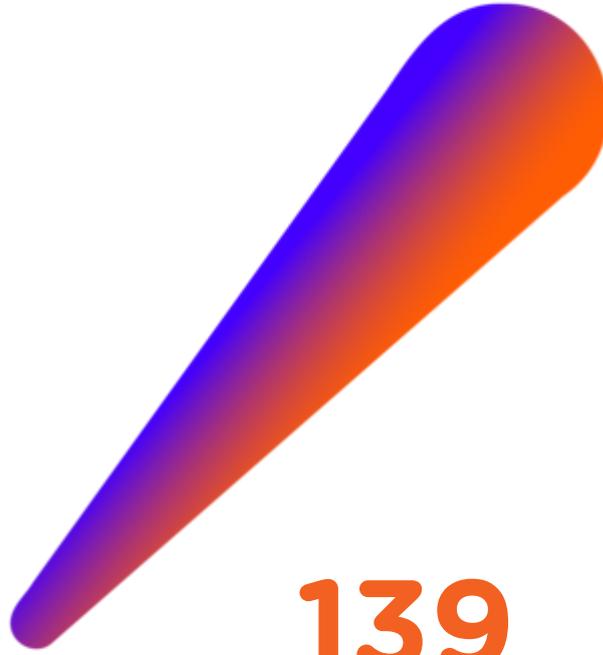


Change today to protect tomorrow

**Consolidated non financial information
statement and sustainability information
2025**

Logista

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General information



ESRS 2. General disclosures

This document contains the Consolidated Non-Financial Information Statement and Sustainability Information of Logista Integral, S.A and its subsidiaries, corresponding to fiscal year 2025 (from October 1st, 2024 to September 30th, 2025). Its purpose is to provide a clear and transparent view of how the Company structures and presents information relating to the environmental, social and governance (ESG) aspects of its activity.

This document has been prepared to comply with the requirements set out in Law 11/2018, of December 28th, on non-financial information and diversity, as well as Law 5/2021, of April 12th, which amends Royal Legislative Decree 1/2010, of July 2nd, approving the Corporate Enterprises Act (in Spanish, Ley de Sociedades de Capital), and in accordance with the European Sustainability Reporting Standards (ESRS), adopted by the European Union through the Commission Delegated Regulation (EU) 2023/2772 of July 31st 2023, which supplements Directive 2013/34/EU (CSRD) as regards sustainability reporting.

Although the CSRD had not yet been transposed into Spanish law at the fiscal year-end date, Logista voluntarily presents its Consolidated Non-Financial Information Statement and Sustainability Information in the official format, aligned with CSRD and ESRS requirements and in compliance with Law 11/2018, following recommendations from the Spanish National Securities Market Commission (CNMV by its Spanish abbreviation) and the Accounting and Auditing Institute (the ICAC by its Spanish abbreviation).

Throughout the report, comparative information for fiscal year 2024 is included for the content required by Law 11/2018, even in cases where it is not directly comparable due to changes in presentation, breakdown or calculation methodology with respect to ESRS disclosure requirements. In addition, [Appendix I Additional Indicators Law 11/2018](#) includes those contents required by the law that are not covered by the ESRS.

The Consolidated Non-Financial Information Statement and Sustainability Information 2025 of Logista has been prepared to reflect Logista's sustainability management results. This declaration is the result of extensive research, data analysis and stakeholder engagement, and offers a panoramic view of our sustainability initiatives and Logista's impacts. It serves as a testament to the Company's dedication to fostering transparency and accountability in its operations and across our value chain.

In 2025, Logista continues to consolidate its position as a benchmark in distribution and logistics services in Europe. The Company maintains a trajectory of growth driven by its diversification and internationalization strategy, which strengthens its presence in new markets and sectors.

The Company's current results reflect the strength of the business model, with constant progress in sustainability, corporate governance and social responsibility. Logista continues to advance in the implementation of its strategic sustainability plan 2024-2026, with ambitious environmental, social and governance (ESG) objectives, aligned with the highest European standards.

This report presents the main milestones achieved during the last fiscal year, as well as strategic advances that allow Logista to continue generating value for its shareholders and stakeholders, maintaining its leadership in the markets in which it operates.

Basis for preparation

BP-1: General basis for preparation of the sustainability statement

Basis for preparing the sustainability report

(*ESRS 2-BP-1-5-(a)) & (*ESRS 2-BP-1-5-(b)-(i), (ii))

The 2025 report has been prepared on a global basis, aligned with the corporate scope of Logista's consolidated financial statements. Unless otherwise indicated, all references to "Logista" in this report should be understood as referring to Logista as a whole, i.e., all companies within the scope of consolidation of Logista's financial statements. Likewise, none of the subsidiaries included in that perimeter are exempt from the obligation to present individual or consolidated sustainability information. For more information on the corporate perimeter covered by this report, see note 5 of the Consolidated Annual Accounts.

Value chain coverage

(*ESRS 2-BP-1-5-(c))

The sustainability report covers both the upstream and downstream phases of the value chain to the extent they significantly influence the impacts, risks and opportunities identified in the double materiality analysis. For more information on the value chain, see section [SBM-1: Strategy, business model and value chain](#).

Omission of information

(*ESRS 2-BP-1-5-(d))

With regard to specific information on intellectual property, know-how or innovation results, Logista has not omitted any element in this document. Any possible omissions are specified in the corresponding chapters of this report.

Use of the disclosure exemption

(*ESRS 2-BP-1-5-(e))

Logista is not in a situation that would justify the application of the exemption relating to imminent events or ongoing negotiations, as provided for in articles 19a(3) and 29a(3) of the CSRD.

BP-2: Disclosures in relation to specific circumstances

Time horizons

(*ESRS 2-BP-2-9-(a), (b))

For the preparation of this report, the time horizons defined in ESRS 1 have been considered:

- Short term: up to 1 year
- Medium term: between 1 and 5 years
- Long term: more than 5 years

Where different time horizons are applied, these will be clearly indicated, as in the climate risk scenario analysis.

Sources of estimation, value chain and uncertainty

(*ESRS 2-BP-2-10-(a), (b), (c), (d) & ESRS 2-BP-2-11-(a), (b)-(i), (ii))

Logista is committed to reporting its data as rigorously and precisely as possible, prioritizing primary data obtained directly from its activities and, where possible, across its value chain. Nevertheless, in certain specific cases, estimates are used. These instances are duly indicated in the corresponding sections of the report ([E1 Climate change](#), [E5 Resource use and circular economy](#) and [S1 Own workforce](#)). The assumptions, approaches and judgments applied are also detailed in those sections.

Changes in the preparation or presentation of sustainability information

(*ESRS 2-BP-2-13-(a), (b), (c))

The sustainability information in this report has been adapted to comply with Law 11/2018 and, on a voluntary basis, with CSRD principles, in line with recommendations issued by the CNMV and ICAC.

Due to the exceptional nature of the regulatory context, the deadlines imposed by the European Union and the complexity associated with adapting data collection and consolidation processes, changes have been introduced in certain calculation criteria or presentation formats versus the previous fiscal year. These changes are explained in detail in the relevant sections.

Any differences between prior-period figures and current figures will be indicated and justified in the relevant section. Comparative information will be included where possible; in cases where no comparable information exists, this will be explicitly noted. Likewise, where previously published data have been updated, the nature of such changes will be explained in the relevant sections.

Information on prior-period errors

(*ESRS 2-BP-2-14-(a), (b), (c))

As this is the first year of reporting under the ESRS, it is not applicable to provide information on prior-period errors. Nevertheless, indicators established under Law 11/2018 have been reported in previous years. If any error is detected in the information presented, it will be duly indicated in the relevant section via a footnote.

Information arising from other legislation or generally accepted pronouncements on sustainability reporting

(*ESRS 2-BP-2-15)

As indicated above, this report has been prepared in accordance with CSRD requirements and the ESRS. It also complies with obligations under Law 11/2018 for aspects not covered by the ESRS.

In addition, Logista meets the reporting requirements established by Regulation (EU) 2020/852 of the European Parliament and of the Council of June, 18th, 2020 (the EU Taxonomy). Its first and third delegated acts require disclosure of the extent to which company activities are associated with environmentally sustainable economic activities, and a second delegated act sets out content and presentation specifications, key reference indicators and their calculation methodology. See the Environmental information chapter, specifically the section on the [EU Taxonomy](#).

Incorporation by reference

(*ESRS 2-BP-2-16)

This report includes cross-references to other Logista documents that provide greater depth on specific data points required by the ESRS.

Use of phased-in provisions under Appendix C of ESRS 1

(*ESRS 2-BP-2-17-(a), (b), (c), (d), (e))

As described in the following sections, Logista is working to improve the quantification of expected financial effects and avails itself of the transitional provision in ESRS 1-10 regarding the timeframe for reporting this information in future years. Additionally, under ESRS 1-10.3, Logista adopts the transitional provision on non-disclosure of comparative information in the first year of preparing its sustainability report under the ESRS. Nevertheless, comparative information is included whenever an indicator is maintained versus prior years or the data is available.

Verification of parameters by external bodies

(ESRS 2 MDR-M 77 b)

Throughout this report, Logista states that, in cases where the measurement of the metric has been validated by an external body other than the provider responsible for the verification of this report, such validation has been explicitly indicated.

