



SUSTAINABILITY REPORT

2024

TABLE OF CONTENTS



2024
SUSTAINABILITY REPORT

ABOUT US

1

| | |
|-----------------------------|----|
| THE GROUP IN FIGURES | 5 |
| 2024 MILESTONES | 6 |
| DFGRUPO IN THE WORLD | 8 |
| CORPORATE STRUCTURE | 9 |
| STRATEGY | 10 |
| - Global trends | 10 |
| - Value Creation | 11 |
| - Our Activities | 12 |

OUR COMMITMENTS

2

| | |
|-------------------------------|----|
| TO THE PLANET | 21 |
| - Environment | 21 |
| -Climate Change | 22 |
| - Consumption | 26 |
| - Biodiversity | 27 |
| - Waste Management | 28 |
| - Provisions and Guarantees | 29 |
| TO PEOPLE | 30 |
| - Social | 30 |
| - Health and Safety | 31 |
| - 360° Care and Training | 32 |
| - Equality | 33 |
| - Society | 35 |
| TO GOOD GOVERNANCE | 36 |
| - Governance | 36 |
| - Human Rights | 37 |
| - Corruption and Bribery | 37 |
| - Cooperation and Sponsorship | 37 |
| - Cybersecurity | 38 |

NOURISHING THE FUTURE

3

| | |
|---------------|----|
| 2025 PROJECTS | 40 |
|---------------|----|

SCOPE OF THE REPORT

4

| | |
|---------------------------------------|----|
| GLOBAL REPORTING | 41 |
| INITIATIVE (GRI) TABLE OF CONTENTS | |

MESSAGE FROM CARLOS DELSO

Dear shareholders, partners, clients, suppliers, colleagues, and community members,

I am honoured to present our 2024 Sustainability Report to you. Once again, this document underscores our dedication to **more efficient, innovative, and environmentally friendly agriculture**, aligning with the global challenges faced by the sector.

Over the past year, **DFGRUPO** has made significant strides in enhancing our industrial, logistical, and environmental capabilities. We have opened new strategic facilities, expanded capacity at key sites, and developed our own tools to improve product traceability and accurately calculate our carbon footprint. Our goal is to **maximise our positive impact while continuing to offer sustainable solutions to our clients**. We allocate substantial resources to these objectives through our R&D centre.

In terms of environmental initiatives, we have strengthened our management practices, earning new accolades such as the **ISO 14001 certification** at one of our plants. We are also investing in technologies that advance our efforts in energy efficiency and decarbonisation.

2024 has been an exceptional year from both human and organisational perspectives. At our biannual convention in Santander, themed "**Far feels close when we are connected**," we shared experiences, strengthened bonds, and renewed our collective commitment to the Group's future. This event held particular personal significance for me, as it was my final convention as CEO before transitioning to Chairman of the Group in 2025. A key moment of the convention was the introduction of our new CEO, Raúl Delso, who will fully assume the role in early 2025 after over 20 years with the Group. His appointment was unanimously decided by the Group's Board over three years ago. I am confident that his continuity, experience, and expertise will provide the Group with the necessary stability to tackle upcoming challenges.

We approach 2025 with the same determination that has brought us this far: **to innovate, collaborate, and grow responsibly**. We will continue to support farmers as they transition to more sustainable practices, enhance the efficiency of our operations, and actively contribute to a more resilient, low-carbon agri-food chain.

Thank you once again to everyone whose trust, effort, and commitment make this journey possible, and who are dedicated to ensuring the positive and sustainable impact of our activities: our employees, the customers who trust us, the suppliers who support us, the communities that welcome us, and the partners who share our vision. Your support has been crucial during my leadership of the company and will also be essential as we embark on this new phase.

Yours sincerely,



Carlos Delso, Chairman of **DFGRUPO**



2024
SUSTAINABILITY REPORT



From its origins in Calatayud, where it was established to meet the needs of local farmers, **DFGRUPO** has grown into a business GROUP spanning three continents and employing over 300 professionals. In a global context characterised by geopolitical uncertainty and climate challenges, our integrated, efficient, and flexible business model enables us to respond swiftly to the demands of an increasingly dynamic, competitive market that is committed to sustainability.

At **DFGRUPO**, we recognise the significance of our role in the agricultural supply chain. We contribute to the vision of a world free from hunger and a planet that is respected through a value-based sustainable growth strategy. We promote efficient fertilisation to enhance crop yields while safeguarding natural resources for future generations. Our aim is to advance towards a food system that creates responsible value for customers, shareholders, and beyond.

ABOUT US

GRI 2-6

ABOUT US

THE GROUP IN FIGURES
2024 MILESTONES
DFGRUPO IN THE WORLD
CORPORATE STRUCTURE
STRATEGY
- Global trends
- Value Creation
- Our Activities

OUR COMMITMENTS

NOURISHING THE FUTURE

SCOPE OF THE REPORT



THE GROUP IN FIGURES



EBITDA: € 25.52 Mill.



279,000 m² [Own facilities]
569,000 tons [Storage capacity]
22 [managed installations]
5 [Factories]
87 [Ships offloaded]

ABOUT US

- THE GROUP IN FIGURES
- 2024 MILESTONES
- DFGRUPO IN THE WORLD
- CORPORATE STRUCTURE
- STRATEGY
 - Global trends
 - Value Creation
 - Our Activities

OUR COMMITMENTS

NOURISHING THE FUTURE

SCOPE OF THE REPORT



2024 MILESTONES



FERTIGRAN

A key milestone this year was the launch of our new Fertigran plant, situated in the Villalonquéjar industrial estate in Burgos. This facility features innovative manufacturing technology, unique in Europe, with a production capacity exceeding 60,000 tons per year. The fertiliser produced at the plant, SAS G3, is renowned for its excellent physical properties and high quality. The total investment surpassed €9.6 million, and the 13,000 m² site includes storage areas alongside an advanced packaging line, designed to ensure both efficiency and traceability.



CERTIFICATIONS

We continue to enhance the environmental management of our facilities. This year, our Fercoex plant achieved ISO 14001 certification, reinforcing our commitment to responsible environmental impact management. In 2024, the **DFINNOVA** biostimulant plant in La Charluca (Calatayud) received UNE 142500 certification, ensuring the compliance of its products for use in organic farming and strengthening the group's commitment to sustainability and traceability. We have also developed specific internal tools to calculate the carbon footprint of our products, in accordance with the ISO 14067 standard. This enables a more precise assessment of emissions throughout their life cycle, reinforcing our commitment to transparency and decarbonisation.

NEW WAREHOUSES

Expansion of FERCOEX storage capacity: In 2024, our new packaged product warehouse at the Extremadura plant, FERCOEX, became operational. This addition increased storage capacity by 7,700 tons and involved an investment of €2.5 million.

DIGITISATION

In 2024, we began implementing the digitisation project for cargo at our Sagunto facility, Via Líquida. This system allows for more efficient truck loading, reducing waiting times and consequently lowering emissions. At our facilities in Portugal, we are also advancing with the implementation of the Eye Peak system, expanding the number of logistics clients using this digital picking system.

NEW COMPANIES

Following their incorporation into the group in 2023, the integration of Fertixiloca and Gombau Bio is progressing satisfactorily. Both companies are key assets in our specialisation and diversification strategy, providing technical expertise, customer proximity, and new capabilities.

ABOUT US

THE GROUP IN FIGURES

2024 MILESTONES

DFGRUPO IN THE WORLD

CORPORATE STRUCTURE

STRATEGY

- Global trends
- Value Creation
- Our Activities

OUR COMMITMENTS

NOURISHING THE FUTURE

SCOPE OF THE REPORT



DFGRUPO

2024

SUSTAINABILITY REPORT

2024 MILESTONES

2024 CONVENTION

In 2024, we hosted our biannual convention in Santander: a special gathering that united all members of the Group under the theme “**Far feels close when we are connected.**” The event highlighted our commitment to building a cohesive and collaborative team, overcoming geographical barriers, and strengthening the bonds that enable us to progress towards a sustainable future.

The convention provided a valuable opportunity for knowledge exchange, collective reflection on future challenges, and celebrating achievements born from our collective efforts. Through engaging activities, open dialogue sessions, and participatory workshops, we reinforced our sense of belonging and emphasised the importance of collaborative work to achieve our shared goals. These goals align with the principles of social and corporate sustainability that underpin our strategy.

This gathering also fostered communication and trust among participants—key elements in strengthening internal cohesion and promoting an organisational culture rooted in respect, inclusion, and shared responsibility. The social activities and time spent together during the convention helped to build personal relationships, fostering a closer and more committed working environment.

As part of the programme, we visited the port of Santander, which symbolises our operations: a hub of movement, connectivity, and exchange that reflects our commitment to innovation, efficiency, and integration into global, sustainable value chains.

This convention reminded us that **DFGRUPO's** real strength lies in the connections between our people. When we stand together, even the greatest distances seem small. This unity drives us to keep growing, not only as professionals but as a Group committed to sustainable development and the common good.



US >

DFGRUPO IN THE WORLD

ABOUT US

- THE GROUP IN FIGURES
- 2024 MILESTONES
- DFGRUPO IN THE WORLD
- CORPORATE STRUCTURE
- STRATEGY
 - Global trends
 - Value Creation
 - Our Activities

OUR COMMITMENTS

NOURISHING THE FUTURE

SCOPE OF THE REPORT



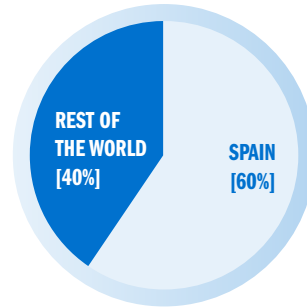
DFGRUPO

2024
SUSTAINABILITY REPORT

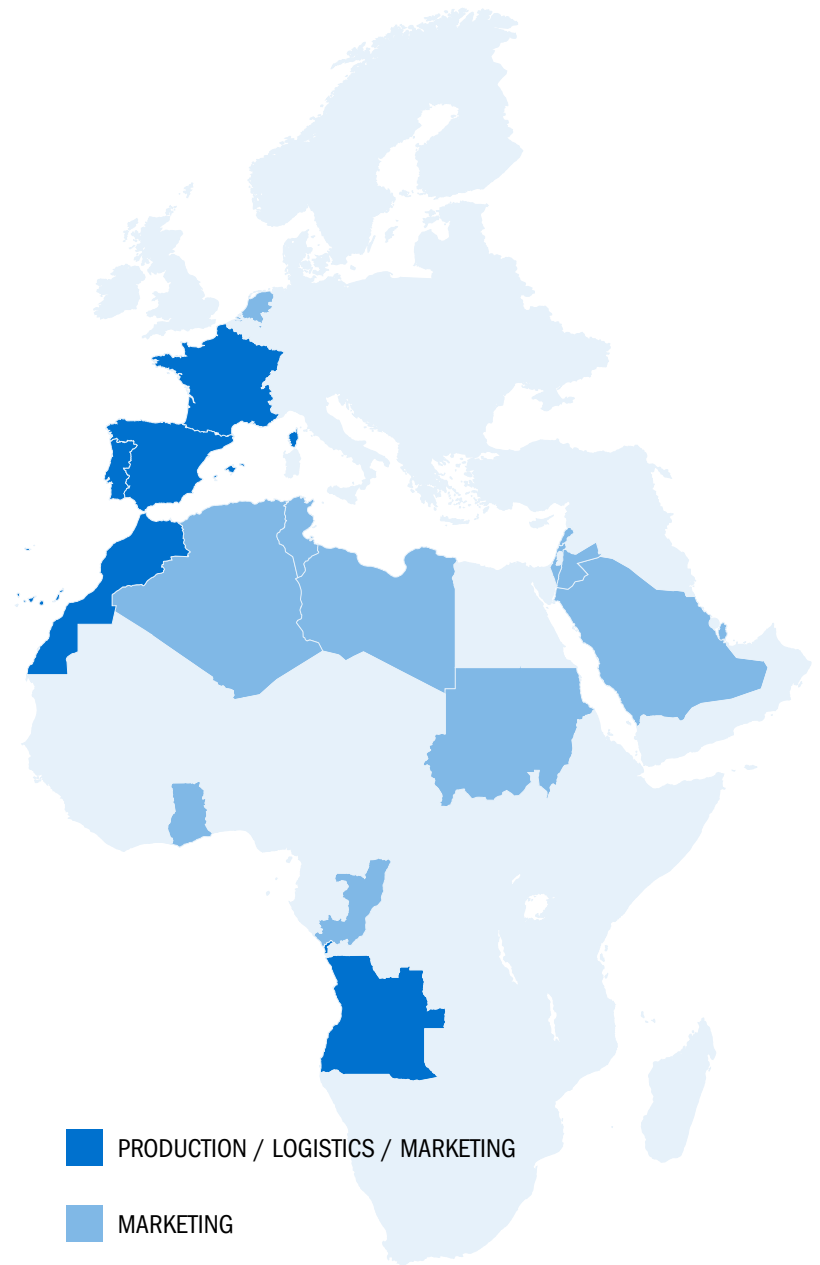
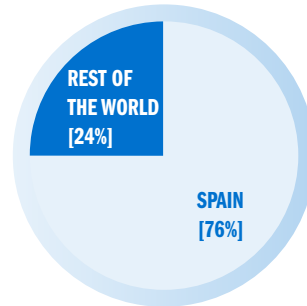
DFGRUPO IN THE WORLD

