance in key social areas. Our goal is to create a supportive, inclusive, and ethical environment that motivates our employees to bring our mission of contributing to feed the planet to life, while driving sustainable growth and benefitting society as a whole.

Own Workforce

As of June 30, 2024, our global team consisted of 2,638 employees, of which 2,574 (97.6%) are permanent employees, from 45 different nationalities.

The metrics presented throughout this chapter were collected locally in each of the regions where we are represented, in accordance with globally defined standards. Unless otherwise specified, employee metrics throughout this chapter cover only permanent employees, as the largest workforce of Rovensa, where we can implement employee-targeted actions and initiatives. Exceptions apply in the **Health and Safety** section, where we cover both permanent, temporary employees and service providers, given Health & Safety is a core value of the Group. Agro-K is not yet included in most employee metrics for this report since it has not been fully integrated into our global human resources management system. As of June 30, 2024, Agro-K had a total of 24 employees, representing 0.9% of our total workforce. Whenever applicable, the exclusion of Agro-K is reported in data tables and in the GRI Index of section **Reporting and Data**.



Health and Safety

Safety comes first at Rovensa. Our five core values – SEEDS – in which the first S stands for Safety shows how the organisation is committed to the health and safety (H&S) of our employees as a top priority.

We implemented our H&S policy in September 2023, effective as of that date, which is accessible to all employees via our intranet. This policy aims to embed health and safety in each of our employees, both as a core value and as a collective responsibility. The policy outlines our H&S strategic objectives, with the key guidelines to ensure the safety of everyone on our premises and within the communities where we operate. Our primary goal is to establish a zero-harm culture, striving to achieve and maintain lower incident rates to foster a safe, incident-free work environment, while encouraging all employees to act as safety advocates.

Following our H&S primary objective of creating a safe and incident-free work environment, in 2020 we initiated development of the STAR (A Safe Team at Rovensa) programme. This initiative aims to rapidly establish a safety-focused culture across all our locations, ensuring the well-being of our employees and communities.

The STAR programme was successfully implemented in Portugal and Spain in 2020. Building on its success, the programme expanded to Ireland and Brazil during the 2022/2023 fiscal year.

This past fiscal year, the STAR programme has reached new geographies, such as our factories in Strand (South Africa) and Fresno (USA) and should soon reach our factories in Mexico. By the end of fiscal year 2023/2024, seven out of 16 industrial facilities had STAR implemented and another four had begun implementation. This expansion demonstrates our commitment to creating a consistent and robust safety culture across all Rovensa locations.

Safety: leading by example

While everyone at Rovensa is responsible for promoting H&S, leadership plays a crucial role in setting a strong example and promoting H&S practices across the Group. Following the implementation of our H&S policy, and to ensure effective H&S management, we have clearly defined roles and responsibilities at every level of the organisation:

1. The Executive Management Team and the Board have the overall responsibility for ensuring H&S performance across the entire Group;
2. Managers are responsible for implementing and monitoring our H&S Policy, consistent with local laws, H&S requirements and procedures.
3. Employees have the responsibility to comply with all H&S requirements and procedures, suggest safety improvements, report accidents and incidents, as well as behaviours and unsafe situations through Safety Preventive Observations (SPO).

Our H&S Strategic Objectives



01 Visible Felt Leadership

- Reinforce that safety is a responsibility of all leaders at all levels of the organisation.
- Leaders shall act as role models, promote safe behaviours, and establish routines that contribute to safer operations.



02 Strong Operational Discipline

- Establish safety procedures that reflect the best-known practices in the industry.
- Ensure compliance by all employees at all times.



03 Focus On Risk

- Prioritise the most relevant risks in our activities.
- Create awareness, implement adequate controls, and make sure that they are maintained properly.
- Deeply investigate root causes of the incidents and take adequate action.



04 Training and Communication

- Provide proper training to all employees to strengthen not only technical competencies but also risk awareness and safe behaviour.
- Share learnings from incidents and thoroughly communicate Group expectations regarding safety.

To facilitate consultation and cooperation in the development and implementation of safety and health measures, coordination and follow up of the H&S system and the involvement of all, a governance model has been implemented, where different committees have been defined. This approach guarantees the discipline, maintenance, and continuous improvement of our H&S management system.

These Safety Committees, play a crucial role in fostering a sense of shared responsibility and ensuring the active involvement in all hierarchy levels within the organization.

This governance model enables two-way communication, relaying strategies and needs downward while sharing challenges upward. This interaction makes H&S programs more effective and focused on achieving main objectives.

During the fiscal year 2023/2024, dedicated Health & Safety (H&S) Performance Committees sessions were launched, led by the Chief Human Resources Officer (CHRO) with participation from the CEO and all industrial site leaders. In these sessions, we:

1. Strengthening the Safety Culture:

Increased worker involvement through their active participation in safety initiatives, fostering a sense of ownership and responsibility.

Improved communication through regular discussions, allowing management, employees and safety professionals to speak up, ensuring that safety concerns are heard and addressed.

Increased visibility of safety, highlighting its importance at Rovensa and making it visible and an integral part of the company culture.

2. Incident reduction:

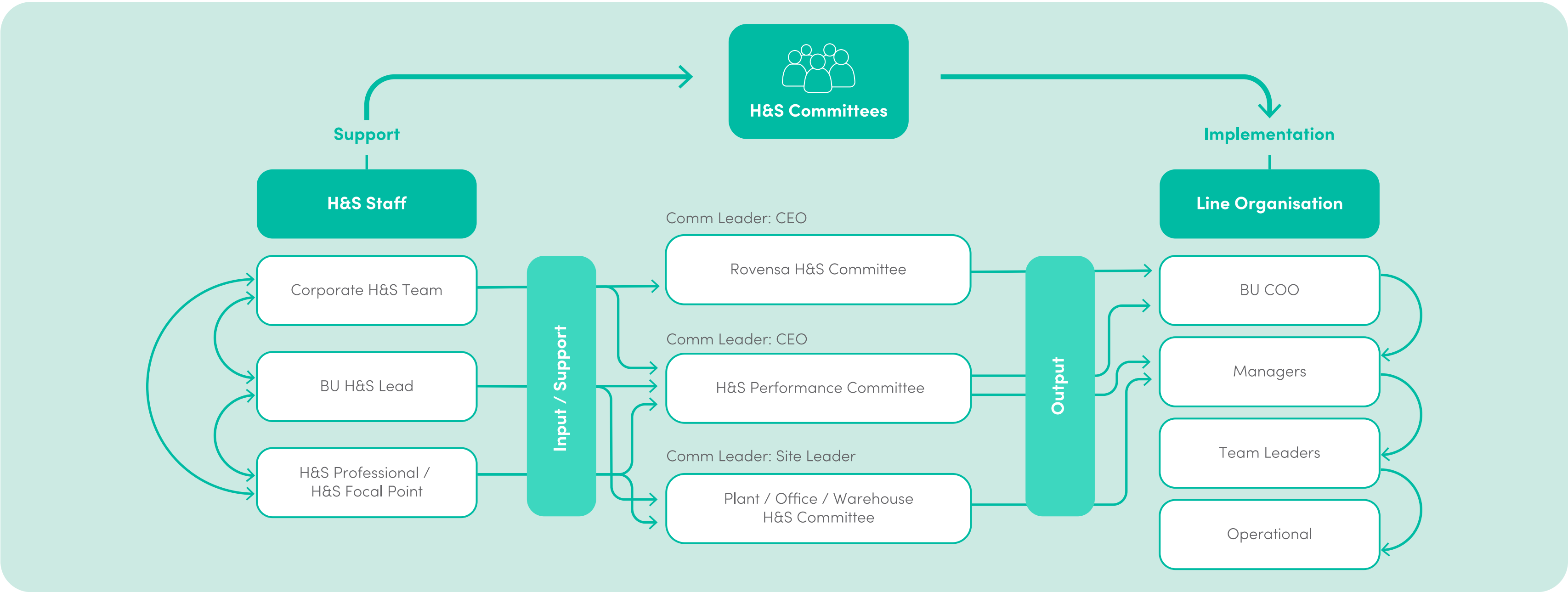
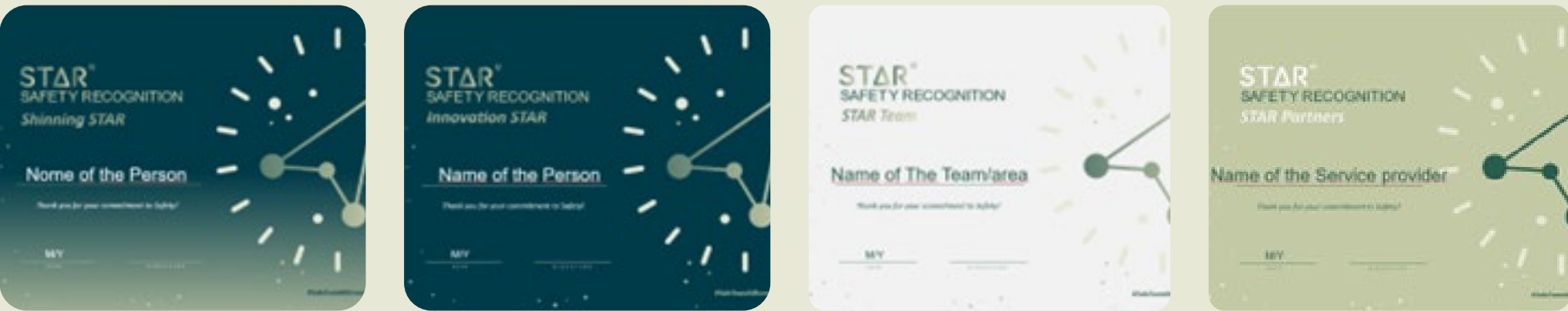
The reporting and investigation of incidents (including near misses) has made a significant contribution to reducing accident indicators. Investigations into all accidents and high-potential near misses, the identification of root causes, definition of corrective actions, and the sharing of information in committees, makes it possible to avoid recurrences in the same site and in other sites.

3. Sharing knowledge and best practices:

Collaboration between the different sites, through the sharing of best practices, lessons learned and safety solutions, improved significantly, demonstrating the value of holding these committees.

Health & Safety Recognition

Rovensa has established recognition categories to award employees (individually or as a team) and service providers for their outstanding contributions.



Health & Safety Committees

Committee	Composition	Periodicity	Key Responsibilities
Rovensa H&S Committee	<ul style="list-style-type: none">• CEO• CHRO• CFO• BU COOs• Head of Global H&S	Every six months	<ul style="list-style-type: none">• Definition of H&S objectives and goals for the following year• Definition / follow-up of each BU's action plans• Analysis of the investigation results of major incidents• Monitoring of corporate H&S programmes or projects• Approval of corporate documents, action plans or projects• Follow-up of the results of H&S corporate audits
H&S Performance Committee	<ul style="list-style-type: none">• Led by CHRO• CEO• BU COOs• Head of Global Supply and Operations• Site managers• Head of Global H&S• H&S Corporate team• H&S staff	Monthly	<ul style="list-style-type: none">• Site managers present and discuss• Safety KPI´s• Incidents• Safety Observations• H&S action plans• Incident investigations from serious and high potential incidents• H&S Training plan• H&S Projects• Best practices sharing
Industrial Sites H&S Committee	<ul style="list-style-type: none">• Site Leader• Direct Managers to Site Leader• HR Responsible• H&S Staff Employees Representative Occupational Doctor	Monthly	Monthly: <ul style="list-style-type: none">• Reporting of major incident investigations on site• Follow-up SPO and other routines results• Monitoring of key performance indicators in H&S• Follow-up of H&S programmes or projects• Tracking site H&S actions
			Annually: <ul style="list-style-type: none">• Evaluate ce compared to the previous year• Definition of H&S goals and objectives for the following year• Action plans of local working groups for the current year
Offices H&S Committee	<ul style="list-style-type: none">• Facility Manager or if not exist – directors/ managers• Directors from the most relevant departments in the building• H&S Focal Point/H&S local Staff	Quarterly	Quarterly: <ul style="list-style-type: none">• Reporting of major incident investigations on site• Follow-up SPO and other routines results• Monitoring of key performance indicators in H&S• Follow-up of H&S programmes or projects• Tracking site H&S actions
			Annually: <ul style="list-style-type: none">• Definition of H&S goals and objectives for the following year

Prevention and mitigation of occupational health and safety impacts of our business

During this fiscal year, our Safety Management System (SMS) was improved and consolidated. This system takes a comprehensive and systematic approach to managing our risks. It encompasses a structured framework of documents, our safety policy, safety procedures, practices and resources that are designed to:

- Identify and assess hazards
- Control and mitigate risks
- Investigate incidents
- Monitor and evaluate performance
- Respond to emergencies
- Promote a strong safety culture

By implementing a robust SMS, we create a safer and more resilient environment for all stakeholders, improve operational efficiency and achieve our strategic objectives.

Additionally, in Portugal, we adhere to the highest safety standards relevant to our activities, including ISO 45001 and SEVESO, the European Union directive aimed at controlling the risks of serious chemical accidents (for more information, please

see the section on [Hazards Identification, Risks Assessment, and Incidents Investigation](#).

Overall, 75.2% of our employees and contingent workers are covered by a management system.

Life Saving Rules

Life-Saving Rules and their specific procedures were developed to clearly communicate to all employees the expected mandatory behaviours related to critical risks, aiming to control risks before, during, and after an operation. Breaching these rules can lead to life-threatening

consequences, such as fatality, and will result in defined consequences for non-compliance.

They were created based on the most serious risks that exist in our operations, lessons learned from fatal accidents and incidents in similar industries.

The philosophy to be adopted for all Life-Saving Rules is that “no task is so important, no schedule is so urgent, that the job can come before our people’s safety or the protection of our assets and the environment”.

These rules have been clearly communicated to all employees, along with the consequences of non-compliance, through internal campaigns and explicit messages from management. This process began with the Health & Safety committees and was disseminated throughout the organisation via line management.

Rovensa Life-Saving Rules are: Confined space entry; Working at heights; By-pass to safety systems; Lock-Out & Tag-out; Hot Work; Work in ATEX areas; Human-Vehicle Interaction; Exposure to hazardous chemicals.

Material collection area for Life-Saving Rules

In Albacete, a specific area has been created to store all the equipment needed for tasks involving Life-Saving Rules. Previously, these items did not have a fixed storage area, resulting in many being stored in inappropriate areas or in various places each time, making it difficult to prepare for work. With the creation of this area, all necessary equipment is now stored safely and together, improving overall order and cleanliness, ensuring better protection of the equipment, and speeding up the execution of tasks.



Material collection area for Life-Saving Rules in Albacete

Enhancing Safety Measures at Rovensa

During this fiscal year, training was given on various health and safety topics in order to improve our employees' skills and risk perception.

Training consisted of courses on risk management, the operation of industrial mobile vehicles, rescue rules, defibrillators, emergency response measures, ergonomics and health and well-being.



Defibrillator Acquisition and training for Rovensa Next's head office in Madrid

Medical Emergency Preparedness

Automatic External Defibrillators (AEDs) have been installed in some facilities in Spain and in our Lisbon and Setúbal sites. These AEDs are a crucial component of Rovensa's medical emergency programme, providing advanced support in the event of a cardiac arrest. The presence of AEDs ensures that immediate and potentially life-saving assistance is available, significantly enhancing the Group's emergency response capabilities.



Automatic External Defibrillators in Setúbal

Musculoskeletal Disorder Risk Assessment

With the aim of preventing work-related musculoskeletal disorders (WMSDs) among our employees, STAR has identified ergonomic studies and consequent workstation improvements as a priority in this fiscal year.

The study focused on assessing the risk of developing musculoskeletal injuries associated with the tasks performed by our employees. The existing working conditions were analysed and identified, and the ergonomic analysis focused on the postures and working methods adopted by the workers when carrying out their tasks. The assessment stages included:

- Job Analysis and Identification of Critical Tasks
- Analysing and processing the data collected
- Preventive and corrective proposals
- Training and coaching

All the industrial sites met the objective of carrying out an ergonomic study, in order to define an action plan to guarantee that all recommendations are implemented.



Moving table for maintenance teams in Laon

Work-related Injuries

This fiscal year, there has been a decrease in the number of hours worked, accompanied by an 18.4% decrease in the total number of work-related accidents/injuries from permanent and temporary employees compared to the previous period. A similar trend was observed in contractors, with a decrease of both worked hours and work-related injuries. For the full scope of data for contractors, please see the section [Reporting and Data](#).

The Lost Time Injury Frequency Rate has decreased 42.3%, meaning that there were fewer accidents that led to lost time relative to the total hours worked. This decrease reflects the Group’s effort to promote a safer work environment,

investing on preventive measures, safety protocols, and training initiatives. The Lost Time Injury Severity Rate (LTISR) has also reduced by 64.5%, which indicates that the severity of accidents continues to decrease for the fourth consecutive year.

During this fiscal year, no fatalities have occurred among Rovensa employees. Regrettably, there was one contractor fatality at our crop protection site in Setúbal, Portugal, due to a fall from height. Following an investigation into the incident, several existing safety practices were reinforced, and new measures were implemented to prevent any recurrence.

Occupational Health and Safety ^A	FY 23/24	FY22/23	Δ 23/24-22/23
Total worked hours	5,155,905	5,405,545	-4.6%
Total number of work-related accidents/injuries	71	87	-18.4%
Rate of recordable work-related injuries	13.8	16.1	-14.4%
Number of fatalities as a result of work-related injury of employees	0	1	-100.0%
Number of fatalities as a result of work-related injury of contractors	1	0	-
Number of work-related accidents with lost time cases	22	40	-45.0%
Number of lost work days	653	1,928	-66.1%
Lost Time Injury Frequency Rate (LTIFR) ^B	4.3	7.4	-42.3%
Lost Time Injury Severity Rate (LTISR) ^C	126.7	356.7	-64.5%

(A) These indicators cover temporary and permanent employees, including those from Agro-K. Specifically regarding fatalities, both employees and contractors were included in this table. For the full scope of data on contractors, please see the section [Reporting and Data](#). (B) Number of lost time injuries (work-related accidents with lost time cases) that occurred during the reporting period per 1 million hours worked. (C) Number of lost days due to work-related accidents that occurred during the reporting period per 1 million hours worked.

Work-related Illnesses

Rovensa records all work-related illnesses once they have been diagnosed and acknowledged by a doctor. During the reporting period, there were no new cases observed of occupational illnesses, which represents a decrease of 100.0% compared to the last reporting period. Similarly, no new cases of occupational illnesses were observed in contractors.

Ill Health ^A	FY 23/24	FY22/23	Δ 23/24-22/23
Number of cases of recordable work-related ill health	0	3	-100.0%

(A) This indicator covers temporary and permanent employees, including those from Agro-K. For data on contractors, please see the section [Reporting and Data](#).



Hazards Identification, Risks Assessment and Incidents Investigation

All our industrial units carry out an identification of hazards and risk assessment of their activities, complying with the national regulations, as well as local regulations when applicable. For example, our site in Fresno, USA conducts monthly safety checks as per OSHA 1900. Our industrial sites in Spain also have an external annual risk assessment conducted by specialist company, Servicio Prevención Ajeno-SPA. In Setúbal, Portugal, our crop protection plant complies with the Seveso III Directive for high-risk chemical use.

Our industrial sites in Portugal and Spain are currently working on a 3-year project to improve their safety process management. As part of this project, we use Hazard Identification (HAZID), as a risk analysis tool designed to identify and manage the hazards of a process, to find and fix potential hazards, especially in processes that involve dangerous chemicals or extreme conditions.

Our incident management procedure has been reviewed to optimize management of all occurrences and ensure the investigation of all incidents. In this optimized procedure, we involve the site leader throughout the process. This approach enables better monitoring, validation of incident investigation and root cause analysis, increasing quality and facilitating the implementation of appropriate corrective actions.

H&S Management Software

At Rovensa, we actively promote a culture of safety advocacy among all employees. We consistently engage employees and their representatives in health and safety discussions to manage potential risks effectively. As part of our zero-harm initiative, we encourage employees to report any incidents.