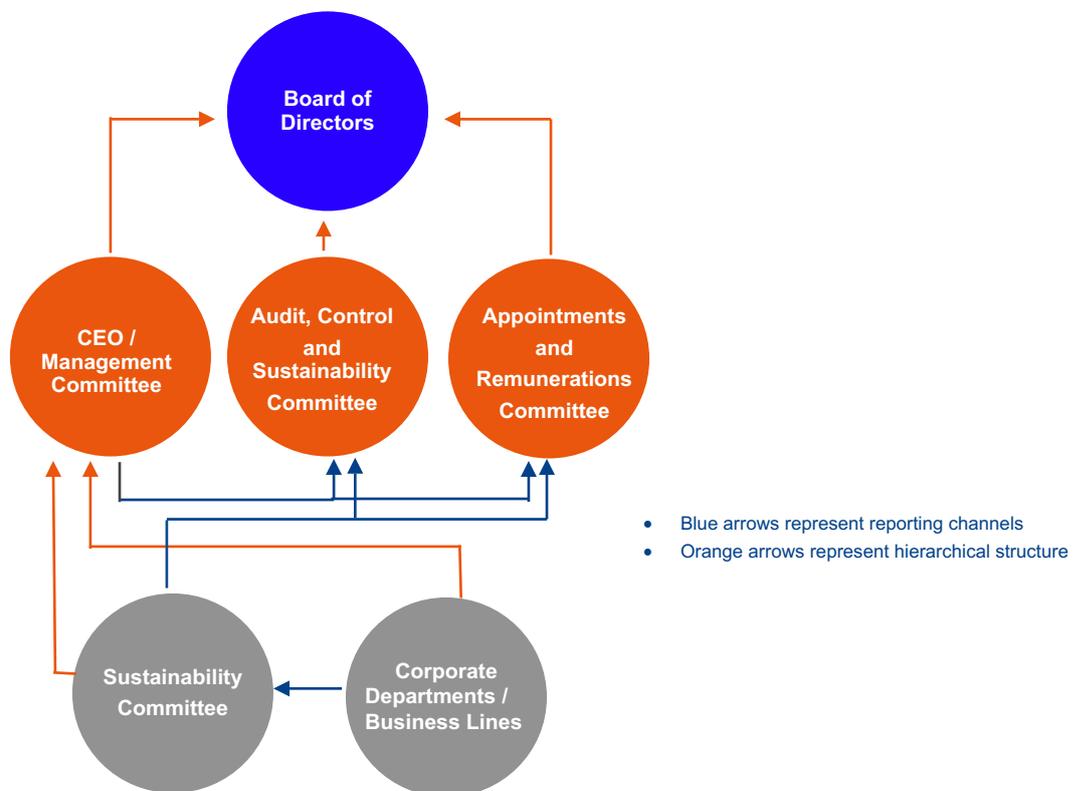
Governance

GOV-1: The role of the administrative, management and supervisory bodies

(*ESRS 2-GOV-1-22-(a) & (c)-(i) & ESRS 2 GOV-1-23-(a)-(b)) 21 (c)

Logista considers that having a robust governance system is a fundamental pillar of its commitment to sustainability. This approach not only aims to generate long-term value and profitability for shareholders, but also to actively contribute to building an economic model based on social commitment, responsible growth and sustainable investment. Within Logista’s sustainability policy, a strategic sustainability plan 2024-2026 has been defined, enabling the management of impacts, risks and opportunities in environmental, social and governance matters and identifying specific objectives and actions for the Company in these areas.

The integrity of Logista’s governance system is ensured through coordination across its different hierarchical levels and through a corporate governance framework based on transparency, efficiency and accountability, in line with standards and recommendations for good governance. It is supported by reporting systems that enable appropriate oversight and integrity in managing sustainability impacts, risks and opportunities.

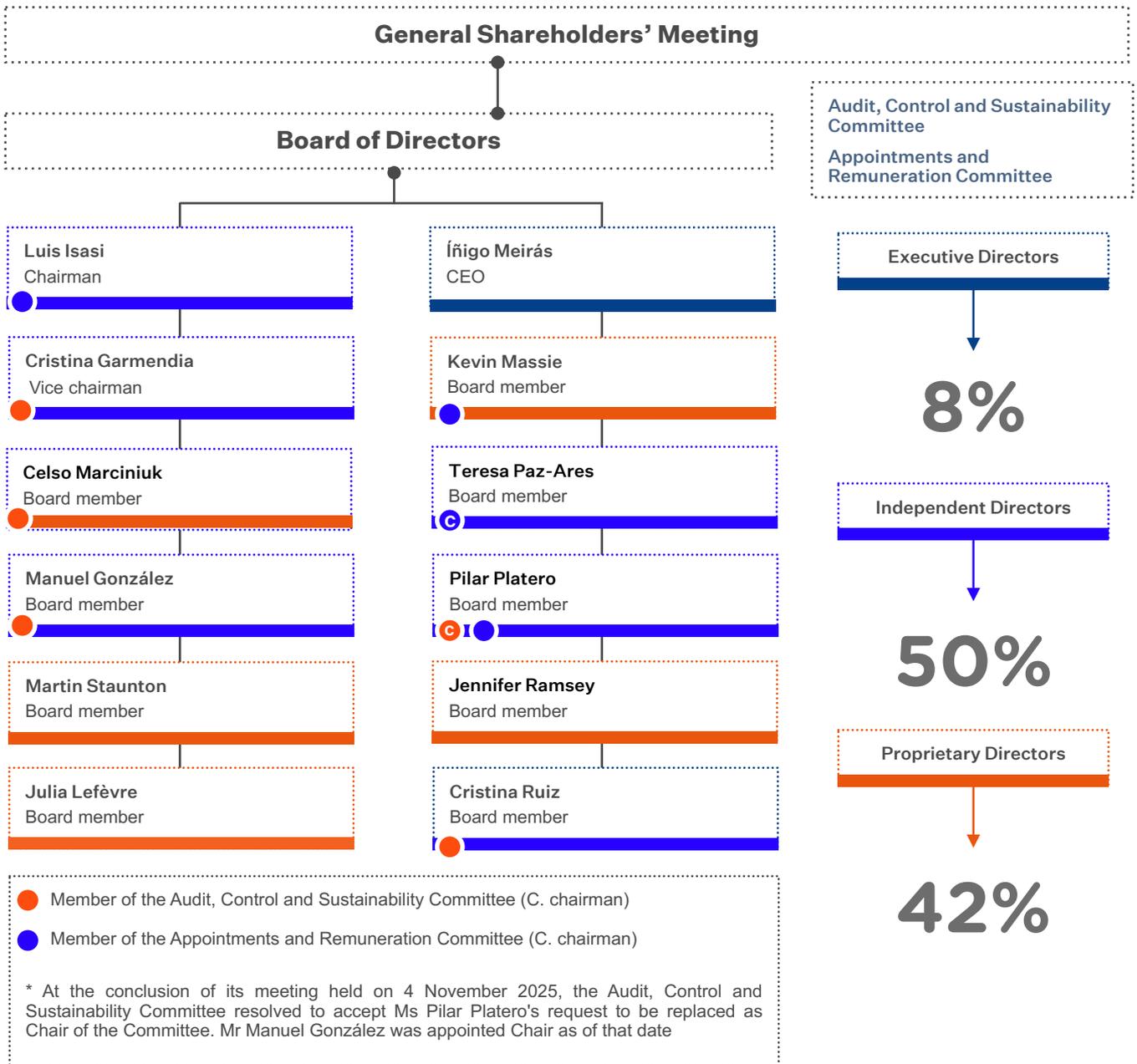


Board of Directors

The Board is Logista is the Company’s highest decision-making body except for matters reserved to the General Shareholders’ Meeting. Its primary function is to define policies and strategy and oversee management, delegating day-to-day operations to executive bodies and the management team. It has two specialized committees:

- Audit, Control and Sustainability Committee (ACSC)
- Appointments and Remuneration Committee (ARC)

Collectively, the Board has significant experience in all key areas needed to effectively oversee sustainability issues, including sustainability itself (ESG), corporate governance, risk management, innovation and strategy. This is assessed using a competency matrix updated annually, following CNMV good governance recommendations. Specifically, the Board of Directors, within its vertical competencies, has the skills, knowledge and experience in sustainability matters to address the Company's specific needs in this area.