GRI 2-1

TONS SOLD



EMPLOYEES



US >
**CORPORATE
STRUCTURE**

ABOUT US
THE GROUP IN FIGURES
2024 MILESTONES
DFGRUPO IN THE WORLD
CORPORATE STRUCTURE
STRATEGY
- Global trends
- Value Creation
- Our Activities

OUR COMMITMENTS

NOURISHING THE FUTURE

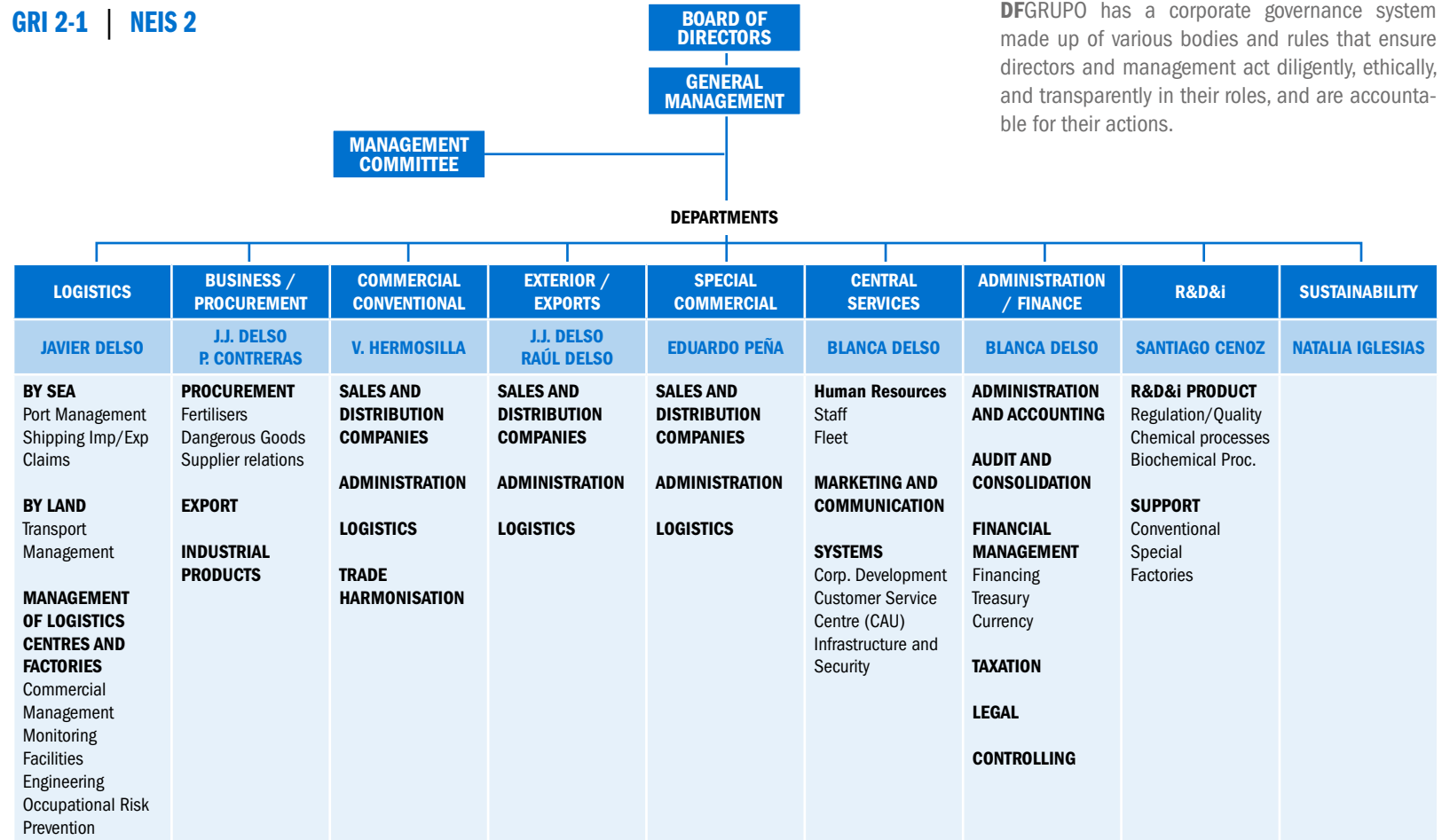
SCOPE OF THE REPORT



2024
SUSTAINABILITY REPORT

COMPANY ORGANISATIONAL CHART

GRI 2-1 | NEIS 2



DFGRUPO has a corporate governance system made up of various bodies and rules that ensure directors and management act diligently, ethically, and transparently in their roles, and are accountable for their actions.

MANAGEMENT BOARDS

For the company to function properly and effectively, Corporate Governance management and best practises must be in place and followed. The Family Board, the Board of Directors and General Management, and the Management Committee all play a role in generating value creation through Corporate Governance.

GENERAL SHAREHOLDERS' MEETING

This body consists of the Group's shareholders and/or their representatives. Its decisions are sovereign in the Group's global strategy and are referred to the Board of Directors to become part of the Group's continuity plan.

BOARD OF DIRECTORS AND GENERAL MANAGEMENT

In accordance with the family protocol, the Board includes one representative from each branch of the senior management family, supported by three external advisors. The Board's role is to ensure alignment between the shareholders' decisions and the practical realities of the business.

MANAGEMENT COMMITTEE

This committee consists of key managers at all levels within DFGRUPO, linking the overall strategy with the strategies of each individual company within the DFGRUPO structure.



STRATEGY

BUSINESS MODEL AND VALUE CHAIN



GLOBAL
TRENDS
GRI 3-3

The energy transition, climate crisis, and food security are global priorities today. At DFGRUPO, our leadership in plant nutrition solutions places us in a crucial position to contribute value in addressing these challenges. Our commitment to sustainable profitability in our core operations and responsible growth is essential to ensuring that we are prepared for the future.

Over the past financial year, we have continued to focus on maintaining operational stability amid a volatile environment shaped by geopolitical tensions, regulatory uncertainty, and shifting purchasing patterns in international markets. This has prompted us to channel resources into our key activities, enhancing the efficiency of plants with better access to raw materials and markets, and with clear opportunities for sustainability improvements, while gradually scaling back those less aligned with our long-term vision.

Climate change

Climate change presents both challenges and opportunities for our business. It compels us to adapt due to its physical impacts and regulatory demands, but also spurs innovation toward more sustainable solutions. As part of our strategy, we closely track its developments and potential effects on our value chain.

The launch of our new **Fertigran** plant, equipped with cutting-edge technology and capable of producing high-quality fertilisers, exemplifies our strategic focus on innovation, efficiency, and productive resilience. Such investments bolster our position in premium markets and enhance our range of sustainable solutions.

In Europe, the sector's future will be shaped by increasing pressure to reduce emissions. Environmental regulations will necessitate products with a smaller carbon footprint and more efficient processes. In this context, our **Safe & Green** fertiliser range demonstrates our strong commitment to responsible innovation. These solutions enable more efficient, safer, and environmentally friendly fertilisation.

Recognising the impact that climate change can have on our crops, DFGRUPO, through its subsidiary DFINNOVA, produces a diverse range of biostimulants. These are designed to enhance crop health, optimise nutrient usage, and boost crop resilience against adverse weather conditions, such as extreme temperatures or drought.

Uncertainty and geopolitical risks

Today's geopolitical landscape is increasingly fragmented and volatile, making constant vigilance essential. Trade tensions, evolving regulatory frameworks, and the reorganisation of global logistics chains directly affect the agricultural sector.

DFGRUPO remains COMMITTED to an open, collaborative, and farmer-focused market approach. Our extensive and diversified supplier portfolio helps us mitigate the impact of these risks. We are also actively expanding our business in Africa, where we see significant potential to contribute to agricultural development and enhance food security. This strategy enables DFGRUPO to spread its activities across various geographical regions.

In recent years, we have seen a market trend towards just-in-time purchasing, along with global supply constraints caused by export restrictions in key countries. This combination is leading to increased tension between supply and demand in the coming years, highlighting the need for a robust, diversified, and flexible supply chain. Our business strategy focuses on enhancing our storage capabilities to better serve our customers during periods of high demand.

STRATEGY

BUSINESS MODEL AND VALUE CHAIN

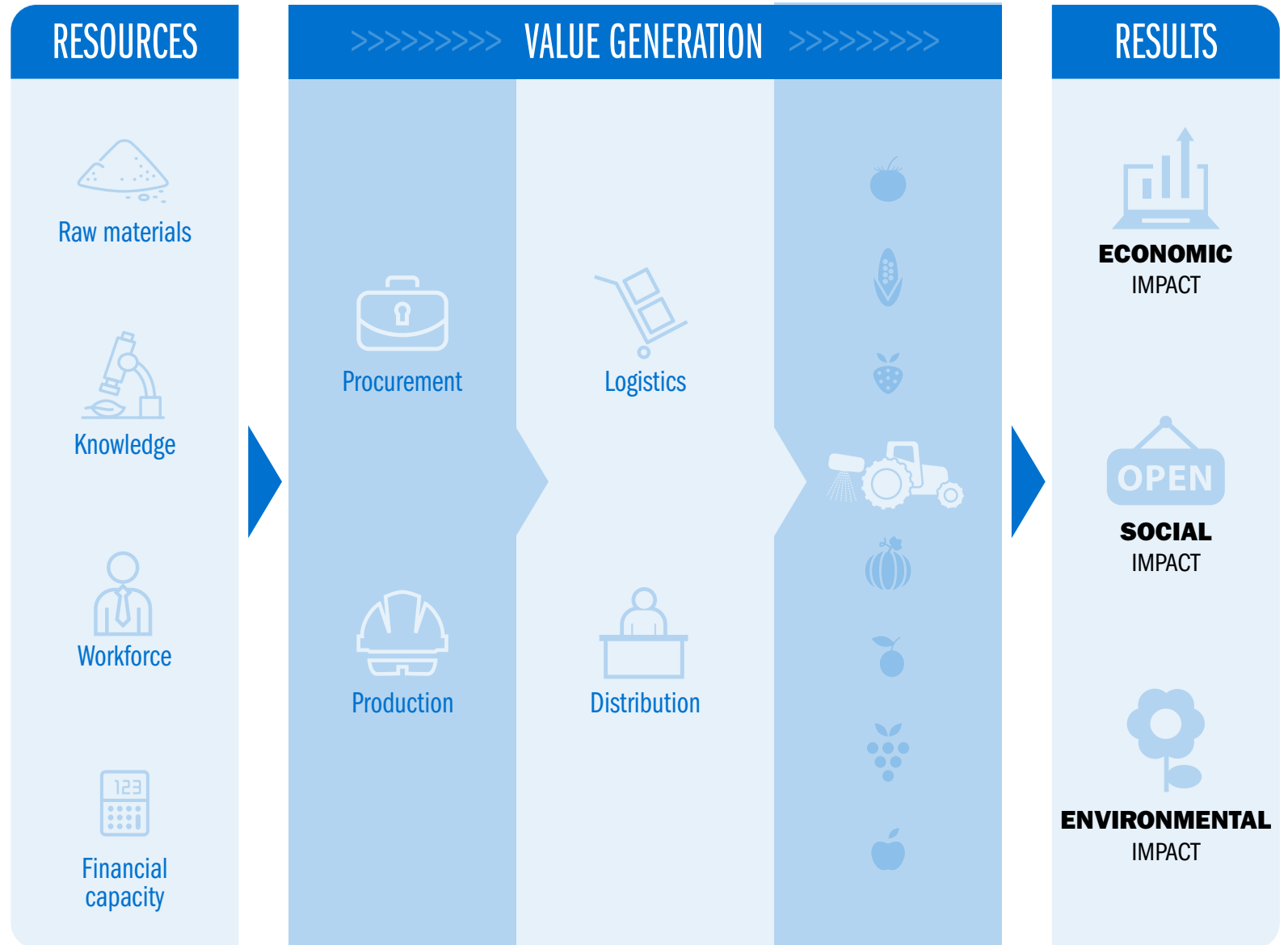


ABOUT US
 THE GROUP IN FIGURES
 2024 MILESTONES
 DFGRUPO IN THE WORLD
 CORPORATE STRUCTURE
 STRATEGY
 - Global trends
 - Value Creation
 - Our Activities