During the reporting period, we launched a new version of 'MySafety', a Health and Safety software for reporting incidents, unsafe conditions, and the recording of Safety Observations. This new version increases data reliability and allows for the management of all incident investigations and related action plans after identifying the root cause analysis. It records and addresses incidents,

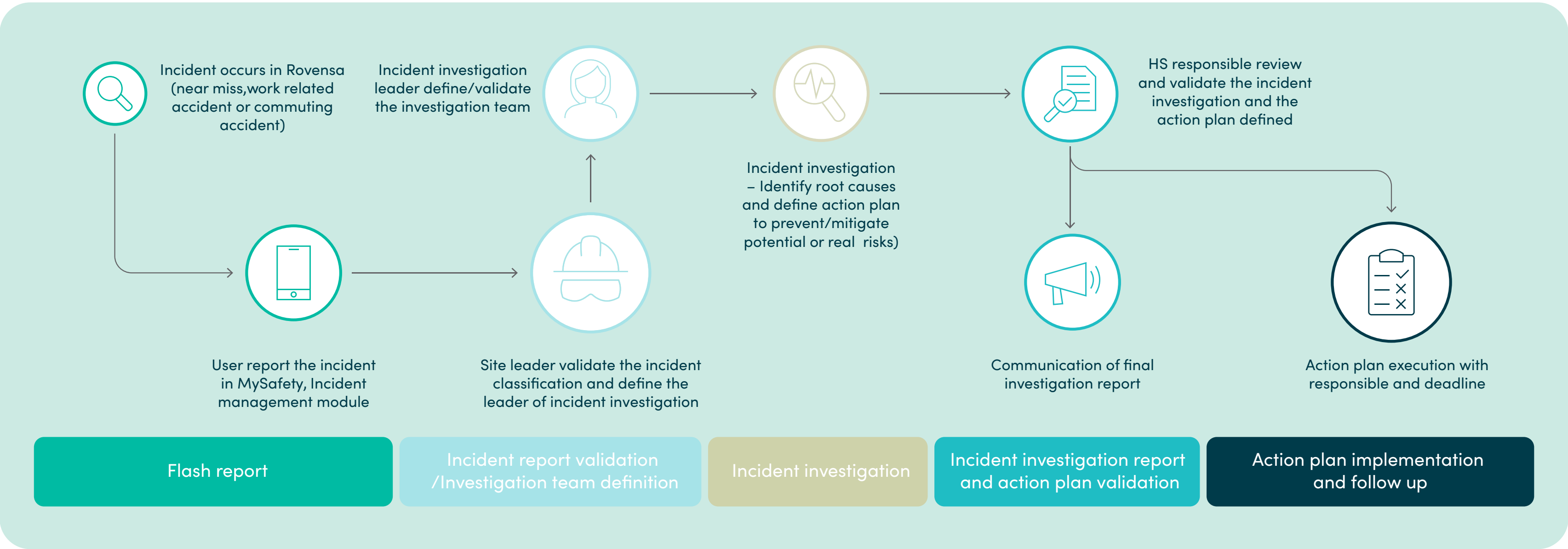
promoting a safer work environment through continuous improvement and proactive safety management.

In countries where the STAR program is already implemented, a selected group of employees have been trained to become qualified observers with the objective of performing Safety Observations (SO).

The SO process involves observing both safe and unsafe behaviors and engaging with employees using the Behavior-Based Safety (BBS) approach. The primary aim is to enhance safety awareness by correcting unsafe actions and encouraging safe practices through direct interaction with observed individuals.

Safety Observations allow for:

- Preventing injuries and asset losses;
- Ensuring comprehension and compliance with safety regulations;
- Identifying and rectifying unsafe behavior.



Well-Being and Work-Life Balance

We aim to cultivate an organisational culture where our employees are inspired to contribute to our mission. Our goal is to be an attractive employer, providing a rewarding work experience for everyone.

At Rovensa, we implement well-being initiatives at the local level, allowing us to tailor programmes to the unique needs and preferences of employees in the various regions where we are present. Recognising that cultural differences, local regulations, and socioeconomic factors vary across countries, we design customised initiatives to ensure maximum effectiveness and engagement.

Our commitment to employee well-being is unwavering, and we constantly seek ways to support a balanced and fulfilling professional and personal life for all our employees.

Health provision

Prioritising Health & Safety as our core principle, we are committed to ensuring our employees have access to reliable and high-quality healthcare. In addition to required medical assistance for health assessments provided by an in-house doctor or external providers, employees are also provided access to private health insurance. In this fiscal year, a private health insurance was given to 77.3% of our employees and, in certain geographical areas, extended to cover their family members. This number corresponds to an increase of 2.9 p.p. compared to the last reporting period. In Asia, we provide a health allowance to cover employees' health-related expenses.



Parental leave

In the reporting period, 2,492 employees were entitled to parental leave. Of this number, 41 women and 45 men took parental leaves.

While we adhere to local legal requirements in all geographies, in Brazil, for instance, we extend our support by providing an additional 60 days of leave for recent mothers and 15 days for fathers.



Remote Working Policy

As addressed in our own Remote Working Policy, our employees have the option to work remotely twice a week, which enhances concentration, saves commuting time, and potentially reduces daily interruptions, thereby boosting efficiency and productivity.



Life and Disability Insurance

Disability and invalidity coverage, as well as life insurance, are provided to our permanent employees in Malaysia, China, Belgium, France, Portugal, Spain, the USA, and some employees in Mexico, Brazil, South Africa, Italy, Ecuador, Colombia, and Thailand.



Promoting an active lifestyle

In some regions, such as Mexico and Portugal, we encourage physical activity by providing access to football and padel fields to our employees. In Brazil, Portugal and Spain, employees from the industrial plants have labour gymnastic sessions to improve posture. In Mexico, employees have yoga lessons virtually extended for their families.



Annual Soccer Tournament in Mexico



Gym available for our employees in Setúbal

Be kind to your mind

During May 2024, we launched a global campaign called ‘Be Kind to Your Mind’ to raise awareness about mental health within the Group. This aligns with Mental Health Awareness Month, dedicated to promoting mental health support, resources, and reducing the stigma of mental illness.

The campaign encouraged Rovensa employees to prioritise their mental well-being by providing information on resources and support services. It featured weekly themes addressing different aspects of mental health:

- 1. **Time Management (Week 1):** Focused on providing strategies for managing time effectively. The goal was to help employees prioritise their well-being by learning to prioritise tasks and streamline their workflow.
- 2. **LinkedIn Learning Courses (Week 2):** These courses are designed to assist employees in managing their mental health conditions and in understanding how to support their colleagues effectively. A total of 40 employees have completed some of the following LinkedIn Learning courses, which were available in our eLearning library. These courses provided valuable insights and techniques for effective mental health management.

Mental Health Conversations: Tactical strategies for having mental health conversations with various stakeholders, including HR, managers, and colleagues. It also covers how to effectively respond when a coworker wants to talk about their mental health.

Healthy Mind, Healthy Life: Practical ways to maintain mental health and well-being. It includes techniques for managing stress,

building resilience, and achieving a healthy work-life balance.

Mindfulness and Resilience: Mindfulness practices and resilience-building techniques to help employees cope with stress and improve their overall mental health.

Feedback and Difficult Conversations: This course covered how to give and receive feedback effectively and how to handle difficult conversations in a way that promotes understanding and positive outcomes.

- 3. **Let's Talk About Mental Health (Week 3):** Encouraged open conversations about mental health within our Group. Employees are urged to share personal stories, exchange ideas on coping strategies, and discuss mental health during meetings or coffee breaks. The aim is to build an understanding and supportive workplace.

- 4. **Resilience and Achieving Work-Life Balance (Week 4):** Provided tools and resources to enhance employees' resilience and well-being, helping them manage the pressures of work and personal life more effectively.

Overall, the campaign allowed employees to acknowledge its significance in raising mental health awareness and fostering a supportive work environment.



Health and Wellness Programme in Brazil

Starting in fiscal year 2023/2024, a program called the ‘Balance Programme’ was conducted in Brazil to improve health and well-being among employees. The program included a series of talks on nutrition, physical activity, quality sleep routines, and mental health awareness.



White Mental Health (January 2024) raised awareness of the importance of mental health.

Health and Nutrition (July 2024) highlighted the importance of following a healthy diet and sharing nutrition tips, promoting a balanced and varied diet.

Physical Activity in the Prevention and Control of Diseases such as Hypertension, Diabetes, and Cholesterol (August 2024) addressed the role of physical activity in managing these conditions.

The Importance of Sleep (September 2024) discussed the relevance of sleep quality for overall well-being and providing tips to enhance sleep quality.



Pink Month Awareness in Brazil

Pink Month (October 2024) raised awareness and promoted the importance of breast cancer prevention.

Blue November (November 2024) raised awareness and promoted the importance of prostate cancer prevention.

Pink Month (October 2024) raised awareness and promoted the importance of breast cancer prevention.

By organising these awareness and educational talks, we provided knowledge and practical tips to help our employees lead healthier lives.

Diversity, Equity, and Inclusion

We recognise that diversity fuels innovation and is vital for a thriving workplace.

We encourage diverse perspectives, experiences, and ideas within our Group. Employees from varied backgrounds bring unique insights, leading to more innovative solutions and better decision-making.

In 2023, we introduced a Diversity, Equity, Inclusion, and Belonging (DEIB) policy. This policy provides guiding principles to promote a diverse and inclusive environment, ensuring dignity and respect for all. It outlines our commitments and details how these are translated into actions, showing how every employee can contribute to its implementation.



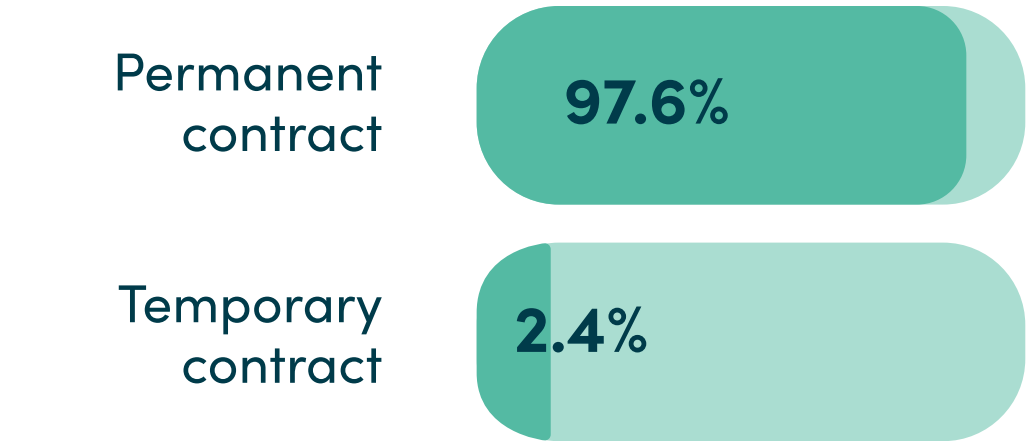
45
nationalities
in our Group



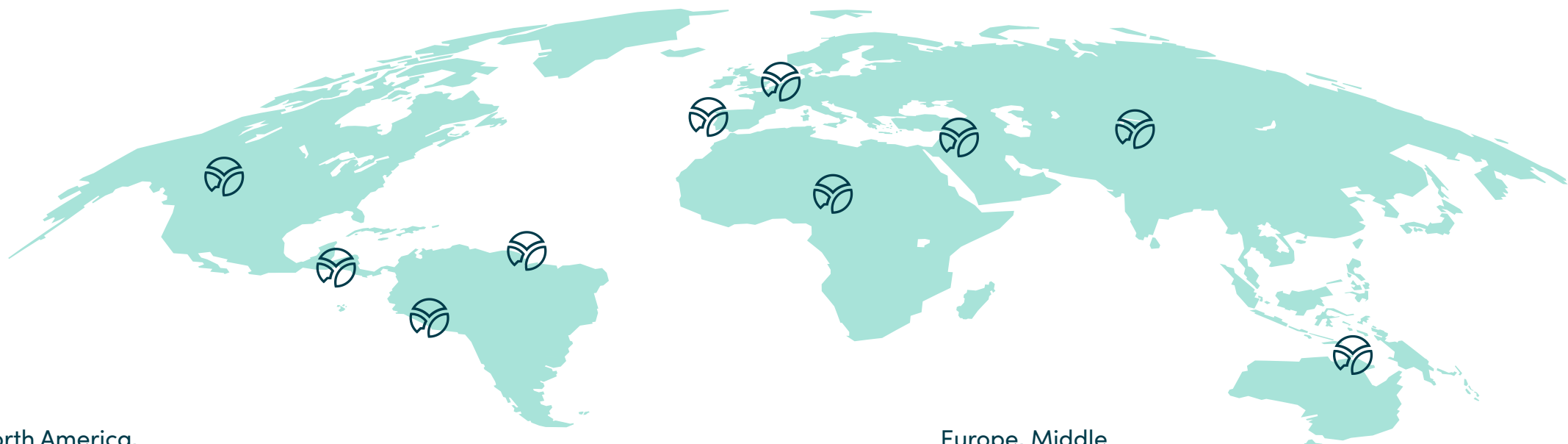
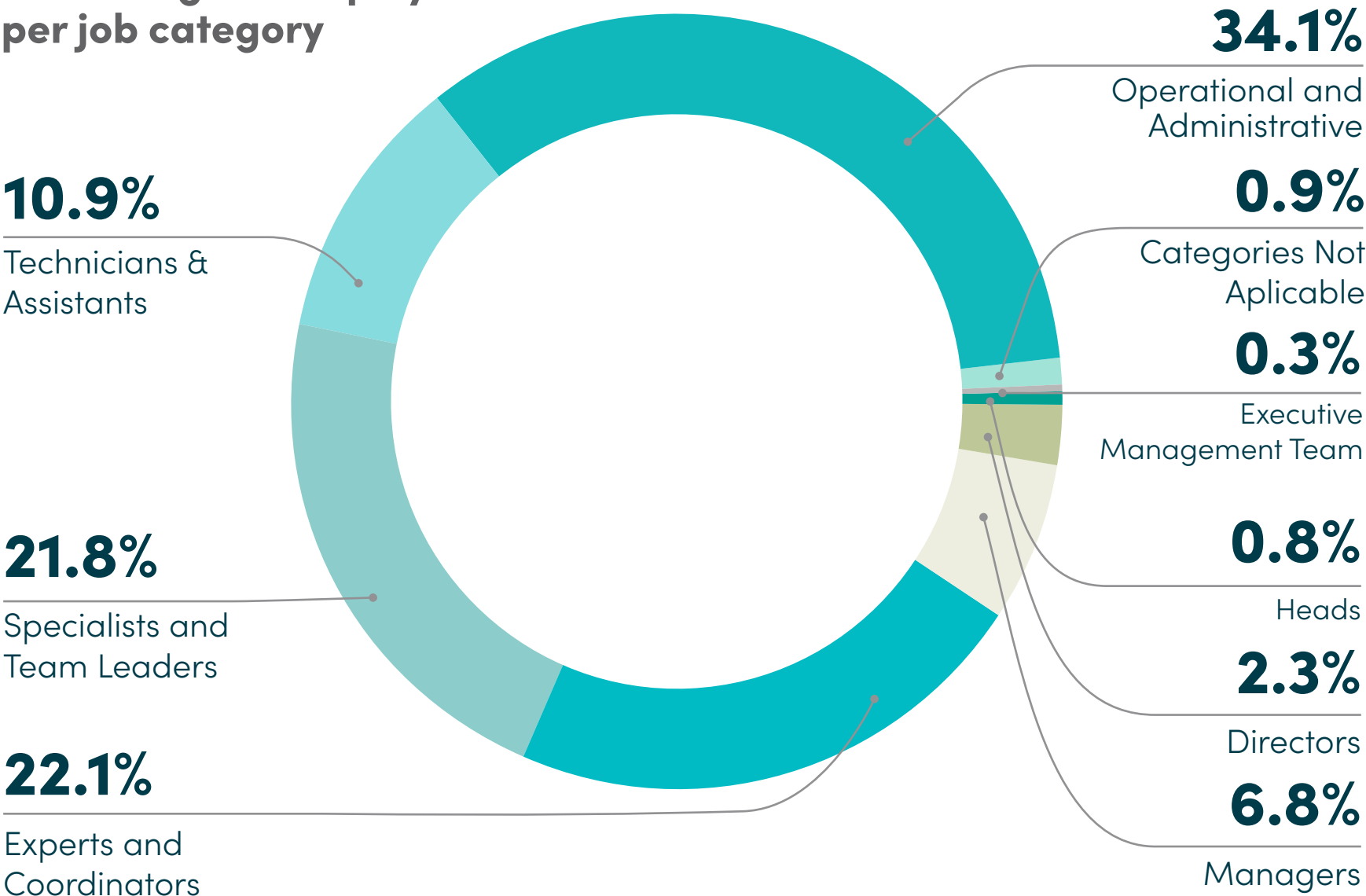
A Global Team

Our global team was composed of 2,638 employees – permanent and temporary – from 45 different nationalities. EMEA is the region with the largest presence of employees, totalling 1,275 employees, mostly from Portugal, Spain, South Africa, Ireland, Italy, and France. Mexico is the second largest, with a total of 627 people, followed by Brazil with 466 employees. In what concerns employment contracts, Rovensa prefers to offer permanent job positions. In fiscal year 2023/2024, 97.6% of our employees had a permanent contract, in line with our commitment to ensure job security for all. For more information about our employees, please see the section [Reporting and Data](#).

Regarding our permanent workforce in fiscal year 2023/2024, 34.1% of employees occupied roles within the operational and administrative functional category, reflecting the significance of our industrial operations within the overall composition of our employees. Regarding age, 68.7% of employees are between 30 and 50 years old. Additionally, 51.3% of our permanent employees have worked for Rovensa for over 5 years.



Percentage of employees per job category



North America, Australia & New Zealand (NAANZ)	Mexico	Latin America	Brazil	Europe, Middle East and Africa (EMEA)	Asia	Group
98 employees	627 employees	100 employees	466 employees	1275 employees	72 employees	2638 employees

Gender Balance

Gender diversity is a strategic priority for us. We aim to have a more equitable approach to gender representation in our leadership roles.

Rovensa's corporate policies are structured to promote gender balance and ensure a diverse, equitable, and inclusive work environment. We have a standalone policy to ensure diversity, equity, and inclusion opportunities for all employees across the Group. This commitment is also in the Code of Conduct and Recruitment and Selection Policy. Rovensa fosters a discrimination- and harassment-free workplace, embracing varied educational, professional, and cultural backgrounds. We have zero tolerance for discrimination based on race, sexual orientation, political affiliation, disability, religion, age, or gender, ensuring fair and respectful treatment for all employees.

The Diversity, Equity, Inclusion, and Belonging (DEIB) policy includes specific measures to prevent all forms of unlawful and unfair discrimination, including actions related to maternity and parental responsibilities. It emphasises the importance of providing flexible work options that allow employees to reconcile their personal and family life. This policy supports an inclusive, gender-balanced environment where career progression and compensation are unaffected by parental responsibilities.

By the end of fiscal year 2023/2024, our workforce composition reflected that 27.7% of Rovensa employees were women, a 0.2 p.p. increase compared to the previous fiscal year, with men constituting 72.3%. Within senior management positions, 30.4% were held by women, indicating an ongoing effort to enhance gender representation in leadership roles.

Regarding gender pay equity, we calculated the ratio of basic salary and remuneration of women to men for countries with over 100 employees using an annual equivalent basis. This means an annual

average was used for the salary and all additional pay components included in the remuneration. In fiscal year 2023/2024, the results show that the ratio is lower than 1 in most countries and job categories, indicating that women are generally paid less, both in base pay and variable pay. Some exceptions apply in Mexico and Portugal, in some job categories. In Spain, no ratio was calculated for Heads, as there are no women in the Group occupying this position. The same is applicable to Brazil and Mexico, for the job categories of Heads and Directors.