Board members profile

<p>Luis Isasi</p> <p>Chairman Independent</p>	<p>Mr. Luis Isasi was appointed independent director of Logista Integral, S.A. on 29 September 2020. He was re-elected in his position by the General Shareholders' Meeting of 5 February 2025. He is the Chairman of the Board of Directors since 2 February 2024, and he is also a member of the Appointments and Remuneration Committee.</p> <p>He began his career at Abengoa in 1976 and, after holding various executive positions at JP Morgan in New York and the First National Bank of Chicago in London, he joined Morgan Stanley in 1987 as Managing Director of investment banking for Europe and, since 1997, Chairman and Country Head in Spain. He left this position in March 2020, becoming Senior Advisor, until 1 January 2024. He has been a director of Madrileña Red de Gas, SA, of Sociedad Rectora de la Bolsa de Madrid, S.A., and of Grifols, S.A., where he was also Chairman of its Audit Committee and a member of its Appointments and Remuneration Committee.</p> <p>He is currently non-executive chairman of Santander España, and external director of Banco Santander, S.A. and a member of its Executive Committee, Remuneration Committee and Risk Committee.</p> <p>He is also First Vice-chairman of the Spanish Chamber of Commerce.</p> <p>Mr. Isasi holds a degree in Economics and Business Administration from the University of Seville, and in 1982 he obtained an MBA from Columbia University in New York.</p>
<p>Cristina Garmendia</p> <p>Vice Chair Independent</p>	<p>Ms. Cristina Garmendia was appointed independent director of Logista Integral, S.A. on 4 June 2014, and was last re-elected in her position by the General Shareholders' Meeting of 3 February 2022. She is a member of the Audit, Control and Sustainability Committee.</p> <p>She was Minister of Science and Innovation of the Spanish Government during the entire 9th Legislature. After leaving Government, she resumed her responsibilities in the venture capital firm of which she is a founding partner, Ysios Capital, and founded the consultancy firm Science & Innovation Link Office (SILO) and the Spanish-American company Satlantis Microsats.</p> <p>She is chairwoman of Grupo Mediaset España Comunicación Audiovisual and of Fundación COTEC and sits on various advisory boards, university boards and boards of directors, including Caixabank and Ysios Capital.</p> <p>She is member of the Advisory Board to the EEAS (European External Action Service).</p> <p>She has advised the European Commission as a member of the High Level Group (HLG), which formulated the recommendations for the design of the 9th Framework Programme (2021-2027) of the European Union and the European Space Agency (ESA) to formulate recommendations on the future of space projects.</p> <p>Her work and entrepreneurial vision has been recognised on several occasions with awards for research and business innovation.</p> <p>Ms. Cristina Garmendia holds a PhD and a degree in Biological Sciences, specialising in Genetics. She carried out her PhD in Molecular Biology at the laboratory of Dr. Margarita Salas, at the Severo Ochoa National Centre for Molecular Biology. She completed her academic training with an MBA from the IESE Business School of the University of Navarre.</p>
<p>Íñigo Meirás</p> <p>CEO Executive</p>	<p>Mr. Íñigo Meirás was appointed Chief Executive Officer of Logista Integral, S.A. on 19 December 2019, and re-elected to that position by the General Shareholders' Meeting of 2 February 2024.</p> <p>He began his career at Ferrovial in 1992, and after holding various positions, such as CEO of Ferrovial Services and CEO of Ferrovial Airports, he was appointed CEO of the group in 2009, a position he held until September 2019. Prior to joining Ferrovial, he worked for the Carrefour Group and Holcim Ltd.</p> <p>He has served on various Boards of Directors in Spain, UK, Ireland, Switzerland, Italy, Portugal, Greece, Germany, USA, Canada, Colombia, Chile and Australia, including Swissport International (Switzerland), BAA (now HAH, UK) and Amey Plc (UK).</p> <p>Mr. Íñigo Meirás holds a degree in Law from the Complutense University of Madrid and a Master's degree in Business Administration (MBA) from the Instituto de Empresa (Madrid).</p>

D. Manuel González	<p>Mr. Manuel González was appointed independent Director of Logista Integral, S.A. by the General Shareholders' Meeting of 2 February 2024. On the same date, he was appointed member of the Audit, Control and Sustainability Committee, and on 4 November 2025, he has been appointed Chair of said Committee.</p> <p>He has spent a large part of his professional career at BBVA, holding the positions of Chief Financial Officer and member of the BBVA Group Management Committee, Director of Corporate Development and Director of Integration and Mergers, among others, as well as being a Director in various international companies of the group.</p> <p>Mr. Gonzalez is currently Senior Advisor at Cerberus Global Investment Advisors in Europe, Chairman of the Board of Directors of Gescobro Collection Services, S.L.U. (Spain) and Member of the Board of Directors of Hamburg Commercial Bank (Germany).</p> <p>Mr. González holds a degree in Economics and Business Administration, specialising in Economic Analysis and Quantitative Economics, from the Complutense University of Madrid and an International Executive MBA from the Graduate School of Business at the University of Chicago.</p> <p>He is a Commercial Technician and State Economist, with teaching experience as a lecturer at centres such as the Autonomous and Complutense Universities of Madrid, and the CECO Centre for Commercial Studies.</p>
Director Independent	
Julia Lefèvre	<p>Ms. Julia Lefèvre was appointed, by co-option, Director of Logista Integral, S.A., on 7 November 2023, with the category of proprietary, representing Imperial Brands PLC, and her appointment was ratified by the General Shareholders' Meeting of 2 February 2024. Ms. Lefèvre joined the Corporate Development team at Imperial Brands in 2017 and currently serves as Corporate Development Director. During her time at Imperial Brands, she has had a leading role in different corporate transactions. Prior to joining Imperial Brands, Ms. Lefèvre worked as an investment banker at Credit Suisse in France, United Kingdom and Australia, advising FMCG companies on a variety of transactions. She also worked in Corporate Finance for RELX plc, a FTSE 100 technology company, managing bolt-on acquisitions for the Group. Ms. Lefèvre received a master's degree with honours from the Paris Institute of Political Studies ("Sciences Po") in 2008. She is a French British dual national and speaks both languages fluently.</p>
Director Proprietary	
Celso Marciniuk	<p>Mr. Celso Marciniuk was appointed, by co-option, Director of Logista Integral, S.A. on 24 July 2024, with the category of proprietary, representing Imperial Brands PLC. His appointment was ratified by the General Shareholders' Meeting of 5 February 2025. He is also member of the Audit, Control and Sustainability Committee.</p> <p>Mr. Marciniuk is currently Group Financial Director at Imperial Brands. He has a long track record of business leadership, with extensive experience in strategy, finance, and mergers and acquisitions in different geographies and industries, in particular in food & beverages and mass consumption sectors. He has served as Controller and local CFO of several companies (Unilever, Fleury Group, Heineken), and his last role before joining Imperial Brands was CFO Asia Pacific at The Heineken Company.</p> <p>Mr. Marciniuk holds a degree in Civil Engineering from the Universidade Federal do Paraná (Brazil), an MBA at RSM Erasmus Universiteit and an Advanced Management Program at Harvard Business School.</p>
Director Proprietary	
Kevin Massie	<p>Mr. Kevin Massie was appointed by co-option as Director of Logista Integral, S.A. on 1 September 2025, classified as a proprietary director representing Imperial Brands PLC. His appointment is subject to ratification by the next General Shareholders' Meeting. On the same date, he was also appointed as a member of the Appointments and Remuneration Committee.</p> <p>Mr. Massie joined Imperial Brands PLC in 2024 as General Counsel. He is a member of the Executive Committee of the Imperial Brands Group and is responsible for Legal Advisory, Governance, Risk Management, and Regulatory Compliance functions. He has over 20 years of experience in international legal practice within regulated and consumer goods sectors, having worked across Asia, Africa, and North America.</p> <p>Prior to joining Imperial Brands PLC, Mr. Massie served as General Counsel and Company Secretary at PZ Cussons PLC. He previously held senior legal positions at Vivo Energy and Tullow Oil PLC. He began his career as a capital markets and M&A lawyer at Canadian law firms, later joining Ashurst LLP in its Dubai office.</p> <p>Mr. Massie holds a Juris Doctor degree from Queen's University in Canada and a Bachelor's degree in History and Political Science from Trent University.</p>
Director Proprietary	