OUR COMMITMENTS

NOURISHING THE FUTURE

SCOPE OF THE REPORT



STRATEGY PROCUREMENT

ABOUT US
THE GROUP IN FIGURES
2024 MILESTONES
DFGRUPO IN THE WORLD
CORPORATE STRUCTURE
STRATEGY
- Global trends
- Value Creation
- Our Activities

OUR COMMITMENTS

NOURISHING THE FUTURE

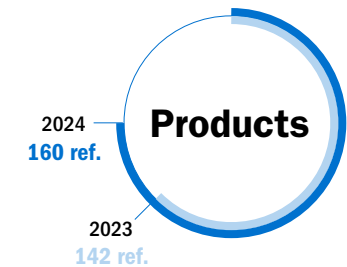
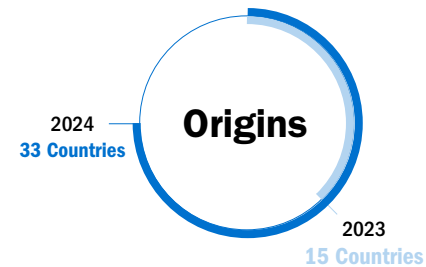
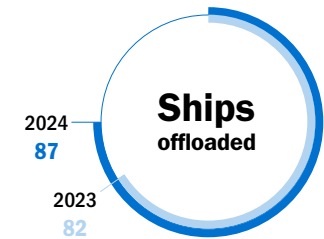
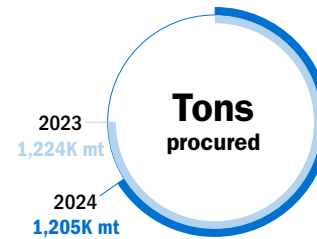
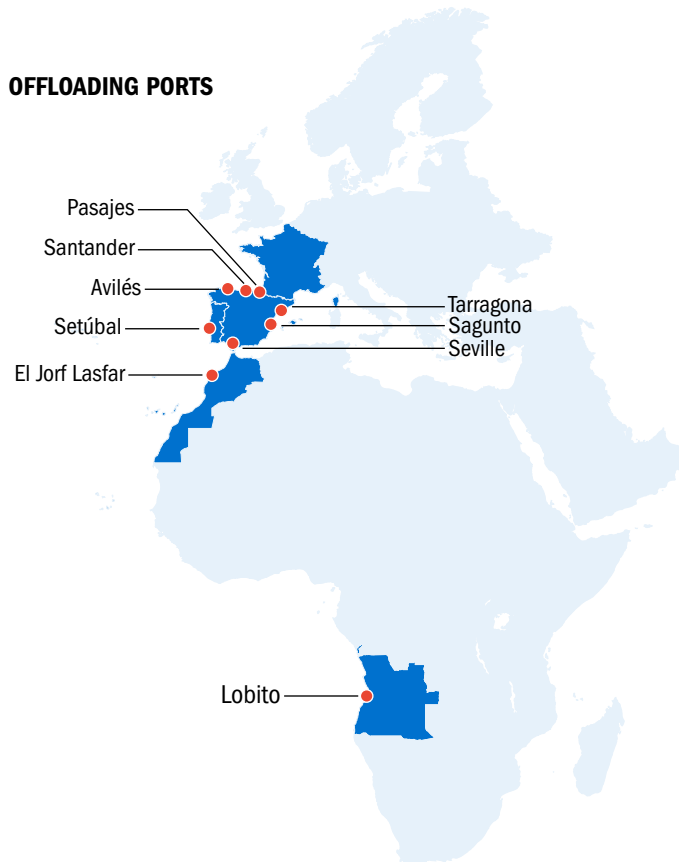
SCOPE OF THE REPORT

A key strength of our business model is our deep understanding of international markets. DF Grupo is currently the largest importer of fertilisers in the Iberian Peninsula, thanks to strong relationships with leading global producers and preferential distribution agreements in certain countries.

Our experienced purchasing team plays a proactive role in identifying quality suppliers and products worldwide to meet market demands. Our extensive logistics network, which includes facilities equipped to handle large shipments, enables us to optimise both transport costs and associated emissions.

Our extensive logistics network, which includes infrastructure adapted for receiving large-tonnage shipments, allows us to optimize both transportation costs and associated emissions.

OFFLOADING PORTS



STRATEGY

PRODUCTION



ABOUT US

- THE GROUP IN FIGURES
- 2024 MILESTONES
- DFGRUPO IN THE WORLD
- CORPORATE STRUCTURE
- STRATEGY
 - Global trends
 - Value Creation
 - Our Activities

OUR COMMITMENTS

NOURISHING THE FUTURE

SCOPE OF THE REPORT

To offer more specialised solutions and reduce reliance on foreign markets, we are continually enhancing our production capacity through new strategic investments.

The addition of Fertigran to our industrial network marks a significant shift in our production model. Located in Burgos, this new plant enables us to greatly expand our capacity and diversify our offerings with high-quality products like SAS G3, produced using innovative technology that is unique in Europe. Its strategic location and state-of-the-art facilities enhance our operational efficiency, traceability, and customer service.

Alongside the expansion of Fercoex, these investments reinforce our commitment to a more localised, flexible, and sustainable production approach, aligned with the demands of an increasingly discerning market. Our three main plants, located in Badajoz, Palencia, and Burgos, form the core of our production capacity. Their strategic placement in key agricultural areas allows us to optimise transport operations.

This compaction technology is not only more environmentally friendly than conventional methods but also offers significant versatility for tailoring formulas to specific needs.

We complete our range of in-house manufactured products with our microgranule and biostimulant facilities, both situated in Calatayud, Zaragoza.



2 FACTORIES COMPACTION



1 FACTORY GRANULATION



1 FACTORY BIOSTIMULANTS



STRATEGY

DISTRIBUTION AND LOGISTICS



Our business model relies on being close to and knowledgeable about the local agricultural environment, with our organisation structured by geographical areas to suit the unique characteristics of each region.

Through our retail companies, **Fertixiloca and Gombau Bio**, we can connect even more closely with the end customer. Fertixiloca operates 18 application points in Aragón and neighbouring regions, providing a comprehensive service to farmers. This includes technical advice, application of liquid fertilisers, the sale of plant protection products, and purchasing the final product.

 **329,000 m²**
of warehouse space

 **12 PACKAGING**
plants

 **12 BLENDING**
plants

The Group manages 329,000 m² of facilities (279,000 owned and 50,000 leased under long-term contracts) across all the areas where we operate. These facilities are equipped to deliver value-added services such as inhibition, mixing, and coatings.

DFGRUPO offers logistics services to third-party companies, managing approximately **130,000 tons** of goods in the Iberian Peninsula each year.

Our facilities are equipped to store a wide range of goods and we hold SEVESO authorisations, including upper-tier ones for hazardous materials, as well as customs warehouse permits. Our facilities in Portugal are certified under the SQAS standard for quality and safety in the chemical industry and feature a digital warehouse management system (Eye Peak). This system automates warehouse logistics operations, allowing customers to remotely manage product batches and maintain full traceability of their logistics activities. We also operate two AdBlue production plants with a capacity of 50,000 m³, manufacturing this product for other companies.





STRATEGY PRODUCT

LOW CARBON FOOTPRINT FERTILISER RANGE

In 2024, **DFGRUPO** launched the production of **SAS G3**, a new granular ammonium sulphate developed at our Burgos facilities. This fertiliser features a technical design with 3 mm granules, enhancing application efficiency and ensuring even fertilisation. Its formulation includes raw materials with a carbon footprint up to 90% lower than similar products.

We are currently working on calculating and certifying its carbon footprint according to the ISO 14067 standard to strengthen its position as a low environmental impact fertiliser.



**SAFE &
GREEN**

Tu Gama de Baja Huella

The new Safe & Green fertiliser range is designed to reduce carbon emissions without sacrificing agronomic effectiveness. They support the decarbonisation of agriculture and the agri-food supply chain, particularly in Scope 3.

STRATEGY PRODUCT



ABOUT US

THE GROUP IN FIGURES
2024 MILESTONES
DFGRUPO IN THE WORLD
CORPORATE STRUCTURE
STRATEGY
- Global trends
- Value Creation
- Our Activities

OUR COMMITMENTS

NOURISHING THE FUTURE

SCOPE OF THE REPORT

HIGH-TECH SOLUTIONS

Under our strategy for sustainability and the shift towards more resilient agricultural models, **DFINNOVA** has positioned its line of biostimulants as a crucial element in progressing towards regenerative agriculture. These technological solutions are designed not only to boost crop yields but also to restore soil health, enhance biodiversity, and minimise the environmental impact of agricultural practices. **DFINNOVA's** biostimulants are formulated to:

Stimulate natural physiological processes in plants, improving their metabolism and ability to adapt to adverse climatic conditions such as drought or extreme temperatures.

Optimise nutrient use, enhancing the effect of traditional fertilisation, improving absorption efficiency, and minimising losses due to leaching.

Promote microbial activity in the soil, which is vital for regenerating its structure and fertility, aligned with regenerative agriculture principles.

Our technological solutions are produced at the La Charluca plant in Calatayud, which has recently achieved certification under the UNE 142500 standard. This certification ensures that the inputs are suitable for use in organic production. It underscores the group's commitment to maintaining traceability, quality, and sustainability in its production processes.

DFINNOVA

Founded in 2017, **DFINNOVA** offers its customers a diverse range of advanced technological solutions for crop nutrition and biostimulation, aiming to maximise yield.

We specialise in the production and marketing of next-generation fertilisers that are biotechnological, sustainable, and highly efficient. These products are the result of research projects that we have developed and carefully tailored to meet the needs of farmers, considering the specific characteristics of their crops, climatic conditions, soil types, growth stages, and current European regulations.



ABOUT US

THE GROUP IN FIGURES
2024 MILESTONES
DFGRUPO IN THE WORLD
CORPORATE STRUCTURE
STRATEGY
- Global trends
- Value Creation
- Our Activities

OUR COMMITMENTS

NOURISHING THE FUTURE

SCOPE OF THE REPORT

RESEARCH, DEVELOPMENT AND INNOVATION

At **DFGRUPO**, we view innovation as a crucial driver for progressing towards more sustainable and efficient agriculture. Over the past year, we have continued to develop R&D&i projects focused on improving fertilisers, with particular emphasis on products that are more soil-friendly, have a lower environmental impact, and are adapted to new climate challenges and regulatory demands. This commitment strengthens our dedication to creating future-focused agronomic solutions.

