



XII

SUSTAINABILITY REPORT

20
25

We generate a **positive
and sustainable impact**
on our environment



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At Moderna Alimentos, transparency is a cornerstone of trust. Communicating our performance, progress, and challenges not only strengthens our relationship with stakeholders, but also reinforces our commitment to delivering on our corporate purpose.



At Moderna Alimentos, transparency is a cornerstone of trust. Communicating our performance, progress, and challenges not only strengthens our relationship with stakeholders, but also reinforces our commitment to delivering on our corporate purpose. Through this report, we embrace accountability as a driver of responsible management, continuous improvement, and long-term sustainable value creation.

This is our **twelfth Sustainability Report**, presenting our most relevant environmental, social, and governance (ESG) results for

the period from January 1 to **December 31, 2025**. The report covers all our production, commercial, and administrative operations across the country, providing a consolidated national perspective of our performance.

This report has been developed using a double materiality approach, allowing us to identify and prioritize both our most significant impacts on society and the environment, as well as the issues that may influence our financial performance. This process included a comprehensive assessment of risks and opportunities, active

stakeholder engagement, and the participation of internal leadership teams, alongside a review of relevant industry standards. This ensures that the information presented reflects both impact materiality and financial materiality in a balanced and robust manner.

The report has been prepared in accordance with the 2021 **Standards of the Global Reporting Initiative (GRI)** and incorporates relevant elements of GRI Sector Standard 13: Agriculture, Aquaculture, and Fishing 2022. It also integrates the **Sustainability Accounting Standards Board (SASB)** framework for the processed foods industry and outlines our contribution to the **Sustainable Development Goals (SDGs)**.

If any material updates or adjustments to the information presented are identified after this report's publication, they will be informed in future editions or through our official communication channels.



For ease of readability, the report is structured around our sustainability strategy, m.a.s (Moderna Alimentos Sustainable), and its four strategic pillars that guide our actions:



Each section highlights the corresponding GRI and SASB indicators, while the full set of disclosures and detailed data tables are available at the end of the report.

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LETTER FROM THE CEO SUSTAINABILITY REPORT 2025

GRI 2-22

It is with great satisfaction that I present our XII 2025 Sustainability Report. This document brings together the most relevant progress, results, and insights from Moderna Alimentos across environmental, social, and governance (ESG) matters, reflecting the way we do business: with a long-term vision, a strong sense of responsibility, and an ongoing commitment to Ecuador.

At Moderna, we understand sustainability as a core element of our strategy. It is not a standalone effort; it is a way of making decisions, setting priorities, and acting consistently to create value for people, business, and the environment.

Our management is structured around four pillars: **m.a.s Closer, m.a.s Clean Operations, m.a.s Governance and m.a.s Wholsome Foods**, which express the same purpose: to generate a positive and sustainable impact.

For the first time, this report has been prepared in accordance with two international standards.

At Moderna Alimentos, we understand sustainability as a core element of our strategy.

In addition to the Global Reporting Initiative Standards (GRI), we have incorporated the Sustainability Accounting Standards Board (SASB) guidelines for the processed foods industry. Furthermore, we have applied the double materiality approach, prioritizing both impacts on society and the environment and those that affect the business's financial sustainability.

2025 was marked by a challenging environment requiring resilience, innovation, and focus. In response to these circumstances, we acted responsibly, ensuring the continuity of our operations and strengthening our capabilities.



Under the **m.a.s Governance** pillar, we have established a management approach based on ethics and transparency. In 2025, we reported no cases of discrimination, child labor, forced labor, or corruption, and actively managed our corporate risks. We assessed 100% of our suppliers using sustainability criteria, and 92% of our purchases were made locally.

At **m.a.s Clean Operations**, we verified our carbon footprint inventories (2022–2024). We achieved 85% clean energy at the Quito Plant and 18% at the corporate level. We recycled nearly 66,000 kg of organic waste, generated 2,600 kg of bio-compost, and managed over 200,000 kg of waste. Additionally, 98% of our packaging is made from recyclable materials.

Within the **m.a.s Wholsome Foods**, we ensured that 100% of our production complies with certified standards, with no sanctions or mandatory product recalls recorded. We consolidated a robust operation, commercializing more than 238,000 tons of products. 80% of our portfolio falls within the yellow and green traffic light labeling categories.

Thanks to our comprehensive solutions for clients, we achieved a Net Promoter Score

(NPS) of 88%. We trained 655 strategic partners through 23 workshops, representing 22,155 participant-hours.

At **m.a.s Closer**, we strengthened our team of 765 employees through workshops totaling 664 hours of training, which represented 13,308 person-hours and an investment of over USD 226,000. Additionally, we achieved a 79.91% satisfaction rate regarding the work environment. We made progress on diversity, with 39% of women in leadership positions.

We consolidated the scope of the Ñukata Kuyay Community Center, benefiting more than 130 children with over 2,000 hours of training and 298 hours of psychological support. Through the Amaneceres Program, a partnership with private companies, REDNI, and DYA, we supported 61 pregnant women and 350 young people in preventing teenage pregnancy. We also promoted productive development by purchasing more than 1,786 tons of domestic wheat.

Finally, we reinforced our commitment to solidarity by donating more than 417,000 kg of products, benefiting more than 577,000 people in vulnerable situations.

Each of these achievements reinforces our belief that sustainability is a long-term journey built on consistency, innovation, and commitment.

I invite you to learn more about us in this Sustainability Report and to join us on this journey.

Because at Moderna Alimentos, we believe that feeding people also means promoting the country's development, caring for the planet, and creating opportunities for future generations.



José Luis Vivar
Chief Executive Officer
Moderna Alimentos S.A.



01

We are m.a.s



#6 among the most reputable food companies in Ecuador

1 MODERNA ALIMENTOS

- 1.1. Company Profile
- 1.2. Impact and Value Chain
- 1.3. Innovative Solutions

2 SUSTAINABILITY APPROACH

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- 2.6. Partnerships and Recognitions

19 corporate recognitions

MODERNA ALIMENTOS

GRI 2-1

1.1 Company Profile

We are passionate about turning the everyday into the extraordinary.

Somos una empresa ecuatoriana con más de 115 años. We are an Ecuadorian company with more than 115 years of experience, dedicated to the production, commercialization, and distribution of food products primarily derived from wheat. We are a privately held company, incorporated as a corporation (Sociedad Anónima) in accordance with Ecuadorian legislation. Our headquarters are located at La Pradera N30-26 and San Salvador, Quito, Ecuador, and we operate nationwide, where we carry out our production and commercial activities, serving diverse market segments across the country. Through our processes, products, and solutions - and in every

moment we share with our people - we convey the essence and integrity of wheat.

We are passionate about transforming the everyday into something extraordinary. We firmly believe that when people choose and enjoy our wholesome foods, they turn them into meaningful and memorable experiences.

Being part of Moderna Alimentos means opening our hands, our minds, and our hearts to always ask: **“What do you need to make it incredible?”**

We are guided by a strong corporate philosophy and well-established values. Moderna Alimentos' **Mission** is to be part of the moments of nourishment and well-being of families, and our Vision is to become the most innovative and sustainable food company in Ecuador.

«We take ownership of our success.»

«We exceed expectations.»

«We love what we do, and it shows.»

«We always do the right thing.»

«We maximize the resources we have.»

1.2 Impact and Value Chain

GRI 2-6
FB-PF-000.B

For more than 115 years, at **Moderna Alimentos** we have been dedicated to the production, commercialization, and distribution of food products across Ecuador, offering a broad portfolio of comprehensive solutions with high nutritional value.

We operate five production plants and eight distribution centers:



Manta

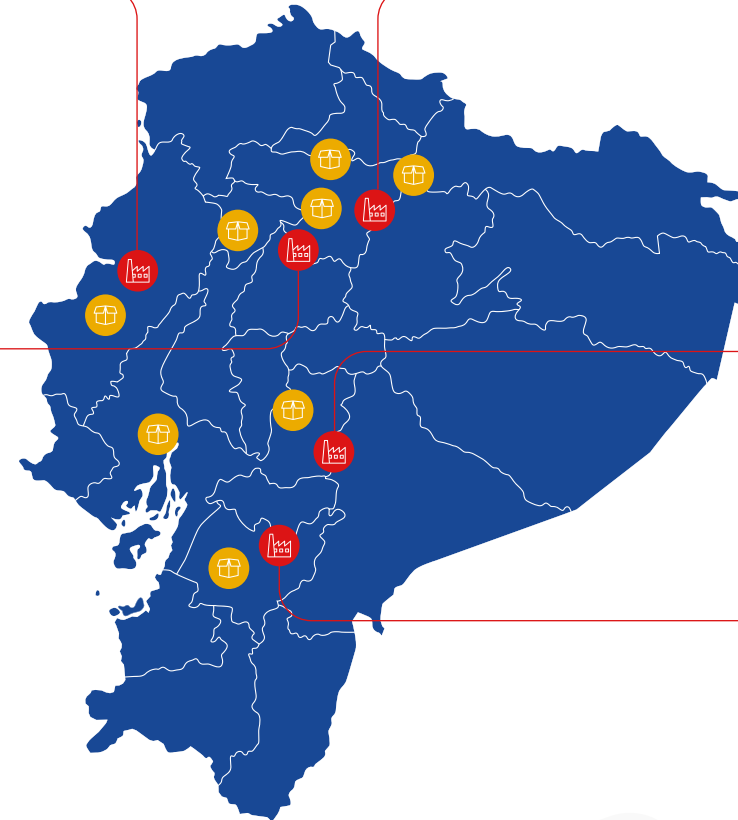
Our main industrial hub, where our most advanced milling facility operates, producing industrial flours and by-products derived from the milling process, supplying our different business lines nationwide.

Quito

Bakery plant dedicated to the production of packaged bread under our iconic brands Panes Moderna, Moderna Gourmet, and Flor de Oro, offering a full portfolio of baked goods, snacks, and panettones, serving both mass and seasonal markets.

 Production plants

 Distribution centers



Cayambe

Pasta production facility where we manufacture bulk and packaged pasta and noodles under our traditional brands Fideos Cayambe, Santorino, and Flor de Oro. In addition, the Moderna brand breeding line operates at this facility, and the packaging of flour products is carried out under the YA brand.

Cajabamba

Industrial milling facility focused on the production of specialized industrial flours. It also carries out the packaging of YA branded products, including rolled oats, oat flour, and pancake premixes.

Semielaborados

The Semi-Processed Products plant, located in Azogues, is dedicated to supplying specialized channels and strengthening our value chain.

Through our extensive nationwide network, we serve the market through two business segments:

B4B

(Business for Business)
Industrial Products

B2C

(Business to Consumer)
Consumer Products

Our products and services are present in all three geographic regions of the country: Coast, Highlands, and Amazon.

In the **B4B** segment, the largest market share is concentrated in the Highlands.

In the **B2C** segment, the distribution is more balanced between the Highlands and the Coast.

This distribution reflects the relevance and reach of our served markets, as well as our capability to meet the needs of diverse customer profiles nationwide.

We conceive our value chain as an integrated and collaborative system that connects the origin of our raw materials with the households and businesses that trust us every day.



Sales and Operations Planning (S&OP)

Supply Chain

Integrates demand, capacity, inventories, and financials to define a consensus-driven production and supply plan, aligned with service and cost objectives.

Distribution Centers (DCs)

Supply Chain

Plans and executes the transportation of finished products to distribution centers, optimizing costs, lead times, and inventory levels by location.

Invoicing

Supply Chain

Issues sales documentation in accordance with orders and deliveries, ensuring accuracy in pricing, taxes, commercial terms, and timely closure.

Raw Materials and Packaging Materials Sourcing (RM/PM)

Supply Chain

Manages supplier negotiation, procurement, and replenishment of raw materials and packaging materials, ensuring availability, quality, competitive cost, and supplier compliance.

Commercial Management

B4B / B2C

Includes prospecting, client outreach, visits, and negotiation activities to generate and close sales.

Customer Delivery

Logistics

Executes last-mile delivery to customers, meeting delivery times, product integrity, traceability, and agreed service levels (OTIF – On Time In Full).

Manufacturing

Operations

Converts RM/PM into finished products through standardized processes, ensuring food safety, quality, productivity, safety, and compliance with the production plan.

Order Management

Supply Chain

Receives, validates, and manages orders (commercial terms, availability, credit, and delivery dates), ensuring reliable delivery commitments.

Devolución

Logistics

Manages returns due to quality issues, expiration, damage, or delivery errors, defining disposition (reprocessing, disposal, credit note) and providing feedback on root causes.

1.3 Innovative solutions

GRI 203-1

We drive innovative solutions that strengthen our responsible management across the entire value chain.

+ \$1.300.000

invested in production processes



1

Oat Baler

We implemented an automatic oat baler at the Cajabamba Plant to improve operational efficiency in the rolled oats production line, optimizing productivity and resource utilization.



2

Cream Injection Equipment for Filled Panettoneo

We incorporated a semi-automatic cream injector to expand our portfolio with filled panettone products, strengthening innovation and the development of higher value-added offerings.



3

Filtered Air Injection System at the Quito Plant

We installed a filtered air injection system at the Quito Plant to improve air quality and reduce microbiological risks, reinforcing our food safety and quality standards.





4

Metal Detector for Human Consumption Wheat Bran

We installed a metal detector at the Cajabamba Plant to ensure food safety in wheat-derived products, in compliance with national and international regulations.



5

Metal Detector for Production Line

We incorporated a metal detector at the Semi-Processed Products Plant, strengthening quality and food safety controls, and ensuring safe products for consumers.



6

Fresh Air Injection System in Mill 1

We implemented a fresh air injection system at the Manta Plant to improve environmental conditions, generate positive pressure, and strengthen product safety as well as employee well-being.



In 2025, we continued advancing our Digital Transformation journey, strengthening our position as a data-driven organization through the integration of people, processes, and technology, while enhancing the use of analytics.

Automation, and Artificial Intelligence (AI) to drive efficiency and continuous improvement.



Data-Driven and Artificial Intelligence Pillar

We implemented our Data-Driven Strategy, strengthening data governance and expanding the use of Business Intelligence (BI) (75% of business areas), Artificial Intelligence (AI) (40%), and generative AI through eight MAIA agents (Moderna Alimentos Artificial Intelligence), reinforcing data-driven decision-making.



Hyperautomation Pillar

We integrated administrative and industrial processes through Business Process Management (BPM), connecting ERP (Enterprise Resource Planning), CRM (Customer Relationship Management), and OT/SCADA systems. We executed 22 cross-functional projects and strengthened automation, traceability, and security through Single Sign-On (SSO).



Commercial Intelligence Pillar

We evolved into a strategic enabler by refining key data and automating commercial processes, reducing management times and generating reliable, actionable insights to enhance business effectiveness.



Business Continuity and Cybersecurity Pillar

We consolidated 85% of our infrastructure in the cloud, achieved 100% implementation of two-factor authentication, and strengthened monitoring and backup systems, ensuring resilience, security, and operational continuity.



SUSTAINABILITY APPROACH

GRI 2-23
GRI 2-24

2.1 m.a.s Moderna Alimentos Sustainable

For our company, sustainability is a cross-cutting process

Embedded in our Vision of becoming the most innovative and sustainable food company in Ecuador. We continuously work to evolve, strengthen, and consolidate our sustainability approach, aligned with ESG (Environmental, Social, and Governance) criteria and fully integrated into our m.a.s (Moderna Alimentos Sustainable) strategy and its four pillars of action:



**m.a.s
Closer**

**m.a.s
Clean Operations**

**m.a.s
Wholsome
Foods**

**m.a.s
Governance**

m.a.s Closer

Strengthening social impact in the communities where we operate through projects focused on Education and Chronic Child Malnutrition (CCM).

40 %

of female representation in leadership positions by 2027.

We increased the number of beneficiaries of the Ñukata Kuyay Community Center by **54 %**.

We supported **61 expectant mothers and more than 360 adolescents**, contributing to the reduction of Chronic Child Malnutrition (CCM) and the prevention of adolescent pregnancy through the Amanecerces Program.

We reached **39 %** female representation in leadership positions (60 out of 154 positions).

m.a.s Clean Operation

Reduce our carbon footprint by increasing the use of clean energy sources in our production plants.

Footprint

We achieved three consecutive years of carbon footprint measurement, advanced a circular economy project, and implemented the ISO 50001 Energy Efficiency Management System.



m.a.s Governance

Integrate ESG criteria into our policies and procedures.

Report on our economic, social, and environmental performance.

11th

Sustainability Report published, reinforcing transparency, accountability, and the commitment of senior management, along with receiving various corporate recognitions.



m.a.s Wholsome Foods

Offer a portfolio of wholesome foods produced under strict quality and food safety standards to meet the needs of our customers and consumers.

2 campaigns

We launched two socially driven campaigns, integrating sustainability into our business strategy.



2.2 Strategic Priorities

Sustainability is a core pillar of Moderna Alimentos' philosophy and is embedded across all areas of our business.

Within this framework, the environmental component is a strategic priority, and the reduction of our carbon emissions has become a key objective.



Carbon Neutrality Roadmap Timeline



Quantification

In 2024, we conducted the first verification of our corporate carbon footprint inventory for the 2021 base year, marking the beginning of a formal process of transparency and emissions control. In 2025, this commitment was reinforced through the update and verification of the 2022, 2023, and 2024 inventories, consolidating a systematic, reliable approach aligned with the GHG Protocol and ISO 14064 standards.



Reduction

Since 2023, we have implemented a decarbonization strategy to reduce our carbon footprint, prioritizing actions in Scope 1 (Direct Emissions) and Scope 2 (Indirect Emissions from Electricity Consumption).

Our core approach has focused on:

- ✓ Transitioning to renewable energy sources,
- ✓ Reducing fossil fuel consumption, and
- ✓ Implementing operational mitigation plans based on energy efficiency.



Offsetting

In line with our goal to neutralize direct emissions by 2026, we are strengthening our mitigation plans with a residual emissions offsetting strategy.

As part of this process, in 2026 we will implement a pilot offsetting initiative verified by an external body, which will allow us to validate methodologies, ensure environmental integrity, and prepare to rigorously meet our direct emissions neutrality target.