Teresa Paz-Ares	<p>Ms. Teresa Paz-Ares was appointed, by co-option, independent Director of Logista Integral, S.A. on 7 November 2023, and her appointment was ratified by the General Shareholders' Meeting of 2 February 2024. Furthermore, since 1 June 2024, she chairs the Appointments and Remuneration Committee.</p> <p>Ms. Teresa Paz-Ares has spent most of her professional career at Uría Menéndez, which she joined in 1992 and of which she has been a partner for 22 years, until 31 December 2023. She has worked in offices in Barcelona, London and Madrid.</p> <p>Her practice as lawyer has been focused on corporate and commercial law, as well as mergers and acquisitions. During her more than 31 years of professional practice at Uría Menéndez, she has advised on numerous M&A transactions both nationally and internationally and has provided strategic legal advice to operators in various regulated sectors (including the pharmaceutical and media sectors) in a wide variety of areas, both on commercial and regulatory issues.</p> <p>Ms. Teresa Paz-Ares' practice as a lawyer has been recognised on numerous occasions by the prestigious directories Chambers Europe (Band 1) and Legal 500 (Hall of Fame), among others.</p> <p>Ms Teresa Paz-Ares is also currently an independent director of Bankinter, S.A., Chair of its Remuneration Committee and a member of the Risks and Compliance Committee and the Audit Committee. She serves as legal counsel, among others, to Fundación Alicia Koplowitz, and is a guest lecturer in the "Leading from the Board" program at the University of Deusto.</p> <p>Ms. Paz-Ares has a dual degree in Law and Economics and Business Administration from the Universidad Pontificia Comillas, ICADE- E-3 (1987-1993) and is a member of the Madrid Bar Association. Her ongoing training includes the ESG programme for Directors organised by ESADE's Corporate Governance Centre (November 2021), EDEM's 15x15 senior management programme (January-June 2024), the "Directors in the Digital Age" program organized by ISDI (March 2025), and the 2025 Master in AI & Innovation taught by Founderz (ongoing).</p>
Director Independent	
Pilar Platero	<p>Ms. Pilar Platero was appointed independent Director of Logista Integral, S.A. on 26 November 2019. She was re-elected in her position by the General Shareholders' Meeting of 2 February 2024. Since 6 November 2023, she has served as a member of the Appointments and Remuneration Committee and of the Audit, Control and Sustainability Committee, which she chaired from 6 November 2023 until 4 November 2025.</p> <p>She has held various management positions in the General Intervention of the State Administration, both in the National Audit Office and in the Delegated Interventions in the National Museums of the Prado and the Reina Sofía Art Centre, as well as in the offices of the Minister of Finance and the Secretary of State for Budgets and Expenditure. She has been Undersecretary of the Ministry of Finance and Public Administration and Chairperson of the public holding company Sociedad Estatal de Participaciones del Estado (SEPI).</p> <p>In the private sector she was a Director of Amper, partner of Equipo Económico and consultant to the Inter-American Development Bank (IDB).</p> <p>Ms. Pilar Platero holds a degree in Law from the Complutense University of Madrid. State Comptroller and Auditor, Tax Inspector and Auditing and Accounting Technician at the Ministry of Finance. Registered in the Official Register of Statutory Auditors.</p>
Director Independent	
Jennifer Ramsey	<p>Ms. Jennifer Ramsey was appointed, by co-option, as a proprietary director of Logista Integral, S.A. on 6 April 2022, and her appointment was ratified by the General Shareholders' Meeting held on 7 February 2023.</p> <p>Ms. Ramsey joined Imperial Brands in April 2021, where she serves as Senior Director of Investor Relations for Imperial Brands Plc.</p> <p>Prior to joining Imperial Brands, she was Head of Investor Relations at Rolls-Royce Plc and Senior Plc. She has twenty years' experience as a fund manager, managing investments for institutional and private clients in both the UK and the US.</p> <p>Ms. Ramsey studied Civil Engineering and completed an MSC in Soil Mechanics and Engineering Seismology at Imperial College London. She is also a Chartered Financial Analyst and a Chartered Civil Engineer, with an MBA from the London Business School.</p>
Director Proprietary	
Cristina Ruiz	<p>Ms. Cristina Ruiz was appointed as independent Director of Logista Integral, S.A. by co-option on 15 November 2024, and her appointment was ratified by the General Shareholders' Meeting held on 5 February 2025. She also serves as a member of the Audit, Control and Sustainability Committee. Ms. Ruiz is currently the Executive Chair of Grupo Proeduca, and international education group and a leader in online learning. In addition, she is a Director and member of the Audit Committee of Grupo SAICA, a multinational leader in sustainable solutions for recycled paper and packaging. Previously, she served as CEO of Indra Sistemas, as a Board member of Banco Santander España and Santander Digital Consumer Finance, and held various executive positions at Santander España, Boston Consulting Group, Accenture, and Andersen Consulting. Ms. Ruiz holds a degree in Economics and Business Administration from the Complutense University of Madrid and is a certified actuary from the same university.</p>
Director Independent	

<p>Martin Staunton</p> <p><i>Director</i> Proprietary</p>	<p>Mr. Martin Staunton was appointed by co-option as Director of Logista Integral, S.A. on 16 July 2025, classified as a proprietary director representing Imperial Brands PLC. His appointment is subject to ratification by the next General Shareholders' Meeting.</p> <p>Mr. Staunton joined Imperial Brands PLC in 2024 as Director of Strategic Transformation, being responsible for executing the strategic transformation of the Imperial Brands Group.</p> <p>Prior to joining Imperial Brands PLC, Mr. Staunton held various senior positions in strategic, commercial, and operational areas, most recently serving as Vice President of Transportation Technology at Intertek PLC. He previously served as Director of Corporate Development and Head of Strategy at Inchcape PLC, and earlier worked in corporate finance at PwC.</p> <p>Mr. Staunton holds a degree in Business Management from Loughborough University and is a certified Chartered Accountant.</p>
<p>María del Mar Oña</p> <p><i>Secretary (non-director)</i></p>	<p>Ms. Mar Oña was appointed Secretary (non-director) of the Board of Directors of Logista Integral, S.A., on January 15th, 2025. Ms. Oña is a graduate in Law from the Universidad Autónoma de Madrid, she holds a Master's Degree in Mergers and Acquisitions from the same university and a postgraduate degree in International Law from Bucerius Law School, Hamburg. From 2018 until joining Logista, she was General Secretary and Board Secretary at Tendam (formerly Cortefiel). Previously, she was General Secretary and Secretary of the Board of Directors at Prosegur Cash and Director of the Corporate Legal Service in Prosegur; Senior Associate in Clifford Chance Madrid and Assistant Lecturer in Private International Law at the University of Castilla-La Mancha.</p>
<p>María Ainhoa Anuncibay</p> <p><i>Deputy Secretary (non-director)</i></p>	<p>Ms. Ainhoa Anuncibay is Deputy Secretary (non-director) of the Board of Directors of Logista Integral, S.A., since November 15th, 2024. She joined Logista in September 2021, as Director of the Corporate Legal Services of the Logista group, as well as Deputy Secretary of Logista Libros and SADE, both companies in which Logista holds a participation. Before joining Logista, she developed her professional career for 20 years in the Naturgy group, where she was Manager of the Legal department of Global Gas&LNG. Ms. Anuncibay holds a Law Degree from the Complutense University of Madrid, and a Master in Corporate Law from Centro de Estudios Garrigues.</p>

The Board further complements its capabilities through access to internal and external experts, and through continuous training in relevant areas such as sustainability and responsible business conduct, among others. In this regard, the Board's training plan implemented this fiscal year includes an annual module specifically on sustainability and its impact on Logista's activities and business. By mandate of the Board itself, this training has been extended to the Management Committee, the Sustainability Committee, and the first and second managerial lines, to strengthen knowledge and engagement on ESG matters.

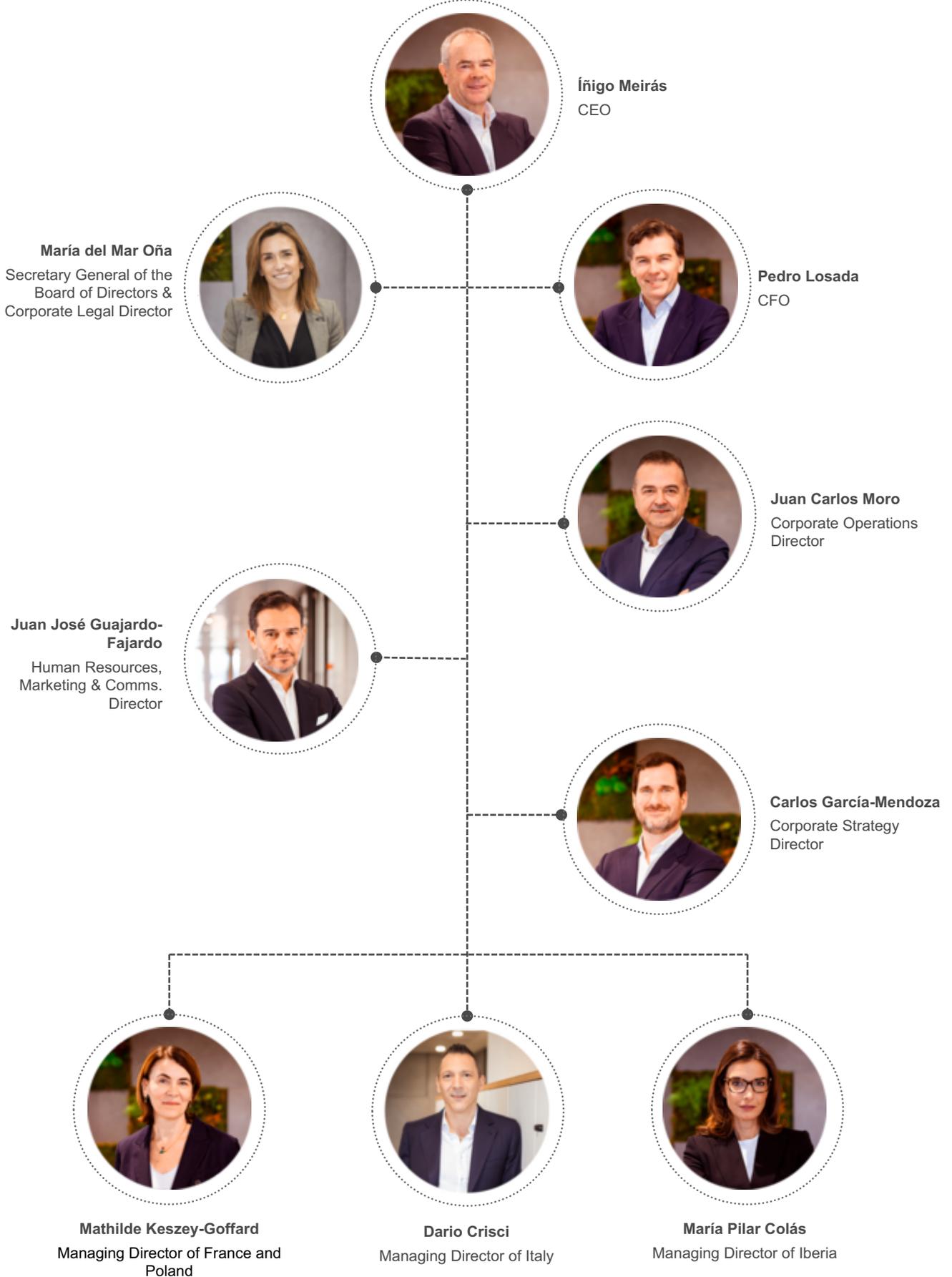
(*ESRS 2-GOV-1-21-(a)-(d)-(e)-(b))

As for composition, Logista's Board of Directors has 12 members, of which 1 is an executive director and 11 are non-executive. 50% of directors are independent, 42% are proprietary directors and the CEO represents 8% of the Board. In addition, the Board has a non-director Secretary and a non-director Deputy-Secretary. Notably, 50% of Board members are women.