We would like to highlight the following projects:

NITROLOSTS PROJECT: This project focuses on developing new solutions to minimise nitrogen losses from volatilisation and leaching. These solutions are formulated with plant-based substances that maintain the soil's microbial life.

FERTILIBER PROJECT: This involves creating new gradual-release formulations to enhance the efficiency of nutrient uptake by crops, allowing for more precise fertilisation and improving the plants' nutrient use. We are also working on integrating by-products from other industrial processes, embracing circular economy principles to lower environmental impact and progress towards a more sustainable production model.

In 2024, the group's investment in R&D&i reached €3,600,000.





OUR COMMITMENTS



In 2015, the UN adopted the 2030 Agenda for Sustainable Development, creating an opportunity for countries and their societies to embark on a new path to improve the lives of all, leaving no one behind. The Agenda includes 17 Sustainable Development Goals (SDGs), ranging from the elimination of poverty, combating climate change, education and women's equality to environmental protection and urban design. In the period 2020–30, action is needed to tackle growing poverty, empower women and girls and address the climate emergency.

Compared to the previous decade, more people are living a better life. However, inequalities and climate change are threatening to reverse this progress. Investing in sustainable economies can provide important opportunities for shared prosperity. Moreover, the political, technological and financial solutions are within our reach. However, rapid and unprecedented changes are needed to bring these mechanisms of change in line with the Sustainable Development Goals.



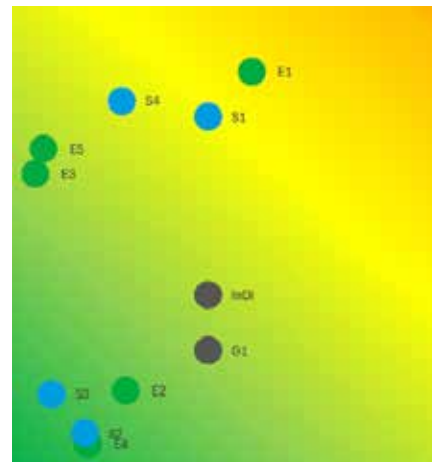
GRI 3-1, GRI 3-2

MATERIALITY

Over the financial year, we conducted a **double materiality analysis** to prepare for and adapt to the requirements of forthcoming sustainability reporting regulations, such as those from the Corporate Sustainability Reporting Directive (CSRD). This approach helped us identify the financial impacts that environmental, social, and governance (ESG) factors might have on our organisation, as well as the significant effects our activities have on the environment and society.

As a key part of this process, we engaged with various stakeholders—employees, customers, suppliers, local communities, and regulatory representatives—to understand their perceptions and expectations about the impact of our operations. These contributions have been crucial in prioritising material issues and strengthening our commitment to sustainable and transparent management, in line with our stakeholders' expectations.

The double materiality matrix from this analysis is shown below. It highlights the issues most relevant to our organisation, considering their impact on the environment and society, as well as their influence on **DFGRUPO's** financial and operational status. This tool helps us concentrate our efforts on what truly matters, aligning our strategy with the current challenges and expectations in sustainability.



- ENVIRONMENT
- SOCIAL
- GOVERNANCE

1. NEIS E1. Climate Change
2. NEIS S4. Consumers and end users
3. NEIS S1. Own staff
4. NEIS E5. Use of resources and circular economy
5. NEIS E3. Water and marine resources
6. Specifications Innovation and digitalisation
7. NEIS G1. Business conduct
8. NEIS E2. Pollution
9. NEIS S3. Affected groups
10. NEIS S2. Value chain workers
11. NEIS E4. Biodiversity and ecosystems



GRI 3-1, GRI 3-2

MATERIALITY

The following tables provide a more detailed breakdown of the double materiality analysis, covering each of the topics to be reported (ESG). They outline the material aspects, risks, and opportunities, along with their points of origin within the value chain:

| | IRO | ENVIRONMENT | SCOPE |
|---------|-----|---|-------|
| NEIS E1 | ⚡ | GHG emissions and energy consumption | ⬆️⬇️⊖ |
| NEIS E1 | ⚡ | External events due to climate change | ⬆️⬇️⊖ |
| NEIS E5 | - | Use of materials and packaging | ⬆️⬇️⊖ |
| NEIS E1 | + | Crop resilience | ⬇️ |
| NEIS E1 | ⚙️ | Demand for low-emission products | ⬇️ |
| | IRO | SOCIAL | SCOPE |
| NEIS S1 | + | In-house training and skills development | ⊖ |
| NEIS S1 | ⚡ | Workplace accidents involving employees or subcontractors | ⬆️⊖ |
| NEIS S4 | ⚡ | Inadequate efficient product/service innovation | ⬇️ |
| NEIS S1 | ⚡ | Labour regulations | ⊖ |
| NEIS S4 | ⚙️ | Product innovation and technological development | ⬇️ |
| NEIS S1 | ⚙️ | Employer branding | ⊖ |
| | IRO | GOVERNANCE | SCOPE |
| NEIS G1 | 🔄 | Responsible corporate governance | ⊖ |
| NEIS G1 | 🔄 | Corruption and legal non-compliance | ⊖ |
| NEIS G1 | ⚡ | Cyberattacks and security | ⬆️⬇️⊖ |
| NEIS G1 | ⚙️ | Access to sustainable financing | ⊖ |
| NEIS G1 | ⚙️ | Access to regulatory incentives | ⊖ |

⚡ Risk | ⚙️ Opportunity | Positive impact | - Negative impact | 🔄 Partial negative impact | ⬆️ Upstream | ⬇️ Downstream | ⊖ Own operations

OUR COMMITMENT TO...
ENVIRONMENT | Pillar E (Environment)



THE
PLANET

ABOUT US

OUR COMMITMENTS
TO THE PLANET
TO PEOPLE
TO GOOD GOVERNANCE

NOURISHING THE FUTURE

SCOPE OF THE REPORT

Climate change is one of the greatest challenges of our time. Primarily driven by human activity, it is already visibly impacting nature, the economy, and people's lives. **Agriculture and food production are at the forefront of this challenge**, already feeling the effects of an increasingly unpredictable climate, as demonstrated in 2024 by the DANA in eastern regions following a prolonged drought.

The agri-food sector plays a dual role in the fight against climate change: it accounts for a significant share of the emissions contributing to the problem, yet it is also one of the sectors most vulnerable to its impacts. However, it **holds significant potential to be a key player in mitigating climate change.**

Fertilisers are crucial for producing the food required by the global population. Nonetheless, their production and use can lead to air, water, and soil pollution and adversely affect biodiversity and ecosystems. Activities related to the production and use of fertilisers can impact the health of natural environments.

Finally, it is important to recognise that fertiliser production relies on finite natural resources, such as natural gas and certain minerals. This makes it **increasingly important to find more sustainable solutions** by adopting circular economy models and improving resource efficiency to reduce waste and prevent overexploitation of these materials.

The material aspects of our double materiality analysis, related to Pillar E, are detailed in the table below.

IMPACTS, RISKS AND OPPORTUNITIES

| | IRO | ENVIRONMENT | SCOPE |
|---------|-----|---------------------------------------|-------|
| NEIS E1 | ⚡ | GHG emissions and energy consumption | ⬆️⬇️⊖ |
| NEIS E1 | ⚡ | External events due to climate change | ⬆️⬇️⊖ |
| NEIS E5 | - | Use of materials and packaging | ⬆️⬇️⊖ |
| NEIS E1 | + | Crop resilience | ⬇️ |
| NEIS E1 | ⚙️ | Demand for low-emission products | ⬇️ |

⚡ Risk | ⚙️ Opportunity | + Positive impact | - Negative impact | ⤷ Partial negative impact

⬆️ Upstream | ⬇️ Downstream | ⊖ Own operations

OUR COMMITMENT TO...
CLIMATE CHANGE | GRI 305-1, GRI 3-3
E-1



THE
PLANET

ABOUT US

OUR COMMITMENTS
TO THE PLANET
TO PEOPLE
TO GOOD GOVERNANCE

NOURISHING THE FUTURE

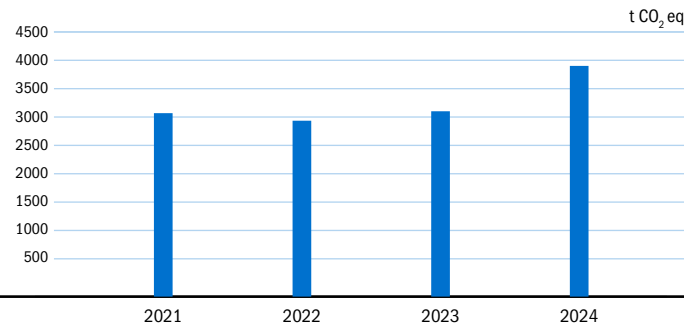
SCOPE OF THE REPORT



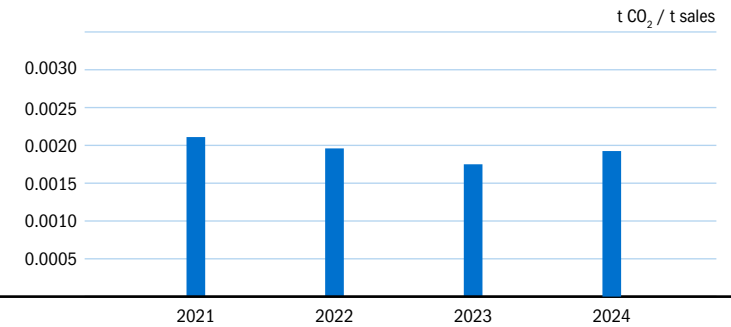
Mitigating climate change, particularly in terms of greenhouse gas emissions, is one of the most crucial aspects identified in our double materiality analysis, presenting both risks and opportunities, which we detail below.

Recognising the dual responsibility of the agri-food sector in combating climate change, we have developed a strategy focused on three main lines of action. These are designed to reduce our environmental footprint and to actively support the transition towards a more sustainable agri-food model.

1. Reducing our Scope 1 and 2 emissions across our factories and the broader organisation.
2. Lowering our Scope 3 emissions related to transport.
3. Supporting the decarbonisation of agriculture by providing low-carbon fertilisers.



The 22% increase in our scope 1 and 2 emissions compared to 2023 is attributed to the start-up of the Fertigran plant.



However, the rise in the relative intensity of our emissions, measured in tons of CO₂ per tonne sold, has been less pronounced, at 11.67%.



DFGRUPO

2024
SUSTAINABILITY REPORT

OUR COMMITMENT TO...

CLIMATE CHANGE

| GRI 305-1, GRI 3-3
E-1



THE
PLANET

ACTIONS

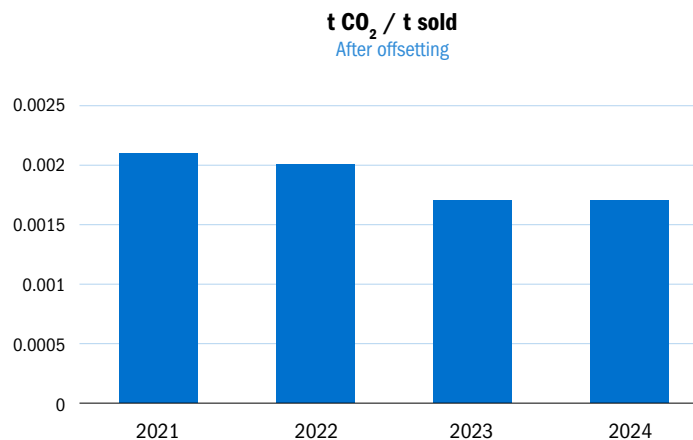
Under our decarbonisation policy, we are undertaking the following actions:

- Replacing conventional energy sources with renewable energy:** Completion of the photovoltaic installation adjacent to our FERCOEX factory involved a total investment of €564,000. This plant is set to begin operations at the start of 2025. It complements the existing installation in DEIBA, Portugal, which has already prevented 53,760 kg of CO₂ emissions.
- Upgrading machinery not suited for electrification with newer, more efficient, and less polluting alternatives.
- Entry into operation of the digitisation system for loads in Via Líquida.