Ratio of the average basic salary and remuneration of women to men ^A	Portugal		Spain		Brazil		Mexico	
	Basic Salary	Remuneration	Basic Salary	Remuneration	Basic Salary	Remuneration	Basic Salary	Remuneration
Heads	0.95	0.94	N/A	N/A	N/A	N/A	N/A	N/A
Directors	0.75	0.72	0.81	0.75	N/A	N/A	N/A	N /A
Managers	0.80	0.82	0.84	0.85	0.84	0.68	0.64	0.63
Experts and Coordinators	0.89	0.86	0.89	0.82	0.93	0.77	1.05	1.13
Specialists and Team Leaders	0.84	0.83	0.74	0.74	0.78	0.64	0.89	0.79
Technicians & Assistants	0.92	0.91	0.84	0.62	0.53	0.30	0.81	0.87
Operational and Administrative	1.04	1.03	0.85	N/A	0.85	0.87	1.45	1.37

(A) Data covers permanent employees and does not include Agro-K. Countries where Rovensa has 100 or more employees were considered significant locations of operation for this indicator, representing 79.5% of our total workforce. For privacy reasons, in countries and/or companies where there is only information about one employee from each gender in each professional category, no salary or remuneration data was collected. As remuneration data was collected per company, to inform on the global ratio per country, an average for each country was performed.

Employee Engagement

Our people are the key to our growth, success, and sustainability.

Therefore, attracting and retaining the right talent is crucial for us. Globally, we strive to provide our employees with the best possible work experience and opportunities for individual development and growth.

Talent Attraction and Retention

At Rovensa, we aim to be an employer of choice, offering optimal conditions for our people and fostering a culture that supports their sustainable

growth. Our objective is to draw in and retain the right talent by actively involving our employees in every phase of their journey with us.

In fiscal year 2023/2024, we welcomed 228 new team members globally, reflecting a hiring rate of 8.5%. This includes new recruitments throughout the entire Group. The Asian region recorded the highest hiring rate of new employees, followed by North America, Australia and New Zealand (NAANZ).

We closely monitor employee turnover rates to better understand the dynamics of our workforce and identify areas for improvement. In fiscal year 2023/2024, 523 employees left the Group, resulting in a 19.1% employee turnover rate. Most geographies – Asia, EMEA, LATAM, Brazil and Mexico – registered a higher number of employees leaving the Group than the number of hires, contributing to the overall global turnover rate.

The rise in employee turnover during this fiscal year resulted from Rovensa's cost optimisation initiative. We optimised our workforce to align with long-term business goals, enhance operational efficiency, and strengthen market competitiveness, all in compliance with local laws. We prioritised ethical and legal standards, ensuring respectful and transparent communication with employees.

Employee turnover rate ^A	FY 23/24	FY22/23	Δ 23/24-22/23
Global employee turnover	19.1%	15.3%	3.8 p.p
Voluntary employee turnover	8.8%	8.4%	0.5 p.p

(A) The global and voluntary turnover rates are calculated by dividing the global and voluntary leavers, respectively, by the average headcount at the end of each month.

New employee hires, by region ^A	Asia	Brazil	Europe, Middle East and Africa (EMEA)	Latin America (LATAM) ^B	Mexico	North America, Australia and New Zealand (NAANZ)	Group
Number of new employee hires	10	59	83	10	56	10	228
Rate of new employee hires	14.7%	12.2%	8.7%	9.9%	8.6%	12.7%	8.5%

(A) Data covers permanent employees and does not include Agro-K. (B) LATAM includes Argentina, Chile, Colombia, Ecuador, Guatemala, and Peru

Number of employee turnover, by region ^A	Asia	Brazil	Europe, Middle East and Africa (EMEA)	Latin America (LATAM) ^B	Mexico	North America, Australia and New Zealand (NAANZ)	Group
Number of employee turnover	17	115	262	14	111	4	523

(A) Data covers permanent employees and does not include Agro-K. (B) LATAM includes Argentina, Chile, Colombia, Ecuador, Guatemala, and Peru



Talent development

We believe performance reviews are crucial for supporting professional growth, aligning goals, and maintaining a healthy work environment.

These performance reviews provide a platform for open communication between employees and line managers, fostering feedback and discussions about concerns, career aspirations, and expectations. They contribute to career development by offering a structured framework to discuss and identify career goals, development plans, training opportunities, and other paths for advancement. Performance reviews are for permanent employees with at least six months of work and commercial employees with at least three months of service during the fiscal year.

By the end of fiscal year 2023/2024, 74.3% of employees with a permanent contract were included in the annual review that assesses their goals-based performance and behavioural competencies. This represents an increase of 2.7 p.p. compared to fiscal year 2022/2023.



74.3%

of our employees were included in the performance annual review

+2.7 p.p. compared to FY22/23

Training and skills development

We are committed to supporting the growth of our employees and development through on-the-job learning opportunities and training. Across our sites, we promote:

- Regular training and learning opportunities:
 - Technical sector-specific courses (e.g. statistics, R&D specific topics, among others)
 - Behavioural and soft skills training (e.g. languages, communication, feedback, coaching and leadership)

The Group may also offer financial support to employees who wish to further their academic education, either on their own initiative or as recommended by Rovensa.

51,716

total hours of training

-14.3% compared to FY22/23

20.3h

average of training per employee in FY23/24

-1.2 p.p compared to FY22/23

Working Conditions

Freedom of Association

We are dedicated to maintaining responsible practices throughout our workforce. This includes adhering to national and international labour and social standards, as well as relevant codes and conventions. We are committed to ensuring comprehensive labour rights for our employees, allowing them the freedom to join trade unions and choose their representatives in workplace councils.

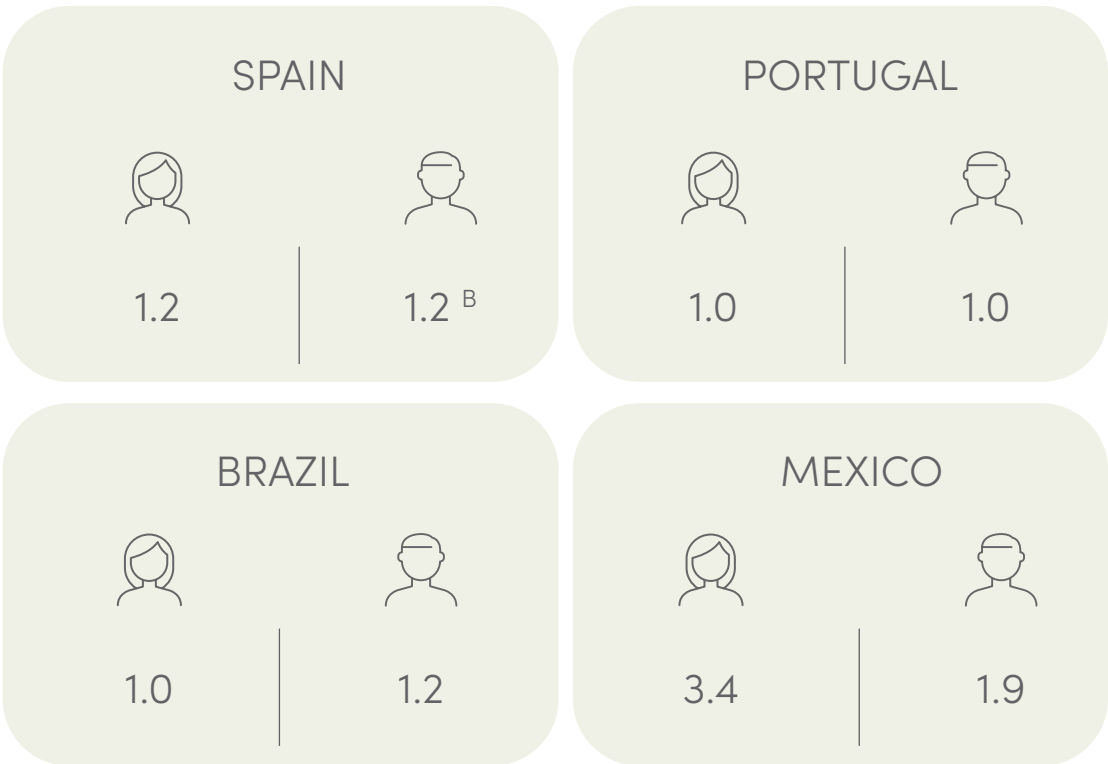
In Brazil, Belgium, France, Italy, Spain, Portugal, and most companies in Mexico our permanent employees are covered by collective bargaining agreements, namely concerning wage, and working conditions. In fiscal year 2023/2024, 73.8% of employees with a permanent contract were covered by collective bargaining agreements. For countries where collective bargaining agreements are not in place, working conditions and terms of employment are based on market studies and local labour laws.

We hold regular meetings with work councils to communicate operational changes in a timely manner, discuss work-related matters, and align on issues such as human resources policies and Group strategy, always complying with local laws. In fiscal year 2023/2024, local human resources teams conducted 77 meetings with employee representatives. These meetings aimed to promote transparent communication, address issues, build trust, and foster a collaborative effort to create a positive and efficient work environment.

Fair entry-level wages

As part of our commitment to ensuring the best working conditions, we attribute salaries based on job positions, without discrimination of race, sexual orientation, political affiliation, disability, religion, age, or gender, as outlined in our Code of Conduct. Our entry-level wage, which corresponds to the lowest full-time wage paid to employees, matches or exceeds the minimum wage set by regulations in the reported geographies, with all ratios being 1 or above. This reflects our Group’s remuneration policies for all positions, regardless of level. Regarding gender equality, the wage ratios for men and women are similar within the same country, except in Mexico. In Mexico, the higher ratio for women is explained by the fact that there are no women in operational roles at the industrial plants and the woman with the lowest salary has a corresponding level of responsibility.

Ratio of the entry level wage to the minimum wage ^A



(A) Data covers permanent employees and does not include Agro-K. Countries where Rovensa has 100 or more employees were considered significant locations of operation for this indicator, representing 79.5% of our total workforce. As data was collected by company, the reported ratios were obtained by selecting the companies within each geography with the lowest ratio. (B) Excludes Cosmotel Iberica, as the lowest wage collected is from an employee who works part-time and is not comparable with the annual full-time minimum wage used for this indicator.

Community Support

The success of our business is not solely measured by our sales figures; it also hinges on the realization of our core values through the positive impact we have on society, particularly within the communities we serve.

We acknowledge that our operations influence the communities we engage with. Recognizing this, our commitment to social responsibility compels us to consider local communities as essential to our endeavors. We actively participate in designing and supporting a variety of social initiatives aimed at benefiting the populations we serve.

During the fiscal year 2023/2024, we increased our support to local communities by 88.1%. Our contributions have supported a range of important societal issues, including humanitarian aid organizations such as Caritas and Ciudad de los Niños de Monterrey in Mexico, and UNICEF in Portugal. We also supported local sports associations like Central Valley Softball in Fresno, USA, and Valencia CF in Spain. Additionally, we collaborated with local municipalities, including the Sanchidrián city hall in Spain, Carrick in Ireland, and Palmela municipality in Portugal, to assist in their social and environmental initiatives.



Caritas de Monterrey in Mexico



Ciudad de los Niños de Monterrey in Mexico



New weather station in Palmela Municipality, Portugal

4 Governance

Business conduct

In this chapter, we explore our commitment to governance practices, emphasising our dedication to ethical business conduct, transparency, and accountability. As we align with the Corporate Sustainability Reporting Directive (CSRD), we are focused on providing comprehensive information about our governance structure, business conduct policies, and performance in key areas. We highlight business ethics, corporate culture, anti-corruption, anti-bribery measures, and the protection of whistleblowers. Our approach to governance ensures we uphold the highest standards of integrity and ethical behaviour across our operations and supply chain.

At Rovensa we place a strong emphasis on ethical conduct throughout our supply chain, embedding sustainability and ESG principles into our corporate governance framework.

This commitment is demonstrated by the establishment of a Sustainability Committee and the alignment of executive compensation with sustainability targets. We prioritise accountability, strategic decision-making, and comprehensive training to ensure sustainability awareness is deeply ingrained across the organisation.



Corporate Governance

Rovensa is a private Group of companies owned equally by two private equity firms, which follows the following governance structure:

Board of Directors

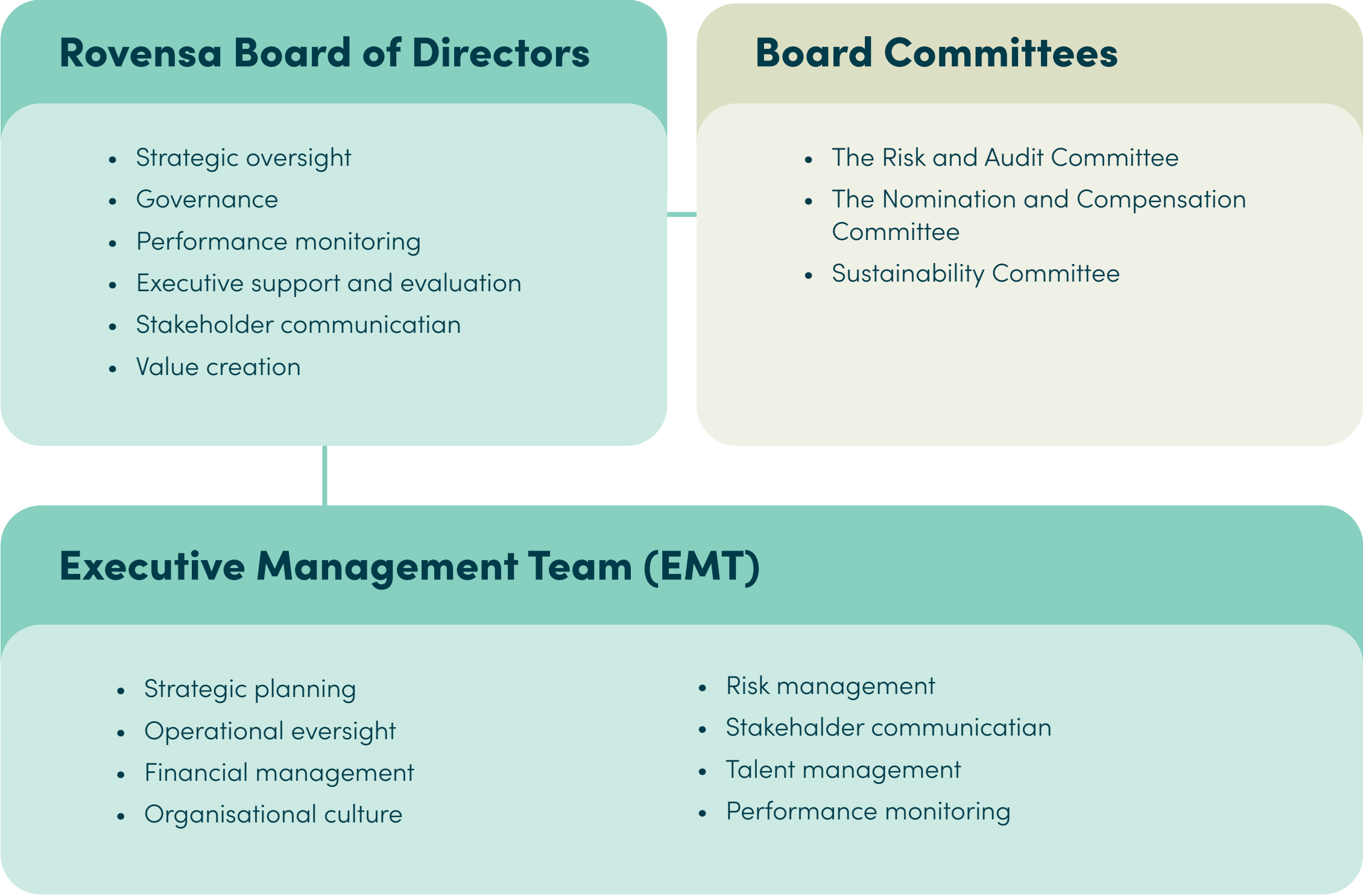
The Board of Directors is responsible for setting the strategic direction of the Group. They ensure Rovensa adheres to legal and regulatory requirements, and monitor the performance, financial health and operational efficiency of Rovensa. They support and evaluate the performance of the Executive Management Team (EMT), and maintain communication with various stakeholders, including investors, employees and other key parties to ensure transparency and trust. Ultimately, the goal of the Board is to maximise the value of our Group.

The Rovensa Board of Directors comprises 12 members, divided into two different groups: executive and non-executive members. The executive members are represented by the Chief Executive Officer (CEO) and the Chief Financial Officer (CFO). In turn, the non-executive members correspond to six proprietary directors appointed by and representing our shareholders Bridgepoint and Partners Group, and four independent directors, three independent investors and the chairman, the highest governance authority in the Group. Out of the twelve members, one is a woman and eleven are men.

Regarding its decision-making process, a resolution can only be adopted if the majority of the Board members are present or duly represented in the meeting, which includes at least one member of the proprietary directors appointed by each of the shareholders, Bridgepoint and Partners Group. This ensures that both shareholders have a significant say in the resolutions passed.

Additionally, each Board member is required to disclose any potential conflict of interest before voting on any resolution. In cases where a conflict of interest is identified, the member in question is prohibited from participating in the deliberation and voting process related to that particular resolution. This practice is in place to maintain impartiality and ensure decisions are made in the best interest of the Group as a whole.

Furthermore, the activities and governance practices of the Rovensa Board of Directors are subject to supervision by Rovensa’s statutory auditor. This external oversight guarantees compliance with all applicable laws and regulations, thereby reinforcing the Board’s accountability and the integrity of its governance practices.



Executive Management Team

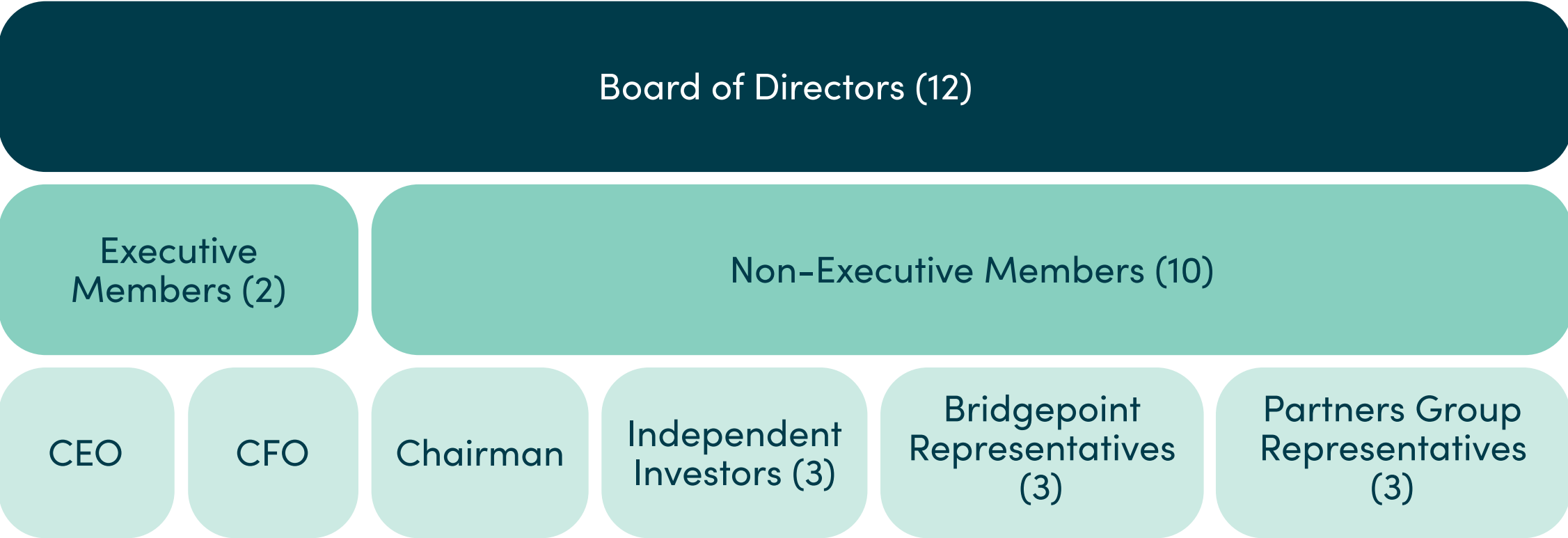
The EMT sets the vision and mission of the Group, developing long-term strategies and monitoring performance and progress against organisational goals. They oversee day-to-day operations, and are responsible for budgeting, financial planning and ensuring the financial health of the Group. They are responsible for identifying potential risks and developing strategies to mitigate them. They cultivate and maintain a positive organisational culture by promoting shared values and beliefs that support Rovensa’s mission and focus on developing and retaining top talent to ensure Rovensa has the skills and leadership needed for future success. The EMT also maintains communication with stakeholders, including employees and investors to keep them informed and engaged about the Group.

