

Summary of the Greenhouse Gas Emissions Reduction Plan

Ernesto Ventós, S.A.

Introduction

Ernesto Ventós, S.A. has developed this Greenhouse Gas (GHG) Emissions Reduction Plan with the aim of establishing a structured framework for identifying, quantifying, and managing the carbon footprint associated with its activities.

This plan is part of the company's commitment to environmental sustainability and the responsible management of its impacts, progressively integrating climate-related criteria into its corporate strategy and operational decision-making.

The document outlines the methodology used to calculate emissions, defines the organizational boundary considered, identifies the main emission sources associated with the group's activities, and establishes a set of objectives and measures aimed at progressively reducing greenhouse gas emissions.

The plan is aligned with international climate commitments defined under the Paris Agreement, which aims to limit the increase in global average temperature to well below 2°C compared to pre-industrial levels, while pursuing efforts to limit it to 1.5°C.

In this context, Ernesto Ventós establishes a decarbonization roadmap in the short, medium, and long term, with the objective of reducing the climate impact of its operations and moving towards an increasingly efficient and sustainable business model.



Methodology Used

The calculation of the corporate carbon footprint has been carried out following internationally recognized standards for greenhouse gas emissions accounting, with the aim of ensuring consistency, comparability, and transparency of the results obtained.

The main methodological framework used is the **GHG Protocol Corporate Accounting and Reporting Standard**, considered the leading international standard for quantifying and managing GHG emissions in organizations.

This methodology makes it possible to identify emission sources associated with the company's activities and quantify the corresponding emissions through the application of recognized emission factors.

Emissions are classified according to the scope system established by the GHG Protocol:

Scope 1 – Direct emissions

Includes emissions from sources owned or controlled by the company, mainly associated with fuel consumption in facilities and corporate vehicles.

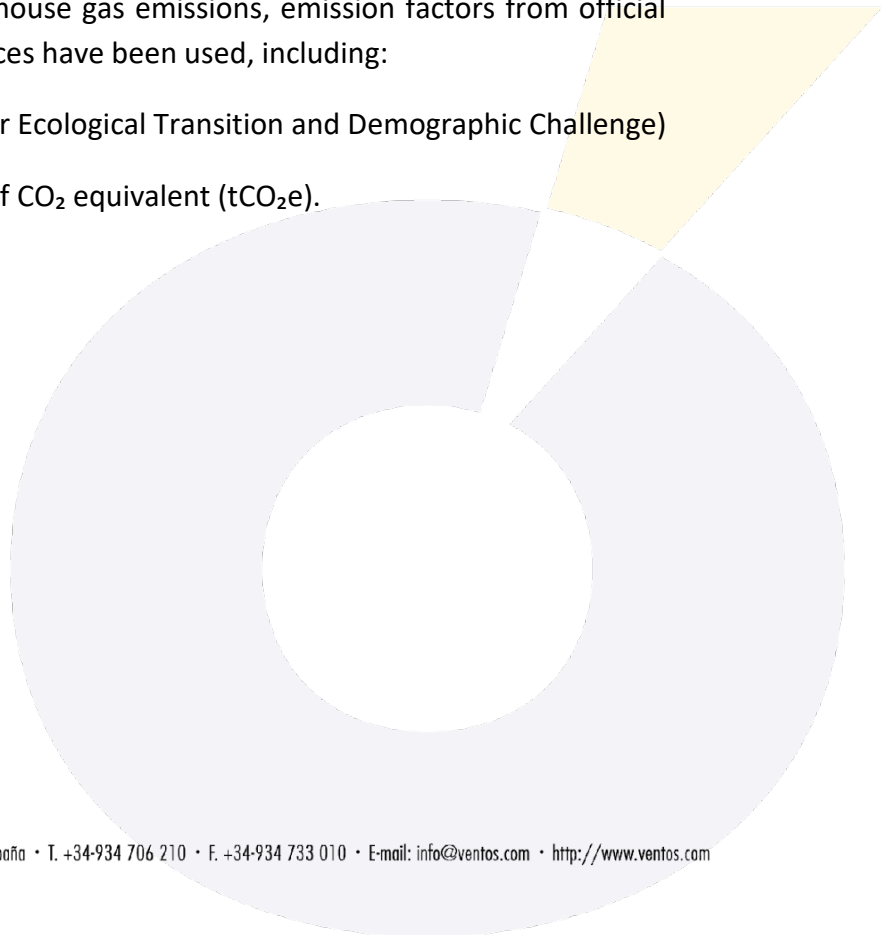
Scope 2 – Indirect emissions from energy consumption

Refers to emissions associated with the generation of electricity purchased and consumed by the organization.