2.3. Stakeholders

GRI 2-29

At Moderna Alimentos, we recognize that transparent and ongoing dialogue

With our stakeholders is essential for responsible and sustainable management. We identify and prioritize our stakeholders based on their level of impact and influence on our operations and strategy, ensuring close, ethical, and long-term relationships.



GRI 3-1
GRI 3-2
GRI 3-3

2.4. Materiality Analysis

In 2025, we conducted our Double Materiality Assessment, aligned with internationally recognized standards such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), with the objective of identifying, assessing, and prioritizing the most relevant ESG (Environmental, Social, and Governance) topics for our company and stakeholders.

This approach integrates two complementary dimensions. On the one hand, **Impact Materiality** analyzes the significant impacts - positive or negative, actual or potential - that we generate or contribute across the economy, the environment, and people, throughout our entire value chain. This dimension allows us to understand how our operations, products, and relationships may influence sustainable development and to guide actions aimed at maximizing positive impacts and mitigating environmental and social risks.

On the other hand, **Financial Materiality** evaluates those sustainability factors that may become risks or opportunities with implications for our economic performance, operational continuity,

market access, reputation, regulatory compliance, and competitiveness. This perspective links ESG topics with value creation and protection in the short, medium, and long term.

The methodological process included the review of international frameworks and sector standards, the analysis of our operating, regulatory, and market environment, as well as the identification of the main business value drivers.

In addition, we conducted a participatory process involving senior management and key stakeholders, including employees, clients, suppliers, and strategic partners. This was carried out through surveys and dialogue sessions, enabling the validation and prioritization of the identified topics.

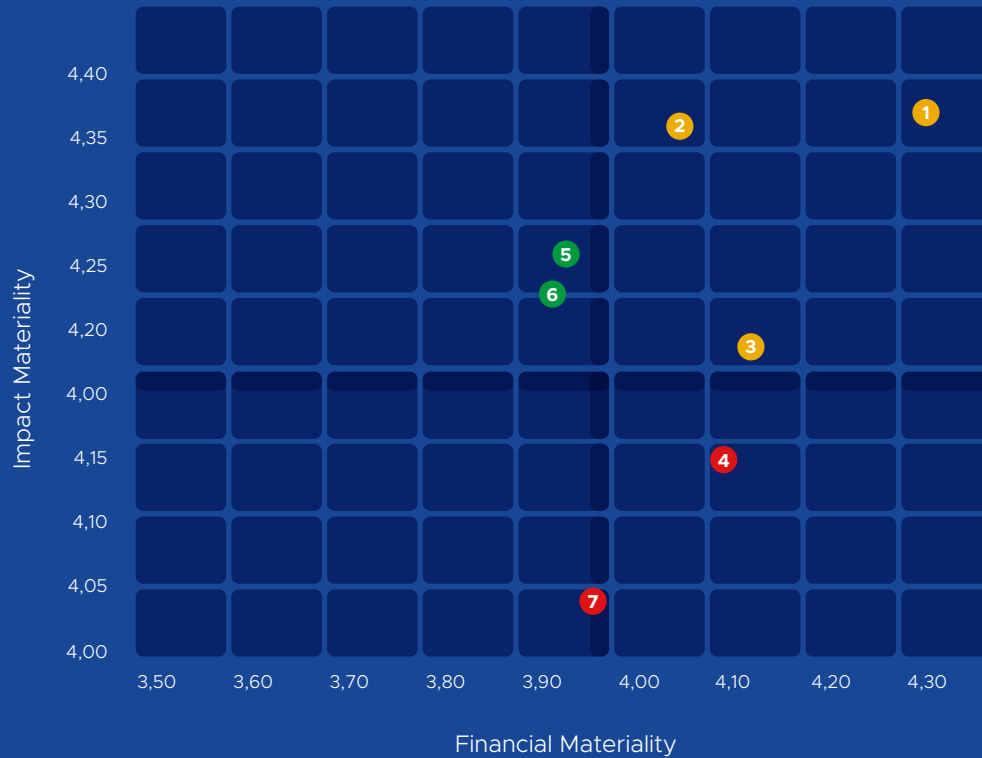
As a result, we consolidated an integrated double materiality matrix, which serves as a strategic tool to guide our planning, risk management, target-setting, and KPI definition, as well as the transparent disclosure of our performance.



This exercise reinforces our commitment to sustainable management that balances economic value creation with environmental and social responsibility.



Double Materiality Matrix



Temas

- 1 Food Quality and Safety
- 2 Occupational Health, Safety and Well-being
- 3 Community Engagement
- 4 Environmental Management
- 5 Carbon Footprint Management
- 6 Business Conduct
- 7 Supply Chain

- Double Materiality
- Financial Materiality
- Material by Impact

In addition, we adopted the SASB Processed Foods (FB-PF) standard as our sector-specific reference framework, enabling us to link the prioritized topics identified in our Double Materiality Assessment with internationally comparable topics and metrics.

In this way, we focus our management on the most relevant sustainability factors for the processed foods industry and their impact on our corporate performance, strengthening the transparency and comparability of our information.

2.5. Alignment with Material Topics

Food Quality and Safety	Well-being, Health and Safety	Community Engagement	Environmental Management
Strategy Pillar	Strategy Pillar	Strategy Pillar	Strategy Pillar
Program	Program	Program	Program
<ul style="list-style-type: none"> ✓ Quality Management. 	<ul style="list-style-type: none"> ✓ Alimentando Corazones program. ✓ Diversity, Equity and Inclusion ✓ Industrial Safety. 	<ul style="list-style-type: none"> ✓ Ñukata Kuyay Community. ✓ Amaneceres program. ✓ Cultiva program. ✓ Corporate Volunteering. ✓ Public Affairs. 	<ul style="list-style-type: none"> ✓ Circular Economy. ✓ Sembratón.
SDG	SDG	SDG	SDG
12.3	12.3 5.1 8.8	3.2 4.4 8.1 17.17	12.2 13.3 15.2



Carbon Footprint Management

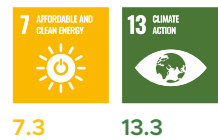
Strategy Pillar



Program

- ✔ Carbon Footprint Management.
- ✔ ISO 50001: Energy Management System.

SDG



Supply Chain

Strategy Pillar



Program

- ✔ Sustainable Procurement Policy.

SDG



Business Conduct

Strategy Pillar



Program

- ✔ Compliance Program.
- ✔ Sustainability Committee.
- ✔ Partnerships.

SDG



2.6. Partnerships and Recognitions

GRI 2-28

Industry Associations:



Ecuadorian American Chamber of Commerce (AMCHAM).



Chamber of Industries and Production (CIP).



Ecuadorian Millers Association (ASEMOL).



National Association of Food and Beverage Manufacturers (ANFAB).



Logistics Association of Ecuador (ASOLOG).



Chamber of Industries and Production of Chimborazo (CIPCH).



Recognitions



#6
Food Companies with the Highest Reputation in Ecuador



#17
Companies with the Highest Reputation in Ecuador



#12
Most Responsible Companies Ranking



#5
Most Environmentally Responsible Food Companies



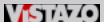
#6
Employer Branding Ranking in the Food Sector



SDG Certification – Bronze Category, Nukata Kuyay Community Center



Moderna Alimentos ranked among the 30 most sustainable companies in Ecuador



Moderna Alimentos ranked among the 50 companies contributing the most to the SDGs



SDG Certification – Silver Category, Net Zero Project



5th
consecutive year receiving the ESR Distinction (Socially Responsible Company) awarded by CERES





#23

Top 100 Food and Beverage Companies – Diario El Universo Business Report



#2

Top 18 Subsector Ranking – Milling and Bakery – Diario El Universo Business Report



#109

Ranking of the 500 Largest Companies



#34

Ranking of the 100 Largest Industries in Ecuador



#119

Ranking of the Top 1,000 Companies



#8

Top 10 Largest Food Companies in Ecuador – Revista Vistazo



Gold Recognition – SDG 7, Energy Matrix Transformation Project – Primicias, by YPSILOM



Iver Recognition – SDG 4, Ñukata Kuyay Community Center – Primicias, by YPSILOM



Recognition – SDG 12, Alimentando Corazones and Biocompost – Primicias, by YPSILOM





Ekos
**POWER
DIGITAL
BRANDS**

YA brand

Winner of the Power Digital Brand award on Instagram

#1  **Worldpanel**
by Numerator

YA brand ranked #1 in innovation, with the best performance in household penetration in Ecuador – Innovation Footprint Ecuador 2025

#4  **Worldpanel**
by Numerator

YA brand ranked #4 in innovation, with best performance in household penetration within the mass consumption basket – Innovation Footprint Ecuador 2025



m.a.s

Governance

1

CORPORATE GOVERNANCE

- 1.1 Governance Structure and Composition
- 1.2. Risk Management

2

ETHICS AND COMPLIANCE

- 2.1. Commitment and Policies
- 2.2 Economic Value and Investments
- 2.3. Anti-Corruption Practices
- 2.4. Human Rights

3

SUPPLY CHAIN

- 3.1. Procurement Practices
- 3.2. Supply Chain Traceability

100 %

of suppliers evaluated
under sustainability and
compliance criteria

\$221,631

invested in community initiatives



+ USD 5,000,000

invested in assets
and projects

73

risks identified

USD 5,194,759

in paid taxes

92 %

of procurement
from local suppliers

ZERO

cases of discrimination, child
labor, forced labor, or restrictions
on freedom of association

ZERO

monetary sanctions for
regulatory non-compliance and
0 cases of corruption identified

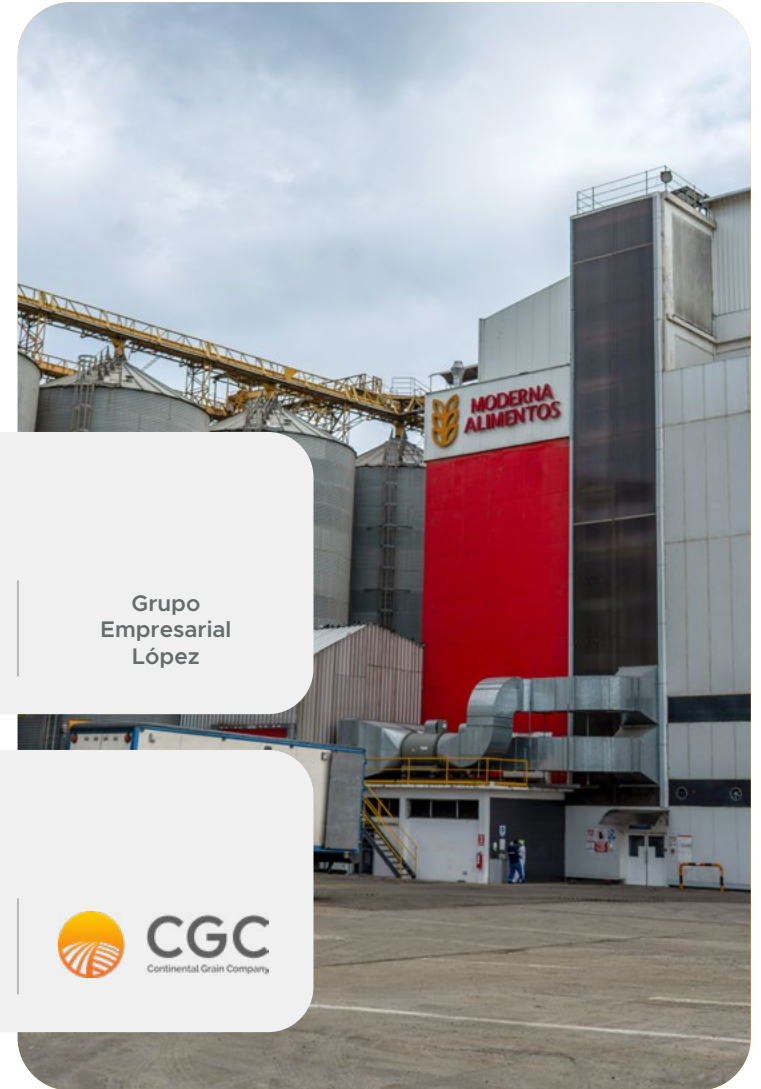


CORPORATE GOVERNANCE

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- 2-17
- 2-18
- 2-19

At Moderna Alimentos, we strengthen a solid corporate governance framework that supports our sustainable growth and long-term vision.

We are guided by transparency, accountability, and ethics, in alignment with applicable regulations and best business practices. Our ownership structure, with both national and international capital, reinforces our strategic capacity and responsible decision-making.



National

Grupo
Empresarial
Correa

Grupo
Empresarial
López



Foreign

SEABOARD
CORPORATION

CGC
Continental Grain Company

1.1 Governance Structure and Composition

We have a well-defined and functional corporate governance model that establishes clear responsibilities across the different governing bodies.

Our structure is clear and strategic, comprising the General Shareholders' Meeting, the Board of Directors, and the Administrators. Each of these bodies, within their respective roles, contributes to transparent management aligned with our corporate strategy and focused on achieving our business objectives.



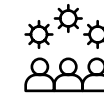
General Shareholders' Meeting

This body convenes at least once a year to oversee management, approve the annual business plan and financial statements, and make key decisions regarding investments, the incorporation of new companies, capital increases, and the appointment of the Chief Executive Officer.



Board of Directors

This governing body is led by the Chair of the Board and includes eight members representing different shareholder groups. It plays a central role in the strategic direction of the business group. The Board meets monthly with 100% attendance, defining corporate guidelines, monitoring strategic performance, and ensuring consistency in decision-making across the organization.



Administrators

Comprising the Chief Executive Officer and the Top Management Committee, its members are appointed in accordance with the provisions set forth in the company's bylaws. Administrators meet weekly to oversee and, where appropriate, approve the company's strategies and operations. To strengthen performance, continuous training processes are promoted, and management is evaluated annually, ensuring effectiveness and alignment with corporate objectives.





Committees

Executive Committees

Top Management Committee (CAD)

Administrators are responsible for executing the strategic plans of their respective areas, promoting an integrated vision focused on continuous improvement. They also foster a culture aligned with organizational values, encouraging innovation, agility, and team development.

Members: 6 | **M** 5 - **W** 1

Age Range: + 40

Nationality: Ecuadorian

Crisis Communication Committee (CMC)

Responsible for making strategic decisions in the management of critical situations, with the objective of preventing risks, minimizing reputational impacts, and ensuring a coordinated response and timely communication with stakeholders.

Members: 6 | **M** 4 - **W** 2

Age Range: + 41

Nationality: Ecuadorian

National Emergency Operations Committee (COEN)

This body is activated in response to critical events of internal or external origin, leading the operational response to safeguard people, optimize resources, and ensure business continuity.

Members: 6 | **M** 4 - **W** 2

Age Range: + 41

Nationality: Ecuadorian

Compliance Committee

Responsible for overseeing and strengthening the culture of integrity, ethics, and compliance, promoting the proactive management of legal, regulatory, and ethical risks, and ensuring that business decisions and practices align with corporate values.

Members: 4 | **M** 3 - **W** 1

Age Range: + 33

Nationality: Ecuadorian

M Men

W Women



Committees

Non-Executive Committees

People Forum

A talent governance space that enables the monitoring of employee performance and potential, with the objective of strengthening development, ensuring leadership continuity, and promoting the retention of key talent.

Meetings: semi-annual
Members: 6 | **M** 5 - **W** 1
Age Range: + 40
Nationality: Ecuadorian

Risk Committee

Responsible for periodically overseeing the identification, assessment, and management of key risks, ensuring the continuous update of the risk matrix and the implementation of preventive and mitigation measures.

Meetings: semi-annual
Members: 6 | **M** 5 - **W** 1
Age Range: + 40
Nationality: Ecuadorian

Innovation Committee

Drives and monitors innovation initiatives within the B2C business, promoting coordination across relevant areas to ensure execution and value creation.

Meetings: monthly

Health and Safety Committees and Subcommittees

Responsible for preventive management aimed at strengthening safe and healthy working conditions, through the implementation of control and prevention actions, while ensuring compliance with applicable regulations.

Meetings: monthly

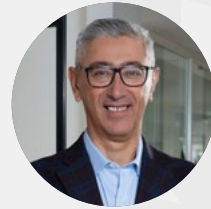
M Men

W Women

Administrators

Top Management Committee (CAD)

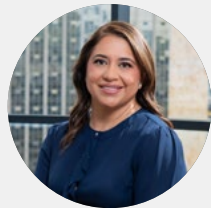
Composed of a leadership team that guides the organization's day-to-day management, ensuring decisions aligned with corporate strategy, ethical conduct, and the integration of sustainability criteria into operations. All members are Ecuadorian, aged between 40 and 56.



José Luis Vivar
CEO



Alex Albuja
Finance Director



Fernanda Gómez
Human Development
Director



Juan Esteban Camino
Operations and Supply
Chain Director



Mauricio Morocho
B4B Director



Juan Francisco Páez
B2C Director

Chief Executive Officer (CEO)

Defines the company's strategy while safeguarding the interests of shareholders and stakeholders through sound management.

Finance Director

Manages the company's financial resources with a focus on efficiency and profitability, ensuring timely, reliable, and transparent information for decision-making.

Human Development Director

Aligns talent management and organizational development with the company's Vision and Mission, strengthening overall business performance.

Operations and Supply Chain Director

Leads the operational strategy and supply chain management, ensuring business continuity and efficiency in the procurement of goods and services.

B4B Director

Leads the commercial strategy focused on supporting our clients in selling more and better wheat-based products, driving their business growth through comprehensive solutions.

B2C Director

Leads the commercial strategy to accelerate our participation in consumer categories, meeting consumers' nutritional needs through an innovative portfolio and preferred brands.

Our highest governing body oversees the corporate strategy and integrates economic, environmental, and social matters into decision-making, while also ensuring the review and approval of **the information disclosed in the Sustainability Report.**

The Executive Alignment Committee is led by the Chief Executive Officer. Its members are selected through structured processes that prioritize internal talent, identify competency gaps, and, when necessary, incorporate specialized external assessments, ensuring fairness and objectivity. None of its members hold share ownership, reinforcing independence in decision-making.