The EMT is appointed by and reports to the Board of Directors. As of June 2024, the EMT was led by the CEO and included a Chief Operating Officer (COO), a Chief Financial Officer (CFO), a Chief Human Resources Officer (CHRO), a Chief Mergers

& Acquisitions (M&A) Officer, a Chief Commercial Officer (CCO) and a Chief Transformation Officer (CTO). The team includes one woman and six men.

Board Committees

Our Board committees play a pivotal role in the governance and oversight of our Group. These specialised entities concentrate on areas such as sustainability, audit, and compensation. They facilitate the Board’s ability to examine critical matters in greater depth, thereby promoting informed decision-making and improving oversight. The significance of these committees lies in their capacity to enhance the Board’s efficiency and effectiveness by providing focused attention to complex issues. The functions of Board Committees include supervising financial reporting and audits, determining executive compensation, ensuring adherence to legal and regulatory requirements, and guiding corporate sustainability initiatives. By delegating these responsibilities, Board Committees help ensure that Rovensa operates with transparency, integrity, and in the best interests of our stakeholders.



Board Committees Responsibilities:

The Risk and Audit Committee

- Oversee and supervise the Group's reporting process, system of internal controls and compliance with laws and regulations.
- Ensure there is an adequate and effective risk management policy in place.
- Monitor the preparation of reporting.
- Supervise the control procedures (including, without limitation, financial, legal and regulatory risks) and its effectiveness.
- Supervise any internal and external audits, in particular their independence and objectivity.

The Nomination and Compensation Committee

- Assist the Board of Directors regarding the compensation of the Directors and senior managers, evaluate the adequacy of the compensation plans and policies, oversee the Group's nomination process, and review individuals qualified to serve as Directors and senior managers, amongst other responsibilities duly attributed to it.

- Prepare and review the Company’s compensation plans and policies, as well as compensation packages and incentive plans that Rovensa intends to implement to encourage productivity and entice the management team of Rovensa.
- Oversee the compliance of the Group's compensation plans and policies.
- Assess the necessary qualifications and expertise of Directors and senior managers.
- Evaluate, when required, the performance of Directors and senior managers.

Sustainability Committee

- Advise on the matters of environmental, social and corporate governance of the Group, thus guiding the strategic direction of the Rovensa's ESG and sustainability policy, thereby contributing to long-term sustainable growth.

Further information can be found in the following section.

Sustainability Governance

Integrating sustainability into our entire corporate governance framework is crucial for cultivating a resilient and forward-thinking organisation. To achieve this, we have established a comprehensive sustainability governance model that integrates environmental, social, and governance (ESG) considerations at the core of our business operations. This holistic approach aids in risk mitigation, regulatory compliance, and the promotion of innovation and long-term value creation.

At Rovensa, the Sustainability Committee plays a crucial role in shaping and overseeing the Group's sustainability strategy, ensuring its alignment with overall business objectives. Additionally, the committee ensures that Rovensa complies with pertinent sustainability standards and regulations, thereby reinforcing the Group's commitment to responsible business practices.

The Sustainability Committee at Rovensa is committed to advising the Board on matters of environmental, social, and corporate governance (ESG). Its mission is to integrate sustainability into the Group's corporate governance framework, ensuring long-term sustainable growth.

Board of Directors

The Board supervises the advancement of sustainability strategy and monitors ESG performance. Monthly ESG updates are provided prior to Board meetings.



Sustainability Committee

The Sustainability Committee has the following responsibilities:

- a. Monitor and regularly review the main ESG and sustainability trends and regulatory developments relevant to the Group's activity, in order to advise the Board on compliance and effects of these initiatives.
- b. Analyse the situation of Rovensa in terms of sustainability, in particular in environmental, social and corporate governance matters, evaluating risks and opportunities, as well as the main KPIs included therein, in order to inform the Board of its main actions.

- c. Monitor and review the degree achievement of Rovensa's Net Zero Roadmap, and its successive updates, as well as the Carbon Footprint, prior to Board approval.
- d. Oversee and assess Rovensa's corporate image and its reputation with the various stakeholders, namely in terms of the market in general and consumers, investors and supervisory authorities, public and published opinion, monitoring the activity of the Group's competent services, taking into consideration the implemented strategies, policies, process and procedures implemented.
- e. Supervise compliance with, and the correct application of, the corporate governance principles and standards in force, promoting and requesting the exchange of information necessary for this purpose.
- f. Determine the general guidelines, standards and principles that should govern the preparation of the statement of non-financial information.

Executive Management Team

The EMT serves as the Group's decision-making body, playing a crucial role in developing the ESG approach, reviewing the sustainability strategy, and tracking progress with updates from the Corporate Sustainability Department. Recognising

the importance of prioritising sustainability, we have tied sustainability goals to their compensation. In fiscal year 2023/2024, the EMT's compensation scheme included specific targets related to sustainability performance, focusing on Health & Safety and Climate Action.

Corporate Sustainability Department

This corporate-level team has the following duties:

- a. Recommend commitments, sustainability objectives, and targets to the Corporate Sustainability Committee, ensuring alignment with industry best practices and relevant international frameworks.
- b. Identify the necessary resources for monitoring compliance.
- c. Collaborate closely with the Sustainability Committee in reporting to the Board of Directors on performance indicators in the environmental, social, and governance areas.
- d. Foster engagement and promote a culture of sustainability within the Group. Coordinate with relevant departments to focus on five workstreams centered around the four Pillars of Action in our Sustainability Strategy. Aim to achieve the targets set in the Sustainability Strategy and monitor the action plans of the relevant departments to ensure progress.

ESG Accountability from the Top

At Rovensa, we are committed to fostering a culture of responsibility and accountability at every level, ensuring that environmental, social, and governance (ESG) considerations are integrated into all aspects of our work. Embedding ESG principles from the top down is essential for driving meaningful impact and achieving our sustainability goals.

To make informed decisions on strategic sustainability topics, six members of the Board of Directors, two of which are part of the EMT, completed a specialised three-month Climate & Biodiversity Designation and Certification training with Competent Boards by December 2023. By cultivating ESG accountability from the top, we ensure that our leadership is well-equipped to guide the Group towards a sustainable future, while also fostering a culture of sustainability that permeates every level of our organisation.

Since the fiscal year 2022/2023, we have organized webinars and an awareness competition on climate and nature for all employees, and made several e-learning modules on sustainability and ESG accessible. These initiatives aim to raise awareness about the importance of climate change for our business and empower our employees to integrate ESG considerations into their daily work.

16.0%

of our employees completed e-learning on sustainability topics, such as water, climate change and ESG supply chains

Water Training Session

Rovensa celebrated the United Nation’s World Water Day at Rovensa with an interactive training session on the importance of water in our society, led by the Corporate Sustainability team. During the training, employees learned about the relevance of water for our society, better understand key concepts around water, and the measures we can take to preserve and restore water as an important natural resource.



International Day for Biological Diversity

We challenged our employees to think about the meaning of “biodiversity at Rovensa” by participating in a nature photography contest. This contest encouraged employees to spend more time in nature and create awareness about Biodiversity.

We received pictures from all over the world that truly reflect the beauty and richness of biodiversity. Of all the pictures submitted, this photo was the winner.



Redwood National Park - Trees of Mystery in Klamath, California, U.S.A.

Business Ethics

Business conduct is crucial in our day-to-day operations as it ensures that we maintain high standards of integrity, transparency, and ethical behaviour. By adhering to the highest ethical standards, we ensure that our decisions and actions not only comply with legal and regulatory requirements but also align with our core values and principles.

At Rovensa, we maintain a dedicated Business Conduct policy to foster, advocate, and assess a culture grounded in integrity and ethical behaviour. This policy delineates the principles and guidelines governing the conduct of all employees and third parties affiliated with Rovensa.

Whistleblowing Channel – Speak Up!

As outlined in our Code of Conduct, Rovensa employees are encouraged to report any potential breaches, through our internal incident-report channel. Our whistleblowing channel, accessible via Rovensa’s intranet, is available in 24 languages, 24/7, and is managed by an external, impartial entity to handle investigations as needed. Reporters have the possibility choose to remain anonymous, whether they use phone, mail, or e-mail.

If action is necessary, the external company notifies Rovensa’s Ethics Committee, to determine the appropriate response. Additionally, the Group has a Health & Safety Incident Reporting Policy that outlines how employees can escalate issues and ensure proper investigation and management of incidents.

Compliance

At Rovensa, compliance with legal obligations, policies, and procedures is a collective responsibility, ensuring active participation in risk management and mitigation. We are committed to acting with independence and impartiality, prioritising the public interest and our organisational goals.

An internal advisory group has been established to address compliance as an informal committee. This group comprises the General Counsel, the Head of Finance, and the Head of Organisational Development, and operates under principles of impartiality, absence of conflict of interest, confidentiality, and protection of personal information. When necessary, additional members may be invited to participate in meetings to discuss specific compliance issues. The group reports its activities to the CFO, who is responsible for further communication with the Rovensa Board on matters restricted by the Group’s governance rules. This structure ensures that compliance-related matters are managed with integrity and transparency. During the past fiscal year, there were no reported cases of corruption.

The principles of our code of conduct

The Code of Conduct is rooted in Rovensa's mission to deliver safe and healthy solutions for sustainable agriculture, underscored by the Group's core values of ethics, integrity, and respect.

Our People: The Code emphasises the importance of cultivating a respectful and healthy work environment. It provides directives on non-discrimination, harassment prevention, and the promotion of diversity and inclusion.

Our Business: Employees are expected to conduct business with honesty and integrity, comply with all applicable laws and regulations, and avoid conflicts of interest. The Code addresses pertinent issues such as bribery, corruption, and fair competition.

Our Products: Rovensa is dedicated to ensuring the safety and quality of its products. The Code includes guidelines on product safety, environmental protection, and responsible marketing practices.

Our Community: Rovensa strives to make a positive impact on the communities where it operates. This includes promoting social responsibility, supporting local communities, and ensuring that suppliers adhere to ethical and socially responsible practices.

Compliance and Reporting: All employees are required to comprehend and comply with the Code of Conduct and report any known

or suspected violations. Rovensa offers a whistleblowing channel to facilitate the reporting of breaches, with protections against retaliation for those who report in good faith.

The Code of Conduct is available in multiple languages, including English, Portuguese, Spanish, French, and Italian, ensuring comprehensive understanding and adherence by all employees.

The code of conduct policy is accessible to all employees via our intranet and is an integral component of the onboarding process. Upon joining the Group, upon accessing the intranet ^A, each new member is required to read and accept its terms. The policy provides clear guidance on the Group’s stance regarding various issues, including labour rights and safety conditions, discrimination and harassment, antitrust, anti-bribery and corruption, as well as anti-money laundering and conflicts of interest.

(A) During fiscal year 2023/2024, Cosmocel and Agro-K employees did not yet have access to the intranet.

To further support our commitment to ethical practices, in June 2023, Rovensa has launched a comprehensive business conduct e-learning program for all employees, covering the Code of Conduct, Whistleblowing, Anti-Bribery and Corruption (ABC), and Anti-Money Laundering (AML) policies. This e-learning was designed to reinforce the principles outlined in our Code of Conduct, ensuring that all employees are well-versed in the best ethical practices.

Data Security and Protection

To protect sensitive data, and comply with regulatory requirements, we adhere to stringent security and data protection standards through our IT policies, encompassing both cyber and data security. These policies offer detailed guidelines for secure system usage and act as a reference of security standards for our employees.

IT Cyber Security Policy

The IT Cyber Security Policy is crucial for safeguarding our digital assets and ensuring the confidentiality, integrity, and availability of our systems and data. It helps protect against a growing range of cyber threats, such as malware, ransomware, and phishing, and ensures that sensitive information is properly handled and encrypted, which is essential for compliance with data protection regulations. By defining clear roles and responsibilities, the policy fosters accountability and guides employees, contractors, and third-party vendors in maintaining a secure environment. It also establishes procedures for responding to security incidents and other threats. Moreover, the policy promotes a security-conscious culture within the organisation, reduces the risk of breaches, and ensures business continuity. Through continuous monitoring and improvement, evolving threats and technological changes are adapted to, enabling us to meet legal and regulatory requirements.



1,107

employees received training in cyber security in FY 23/24, totaling approximately 1,309 hours

Data Protection Measures

To ensure effective data protection, we implemented several measures during the fiscal year 2023/2024:

Information Security Policy: A new information security policy has been developed and implemented. This enables the prevention, detection, resolution and reduction of occurrences of IT security and cyber security incidents providing a more secure, reliable, available and integrated environment.

Mobile Phone Policy: A new mobile phone policy has been developed and implemented. The policy makes it mandatory to have Intune Company Portal installed and this app is used to allow employees to securely access company resources and data on their devices, while also enabling device management and security enforcement by IT administrators.

Computer Policy: A new computer policy has been developed and implemented. The main objective is to protect sensitive data and/or corporate equipment used to safeguard our organisational assets, promoting a productive work environment, and helping to mitigate various risks associated with technology usage at a corporate level.

Employee Training: We regularly train employees on protecting sensitive information. In the fiscal year 23/24, we started in-person training for employees with access to sensitive data, including practical cybersecurity training on phishing attempts at Rovensa. To boost data security awareness among all employees, we

made the Rovensa Cyber Guardians Awareness e-learning course on cybersecurity best practices.

Regular Audits: We conducted regular security audits and assessments to identify vulnerabilities and ensure compliance with data protection regulations. During the reporting period, we carried out several phishing tests to evaluate and enhance employees' ability to recognise and respond to phishing attempts. Furthermore, we performed crisis incident tests and IT disaster recovery tests to ensure that we are adequately prepared to manage potential cybersecurity incidents effectively and can swiftly recover from IT-related disasters.

Advanced Security Measures: Implemented advanced security technologies, such as encryption, firewalls, and multi-factor authentication, to protect data from unauthorized access.

Incident Response Plan: Developed and maintained a comprehensive incident response plan to quickly address and mitigate the impact of any data breaches or security incidents.

Our commitment to data security and protection is unwavering. Through the implementation of robust policies, comprehensive training programs, regular audits, and advanced security measures, we have fortified our defenses against potential cyber threats. By fostering a culture of awareness and preparedness, we ensure that our employees are vigilant and capable of safeguarding sensitive information. As we move forward, we will continue to prioritise data security, adapting to emerging threats and maintaining our dedication to protecting the integrity and confidentiality of our data.



Management of Suppliers

Fostering a responsible supply chain requires commercial relationships based on open dialogue, transparency, shared values, and a common strategic vision.

We look for suppliers to partner with that share our values – beyond financial to also consider shared ethical, social, and environmental values too. All suppliers must be informed, engaged and in alignment with our corporate ethical values, our [Sustainable Procurement Policy](#), [General Terms and Conditions for Purchases](#) and [Supplier Code of Conduct](#).

Supplier Performance Evaluation

Given that good performance across ESG factors is a high priority for our own business, we also emphasise good ESG performance outwards for our supply chain. To ensure we are updated on the practices of our suppliers and how they fare regarding ESG performance, each year we conduct a supplier performance evaluation and allocate scores to each supplier. The evaluation and resulting score are based on nine criteria – total cost of ownership, financial status, technical capabilities, complaints, quality inspections, right first-time quantity, right first-time delivery date, supply chain and location, compliance and sustainability questionnaire:

- The total cost of ownership criterion evaluates the price, based on a standard reference.
- The financial status criterion is based on the Centre for Research in International Finance (CRIF) financial stability indicator which determines the financial health of companies across all industries.
- The technical capabilities criterion assesses the following: offer/portfolio comparison of the supplier; comparative limitation of service offering; adequacy of services to the segment; ability to innovate and customise.
- The complaints, quality inspections, right first-time delivery quantity and right first-time delivery date criteria are all derived by

information taken from our internal system and verified with internal departments.

- The supply chain and location criterion consist of an assessment of the country risk of the supplier. In fiscal year 2023/2024 we used the EcoVadis platform to do this assessment. For the suppliers that do not have information related to the country risk assessment on EcoVadis, we use our own internal assessment comprised of several indicators to generate a score for this criterion. These indicators are conflict, transparency and corruption, counterfeiting, crisis in sight, governance, human rights development, environmental performance, economic freedom and cyber security. If the supplier is in the same place as our industrial plant, for the countries with higher risk we upgraded the score.
- The compliance and sustainability questionnaire criterion is evaluated through a questionnaire that predominantly asks questions about the policies, certifications and strategies that a given supplier has in place. The topics covered by the questionnaire are quality, health and safety, ESG and cyber security. ESG topics include biodiversity, GHG emissions, human rights and labour rights and business ethics.

Each criterion is assigned a specific weight that affects the overall supplier score. This score is then communicated to the supplier, serving as a mechanism for encouraging improvements in their practices. The objective is to identify, prevent,

and mitigate potential adverse impacts within our supply chain, rather than making decisions about continuing with our existing or new supplier relationships. The strategy focuses on using our capacity to influence behaviours to achieve positive environmental and societal outcomes throughout our value chain.

The supplier performance evaluation process is conducted annually and is applicable to both new and existing eligible purchase orders. The evaluation begins at the level of each purchase order, ensuring that all relevant suppliers are comprehensively assessed. Only those suppliers whose activities have been fully integrated into our Enterprise Resource Planning (ERP) system are included in this evaluation. For example, Cosmocel, a company we acquired in 2022, has not yet been integrated into the ERP system, and thus, its corresponding suppliers are not currently subjected to the performance evaluation.



EcoVadis Assessment

In March 2024, we initiated use of the EcoVadis platform to monitor the supply chain and location criterion of the supplier evaluation, namely on environmental, labour, human rights, ethics and sustainable procurement of our suppliers. This provides us with a detailed understanding of the sustainability performance of our supply chain, and individual suppliers we engage with. The use of EcoVadis will contribute to a more robust assessment of sustainability indicators of suppliers. Some suppliers do not have information available and are not uploaded in the EcoVadis platform and are therefore unable to be assessed on environmental and social indicators.

Suppliers assessed through the EcoVadis platform and scored as ‘high risk’ (significant potential environmental and social impacts) are put onto a mitigation action plan to be engaged with in the following fiscal year and to help them improve their practices and monitor measures implemented.

Sourcing from local suppliers

Rovensa seeks to procure goods and services locally whenever possible, to ensure a swift response to our sites’ demands, while also fostering and enhancing growth in local economies close to our operations. In fiscal year 2023/2024, 55.8% of our total budget was spent on local suppliers. This represents an increase of 4.5 p.p. compared to the previous fiscal year.

55.8%

of procurement budget spent on suppliers local to that operation ^A

+4.5 p.p.
compared to FY22/23

(A) By 'local', we consider the same country where the organisation is located. By significant locations we considered the ones with manufacturing operations.

4,504

suppliers (92.1%) were screened using environmental and social criteria in FY23/24.