Management Committee

This is the management and oversight body responsible for defining ESG strategic plans intended to implement the policies approved. These strategic plans are drawn up based on proposals from the Sustainability Committee and must be finally approved by the Board of Directors, after the review by the Audit, Control and Sustainability Committee. The Management Committee also periodically monitors the fulfilment of the commitments and the execution of the action plans by corporate and business areas. The human resources directorate contributes a human-capital perspective, channelling the identification of needs and concerns of our employees through actions that foster greater social sustainability.

Management Committee



Sustainability Committee

This Committee assists the Management Committee in developing strategic sustainability plans, reporting on all aspects related to this matter. Its functions include formulating strategic proposals and improvements, in collaboration with all businesses and corporate directorates. It is also responsible for monitoring the progress on plans and reporting to the Management Committee and the Audit, Control and Sustainability Committee at least twice a year, and to the Appointments and Remuneration Committee.

(*ESRS 2 GOV-1-22- (d))

Logista's strategic sustainability plan 2024-2026 includes specific objectives and metrics, whose progress is monitored by the Sustainability Committee. Through its chair, the Committee reports at least twice a year to the Audit, Control and Sustainability Committee—dependent on the Board of Directors—on the status of these metrics, and periodically informs the Appointments and Remuneration Committee on governance-related objectives.

(*ESRS GOV-1-22-(b) 22 c) i, 22 c)ii, iii.

The Sustainability Committee also leads the double materiality analysis, in coordination with the various areas involved, to identify impacts, risks and opportunities (IROs) relevant to the Company, linked to one or more business activities. This enables those areas to monitor associated metrics and, where necessary, define appropriate mitigating measures. The analysis results are integrated into defining and re-orienting Logista's sustainability strategy.

Compliance Committee

This Committee is responsible for supervising and controlling the operation of Logista's compliance system and reports directly to the Audit, Control and Sustainability Committee.

Each year, the Compliance Committee prepares a report on the adequacy and implementation of the compliance system, which it submits to the Management Committee. The outcome of the Management Committee's review includes decisions related to opportunities for continuous improvement and any need for changes to the compliance system, including decisions regarding:

- The need for changes to policies, procedures, or controls associated with the compliance system.
- Changes to processes and procedures related to criminal compliance to ensure their effective integration with the organization's operational practices and systems.
- Areas to monitor for potential future nonconformities.
- Corrective actions for detected nonconformities.
- Gaps or shortcomings in the compliance system and continuous improvement initiatives, for all short-term, medium-term, and long-term.
- Recognition of exemplary behaviours related to the compliance system.

Once the Management Committee has evaluated the report's content, identified needs, and adopted decisions, the annual report is submitted to the Audit, Control, and Sustainability Committee for review and approval, if applicable.

Internal Control

Logista's internal control system aims to ensure that information is reported accurately and in line with international standards. To this end, risk and control assessments are conducted with each corporate and business owner at least annually, following the certification process implemented for the Internal Control System on Sustainability Information (the SCIIS by its Spanish abbreviation). Internal planning for updating processes and sub-processes involves different areas and directorates, monitoring the effectiveness of controls, and reporting the results of reviews to the relevant oversight bodies: the CFO, the Compliance Committee, the Sustainability Committee and the Audit, Control and Sustainability Committee.

No specific periodicity has been defined for monitoring and reporting results for the SCIIS. If new risks or changes in elaboration processes are identified, Logista's internal control system is updated, incorporating new controls, owners or indicators.

Throughout this year, efforts have primarily focused on defining controls over qualitative sustainability information, the double materiality analysis performed, and entity-level controls. Mitigation strategies are reflected in the establishment of controls, identifying owners, evidence and other associated attributes (frequency, automation, purpose, importance, etc.). This process ensures the integration of sustainability into the Company's internal control and risk management systems.

GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

(*ESRS 2-GOV-2-26-(a), (b) & (c))

Consistent with the above, the Sustainability Committee reports to the Management Committee and the Board of Directors through its two committees (Audit, Control and Sustainability Committee; Appointments and Remuneration Committee), at least twice a year, on progress in implementing sustainability strategic plans, including monitoring of relevant impacts, risks and opportunities, and the effectiveness of policies, actions and objectives adopted.

Logista ensures the implementation of reporting systems that allow appropriate oversight and integrity of the information needed to understand the impact of its activity on sustainability matters, as well as the information needed to show how such matters affect Logista's evolution, results and situation. It also establishes mechanisms to control sustainability-related risks and opportunities, in coordination with Logista's general risk management policy.

Furthermore, Logista's continuous and integrated corporate risk management system supports the governing bodies through identification, assessment and monitoring of key risks, ensuring they remain within acceptable tolerance levels.

The Board of Directors and management of Logista consider sustainability impacts, risks and opportunities in supervising strategy, making relevant decisions and in the risk management process. Logista's risk management system applies to all businesses, countries and corporate directorates, offering a global view. Responses to risks include elimination, mitigation, transfer, acceptance or pursuit (risk-taking), depending on their nature and tolerance level. Additionally, Logista conducts a climate scenario analyses that include physical and transition risks, as well as opportunities in the short, medium and long term (2022–2100), enabling sustainability integration in strategic and operational planning.

All determined impacts, risks and opportunities have been presented to the Audit, Control and Sustainability Committee and the Board of Directors, which validated the materiality analysis results during 2025. The Board considers this analysis to align with the Company's strategic objectives, ensuring that key priorities are addressed to maximize positive impact and mitigate identified risks. Each ESRS topic described in this document includes the list of material IROs addressed. See [Appendix II List of material IROs](#) for more information.

GOV-3: Integration of sustainability-related performance in incentive schemes

Description of key features of incentive systems

(*ESRS 2-GOV-3-29-(a); b; c)

As part of its talent attraction and retention strategy, Logista has developed a compensation policy based on objective criteria such as role, performance and merit, ensuring equal opportunities and non-discrimination.

The Company's remuneration system includes:

- Fixed annual salary: determined according to position and responsibilities, with periodic reviews based on market studies and competitiveness.
- Short- and long-term variable remuneration: In line with its sustainability commitment, Logista has integrated ESG objectives into its variable remuneration system, both short- and long-term, especially for leadership roles. These objectives are designed to incentivize the achievement of specific sustainability goals, aimed at the LVC group (Logista Variable Compensation for upper & mid-management) —employees who receive variable bonuses:
 - Short term: tied to the achievement of annual objectives including personal, and sustainability related. Sustainability objectives are a key component, with a specific weight of between 10% and 15% (depending on the executive's position) of the total annual variable for the CEO and Management Committee members.
 - Long term: granted in Company shares, structured in multi-year cycles, aligning executives' interests with those of shareholders and fostering long-term sustainability.

These are combined with traditional financial metrics such as operating profit growth, cash flow and shareholder return to ensure effective alignment between individual performance and Company objectives.

- Benefits in kind such as company vehicle, and other non-monetary benefits.
- Social benefits adapted to local and business context, such as pension plans, private medical insurance, life and disability insurance, among others.

ESG objectives in 2025 included in short-term variable remuneration:

- Reduction in the “Lost time accidents” rate.
- Increase in “Talent Density” in key positions (LVC).
- Reduction of the gender pay gap.
- Increase in women hired for management and leadership positions.
- Promotion of young talent through the “Youners” program.
- Reduction of carbon emissions by increasing kilometres travelled with low-emission vehicles.

This remuneration policy aims not only to remunerate performance appropriately, but also to foster commitment, diversity, equity and professional development within the organization, aligning incentives with Logista’s strategic and sustainability objectives.

Approval and update of incentive schemes

(*ESRS 2-GOV-3-29-(e))

Conditions of incentive systems are approved and reviewed at the highest organizational level. Specifically, ESG objectives are common to the CEO, Management Committee members and executives, and their definition and evaluation fall to the Board of Directors upon proposal by the Appointments and Remuneration Committee.