On a regular basis, the highest governing body participates in formal evaluation and capacity-building processes, incorporating external advisory support to strengthen its leadership and strategic vision.

Its performance is assessed through a comprehensive approach that combines quantitative indicators linked to the annual business plan with qualitative 360° evaluations, the results of which are translated into improvement and development plans.

The executive compensation policy is governed by principles of internal equity and external competitiveness, applied consistently across the organization. Compensation conditions are reviewed annually against market benchmarks and role valuation. In addition, executives have a variable component linked to the achievement of strategic objectives, reinforcing alignment between performance, results, and value creation.





1.2 Risk Management

GRI
2-12
2-13

The highest governing body maintains overall oversight of the company's enterprise risk management.

The operational management of risks is the responsibility of the **Risk Committee**, which provides executive oversight and ensures that critical matters are escalated for decision-making.

73 risks identified under the COSO ERM (2017), framework in 2025, which were categorized as follows:

17 strategic

- ✔ Corporate governance
- ✔ Planning and resource allocation
- ✔ Investments and partnerships
- ✔ Market dynamics
- ✔ Corporate reputation

40 operational

- ✔ Sales, marketing, and R&D
- ✔ Supply chain, production, and distribution
- ✔ Asset management
- ✔ Information technology

8 compliance

- ✔ Compliance
- ✔ Legal
- ✔ Regulatory

7 financial

- ✔ Market
- ✔ Liquidity and credit
- ✔ Accounting and Reporting





These risks were prioritized based on their impact and likelihood of occurrence, considering the business strategy, financial impact, reputation, people, and processes.

Based on our core processes, each risk was mapped to the corresponding processes and sub-processes, and the organization's level of control and management over each was assessed.

This enables the definition of response plans, which may include:



- ✓ Improve the process / sub-process.
- ✓ Monitor controls across processes / sub-processes.
- ✓ Monitor risk indicators.
- ✓ Avoid the risk.
- ✓ Share the risk.
- ✓ Accept the residual risk.

ETHICS AND COMPLIANCE

2.1 Commitment and Policies

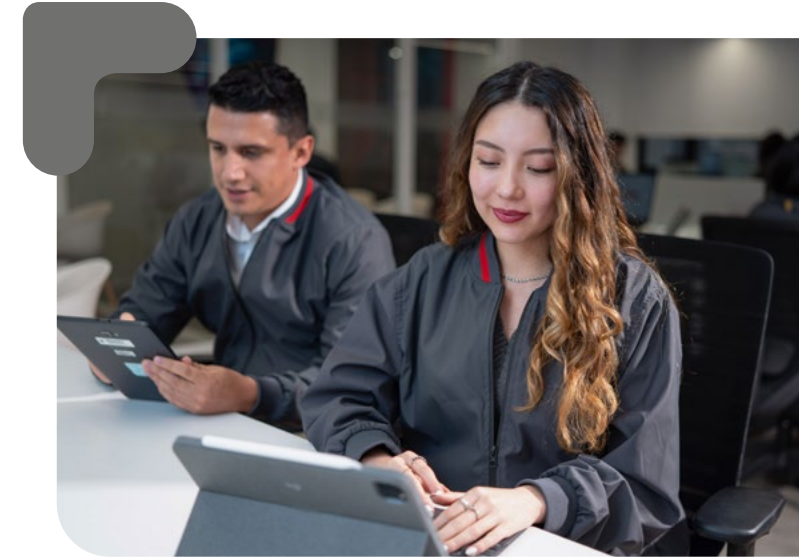
GRI
2-23
2-24

At Moderna Alimentos, we manage our operations under principles of ethics, transparency, and respect for human rights.

These are established through instruments such as the Internal Work Regulations, the Code of Ethics and Conduct for Employees, the Supplier Code of Conduct, and the Code of Ethics Policy of Seaboard Corporation. These guidelines shape the behavior of our employees and our relationships across the value chain.

These commitments are integrated into our (m.a.s.) Moderna Alimentos Sustainable strategy, which includes policies on ethical governance, well-being and equal opportunities, occupational health and safety, environmental sustainability, community development, responsible engagement with the value chain, and responsibility toward consumers.

The approval and management of these policies are carried out through the Authority Matrix (CDA) and other organizational control mechanisms, such as document management policies, personal data protection, and risk management, ensuring transparent and structured governance.



Compliance with these commitments is mandatory at all levels of the company. They are communicated through internal channels, virtual engagement sessions, and the Internal Documents Portal, while responsibilities are assigned according to each employee's job description.

We also extend these principles across our value chain and strengthen their implementation through training programs aimed at employees and community stakeholders, promoting responsible and safe practices aligned with our sustainability principles.



2.2 Economic Value and Investments

GRI
201-1
203-1

Each year, our financial information and assets are subject to independent reviews conducted by PricewaterhouseCoopers (PwC), which confirm the consistency and robustness of our records and reflect our ongoing commitment to responsible and transparent management.

Confident in Ecuador’s growth opportunities, in 2025 we allocated +USD 5,000,000 to strategic initiatives that drive productivity, optimize business performance, and support the achievement of our corporate objectives.



Economic and Financial Performance 2025

Concept	Amount
Direct Economic Value Generated	USD 194,925,369
Economic Value Distributed	USD 182,912,157
Operating Expenses	USD 151,323,090
Employee Wages and Benefits	USD 23,651,344
Payments to Providers of Capital	USD 2,521,333
Payments to Public Administration	USD 5,194,759
Social Investment in Communities	USD 221,631
Economic Value Retained ¹	USD 12,013,212



¹ Calculated as “direct economic value generated” minus “economic value distributed”.



2.3 Anti-Corruption Practices

GRI
2-27
2-15
201-4
205-1
205-3
415-1
206-1



Compliance with Legislation

We have a robust compliance policy framework that supports the alignment of our operations with applicable laws and regulatory requirements. During the reporting period, no significant instances of non-compliance with current regulations were identified. Administrative non-conformities detected in subsequent inspections by the National Agency for Regulation, Control and Health Surveillance (ARCSA) were minor in nature and did not result in monetary or other sanctions.



Public Affairs and Institutional Relations

We maintain a responsible approach to engagement in public affairs and relationships with the institutional environment, managing risks associated with undue influence. In this context, we do not provide or receive funding from governmental or political entities, nor do we make contributions to political parties.



Conflicts of interest

We have formal mechanisms in place for managing conflicts of interest, applicable to all employees in accordance with our Code of Ethics and Conduct. Declarations are mandatory and conducted annually, with greater frequency for strategic positions. Personal or financial relationships with related parties are prohibited, and any exception requires express authorization from the Human Development department. For key roles, a specialized platform is used to ensure systematic and transparent assessment of potential risks.



Relations with Competitors

We promote fair and transparent commercial practices through ethical guidelines, internal controls, and compliance with applicable competition regulations. This approach is reinforced through market monitoring mechanisms and commercial planning, ensuring responsible conduct aligned with the principles of business integrity.



Anti-Corruption Practices

We maintain an active commitment against corruption. We currently have internal policies that expressly prohibit any form of corruption, bribery, or misconduct, which are mandatory for all employees.

Additionally, we are in the process of strengthening a **Compliance Program**, one of whose core pillars is the prevention, detection, and investigation of corruption-related acts. This program includes the reinforcement of an ethics and integrity culture, as well as the implementation of internal policies, training, prevention mechanisms, and reporting channels.





2.4. Human Rights

GRI
406-1
407-1
408-1
409-1

We promote respect for and the protection of human rights across all our operations and throughout the value chain, in alignment with the Universal Declaration of Human Rights and applicable national and international regulations. This commitment extends to all employees and suppliers and is implemented through policies, management processes, and control mechanisms.

We also ensure fair and decent working conditions, free from discrimination, child labor, forced or compulsory labor, and respectful of fundamental labor rights, including freedom of association and collective bargaining, in accordance with the principles of the International Labour Organization (ILO).



During 2025, no cases of child labor, forced labor, discrimination, or violations of freedom of association or collective bargaining were reported.





SUPPLY CHAIN

3.1 Procurement Practices

GRI
204-1

At Moderna Alimentos, we manage our sourcing under a responsible, transparent, and sustainable procurement approach.

100 % of our suppliers evaluated



We ensure that 100% of the products we acquire come from suppliers who comply with our sourcing policy and internationally recognized standards for responsible production.

92% of the goods, services, and raw materials we purchase come from local suppliers, reaffirming our commitment to the country's economic growth, the strengthening of local value chains, and the support of small and medium-sized producers.

We also evaluate 100% of our suppliers, including those with associated environmental impacts, ensuring comprehensive risk and opportunity management across the supply chain. **Supplier evaluations** are conducted in accordance with our internal qualification procedures and consider criteria such as:



- ✓ Company activity.
- ✓ Financial assessment.
- ✓ Operational capacity.
- ✓ Customer and quality management.
- ✓ Occupational health and safety management.
- ✓ Sustainability and ethics management.
- ✓ Information security and business continuity management.
- ✓ Supply chain security management.

Additionally, we verify business integrity, including checks against control lists (OFAC, SRI), legal and tax compliance, quality and service performance, delivery compliance, and the existence of sustainability-related policies or initiatives, also considering **environmental and social impacts, and energy efficiency**.

As part of our **Sustainable Procurement** system, we incorporate Environmental, Social, and Governance (ESG) criteria into the evaluation and qualification of suppliers, considering aspects such as environmental management, labor compliance, energy efficiency, supply chain ethics, and sustainability practices. Under the criteria of “sustainability and ethics policies or initiatives,” suppliers are classified into three levels:

Implemented (61 % – 100 %)

Basic (41 % – 60 %)

No policies (0 % – 40 %)



Suppliers with identified gaps receive improvement plans and support, prioritizing continuous improvement and capacity building. These evaluations do not constitute automatic grounds for terminating the commercial relationship.

The bidding process is applied when the nature, frequency, or criticality of the purchase requires it, ensuring transparency, fairness, competition, and traceability. Each process is supported by clearly defined Terms of Reference (ToR) or Requests for Proposal (RfP). Proposals are received electronically and evaluated using an objective matrix

Weighting of 60 % economic and 40 % technical criteria, ensuring equal conditions for all participating suppliers.

In this way, we strengthen a supply chain aligned with responsible management, financial sustainability, and shared value creation.

3.2. Supply Chain Traceability

FB-PF430a.1
 FB-PF430a.2

Within our Supply Chain area, we manage sourcing under a category-based procurement model, enabling specialized, and efficient management aligned with business objectives. This approach ensures operational continuity, cost control, transparency, and sustainability across the supply chain. It also directly supports compliance with international standards, as well as the traceability and responsible sourcing of our food ingredients.

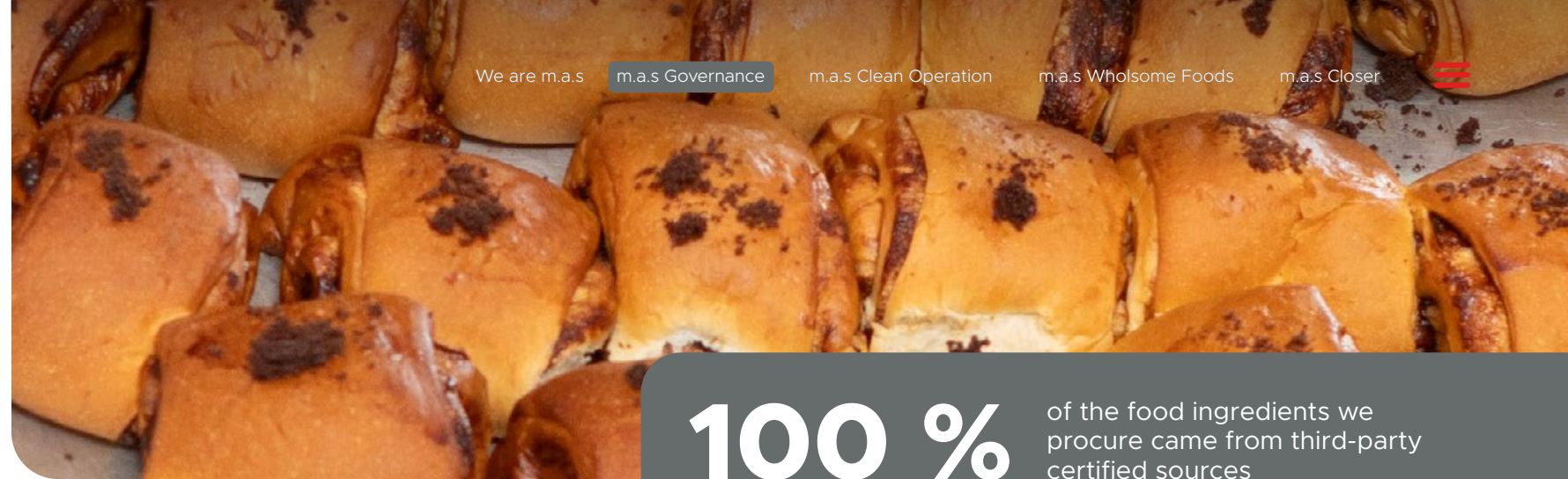
During the reporting period, 100% of the food ingredients we procure came from third-party certified sources, under recognized environmental and social standards. This supports our commitment to responsible practices, respect for labor rights, and sound environmental management at the origin of our raw materials.

Our main procurement categories include raw materials—where we prioritize responsible sourcing, the strengthening of local suppliers, and productive linkage programs such as Cultiva, as well as contract manufacturing, packaging, logistics, maintenance and industrial projects, general services and HSE, and purchases related to quality, insurance, corporate affairs, and commercial support.

We complement this model with a structured supplier qualification and evaluation process, through which we verify compliance with quality, safety, sustainability, and ethical standards. For this purpose, we rely on the support of an external firm that collects and analyzes information related to operational and financial performance, labor policies, certifications, sustainability, occupational

health and safety, and legal compliance. Where applicable, we conduct on-site audits, enabling a comprehensive assessment of risks associated with business relationships and reinforcing the reliability of our supply chain.

This structure enables us to **manage risks, optimize resources, and strengthen a sustainable supply chain.**



100 % of the food ingredients we procure came from third-party certified sources



m.a.s

Clean Operations

1

ENVIRONMENTAL MANAGEMENT

- 1.1. Materials
- 1.2. Water and Effluents
- 1.3. Waste

2

CLIMATE CHANGE

- 2.1. Environmental Volunteering Program
- 2.2. Circular Economy Program
- 2.3. Carbon 360 Program

217,292

tons of raw materials used

85 %

of the Quito Plant's energy consumption is supplied by clean energy from Hidronormandía



Packaging

1,471.88
tons of packaging

98 % recyclable

58 % reusable

100 % certified cardboard (FSC/PEFC)



1,000 trees
in San Antonio de Pichincha



200
employees and their families

Waste

200,606 kg
of total waste generated

15,425 kg
hazardous waste

185,181 kg
non-hazardous waste

Circular economy

65,941.18 kg

of organic waste was converted into **2,637.64 kg** of biocompost

Scope 1

2,764.41 tCO₂eq*

Scope 2

2,879.70 tCO₂eq*

*External verification pending

We participated in the Collective and Voluntary System for Post-Consumer Packaging Recovery, together with 10 mass consumer goods companies.

We updated and verified our carbon footprint inventories for 2022, 2023, and 2024, aligned with the GHG Protocol and ISO 14064

External verification body SGS

18 %

energy supply from renewable sources

ENVIRONMENTAL MANAGEMENT

GRI
301-1
301-2
301-3
FB-PF-410a.1,
FB-PF-410a.2
FB-PF-000.A

1.1 Materials

During the reporting period, we quantified the total materials used in our operations, expressed in tons. This analysis enables us to understand the material intensity of our production. Materials are disaggregated by production plant and internal production. This traceability strengthens our responsible sourcing management.

Raw materials (t)

Location	Raw Material	Quantity
Cajabamba Plant	Wheat	29,152.44
Cajabamba Plant	Oats Premixes	2,145.00
Cayambe Plant	Wheat	21,702.74
Manta Plant	Wheat	164,292.64
Total		217,292.82

Wheat is the primary input in the production of our flours

which in turn serve as the main raw material supplying our other plants specialized in the production of bread, pasta, and semi-processed bakery products.



Internal Production (t)

Location	Raw Material	Quantity
Cayambe Plant	Semolina	10,478.00
Semielaborados Plant	Dough	175.39
Quito Plant	Dough	10,062.00
Total		20,715.39



We monitor the total weight of products sold during the reporting period, reaching **238,008 tons**, which enables us to assess the efficiency of our production processes, analyze operational performance, and track the evolution of product design and development.

In our packaging management, we use a variety of materials tailored to the specific needs of each business line, ensuring product protection, food safety, and quality throughout the value chain.

Packaging Materials (t)

Input	Quantity
Carboard	137.22
Bales / Polyethylene (PE)	40.62
Sacks / Polypropylene (PP)	745.18
Sheets / Polypropylene (PP)	197.65
Bags / Polyethylene (PE) (high - or low-density, HDPE / LDPE)	351.21
Total	1,471.88

These materials are designed to ensure proper product preservation and presentation to the end consumer. **98% of the packaging we use is recyclable and 58% is reusable**, contributing to the reduction of environmental impact associated with end-of-life disposal.

We manage our packaging under a life cycle approach, implementing concrete actions that allow us to reduce its environmental impact from the design and material selection stage through to final disposal.



Material selection

We prioritize alternatives that facilitate their subsequent recovery. Currently, **98% of the plastic packaging we use carries identification codes 4 (LDPE) and 5 (PP)**, which enhances recyclability and enables more efficient end-of-life management. Likewise, 100% of our cardboard packaging holds FSC or PEFC certifications, ensuring that raw materials are sourced from responsibly and sustainably managed sources.



Production and use

We promote practices oriented toward circularity. We maintain a recovery and reuse program for cores (cardboard tubes) from stretch film rolls, which are returned to our suppliers for reintegration into new production cycles, thereby reducing waste generation and the consumption of virgin resources.