Of those:

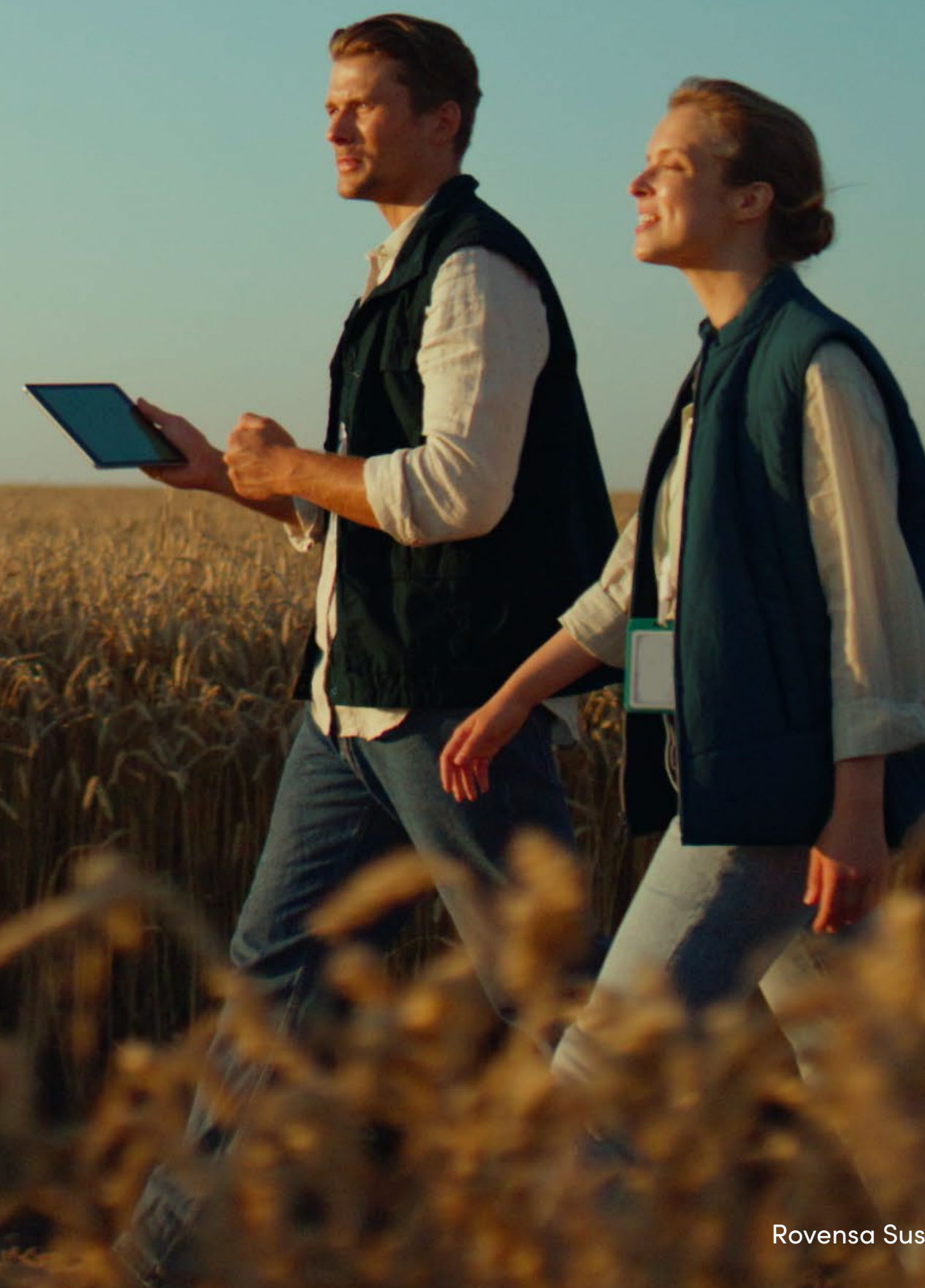
- 388 (8.6%) were identified as having significant actual and potential social impacts
- 486 (10.8%) were identified as having significant actual and potential environmental impacts

1,518 new suppliers ^A (90,7%) were screened using environmental and social criteria in FY23/24

(A) A new supplier is a supplier with a SAP ID number that was not evaluated in the previous supplier evaluation of fiscal year 2022/2023.



5 Reporting and Data



Governance

GRI 2-21 | Annual total compensation ratio

For more information, please see the chapter ‘Sustainability Governance’

Annual total compensation ratio	FY 23/24	FY 22/23	Δ 23/24-22/23
Annual total compensation for the organisation's highest paid-individual	768,000 €	825,278 €	-6.9%
Percentage increase in annual total compensation for the organisation's highest-paid individual	-6.9%	-12.8%	5.8 p.p
Median annual total compensation for all of the organisation's employees excluding the highest-paid individual	28,519 €	27,424 €	4.0%
Percentage increase in median annual total compensation for all of the organisation's employees excluding the highest-paid individual	4.0%	5.5%	-1.5 p.p
Ratio of the annual total compensation for the organisation’s highest-paid individual to the median annual total compensation for all employees	26.9	30.1	-10.5%
Ratio of the percentage increase in annual total compensation for the organisation’s highest-paid individual to the median percentage increase in annual total compensation for all employees	-1.7	-2.3	-25.3%

GRI 201-1 | Direct economic value generated and distributed

Economic impact and performance (euros) ^A	FY23/24	FY 22/23	Δ 23/24-22/23
Direct economic value generated (devg): Revenues	715,595,511	663,727,435	7.8%
Net sales	708,285,383	661,416,773	7.1%
Revenues from financial investments	3,756,588	1,493,840	151.5%
Interest on financial loans	3,756,588	1,493,840	151.5%
Dividends from shareholdings	0	0	N/A
Royalties	0	0	N/A
Direct income generated from assets, such as property rental	0	0	N/A
Revenues from sales of assets	3,553,540	816,822	335.0%
Physical assets, such as property, infrastructure, and equipment	3,553,540	816,822	335.0%
Intangibles, such as intellectual property rights, designs, and brand names	0	0	N/A

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↘ continuation

Economic impact and performance (euros) ^A	FY23/24	FY 22/23	Δ 23/24-22/23
Direct economic value distributed (devd): Operating costs	708,122,543	681,466,349	-4.8%
Payments to suppliers	424,219,779	445,453,989	-4.8%
Employees' wages and benefits	149,757,591	131,881,629	13.6%
Payments to governments (taxes)	15,903,274	18,129,712	-12.3%
Payments to providers of capital	118,028,436	85,887,537	37.4%
Community investment	213,463	113,482	88.1%
Direct economic value retained (devg)-(devd)	7,472,968	-17,738,914	-142.1%

(A) In line with our financial report, Agro-K is included from the moment of acquisition – from November 2023 to June 2024.

GRI 201-4 | Financial assistance received from government

Total monetary value of financial assistance received by the organisation from any government by region (euros)	FY23/24	FY 22/23	Δ 23/24-22/23
Total	3,041,703	1,370,977	121.9%
Portugal	N/R	1,199,586	N/A
Spain	N/R	171,391	N/A

GRI 205-1 | Operations assessed for risks related to corruption

Operations assessed for risks of corruption ^A	FY 23/24	FY 22/23	Δ 23/24-22/23
Total number of operations	5	5	0.0%
Total number of operations assessed for risks related to corruption	2	3	-33.3%
Percentage of operations assessed for risks related to corruption	40.0%	60.0%	-20.0 p.p

(A) Operation is understood to mean Business Unit (Corporate HR, Corporate backoffice Rovensa Next, Crop Protection, Cosmocel).

GRI 205-2 | Communication and training about anti-corruption policies and procedures

Number of governance body members that the organisation’s anti-corruption policies and procedures have been communicated to, by region	FY 23/24		FY 22/23		Δ 23/24-22/23	
Group	7	100.0%	8	100.0%	-12.5%	0.0 p.p
Portuguese	4	100.0%	4	100.0%	0.0%	0.0 p.p
Mexican	1	100.0%	1	100.0%	0.0%	0.0 p.p
Spanish	2	100.0%	3	100.0%	-33.3%	0.0 p.p

Number of governance body members that have received training, by region	FY 23/24		FY 22/23		Δ 23/24-22/23	
Group	7	100.0%	3	37.5%	133.3%	62.5 p.p
Portuguese	4	100.0%	1	25.0%	300.0%	75.0 p.p
Mexican	1	100.0%	0	0.0%	N/A	N/A
Spanish	2	100.0%	2	66.7%	0.0%	33.3 p.p

GRI 205-2 | Communication and training about anti-corruption policies and procedures

Number and percentage of employees that the organisation’s anti-corruption policies and procedures have been communicated to by employee category	FY 23/24		FY 22/23		Δ 23/24-22/23	
Group	1,887	73.3%	2,107	75.0%	-10.4%	-1.7 p.p
EMT	7	100.0%	8	100.0%	-12.5%	0.0 p.p
Heads	21	100.0%	18	100.0%	16.7%	0.0 p.p
Directors	49	81.7%	60	84.5%	-18.3%	-2.8 p.p
Managers	155	88.1%	159	87.4%	-2.5%	0.7 p.p
Experts and Coordinators	505	88.9%	429	86.7%	17.7%	2.2 p.p
Specialists and Team Leaders	535	95.5%	610	96.4%	-12.3%	-0.8 p.p
Technicians & Assistants	140	49.8%	101	100.0%	38.6%	-50.2 p.p
Operational and Administrative	475	54.2%	596	50.7%	-20.3%	3.4 p.p
Categories Not Aplicable	N/A	N/A	126	100.0%	N/A	N/A

Number and percentage of employees that the organisation’s anti-corruption policies and procedures have been communicated to by region	FY 23/24		FY 22/23		Δ 23/24-22/23	
Group	1,887	73.3%	2,107	75.1%	-10.4%	-1.8 p.p
Asia	56	77.8%	48	75.0%	16.7%	2.8 p.p
Brazil	456	98.1%	485	96.4%	-6.0%	1.6 p.p
EMEA	625	93.8%	750	95.1%	-16.7%	-1.2 p.p
Portugal	548	100.0%	593	100.0%	-7.6%	0.0 p.p
LATAM	60	60.6%	64	61.5%	-6.3%	-0.9 p.p
Mexico	79	12.6%	94	14.0%	-16.0%	-1.4 p.p
NA&ANZ	63	64.3%	73	88.0%	-13.7%	-23.7 p.p

GRI 205-2 | Communication and training about anti-corruption policies and procedures

Number of employees that have received training on anticorruption, by employee category	FY 23/24		FY 22/23		Δ 23/24-22/23	
Group	1,302	50.6%	311	11.1%	318.6%	39.5 p.p
EMT	7	87.5%	3	37.5%	133.3%	50.0 p.p
Heads	19	76.0%	12	66.7%	58.3%	9.3 p.p
Directors	40	55.6%	28	39.4%	42.9%	16.1 p.p
Managers	125	53.4%	70	38.5%	78.6%	15.0 p.p
Experts and Coordinators	407	56.1%	73	14.7%	457.5%	41.3 p.p
Specialists and Team Leaders	412	50.6%	81	12.8%	408.6%	37.8 p.p
Technicians & Assistants	108	31.8%	10	9.9%	980.0%	21.9 p.p
Operational and Administrative	184	17.1%	12	1.0%	1,433.3%	16.1 p.p
Categories Not Aplicable	N/A	N/A	22	17.3%	N/A	N/A

Number and percentage of employees that have received training on anticorruption, by region	FY 23/24		FY 22/23		Δ 23/24-22/23	
Group	1,302	50.6%	311	11.1%	318.6%	39.5 p.p
Asia	30	41.7%	5	7.8%	500.0%	33.9 p.p
Brazil	330	71.0%	43	8.5%	667.4%	62.4 p.p
EMEA	443	66.5%	158	20.0%	180.4%	46.5 p.p
Portugal	328	59.9%	70	11.8%	368.6%	48.0 p.p
LATAM	50	50.5%	3	2.9%	1,566.7%	47.6 p.p
Mexico	74	11.8%	12	1.8%	516.7%	10.0 p.p
NA&ANZ	47	48.0%	20	24.1%	135.0%	23.9 p.p

Number and percentage of suppliers that the organisation’s anticorruption policies and procedures have been communicated to	FY 23/24		FY 22/23		Δ 23/24-22/23	
Group	4,889	100.0%	4,731	100.0%	3.3%	0.0 p.p

Climate

GRI 306-3 | Waste generated

For more information, please see the chapter ‘Waste Management’

Waste generated (t)	FY 23/24	FY 22/23	Δ 23/24-22/23
Total waste produced	9,399.1	8,824.6	6.5%
Hazardous waste	2,862.9	2,944.2	-2.8%
Chemical	687.0	985.1	-30.3%
Solvents	8.9	19.0	-53.0%
Absorvents	26.2	19.0	38.3%
Washing liquids	880.7	801.2	9.9%
Packaging	933.0	913.7	2.1%
Other	326.7	206.3	58.4%
Non-hazardous waste	6,536.6	5,880.3	11.2%
Inerts	0.4	19.5	-97.9%
Packaging	176.5	227.1	-22.3%
Paper/paperboard	256.2	200.7	27.6%
Wood	541.5	564.9	-4.1%
Urban solid waste	601.6	479.8	25.4%
Plastics	133.7	150.2	-11.0%
Chemical	551.9	580.8	-5.0%
Metal	99.2	152.5	-34.9%
Washing liquids	275.5	126.2	118.3%
Other	3,900.2	3,378.6	15.4%

Social

GRI 2-7 | Employees

For more information, please see the chapter ‘Diversity, Equity and Inclusion’

Type of employee contract, by gender	FY 23/24			FY 22/23			Δ 23/24-22/23		
	Women	Men	Group	Women	Men	Group	Women	Men	Group
Number of employees with a permanent contract	715	1,859	2,574	776	2,031	2,807	-7.9%	-8.5%	-8.3%
Number of employees with a temporary contract	15	49	64	18	49	67	-16.7%	0.0%	-4.5%
Number of employees with a full-time contract	706	1,904	2,610	776	2,075	2,851	-9.0%	-8.2%	-8.5%
Number of employees with a part-time contract	24	4	28	18	5	23	33.3%	-20.0%	21.7%
Total number of employees	730	1,908	2,638	794	2,080	2,874	-8.1%	-8.3%	-8.2%

Type of employee contract, by region	FY 23/24					FY 22/23					Δ 23/24-22/23				
	Perm.	Temp.	Full-time	Part-time	Total nr. of employees	Perm.	Temp.	Full-time	Part-time	Total nr. of employees	Perm.	Temp.	Full-time	Part-time	Total nr. of employees
Asia	72	0	71	1	72	64	1	65	0	65	12.5%	-100.0%	9.2%	N/A	10.8%
Brazil	465	1	465	1	466	503	0	503	0	503	-7.6%	N/A	-7.6%	N/A	-7.4%
EMEA	1,214	61	1,250	25	1,275	1,382	46	1,407	21	1,428	-12.2%	32.6%	-11.2%	19.0%	-10.7%
LATAM	99	1	100	0	100	104	2	106	0	106	-4.8%	-50.0%	-5.7%	N/A	-5.7%
Mexico	626	1	627	0	627	671	16	687	0	687	-6.7%	-93.8%	-8.7%	N/A	-8.7%
NA&ANZ	98	0	97	1	98	83	2	83	2	85	18.1%	-100.0%	16.9%	-50.0%	15.3%
Group	2,574	64	2,610	28	2,638	2,807	67	2,851	23	2,874	-8.3%	-4.5%	-8.5%	21.7%	-8.2%



GRI 2-8 | Workers who are not employees

For more information, please see the chapter ‘Diversity, Equity and Inclusion’

Workers who are not employees, by gender	FY 23/24			FY 22/23			Δ 23/24-22/23		
	Women	Men	Group	Women	Men	Group	Women	Men	Group
Number of employees that are not direct workers (contingent workers)	7	53	60	3	53	56	133.3%	0.0%	7.1%

GRI 401-1 | New employees hires and employee turnover

This indicator covers employees with permanent contract and does not include Agro-K. For more information, please see the chapter ‘Employee Engagement’

New employee hires and turnover, by gender	FY 23/24			FY 22/23			Δ 23/24-22/23		
	Women	Men	Group	Women	Men	Group	Women	Men	Group
Number of new employee hires	71	157	228	143	277	420	-50.3%	-43.3%	-45.7%
Rate of new employee hires	9.5%	8.1%	8.5%	20.2%	16.3%	17.5%	-10.7 p.p	-8.2 p.p	-8.9 p.p
Number of employee turnover	150	373	523	116	312	428	29.3%	19.6%	22.2%
Rate of employees who left the company	20.1%	19.3%	19.5%	16.4%	18.4%	17.8%	3.8 p.p	0.9 p.p	1.7 p.p

New employee hires and turnover, by age group	FY 23/24				FY 22/23				Δ 23/24-22/23			
	<30 years old	30-50 years old	>50 years old	Group	<30 years old	30-50 years old	>50 years old	Group	<30 years old	30-50 years old	>50 years old	Group
Number of new employee hires	84	128	16	228	142	251	27	420	-40.8%	-49.0%	-40.7%	-45.7%
Rate of new employee hires	19.0%	7.0%	3.9%	8.5%	36.4%	15.2%	7.3%	17.5%	-17.4 p.p	-8.3 p.p	-3.5 p.p	-9.0 p.p
Number of employee turnover	95	347	81	523	105	260	63	428	-9.5 p.p	33.5 p.p	28.6 p.p	22.2%
Rate of employees who left the company	21.5%	19.0%	19.8%	19.5%	26.9%	15.8%	17.1%	17.8%	-5.5 p.p	3.2 p.p	2.7 p.p	1.7 p.p

GRI 401-1 | New employees hires and employee turnover

New employee hires and turnover, by region	FY 23/24				FY 22/23				Δ 23/24-22/23			
	Number of new hires	Rate of new hires	Number of turnover	Rate of employees who left the company	Number of new hires	Rate of new hires	Number of turnover	Rate of employees who left the company	Number of new hires	Rate of new hires	Number of turnover	Rate of employees who left the company
Asia	10	14.7%	17	25.0%	24	49.5%	9	18.6%	-58.3%	-34.8 p.p	88.9%	6.4 p.p
Brazil	59	12.2%	115	23.8%	122	26.5%	55	11.9%	-51.6%	-14.3 p.p	109.1%	11.8 p.p
EMEA	83	6.8%	262	38.5%	156	11.5%	180	32.7%	-46.8%	-4.7 p.p	45.6%	5.8 p.p
LATAM	10	9.9%	14	13.8%	23	34.6%	12	18.0%	-56.5%	-24.7%	16.7%	-4.3 p.p
Mexico	56	8.6%	111	17.1%	82	20.8%	160	40.7%	-31.7%	-12.2 p.p	-30.6%	-23.5 p.p
NA&ANZ	10	12.7%	4	5.1%	13	16.9%	12	15.6%	-23.1%	-4.1 p.p	-66.7%	-10.5 p.p
Group	228	8.5%	523	19.5%	420	17.5%	428	17.8%	-45.7%	-8.9 p.p	22.2%	1.7 p.p

GRI 401-3 | Parental Leave

This indicator covers employees with permanent contract and does not include Agro-K. For more information, please see the chapter ‘Well-Being and Work-Life Balance’

Parental Leave, by gender ^A	FY 23/24			FY 22/23			Δ 23/24-22/23		
	Men	Women	Group	Men	Women	Group	Men	Women	Group
Total number of employees that were entitled to parental leave	1,805	687	2,492	1,990	746	2,736	-9.3%	-7.9%	-8.9%
Total number of employees that took parental leave	45	41	86	62	29	91	-27.4%	41.4%	-5.5%
Total number of employees that returned to work in the reporting period after parental leave ended	NR	NR	NR	55	24	79	NR	NR	NR
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work and the retention rates of employees that took parental leave	NR	NR	NR	41	16	57	NR	NR	NR
Total number of employees that did return to work after parental leave	NR	NR	NR	55	24	79	NR	NR	NR
Total number of employees due to return to work after taking parental leave	NR	NR	NR	62	29	91	NR	NR	NR
Return to work rates of employees that took parental leave	NR	NR	NR	89.0%	83%	85.7%	NR	NR	NR
Retention rates of employees that took parental leave	NR	NR	NR	74.5%	66.7%	N/A	NR	NR	NR

(A) We did not gather data regarding the number of employees that returned to work after parental leave ended, due to return to work after taking parental leave, or that returned to work after parental leave and were still employed 12 months after their return, due to limitations in gathering data in a timely manner. As such, we did not calculate the return to work or employee retention rate.