GOV-4: Statement on due diligence

(*ESRS 2-GOV-4-30-32)

Logista’s supply chain due diligence policy on human rights and environment establishes a structured process of six key phases, which set mandatory guidelines and processes across all Company entities:

- 1. Mainstreaming due diligence in governance and policies:** All Logista companies must incorporate due diligence into their internal policies. This commitment is reflected in documents such as the code of conduct and the human rights policy.
- 2. Identification of actual and potential adverse impacts:** Actual and potential adverse impacts on own operations, subsidiaries, and business relationships are analysed, taking into account the affected stakeholders, and are reviewed periodically.
- 3. Prevention of adverse effects:** Measures are taken to prevent or mitigate adverse effects, ensuring adequate resources and promoting high ethical and environmental standards among suppliers.
- 4. Defining measures to end adverse effects;** where impacts materialize, actions are implemented to neutralize or reduce them; if necessary, third parties are required to adopt measures or contracts are terminated
- 5. Establishment of a complaints procedure:** Accessible mechanisms exist for affected individuals or groups to report incidents related to human rights or the environment.
- 6. Approving monitoring and reporting procedures;** periodic follow-up of operations and measures adopted, evaluating effectiveness and ensuring transparency.

(*ESRS 2-GOV-4- AR 10-(a), (b), (c), (d), (e))

Core elements of due diligence	Paragraphs in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	<ul style="list-style-type: none"> ESRS 2 GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies of Logista. ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes. ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.
b) Engaging with affected stakeholders in all key steps of the due diligence	<ul style="list-style-type: none"> ESRS 2 GOV-2: Participation in governance processes. ESRS 2 SBM-2: Addressing the interests and viewpoints of stakeholders. ESRS 2 IRO-1: Specific requirements related to stakeholder engagement. ESRS 2 MDR-P: Reflecting the different stages and purposes of stakeholder engagement throughout the due diligence process. Thematic ESRS: Detailed guidelines on stakeholder engagement throughout the due diligence process.
c) Identifying and assessing adverse impacts	<ul style="list-style-type: none"> ESRS 2 IRO-1: Inclusion of implementation requirements related to specific sustainability issues in the relevant ESRS. ESRS 2 SBM-3: Addressing the identification and assessment of negative impacts.
d) Taking actions to address those adverse impacts	<ul style="list-style-type: none"> ESRS 2 MDR-A: Guidelines on actions to be taken to address negative impacts. Thematic ESRS: Reflects the range of actions, including transition plans, through which impacts are addressed.
e) Tracking the effectiveness of these efforts and communicating	<ul style="list-style-type: none"> ESRS 2 MDR-M: Guidelines for monitoring the effectiveness of the measures taken. ESRS 2 MDR-T: Establishment and monitoring of metrics and targets. Thematic ESRS: Detailed guidelines on metrics and targets for tracking the effectiveness of efforts.

GOV-5: Risk management and internal controls over sustainability reporting

Scope, main features and components

(*ESRS 2-GOV-5-36-(a); (b); - (e))

Logista has a methodology for designing and monitoring effectiveness of the internal control system over non-financial information—currently called the Internal Control System over Sustainability Information (SCIIS). This system was formalized in an internal instruction prepared by corporate finance area titled “Disclosure and Internal Control System of Non-Financial Information,” which sets out:

- Guidelines for preparing non-financial information
- Definition of the SCIIS
- Main responsibilities and functions of the bodies involved in the process

The SCIIS objective is to ensure sustainability information is reported accurately, reliably and in line with international standards. The system is managed through a corporate IT tool (SAP GRC), which enables an integrated, up-to-date and transparent control model, ensuring traceability in control design and effectiveness evaluation.

The SCIIS follows the same methodology as the Internal Control System over Financial Information (SCIIF), including:

- Periodic (at least annual) risk and control assessments with corporate and business owners (SCIIS risk and control certification),
- Internal planning to update processes and sub-processes, with participation from different areas and directorates,
- Monitoring the compliance and operational effectiveness of established controls,
- Reporting results to the CFO and the Audit, Control and Sustainability Committee.

(*ESRS 2-GOV-5-36-(c); (e))

During the year, Logista strengthened its internal control system linked to the process of preparing and disclosing sustainability information, especially in defining controls applicable to qualitative information, the double materiality analysis and entity-level controls.

Among the main risks identified in preparing, aggregating and reporting non-financial information:

- Errors in preparation and reporting.
- Failures in exporting or transferring data between systems.
- Inadequate double materiality processes not considering all relevant aspects, interests and objectives.
- Lack of transparency in reported data.

Logista designs specific controls to prevent and mitigate these risks, clearly defining roles and owners, required evidence and other key attributes such as frequency, degree of automation, purpose and relevance.

Although no specific periodicity has been defined for monitoring and reporting SCIIS results, internal documentation supports its functioning, including risk and control matrices, flowcharts and process narratives broken down by area (business model, environment, social and governance). Additionally, an annual analysis determines the entities in which the SCIIS should be updated or implemented, depending on the materiality of their non-financial information. The result is presented to the Sustainability Committee for approval.

(*ESRS 2-GOV-5-36-(d))

When new risks or changes in processes are identified, the system is updated, incorporating new controls, owners or indicators, thus ensuring a rapid and effective response to potential deviations.

Strategy

SBM-1: Strategy, business model and value chain

Business model

(*ESRS 2-SBM-1-40-(a)-(i)-(e)-42 (b))

Logista is one of Europe's leading logistics operators, specializing in distribution to proximity channels. Its service offering covers four business lines:

Transport

Logista provides national and international transport services for its different businesses, including transport activities carried out for tobacco and related products distribution, pharma products, collectibles and books and third parties. Its transportation services include full and partial loads, transport of high-value and temperature-controlled goods, maritime transport, industrial parcel and express courier in Europe.

It has one of the most extensive distribution chain in the market, supported by several specialised software systems such as its proprietary TESEO Web platform, which enables real-time traceability of routes, deliveries and temperature. It also offers refrigerated and frozen transport for pharmaceutical and food products by road and sea freight, with ISO 22000 certification and the Authorized Economic Operator (AEO) certification in Spain.

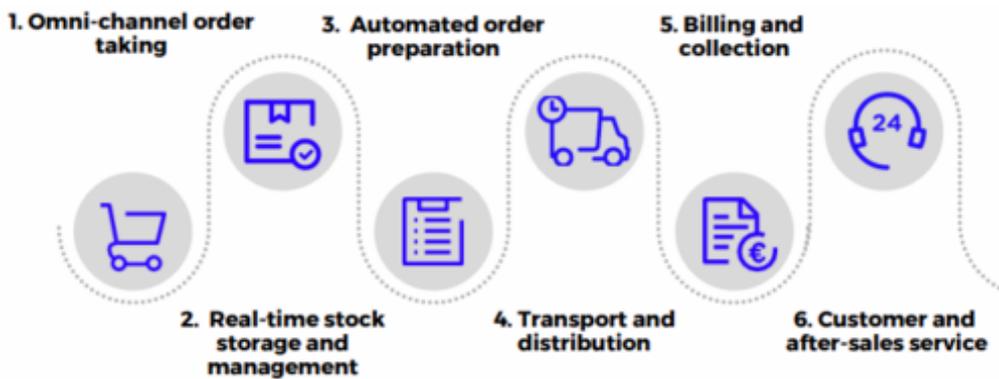
Specific services include:

- Long-haul and full load: long-distance road transport management, full loads and partial loads for high-value and conventional products at controlled temperature, with coverage across the EU and peripheral countries

- Maritime transport: thanks to the acquisition of Transportes El Mosca, Logista is a leading operator with strategic facilities in Spain and Portugal, with various warehouses for handling and custody
- Parcel: distribution of goods between 5 and 5,000 kg for sectors such as tobacco, pharma, books and food, including capillary temperature-controlled transport
- Courier: urgent services up to 20 kg through:
 - Nacex: B2B and B2C express courier in Spain and Portugal
 - Speedlink: B2B urgent shipments between Belgium and the Netherlands for sectors such as healthcare, high technology, tobacco and automotive
 - BPS: urgent pharmaceutical parcels in the Benelux area

Tobacco and related products

Distribution of tobacco and convenience products to tobacconist channels in Spain, France and Italy, as well as tobacco distribution channels in Portugal and the Netherlands. It also distributes convenience products to other local retail channels in Spain, Portugal, France and Italy. The Company also provides logistics services in Poland.



Pharmaceutical distribution

Logista distributes pharmaceutical and healthcare products to all pharmaceutical channels—hospitals, pharmacies, wholesalers, health centres, patients, etc.—in Spain, Portugal and Italy, consolidating its position as a leader in hospital distribution, with a market share of around 60% in Spain and Portugal. Its distribution model is unique and covers all services in the value chain.

It offers a wide range of complementary services for the sector, including specialised pharmaceutical services such as clinical trials, sample libraries, home delivery, partial manufacturing and handling; sales support services such as sales networks, sales consulting, telemarketing, marketing; and customer service, billing and collection.

It has facilities designed to ensure storage of pharmaceutical products under required temperature conditions: controlled temperature between 15–25°C, refrigerated between 2–8°C, and frozen at –20°C and at extreme temperatures –70°C (dry ice) and –196°C, and has one of Europe’s reference centres for the pharmaceutical distribution industry.