Design

We work continuously - particularly at our Quito Plant - on optimizing grammage and reducing material use in bags for bread and panettone. This process is carried out under strict technical criteria to ensure that material reduction does not compromise product quality, safety, or food safety.

In 2025, we joined the Collective and Voluntary System for the Recovery of Post-Consumer Packaging, Containers, and Packing Materials, together with ten mass consumption companies, with the goal of contributing to the development of Extended Producer Responsibility (EPR) regulations in Ecuador. EPR establishes that producers and importers are responsible for their products throughout their entire life cycle, from material selection and production processes to use and final disposal.

This initiative enabled us to generate data and practical experience, in coordination with the Ministries of Production and Environment, to promote circular economy and reduce pollution associated with these materials.

During the last quarter of 2025, we designed the collective system.

During 2026, we will define its scope in terms of geographic coverage, materials, and target population, and identify the key actors in our value chain, such as collectors, collection centers, generators, waste managers, and processing companies. We will also analyze international best practices as a reference.

Based on this assessment, we structured the system by defining activities for each stakeholder, mapping processes (collection, sorting, transportation, and storage), and establishing traceability and performance indicators.

Finally, we validated the model with key stakeholders, identified opportunities for improvement, and estimated associated costs.





1.2 Water and Effluents

GRI
303-1
303-2
303-3
303-4
303-5
FB-PF-140a.1

At Moderna Alimentos, we manage water under an approach focused on efficient use, operational control, and strict regulatory compliance, considering that our industrial process is predominantly dry. We source water from authorized public supply networks in each location where we operate.

Our total water consumption is

41,157m³

mainly concentrated in:

Wheat conditioning, where grain moisture is adjusted to optimize the milling process.

Dough formulation at our Quito, Cayambe, and Semi-Processed Plants.

Complementary activities such as facility cleaning and sanitary services.



Due to the predominantly dry nature of our production process, water consumption is moderate compared to industries with wet processes. Likewise, impacts on water resources are limited and mainly associated with consumption and the quality of domestic wastewater.

All our discharges correspond exclusively to domestic wastewater. A total of 876 m³ from crate washing is managed in accordance with applicable environmental regulations and discharged into authorized sewer systems in each jurisdiction.

We do not generate industrial effluents or perform direct discharges into surface or groundwater bodies. Water-related aspects and impacts are identified and managed through Environmental Management Plans across all our plants.

Given that we do not generate industrial discharges, water resources have not been identified as a significant manageable risk beyond consumption management.

1.3 Waste

GRI
306-1
306-2
306-3
306-4
306-5

We manage waste under an approach focused on prevention, control, and regulatory compliance, integrating its management into the Environmental Management Plans of each plant. Our production operations do not generate potentially polluting waste associated with industrial processes.



Hazardous waste mainly originates from maintenance activities, while technological waste is managed by authorized specialized companies.

All waste is assessed and reported annually, together with mitigation and control plans.

We have procedures in place for proper segregation, temporary storage, and transfer to authorized waste managers, who issue the corresponding final disposal certificates, ensuring traceability and responsible management.



Our non-hazardous waste was sent for recycling through certified local waste managers and classified as follows:

Non-hazardous waste (kg)

Wood aste (590.00)

Plastic packaging (131,181.00)

Carboard - Paper (24,890.00)

Scrap metal (28,520.00)





**With every tree planted,
we continue building
a more resilient and
sustainable future.**

CLIMATE CHANGE

GRI
2-23
2-24

2.1 Environmental Volunteering Program

At Moderna Alimentos, we reaffirm our commitment to responsible management that minimizes environmental impact and promotes initiatives focused on carbon footprint management and awareness among our employees and their families.

As part of our Corporate Environmental Volunteering Program, we carried out the Sembratón 2025, with more than 200 employees and their families. During this initiative, we planted over 1,000 trees, including species such as Algarrobo, Guarango, Cholan, Molle, and Guaba, in San Antonio de Pichincha. We used 2,000 kg of organic fertilizer, obtained from our Circular Economy Program - Biocompost.



This initiative was conducted in partnership with the Municipality of Quito and the Secretariat of Environment, as part of efforts to restore semi-deciduous forests in the northern valleys and within the Quebrada Colorada community, in the parish of San Antonio de Pichincha. Through this effort, we contribute to the restoration of natural ecosystems and strengthen our role in environmental conservation and territorial development.

2.2 Circular Economy Program

GRI
2-23
2-24

The **Biocompost** program is part of our circular economy model, through which we manage the recovery of expired or non-compliant bread from our Quito Plant. This material, considered organic waste, is delivered in bags to the facilities of our authorized waste manager for unpacking. It is then transported to a biodigestion plant, where, through a biochemical process, it is recovered and transformed into compost.

Collected organic waste is weighed and mixed with carbon-rich material in controlled proportions to obtain suitable organic matter for composting. It then undergoes a biological process in which aerobic bacteria are introduced, and temperatures are raised to approximately **80°C**, eliminating pathogens, ensuring the quality of the organic material, and enabling its proper transformation into compost.

65,941.18 kg

of organic waste collected, transported, and managed in 2025 through this program, which was successfully recovered.

During the transformation process, we avoided the emission of the following greenhouse gases (GHG):

40,669.88 kg

of carbon dioxide (CO₂)

1,627.42 kg

of methane (CH₄)



As a result of this recovery process, we generated 2,637.64 kg of compost in 2025, which was reintegrated for use in soil and lands linked to our environmental initiatives, such as the Environmental Volunteering Program, where we delivered 2,000 kg of organic fertilizer.

2.3 Carbon 360 Program

GRI
102-1
102-2
102-4



Climate transition has become a strategic pillar for strengthening our environmental and operational management.

Through this approach, we drive concrete actions, measurable targets, and governance mechanisms that enable us to move toward a more efficient and resilient operation, supported by our Carbon 360 Program.

Under the m.a.s Clean Operations pillar, our strategy is based on energy efficiency, greenhouse gas (GHG) emissions reduction, and the optimization of production processes, in alignment with our corporate policies.

Across the company, we integrate sustainability criteria, operational efficiency, and climate risk management into decision-making processes. The oversight, investment, and implementation of this program are led by Top Management, in coordination with Corporate Affairs through the Sustainability area, the Finance Division, and the Operations and Supply Chain Division.

Within the national context marked by Ecuador's energy crisis, we identified impacts such as increased operating costs due to climate-related events and pressure on water and energy resources. At the same time, we recognize opportunities to improve energy efficiency and strengthen sustainable resource management.

To this end, we have established clear and measurable objectives to guide our climate strategy:

We commit to reducing our Direct Emissions (Scope 1) by 20% by 2027, using 2021 as the baseline year.

We aim to reduce our **Indirect Emissions (Scope 2) by 70 % by 2027**, through the implementation of Energy Management Systems and by promoting the use of clean energy sources, prioritizing hydroelectric and solar energy across our production plants.





2.3.1 Quantification

Our emissions measurement and management focus on the greenhouse gases established under the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O).

In this context, this report discloses our Scope 1 and Scope 2 GHG emissions. We are currently quantifying and verifying our Scope 3 emissions; therefore, their disclosure has been omitted from this report.

To track our Scope 2 emissions reduction target, we apply the location-based method, using average emission factors from Ecuador’s national interconnected grid.

We have verified our corporate carbon footprint inventory for the base year 2021.

Subsequently, with the support of the external verification body SGS, we updated and verified the inventories for 2022, 2023, and 2024 in 2025, in line with recognized methodologies such as the GHG Protocol and ISO 14064.

Information for 2025 regarding Scope 1 and Scope 2 corresponds to estimated data, subject to adjustments and margins of error, which will be refined during the inventory verification audit process in 2026.

Emisiones de GEI de Alcance 1

GRI 102-5

We define Scope 1 as direct emissions generated from sources under our control, primarily derived from fuel use in our production processes and vehicle fleet. The largest share of these emissions comes from stationary equipment such as ovens and boilers, while transportation represents a smaller contribution.

This analysis allows us to identify that the main opportunities for emissions reduction are concentrated in improving the efficiency of our industrial processes.

Below, we present Scope 1 emissions for the 2021 base year, and for 2022, 2023, and 2024, which have been verified, while data for 2025 corresponds to an estimated value.

Scope 1 (tCO₂e/year)

	2021	2022	2023	2024	2025*
LPG - Ovens	1,011.57	1,171.54	1,269.38	1,239.46	1,141.90
Diesel - Boilers	1,290.36	1,319.89	1,485.30	2,267.73	1,567.90
LPG - Mobile Sources	64.96	24.81	21.05	14.60	10.20
Diesel - Mobile Sources	42.83	43.80	38.88	30.12	5.96
Gasoline - Mobile Sources	40.20	16.07	149.39	224.91	22.44
Refrigerants	-	4.69	16.04	29.22	16.01
Total	2,449.92	2,580.82	2,980.03	3,806.03	2,764.41

* 2025: Estimated data to be verified during the 2026 audit.

Scope 2 GHG Emissions

GRI 102-6

We define Scope 2 as indirect emissions associated with the consumption of electricity used in our production processes and distribution centers. This calculation considers not only the electricity consumed, but also the losses associated with transmission and distribution within the power grid.

Scope 2 emissions are presented for the 2021 base year, and for 2022, 2023, and 2024, which have been verified, while data for 2025 corresponds to an estimated value.



As of the report publication date, no update to the emission factor had been issued by the Ministry of Energy and Mines; therefore, the official 2024 factor was used for the calculation of estimated data.

Scope 2 (tCO₂e/year)

2021	2022	2023	2024	2025*
0.0435	0.0920	0.1200	0.1616	0.1616
660.65	1,499.35	2,029.43	3,281.82	2,879.70

* 2025: Estimated data to be verified during the 2026 audit.

■ Emission Factor tCO₂eq/MWh

GHG Emissions Intensity

GRI 102-8

We measure the intensity of our greenhouse gas (GHG) emissions by considering Scope 1 and Scope 2 emissions in relation to the volume of raw materials processed. In this regard, in 2025 we recorded the following emissions intensity ratio:

0.023 tCO₂/t of raw materials

This allows us to assess the efficiency of our operations and guide continuous improvement actions in emissions reduction.



2.3.2 Mitigation

GRI 102-9

As part of our emissions management and decarbonization actions across the value chain, we have achieved significant progress in reducing GHG emissions in our Scope 1 and Scope 2.

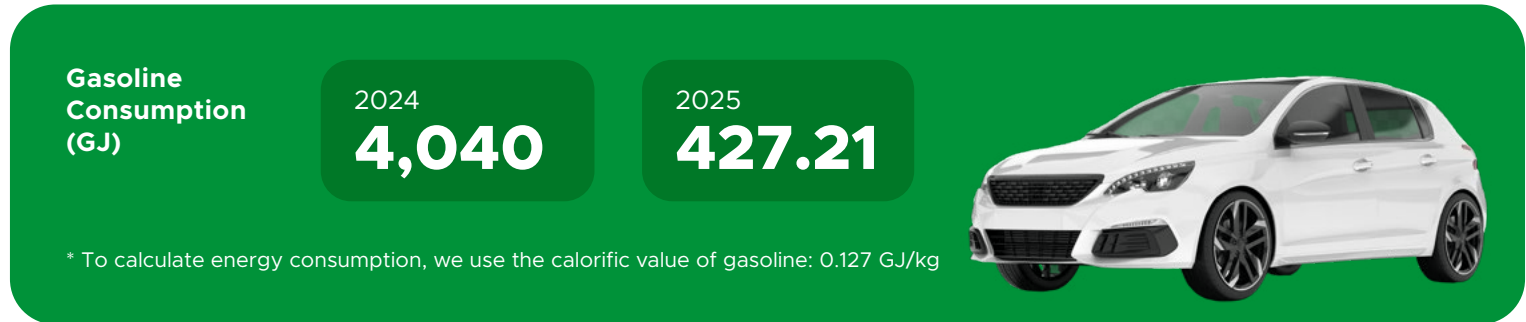
Emissions Reduction

tCO ₂ e/year	2024	2025	Reduction
Scope 1	3,806	2,764	-27.40 %
Scope 2	3,282	2,879	-12.30 %

Scope 1 Emission Reductions

GRI 103-2

As part of our energy management, we monitor and report total fuel consumption across our operations, with the aim of better understanding our energy performance and guiding decision-making toward greater efficiency and reduced environmental impact.



Fuel Consumption (GJ)

Location	2024			2025		
	GLP	Diésel	Total	GLP	Diésel	Total
Cajabamba Plant	10.00	2,390.00	2,400.00	0.00	0.00	0.00
Cayambe Mill Plant	60.00	0.00	60.00	0.00	0.00	0.00
Cayambe Pasta Plant	0.00	15,980.00	15,980.00	0.00	14,950.72	14,950.72
Quito Plant	19,920.00	6,400.00	26,320.00	17,790.84	5,633.90	23,424.74
Semi-Processed Plant	0.01	120.00	120.01	0.00	0.00	0.00
Manta Plant	0.00	5,710.00	5,710.00	0.00	505.83	505.83
Total	19,990.01	30,600.00	50,590.01	17,790.84	21,090.45	38,881.29

*To calculate energy, we use the calorific value of diesel: 0.138357 GJ/gal IPCC 2006

*To calculate energy, we use the calorific value of LPG: 0.048 GJ/kg IPCC 2006

In the case of Scope 1, we observed a 27.4 % reduction between 2024 and 2025, primarily attributed to the normalization of our operating conditions following the 2024 energy crisis, an atypical year in which we consumed significant amounts of diesel to operate backup generators.

Gasoline consumption decreased as the pilot phase of the Águila Project, which distributed B2C products through the Traditional Trade channel using van-type vehicles, was completed in December 2024.

A tangible reduction is also reflected in LPG consumption. Through the implementation of process optimization improvements, boiler recirculation, and the transition to electric forklifts, we were able to reduce the use of this fuel.

Scope 2 Emission Reductions

GRI
103-1
103-5
FB-PF-130a.1

Scope 2 emissions decreased by 12.3 % over the same period. This variation is attributed to reduced energy consumption and the transition to cleaner sources through the integration of hydroelectric self-generation, the use of renewable energy, and the implementation of energy efficiency initiatives across our operations.



At our Cayambe Plant, we operate our own hydroelectric facility, which covers part of our energy demand and reduces electricity purchases from the grid, lowering our carbon footprint. In 2025 at our Quito Plant, we operated with approximately 85% clean energy, enabled by the connection to the Hidronormandía system, contributing to emissions reduction and improved efficiency in our production processes.

These actions generate positive impacts across multiple dimensions of sustainability. From an economic perspective, they reduce our dependence on the electrical grid and mitigate the impact of the 27% increase in electricity tariffs recorded in 2025, optimizing our operating costs.

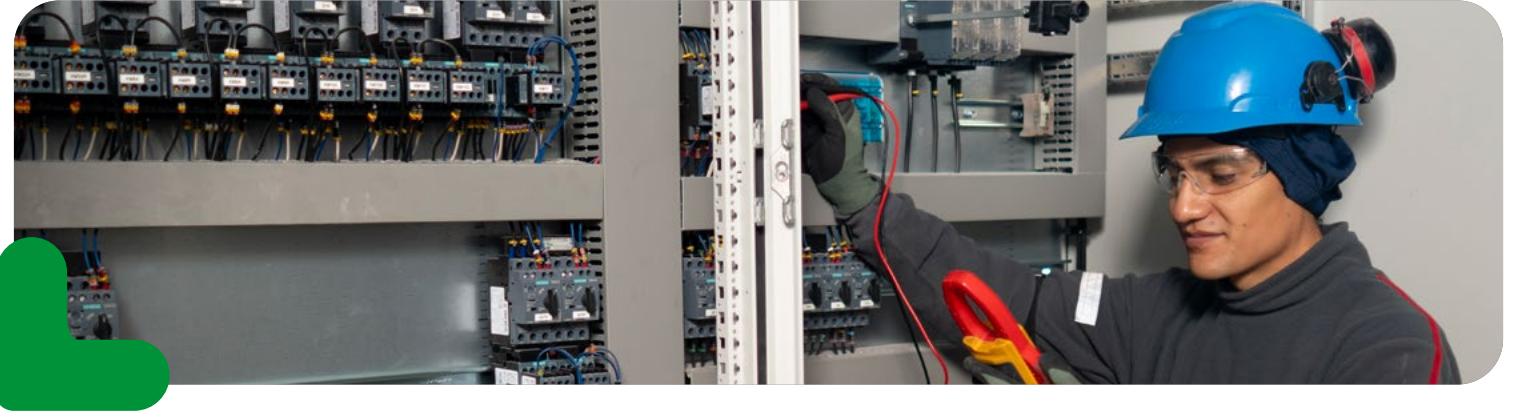
By operating alongside Hidronormandía, part of Barka Capital, we also generate a positive impact on the communities of Zuñac and 9 de Octubre through initiatives focused on education, entrepreneurship, and local employment, benefiting more than 225 people, including children and older adults.

Below, we report the total energy consumption purchased for our operations, including electricity, heating, cooling, and steam, along with its breakdown by internal and external energy sources.

Thanks to initiatives such as hydroelectric self-generation and the use of clean energy in our main facilities, renewable sources currently account for approximately 18% of our energy supply.

During 2025, we did not sell energy or electricity surplus. Information on energy consumption is obtained through formal contractual instruments with our energy suppliers, as well as official billing records and the supplier's certified metering systems, allowing us to rely on verifiable data regarding the volume of energy consumed and its origin.

These records and reports provide traceable, accurate, and consistent information, ensuring the quality of the data used for monitoring and reporting energy consumption.