As we continue to identify ways to improve our operations, we have decided to advance our climate strategy in stages, combining direct reduction with offsetting mechanisms that align with the highest international standards.

In 2025, we acquired **carbon credits** certified under the Verra standard from an agricultural waste energy recovery project to partially offset the scope 1 and 2 emissions generated during the 2024 financial year. We purchased 430 tons of CO₂ equivalent (tCO₂e) units.

The change in our scope 1+2 emissions intensity, measured in tons of CO₂ equivalent per tonne sold, would be as follows after the purchase of these carbon credits for offsetting:



OUR COMMITMENT TO...
CLIMATE CHANGE | GRI 305-1, GRI 3-3
E-1



ABOUT US

OUR COMMITMENTS
TO THE PLANET
TO PEOPLE
TO GOOD GOVERNANCE

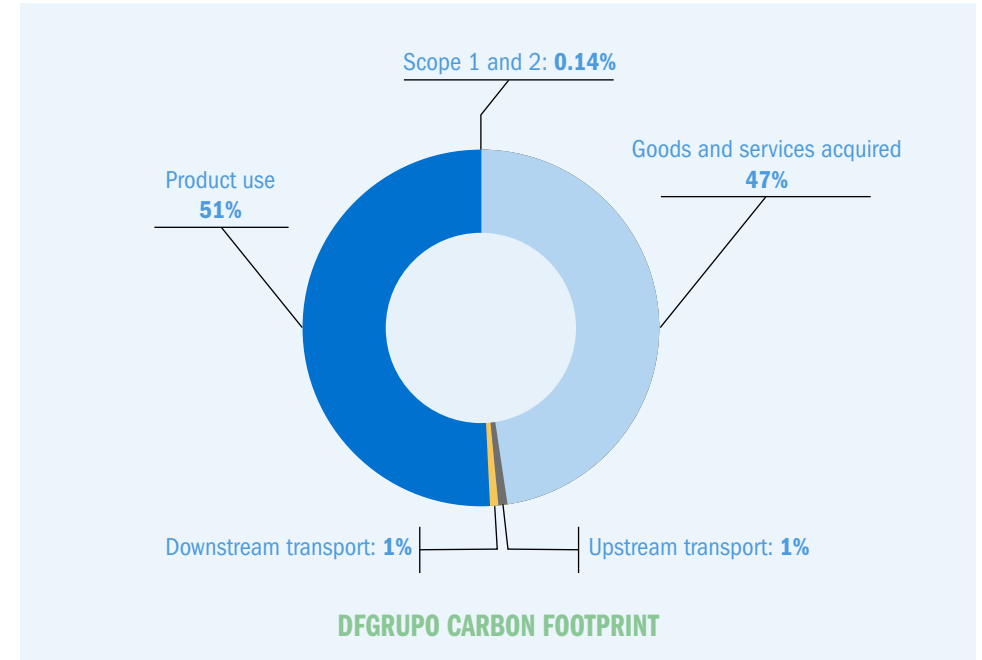
NOURISHING THE FUTURE

SCOPE OF THE REPORT

SCOPE 3

Recognising the significance of scope 3 in our overall carbon footprint, we conducted an initial calculation of our scope 3 emissions during the 2024 financial year to better understand our total organisational footprint. For this calculation, covering both upstream and downstream emissions, we used emission factors from the IPCC and other officially recognised databases, such as the GHG Protocol and Ecoinvent.

| Upstream | | |
|--------------------------------|---------------------|----------------|
| 1. Goods and services acquired | 1,291,133.35 | 46.55% |
| 4. Upstream transport | 33,452.00 | 1.21% |
| Downstream | | |
| 9. Downstream transport | 29,272.00 | 1.06% |
| 11. Product use | 1,415,790.40 | 51.05% |
| Scope 1 and 2 | | |
| | 3,845.05 | 0.14% |
| TOTAL | 2,773,492.80 | 100.00% |



Our **carbon footprint**, including all three scopes, is configured as follows: →



OUR COMMITMENT TO...

CLIMATE CHANGE

| GRI 305-1, GRI 3-3
E-1



THE
PLANET

ACTIONS

At the product level, we are implementing the following actions to reduce GHG emissions from our fertilisers:

- ▶ Product design (R&D&I): focusing on biostimulants and inhibitors.
- ▶ Replacing raw materials with alternatives from the circular economy that have a low carbon footprint.
- ▶ Educating our customers about different types of fertilisers.

SCOPE 3: Low-impact fertilisers for more sustainable agriculture

Safe & Green is our line of fertilisers designed to significantly reduce emissions associated with agricultural use while maintaining agronomic effectiveness and enhancing crop sustainability. This approach rests on three main components:

1. Selecting raw materials that have a lower environmental impact, mostly sourced nationally. This reduces transport-related emissions and ensures a smaller footprint at the source.
2. Implementing more sustainable manufacturing processes that utilise renewable energy and clean technologies, resulting in no waste generation and only emitting water vapour.
3. Optimising products to minimise field emissions through stable and efficient formulations that improve nitrogen availability and reduce environmental losses.

Safe & Green products have been evaluated according to the ISO 14067 standard for product carbon footprints, demonstrating reductions of between 22% and 32% in emissions per hectare compared to equivalent conventional fertilisers. This reduction directly affects the carbon footprint of crops like olive trees, where fertilisation can account for up to 55% of total emissions.

By adopting this strategy, we assist farmers and the agri-food industry in reducing their carbon footprint, particularly in Scope 3 emissions, facilitating their shift towards more sustainable supply chains that align with European climate goals.

DFGRUPO offers the sector tangible, effective, and quantified solutions through **Safe & Green**, advancing the move towards low-carbon agriculture.



**SAFE &
GREEN**

OUR COMMITMENT TO...

CONSUMPTION | GRI 302-1, GRI 303-5, GRI 3-3 E-1, E-3



THE
PLANET



ENERGY CONSUMPTION

Fuel consumption in our operations is very low, and we aim to continue reducing it wherever possible by replacing it with electricity generated at our own facilities.

(*) The increase is primarily due to the expansion of several facilities, including offices and a new factory.

(**) The rise is attributed to higher production levels as new production lines are added to the Group.

(***) The increase results from replacing diesel vehicles with hybrid vehicles that consume petrol.

| ENERGY CONSUMPTION (MWH) | | 2024 | 2023 | % |
|---|--------------|-----------|-----------|---------|
| Fuels used in stationary and mobile sources | Natural gas* | 117.86 | 81.96 | +43.81% |
| | Diesel** | 6,806.19 | 5,917.20 | +15.02% |
| | Petrol*** | 871.45 | 575.3 | +51.48% |
| Consumption of electricity from non-renewable sources | | 6,988.97 | 5,927.40 | +17.91% |
| Consumption of electricity from renewable sources | | 198.12 | - | |
| Total | | 14,784.47 | 12,501.86 | +18.26% |



WATER CONSUMPTION

Water is another of the key resources of our sector.

As indicated by the World Resources Institute (WRI) in the Aqueduct Water Risk Atlas guidelines, only 3.85% of our projects in the region are situated in areas classified as having a significant water stress level.

| TOTAL CONSUMPTION (m³) | 2024 | 2023 | % |
|-----------------------------------|-----------|----------|-----|
| Consumption by source (m³) | | | |
| Mains water | 12,892.67 | 6,605.95 | 95% |

The increase in water consumption is mainly due to the start-up of our AdBlue plant in Charluca.

OUR COMMITMENT TO...

BIODIVERSITY | GRI 101 E-4



THE
PLANET



In 2024, the Group continued its collaboration with the NGO Acobija, which focuses on the recovery and conservation of birds of prey protected at the European level. This project takes place in one of the areas where the Group operates and actively promotes awareness and education.

In 2024, the project called “Small Necrophagous Birds for Biodiversity”, has focused on increasing the surface area of the dunghill and constructing a pond to provide a safe and accessible place for local birds to drink and refresh themselves.

This new infrastructure will benefit not only birds, but also contribute to creating a more balanced and healthy ecosystem by providing a refuge for other species, such as reptiles and amphibians. The pond has been designed with the specific needs of local species in mind to ensure it is a valuable resource for the area’s wildlife.

OUR COMMITMENT TO...
WASTE MANAGEMENT | GRI 306-3
E-5



ABOUT US

OUR COMMITMENTS
TO THE PLANET
TO PEOPLE
TO GOOD GOVERNANCE

NOURISHING THE FUTURE

SCOPE OF THE REPORT

The Group barely generates any waste through its production activity, as its process is mechanical and not chemical. The dust generated during compaction and loading is collected and re-used in the production process by re-compacting it. This process means that we have no fertiliser waste. The Group continually invests in its factories to enhance the durability of its products and minimise the need for reprocessing and repackaging. This approach helps to reduce the generation of plastic waste from unusable packaging.

At the factories and packaging plants, the waste generated in the greatest proportion is the packaging that can be damaged in the process and the various materials required, such as oils.

The companies have engaged authorised waste managers to ensure proper waste management. DFGRUPO, demonstrating its commitment to the environment, participates in a **collective extended responsibility system for managing packaging** used in professional agriculture. This initiative helps end customers dispose of packaging in an eco-friendly way.

In the 2024 financial year, DFGRUPO began using packaging containing 30% recycled plastic and is actively working with suppliers to increase this percentage in the near future. We have also reduced the thickness of the plastic used in some of our packaging, thereby reducing the amount of plastic waste generated.

| QUANTITY OF WASTE GENERATED | 2024 | 2023 | % |
|--|-------|--------|----------|
| Hazardous waste (t) | | | |
| Oils | 3.74 | 3.66 | 2.07% |
| Filters | 0.09 | 0.15 | -35.62% |
| Aqueous waste ⁽¹⁾ | 47.54 | 40.13 | 18.46% |
| Contaminated packaging | 0.46 | 0.30 | 50.99% |
| Ordinary industrial waste | 0.00 | 0.37 | -100.00% |
| Other waste ⁽²⁾ | 6.18 | | 100.00% |
| Non-hazardous waste (t) | | | |
| Plastic ⁽³⁾ | 50.26 | 41.64 | 20.72% |
| Timber ⁽³⁾ | 13.12 | 1.52 | 763.16% |
| Iron and steel ⁽⁴⁾ | 47.44 | 160.99 | -70.53% |
| Scrap | | 3.64 | -100.00% |
| Paper and cardboard ⁽⁵⁾ | 5.42 | 0.29 | 1756.51% |
| Ordinary industrial waste ⁽⁶⁾ | 81.42 | 36.21 | 124.89% |
| Other unspecified ⁽⁷⁾ | 38.94 | 31.86 | 22.22% |

- (1) The increase is due to the rise in production from lines that produce this waste (including Adblue, among others).
- (2) The figure for 'other waste' corresponds to inorganic substances produced during the production of Adblue at our company in Portugal.
- (3) The increase in plastic and wood is due to an improvement in waste sorting by the group's companies, who now separate waste into the designated containers. These amounts were previously included in the 'other unspecified' category in 2023.
- (4) The decrease in iron and steel is due to the replacement of a warehouse roof containing sheet metal at our facility last year.
- (5) The increase is due to increased external logistics activity involving large quantities of cardboard packaging.
- (6) This category includes waste that was not included in a specific category in the previous year.
- (7) The increase was due to an increase in bulky waste from machinery repair and replacement operations.



OUR COMMITMENT TO...

PROVISIONS AND GUARANTEES | GRI 3-3



THE
PLANET

PROVISIONS AND GUARANTEES FOR ENVIRONMENTAL RISKS

In line with our commitment to sustainability and environmental protection, the Group implements preventive measures and financial management strategies to tackle potential impacts from our activities. These provisions and guarantees demonstrate our dedication to managing environmental risks and ensure our readiness to address any contingencies that may arise.

In Spain, the Group holds specific environmental protection policies with an insured value of €3.735 billion, covering potential damage to third parties, the natural environment, and resources impacted by industrial or logistical activities.

In Portugal, we have Environmental Liability Insurance that complies with current regulations and international best practices, providing coverage for environmental incidents. We have also established an Environmental Reserve, or financial guarantee, amounting to €2 million. This reserve ensures that funds are available to repair or compensate for potential environmental damage.