Other businesses

Includes distribution and logistics services for periodicals, collectibles and magazines, as well as the distribution and publishing of books through Logista Libros, Spain's largest independent book distributor. Logista Libros has one of the largest and most technologically advanced libraries in the Iberian Peninsula, with approximately 37 million books in stock and 316,000 references. In the last year, it strengthened its position with the acquisition of SGEL Libros.

Logista Libros acts as the exclusive distributor for La Casa del Libro, with more than 70 stores in Spain. Note that Logista Libros is not directly consolidated in the financial statements; its contribution is reflected using the equity method.

Logista Publicaciones is the leader in the distribution of press, collectibles and magazines in Spain. It also offers advanced technological solutions enabling kiosks and newsstands to connect to its information systems to optimise point-of-sale management and maximise services offered.

(*ESRS 2-SBM-1-40-(a)-(ii))

Logista provides specialised services to a wide variety of sectors and clients, including among others:

- Manufacturers of convenience products, food and tobacco
- Pharmaceutical laboratories
- Farmers
- Publishers

The Company provides integral logistics solutions to these clients—covering product pickup at origin through final delivery—either at the point of sale or directly to the end customer, in both B2B and B2C models.

With a distribution network reaching more than 200,000 points of sale in Spain, France, Italy, Portugal and the Netherlands, Logista facilitates fast and efficient market access for a wide range of products, including convenience, pharmaceuticals, e-top-up cards, books, publications, tobacco and lotteries, among others. Coverage is bolstered by additional operations in Belgium and Poland, consolidating its position as one of Europe's leading logistics operators.

Lastly, for the number of employees by geographical area, see section [S1-6 Characteristics of the undertaking's employees](#) in this report.

(*ESRS 2-SBM-1-42 (a))

Key inputs in the business model include tobacco products, consumer goods, pharmaceuticals, publications, books, food products, energy solutions and logistics services. These come from a diversified network of suppliers, including manufacturers, transport companies, energy providers, technology solutions, human resources and publishers. Logista applies standard procedures to ensure data quality, traceability and reliability, supported by technological tools and stable relationships with strategic partners.

(*ESRS 2-SMB-1-40-(g)-(e)-(f))

Strategic sustainability plan 2024-2026

The Company has developed a strategic sustainability plan for 2024–2026, with specific objectives and actions aligned with the corporate sustainability commitments outlined in its sustainability policy. The strategy focuses on three main pillars: emissions reduction, sustainable mobility and circular economy.

Emission reduction, sustainable mobility and energy efficiency

The Company is committed to reducing its greenhouse gas emissions through various energy efficiency and decarbonisation measures, with the most ambitious objective being to carry out 90% of kilometres with Euro VI vehicles by 2026¹.

Additionally, Logista has launched various action lines to promote sustainable mobility:

- Intermodality: combining rail and road transport to reduce emissions in long-haul transport
- Fleet renewal: incorporating more efficient and less polluting vehicles, such as:
 - Megatrucks and duo-trailers
 - Electric vehicles for last mile
- Use of biofuels

¹ In the strategic sustainability plan 2024-2026, the target for sustainable kilometres has been renewed and updated. The goal is to achieve 90% of kilometres travelled using low-emission vehicles, including both owned and subcontracted vehicles with EURO VI engines, managed by Logista Freight, Logista Parcel, Nacex, Transportes El Mosca, and Carbó Collbatallé.

Circular economy

The Company also promotes recycling initiatives for next-generation products. By 2026, 33,800 points of sale in Italy, Spain and France are expected to actively participate in this program.

Additionally, Logista has set a target to reuse an 80% of its cardboard boxes in its main tobacco distribution centres in Spain, Italy and France by 2026.

Moreover, the ESG strategy includes cross-cutting objectives across the entire organisation, such as:

- Supplier evaluation on sustainability
- Strengthening cybersecurity awareness
- Applying due diligence policies
- Commitment to zero accidents
- Promoting diversity and inclusion

The Sustainability Committee is responsible for supervising progress on the strategic sustainability plan 2024-2026, assessing the degree of achievement of the established objectives. The Committee presents updates at least twice a year to the Audit, Control and Sustainability Committee and it also reports periodically to the Appointment and Remuneration Committee on compliance with governance objectives related to sustainability. Evaluations may have transversal impact across the organisation (especially governance and social objectives), or focus on specific activities (e.g., transport or tobacco distribution), depending on the nature of the objective evaluated.

Value chain

(*ESRS 2-SBM-1-42-(c))

The Company plays a central role in a highly integrated and diversified value chain, from procurement to final delivery, in both B2B and B2C. Its business model relies on a robust and specialised logistics network, with own operations and strategic collaborations with third parties.

Upstream phase

In this stage, the Company collaborates with a wide range of key suppliers and logistics partners, including:

- Transport companies, including self-employed drivers, subcontracted to perform Logista's various transport services, both for products collected at origin and those whose origin is not managed directly by the Company
- Tobacco manufacturers
- Pharmaceutical suppliers
- Convenience and food product suppliers
- Energy providers
- Publishers (books, magazines, collectibles, educational products)

These relationships facilitate efficient supply across the different business lines, ensuring service quality and continuity. See the following table for more detail.

Tobacco and related products		Transport	Pharmaceutical distribution	Other businesses
Tobacco	Retail			
Logistics materials <ul style="list-style-type: none"> • Packaging materials • Pallets Tobacco manufacturers <ul style="list-style-type: none"> • Electricity • Warehouse diesel (energy) Logista businesses	Retail suppliers <ul style="list-style-type: none"> • Food • Tobacco products • Stationery • Tech accessories • Healthcare products • Others Energy suppliers <ul style="list-style-type: none"> • Electricity • Warehouse diesel (energy) Logista businesses	Transport companies: <ul style="list-style-type: none"> • Maritime transport • Air transport • Road transport Energy suppliers: <ul style="list-style-type: none"> • Biodiesel • Transport fuel • Warehouse diesel (energy) • Electricity • Natural gas Logista businesses	Pharma suppliers: <ul style="list-style-type: none"> • Laboratories • Pharmaceutical companies Energy suppliers: <ul style="list-style-type: none"> • Electricity • Warehouse diesel (energy) Logista businesses	Publications: <ul style="list-style-type: none"> • Publishers (books, magazines, collectibles, educational products) Energy suppliers: <ul style="list-style-type: none"> • Electricity • Warehouse diesel (energy) Logista businesses
Logistics machinery rental Real estate assets				

Own operations

The Company directly manages all logistics and commercial activities, including:

Tobacco and related products		Transport	Pharmaceutical distribution	Other businesses
Tobacco	Retail			
Warehouse management	Warehouse management	National and international transport services	Warehouse management	Warehouse management
Buying and selling of products	Buying and selling of products		Buying and selling of products	Buying and selling of products

Logista provides transport services for its different business lines through different brands and capacities:

- Long-haul and full load: Logista Freight and Transportes El Mosca
- Industrial parcel: Logista Parcel and Carbó Collbatallé
- Small parcel: Nacex, BPS and Speedlink

Transportes El Mosca mainly operates with own or leased fleet, while the other transport business units use subcontracted fleet, managed through a rigorous approval process for drivers and transport companies. This allows for a diversified and decentralised fleet, reducing risks associated with single-provider dependence or driver shortages.

Downstream phase

Distribution reaches more than 200,000 delivery points in Spain, Italy, France, Portugal, Belgium and the Netherlands, including healthcare centres (hospitals, pharmacies and veterinary centres), tobacconists and service stations, kiosks, bookshops and private customers, among others.

This coverage enables full traceability and responsible management of social, environmental and economic impacts across the entire value chain. See the next table for more detail.

Tobacco and related products		Transport	Pharmaceutical distribution	Other businesses
Tobacco	Retail			
Points of Sale <ul style="list-style-type: none"> • Tobacconists • Tobacco vending machines • Self-service stores Tobacco manufacturers Wholesalers	Points of Sale <ul style="list-style-type: none"> • Tobacconists • Self-service stores Retail Suppliers <ul style="list-style-type: none"> • Food • Tobacco products • Stationery • Tech accessories • Healthcare products • Others Wholesalers	Logista B2B B2C	Points of Sale <ul style="list-style-type: none"> • Healthcare centres • Pharmacies • Veterinary clinics • Patients Pharma Suppliers <ul style="list-style-type: none"> • Laboratories • Pharmaceutical companies Wholesalers	Points of Sale <ul style="list-style-type: none"> • Stationery stores • Kiosks • Tobacconists • Bookshops • Self-service stores Publications <ul style="list-style-type: none"> • Publishers (books, magazines, collectibles, educational products)

(*ESRS 2-SBM-1-41)

Finally, Logista complies with revenue disclosure requirements, which can be found in the profit and loss account of the consolidated annual accounts.