Electricity Consumption (GJ)

Location	2024			2025		
	Propio	Externo	Total	Propio	Externo	Total
Cajabamba Plant	0.00	9,080.00	9,080.00	0.00	7,794.00	7,794.00
Cayambe Mill Plant	0.00	14,140.00	14,140.00	0.00	8,514.00	8,514.00
Cayambe Pasta Plant	7,860.00	790.00	8,650.00	8,443.00	0.00	8,443.00
Quito Plant	0.00	6,480.00	6,480.00	5,027.00	2,260.00	7,286.00
Semi-Processed Plant	0.00	4.80	4.80	0.00	440.00	440.00
Manta Plant	0.00	32,360.00	32,360.00	0.00	45,144.00	45,144.00
Total	7,860.00	62,854.80	70,714.80	13,470.00	64,153.00	77,623.00

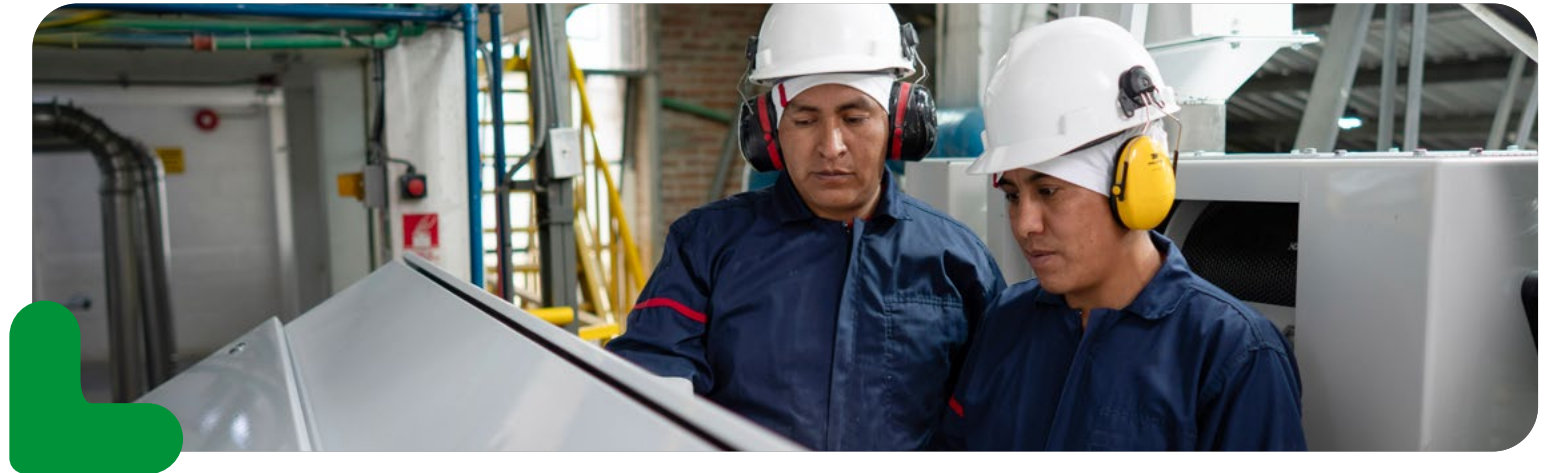
Energy Intensity

GRI 103-4

We monitor the energy intensity of our operations as a key indicator to assess efficiency in energy use relative to our production activity. Our calculation considers only energy consumption within our operational boundaries across all locations, excluding upstream and downstream processes in the value chain.

Energy Intensity (GJ/t)

Location	2024	2025					
	GJ/t	LPG	Diesel	Electricity	Total	Raw Materials (t)	GJ/t
Cajabamba Plant	0.20	0.00	0.00	7,794.45	7,794.45	31,297	0.25
Cayambe Mill Plant	0.32	0.00	0.00	8,514.44	8,514.44	21,703	0.39
Cayambe Pasta Plant	0.77	0.00	14,950.72	8,443.45	23,394.17	10,478	2.23
Quito Plant	0.63	17,790.84	5,633.90	7,286.49	30,711.23	10,062	3.05
Semi-Processed Plant	3.03	0.00	0.00	439.72	439.72	175	2.51
Manta Plant	0.27	0.00	505.83	45,144.39	45,650.22	164,293	0.28
Total		17,790.84	21,090.45	77,622.95	116,504.24	238,008.21	0.49





Energy consumption did not decrease as a result of efficiency measures, primarily due to the expansion of our production operations, which increased overall energy demand.

Energy Consumption Reduction (GJ)

Location	Total 2024	Total 2025	2024 vs 2025
Cajabamba Plant	11,480.00	7,794.45	-32.10 %
Cayambe Mill Plant	14,200.00	8,514.44	-40.04 %
Cayambe Pasta Plant	24,630.00	23,394.17	-5.02 %
Quito Plant	32,800.00	30,711.23	-6.37 %
Semi-Processed Plant	124.81	439.72	252.31 %
Manta Plant	38,070.00	45,650.22	19.91 %
Total	121,304.81	116,504.24	-3.96 %



2.3.3 Carbon Offsetting

GRI
102-10

As part of our decarbonization strategy and emissions management across the value chain, we are currently assessing a pilot carbon offsetting process for our Scope 1 emissions for 2025. This process is based on the design of our offsetting approach and the selection of eligible project types.

The pilot aims to strengthen our internal, methodological, and operational capabilities, in order to implement a formal offsetting scheme starting in 2026. Through this initiative, we seek to progressively advance toward the neutralization of our direct emissions, in line with our commitment.



m.a.s

Wholesome Foods

1

WHOLESDOME FOODS PORTFOLIO

- 1.1. B4B Business
- 1.2. B2C Business

2

CUSTOMER MANAGEMENT

- 2.1. Service Channels
- 2.2. Customer Satisfaction

3

FOOD SAFETY AND QUALITY

- 3.1. Ingredients Quality
- 3.2. Food Quality and Safety

4

HEALTH AND NUTRITION

- 4.1. Health and Safety
- 4.2. Marketing and Labeling
- 4.3. Transparent Communication

49.65 %

of total sales come from products with health and nutrition attributes.

100 %

GMO-free portfolio





285,676

tons of wheat procured



99.37 %

imported wheat

100 %

ingredients are sourced from facilities certified under GFSI recognized food safety standards (such as FSSC 22000)

100 %

of production volume is manufactured under certified quality standards

Season 2

Alimenta la mente
Un podcast de Moderna Alimentos

+1.6 million
total impressions

+1.1 million
people reached

+1.2 million
video views

655

clients trained across 23 workshops, totaling 22,155 participant-hours

ZERO

food safety **fin**es or sanctions

ZERO

mandatory product recalls

34 %

of YA brand ad impressions are targeted at children

88.07

Net Promoter Score (NPS).

1.510 clientes encuestados, equivalente al 33,3 % de los clientes facturados (4.539)

Portfolio traffic light labeling

11%

72%

17%

FSSC 22000 Audits results

0 major non-conformities in external audits.

21 minor non-conformities, all corrected

100 % Corrective Action Rate

WHOLESOME FOODS PORTFOLIO

GRI
2-6

We believe that every solution within our portfolio tells a story: one that is shaped by passion, innovation, expertise, and wholesome foods that honor their essence, origins, and flavor.

238,008
tons product sales



1.1 B4B Business

Our B4B (Business for Business) segment is focused on driving our customers' growth through integrated solutions that combine an innovative, high-quality product portfolio with technical support, innovation, and co-development. This approach enables us to build long-term relationships, strengthen customer capabilities, and enhance the competitiveness of the entire value chain.

These sessions focused on key seasonal topics, customer service, and social media management, contributing to the development of our customers' capabilities and the growth of their businesses.

Our B4B portfolio includes a broad range of specialized flours for bakery and pastry applications, semi-processed products, by-products, and complementary solutions.

655

clients trained through 23 workshops, totaling 22,155 participant-hours in 2025.



Portafolio industrial



- Gallitop flour
- PaniPlus flour
- Estrella de Octubre flour
- Súper Panadera flour
- Tomebamba flour
- PaniPlus Integral (whole wheat) flour
- Paniplus La Trigueñita flour ★
- Trébol Rojo flour
- Pastaplus flour

- DiscoPlus flour
- Flour for Frozen Dough
- Paniplus Sourdough flour
- Paniplus Rolls flour ★
- Maderera flour
- Galletera (Cookie) flour
- Don Martino Export flour
- Bulk Semolina

Semi-Processed



- Frozen Bread
- Frozen Puff Pastry Dough

By-products



- Wheat Bran
- Wheat Middlings (Granular)
- Wheat Shorts

Third-Party Products



- Margarine
- Shortening
- Bulk Oats
- Bulk Sugar
- Cocoa
- Bakels Portfolio

1.2 B2C Business

Our B2C business is focused on accelerating our presence across consumer categories by deeply understanding consumers' nutrition and well-being needs. This approach is supported by an innovative portfolio, preferred brands, and value propositions that strengthen our market presence and build trusted relationships with Ecuadorian households.



<p>YA</p> <p>Practical and innovative culinary solutions designed to simplify everyday recipes and enhance special family moments.</p>	<p>Moderna</p> <p>Flavor and variety in baked goods, with a strong market presence and continuous innovation across consumption occasions.</p>	<p>Gourmet</p> <p>Premium ingredients and trend-driven offerings for differentiated culinary experiences.</p>	<p>Snacks</p> <p>Gourmet-style, healthy, and convenient options for everyday enjoyment.</p>
<p>Fideos Cayambe</p> <p>Over 40 years delivering quality pasta that has become a staple on Ecuadorian family tables.</p>	<p>Pasta Santorino</p> <p>Italian-inspired products to enjoy and celebrate everyday moments.</p>	<p>Estrella de Octubre</p> <p>Versatility and flavor for a wide range of preparations.</p>	<p>Flor de Oro</p> <p>Accessible quality that balances performance and affordability for the household.</p>

Innovative Solutions

We develop innovative solutions aimed at strengthening the nutrition of Ecuadorian families, while preserving the quality, functionality, and essence of each product. Our developments are grounded in technical research on market trends, with a focus on clean label strategies and the responsible assessment of ingredients, ensuring offerings aligned with quality and sustainability criteria.

In 2025, our portfolio underwent a comprehensive transformation in terms of packaging, presentation, and value proposition.



★ Innovations

YA

Harina YA (Flour)

Self-Rising Flour
All-Purpose Flour

Avena YA (Oats)

Avena YA Rolled Oats ★
Avena YA Thick Rolled Oats ★
Avena YA Ground Oats

Premixes

Oven-Baked Pizza
Quimbolito
Brownie
Pancake Mix – Add Water
Pancake Mix – Add Milk

Cakes

Lemon Cake
Chocolate Cake
Orange Cake
Vanilla Cake
Red Velvet Cake

Coladas (Oatmeal Drinks)

Deliavena Chocolate ★
Deliavena Vanilla ★
Deliavena Strawberry ★
Deliavena Blueberry ★

Pancakes

Pancake – Add Milk Banana Flavored
Pancake – Add Milk

Moderna

Bread

White Bread 550g ★
Whole Wheat Bread ★
Sanduchero (Sandwich) White Bread 800g ★
Sanduchero (Sandwich) Whole Wheat Bread ★
100% Whole Wheat Double Fiber Bread ★
Double Fiber Bread with Prebiotics ★
Double Fiber Rye Bread
Moderna Jumbo XL White Bread ★
Economas White Bread ★
Chocopan Bread
Hot Dog Buns
Hamburger Buns

Breadcrumbs

Doradita Breadcrumbs

Rosquitas (Bread Rings)

Natural Rosquitas
Whole Wheat Rosquitas

Ponqués (Poundcakes)

Ponquetón Rainbow Nukata Kuyay 100g ★
Ponquetón Manicho 100g ★

Panettones

Manicho Creamy Panettone ★
Kit Kat Panettone ★
Choco Panettone ★
Manicho Panettones
Cocoa Panettone ★
Tango Mini Panettone ★
Arequipe Panettone
Chocoboom Panettone ★
Cookies&Cream Panettone ★
Chocolate Panettone
Traditional Panettones

Gourmet

Blackberry and Walnut Bread
Apple and Macadamia Bread
Red Berries and Almond Bread
Honey and Bran Bread ★
Oats and Bran Bread ★
5-Grain Bread ★
7-Grain Bread ★
Multiseed Sourdough Bread ★
Rye Sourdough Bread ★
Whole Wheat Sourdough Bread 300g ★
Three-Grain Sourdough Bread ★
Gourmet Brioche Bread ★
Colada Morada Gourmet Bread 450 g ★

Panettones

Macadamia&Chocolate Panettone
Paccari Panettone
Mochaccino Panettone ★
Panettone with Manjar de Leche sparkles and Paccari Chocolate
Manjar de Leche and Walnuts Panettone ★
Cappuccino Panettone ★
Choco Walnuts Panettone ★
Pistachio Panettone ★
Roses Panettone ★



Snacks

Ponqué

Chocoboom Poundcake
Chocoboom Manicho Poundcake
Carrot Poundcake

Toasted Bread

Whole Wheat Toasted Bread
Herb-Seasoned Toasted Bread

Fideos Cayambe (Pasta)

Spaghetti
Angel Hair (Capellini)
Broca (Fusilli)
Lazo N°3 (Bow-Tie Pasta - Farfalle)
Babetin (Bavette)
Bastón Grande (Large Tubular Pasta)
Lazo Chico (Small Bow-Tie Pasta - Farfalle)
Small Macaroni
Spaghetti 87
Concha Chica (Small Shell Pasta - Conchiglie)
Soup Bow-Tie Pasta
Lasagna

Santorino

Angel Hair (Capellini)
Codo Rayado (Ridged Elbow Macaroni)
Corbata Chica (Small Bow-Tie Pasta - Farfalle)
Fettuccine
Macaroni
Spaghetti
Spaghetti 87
Fusilli
Lasagna

Estrella de Octubre

Estrella de Octubre Flour
Self-Rising Flour

Flor de Oro

Flor de Oro Flour
Self-Rising Flour
All-Purpose Flour

Fideo Flor de Oro

Babetin (Bavette)
Bastón Grande (Large Tubular Pasta)
Broca (Fusilli)
Angel Hair (Capellini)
Small Bow-Tie Soup Pasta
Bow-Tie Pasta No3
Small Macaroni
Long-Cut Pasta (Tagliatelle)



CUSTOMER MANAGEMENT

2.1 Service Channels

GRI
2-6

At Moderna Alimentos, we value and strengthen our relationship with customers and consumers through a responsible and customer-centric approach.

We reach the entire national territory with the support of our Commercial and Logistics teams, which ensure efficient product distribution, comprehensive technical advisory services, and active territory management. This model allows us to maintain direct and ongoing contact with customers across different segments, facilitating the early identification of risks, deviations, or dissatisfaction.

We have a commercial strategy focused on addressing the specific needs of each channel.



B4B Business Channels

- ✓ Bakeries
- ✓ Industries
- ✓ **Traditional channel:** wholesalers, self-service stores, and distributors (WSD)
- ✓ **Horeca:** hotels, restaurants, and cafés



B2C Business Channels

- ✓ **Modern channel:** supermarket chains
- ✓ **Traditional channel:** wholesalers, self-service stores, and distributors (WSD)



2.2 Customer Satisfaction

GRI
2-25
2-26

We believe customer satisfaction is essential to the long-term success of our company.

As part of our **Customer Service System**, we provide several SOS Moderna contact channels through which customers and consumers can share their requests, complaints, or claims, internally referred to as PQRs.

Our channels

- ✉ Email: sosmoderna@moderna.com.ec
- ☎ Call Contact Center: 1800-200-300 y (02) 380 1782
- 💻 Corporate website: www.modernalimentos.com.ec
- 📱 Mobile and WhatsApp: 099 402 5981
- 🗨 Corporate and Brand Social Media



To address each PQR, we follow the SAC - PQR (Requests, Complaints, and Claims) General Procedure, which establishes the guidelines for the registration, management, and timely response to requests, complaints, and claims. This procedure ensures efficient responses aligned with our quality commitment.

Our PQR management process consists of three stages:

- 1 **Registration and assignment:** we receive requests through our corporate channels and generate a ticket in the SAP C/4HANA system, ensuring traceability from the first point of contact.
- 2 **Management and follow-up:** the case is assigned to a responsible party who analyzes the situation, coordinates internal actions, and follows up until resolution.
- 3 **Closure and communication:** the process concludes with formal communication to the customer and documented case closure in the system.

During 2025, we managed 411 cases through SOS Moderna, of which 408 were effectively closed and 3 were archived due to lack of customer response, reflecting a 99% resolution rate for actionable cases.

To evaluate the effectiveness of our service mechanisms and customer perception, we annually apply the Net Promoter Score (NPS), an international indicator that measures customers' willingness to recommend our products.

This result confirms that our customer-and consumer-focused commercial approach, our innovative solutions, and our commitment to effectively addressing customer needs generate trust and strengthen long-term relationships.

In 2025

33.3%

of total billed customers
(1,510 out of 4,539) were surveyed.

88.07

NPS score achieved, reflecting a high level of customer satisfaction and loyalty.





FOOD SAFETY AND QUALITY

3.1 Ingredient Quality

FB-PF-440a.1
FB-PF-440a.2

At Moderna Alimentos, we manage traceability and sourcing risks through a comprehensive approach that combines document control, technical monitoring, and continuous evaluation of our strategic raw materials.

Wheat Traceability System (Main Raw Material)

In 2025, we purchased 285,676 tons of wheat, of which 99.37% was imported and 0.63% was sourced locally, making it our main strategic raw material.

The grain is sourced primarily from the United States and Canada, countries with highly technified agricultural systems and robust regulatory frameworks. Through annual monitoring of official crop reports and international technical presentations, we analyze the production conditions of each harvest, including climate and water-related variables that may affect supply stability.

We ensure full wheat traceability through the assignment of a unique identification lot for each shipment received. This code allows all commercial, logistics, and technical documentation to be linked within our corporate ERP system and digital document management platforms.

The system integrates:

- ✓ Commercial invoices
- ✓ Shipping documents
- ✓ Internal purchase orders
- ✓ Port entry records
- ✓ Transportation and storage records
- ✓ Technical documentation and official certifications.

As wheat is a bulk commodity, traceability is established up to the port of origin or export elevator, where the exporter and commercial partner are clearly identified, in compliance with international grain trade regulations.

100%

of imported wheat complies with official international classification standards corresponding to Grade No. 2 or higher, according to the regulations in force in the exporting country.



In the United States, regulation is overseen by the Federal Grain Inspection Service (FGIS), an agency under the United States Department of Agriculture (USDA).