To convert activity data into greenhouse gas emissions, emission factors from official and internationally recognized sources have been used, including:

- MITECO (Spanish Ministry for Ecological Transition and Demographic Challenge)

Emissions are expressed in tonnes of CO₂ equivalent (tCO₂e).



Carbon Footprint Results (Scopes 1 and 2)

As a result of the data collection and analysis process of energy consumption across the group's different subsidiaries, a greenhouse gas emissions inventory has been prepared for the base year 2025.

Emissions have been calculated following the MITECO methodology and classified into Scope 1 (direct emissions) and Scope 2 (indirect emissions from electricity consumption).

The results obtained are as follows:

Scope	Emissions (tCO ₂ e)
Scope 1	287.27
Scope 2	273.05
Total	560.32

These results constitute the starting point of the Emissions Reduction Plan, on which the company's decarbonization objectives and measures are based.

Base Year and Emission Factors

The base year used for this Emissions Reduction Plan is 2025.

For the calculation of the carbon footprint for this period, emission factors published for the year 2024 have been used, as updated emission factors for 2025 were not yet available from official sources at the time of drafting this document.

The use of emission factors from the previous year is a common practice in corporate carbon footprint calculations, ensuring methodological consistency until updated factors are published.

Once emission factors for 2025 become available, their incorporation will be assessed in future inventory revisions to maintain consistency and comparability over time.

Data Collection

The carbon footprint calculation is based on the collection of activity data related to energy consumption across the different subsidiaries of the Ernesto Ventós group.

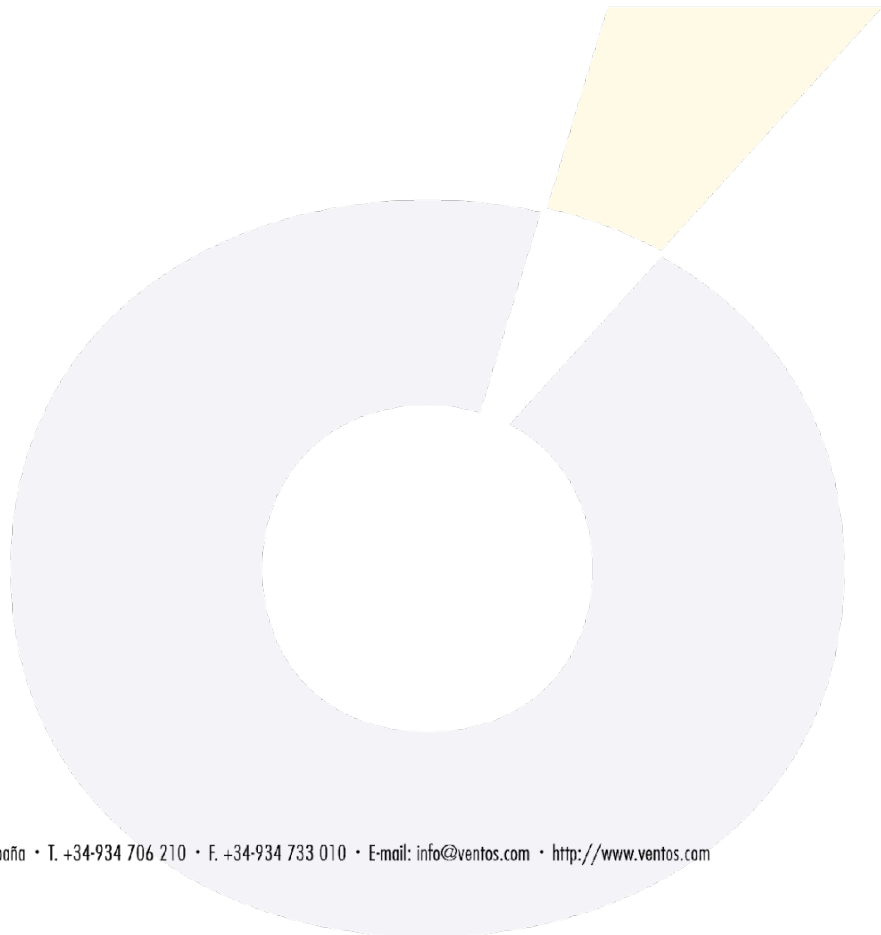
The main sources of information used include:

- Electricity consumption invoices
- Natural gas invoices
- Fuel consumption records
- Operational information from facilities
- Internal energy consumption records

The data collection process has been carried out considering the group's organizational boundary, including subsidiaries with relevant operational activities.

The main entities included in the inventory are located in:

- Spain
- France
- United States
- Mexico
- Colombia
- Singapore
- India
- China
- Brazil



For each of these subsidiaries, energy consumption data for the analyzed period has been collected, including electricity, natural gas, and fuels used in operations.

The collected information is subsequently consolidated at the corporate level to produce the group's emissions inventory. The document includes a table of energy consumption by subsidiary, enabling visualization of consumption distribution and ensuring traceability of the data used in the calculation.

Once collected, activity data is converted into greenhouse gas emissions through the application of corresponding emission factors. These emissions are then aggregated to obtain the corporate inventory expressed in tonnes of CO₂ equivalent.

The process also includes data control and validation mechanisms to ensure the consistency and reliability of the information used.

Decarbonization Plan

Based on the analysis of the corporate carbon footprint and the identification of the main emission sources, Ernesto Ventós has developed a decarbonization plan aimed at progressively reducing emissions associated with its activities.

This plan establishes a reduction pathway aligned with international climate commitments and defines a set of measures aimed at improving energy efficiency and reducing the carbon intensity of operations.

Reduction targets have been defined for different time horizons:

- **2030:** approximately 30% reduction in emissions
- **2040:** approximately 50% reduction
- **2050:** achieving residual emission levels compatible with climate neutrality

To achieve these targets, the plan includes several lines of action:

Improvement of energy efficiency

Implementation of measures to optimize energy consumption in facilities and production processes.

Increased use of renewable energy

Progressive increase in the use of renewable energy sources and reduction of dependence on fossil fuels.

Optimization of operational processes

Enhancement of logistics and operational processes to reduce energy consumption associated with the group's activities.

Integration of climate criteria into business management

Progressive incorporation of climate considerations into strategic decision-making and value chain management.

These lines of action form the basis of the company's decarbonization strategy and will enable progress toward a more efficient and sustainable business model.

Plan Monitoring

The Emissions Reduction Plan includes a system for monitoring and periodic review to assess progress toward the established objectives.

The main monitoring mechanism is the annual update of the corporate carbon footprint, which makes it possible to analyze emissions trends over time and evaluate the effectiveness of implemented measures.

The monitoring process includes:

- Annual review of the emissions inventory
- Assessment of progress toward reduction targets
- Identification of new improvement opportunities

The plan is monitored through internal bodies responsible for sustainability and corporate responsibility, which oversee the implementation of measures and ensure alignment with the company's strategy.

Ernesto Ventós also reinforces its commitment to transparency through the regular communication of environmental information, including the publication of results through the Non-Financial Information Statement (NFIS) and other corporate channels.

This continuous monitoring system ensures the progressive improvement of the emissions reduction plan and maintains alignment with international climate objectives.

Conclusions

The Greenhouse Gas Emissions Reduction Plan of Ernesto Ventós provides a clear view of the climate impact associated with the company's activities and establishes a foundation for its progressive reduction.

Based on the carbon footprint calculation and the analysis of the main energy consumption sources across its subsidiaries, the company has defined a series of objectives and action lines aimed at reducing emissions in the coming years.

The plan also establishes a periodic monitoring system, which will allow evaluation of emissions trends and adaptation of reduction measures when necessary.

Overall, the plan represents a first step in integrating GHG emissions management into the company's sustainability strategy, aligning with international climate change mitigation objectives.