GRI 403-8 | Workers covered by an occupational health and safety management system

For more information, please see the chapter ‘Health and Safety’

Health and Safety Management System	FY 23/24	FY 22/23	Δ 23/24-22/23
Total number of employees and workers who are not employees and/or workplace is controlled by the organisation	2,698	2,930	-7.9%
Percentage of employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system	75.2%	66.5%	8.7 p.p
Total number of employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been internally audited	1,377	1,425	-3.4%
Percentage of employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been internally audited	51.0%	48.6%	2.4 p.p
Total number of employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been audited or certified by an external party	422	1,028	-58.9%
Percentage of employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been audited or certified by an external party	15.6%	35.1%	-19.4 p.p

GRI 403-9 | Work-related injuries

For more information, please see the chapter ‘Health and Safety’

Occupational Health and Safety - permanent and temporary employees	FY 23/24	FY 22/23	Δ 23/24-22/23
Rate of recordable work-related accidents/injuries	13.8	16.1	-14.4%
Total number of high-consequence work-related injuries	0	0	N/A
Rate of high-consequence work-related injuries (excluding fatalities)	0.0	0.0	N/A
Rate of fatalities as a result of work-related injury	0.0	0.2	-100.0%

GRI 403-9 | Work-related injuries

Occupational Health and Safety - Workers who are not employees but whose work and/or workplace is controlled by the organisation	FY 23/24	FY 22/23	Δ 23/24-22/23
Worked hours	189,536	211,207	-10.3%
Number of recordable work-related injuries	2	6	-66.7%
Rate of recordable work-related injuries	10.6	28.4	-62.9%
Number of high-consequence work-related injuries (excluding fatalities)	0	1	-100.0%
Rate of high-consequence work-related injuries (excluding fatalities)	0.0	4.7	-100.0%
Number of fatalities as a result of work-related injury	1	0	N/A
Rate of fatalities as a result of work-related injury	5.3	0.0	N/A

GRI 403-10 | Work-related ill health

For more information, please see the chapter ‘Health and Safety’

ill Health – Permanent and temporary employees	FY23/24	FY 22/23	Δ 23/24-22/23
Number of fatalities as a result of work-related ill health	0	0	N/A

ill Health – Workers who are not employees but whose work and/or workplace is controlled by the organisation	FY23/24	FY 22/23	Δ 23/24-22/23
Number of fatalities as a result of work-related ill health	0	0	N/A
Number of cases of recordable work-related ill health	0	0	N/A

Lost-Time Injury Frequency Rate & Lost-time Injury Severity Rate

For more information, please see the chapter ‘Health and Safety’

GRI 404-1 | Average hours of training per year, per employee

This indicator covers employees with permanent contract and does not include Agro-K. For more information, please see the chapter ‘Employee Engagement’

LTIFR<ISR – Workers who are not employees but whose work and/or workplace is controlled by the organisation	FY23/24	FY 22/23	Δ 23/24-22/23
Number of hours worked	189,536	211,207	-10.3%
Number of work-related accidents with lost time cases	1	4	-75.0%
Lost Time Injury Frequency Rate (LTIFR)	5.3	18,9	-72.1%
Number of lost work days	32	373	91.4%
Lost Time Injury Severity Rate (LTISR)	168.8	7,766.0	90.4%

Average training hours, by gender	FY 23/24	FY 22/23	Δ 23/24-22/23
Group	20.3	21.5	-5.6%
Women	18.3	19.8	-7.6%
Men	21.1	22.1	-4.9%

Average training hours, by functional category	FY 23/24	FY 22/23	Δ 23/24-22/23
Group	20.1	21.5	-6.4%
Executive Management Team	4.0	22.6	-82.5%
Heads	10.2	27.9	-63.6%
Directors	10.7	27.5	-61.1%
Managers	18.9	26.2	-27.8%
Experts and Coordinators	18.0	20.0	-10.1%
Specialists and Team Leaders	19.5	18.7	4.3%
Technicians and Assistants	4.2	11.8	-64.8%
Operational and Administrative	28.8	22.0	30.7%
Not applicable	0.0	33.0	-100.0%

GRI 404-3 | Percentage of employees receiving regular performance and career development reviews

This indicator covers employees with permanent contract and does not include Agro-K. For more information, please see the chapter ‘Employee Engagement’

Employees who received a regular performance and career development review, by gender	FY 23/24		FY 22/23		Δ 23/24-22/23	
	Number	Percentage	Number	Percentage	Number	Percentage
Group	1,895	74.3%	2,010	71.6%	-5.7%	2.7 p.p
Women	627	87.8%	651	83.9%	-3.7%	3.9 p.p
Men	1,268	69.1%	1,359	66.9%	-6.6%	2.2 p.p

Employees who received a regular performance and career development review	FY 23/24		FY 22/23		Δ 22/23-21/22	
	Number	Percentage	Number	Percentage	Number	Percentage
Group	1,895	73.6%	2,010	71.6%	-5.7%	2.0 p.p
Executive Management Team	7	100%	8	100%	-12.5%	0 p.p
Heads	19	90.5%	17	94.4%	11.8%	-4.0 p.p
Directors	52	86.7%	60	84.5%	-13.3%	2.2 p.p
Managers	162	92.0%	154	84.6%	5.2%	7.4 p.p
Experts and Coordinators	537	94.5%	427	86.3%	25.8%	8.3 p.p
Specialists and Team Leaders	502	89.6%	550	86.9%	-8.7%	2.8 p.p
Technicians and Assistants	191	68.0%	49	48.5%	289.8%	19.5 p.p
Operational and Administrative	425	48.5%	636	54.1%	-33.2%	-5.7 p.p
Not applicable	N/A	N/A	109	86.5%	N/A	N/A

GRI 405-1 | Diversity of governance bodies and employees

For more information, please see the chapter ‘Diversity, Equity and Inclusion’ and ‘Corporate Governance’

Age of employees and Executive Management Team members	FY 23/24			FY 22/23			Δ 23/24-22/23		
	<30 years old	30-50 years old	>50 years old	<30 years old	30-50 years old	>50 years old	<30 years old	30-50 years old	>50 years old
Group	15.4%	68.7%	15.9%	17.4%	67.8%	14.8%	-11%	1.3%	7.0%
Executive Management Team	0.0%	28.6%	71.4%	0%	37.5%	62.5%	N/A	-23.8%	14.3%
Heads	0.0%	52.4%	47.6%	0%	66.7%	33.3%	N/A	-21.4%	42.9%
Directors	0.0%	55.0%	45.0%	0%	63.4%	36.6%	N/A	-13.2%	22.9%
Managers	0.0%	72.7%	27.3%	1.1%	73.6%	25.3%	-100.0%	-1.2%	7.9%
Experts and Coordinators	7.4%	75.2%	17.4%	6.5%	74.5%	19.0%	14.4%	0.8%	-8.2%
Specialists and Team Leaders	21.3%	68.2%	10.5%	18.4%	71.0%	10.7%	15.7%	-3.9%	-1.1%
Technicians & Assistants	26.7%	65.5%	7.8%	21.0%	61.3%	17.7%	27.3%	6.8%	-55.9%
Operational and Administrative	18.4%	66.6%	15.1%	24.3%	63.3%	12.3%	-24.6%	5.2%	22.0%
Categories Not Applicable	0.0%	75.0%	25.0%	23.8%	70.6%	5.6%	-100.0%	6.2%	350.0%

GRI 405-1 | Diversity of governance bodies and employees

Percentage of employees per employee category	FY 23/24		FY 22/23 %		Δ FY 22/23-23/24	
	Female	Male	Female	Male	Female	Male
Executive Management Team	14.3%	85.7%	12.5%	87.5%	14.3%	-2.0%
Heads	19.0%	81.0%	22.2%	77.8%	-14.3%	4.1%
Directors	18.3%	81.7%	16.9%	83.1%	8.5%	-1.7%
Managers	35.8%	64.2%	31.9%	68.1%	12.3%	-5.8%
Experts and Coordinators	26.4%	73.6%	31.9%	68.1%	-17.3%	8.1%
Specialists and Team Leaders	46.4%	53.6%	40.3%	59.7%	15.3%	-10.3%
Technicians & Assistants	33.8%	66.2%	58.4%	41.6%	-42.1%	59.2%
Operational and Administrative	14.8%	85.2%	16.7%	83.3%	-11.1%	2.2%
Categories Not Applicable	4.2%	95.8%	25.4%	74.6%	-83.6%	28.5%

Rovensa KPI | Number of nationalities by employee category

Number of nationalities by employee category	FY 23/24	FY 22/23	Δ FY 22/23-23/24
Executive Management Team	3	3%	0.0%
Heads	7	6%	16.7%
Directors	17	16%	6.3%
Managers	28	25%	12.0%
Experts and Coordinators	42	37%	13.5%
Specialists and Team Leaders	30	25%	20.0%
Technicians & Assistants	23	13%	76.9%
Operational and Administrative	21	16%	31.3%
Not Applicable	0	4%	-100.0%

Restatements of Information

In this report, we have recalculated data from fiscal year 2022/2023 for some indicators.

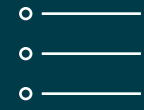
Topic	Correction		Reported FY22/23	Adjustment FY23/24
GHG Emissions Scopes 1 and 3 GRI 305-1; GRI 305-3; GRI 305-4	<p>We have performed the following corrections on our carbon footprint FY22/23:</p> <ul style="list-style-type: none">Increased the scope of industrial plant equipment and fleet vehicles.Uniformised the method for converting fleet fuel spend into volume of fuel consumed. Both FY22/23 and FY23/24 use civil year 2023 conversion factors from the International Energy Agency.Adjusted emission and conversion factors from goods purchased and transported.Corrected the conversion from volume to mass of sold products in Mexico. This correction has affected both upstream and downstream transportation. <p>The above corrections affect the respective category, scope, total GHG emissions and emissions intensity.</p>	Scope 1 Plant Fuel	14,085 tCO2e	14,187 tCO2e
		Scope 1 Fleet Fuel	7,047 tCO2e	7,387 tCO2e
		Scope 1 Total	21,350 tCO2e	21,798 tCO2e
		Scope 3 Category 1 Purchased goods and services	210,510 tCO2e	210,867 tCO2e
		Scope 3 Category 3 Fuel- and Energy-related activities (market-based)	4,808 tCO2e	4,919 tCO2e
		Scope 3 Category 4 Upstream transportation and distribution	65,043 tCO2e	34,468 tCO2e
		Scope 3 Category 9 Downstream transportation and distribution	8,061 tCO2e	3,115 tCO2e
		Scope 3 Total	313,889 tCO2e	278,836 tCO2e
		GHG Emissions Total	341,116 tCO2e	306,510 tCO2e
		GHG Emissions Intensity	1,684 tCO2e / ML of production	1,513 tCO2e / ML of production
Energy Consumption GRI 302-1; GRI 302-3	<p>Energy consumption and intensity have been adjusted to reflect the corrections performed in our carbon footprint Scope 1.</p>	Diesel	80,776 GJ	80,778 GJ
		Gasoline	16,119 GJ	22,542 GJ
		Total Energy Consumption	449,047 GJ	455,472 GJ
		Energy intensity ratio	2,217 GJ / ML of production	2,249 GJ / ML of production

GRI Content Index/SDG/UN Global Compact Principles Index

Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: General Disclosures			
GRI 2: General Disclosures 2021			
GRI 2-1 Organisational details	<p>Legal name: ROVENSA, S.A.; Nature of ownership and legal form: The organization is incorporated under Portuguese Law as a Sociedade Anónima, privately owned; Location of its headquarters during FY23/24: Edifício Lumnia, Rua António Mega Ferreira, N.º 61 – 5B, 1800-424 Lisboa – Portugal Current headquarters: Edifício Central Office, Av. Dom João II 45 8, 1990-084 Lisboa, Portugal</p> <p>FY 23/24 list of countries of operation (based on combination of countries with headcount, countries with legal Rovensa entities and countries where we sell our products): Albania, Algeria, Argentina, Armenia, Australia, Austria, Belgium, Belize, Brazil, Bulgaria, Canada, Cayman Islands (the), Chile, China, Colombia, Costa Rica, Croatia, Cyprus, Czechia, Denmark, Djibouti, Dominican Republic (the), Ecuador, Egypt, Estonia, Ethiopia, France, Georgia, Germany, Greece, Guatemala, Honduras, Hungary, India, Indonesia, Iraq, Ireland, Israel, Italy, Jordan, Kenya, Korea, Kuwait, Latvia, Lebanon, Libya, Lithuania, Luxembourg, Madagascar, Malaysia, Mauritius, Mexico, Moldova (the Republic of), Morocco, Mozambique, Netherlands, New Caledonia, New Zealand, Nicaragua, North Macedonia, Oman, Pakistan, Palestine, State of Panama, Paraguay, Peru, Philippines, Poland, Portugal, Puerto Rico, Qatar, Romania, San Marino, Saudi Arabia, Serbia, Singapore, Saint Maarten (Dutch part), Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Taiwan (Province of China), Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates (the), United Kingdom, United States of America, Vietnam, Yemen, Zambia</p>	-	-
GRI 2-2 Entities included in the organisation's sustainability reporting	<p>Please consult the chapter: Basis of Preparation</p> <p>List of all entities included in this sustainability report: Agrichem S.A., Agro-K LLC, AGROSOLUCIONES DEL SUR S.A. DE C.V., Ascenza Agro Romania, S.R.L., Ascenza Agro, S.A., Ascenza Brasil LTDA., Ascenza France, Ascenza Italia S.R.L., Ascenza Productos para la Agricultura, S.A.U., COSMOCEL (THAILAND) CO. LTD, COSMOCEL CHILE S.A., COSMOCEL COLOMBIA S.A.S, COSMOCEL CROP HEALTH S.A. DE C.V., COSMOCEL DO BRASIL NUTRICA0 VEGETAL LTDA., COSMOCEL ECUADOR CA, COSMOCEL GUATEMALA S.A., COSMOCEL HOLDINGS (PTY) LTD, COSMOCEL IBERICA, S.L., COSMOCEL PERU S.A.C., COSMOCEL S.A., COSMOCEL SPECIALIZED NUTRITION (PTY) LTD, COSMOFLOR S.A., CROSMOCEL CROP HEALTH (PTY) LTD, European Crops Products 2 S.à r.l, Fertilización Técnica, SA, GERMINARE S.A. DE C.V., Grupo Agrotecnologia del Peru, SAC, Grupo Agrotecnología México, TCB e Iberfol SA de CV, Grupo Agrotecnologia S.L, IDAI Nature America SA de CV, Idai Nature SL, Idai Nature USA Corp., Idai Nature Worldwide Sociedad Limitada, Inversiones Iberfol Chile Spa, Investigaciones y Aplicaciones Biotecnologicas SL, Kimek Cosmocel SA de CV, Manejo Integrado Plagas y Servicios Agrícolas SpA, MARTINDALE ENTERPRISE GROUP, INC., Milenix Group, S.L., Nevada Chemicals SA de CV, Nutrenare-AG Inc, Oilean Glas Teoranta (OGT), Oro Agri Brasil Prod p/ Agric LTDA, Oro Agri Costa Rica S.A., Oro Agri Europe, S.A., Oro Agri India Private Ltd, Oro Agri International B.V., Oro Agri International S.à r.l., Oro Agri S. de RL de CV, ORO AGRÍ S.P.A., Oro Agri SA Proprietary LTD, Oro Agri, Inc., Rodelflowers Compañía Limitada, Root Bidco S.à r.l., Root US, Rovensa Anz PTY LTD, Rovensa Asia SDN BHD, Rovensa China CO Ltd., Rovensa Greece, Rovensa Pakistan (Private) Limited, Rovensa Poland SP. Z O.O., Rovensa Turkey Tarim Ürünleri Sanayi ve Ticaret Limited Sirketi, Rovensa UK, Rovensa, S.A. , Selectis - Produtos para a Agricultura, S.A., Selectis Agro (Moçambique) Produtos para Agricultura e Pecuária, Limitada, Société de Distribution et de Prestation de Services, S.A.S. (SDP), Trade Corp Egypt LLC, Trade Corporation International, S.A.U., Tradecorp Colombia SAS, Tradecorp (China) Limited // Tradecorp Trading (Shanghai) Co. Ltd, Tradecorp Benelux, Tradecorp do Brasil Comércio de Insumos Agrícolas LTDA., Tradecorp France SAS, Tradecorp Italia S.R.L., Tradecorp Korea Yuhan Hoesa, Tradecorp Rovensa India Private Limited</p>	-	-

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)





Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: General Disclosures			
GRI 2-3 Reporting period, frequency and contact point	Please consult the chapter: Basis of Preparation Contact point for questions about the report or reported information: Sustainability Department (sustainability@rovensa.com)	-	-
GRI 2-4 Restatements of information	Please consult the chapter: Restatements of Information	-	-
GRI 2-5 External assurance	Please consult the chapter: Basis of Preparation	-	-
GRI 2-6 Activities, value chain and other business relationships	Please consult the chapter: Business Overview	-	-
GRI 2-7 Employees	Please consult the chapters: Diversity, Equity and Inclusion: A Global Team; and ESG Dashboard – Social Temporary employment is usually associated with temporary requirements of the business, such as periods of high demand in the industrial plants which need temporary reinforcement of workforce, for example. Data assumptions: this indicator considers employees on the last day of the fiscal year. We consider that: Total Employees = Permanent Employees + Temporary Employees.	-	-
GRI 2-8 Workers who are not employees	Please consult the chapter: ESG Dashboard – Social Data assumptions: this indicator considers contingent workers on the last day of the fiscal year – third party / contractor / service provider working exclusively for Rovensa for a specific purpose or in a geography in which we do not have offices set up.	-	-
GRI 2-9 Governance structure and composition	Please consult the chapter: Corporate Governance; and Sustainability Governance The activity of the Rovensa Board is supervised by Rovensa’s statutory auditor, in compliance with the applicable law and regulations. The members of the Rovensa Board are appointed for periods of four years. The current Rovensa Board was appointed for a mandate of 2024-2027.	-	-
GRI 2-10 Nomination and selection of the highest governance body	Please consult the chapter: Corporate Governance To maintain impartiality, Rovensa Board members are not allowed to vote on resolutions where there is a conflict of interest.	-	-
GRI 2-11 Chair of the highest governance body	The Chairman of the highest governance body of the group is not a senior executive in the organization	-	-
GRI 2-12 Role of the highest governance body in overseeing the management of impacts	Please consult the chapter: Corporate Governance; and Sustainability Governance	-	-

UN Global Compact Principles: [See here](#)

SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: General Disclosures			
GRI 2-13 Delegation of responsibility for managing impacts	<p>Please consult the chapter: Sustainability Governance</p> <p>On behalf of the Rovensa Board, the Corporate Human Resources are responsible for setting and communicating the ESG policy and coordinating the Group’s monitoring and reporting processes. Moreover, all employees are responsible for conducting themselves in accordance with the principles of such policy and the internal code of conduct, contributing to its effective implementation and to achieving the objectives set out by Rovensa Group.</p>	-	-
GRI 2-14 Role of the highest governance body in sustainability reporting	<p>Please consult the chapter: Sustainability Governance</p> <p>The Rovensa Sustainability Annual Report is approved by Rovensa’s Executive Management Team (EMT), reporting directly to the Rovensa Board, who oversees all ESG issues reported by the EMT. This enables ESG topics to be included in the EMT and Rovensa Board agendas and ensures that the information reported is reviewed by the Rovensa Board throughout the year.</p>	-	-
GRI 2-15 Conflicts of interest	<p>Please consult the chapter: Business Ethics</p> <p>To ensure that every resolution of Rovensa Board is voted by its members in the exercise of independent judgement, free from any external influence or conflicts of interest, no member of the Rovensa Board may vote in resolutions of the Rovensa Board on matters in which there is a conflict of interest.</p> <p>The Code of Conduct requires the disclosure of conflicts of interest to any party dealing with the Group or within the Group.</p>	Principle 10	-
GRI 2-16 Communication of critical concerns	<p>Please consult the chapter: Business Ethics</p> <p>No major events were communicated to the Rovensa Board in this fiscal year.</p> <p>The members of Rovensa Board – and in particular the executive offices of the CEO and CFO – are open to receive communications of any concerns that may be affecting any element of the organisation and actively contact Group employees to identify and act regarding any critical concerns. The Group also has an Incident Reporting Policy that establishes the three classes of incidents: minor, serious and major events. Classification depends on severity and impact to human and/or environmental welfare.</p>	-	-
GRI 2-17 Collective knowledge of the highest governance body	<p>Please consult the chapter: Sustainability Governance</p>	-	-
GRI 2-18 Evaluation of the performance of the highest governance body	<p>Please consult the chapter: Sustainability Governance</p> <p>The evaluation process for the highest governance body is based on three main components, which impact their variable pay. One of these components is Strategic initiatives that focus on Health & Safety, Climate Action and Governance & Social. The second component is based on business achievement – Sales, EBITDA and Cash Flow. The third component is the Internal Rate of Return.</p> <p>Evaluations are completed on a yearly basis by the CEO with oversight from Corporate HR.</p>	-	-