In Canada, oversight is carried out by the Canadian Grain Commission (CGC).

The official quality factors evaluated include:

- ✓ Minimum test weight.
- ✓ Total defects
- ✓ Damaged grains
- ✓ Foreign material
- ✓ Shrunken and broken grains
- ✓ Mixing with other wheat classes
- ✓ Presence of stones or other impurities.

These parameters ensure compliance with internationally recognized technical specifications for the milling industry.

Additionally, each shipment includes certificates issued by accredited independent entities, such as SGS, verifying:

- ✓ Protein content.
- ✓ Moisture levels
- ✓ Mycotoxins
- ✓ Crop year
- ✓ Absence of live insects
- ✓ Non-GMO grain certification
- ✓ Compliance with maximum pesticide residue limits
- ✓ Phytosanitary certificates
- ✓ Official certificates of country of origin (Vancouver Board of Trade and USDA).

This multi-level verification scheme strengthens quality and food safety risk management, ensuring compliance with international regulations and the requirements of the markets where we operate.

Upon arrival at the Port of Manta, the Ministry of Agriculture and Livestock (MAG) and the Agency for Phytosanitary and Zoosanitary Regulation and Control (AGROCALIDAD) conduct phytosanitary inspections and official sampling, reinforcing the documentary and technical verification of shipments.

Subsequently, at our facilities, we apply additional preventive controls, including:

- ✓ Scheduled cleaning and fumigation of warehouses and silos
- ✓ Controlled inventory rotation
- ✓ Continuous temperature and humidity monitoring
- ✓ Laboratory analyses prior to milling

Additionally, we annually participate in technical presentations and official crop result reports in Canada and the United States, strengthening our understanding of production regions, agronomic conditions, and seasonal variability.



These procedures help **maintain grain quality during storage and processing**, reducing physical, biological, and chemical risks.

Priority Raw Materials and Associated Risks

SASB FB-PF-250a.2

We have identified the following raw materials and inputs as strategic due to their technical relevance and exposure to climate, logistics, regulatory, and social risks:



High - and medium-protein hard wheat
 🇨🇦 Canada

Low-protein soft wheat
 🇨🇦 Canada 🇺🇸 EE.UU.

Oats
 🇨🇱 Chile

Glucose oxidase
 🇩🇪 Germany – single supplier

Importance
 Dough strength and structure.

Importance
 Extensibility and softness in baking and biscuit production.

Importance
 Source of fiber and nutritional value.

Importance
 Controlled structural reinforcement.

Risks
 Extreme weather events, import dependency, logistics volatility, political conflicts, or strikes affecting ports and customs operations

Risks
 Climate variability, international price fluctuations, and logistics disruptions.

Risks
 Droughts, frost events, geographic concentration of production, social risks, and cross-border transportation disruptions.

Risks
 High dependency on a single supplier, as well as regulatory and energy-related risks in Europe.



Lipase

🇩🇪 Germany – single supplier

Importance

Improved softness and stability.

Risks

Technological and logistics dependency.



Xylanase

🇩🇪 Germany – single supplier

Importance

Bread elasticity and volume.

Risks

Total dependence on a European supplier and logistics restrictions.

Hemicellulase

🇩🇪 Germany – single supplier

Importance

Optimization of water absorption and product volume.

Risks

Limited substitution alternatives and geopolitical exposure.

Alpha-amylase

🇩🇪 Germany – single supplier

Importance

Fermentation control and crust color development.

Risks

Vulnerability to industrial and geopolitical conflicts.

To mitigate these risks, we:

- ✓ Participate annually in crop reports from Canada and the United States,
- ✓ Evaluate average performance by wheat-growing region,
- ✓ Diversify sourcing origins whenever technically feasible,
- ✓ Maintain strategic inventories, and
- ✓ Implement continuous monitoring of logistics and regulatory conditions



This approach allows us to strengthen transparency, ensure operational continuity, and maintain food quality and safety standards throughout our value chain.

100%

of ingredients purchased directly from manufacturers come from facilities certified under GFSI-recognized food safety protocols, such as FSSC 22000.

These certifications are validated through document reviews and external audits supported by entities such as SGS, enabling us to extend our food safety standards across the entire supply chain and strengthen our risk management approach.



3.2 Quality and Food Safety

GRI	FB-PF-250a.1
416-1	FB-PF-250a.3
416-2	FB-PF-250a.4

At Moderna Alimentos, we understand that food safety is an ethical responsibility toward our customers and consumers.

For this reason, we manage our operations through a robust Food Safety Management System based on international standards and supported by an organizational culture focused on prevention, control, and continuous improvement.

We operate under protocols recognized by the Global Food Safety Initiative, primarily FSSC 22000, complemented by Good Manufacturing Practices (GMP), BASC, and SMETA.

In 2025, external audits recorded:

0 major non-conformities

21 minor non-conformities

Minor non-conformities were managed through structured action plans at each of our production plants, with documented follow-up through effective closure. All corrective actions were implemented within the established timelines, achieving a 100 % correction rate.

100 %

of our production volume was manufactured under certified quality standards, ensuring technical consistency, regulatory compliance, and consumer protection.



Our FSSC 22000 system includes:

- ✓ Hazard Analysis and Critical Control Points (HACCP)
- ✓ Prerequisite Programs (PRPs)
- ✓ Digital document management
- ✓ Systematic risk assessment
- ✓ Periodic internal audits
- ✓ Food safety culture and continuous training

This approach enables us to anticipate deviations, mitigate operational risks, and strengthen continuous improvement.

We assess

100%

of our significant product categories in relation to health and safety impacts.



Our controls include:

- ✓ Physicochemical testing (moisture, protein, and functional parameters)
- ✓ Microbiological analyses (absence of pathogens and microbial load control)
- ✓ Functional testing (performance in industrial and household processes)
- ✓ Sensory evaluations (odor, taste, texture, and appearance).

These evaluations are conducted at different stages of the production process, including raw material reception, in-process control, and finished product release.

Additionally, of the 411 cases reported through SOS Moderna, 93% are handled by the Quality area. We use the SAP C/4HANA system to manage PQRs (requests, complaints, and claims), enabling statistical analysis and full traceability for any reported event.

During the reporting period, we managed:

0 cases of non-compliance resulting in fines or sanctions

0 formal notifications of food safety violations

0 cases of non-compliance with voluntary codes

383 complaints, managed through A3 analysis and quality action plan focused on root cause identification

The reported claims did not represent critical risks to consumer health and were addressed under a preventive and continuous improvement approach.

In 2025, we did not issue any product recall notices nor register any product withdrawals from the market. This result reflects the effectiveness of our preventive controls, the robustness of our traceability systems, and the strength of our verification mechanisms prior to commercialization.

Our management model is supported by:

- ✓ An organizational culture focused on prevention
- ✓ Continuous employee training
- ✓ Supplier evaluation under international standards
- ✓ Digitalization of traceability and records
- ✓ Periodic internal and external audits
- ✓ Ongoing monitoring of performance indicators.

Through this approach, **we ensure consumer health protection**, regulatory compliance, and trust in our brands.





HEALTH AND NUTRITION

4.1 Customer and Consumer Health and Safety

FB-PF-260a.1
FB-PF-260a.2
FB-PF-270a.2

We promote accessible, nutritious, and transparent food products by integrating health, nutrition, and regulatory compliance criteria into the development and commercialization of our portfolio.



In 2025,

49.65%

of total sales from our brands, including YA, Santorino, Moderna, and Moderna Gourmet, came from products **labeled or marketed with health and nutrition attributes**. This percentage reflects the strategic relevance of our nutritional portfolio, which incorporates functional benefits and targeted fortification aimed at contributing to family well-being.

Among the main attributes promoted are:

- ✓ Multiplus fortification with B-complex vitamins, Folic Acid, and Iron, nutrients that support energy generation and the proper functioning of the body.
- ✓ Extra fiber, contributing to digestive health and appetite control.
- ✓ Zinc, Iron, and Vitamin A fortification, aimed at supporting children's growth and strengthening the immune system

These developments respond to global trends identified by organizations such as the World Health Organization, which promote the reduction of nutritional deficiencies and access to fortified foods as a public health strategy.

Our goal is to develop food products that deliver nutritional value while maintaining the quality and functionality of each product. To achieve this, we apply a structured process that integrates technical analysis, regulatory compliance, and responsible innovation.

This process includes::

1

Identification of regulatory, scientific, and consumer trends, considering both national and international guidelines.

2

Technical research and development, including ingredient and formulation evaluations under clean label criteria.

3

Nutritional analysis and functional validation, ensuring consistency between composition and on-pack claims a.

4

Collaborative work with strategic suppliers, who provide specialized advisory services and scientific studies on functional ingredients.

5

Regulatory review of labeling in accordance with NTE INEN 1334-1 and other applicable regulations.

6

Continuous portfolio assessment, incorporating improvements whenever technically feasible.

Our technical guidelines prioritize formulations with balanced nutritional profiles aimed at the progressive reduction of sugar, fat, and sodium, without compromising product functionality. At the same time, we promote fortification and enrichment whenever these contribute to addressing identified nutritional gaps.

This comprehensive approach allows us to responsibly manage ingredients associated with sensitive health and nutrition issues, ensuring labeling transparency, technical substantiation of claims, and a portfolio aligned with quality and innovation standards.

Regarding genetically modified organisms (GMOs), currently:

- ✔ **We do not market products labeled as containing GMOs**, as the transgenic material content in our portfolio does not exceed the 0.9% threshold established under NTE INEN 1334-1 for mandatory declaration on labels.
- ✔ **100 % of our portfolio is GMO-free.**

Verification of this condition is supported by finished product technical specifications managed by the Research and Development area.



4.2 Marketing and Labeling

GRI
417-1
417-2
417-3

FB-PF 270a.3
FB-PF 270a.4

Our labeling process is carried out in accordance with **current Ecuadorian regulations** (NTE INEN 1334-1 and 1334-2, RTE INEN 022, and Resolution ARCSA-DE-2022-016-AKRG), **ensuring that the information included on packaging is clear, verifiable, and technically supported.**





The Nutritional Traffic Light Labeling System visually identifies sugar, fat, and sodium levels, helping consumers make informed decisions.

During 2025,

83%

of our portfolio was classified within the yellow and green traffic light categories, reflecting efforts to maintain moderate nutritional profiles:

11%

72%

17%



In 2025, three administrative proceedings related to labeling were recorded. One case was dismissed by the competent authority, while two remain under review before ARCSA. No confirmed sanctions or non-compliance related to voluntary codes were identified, and no economic losses associated with legal proceedings regarding labeling or marketing practices were recorded.

Our preventive model includes technical review prior to product launches, regulatory monitoring, and internal legal validation.

4.3 Transparent Communications

FB-PF-270a.1

34%

of total advertising impressions for the YA brand and its Deliavena product were directed toward children, considering audience segmentation, creative content, and distribution channels



This corresponds to a product that complies with dietary guidelines under our internal nutritional profile standards, aligned with current national regulations and international reference criteria for foods targeted at children.

We also implemented complementary communication initiatives highlighting the nutritional and functional value of our products. **Internal product launches included educational spaces focused on ingredients, nutritional benefits, and their impact on well-being.**

These events incorporated practical activities such as recipe preparation and informational sessions, strengthening technical understanding and ownership of key messages. Information was shared through our corporate Workvivo channel, promoting engagement and organizational culture.

Key internal launch events included:

<p>Moderna Breads</p> <p>Double Fiber with Prebiotics Ponquetón Ñukata launch</p>		<p>Moderna Gourmet Breads</p> <p>Panettone launch</p>		<p>YA</p> <p>DeliAvena and Food Bank Iniciative</p>	
<p>Gourmet</p> <p>Brioche launch Colada Morada launch</p>		<p>Paniplus</p> <p>Te da más campaign Roscon Fest</p>			

Externally, we strengthened the dissemination of specialized content through our corporate website, covering topics such as functional baking, oats and the immune system, the benefits of functional flours, and nutrition applied to traditional recipes. These contents were supported by nutritionists, physicians, and chefs, contributing technical rigor and credibility.



A key milestone in our responsible communication strategy was the second season of the “**Alimenta la Mente**” (Feed the Mind) video podcast, developed in 2025. This platform reinforced our commitment to generating value-driven content focused on mindful nutrition, holistic well-being, and personal development, connecting with B4B and B2C audiences, as well as opinion leaders and key industry stakeholders.

During this season:

- ✓ Four episodes were produced, featuring 16 guest CEOs.
- ✓ The podcast was moderated by four company directors, strengthening leadership visibility and strategic dialogue.



The second season achieved strong performance across social media and digital platforms such as Facebook and LinkedIn:



1,693,065
total Impressions

1,109,152
people reached

1,200,510
video views

37.2
thousand total plays in 2025,
representing significant growth
compared to 2024

Performance by platform included:



YouTube:
36.7 thousand views
1,700 hours of watch time
+70 consecutive days of listening



Spotify:
540 plays



Apple Podcasts:
43 plays



TikTok:
20 published pieces,
26,725 views.



m.a.s

2025 Closer

1

EMPLOYEES

- 1.1. Workforce
- 1.2. Hiring, Employee Exits, and Turnover
- 1.3. Workplace Climate
- 1.4. Training and Development

2

DIVERSITY, EQUITY, AND INCLUSION

- 2.1. Corporate Benefits
- 2.2. Diversity, Equity, and Inclusion Program

3

OCCUPATIONAL HEALTH AND SAFETY

- 3.1. Workplace Safety
- 3.2. Occupational Health

4

COMMUNITY ENGAGEMENT

- 4.1. Social Investment Programs
- 4.2. Local Economic Inclusion
- 4.3. Community Relations

+ USD 226,000

Invested in Training

765

Employees





39 %

Female Participation in Leadership

79.91 %

Workplace Climate Survey Result



1,786.36

tons of domestic wheat purchased

USD 1,028,939.60

invested in wheat purchases



61

Expectant mothers receiving nutritional monitoring

350

students from schools in Manabí participated in teenage pregnancy prevention talks



+ 130

children and youth benefited

2,080

hours of classes

298

hours of psychological support

664

training hours, representing 13,308 man-hours

16

visitas técnicas de universidades a nuestras plantas. **10 charlas académicas** junto a líderes de la organización

\$ 91.2

millones en créditos a 4.173 clientes



417,286 kg

of products donated to Food Banks, benefiting 577,191 people

Quito Food Bank (BAQ)

9,600 kg

of YA oats donated to the "First 1,000 Days of Life" project

Social Impact Campaigns

Ponquetón Ñukata

Moderna

El Litro Invisible

Deliavena YA

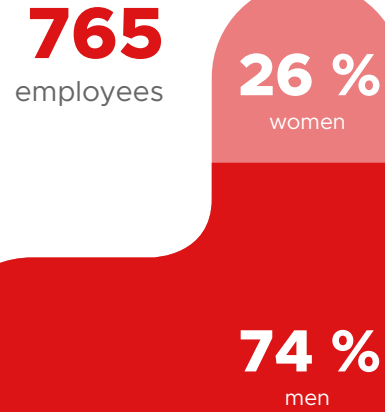
EMPLOYEES

1.1 Workforce

GRI
2-7
405-1
2-8

Every work story represents a footprint that drives our purpose forward

The commitment, passion, and talent of our employees are fundamental pillars in building a strong and sustainable company.



Employees by Region, Gender and Age

Región	Men	Women	Under 30 years	Between 30 and 50 years	Over 50 years	Total
Amazon Region (Amazonía)	1	2		3		3
Coast (Costa)	172	59	61	158	12	231
Sierra	393	138	121	379	31	531
Total	566	199	182	540	43	765

Employees by Type of Contract and Gender

Type of Contract	Men	Women	Total
Youth Employment	0	0	0
Part-time	4	7	11
Productive	30	7	37
Permanent	532	185	717
Emerging Contract	0	0	0
Total	566	199	765



Servicios complementarios

Service	Men	Women	Coast (Costa)	Highlands (Sierra)	Total
Physical Security	34	0	16	18	34
Food Services	9	7	4	12	16
Cleaning	11	5	3	13	16
Total	54	12	23	43	66

Workforce Breakdown by Position, Gender and Age Group

Hierarchical Level	Position	Under 30 years	Between 30 and 50 years	Over 50 years	% men	% women
Support	Assistant	28	32	1	74 %	26 %
	Technician	1	16	3	85 %	15 %
	Operational Staff	97	236	16	93 %	7 %
	Sales Representative	16	82	6	53 %	47 %
Tactical	Analyst	16	26	1	35 %	65 %
	Coordinator	2	26	0	68 %	32 %
	Specialist	14	21	0	51 %	49 %
	Supervisor	6	26	4	69 %	31 %
Managerial	Head	2	47	3	50 %	50 %
	Manager	0	25	7	59 %	41 %
Executive	Director	0	3	2	80 %	20 %
Total	Total	182	540	43	74 %	26 %

1.2 Hiring, Employee Exits and Turnover

GRI 401-1

In 2025, we recorded 228 new hires within our workforce and 264 employee separations, including both voluntary and involuntary employee exits. These changes were primarily driven by the nature of our business, which requires the temporary hiring of personnel during periods of increased production activity, particularly between August and December, under productive employment contracts.

We continuously monitor and analyze these workforce movements to identify relevant trends in human development management, strengthen future workforce planning, and identify opportunities for continuous improvement..



Internship Semilla (Seed) Program

As part of our young talent development initiative, we welcomed 75 interns nationwide, who gained knowledge and experience across different corporate areas of the organization.

In December, we recognized the learning journey and dedication of our young participants through the delivery of our Christmas gift basket, reinforcing their sense of belonging and recognizing the contribution each intern brings to our organization.

Additionally, we implemented a strategic feedback survey aimed at gathering valuable insights to further strengthen and evolve the Semilla (Seed) Program. The information collected will serve as the basis for identifying improvement opportunities, optimizing support processes, and ensuring the program continues to align with talent development needs and the standards of excellence of Moderna Alimentos.

1.3 Workplace Climate

GRI
2-16
2-25
2-26
2-30

We promote a positive work environment as the foundation for strengthening employee motivation, engagement, and sense of belonging.