These measures are integral to our environmental risk management system and help to enhance the company's resilience, ensuring long-term sustainability and compliance with our regulatory and ethical commitments.



OUR COMMITMENT TO...

SOCIAL | Pillar S (Social) GRI 3-3



PEOPLE

ABOUT US

OUR COMMITMENTS
TO THE PLANET
TO PEOPLE
TO GOOD GOVERNANCE

NOURISHING THE FUTURE

SCOPE OF THE REPORT

At **DFGRUPO** we believe in people as a differential and value-generating element. That is why we are committed to them and invest in their talent, their training and their full development. Each employee is critical to the success of the company and it is essential to be able to attract and retain talent, as well as to help people develop and achieve their goals.

Its strategy, outlined in the “Talent Retention” dossier released in 2022, focuses on creating a motivating environment that supports a healthy work/life balance.

This is always conducted in a safe environment, as reflected in the code of ethics, which strictly enforces zero tolerance for harassment, abuse, or discriminatory treatment.

We are also mindful of the impact our facilities and activities have on nearby communities and local development, particularly in rural areas. Therefore, we prioritise responsible interaction by working closely with these communities.

Finally, regarding our customer relationships, we believe loyalty is built not only through product quality but also through continuous attention, active listening, and the capacity to add value in every interaction. We prioritise safety and long-term value creation, consistently promoting the efficient use of our products.

The material aspects of our double materiality analysis, related to Pillar S, are detailed in the table below.

| | IRO | SOCIAL | SCOPE |
|---------|-----|---|-------|
| NEIS S1 | + | In-house training and skills development | ⊖ |
| NEIS S1 | ⚡ | Workplace accidents involving employees or subcontractors | ⬆️⊖ |
| NEIS S4 | ⚡ | Inadequate efficient product/service innovation | ⬇️ |
| NEIS S1 | ⚡ | Labour regulations | ⊖ |
| NEIS S4 | ⚙️ | Product innovation and technological development | ⬇️ |
| NEIS S1 | ⚙️ | Employer branding | ⊖ |

⚡ Risk | ⚙️ Opportunity | + Positive impact | - Negative impact | ↻ Partial negative impact

⬆️ Upstream | ⬇️ Downstream | ⊖ Own operations



2024
SUSTAINABILITY REPORT



OUR COMMITMENT TO...
HEALTH AND SAFETY | GRI 403
S-1



ABOUT US

OUR COMMITMENTS
TO THE PLANET
TO PEOPLE
TO GOOD GOVERNANCE

NOURISHING THE FUTURE

SCOPE OF THE REPORT

Safety is a top priority for **DFGRUPO**. We continually invest in enhancements to prevent accidents, focusing on both our facilities and staff training.

Several years ago, **DFGRUPO** established a Health and Safety (PRL) department to improve the integration of preventative measures across all Group companies, working closely with External Prevention Services (SPA, or “Servicios de Prevención Ajenos” in Spanish). All our employees are covered by a collective agreement and receive training in occupational risk prevention.

All our facilities, be they premises, offices, logistics facilities or factories, are legally compliant in this respect. Prevention plans are in place in all Spanish companies in the Group, and in Portugal there is a policy aimed at identifying the risks of its facilities and acting accordingly. The main investments during 2024, as in previous years, have been aimed at reducing the primary risks present at work sites (warehouses and factories), such as collisions, falls from height, and entrapments, are:

- Enhancements to roofs and access areas.
- Upgrades to fire safety systems.
- Measures to improve the visibility of work equipment.

We believe that training plays a crucial role in preventing accidents. We would like to highlight our “We Learn from Our Accidents” programme: whenever an accident occurs, we set out what happened, explain the causes, and provide basic guidance on how to avoid it happening again. All workers performing similar work are informed by handing over and signing the information document.

SPAIN

1608h of absenteeism, 98% men (1928 in 2023, all men).

| ACCIDENT RATE INDICATORS | 2024 | | 2023 | |
|---|-------|-------|-------|-------|
| | WOMEN | MEN | WOMEN | MEN |
| Frequency Rate* | 0 | 28.83 | 10.36 | 16.53 |
| Severity Rate** | 0.03 | 0.57 | 0.11 | 0.76 |
| Accidents with sick leave *** | 0 | 10 | 1 | 5 |
| Occupational illnesses | 0 | 0 | 0 | 0 |
| Deaths due to accidents or occupational illnesses | 0 | 0 | 0 | 0 |

PORTUGAL

2624h of absenteeism, all men⁽¹⁾ (216h in 2023, all men).

| ACCIDENT RATE INDICATORS | 2024 | | 2023 | |
|---|-------|------|-------|-------|
| | WOMEN | MEN | WOMEN | MEN |
| Frequency Rate* | 1.36 | 1.83 | 0 | 10.89 |
| Severity Rate** | 0.13 | 0.04 | 0 | 0.29 |
| Accidents with sick leave *** | 1 | 8 | 0 | 1 |
| Occupational illnesses | 0 | 0 | 0 | 0 |
| Deaths due to accidents or occupational illnesses | 0 | 0 | 0 | 0 |

⁽¹⁾ Increase due to two long-term sick leaves.

MOROCCO: No accidents, sickness and absenteeism in Morocco in 2024 and 2023

FRANCE: In 2024 there have been no accidents or illness. In 2023, there was also just one 40-day maternity leave, without any absenteeism or COVID leave.

* Frequency rate = (number of workplace accidents resulting in leave, excluding commuting accidents/number of actual hours worked by gender) x 106

** Severity rate = (number of days lost due to workplace accidents resulting in leave/number of actual hours worked by gender) x 103

Commuting accidents are not included in the calculation of accidents with leave.





ABOUT US

OUR COMMITMENTS
TO THE PLANET
TO PEOPLE
TO GOOD GOVERNANCE

NOURISHING THE FUTURE

SCOPE OF THE REPORT

OBJECTIVE 360° CARE

As it is a basic principle of the Group to take care of its employees, the Management and HR department strives to provide 360° care (mental health, digital disconnection and financial health). **DFGRUPO** provides its employees with a series of different benefits, a number of which are available through its Flexible Remuneration Scheme, the purpose of which is to pass onto employees the advantages of arranging these products as a Group.



TRAINING

For **DFGRUPO**, training is key to attracting, retaining and developing the talent of our team.

Through the group's motto of **WANT TO DO, BE ABLE TO DO AND KNOW HOW TO DO**, we enable the continuous training of employees, based primarily on identifying improvements in skills, not only technically, but also by improving soft skills.

This identification is done through its Variable Remuneration System, which allows us to assess and at the same time dialogue with each employee and his or her needs.

As of 2022 onwards we have been committed to posting information on our employee portal regarding different aspects that enhance the capabilities of our employees, from initiatives such as *Did you know?* focusing on social responsibility, or *IT Tips* for improvement within the work environment.

| TRAINING HOURS BY CATEGORY | 2024 | 2023 |
|----------------------------|--------------|--------------|
| Partners | 75 | 101 |
| Senior Management | 424 | 360 |
| Area Manager | 238 | 279 |
| Technicians | 980 | 730 |
| Administration | 666 | 718 |
| Others | 1,126 | 1,148 |
| TOTAL | 3,509 | 3,335 |

In Morocco, we have not identified any specific generic training. However, we promote direct collaboration among all employees of the Group, which enables us to provide individualised and highly targeted training to meet their specific needs.



OUR COMMITMENT TO...
EQUALITY | GRI 405
S-1



ABOUT US

OUR COMMITMENTS
TO THE PLANET
TO PEOPLE
TO GOOD GOVERNANCE

NOURISHING THE FUTURE

SCOPE OF THE REPORT

The code of ethics makes clear its zero tolerance for discriminatory treatment on the grounds of race, colour, nationality, religion, political opinion, age, gender, sexual orientation, social and family status, disability or handicap or any other condition.

It is imperative to ensure fair and equal treatment for all individuals, irrespective of their race, colour, gender, religion, ethnicity, sexual orientation, disability, or any other protected characteristics.

Management and HR policies promote equality of workers.

| PAY GAP | 2024 | 2023 |
|----------|------|------|
| Spain | 14% | 17% |
| Morocco | 22% | 34% |
| France | 43% | 49% |
| Portugal | 12% | -33% |

For this data, we used the following formula: $(\text{average H} - \text{average M}) / \text{average H}$.

Positive inequality (+) indicates the percentage by which the average salary for women is lower than that for men, and negative inequality (-) indicates the percentage by which the average salary for women is higher than that for men. Note: As in France there were only persons of the same gender in each category in 2022, the difference between men and women cannot be presented.

The equal opportunities that the Group promotes, is enshrined in its code of ethics. Currently, 2.31% of the Group's workforce consists of people with disabilities. Additionally, we collaborate with associations that promote job placement, such as AMIBIL in Calatayud and the AMAFI, S.L. employment centre, where we outsource sample preparation.

The Group is developing several policies, including a selection and recruitment policy and a conflict and harassment management policy, both of which are set to be implemented in 2025.

| YEAR-END EMPLOYEE DISTRIBUTION BY COUNTRY | 2024 | 2023 |
|---|------------|------------|
| Spain | 265 | 234 |
| Portugal | 55 | 49 |
| Morocco | 22 | 19 |
| France | 5 | 8 |
| TOTAL | 347 | 322 |



OUR COMMITMENT TO...
EQUALITY | GRI 405
S-1



ABOUT US

OUR COMMITMENTS
TO THE PLANET
TO PEOPLE
TO GOOD GOVERNANCE

NOURISHING THE FUTURE

SCOPE OF THE REPORT

| GENDER DISTRIBUTION | END OF FISCAL YEAR | | | | | | ANNUAL AVERAGE | | | | | |
|---------------------|--------------------|-----|-------|-------|-----|-------|----------------|--------|--------|-------|--------|--------|
| | 2024 | | | 2023 | | | 2024 | | | 2023 | | |
| | WOMEN | MEN | TOTAL | WOMEN | MEN | TOTAL | WOMEN | MEN | TOTAL | WOMEN | MEN | TOTAL |
| PERMANENT | 73 | 248 | 321 | 71 | 233 | 304 | 72.76 | 269.22 | 341.98 | 69.84 | 234.83 | 304.67 |
| PERMANENT PART-TIME | 6 | 1 | 7 | 5 | 4 | 9 | 6.00 | 2.85 | 8.85 | 5.53 | 4.37 | 9.90 |
| TEMPORARY | 4 | 14 | 18 | 1 | 8 | 9 | 5.00 | 17.72 | 22.72 | 1.58 | 8.37 | 9.95 |
| TEMPORARY PART-TIME | 1 | 0 | 1 | 0 | 0 | 0 | 1.35 | 0 | 1.35 | | 0.02 | 0.02 |
| NO. OF REDUNDANCIES | 2 | 26 | 28 | | 10 | 10 | | | | | | |
| TOTAL | 84 | 263 | 347 | 77 | 245 | 322 | 85.12 | 289.79 | 374.91 | 76.95 | 247.59 | 324.55 |

| AGE DISTRIBUTION | END OF FISCAL YEAR | | | | | | | ANNUAL AVERAGE | | | | | | | | |
|---------------------|--------------------|-------|------|-------|-------|-------|-----|----------------|-------|--------|--------|--------|-------|--------|-------|--------|
| | 2024 | | | | 2023 | | | 2024 | | | | 2023 | | | | |
| | < 30 | 30-50 | > 50 | TOTAL | < 30 | 30-50 | >50 | TOTAL | < 30 | 30-50 | >50 | TOTAL | < 30 | 30-50 | >50 | TOTAL |
| PERMANENT | 41 | 188 | 92 | 321 | 24 | 195 | 85 | 304 | 44.32 | 200.67 | 96.99 | 341.98 | 23.69 | 191.32 | 89.67 | 304.67 |
| PERMANENT PART-TIME | 1 | 3 | 3 | 7 | 1 | 3 | 5 | 9 | 1.00 | 3.69 | 4.16 | 8.85 | 1.22 | 2.82 | 5.87 | 9.90 |
| TEMPORARY | 4 | 10 | 4 | 18 | 2 | 6 | 1 | 9 | 5.49 | 12.13 | 5.09 | 22.72 | 3.15 | 6.47 | 0.32 | 9.97 |
| TEMPORARY PART-TIME | 0 | 1 | 0 | 1 | | | | | 0 | 1.35 | 0 | 1.35 | 0.02 | 0.00 | 0.00 | 0.02 |
| NO. OF REDUNDANCIES | 3 | 14 | 11 | 28 | | 5 | 5 | 10 | | | | | | | | |
| TOTAL | 46 | 202 | 99 | 347 | 27.00 | 204 | 91 | 322 | 50.81 | 217.85 | 106.25 | 374.91 | 28.08 | 200.61 | 95.85 | 324.55 |