UN Global Compact Principles: [See here](#)

SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: General Disclosures			
GRI 2-19 Remuneration policies	<p>Please consult the chapter: Sustainability Governance</p> <p>Rovensa's total compensation matrix includes three components: Base Pay, short and long-term Variable Pay and Benefits.</p> <p>Base Pay: is linked to the role and its correspondent relative positioning within the organization (pay grade), rewarding functional content, responsibility, and seniority. Includes all amounts received on a regular and periodic basis, in return for the work done.</p> <p>Variable Pay: is linked to Rovensa’s financial results, team, and individual performance (goal achievement). Comprises monetary values paid in a variable manner, not definitive or acquired, in the short term.</p> <p>Long-Term Incentives: are linked to company's financial results. Comprises monetary values paid in a variable manner, in the long-term, to award retention.</p> <p>Benefits: are linked to compensation strategy and the job role. Comprises a set of non-cash conditions, normally of social nature, attributed to employees according to their function and their position in the structure (country-specific).</p>	-	-
GRI 2-20 Process to determine remuneration	<p>At Rovensa we have a Remunerations and Nominations Committee, comprised of the main stakeholders, which includes the shareholders and the CEO. In this committee, the remuneration for the C-suite is determined and reviewed in line with business objectives. Data from the market is collected as part of our remuneration process with an independent, global consultancy company, specialised in this topic.</p>	-	-
GRI 2-21 Annual total compensation ratio	<p>Please consult the chapters: ESG Dashboard – Governance</p> <p>The data considers the total cash converted to EUR – this can be impacted yearly by the currency volatility in some countries where we operate. Also, the variety of countries means there are much lower pay structures in some of these countries with a large operational population (thus lower salaries); which impacts the median of jobs.</p> <p>Data assumptions and limitations: this indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>	-	-
GRI 2-22 Statement on sustainable development strategy	<p>Please consult the chapter: Message from the CEO</p>	-	-
GRI 2-23 Policy commitments	<p>Please consult the chapters: Materiality Assessment; Creating value through sustainability; Business Ethics; and Management of Suppliers</p>	Principles 3, 4, 5, 6, 8 and 10	2
GRI 2-24 Embedding policy commitments	<p>Please consult the chapters: Materiality Assessment; Sustainability Governance; Business ethics; and Management of Suppliers</p>	Principles 3, 4, 5, 6 and 10	-
GRI 2-25 Processes to remediate negative impacts	<p>Please consult the chapter: Employee Engagement; and Business Ethics</p>	Principle 2, 3, 6, 10	8
GRI 2-26 Mechanisms for seeking advice and raising concerns	<p>Please consult the chapter: Business Ethics</p>	Principle 10	-

UN Global Compact Principles: [See here](#)

SDGs: [See here](#)

Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: General Disclosures			
GRI 2-27 Compliance with laws and regulations	<p>No significant instances of non-compliance were recorded. We paid a fine in the amount of 9,000 € due to a late waste notification in one industrial facility.</p> <p>The Legal function determines significant instances of non-compliance via a thorough evaluation, focusing on the following factors: regulatory framework analysis, legal expert consultation, recordkeeping, internal audit and monitoring, internal investigations, stakeholder input, whistleblower protection and risk prevention.</p>	-	-
GRI 2-28 Membership associations	<p>Please consult the chapter: Creating value through sustainability</p> <p>AEFA; AENDA-Associação Nacional das Empresas de produtos Fitossanitários; AEPLA; AFA; AFAIA; AGROFARMA; AGROMAX PESQUISA E DESENVOLVIMENTO AGRICOLA LTDA.; AIRPROM; Alliance Biocontrôle (IBMA France); ANIQ ASOCIACION NACIONAL DE LA INDUSTRIA QUIMICA; ASSOCIAÇÃO PARANAENSE DE CULTURA – APC; BASAI (Biological Agri Solutions Association of India); Beratungsdienstst Kartoffelanbau Heilbronn e.V.; Biocontrol Coalition; BIPA (Bioagri Input Producers Association); Bundesverband der Düngermischer e. V. (BvD); China Pesticide Industry association; Crop Life Portugal (EX-ANIPLA); DESAFIOS AGRO CONSULTORIA PLANEJAMENTO E PESQUISA EM AGROPECUÁRIA LTDA.; Deusches Maiskomitee e.V. (DMK); ECCA; European Biostimulant Industry Council (EBIC); FUNDAÇÃO DE APOIO À UNIVERSIDADE ESTADUAL DE PONTA GROSSA – FAUEPG; FUNDAÇÃO DE ESTUDOS E PESQUISAS AGRÍCOLAS E FLORESTAIS; HISEEDTECH; IBET; INSTITUTO GOIANO DE AGRICULTURA; INSTITUTO MATO-GROSSENSE DO ALGODÃO (IMAmt); International Biocontrol Manufacturers Association (IBMA); International Society for Horticultural Science; Membership – AMCHAM Câmara Americana; Membership – ABISOLO Associação Brasileira das Indústrias de Tecnologia em Nutrição Vegetal; Membership – ANPII – Associação Nacional de Promoção e Inovação da Indústria de Biológicos; Membership – INPEV Instituto Nacional de Processamento de Embalagens Vazias; NOVA TERRA PESQUISA E CONSULTORIA AGRICOLA; PHYTEIS – Florian Dumas is leading the Regulatory Committee in the Association; Sigfito; SINDIVEHG; SYNERGYNUTS; The Council of Producers & Distributors of Agrotechnology (CPDA); THE FERTILIZER INSTITUTE (TFI); Tomato World – information and education centre; UNE; UNIFA; VERBAND SÜDDEUTSCHER SPARGEL- UND ERDBEERANBAUER E.V. (VSSE); Zhejiang Pesticide Industry association</p>	Principle 8	2
GRI 2-29 Approach to stakeholder engagement	Please consult the chapter: Stakeholder engagement	-	-
GRI 2-30 Collective bargaining agreements	<p>Please consult the chapter: Employee Engagement</p> <p>Data assumptions and limitations: this indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>	Principles 2, 3, 6	8
GRI 3: Material Topics 2021			
GRI 3-1 Process to determine material topics	Please consult the chapter: Materiality Assessment	-	-
GRI 3-2 List of material topics	Please consult the chapter: Materiality Assessment		

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Economic Impact and Performance			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through GRI 201-1, GRI 201-2, GRI 201-4 and GRI 207-1, GRI 207-2, GRI 207-3.	-	-
GRI 201: Economic Performance 2016			
GRI 201-1 Direct economic value generated and distributed	Please consult the chapters: Community Support; and ESG Dashboard – Governance	-	8 and 9
GRI 201-2 Financial implications and other risks and opportunities due to climate change	Information unavailable / incomplete – The Group was unable to collect this data.	-	-
GRI 201-3 Defined benefit plan obligations and other retirement plans	Not applicable – for most of Group geographies, this information is not applicable, and therefore, it was not collected. Existing cases are legacy situations from older contracts, but not a Group current practice or offering.	-	-
GRI 201-4 Financial assistance received from government	Please consult the chapter: ESG Dashboard – Governance	-	-
GRI 203: Indirect Economic Impacts 2016			
GRI 203-1 Infrastructure investments and services supported	Information unavailable / incomplete – The Group was unable to collect this data due to limitations in data availability.	-	-
GRI 203-2 Significant indirect economic impacts	Information unavailable / incomplete – The Group was unable to collect this data due to limitations in data availability.	-	-

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)



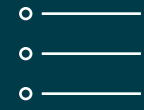
Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Economic Impact and Performance			
GRI 207: Tax 2019			
GRI 207-1 Approach to tax	<p>The tax function is a responsibility of the Finance corporate backoffice department, whose objective to comply with all legal and tax regulations while optimizing its efficiency across borders. The tax strategy is available in the Group's intranet.</p> <p>The Director of Global Accounting, Consolidation & Tax and the Global Tax Manager are responsible for the monitoring of the completion of tax obligations and the filling and submission of tax declarations. When appropriate, Local Finance Centres may be delegated. The compliance of fiscal obligations obliges a permanent analysis of new legislation and its implications by the Group. As an EU based Group, Rovensa is subject to the rules aiming to prevent so-called profit shifting activities. Where appropriate the Group applies for tax incentives and reliefs as available, namely R&D tax credits. Currently, tax credit lines are related with the search for innovative solutions/processes. These applications are subject to the scrutiny of the competent authorities and so far we have not registered material differences between our applications and the tax credits approved.</p>	-	-
GRI 207-2 Tax governance, control, and risk management	<p>Rovensa Group prioritises tax compliance while aiming to add value to its shareholders by efficiently managing tax obligations and leveraging available tax benefits and incentives, particularly focusing on its strong R&D footprint. The tax function's accountability, responsibility, and organization are outlined in the Roadbook, with tax filing and submission processes utilizing automated IT tools and supported by the Rovensa ERP system. Due to operations in approximately 30 jurisdictions, ongoing analysis of new legislation is imperative.</p> <p>Recognizing the dynamic and localized nature of tax knowledge, Rovensa adopts a policy of outsourcing to external legal and tax experts when necessary. Transfer pricing is a key focus area, adhering to OECD and World Bank recommendations based on the arm's-length principle. The Corporate Tax department oversees the structure of tax files, transfer pricing policies per country and affiliate, and intra-group transactions, supported by an institutional procedure in Bizagi for documentation and decision-making assistance.</p> <p>In today's business landscape, tax risk management is as crucial as managing other risk areas like anti-money laundering or fiduciary risk. Organizations are increasingly required to articulate their tax risk management frameworks to various stakeholders, including regulators, revenue authorities, and service providers. Tax risk includes compliance, technical, communication, and reputational risks, with the potential for significant financial and reputational repercussions if mismanaged.</p> <p>Rovensa adopts a balanced approach considering reputation, shareholder value, and social and economic impacts. The company implements transversal tax policies to identify, quantify, manage, and minimize tax risks in alignment with the Board. Tax risks are monitored as part of internal compliance and Enterprise Risk Management methodologies. To mitigate risks, Rovensa utilizes technology to automate processes, engages tax advisers for complex transactions, and ensures tax teams are well-trained and updated on legislative changes. A key aspect of tax risk management involves implementing an appropriate transfer pricing policy to ensure consistency and transparency in intra-group transactions, reducing the risk of tax audits.</p> <p>The CFO holds accountability for tax strategy compliance, ensuring alignment with other areas such as governance, anti-money laundering policies, and codes of conduct. External auditors review Rovensa's tax disclosures in financial statements, and an internal audit team may also review tax-related procedures.</p>	-	-
GRI 207-3 Stakeholder engagement and management of concerns related to tax	<p>Rovensa is fully cooperative and transparent with the tax authorities as the Group considers it is the best approach to enhance trust and avoid unnecessary litigations. Relevant transactions are reviewed with external consultants. Also, Rovensa seeks for local tax support in the jurisdictions where it is presented and if necessary also seeks for clearance before tax authorities (ex. tax consolidation perimeter in Portugal). Rovensa adopts a prudent approach in what respects to tax and puts its best efforts to be compliant and to defend its tax positions. If pertinent, procedures are changed to meet tax authorities positions and expectations.</p>	-	-

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)

Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Economic Impact and Performance			
GRI 207-4 Country-by-country reporting	Information unavailable / incomplete - The Group was unable to report by country due to limitations related to geographical dispersion, complexity, and the difficulty of standardizing and comparing the data.	-	-
Material Topic: Labour Relations			
GRI 3: Material Topics 2021			
3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through GRI 2-30, GRI 202-1, GRI 401-1, GRI 401-2, GRI 401-3, GRI 402-1, and Rovensa’s KPIs related to total number of employees with private health insurance and related to number of meetings between local HR and employee’s committees.	-	-
GRI 202: Market Presence 2016			
GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<p>Please consult the chapters: Employee Engagement</p> <p>Minimum wages were sourced from https://lano.io/ and https://www.statista.com/</p> <p>Data assumptions and limitations: countries where Rovensa has 100 or more employees were considered significant locations of operation for this indicator. This indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>	Principles 2, 3, 6	-
GRI 202-2 Proportion of senior management hired from the local community	<p>87% of senior management are from local communities.</p> <p>Data assumptions and limitations: Senior Management is considered as Heads, Directors and Managers. We have considered that anyone with the same nationality as the country the role is in to be local community. This indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>	-	-

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)





Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Labour Relations			
GRI 401: Employment 2016			
GRI 401-1 New employee hires and employee turnover	<p>Please consult the chapters: Employee Engagement; and ESG Dashboard – Social</p> <p>Data assumptions and limitations:</p> <p>We considered Global turnover = (Total Leavers/average of the headcounts at the end of each month) *100. Includes voluntary and non-voluntary turnover for permanent employees.</p> <p>We considered Voluntary turnover = (voluntary leavers/average of the headcounts at the end of each month) *100. Includes voluntary turnover for permanent employees.</p> <p>This indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>	Principle 6	5, 8 and 10
GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	<p>Please consult the chapter: Well-Being and Work-Life Balance</p> <p>Retirement provisions are offered to all employees in Australia, China, France, India, Ireland, Korea, and Malaysia; to full-time employees in Portugal and some companies in Mexico. We do not offer stock provisions. Data assumptions and limitations: countries where Rovensa has 100 or more employees were considered significant locations of operation for this indicator. This indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>	-	-
GRI 401-3 Parental leave	<p>Please consult the chapters: Well-Being and Work-Life Balance; and ESG Dashboard – Social</p> <p>Data assumptions and limitations: this indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p> <p>Omissions: GRI 401-3 topics c); d); and e) were omitted: information unavailable / incomplete. This omission is due to the geographical dispersion, complexity, and difficulty of standardizing and comparing data. We are working to improve and streamline assumptions accross geographies to be able to collect this data.</p>	Principle 6	8

UN Global Compact Principles: [See here](#)

SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Labour Relations			
GRI 402: Labour/Management Relations 2016			
GRI 402-1 Minimum notice periods regarding operational changes	<p>Please consult the chapter: Employee Engagement</p> <p>Notice periods for employees and their representatives range from one week to three months, contingent on the nature of operational changes, location, and legal requirements. Collective bargaining agreements in certain countries outline specific notice periods and consultation/negotiation provisions, while other companies adhere to individual country labour laws.</p>	-	8
Rovensa’s KPI			
Total number of employees with private health insurance	<p>Please consult the chapter: Well-Being and Work-Life Balance</p> <p>Data assumptions and limitations: this indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>	Principles 1 and 6	5, 8 and 10
Number of meetings between local HR and employee’s committees	<p>Please consult the chapter: Employee Rights</p> <p>Data assumptions and limitations: this indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>	Principle 3	5, 8 and 10
Material Topic: Sustainable Procurement			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through GRI 204-1, GRI 308-1, GRI 308-2, GRI 414-1, GRI 414-2.	-	-

UN Global Compact Principles: [See here](#)

SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Sustainable Procurement			
GRI 204: Procurement Practices 2016			
GRI 204-1 Proportion of spending on local suppliers	<p>Please consult the chapter: Management of Suppliers</p> <p>Data assumptions and limitations: a local supplier is a supplier located in the same country where the organisation or manufacturing site is located. The significant locations of operations included under this disclosure are the ones with manufacturing operations where our organisational database ERP system – SAP – Is implemented. Does not include Cosmocel and Agro-K as they are not yet integrated.</p>	-	8
GRI 308: Supplier Environmental Assessment 2016			
GRI 308-1 New suppliers that were screened using environmental criteria	<p>Please consult the chapter: Management of Suppliers</p> <p>Environmental Risks monitored: Sustainability: Environment risk; Environment country risk; Environment industry risk; Energy consumption & GHGs; Water; Biodiversity; Local & Accidental Pollution; Materials, Chemicals & Waste ; Product Use; Product End-of-Life; Customer Health & Safety; Environmental Services & Advocacy.</p> <p>Data assumptions and limitations: a new supplier is considered to have a supplier ID number that was not evaluated in the previous supplier evaluation.</p>	Principles 4, 5, and 8	4, 12
GRI 308-2 Negative environmental impacts in the supply chain and actions taken	<p>Please consult the chapter: Management of Suppliers</p> <p>Our sustainable purchasing policy does not currently include the exclusion of suppliers based on non-compliance with environmental targets.</p>	Principles 4, 5, and 8	-
GRI 414: Supplier Social Assessment 2016			
GRI 414-1 New suppliers that were screened using social criteria	<p>Please consult the chapter: Management of Suppliers</p> <p>Labour & Human Rights (Social) risks monitored: Sustainability: Labor & Human Rights risk; Health & Social country risk; Human Rights country risk; Labor & Human Rights industry risk; Human Resources; Employee Health & Safety; Working Conditions; Social Dialogue; Career Management & Training</p> <p>Human Rights; Child Labor, Forced Labor & Human Trafficking; Diversity, Discrimination & Harassment/ Diversity, Equity & Inclusion; External Stakeholder Human Rights</p> <p>Data assumptions and limitations: a new supplier is considered to have a supplier ID number that was not evaluated in the previous supplier evaluation.</p>	Principles 2, 4, and 5	5, 8 and 16
GRI 414-2 Negative social impacts in the supply chain and actions taken	<p>Please consult the chapter: Management of Suppliers</p> <p>Our sustainable purchasing policy does not currently include the exclusion of suppliers based on non-compliance with social targets.</p>	Principles 2, 4, and 5	-

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Business Ethics			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report,in particular through GRI 205-1, GRI 205-2, GRI 205-3, and GRI 206-1.	-	-
GRI 205: Anti-Corruption 2016			
GRI 205-1 Operations assessed for risks related to corruption	<p>Please consult the chapter: ESG dashboard – Governance</p> <p>The risks and measures (general and specific) are outlined in Rovensa group's Plan for Preventing Corruption and Related Infringements Risks.</p> <p>Compliance with legal obligations, policy and procedures are a responsibility of everyone at Rovensa group, ensuring an active role in risk management and mitigation, always using the appropriate ethical tone and promoting ethical behaviour.</p> <p>Due to this broad scope of application, an evidence of corruption may be investigated and acted upon immediately by the relevant manager. Depending on the severity of the findings, Legal, Compliance Committee, Ethics Committee and or senior management may be involved as appropriate. If the breadth of the risks so justifies, Internal Audit may initiate investigations, which are then reviewed by the Rovensa Board's RAC committee.</p>	Principle 10	16
GRI 205-2 Communication and training about anti-corruption policies and procedures	<p>Please consult the chapter: ESG dashboard – Governance</p> <p>Data assumptions and limitations: business partners (suppliers) are not disaggregated by country as it was not possible to collect data within the timeframe for this report.</p>	Principle 10	16
GRI 205-3 Confirmed incidents of corruption and actions taken	<p>Please consult the chapter: Business Ethics</p> <p>No cases were identified.</p>	Principle 10	16
GRI 206: Anti-Competitive behaviour 2016			
GRI 206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Rovensa has not been identified as a participant in any legal actions regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation, during the reporting period.	-	16
Material Topic: Energy Efficiency			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through GRI 302-1, GRI 302-2, and GRI 302-3.	-	-