In 2025, our **Workplace Climate Assessment** reached a score of **79.91%**, and the findings enabled us to define action plans by business area and location aimed at addressing improvement opportunities and sustainably consolidating strengths.

These plans are continuously monitored through dedicated review spaces and an ongoing internal communication process that ensures follow-up on progress and results.

We also maintain formal, confidential, and accessible channels to address inquiries, concerns, and grievances, managed under principles of impartiality, confidentiality, and non-retaliation. Through a preventive and comprehensive approach, we implement initiatives focused on the physical, emotional, and professional well-being of our teams, supported by policies and programs that promote a safe, inclusive, and healthy workplace aligned with our sustainability commitments.

During 2025, we maintained our commitment to workplace well-being by ensuring full compliance with current legislation and providing conditions and benefits for our entire workforce. This strong and stable labor framework enabled the normal continuity of operations, with no collective bargaining agreements, industrial stoppages, strikes, or labor-related disruptions recorded during the reporting period.



1.4 Training and Development

GRI
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404-2
404-3

We recognize training as a fundamental pillar for the personal and professional development of our employees.

In this context, during 2025 we prioritized training aligned with strategic needs, with particular emphasis on key regulatory training for compliance and operational management across our plants. Organizational training was delivered internally, while specialized technical training was managed through external providers, ensuring the strengthening of critical competencies related to performance, safety, and business continuity.

In 2025, we recorded 664 hours of training, representing 13,308 person-hours. Of this total, 70% corresponded to regulatory training, 26% to technical training, and 3% to organizational training, with an investment of USD 226,074.51, reflecting our corporate commitment to employee development.

Some of our training programs included:



SIEMBRA

Onboarding and re-induction training program through which we provide employees with essential regulatory and foundational knowledge for their integration and continuity within the company. Training is delivered through a virtual platform available 24/7 and includes key content on ethics, safety, health, risk prevention, and overall well-being.



Leading Through Vulnerability

initiative aimed at strengthening authentic and conscious leadership. Through dialogue sessions led by Directors, **31 Managers participated** in discussions focused on learning from real-life experiences, achieving high satisfaction levels while strengthening trust and leadership closeness.



Building an Agile Future

Training program developed with a specialized external provider to strengthen agility, innovation, and organizational adaptability capabilities. **31 Managers participated**, acquiring key tools to lead with a collaborative mindset, operational excellence, and accountability in response to environmental challenges.



You Are the Protagonist – 9Box

Leadership assessment process using the 9Box methodology and 360° evaluations, applied to **100% of our managers**. The results enabled the design of Individual Development Plans aimed at strengthening key competencies and strategically closing critical gaps.



Milling Academy

Specialized technical program designed to strengthen knowledge and best practices in milling operations. **20 Employees** from different locations participated in technical training sessions, ensuring the transfer of critical knowledge and expertise.



Pasta Academy

Technical training initiative aimed at deepening specialized competencies in pasta production. **18 employees** participated in this advanced training program, contributing to operational excellence and process quality enhancement.



Driving Collective Leadership - CAD

Program focused on strengthening the Management Team's strategic leadership and adaptive mindset through diagnostics, workshops, and personalized support.



Leader Transition

Program aimed at facilitating the integration of new leaders through diagnostics and structured feedback, strengthening leadership competencies, team alignment, and workplace climate, while contributing to reduced turnover.



Performance Evaluation

We have in place two performance evaluation procedures:

360° Evaluations

Managers

Strategic tool

Used to comprehensively assess leadership competencies through feedback from supervisors, peers, teams, and self-assessments, providing a complete view of performance. The results help identify strengths and improvement opportunities, forming the basis for Individual Development Plans supported by specialized guidance, contributing to leadership strengthening and alignment with organizational objectives.

CAD-2

Employees who report directly to managers, who in turn report to Directors

Structured Cycle

Enables the planning and evaluation of employee performance through SMART objectives, periodic reviews, and calibration processes, ensuring objective assessments aligned with organizational strategy. Developed through the SuccessFactors platform, the process facilitates feedback between leaders and teams, as well as the identification of strengths and improvement opportunities focused on continuous development and future performance enhancement.



Employees Evaluated by Job Category and Gender

Category	# Evaluated Employees	Gender		% Evaluated Employees	
		Male	Female	Men	Women
Managers	31	18	13	58 %	42 %
Middle Management (CAD -2)	66	36	30	55 %	45 %
Total	97	54	43	56 %	44 %

DIVERSITY, EQUITY AND INCLUSION

2.1. Corporate Benefits

GRI
401-2
2-20
202-1
401-3
405-2
402-1

At Moderna Alimentos, we provide a range of benefits aimed at promoting the overall well-being of our employees and supporting a healthy work-life balance.

Nuestros colaboradores son pieza clave de nuestro éxito



Key benefits include:

- ✔ Medical insurance for employees and their immediate family members, fully covered by the company.
- ✔ Life insurance with full coverage for all employees.
- ✔ Dental insurance, a benefit at no additional cost to the private insurance holder.
- ✔ Immunization programs for all employees.
- ✔ Flexible working hours, not applicable to operational staff.
- ✔ Four pre-approved half-day leave permits per semester for personal matters.
- ✔ Every employee is entitled to 15 days of vacation upon completing one year of work; if they have more than five years with the same company, they receive one additional vacation day for each extra year.
- ✔ Parking availability at company facilities.
- ✔ Breastfeeding period and lactation rooms for nursing mothers at all locations.
- ✔ Agreements with daycare centers for the care of children up to five years old.
- ✔ Meal subsidies determined according to monthly compensation levels.
- ✔ Access to marriage leave, maternity leave, and paternity leave in accordance with current legislation.
- ✔ 30 days of adoption leave.
- ✔ Provision of a Supermaxi corporate card, granting employees access to a 30% discount on Moderna Alimentos products.
- ✔ Free provision of uniforms and personal protective equipment.
- ✔ Welcome kits for new employees and interns.
- ✔ Commemorative gifts on special occasions such as birthdays, Labor Day, Mother's Day, and Father's Day.

Well-Being Initiatives

In 2025, following the measurement and perception assessment conducted together with our strategic partner AON, we achieved a “Proactive” level with a score of 53.2%. This result demonstrates the implementation of effective actions, as well as the clear identification of improvement opportunities.

Under our Wellness pillars, we implemented the following initiatives:



1

Physical Well-Being:

We promote the physical well-being of our employees through initiatives that encourage physical activity, team integration, and daily motivation. Through team-building activities and programs such as Club Activate, we foster healthy habits, strengthen collaborative work, and contribute to the prevention of sedentary lifestyles, positively impacting employee health and workplace climate.

2

Financial Well-Being:

We strengthened the financial education of our employees through in-person workshops and the implementation of digital tools. In 2025, 205 employees out of a target audience of 275 participated in financial education workshops, achieving a 90% satisfaction rate. Additionally, we implemented the KAMINA application, whose onboarding and awareness sessions included the participation of 215 employees and achieved an 80% satisfaction rate. The initiative aims to reach 100% enrollment of the target population by 2026, thereby contributing to the financial and personal well-being of our teams.

4

Social Well-Being:

We strengthen the sense of belonging and integration of our employees and their families through initiatives under our Social Pillar, aligned with our corporate values. In 2025, we celebrated Labor Day with the participation of **772 employees** (97% satisfaction), recognized **56 employees** for Years of Service (98% satisfaction), and celebrated Father’s Day with **398 employees** (95% satisfaction). We also engaged employees’ families through our Vacation Workshop Program, which included the participation of **177 children and achieved a 95% satisfaction rate**, reinforcing a participatory and sustainable organizational culture.

3

Emotional Well-Being:

We promoted the emotional well-being of our employees through initiatives focused on mental health and quality of life. In 2025, we held five Well-Being Fairs nationwide, involving **65 suppliers and reaching 778 employees and family members**, achieving a satisfaction score of 4.5/5. These initiatives were complemented by preventive and reactive psychological support services, including seven specialized care sessions, as well as the “Work–Life Balance” workshop, attended by 107 employees and achieving a 90% satisfaction rate. These actions contribute to fostering a more empathetic, healthy, and sustainable workplace environment.

Parental Leave

All our employees are entitled to maternity or paternity leave benefits. In 2025, 24 men and 6 women exercised this right.

Employees on Parental Leave

Employees	Men	Women
Entitled to maternity / paternity leave	24	6
Who returned to work during the reporting period after parental leave ended	24	6
Who returned to work after parental leave and remained employed 12 months after returning	24	6
Return-to-Work and Retention Rate	100 %	100 %



Compensation

GRI
2-21

We ensure compensation management based on objective criteria such as position, performance, and assigned responsibilities. No distinction, exclusion, or preference is made based on gender or any other personal condition.

Across all significant operations, we apply the sector minimum wage established by national regulations. There are no locations without a minimum wage or with local wage variations. In 2025, the sector minimum wage was USD 489 and was applied uniformly across our workforce. Thirty percent of employees receive the sector minimum wage. Of this group, 80% are men and 20% are women, representing 24% men and 6% women of the total workforce, respectively.

No differences were identified in base salary ratios or compensation between women and men within the same job category. We apply equality and non-discrimination policies, ensuring that employees receive equitable compensation according to their position and responsibilities, regardless of gender.



Transition Programs

We understand that separation processes resulting from organizational restructurings occur when we adjust our internal structure to respond to strategic business or operational efficiency needs. Although these changes are not related to individual performance, we recognize the significant impact they may have on people.

In compliance with current labor legislation, we ensure the notification periods and compensation established under applicable regulations. When significant operational changes arise, we communicate them directly, clearly, and in a timely manner to potentially affected individuals, ensuring a transparent and respectful process.

As part of our commitment to responsible transitions, we work with a specialized external labor reintegration provider. Through this partner, we offer employees, free of charge, an employability support package that includes:

- ✓ Strategic LinkedIn optimization.
- ✓ Résumé development.
- ✓ Identification and strengthening skills.
- ✓ Interview preparation.
- ✓ Personalized advisory services with professional profile feedback.

This support aims to facilitate career transitions and strengthen opportunities for reintegration into the labor market.

Additionally, in cases requiring more specialized support, we provide outplacement services tailored to each individual's profile and situation, promoting effective job relocation and a smoother professional transition.

2.2. Diversity, Equity, and Inclusion Program

GRI 406-1

During 2025, we strengthened our commitment to diversity, equity, and inclusion through four strategic pillars that reinforce a safe, inclusive, and sustainable organizational culture:



1

Governance and regulatory documentation

We strengthened our legal framework and internal procedures through the update of the Protocol for the Prevention and Eradication of Discrimination, Violence, and Workplace Harassment; the development of the first draft of the Diversity, Equity and Inclusion (DEI) Procedure; and the update of the Equality Plan, incorporating new equity goals and metrics for the next cycle.

2

Training and development

We invested in knowledge as a driver of cultural transformation by implementing a DEI platform that provided 40 hours of training for all employees. Additionally, in partnership with the Ministry of Labor, the following training sessions were conducted:

- ✓ **Equity and Inclusion Rights in the Workplace.**
Format: hybrid
Participants: 270 people
- ✓ **Regulatory Framework with a Gender Perspective.**
Format: hybrid
Participants: 238 people
- ✓ **Access to Employment and Youth Empowerment.**
Format: hybrid
Participants: 268 people
- ✓ **Child Labor and Adolescent Work.**
Format: hybrid
Participants: 60 people



3

Awareness

We promoted dialogue spaces led by internal and external experts, prioritizing mental health, new masculinities, and female leadership. These actions were complemented by awareness campaigns during key commemorative dates, addressing topics related to gender, diversity, disability, and culture, strengthening visibility and respect for diversity.

4

Strategic Partnerships

We strengthened our impact through active participation in the United Nations Global Compact and the WEP, aligning our actions with the Sustainable Development Goals.



OCCUPATIONAL HEALTH AND SAFETY

3.1. Workplace Safety

GRI
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403-2
403-3
403-4
403-5

We operate under a preventive and structured Occupational Health and Safety (OHS) approach applicable across all our facilities and operational sites.

Our management framework is implemented through the Health, Safety, and Environment (HSE) Improvement Plan, which integrates:

- ✓ Critical safety controls
- ✓ Fatality risk management
- ✓ Visible safety leadership
- ✓ Contractor management
- ✓ Mandatory use of Personal Protective Equipment (PPE).

We operate in compliance with current national regulations and under a principle of continuous improvement. In addition, we have received recognition through the “Actívate y Vive” (Activate and Live) Program from the Ministry of Public Health, which supports our commitment to comprehensive well-being.

We apply systematic processes for hazard identification and risk assessment across all our workplaces. This includes:

- ✓ Periodic inspections
- ✓ Operational risk and critical task assessments
- ✓ Incident and accident investigations
- ✓ Monitoring of potential occupational illnesses.

All accidents are investigated to determine root causes and establish corrective actions aimed at preventing recurrence. We also maintain occupational health surveillance services that include medical evaluations and monitoring of employees' fitness for work.

For high-risk tasks, we require:

Valid medical clearance certifying appropriate physical conditions.

Prior specialized technical training delivered by certified experts.





In 2025, we strengthened training related to legal compliance and high-risk work activities in partnership with MC2, a company recognized by the Ministry of Labor. Training programs included practical evaluations and knowledge assessments to ensure technical competence and effective prevention.

Our preventive management approach is further reinforced through the Occupational Health and Safety Committee, composed of five subcommittees and two delegates, which promote regulatory compliance, review of the Internal Safety and Hygiene Regulations, and continuous improvement. Their responsibilities include periodic inspections, risk identification, review of accident and occupational illness reports, and the implementation of prevention campaigns through monthly or bi-monthly meetings across different workplaces.

3.2. Occupational Health

GRI
403-6
403-7
403-8
403-9
403-10

During 2025, we strengthened our commitment to the health and overall well-being of our employees through a preventive and evidence-based approach.

We implemented a psychosocial risk survey led by the Occupational Health area and complemented it with a well-being survey conducted by an external provider. The results were integrated into our workplace climate analysis, enabling us to design and implement targeted action plans aligned with the real needs of our people.

We also maintain a **nationwide self-insurance scheme** supported by specialized healthcare providers across all provinces of the country, ensuring timely and continuous medical care.

This model is complemented by preventive health programs that include:

- ✓ Ergonomic assessments
- ✓ Physiotherapy programs
- ✓ Periodic occupational medical examinations
- ✓ Health surveillance based on job-specific identified risks.

These initiatives go beyond a reactive approach and actively promote prevention, physical well-being, and mental health among our employees.

Although we do not directly manage the occupational health and safety practices of our suppliers, we promote compliance with labor and safety standards through evaluation mechanisms across our value chain.

We require compliance with Occupational Health and Safety requirements through social audits such as **SMETA (Sedex Members Ethical Trade Audit)**, which assess labor conditions, health and safety, business ethics, and regulatory compliance.



100%

of our **765 employees** are covered by our Occupational Health and Safety Management System.

During 2025 we recorded:

1,912,997

work hours

28

workplace accidents

486

lost workdays

44.9

severity rate

2.6

frequency rate

17

risk rate

During 2025, we recorded a total of 28 workplace accidents, of which 13 were in itinere accidents, 14 occurred during working hours, and one occurred during a business assignment. Occupational health and safety indicators showed an approximately 50% reduction in the risk rate compared to the previous year, reflecting the effectiveness of the preventive measures implemented, the strengthening of operational controls, and the consolidation of a safety culture focused on prevention and employee well-being.

COMMUNITY ENGAGEMENT

4.1. Social Investment Programs

GRI
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413-2
13.9
13.22

We contribute to the sustainable development of the communities where we operate by promoting participation and shared value creation.

We continuously monitor our social impacts and, during the reporting period, did not identify any significant negative impacts resulting from our operations. Our initiatives incorporate sustainability criteria aimed at generating positive, long-term impact..





We contribute to the social and educational development of the communities where we operate through the Ñukata Kuyay Community Center, a safe and fully equipped space dedicated to the recreational, artistic, academic, and technical development of children and youth, aimed at strengthening their cognitive, emotional, and social development. Since its opening, the Center has directly benefited 2,064 children and youth, consolidating its position as a community benchmark for educational and social support.

During the reporting period, 132 students regularly attended extracurricular classes in disciplines such as Jiu Jitsu, Arts and Expression, Rhythm and Melody, and Digital Exploration; and 105 children and young people participated in vacation courses that included karate, ballet, painting, and cooking workshops. Additionally, more than 100 parents participated in parenting schools and educational events, strengthening parenting practices and family support.

The Center's impact is reflected in:

2,080

hours of classes delivered

8,882

meals served

118

hours of teacher training

2,064

children and youth benefited

298

hours of psychological support provided to children, youth, and their families

5,211

hours of facilities by beneficiaries and public and private institutions. These results demonstrate the Center's positive impact, openness to the community, and contribution to sustainable local development.

10

hours of Parent School training sessions

10,475

visitors recorded

Ñukata Kuyay Ponquetón

At Moderna Alimentos, we continuously demonstrate that what we do goes beyond delivering quality products to Ecuadorian households. Through our Panes Moderna brand, **we launched a very special limited edition product: the Ñukata Kuyay Ponquetón, developed together with the Ñukata Kuyay Community Center, a space where we foster the development, creativity, and dreams of children.**

What makes this Ponquetón unique is not only its flavor, but also its packaging, designed by young artist Jenifer Ortiz, a student of the Center, who captured hope, community, and joy in her artwork - a true example of how art and social causes can come together in a single product.

This Ponquetón not only brings sweetness to consumers' tables, but also supports dreams, connects stories, and reflects our genuine commitment to the community.



PROGRAMA amanecer.es

We promote the Amaneceres Program, a pioneering collaborative initiative that brings together multiple companies - including organizations from the same sector - with the aim of generating sustainable social impact in the province of Manabí.

The program is implemented in the Eloy Alfaro parish, Montecristi canton, and focuses on **preventing chronic child malnutrition and adolescent pregnancy**. Within the nutrition component, we provide continuous **support to more than 60 mothers**, ensuring prenatal, pediatric, and nutritional follow-up, complemented by monthly nutritional counseling workshops and the delivery of food kits.