| PROFESSIONAL CATEGORY DISTRIBUTION | END OF FISCAL YEAR | | | | | | | | | | | | ANNUAL AVERAGE | | | | | | | | | | | | | | | |
|------------------------------------|--------------------|------------|---------------|-------------|----------------------|--------|-------|-----------|------------|---------------|-------------|----------------------|----------------|-------|-----------|------------|---------------|-------------|----------------------|--------|--------|-----------|------------|---------------|-------------|----------------------|--------|--------|
| | 2024 | | | | | | 2023 | | | | | | 2024 | | | | | | 2023 | | | | | | | | | |
| | DIRECTORS | EXECUTIVES | AREA MANAGERS | TECHNICIANS | ADMINISTRATIVE STAFF | OTHERS | TOTAL | DIRECTORS | EXECUTIVES | AREA MANAGERS | TECHNICIANS | ADMINISTRATIVE STAFF | OTHERS | TOTAL | DIRECTORS | EXECUTIVES | AREA MANAGERS | TECHNICIANS | ADMINISTRATIVE STAFF | OTHERS | TOTAL | DIRECTORS | EXECUTIVES | AREA MANAGERS | TECHNICIANS | ADMINISTRATIVE STAFF | OTHERS | TOTAL |
| PERMANENT | 5 | 15 | 27 | 100 | 70 | 104 | 321 | 5 | 9 | 27 | 96 | 72 | 95 | 304 | 5.00 | 13.83 | 27.12 | 106.11 | 73.39 | 116.54 | 341.98 | 5.00 | 7.61 | 26.41 | 97.78 | 69.08 | 98.79 | 304.67 |
| PERMANENT PART-TIME | | | 1 | | 5 | 1 | 7 | | 2 | 1 | | 4 | 2 | 9 | | 1.16 | 1.00 | | 5.00 | 1.69 | 8.85 | | 2.00 | 0.50 | 0.16 | 4.21 | 3.03 | 9.90 |
| TEMPORARY | | | | 5 | 3 | 10 | 18 | | | | 1 | 1 | 7 | 9 | | | | 5.00 | 4.35 | 13.37 | 22.72 | | | | 1.90 | 1.16 | 6.88 | 9.95 |
| TEMPORARY PART-TIME | | | | | 1 | | 1 | | | | | | | | | | | | 1.35 | | 1.35 | | | | | 0.02 | | 0.02 |
| NO. OF REDUNDANCIES | | | 2 | 8 | 4 | 14 | 28 | | | | 4 | 1 | 5 | 10 | | | | | | | | | | | | | | |
| TOTAL | 5 | 15 | 28 | 105 | 79 | 115 | 347 | 5 | 11 | 28 | 97 | 77 | 104 | 322 | 5.00 | 14.99 | 28.12 | 111.11 | 84.09 | 131.60 | 374.91 | 5.00 | 9.61 | 26.91 | 99.85 | 74.48 | 108.70 | 324.55 |



OUR COMMITMENT TO...

SOCIETY

 | GRI 204, GRI 413
S-3

PEOPLE

THE IMPACT OF THE COMPANY ON EMPLOYMENT AND LOCAL DEVELOPMENT

We are committed to sustainable development and therefore to local development. The Group has major facilities and sites in rural areas and small towns and therefore promotes their local economies and works closely with communities by fostering partnerships and following the Group's policies in this regard.

Forty per cent of the Group's employees in Spain are workers in what is considered "hollowed out Spain". We seek and focus on improving and developing the areas of influence where we are located, as an active part of the society around us.

Proof of this is that 92% of our suppliers are local (95% in 2023).



92%
LOCAL SUPPLIERS

CHANNELS FOR DIALOGUE WITH STAKEHOLDERS

The Group has several communication channels, and is active in each of them; website, Facebook, Instagram, LinkedIn and is always open to dialogue and cooperation. We work on SEO campaigns, focusing on quality information that allows our stakeholders to improve efficiency and effectiveness in crop applications, through information articles about the products, their qualities and their results.

We have also increased the frequency of our internal communications with employees by sending "Did you know?" emails. These informative messages, primarily focused on agricultural topics, aim to enhance understanding of the nature of our business.

(Example: [How to restore soil after flooding: https://www.dfgrupo.com/recuperacion-agricola-inundaciones/](https://www.dfgrupo.com/recuperacion-agricola-inundaciones/))



CONSUMERS

Complaint management is an extremely important management tool for customer retention. It is a real opportunity for improvement and reflection on the activity, as well as a unique moment for strengthening the relationship with customers and acquiring knowledge about their expectations.

We have a management protocol for them, with 100% of them having been resolved in 2024.



ABOUT US

OUR COMMITMENTS
TO THE PLANET
TO PEOPLE
TO GOOD GOVERNANCE

NOURISHING THE FUTURE

SCOPE OF THE REPORT

At **DFGRUPO**, we firmly believe that true success only makes sense when achieved responsibly and ethically. **We are committed to conducting our activities following fair and responsible business principles**, in our operations, our partnerships, and across the entire value chain. Our approach is rooted in good practices with zero tolerance for fraud and corruption. We uphold internationally recognised human and labour rights, operate with complete transparency, and foster a culture of respect, honesty, and fairness.

Responsible business conduct is essential for building trust with stakeholders and securing our social licence to operate. We **continuously work to strengthen our processes, ensuring they align with the OECD Guidelines and the United Nations Guiding Principles on Business and Human Rights**.

The material aspects of our double materiality analysis, related to Pillar G, are detailed in the table below.

| | IRO | GOVERNANCE | SCOPE |
|---------|-----|-------------------------------------|-------|
| NEIS G1 | ↻ | Responsible corporate governance | ⊖ |
| NEIS G1 | ↻ | Corruption and legal non-compliance | ⊖ |
| NEIS G1 | ⚡ | Cyberattacks and security | ⬆️⬇️⊖ |
| NEIS G1 | ⚙️ | Access to sustainable financing | ⊖ |
| NEIS G1 | ⚙️ | Access to regulatory incentives | ⊖ |

⚡ Risk | ⚙️ Opportunity | + Positive impact | - Negative impact | ↻ Partial negative impact

⬆️ Upstream | ⬇️ Downstream | ⊖ Own operations





OUR COMMITMENT TO...

GOVERNANCE | GRI 205 G-1



GOOD GOVERNANCE

HUMAN RIGHTS

In 2019, **DFGRUPO** drew up its Code of Ethics, its highest internal standard for the principles, values and conducts with which the exercise of our activity within the Group must comply. The work, individual and collective, of all the members of the company shapes our corporate culture and is a key part of how we work together and the success of the company. Furthermore, this Code allows us to show our suppliers, customers, shareholders and partners, and society in general the philosophy and culture ingrained in **DFGRUPO**, underscoring our commitment to ethics and compliance with the law.

DFGRUPO takes into account all the obligations and commitments set out in the ILO Declaration on Fundamental Principles and Rights at Work.

Evidence of this is the elaboration of and adherence to its Code of Ethics.

- Freedom of association and assembly and the effective recognition of the right to collective bargaining.
- The elimination of all forms of forced or compulsory labour.
- The effective abolition of child labour.
- The elimination of discrimination in respect of employment and occupation.
- A safe and healthy working environment.

The scope of application of this Code, as part of the essence of **DFGRUPO**, extends to any Group company regardless of the country in which it operates, to all internal Group relations, as well as to any employment, commercial or administrative relationship.

DFGRUPO has not received any complaints of human rights violations through existing channels during 2024, nor before.

CORRUPTION AND BRIBERY

DFGRUPO is strongly committed to ethics, integrity, and legality in all its actions. In the highly regulated field of fertiliser distribution, transparency and ethical behaviour are fundamental to our operations. The Group has enhanced its regulatory compliance system by introducing a Compliance Programme and an Ethics Channel, officially published and shared in 2024 after a development process initiated in 2021.

Our Code of Ethics, available to all stakeholders, outlines the principles governing expected conduct and provides mechanisms for reporting any irregular behaviour, ensuring confidentiality, whistleblower protection, and proper case follow-up. As of the closing date of this report, **DFGRUPO** has not received any complaints related to corruption or bribery in 2024 or in previous years.

All parties with whom **DFGRUPO** has **commercial relationships-suppliers, customers, and other partners-undergo due diligence and adhere to high ethical standards**. Our suppliers are companies with strict compliance policies, while our customers demonstrate a strong social commitment beyond just commercial dealings. In the area of money laundering prevention, counterparties work closely with **DFGRUPO**, providing necessary information to ensure transparent operations that comply with current regulations.

COOPERATION AND SPONSORSHIP

In line with our commitment to sustainability and the development of the communities where we operate, **DFGRUPO** actively collaborates with social, cultural, and general interest organisations. In 2024, we contributed to 31 associations and NGOs in Spain and Portugal, achieving a social investment of €37,629.72, up from €26,025 in 2023. These contributions focus particularly on local areas, strengthening the connection between business and society.

One of the most notable actions of the year was the aid provided to those affected by the DANA, an extreme weather event that severely impacted several regions. **DFGRUPO** participated in the immediate response to this emergency, joining collective recovery efforts.

The Group is also part of two Economic Interest Groups that promote projects with a positive social impact, focusing on corporate responsibility, improving health, and building a more just and sustainable society. For **DFGRUPO**, economic growth is only legitimate when aligned with collective well-being and respect for ethical and social values.



OUR COMMITMENT TO... GOVERNANCE | GRI 416, GRI 417



GOOD
GOVERNANCE

CYBERSECURITY

In an increasingly digitised and complex business environment, cybersecurity is a crucial element of DFGRUPO's responsible and sustainable management strategy. DFGRUPO has a well-defined and up-to-date cybersecurity policy, outlining the principles, responsibilities, and procedures needed to ensure comprehensive protection of our information systems.

Throughout the financial year, we have reinforced and adapted our policies and controls, aligning them with international standards such as ISO/IEC 27001, and with emerging requirements in sustainability and digital governance. This commitment involves implementing specific mechanisms for control, monitoring, and incident response, as well as regularly conducting internal and external assessments and audits. These measures help us verify the effectiveness of our system and drive continuous improvement.

We view cybersecurity not merely as a technical requirement but as a vital component of business sustainability. We have integrated cyber risk management into our internal controls and the comprehensive assessment of non-financial risks, in line with CSRD guidelines, to ensure operational continuity, protect personal data, and maintain stakeholder trust.

We promote a culture of cybersecurity throughout the organisation by providing continuous training to our teams and encouraging safe technology practices. This holistic approach enhances the resilience of our operations and directly supports the long-term sustainability of our business.





Nourishing the Future

2025 **PROJECTS**



2025 PROJECTS

In 2025, we are furthering our sustainability strategy with an integrated vision that combines environmental commitment, operational efficiency, and the creation of shared value. This year marks a period of consolidation and expansion for key initiatives, reinforcing our role as an active participant in transitioning towards a more resilient and responsible agri-food model.

1

RENEWED MOMENTUM FOR MEETING THE CHALLENGES OF 2025

The year 2025 will begin with a new chapter in DFGRUPO's governance structure. The appointment of Raúl Delso as the **new CEO, coupled with the former CEO's** transition to the Group Presidency, marks an important point for consolidating our strategic vision for sustainability, internationalisation, and the responsible transformation of the sector.