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Energy Efficiency			
GRI 302: Energy 2016			
GRI 302-1 Energy consumption within the organisation	Please consult the chapter: Energy Consumption Data assumptions and limitations: Laon and Orihuela data was estimated using production levels throughout the fiscal year.	Principles 7 and 8	7, 8, 12 and 13
GRI 302-2 Energy consumption outside of the organisation	Information unavailable / incomplete - The Group is not yet mature enough to disclose this indicator due to its complexity.	-	-
GRI 302-3 Energy intensity	Please consult the chapter: Energy Consumption	Principle 8	7, 8, 12 and 13
GRI 302-4 Reduction of energy consumption	Information unavailable / incomplete - The Group was unable to collect quantifiable data associated with the energy reduction initiatives currently in place at our facilities.	-	-
GRI 302-5 Reductions in energy requirements of products and services	Not applicable – Not applicable to our industry.	-	-
Material Topic: Water Efficiency and Conservation			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through GRI 303-1, 303-2, 303-3, 303-4, 303-5, SASB RT-CH-140a.2 Number of incidents of non-compliance associated with water quality permits, standards, and regulations, and the Rovensa KPIs Water Reused and Water Consumption Intensity.	-	-
GRI 303: Water and Effluents 2018			
GRI 303-1 Interactions with water as a shared resource	Please consult the chapter: Water Management	Principles 7 and 8	6 and 12
GRI 303-2 Management of water discharge related impacts	Please consult the chapter: Water Management At Rovensa Group, there are no internal standards for water discharge control. However, all the necessary analyses and controls are carried out to comply with the legal standards associated with water discharge.	Principle 8	6
GRI 303-3 Water withdrawal	Please consult the chapter: Water Management Data assumptions and limitations: Laon and Orihuela data was estimated using production levels throughout the fiscal year.	Principles 7 and 8	6
GRI 303-4 Water discharge	Please consult the chapter: Water Management Data assumptions and limitations: Laon and Orihuela data was estimated using production levels throughout the fiscal year.	Principle 8	6
GRI 303-5 Water consumption	Please consult the chapter: Water Management	Principle 8	6

UN Global Compact Principles: [See here](#)

SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Water Efficiency and Conservation			
SASB Chemicals			
RT-CH-140a.2. Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Please consult the chapter: Water Management	-	-
Rovensa's KPI			
Water Reused	Please consult the chapter: Water Management	Principle 8	6
Water Intensity	Please consult the chapter: Water Management Data assumptions and limitations: Laon and Orihuela data was estimated using production levels throughout the fiscal year.	Principle 8	6
Material Topic: Biodiversity Impact of Products			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa's Sustainability Report, in particular through GRI 304-1.	-	-
GRI 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Please consult the chapter: Biodiversity and Ecosystems Data assumptions and limitations: Laon operational area was estimated to be the same as the previous fiscal year.	-	-
GRI 304-2 Significant impacts of activities, products and services on biodiversity	Information unavailable / incomplete - The Group is in the process of evaluating the impact of our activities and products on nature and biodiversity using the technical guidance from SBTN and TNFD.	-	-
GRI 304-3 Habitats protected or restored	Information unavailable / incomplete - At this point, this information is still unavailable/incomplete. The Group does not have the maturity to disclose this indicator. However, restoration activities will be considered in the development of a standalone nature strategy.	-	-
GRI 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Information unavailable / incomplete - At this point, this information is still unavailable/incomplete. The Group does not have the maturity to disclose this indicator. However, IUCN Red List species will be considered in the development of a standalone nature strategy.	-	-

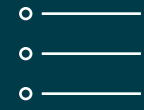
UN Global Compact Principles: [See here](#)
SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Emissions			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through 305-1, 305-2, 305-3, 305-4, GRI 305-6, and GRI 305-7.	-	-
GRI 305: Emissions 2016			
GRI 305-1 Direct (Scope 1) GHG emissions	Please consult the chapter: Carbon Footprint Data assumptions and limitations: Laon and Orihuela data was estimated using production levels throughout the fiscal year.	Principles 7 and 8	3, 12, 13, 14 and 15
GRI 305-2 Energy indirect (Scope 2) GHG	Please consult the chapter: Carbon Footprint Data assumptions and limitations: Laon and Orihuela data was estimated using production levels throughout the fiscal year.	Principles 7 and 8	3, 12, 13, 14 and 15
GRI 305-3 Other indirect (Scope 3) GHG emissions	Please consult the chapter: Carbon Footprint Data assumptions and limitations: Laon and Orihuela data was estimated using production levels throughout the fiscal year, except scope 3 categories 1, 4 and 9 of purchased goods, upstream and downstream transportation, respectively, where activity data was gathered. Scope 3 category 4 upstream transportation: 1.4% of transported goods mass excluded from calculations due to impossibility of calculating distance travelled; category 9 downstream transportation: 2.8% of transported goods mass excluded from calculations due to impossibility of calculating distance travelled.	Principles 7 and 8	3, 12, 13, 14 and 15
GRI 305-4 GHG emissions intensity	Please consult the chapter: Carbon Footprint	Principles 7 and 8	3, 12, 13, 14 and 15
GRI 305-5 Reduction of GHG emissions	Information unavailable/incomplete - Emissions reductions from specific activities are not yet quantified in this report due to difficulty in associating site actions with emissions results.	-	-
GRI 305-6 Emissions of ozone-depleting substances (ODS)	Not applicable - Our plants use refrigerant gases with zero ozone depleting potential.	-	-
GRI 305-7 Nitrogen oxides (Nox), sulfur oxides (SOx), and other significant air emissions	Please consult the chapter: Pollution	-	-

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)





Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Waste Management			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through the GRI 306-1, 306-2, 306-3, 306-4, 306-5, and Rovensa’s KPI Waste Intensity.	-	-
GRI 306: Waste 2020			
306-1 Waste generation and significant waste-related impacts	Please consult the chapter: Waste Management	Principle 8	3, 6, 11, and 12
306-2 Management of significant waste-related impacts	Please consult the chapter: Waste Management	Principle 8	3, 8, 11, and 12

UN Global Compact Principles: [See here](#)

SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Waste Management			
GRI 306: Waste 2020			
306-3 Waste generated	Please consult the chapter: Waste Management; and ESG Dashboard – Climate Data assumptions and limitations: Laon and Orihuela data was estimated using production levels throughout the fiscal year.	Principle 8	3, 6, 11, 12 and 15
306-4 Waste diverted from disposal	Please consult the chapter: Waste Management Data assumptions and limitations: Laon and Orihuela data was estimated using production levels throughout the fiscal year.	Principle 8	3, 11 and 12
306-5 Waste directed to disposal	Please consult the chapter: Waste Management Data assumptions and limitations: Laon and Orihuela data was estimated using production levels throughout the fiscal year.	Principle 8	3, 6, 11, 12 and 15
Rovensa's KPI			
Rovensa’s KPI Waste Intensity	Please consult the chapter: Waste Management	-	-
Material Topic: Health and Safety			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, SASB RT-CH-320a.2. and Rovensa’s KPIs related to Lost time injury frequency and severity rates (LTIFR & LTISR)	-	-
GRI 403: Occupational Health and Safety 2018			
GRI 403-1 Occupational health and safety management system	Please consult the chapter: Health and Safety	-	3, 8 and 16
GRI 403-2 Hazard identification, risk assessment, and incident investigation	Please consult the chapters: Health and Safety; and Business Ethics	-	8
GRI 403-3 Occupational health services	Please consult the chapters: Well-Being and Work-life Balance Our employees receive regular medical exams to address specific health risks, either internally or through external providers. At Cosmocel, we offer a 24/7 ambulance service and have a partnership with a private hospital for emergencies. Industrial monitoring ensures workplace safety, covering factors like chemical exposure and noise.	-	8
GRI 403-4 Worker participation, consultation, and communication on occupational health and safety	Please consult the chapter: Health and Safety	-	8 and 16
GRI 403-5 Worker training on occupational health and safety	Please consult the chapter: Health and Safety	-	8

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)

Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Health and Safety			
GRI 403: Occupational Health and Safety 2018			
GRI 403-6 Promotion of worker health	Please consult the chapter: Health and Safety; and Well-Being and Work-Life Balance	-	3
GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Please consult the chapter: Health and Safety	-	8
GRI 403-8 Workers covered by an occupational health and safety management system	Please consult the chapter: Health and Safety; and ESG dashboard – Social	-	-
GRI 403-9 Work-related injuries	Please consult the chapter: Health and Safety; and ESG dashboard – Social All incidents are reported – from serious ones to light ones and near misses (potential situations). Incidents are reported in a software application – “My Safety” – a health and safety management platform that allows site managers to improve the efficiency of H&S related processes, key indicators, and analyses contributing to a reduction in the incident rate and effective decision-making.	-	3, 8 and 16
GRI 403-10 Work-related ill health	Please consult the chapter: Health and Safety; and ESG dashboard – Social	-	3, 8 and 16
Rovensa’s KPI			
Lost time injury frequency and severity rates (LTIFR & LTISR)	Please consult the chapter: Health and Safety; and ESG dashboard – Social	-	-
SASB Chemicals			
RT-CH-320a.2. Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	Please consult the chapter: Health and Safety	-	-
Material Topic: Talent Development			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through GRI 401-1, GRI 404-1, GRI 404-2, GRI 404-3, Rovensa’s KPI related to total number of students covered by scholarships, within training programs related with our business and Training on Sustainability topics.	-	-

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Health and Safety			
GRI 404: Training and Education 2016			
GRI 404-1 Average hours of training per year per employee	<p>Please consult the chapters: Talent Attraction and Retention; and ESG Dashboard – Social</p> <p>Data assumptions and limitations: this indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>	Principle 6	8 and 10
GRI 404-2 Programs for upgrading employee skills and transition assistance programs	<p>Please consult the chapter: Talent Attraction and Retention</p> <p>Data assumptions and limitations: this indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p> <p>Transition assistance programs provided to support employees who are retiring or who have been terminated can include:</p> <ul style="list-style-type: none">- Severance pay, which can take into account employee age and years of service;- Job placement services pre-retirement planning for intended retirees, identification of employees above 50 years old, aimed to assign them in positions with activities according to their physical abilities and experience. Also, in Cosmocel, talks are provided to share with them key information to be prepared for their retirement..	-	8
GRI 404-3 Percentage of employees receiving regular performance and career development reviews	<p>Please consult the chapters: Talent Attraction and Retention; and ESG Dashboard – Social</p> <p>Data assumptions and limitations: Performance reviews are only applied to permanent employees, with at least 6 worked months during the fiscal year, or Commercial employees with at least 3 worked months during the fiscal year. Exceptions: Trainees, Interns, and Apprentices; Operationals & Admin org group (in some countries); and Contingent Workers (in some countries) - these employees are not eligible. Other exceptions may apply. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>	Principle 6	5, 8 and 10

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)

Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Talent Development			
Rovensa’s KPI			
Training on Sustainability Topics	<p>Please consult the chapter: Sustainability Governance</p> <p>Data assumptions and limitations: this indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>		
Material Topic: Diversity and Equal Opportunity			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through GRI 405-1, GRI 405-2 and the descriptive indicator related to number of nationalities by employee category	-	-
GRI 405: Diversity and Equal Opportunity 2016			
GRI 405-1 Diversity of governance bodies and employees	<p>Please consult the chapters: Diversity, Equity, and Inclusion; Employee Engagement; and ESG Dashboard – Social</p> <p>Data assumptions and limitations: this indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group.</p>	Principle 6	5 and 8
GRI 405-2 Ratio of basic salary and remuneration of women to men	<p>Please consult the chapter: Gender Balance</p> <p>Data assumptions and limitations: countries where Rovensa has 100 or more employees were considered significant locations of operation for this indicator such Brazil, Mexico, Portugal and Spain. This indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p> <p>Due to privacy reasons, we did not collect remuneration data when there is only information about one employee from each gender.</p>	-	-
Rovensa's KPI			
Number of nationalities by employee category	<p>Please consult the chapters: Diversity, Equity, and Inclusion</p> <p>Data assumptions and limitations: This indicator considers permanent employees on the last day of the fiscal year, to allow better comparability of data controlled by the Group. This indicator does not include our new acquisition Agro-K as it was not possible to collect data within the timeframe for this report.</p>	-	-

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)



Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Health and Safety Impacts of Products			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through GRI 416-1, GRI 416-2 and SASB chemicals indicator RT-CH-410b.2.	-	-
GRI 416: Customer Health and Safety 2016			
GRI 416-1 Assessment of the health and safety impacts of product and service categories	Please consult the chapter: Product Quality and Stewardship	-	-
GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Please consult the chapter: Product Quality and Stewardship	-	16
SASB Chemicals			
RT-CH-410b.2. Discussion of strategy to manage chemicals of concern and develop alternatives with reduced human and/or environmental impact	Please consult the chapter: Product Quality and Stewardship	-	-
Material topic: Product Quality, Stewardship and Safety			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through Rovensa’s KPI of Product Quality, Stewardship and Safety.		
Rovensa’s KPI			
Product Quality, Stewardship and Safety	Please consult the chapter: Product Quality and Stewardship		
Material Topic: Sustainability Governance Model			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through the Rovensa’s KPIs of inclusion of ESG Inclusion of ESG updates in Board packs	-	-
Descriptive Indicators			
Inclusion of ESG updates in Board packs	Please consult the chapter: Sustainability Governance	-	-

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)


Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Sustainable Product Innovation			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through GRI 2-28, and Rovensa’s KPIs related to kg of active substance used per hectares; sum of active substance multiplied by risk (low (1), regular (8), higher (16)) per treated hectare; and external initiatives.	-	-
Rovensa’s KPI			
Kg of active substance used per hectares	Please consult the chapter: Lower Risk Plant Protection Products	-	-
Sum of active substance multiplied by risk (low (1), regular (8), higher (16)) per treated hectare	Please consult the chapter: Lower Risk Plant Protection Products	-	-
External initiatives	HiSeedTech; Tomato World – Information and education centre; Associação Paranaense de Cultura (APC); Instituto Goiano de Agricultura; Fundação de Apoio à Universidade Estadual de Ponta Grossa (FAUEPG); Desafios Agro Consultoria Planejamento e Pesquisa em Agropecuária Ltda.; Fundação de Estudos e Pesquisas Agrícolas e Florestais; Agromax Pesquisa e Desenvolvimento Agrícola Ltda.; Nova Terra Pesquisa E Consultoria Agrícola; Instituto Mato–Grossense Do Algodão(IMAmt); International Society for Horticultural Science; Synergynuts; Sigfito; European Crop Protection Association (AEPLA); Crop Life Portugal; European Climate Change Adaptation ~(ECCA); Instituto de Biologia Experimental e Tecnológica (IBET); Phyteis; Agrofarma; Asociația Industriei de Protecția Plantelor din România (AIRPROM); Sindicato Nacional da Indústria de Produtos para Defesa Vegetal (SINDIVEHG); International Biocontrol Manufacturers Association (IBMA); Biocontrol Coalition; Membership – Instituto Nacional de Processamento de Embalagens Vazias (INPEV); Membership – Associação Brasileira das Indústrias de Tecnologia em Nutrição Vegetal (ABISOLO); Membership – Associação Nacional de Promoção e Inovação da Indústria de Biológicos (ANPII); Membership – Câmara Americana (AMCHAM); Associação Nacional das Empresas de produtos Fitossanitários (AENDA); European Biostimulant Industry Council (EBIC) ; AEFA; UNE; Bundesverband der Düngermischer e. V. (BvD); Verband Süddeutscher Spargel- Und Erdbeeranbauer E.V. (VSSE); Deutsches Maiskomitee e.V. (DMK); Beratungsdienst Kartoffelanbau Heilbronn e.V.; Bioagri Input Producers Association (BIPA); Biological Agri Solutions Association of India (BASAI); China Pesticide Industry association; Zhejiang Pesticide Industry association; Alliance Biocontrôle (IBMA France); Afaïa; Organisation professionnelle représentative de la nutrition des plantes (UNIFA); Association Française pour les Adjuvants (AFA); The Council of Producers & Distributors of Agrotechnology (CPDA).	-	-

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)

Description	Response / Location / Omission	UN Global Compact Principles	SDGs
Material Topic: Cyber Security and Data Protection			
GRI 3: Material Topics 2021			
GRI 3-3 Management of material topics	The information about this topic is monitored and reported annually in Rovensa’s Sustainability Report, in particular through the Rovensa’s KPIs of training on cybersecurity and incidents of cybersecurity.		
Rovensa’s KPI			
Training on cybersecurity	Please consult the chapter: Data Security and Protection		
Incidents of cybersecurity	Please consult the chapter: Data Security and Protection		

UN Global Compact Principles: [See here](#)
SDGs: [See here](#)

Independent Assurance Report



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Independent Limited Assurance Report

To the Board of Directors of
Rovensa, S.A.

Scope

We have been engaged by Rovensa, S.A. ("Rovensa") to perform a limited assurance engagement, as defined by International Standards on Assurance Engagements, to report on the sustainability disclosures included in the Sustainability Report FY23/24, identified in the chapter "5.3. GRI Content Index/ SDG/ UN" (the "Sustainability Information"), for the period from 1st July 2023 to 30th June 2024.

Criteria applied

Rovensa prepared the Sustainability Information in accordance with the sustainability reporting standards of the Global Reporting Initiative – GRI Standards, guidelines of the Sustainability Accounting Standards Board (SASB), and the internal guidelines considered for reporting specific performance metrics of the entity (together the "Criteria").

Responsibilities of the Management

Rovensa's management is responsible for selecting the Criteria, and for preparing the Sustainability Information in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining an appropriate internal control system, maintaining adequate records, and making estimates that are relevant to the preparation of the Sustainability Information, such that it is free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditor

Our responsibility is to examine the Sustainability Information prepared by Rovensa and to issue a limited assurance report based on the evidence obtained.

Our engagement was conducted in accordance with the International Standards for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information – ISAE 3000 (Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and other technical standards and recommendations issued by the Portuguese Institute of Statutory Auditors (Ordem dos Revisores Oficiais de Contas). These standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Sustainability Information is prepared in accordance with the Criteria.

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. In these circumstances, our independent review procedures comprised the following: Inquiries to management with the objective to understand the business context and the sustainability reporting process;

- ▶ Inquiries to management with the objective to understand the business context and the sustainability reporting process;
- ▶ Conducting interviews with personnel responsible for preparing the information in order to understand the processes for collecting, collating, reporting and validating of the Sustainability Information for the reporting period;
- ▶ Conducting analytical review procedures to support the reasonableness of the data;

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Contribuinte N.º 505 988 283 - C. R. Comercial de Lisboa sob o mesmo número
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Rovensa, S.A.
Independent Limited Assurance Report
Period from 1 July 2023 to 30 June 2024

- ▶ Execution, on a sample basis, of tests to the calculations carried out, as well as tests to prove the quantitative and qualitative information included in the report;
- ▶ Verification of the conformity of the Sustainability Information with the results of our work and with the Criteria applied.

We consider that the evidence obtained is sufficient and appropriate to provide the basis for our conclusion.

Quality and independence

EY applies the International Standard on Quality Management ISQM 1, which requires that we design, implement, and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We comply with the independence and other ethical requirements of the Ordem dos Revisores Oficiais de Contas' Code of ethics and of the International Code of Ethics for Professional Accountants (including International independence standards) (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentially and professional behavior.

Conclusion

Based on our work and evidence obtained, nothing has come to our attention that cause us to believe that the Sustainability Information, for the period from 1st July 2023 to 30th June 2024, has not been prepared, in all material respects, in accordance with the Criteria.

Lisbon, 8 April 2025

Ernst & Young Audit & Associados – SROC, S.A.
Sociedade de Revisores Oficiais de Contas
Represented by:

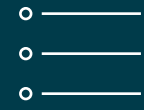


Manuel Ladeiro de Carvalho Coelho da Mota - ROC n.º 1410
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Endnotes

- ⁱ WBCSD/WRI, 2004. Greenhouse Gas Protocol: a Corporate Accounting and Reporting Standard. January 2004. <https://ghgprotocol.org/>
- ⁱⁱ CDP, 2020. CDP Global Water Report 2020: A Wave of Change: The role of companies in building a water-secure world. <https://www.cdp.net/en/research/global-reports/global-water-report-2020>





ROVENSA

— WELL BALANCED AGRICULTURE —

Discover more about our
sustainability journey at

<https://www.rovensa.com/sustainability/>