Additionally, the adolescent pregnancy prevention component reaches more than 350 young people from public educational institutions through the Learning Circles methodology.

The Amaneceres Program will benefit:

742 people directly **3,918** people indirectly



Including expectant mothers, infants, adolescents, public officials, and community members.

This initiative is implemented with the support of REDNI - Red para la Nutrición Infantil (Network for Child Nutrition) and DYA - Desarrollo y Autogestión, our specialized strategic partners, which provide technical support for the eradication of chronic child malnutrition and the strengthening of evidence-based interventions.

“El Litro Invisible” (The Invisible Liter) Campaign

We launched the “**Invisible Liter**” solidarity campaign together with our Deliavena YA brand, combining the commercial strength of YA with a social purpose: **feeding thousands of Ecuadorian families and contributing to the fight against child malnutrition in the country**. Through this initiative, for every 200 g package of Deliavena YA purchased, we donated one liter of colada to the food banks of Quito and Guayaquil.

The campaign was carried out in partnership with the Quito Food Bank and Diakonía in Guayaquil, allowing consumers to participate directly through product purchases. This initiative reinforces our commitment to nutrition, shared social responsibility, and collaboration with strategic partners, generating tangible positive impact in the country’s most vulnerable communities.

Goal:

Deliver
+30,000
liters of nutritious food

Benefiting
+20,000
vulnerable children



A Through the “**Mil días de vida**” (One Thousand Days of Life) project led by the Banco de Alimentos Quito (Quito Food Bank), focused on preventing chronic child malnutrition in southern Quito and operating under a 150% tax deductibility scheme, we donated 9,600 kg of YA oats for nutritional kits benefiting 200 expectant mothers. The initiative represented an investment of USD 25,400 in products and generated tax savings of USD 9,540.

In the area of social innovation, we promoted “**Un Click para Alimentar**” (One Click to Feed), investing USD 10,000 in the development of digital fundraising solutions through a hackathon involving 80 participants, from which the “Dona Fácil” (Easy Donate) project emerged as the winning initiative.

Regarding **food donations**, together with Corporación Favorita and the Quito Food Bank, we delivered 285,200 kg of short-dated products, benefiting 53,605 people. Additionally, from the Quito Plant, we donated 115,166 kg of bread, reaching 459,608 beneficiaries; and from the Guayaquil Distribution Center, 4,627 kg were delivered, benefiting 18,468 people.

We also carried out occasional donations to five foundations totaling 275 kg of food, benefiting 1,100 people. Likewise, through donations to local Food

Banks, we delivered 12,018 kg of food, reaching 44,410 beneficiaries.

During the Christmas season, we distributed 4,684 Panettone units under the Tipo B and Flor de Oro brands, benefiting 49 social organizations.

All these actions allowed us in 2025 to:

Donate

417,286 kg
of product

Benefit

577,191
people in vulnerable
situations.





As part of the **Cultiva Program**, we participated in public-private collaboration spaces aimed at strengthening Ecuador's national wheat sector.

In 2025, we participated in the launch of the YURAK wheat variety, joining the steering committee alongside the Ministry of Agriculture, Livestock, and Fisheries (MAGP) and sector authorities, contributing to the development of national production.

We also promoted the program's objectives through an informational booth that reached more than 300 farmers, encouraging good agricultural practices and the use of registered seed varieties.

That same year, we achieved a major milestone through the delivery of registered seed, coordinated with Dr. Estuardo León, the National Institute for Agricultural Research, and the Ministry of Agriculture, Livestock, and Fisheries (MAGP), strengthening traceability, quality, and productivity, while also conducting field technical visits to support farmers.

1,117

hectares aquired, equivalent to 36% of Ecuador's wheat production, consolidating our position as a relevant player in strengthening the national agricultural value chain.

45,000

of registered seed delivered, equivalent to USD 39,600.

1,786.36

tons of domestically sourced wheat purchased, worth more than USD 1 million, benefiting 177 farmers.

These actions reinforce our role as strategic allies of Ecuadorian agriculture and our contribution to a more sustainable and inclusive agricultural production model.



Community Workshops

We conducted three bakery and pastry workshops aimed at women from local communities, providing practical knowledge that contributes to strengthening productive skills and fostering entrepreneurship and income-generation opportunities:

Bakery and Pastry Course

30 women

from the Fundación Kiwanis.

Pastry Course

20 women

from the Montecristi Municipal Board

Additionally, we carried out a Vocational Guidance workshop for youth, aimed at encouraging educational continuity and professional development. In this initiative, employees from our Manta Plant participated as speakers, sharing their personal and professional experiences and inspiring 22 students from schools in Manta to envision their academic future, pursue university studies, and build professional careers with greater opportunities.

Talent of the Future

In 2025, we strengthened our connection with academia through 16 university technical visits to our plants, bringing students closer to our operational processes and practices. We also participated in ten academic lectures together with company leaders, promoting knowledge exchange in business management and innovation. Through these actions, we reinforced our positioning as a benchmark company and reaffirmed our commitment to talent development and the education of future professionals.



16

university technical visits to our plants

10

academic lectures together with company leaders



4.2 Local Economic Inclusion

GRI
202-2
203-2
3.20
13.22

We promote the sustainable development of the communities where we operate through initiatives that strengthen local economies and contribute to social well-being.

Our hiring practices prioritize local talent, reflected in the fact that:



576

of our 765 employees nationwide belong to local communities, representing 75% of our workforce.

During 2025, through the Local Tax Collection System, we contributed USD 210,590.45 to the Decentralized Autonomous Governments (GADs) in the localities where we operate.

Commercial Credits

At Moderna Alimentos, supporting small businesses remains a priority. We have therefore consolidated a financing model designed to strengthen neighborhood stores, mini-markets, and bakeries through credit alternatives tailored to their daily dynamics and operational challenges.

Through this model, we seek to help more businesses sustain and expand their markets by facilitating access to resources and promoting more efficient management.

Among the main benefits offered are:

- ✓ Interest-free financing, eliminating one of the main barriers to working capital access,
- ✓ Repayment terms aligned with cash flow cycles, providing greater financial organization and stability,
- ✓ Operational continuity, preventing stock shortages and ensuring continuous response to demand,
- ✓ Agile credit evaluations aligned with the realities of the segment,
- ✓ Opportunities for businesses that traditionally do not qualify within the formal financial system, and
- ✓ Flexible conditions and additional benefits, such as early payment discounts and volume-based incentives.

During 2025, we granted commercial credits to 4,173 traditional channel customers and bakeries for a total of USD 91.2 million, representing a 10% increase in the number of credits granted compared to 2024. This reflects how financial inclusion strengthens small businesses and contributes to local economic development.



4.3. Community Relations

GRI
2-25
2-26
411-1
13.13
13.14

At Moderna Alimentos, we conduct our operations with respect for land rights and the natural resources of neighboring communities.

To date, we have not recorded incidents related to this matter, demonstrating our commitment to responsible coexistence and respect for the surrounding environment.

We proactively manage our community relations by implementing mechanisms that allow us to listen to, address, and respond to concerns raised by communities within our areas of influence.

We maintain an internal Public Affairs policy that promotes transparency, open communication, and timely attention to suggestions, complaints, and claims, while keeping communities informed about potential operational changes.

These actions are complemented by engagement initiatives that encourage community participation and strengthen grievance mechanisms through ongoing dialogue, environmental training, responsiveness to suggestions, and the implementation of social programs aligned with local priorities.

During 2025, we addressed **five community requests** in Cayambe, Cajabamba, Manta, and Quito. These requests were related to **urban planning, safety, communication, and stakeholder engagement** matters, and were received through channels such as telephone lines, the SOS Moderna platform, email communications, and in-person meetings.



GRI AND SASB CONTENT INDEX

Moderna Alimentos has prepared this Sustainability Report in accordance with the GRI and SASB Standards for the period from January 1 to December 31, 2025.

Section	Content	Descripción	Omission	Page (s)
GRI 1: Foundation 2021				
GRI 2: General disclosures 2021				
	GRI 2-1	Organizational details	-	8
	GRI 2-2	Entities included in the organization's sustainability reporting	-	3
	GRI 2-3	Reporting period, frequency and contact point	-	3
	GRI 2-4	Restatements of information	-	3
	GRI 2-5	External assurance	This document has not been subject to external assurance or any audit process	3
	GRI 2-6	Activities, value chain and other business relationships	-	9, 62, 67
	GRI 2-7	Employees	-	89
	GRI 2-8	Workers who are not employees	-	89
	GRI 2-9	Governance structure and composition	-	89
	GRI 2-10	Nomination and selection of the highest governance body	-	29, 31, 32
	GRI 2-11	Chair of the highest governance body	-	28
	GRI 2-12	Role of the highest governance body in overseeing the management of impacts	-	28
	GRI 2-13	Delegation of responsibility for managing impacts	-	28
	GRI 2-14	Role of the highest governance body in sustainability reporting	-	3, 28



Section	Content	Descripción	Omission	Page (s)
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	GRI 2-15	Conflicts of interest	-	38
	GRI 2-16	Communication of critical concerns	-	92
	GRI 2-17	Collective knowledge of the highest governance body	-	29
	GRI 2-18	Evaluation of the performance of the highest governance body	-	29
	GRI 2-19	Remuneration policies	-	28
	GRI 2-20	Process to determine remuneration	-	33
	GRI 2-21	Annual total compensation ratio	-	99
	GRI 2-22	Statement on sustainable development strategy	-	5
	GRI 2-23	Policy commitments	-	15, 36, 50, 51
	GRI 2-24	Embedding policy commitments	-	15, 36, 50, 51
	GRI 2-25	Processes to remediate negative impacts	-	68, 92, 113
	GRI 2-26	Mechanisms for seeking advice and raising concerns	-	68, 92, 113
	GRI 2-27	Compliance with laws and regulations	-	38
	GRI 2-28	Membership associations	-	22
	GRI 2-29	Approach to stakeholder engagement	-	18
	GRI 2-30	Collective bargaining agreements	-	92
GRI 3: Material topics 2021				
	GRI 3-1	Process to determine material topics	-	19
	GRI 3-2	List of material topics	-	19
	GRI 3-3	Management of material topics	-	Se contesta a lo largo del informe



Material Topic	GRI Standard	Content	Description	Omission	Page (s)
Business Conduct	GRI 201: Economic Performance 2016	GRI 201-1	Direct economic value generated and distributed		37
		GRI 201-4	Financial assistance received from government		38
	GRI 203: Indirect Economic Impacts 2016	GRI 203-1	Infrastructure investments and services supported		12, 37
	GRI 204: Procurement Practices 2016	GRI 204-1	Proportion of spending on local suppliers		40
	GRI 205: Anti-corruption 2016	GRI 205-1	Operations assessed for risks related to corruption		38
		GRI 205-3	Confirmed incidents of corruption and actions taken		38
	GRI 206: Anti-competitive Behavior 2016	GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		38
	GRI 415: Public Policy 2016	GRI 415-1	Political contributions		38
	GRI 406: Non-discrimination 2016	GRI 406-1	Incidents of discrimination and corrective actions taken		39
	GRI 407: Freedom of Association and Collective Bargaining 2016	GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		39
GRI 408: Child Labor 2016	GRI 408-1	Operations and suppliers at significant risk for incidents of child labor		39	
GRI 409: Forced or Compulsory Labor 2016	GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		39	
Carbon Footprint Management	GRI 102: Climate Change 2025	GRI 102-1	Transition plan for climate change mitigation		52
		GRI 102-2	Climate change adaptation plan		52
		GRI 102-4	GHG emissions reduction targets and progress		52
		GRI 102-5	Scope 1 GHG emissions		53
		GRI 102-6	Scope 2 GHG emissions		54
		GRI 102-8	GHG emissions intensity		54



Material Topic	GRI Standard	Content	Description	Omission	Page (s)
Carbon Footprint Management	GRI 102: Climate Change 2025	GRI 102-9	GHG removals in the value chain		55
		GRI 102-10	Carbon credits		59
	GRI 103: Energy 2025	GRI 103-1	Energy policies and commitments		56
		GRI 103-2	Energy consumption and self-generation within the organization		55
		GRI 103-4	Energy intensity		58
		GRI 103-5	Reduction in energy consumption The organization		56
Environmental Management	GRI 303: Water and Effluents 2018	GRI 303-1	Interactions with water as a shared resource		48
		GRI 303-2	Management of water discharge-related impacts		48
		GRI 303-3	Water withdrawal		48
		GRI 303-4	Water discharge		48
		GRI 303-5	Water discharge		48
	GRI 306: Waste 2020	GRI 306-1	Waste generation and significant waste-related impacts		49
		GRI 306-2	Management of significant waste-related impacts		49
		GRI 306-3	Waste generated		49
		GRI 306-4	Waste diverted from disposal		49
		GRI 306-5	Waste directed to disposal		49
GRI 301: Materials 2016	GRI 301-1	Materials used by weight or volume		45	
	GRI 301-2	Recycled input materials used		46	
	GRI 301-3	Reclaimed products and their packaging materials		46, 47	



Material Topic	GRI Standard	Content	Description	Omission	Page (s)
Occupational Health, Safety and Well-being	GRI 401: Employment 2016	GRI 401-1	New employee hires and employee turnover		91
		GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees		97
		GRI 401-3	Parental leave		97
	GRI 402: Labor/Management Relations 2016	GRI 402-1	Minimum notice periods regarding operational changes		97
		GRI 404-1	Average hours of training per year per employee		93
	GRI 404: Training and Education 2016	GRI 404-2	Programs for upgrading employee skills and transition assistance programs		93
		GRI 404-3	Percentage of employees receiving regular performance and career development reviews		93
		GRI 405-1	Diversity of governance bodies and employees		89
	GRI 405: Diversity and Equal Opportunity 2016	GRI 405-2	Ratio of basic salary and remuneration of women to men		97
		GRI 403: Occupational Health and Safety 2018	GRI 403-1	Occupational health and safety management system	
	GRI 403-2		Hazard identification, risk assessment, and incident investigation		103
	GRI 403-3		Occupational health services		103
	GRI 403-4		Worker participation, consultation, and communication on occupational health and safety		103
	GRI 403-5		Worker training on occupational health and safety		103
	GRI 403-6		Promotion of worker health		104
	GRI 403-7		Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		104
	GRI 403-8		Workers covered by an occupational health and safety management system		104
	GRI 403-9		Work-related injuries		104
	GRI 403-10		Work-related ill health		104



Material Topic	GRI Standard	Content	Description	Omission	Page (s)
Community Engagement	GRI 202: Presencia en el mercado 2016	GRI 202-2	Proportion of senior management hired from the local community		89
	GRI 203: Consecuencias económicas indirectas 2016	GRI 203-2	Significant indirect economic impacts		114
	GRI 411: Rights of Indigenous Peoples 2016	GRI 411-1	Incidents of violations involving rights of indigenous peoples		114
	GRI 413: Local Communities 2016	GRI 413-1	Operations with local community engagement, impact assessments, and development programs		108
		GRI 413-2	Operations with significant actual and potential negative impacts on local communities		108
Food Quality and Safety	GRI 416: Customer Health and Safety 2016	GRI 416-1	Assessment of the health and safety impacts of product and service categories		76, 77, 78
		GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		76, 77, 78
	GRI 417: Marketing and Labeling 2016	GRI 417-1	Requirements for product and service information and labeling		83
		GRI 417-2	Incidents of non-compliance concerning product and service information and labeling		83
		GRI 417-3	Incidents of non-compliance concerning marketing communications		83
Material Topic	GRI Sector Standard	Content	Description	Omission	Page (s)
Community Engagement	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	GRI 13.9	Food security		106
		GRI 13.13	Land and resource rights		113
		GRI 13.14	Rights of indigenous peoples		113
		GRI 13.22	Economic inclusion		106, 112
Occupational Health, Safety and Well-being		GRI 13.20	Employment practices		112



Standard	SASB topic	Code	Description of the accounting metric or activity metric	Omission	Page (s)
Processed Foods Industry	Energy Management	FB-PF-130a.1	Total energy consumed, percentage grid electricity, percentage renewable		56
	Water Management	FB-PF-140a.1	Total water withdrawn, total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress		48
	Food Safety	FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit non-conformance rate and associated corrective action rate for (a) major and (b) minor non-conformances		76
		FB-PF-250a.2	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program		73
		FB-PF-250a.3	Total number of notices of food safety violation received, percentage corrected		76
		FB-PF-250a.4	Number of recalls issued and total amount of food product recalled		76
	Health & Nutrition	FB-PF-260a.1	Revenue from products labeled and/or marketed to promote health and nutrition attributes		79
		FB-PF-260a.2	Revenue from products labeled and/or marketed to promote health and nutrition attributes		79
	Product Labeling & Marketing	FB-PF-270a.1	Percentage of advertising impressions made on children and made on children promoting products that meet dietary guidelines		85
		FB-PF-270a.2	Revenue from products labeled as containing genetically modified organisms (GMOs) and non-GMO		79
		FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes		83
		FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices		83



Standard	SASB topic	Code	Description of the accounting metric or activity metric	Omission	Page (s)
Processed Foods Industry	Packaging Lifecycle Management	FB-PF-410a.1	Total weight of packaging, percentage made from recycled and/or renewable materials, and percentage that is recyclable, reusable, and/or compostable		45
		FB-PF-410a.2	Percentage of food ingredients sourced that are certified to third-party environmental and/or social standards, and percentages by standard		45
	Environmental & Social Impacts of Ingredient Supply Chain	FBPF430a.1	Percentage of food ingredients sourced that are certified to third-party environmental and/or social standards, and percentages by standard		42
		FBPF430a.2	Suppliers' social and environmental responsibility audit non-conformance rate and associated corrective action rate for (a) major and (b) minor non-conformances		42
	Ingredient Sourcing	FBPF440a.1	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress		70
		FBPF440a.2	List of priority food ingredients and discussion of sourcing risks due to environmental and social considerations		70
	Activity metrics	FB-PF-000.A	Weight of products sold		45
		FB-PF-000.B	Number of production facilities		9



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