The new CEO, who has an extensive and established history with DFGRUPO, brings a profound understanding of our culture, teams, and challenges. His experience within the organisation facilitates a seamless transition and continuity in strategy, while also introducing a fresh perspective to advance our commitments to sustainability and long-term value.

This change strengthens our team's commitment to management focused on both continuity and progress. Our goal is to address the global challenges affecting our activities: decarbonising agriculture, adapting to climate change, developing products with reduced environmental impact, and creating value in the regions where we operate.

2

KEY PROJECTS IN SAFE & GREEN FOR 2025

In 2025, we will continue to enhance our **Safe & Green** strategy by advancing the environmental performance of our products. A major priority will be developing an external certification that confirms the low carbon footprint of our most sustainable lines, providing greater transparency and trust to both farmers and the agri-food industry.

We will drive new agronomic trials and technical-scientific collaborations to provide a more accurate measurement of the environmental benefits of our fertilisers, particularly in terms of emissions reductions and nutritional efficiency.

We will also focus on using raw materials with a lower impact and enhancing traceability tools for a more rigorous assessment of our customers' scope 3 emissions.

Safe & Green will remain a crucial driver in supporting agricultural decarbonisation and meeting the increasing sustainability demands across the agri-food value chain.

3

FACILITY EXPANSION

In 2025, we plan to expand several of our logistics facilities to enhance operational efficiency, reduce unnecessary travel, and improve customer service. This will include building two new warehouses in Morocco and acquiring warehouses in Burgos.

These initiatives will strengthen our territorial reach and allow for a quicker response to demand, especially during peak periods.

Alongside increasing storage capacity, we will implement improvements in process digitisation and automation, ensuring sustainability in the design and energy management of the new spaces.

These investments align with our commitment to responsible growth, logistical efficiency, and reducing the environmental impact of transporting and distributing fertilisers.

4

INTERNATIONAL EXPANSION

In 2025, DFGRUPO will press ahead with its international expansion strategy, aiming to consolidate its presence in key markets and extend its model of proximity, efficiency and sustainability to new regions. The creation of a subsidiary in Italy in 2025 will strengthen our foothold in southern Europe, adding to our established operations in Spain, Portugal, France, Morocco and Angola.

Over the course of the year, we will also continue to pursue opportunities in other strategic markets, focusing on regions where our experience, solutions and logistical capacity can bring real value.

This international growth will allow the Group to further diversify its activities, forge closer business partnerships and respond to global challenges in the agricultural sector from a local and responsible standpoint.



SCOPE OF THE REPORT

The aim of this sustainability report is to address economic, environmental, and social matters, including personnel issues, human rights, and efforts to combat corruption and bribery, which are important to the company in carrying out its business activities. This report has been prepared in line with the core option of the GRI (Global Reporting Initiative) Standards.

Within the Statement of Non-Financial Information (NFI) in the annual accounts, DFGRUPO has published the audited and verified GRI indicators.

All indicators covered in this report are detailed in the following GRI Standards table:

TABLE OF GRI STANDARDS

The selected GRI standards listed below refer to those published in 2016, except for those that have been updated, in which case the year of publication is indicated.

| INFORMATION REQUESTED BY LAW 11/2018 | MATERIALITY | PAGE NUMBER | REPORTING CRITERION: GRI SELECTED (LATEST VERSION UNLESS OTHERWISE STATED) |
|--|-------------|---------------------------|--|
| GENERAL INFORMATION | | | |
| A brief description of the business model including its business environment, organisation and structure | MATERIAL | 4-5-6-7-12-13-14-15-16-17 | GRI 2-6 (2021) |
| Markets in which it operates | MATERIAL | 8-9 | GRI 2-1 (2021) GRI 2-6 (2021) |
| Organisational objectives and strategies | MATERIAL | 10 | GRI 2-1 (2021) |
| The main factors and trends that may affect their future development | MATERIAL | 10 | GRI 3-3 (2021) |
| Reporting framework used | MATERIAL | 35 | GRI 1 (2021) |
| Activities, value chain and other business relationships | MATERIAL | 11 | GRI 2-6 |
| Principle of materiality | MATERIAL | 19 | GRI 3-1 (2021) GRI 3-2 (2021) |
| ENVIRONMENTAL ISSUES | | | |
| Management approach: description and results of the policies related to these issues, as well as the main risks related to these issues linked to the group's activities | MATERIAL | 10 | GRI 3-3 (2021) |
| Detailed general information | | | |
| Detailed information on the current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety | MATERIAL | 10 | GRI 3-3 (2021) |
| Resources targeted at the prevention of environmental risks | MATERIAL | 29 | GRI 3-3 (2021) |
| Amount of provisions and guarantees for environmental risks | MATERIAL | 29 | GRI 3-3 (2021) |
| Pollution | | | |



SCOPE OF THE REPORT

| | INFORMATION REQUESTED BY LAW 11/2018 | MATERIALITY | PAGE NUMBER | REPORTING CRITERION: GRI SELECTED (LATEST VERSION UNLESS OTHERWISE STATED) |
|---|---|-------------|-------------|--|
| | Measures to prevent, reduce or remedy emissions that seriously affect the environment; taking into account any form of activity-specific air pollution, including noise and light pollution | MATERIAL | 19-20 | GRI 3-3 (2021) |
| Circular economy and waste prevention and management | | | | |
| | Measures for prevention, recycling, reuse, and other forms of recovery and disposal | MATERIAL | 28 | GRI 306-1 GRI 306-2 |
| | Actions to combat food waste | IMMATERIAL | | |
| Sustainable use of resources | | | | |
| | Water consumption and water supply in accordance with local constraints | MATERIAL | 26 | GRI 303-5 |
| | Direct and indirect energy consumption | MATERIAL | 26 | GRI 302-1 |
| | Measures to improve energy efficiency | MATERIAL | 26 | GRI 3-3 (2021) |
| | Use of renewable energies | MATERIAL | 26 | GRI 302-1 |
| Climate change | | | | |
| | Greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces | MATERIAL | 22-24 | GRI 305-1 GRI 305-2 |
| | Voluntary medium- and long-term reduction targets set to reduce greenhouse gas emissions and the means implemented to this end | MATERIAL | 23-25 | GRI 3-3 (2021) |
| Biodiversity protection | | | | |
| | Measures to preserve or restore biodiversity | MATERIAL | 27 | GRI 101 |
| SOCIAL AND STAFF ISSUES | | | | |
| | Management approach: description and results of the policies related to these issues, as well as the main risks related to these issues linked to the group's activities | MATERIAL | 30 | GRI 3-3 (2021) |
| Employment | | | | |
| | Number and distribution of employees by country, gender, age group and professional category | MATERIAL | 33.34 | GRI 405-1 |
| | Total number and distribution of employment contract types, annual average of indefinite, temporary and part-time contracts by age, gender and professional category | MATERIAL | 34 | GRI 2-7 (2021) |
| | Number of layoffs by gender, age group and professional category | MATERIAL | 34 | GRI 3-3 (2021) |
| | Average earnings and their evolution disaggregated by gender, age and occupational classification or equal value | MATERIAL | 33 | GRI 3-3 (2021) |
| | Wage gap, the remuneration for equal or average jobs in society | MATERIAL | 33 | GRI 3-3 (2021) GRI 405-2 |
| | Introduction of policies on disconnecting from work | MATERIAL | 30 | GRI 3-2 (2021) |
| | Number of employees with disabilities | MATERIAL | 33 | GRI 3-3 (2021) GRI 405-1 |
| Organisation of work | | | | |



SCOPE OF THE REPORT

| | INFORMATION REQUESTED BY LAW 11/2018 | MATERIALITY | PAGE NUMBER | REPORTING CRITERION: GRI SELECTED (LATEST VERSION UNLESS OTHERWISE STATED) |
|---------------------------------|---|-------------|-------------|--|
| | Organisation of work hours | MATERIAL | 30 | GRI 3-3 (2021) |
| | Number of hours of absenteeism | MATERIAL | 31 | GRI 3-3 (2021) GRI 403-9 |
| | Measures to facilitate work-life balance and encourage the co-responsible exercise of these by both parents | MATERIAL | 32 | GRI 3-3 (2021) |
| Health and Safety | | | | |
| | Occupational health and safety conditions | MATERIAL | 31 | GRI 3-3 (2021) GRI 403 |
| | Accidents at work, in particular their frequency and severity, as well as occupational diseases; disaggregated by sex | MATERIAL | 31 | GRI 403-9 GRI 403-10 |
| Social relations | | | | |
| | Mechanisms and procedures that the company has in place to promote the involvement of workers in the management of the company, in terms of information, consultation and participation | MATERIAL | 31 | GRI 3-3 (2021) |
| | Percentage of total employees covered by collective bargaining agreements | MATERIAL | 31 | GRI 2-3 (2021) |
| | Balance of the collective bargaining agreements in the field of occupational health and safety | MATERIAL | 31 | GRI 3-3 (2021) GRI 403-4 |
| Training | | | | |
| | Policies introduced in the field of training | MATERIAL | 32 | GRI 404-2 |
| | Total number of training hours by professional category | MATERIAL | 32 | GRI 3-3 (2021) GRI 404-1 |
| Universal Accessibility | | | | |
| | Integrity and universal accessibility for people with disabilities | MATERIAL | 33 | GRI 3-3 (2021) GRI 405 |
| Equality | | | | |
| | Measures taken to promote equal treatment and opportunities between women and men | MATERIAL | 33 | GRI 3-3 (2021) GRI 405 |
| | Equality plans, measures taken to promote employment, protocols against sexual and gender harassment | MATERIAL | 33 | GRI 3-3 (2021) GRI 405 (2021) |
| | Anti-discrimination and, where appropriate, diversity management policy | MATERIAL | 33 | GRI 3-3 (2021) GRI 405 (2021) |
| RESPECT FOR HUMAN RIGHTS | | | | |

SCOPE OF THE REPORT

| INFORMATION REQUESTED BY LAW 11/2018 | MATERIALITY | PAGE NUMBER | REPORTING CRITERION: |
|---|-------------|-------------|--|
| | | | GRI SELECTED (LATEST VERSION UNLESS OTHERWISE STATED) |
| Implementation of human rights due diligence procedures and prevention of risks of human rights abuses and, where appropriate, measures to mitigate, manage and redress possible abuses committed | MATERIAL | 36-37 | GRI 2-23 (2021) GRI 2-26 (2021) |
| Complaints about human rights violations | MATERIAL | 37 | GRI 3-3 (2021) GRI 406-1 (2016) |
| Measures implemented for the promotion and enforcement of the provisions of the ILO core conventions related to respect for freedom of association and the right to collective bargaining; the elimination of discrimination in respect of employment and occupation; the elimination of forced or compulsory labour; the effective abolition of child labour | MATERIAL | 36-37 | GRI 3-3 (2021) |
| FIGHTING CORRUPTION AND BRIBERY | | | |
| Management approach: description and results of the policies related to these issues, as well as the main risks related to these issues linked to the Group's activities | MATERIAL | 36-37 | GRI 3-3 (2021) |
| Measures to prevent corruption and bribery | MATERIAL | 37 | GRI 3-3 (2021) GRI 2-23 (2021) GRI 2-26 (2021) |
| Anti-money laundering measures | MATERIAL | 37 | GRI 3-3 (2021) GRI 2-23 (2021) GRI 2-26 (2021) |
| Contributions to foundations and not-for-profit associations | | 37 | GRI 2-28 (2021) |
| COMPANY INFORMATION | | | |
| Management approach: description and results of the policies related to these issues, as well as the main risks related to these issues linked to the group's activities | MATERIAL | 35 | GRI 3-3 (2021) |
| Company commitments to sustainable development | | | |
| The impact of the company's activity on employment and local development | MATERIAL | 35 | GRI 3-3 (2021) |
| The impact of society's activity on local populations and the territory | MATERIAL | 35 | GRI 3-3 (2021) GRI 413 |
| The actions of association or sponsorship | MATERIAL | 37 | GRI 3-3 (2021) |



DEL SO FERTILIZANTES FAMILY S.L.
C/ Génova 10, 1ª planta, 28004, Madrid, Spain
www.dfggrupo.com