SBM-2: Interests and views of stakeholders

(*ESRS 2-SBM-2-45-(a)-(i))

Workers across the value chain represent a key stakeholder group directly impacted by Logista’s activities. In line with the definition in ESRS 1, stakeholders are those whose interests, needs or expectations impact—or are impacted by—the Company’s activity, and who therefore can influence decision-making. Logista has identified the following key stakeholder groups:

- Clients
- Suppliers
- Shareholders and investors
- Employees
- Society at large
- Warehouse lessors
- Business and sector associations
- Social agencies
- Environmental groups
- Public bodies and institutions

(*ESRS 2-SBM-2-45-(a)-(ii), (iii), (iv) & (v))

Collaboration with stakeholders is structured through specific communication channels adapted to each group's particularities.

Stakeholders	Specific communication channels
Clients	<ul style="list-style-type: none"> • Call centres, customer service and after-sales • Satisfaction surveys • Trade fairs • Meetings • Transactional websites and applications
Suppliers	<ul style="list-style-type: none"> • Meetings • Audits • Email communications, etc.
Shareholders and investors	<ul style="list-style-type: none"> • General shareholders meeting • Investor relations e-mail and telephone • Corporate website • Social networks • Participation in conferences, roadshows and face-to-face, telephone or online meetings • Presentations of half-yearly and full-year results
Employees	<ul style="list-style-type: none"> • Continuous internal communication through the intranet, email, and newsletters. • Informational posters at workplaces • Breakfasts with management • Individual and team meetings • Performance and development interviews • Dialogue with union representatives • Work climate surveys
Society in general	<ul style="list-style-type: none"> • Email and telephone • Corporate website • Meetings • Collaboration with NGOs and associations • Active participation in ESG ratings • Interaction with public institutions

(*ESRS 2-SBM-2-45-(b)-(c)-(i),(ii) & (iii))

The purpose of this collaboration is, on one hand, to integrate stakeholder expectations into business strategy and, on the other, to strengthen decision-making through a deeper understanding of the environment. Outcomes are reflected in concrete strategic decisions, such as incorporating ESG criteria into procurement processes since 2024, developing innovative technologies for calculating emissions per vehicle, and committing to sustainable logistics solutions, including intermodal transport, renewable fuels and progressive fleet electrification.

This collaboration was complemented by a materiality analysis aimed at identifying, assessing and prioritising the most relevant environmental, social and governance themes for both Logista and its stakeholders—key to aligning strategy and business model. Among the aspects most highlighted by these groups are:

- Sustainable technological innovation
- Energy efficiency
- Circular economy
- Transparency in management

These measures and issues, integrated into the strategic sustainability plan 2024–2026, not only respond to stakeholder expectations but also strengthen relationships, build trust and reinforce Logista's reputation as a responsible, innovative company committed to sustainable development.

As noted earlier, the Sustainability Committee reports to the Management Committee, the Audit, Control and Sustainability Committee and the Appointment and Remuneration Committee at least twice a year. These reports include progress in implementing sustainability strategic plans, monitoring of relevant impacts, risks and opportunities, and evaluation of the effectiveness of policies, actions and objectives established. For more information, see sections [GOV-1: The role of the administrative, management and supervisory bodies](#) and [GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies](#) in this report.

SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

The impacts, risks and opportunities (“IROs”) identified through Logista’s double materiality analysis are integrated in the relevant sections of each material ESRS topic, to aid understanding and context, including those covered by disclosure requirements and entity-specific IROs.

The complete listing—including time horizons and location within the value chain (own operations, upstream or downstream)—is detailed in [Appendix II: Logista’s material impacts, risks and opportunities](#) of this report.

As a result of this analysis, no incident, risk or opportunity of material importance has been identified that could generate current financial impacts—understood as those that would require adjustments to the Company’s assets or provisions during the current and next fiscal year. This conclusion is drawn from evaluating the impact currently contemplated on Logista’s financial statements, such as the profit and loss account and balance sheet, and verifying that they are not materially significant.

Likewise, no changes have been observed in material impacts, risks or opportunities compared with the reference period, as this is the first year in which the double materiality analysis has been carried out under CSRD requirements.

Material IROs are directly related to Logista’s strategy and business model, enabling sustainability integration into strategic and operational decision-making and strengthening organizational resilience in future scenarios. Additionally, Logista has business continuity plans specific to each operational unit. These plans guarantee the continuity of the activity through plans with clear responsibilities and concrete measures to manage incidents that may affect service delivery. Actions include recovery from continuity incidents, minimizing the impact of interruptions to critical services and activating protocols to resume operations efficiently, among others.

Management of impacts, risks and opportunities

IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities

Consistent with CSRD adaptation, in 2025 Logista performed a double materiality analysis. This identified sustainability matters that are material to Logista, revealing the impacts the Company generates on the environment and people, as well as aspects of the external context that can influence its financial situation and translate into risks or opportunities.

The double materiality process unfolds in four phases, following ESRS 2, EFRAG’s double materiality implementation guidance and value chain implementation guidance:



Context analysis

The starting point considers Logista’s corporate structure and consolidation scope, its business model and the activities across its different geographies, reflecting the current state of its own operations and enabling the Company to map out its value chain.

Value chain

A study was carried out of the upstream (suppliers) and downstream (clients, consumers and end-users) value chain, as well as Logista’s own operations as a whole:

- Transport
- Pharmaceutical distribution
- Tobacco and related products
- Warehousing and other businesses
- Publishing – Logista Libros (joint venture, equity-accounted)

The study of the value chain is grounded in the scope of consolidation and covers both the Company's operations and key assets, the inputs used for service provision and buying/selling, supplier typologies for each line of activity, client groups, including silent stakeholder groups (environment and society), users of the report, distribution channels, among others.

See more detail on the value chain in section [GOV-5: Risk management and internal controls over sustainability reporting](#).

Stakeholder identification

Logista has identified the stakeholder groups that may be impacted by its operations and business model, as well as external actors that may be sources of risks or opportunities.

The stakeholder groups mentioned in section [SBM-2: Interests and views of stakeholders](#) were involved in the double materiality process through direct consultations with internal stakeholders, as well as with their internal representatives within Logista (functional areas).

To obtain a comprehensive view and perspective of the sectors in which Logista operates, relevant sectoral documentation was identified, along with regulations and standards applicable across the different operating geographies, fostering a transparent environment aligned with sector best practices in the subsequent phases of the double materiality process.

Additionally, other information of particular relevance is leveraged at this stage, for example: physical and transition climate risks; outcomes of human rights due diligence procedures; Company policies; public commitments; and other commercial information, among others.

Identification of impacts, risks and opportunities

Drawing on inputs obtained in the context analysis phase, and based on sustainability matters under ESRS 1 AR 16, as well as other entity-specific topics not covered by the ESRS but relevant to Logista, impacts, risks and opportunities were identified considering the double materiality perspective. This approach comprises two dimensions:

- **Impact materiality:** refers to the actual or potential, positive or negative effects the company generates on people or the environment (inside-out perspective).
- **Financial materiality:** considers how those material impacts may translate into significant financial consequences for the company (outside-in perspective), generating risks or opportunities that materially affect cash flows, development, performance, financial position, cost of capital or access to financing.

Impact materiality
Inside-out



Financial materiality
Outside-in

In this way, all impacts that Logista generates on the environment or people were considered—through its own operations, business model and commercial relationships—both positive and negative, in the short, medium and long term, current or potential. Similarly, sustainability-related risks and opportunities are identified that have financial effects which materially affect (or can reasonably be expected to affect) the Company's economic situation, cash flows, access to financing or cost of capital in the short, medium and long term.

The connections between IROs that may derive from these impacts have also been taken into account, as well as dependencies on resources and assets relevant to the Group.

The list of IROs was submitted for validation by the Sustainability Committee, as well as by functional areas within Logista, and duly reported to the Audit, Control and Sustainability Committee.

Assessment of IRO severity and likelihood

Once the IRO identification phase was completed, evaluation scales were established, distinguishing between impact materiality and financial materiality.

Impact materiality magnitude thresholds were defined by designated owners, aligning the variables of scope, irremediable character of the impact and likelihood of occurrence with the corporate risk matrix. In turn, the risks and opportunities scale was aligned with Logista's risk map.

To ensure objectivity and precision in impact assessment, impacts were classified into thematic categories (environmental, social and governance), and specific thresholds for each were defined in collaboration with the areas involved. The scales used to assess scope, irremediable character of the impact and likelihood were developed according to criteria consistent with the Company's risk framework.

Scales used

Impact materiality:

- Magnitude: threshold from 1 (insignificant) to 5 (very significant)
- Scope: threshold from 1 (insignificant) to 5 (very significant)
- irremediable character: score from 1 (very low) to 5 (very high)
- Likelihood of occurrence: levels from 1 (rare) to 5 (almost certain)

Additionally, for potential negative impacts affecting human rights, severity of impact is prioritised over likelihood of occurrence.

Financial materiality:

- Magnitude: score from 1 (insignificant) to 5 (very significant)
- Likelihood of occurrence: levels from 1 (rare) to 5 (almost certain)

Materiality thresholds were validated by the Sustainability Committee and subsequently agreed by Logista's Board of Directors, through the Audit, Control and Sustainability Committee, following a comparative analysis with other listed companies.

Evaluation criteria

IROs were initially evaluated by Logista's primary internal owners, and their assessments were validated by secondary owners and representatives of external stakeholder groups. Internal evaluators—selected for their strategic positions and transversal view of the business—received specific instructions to carry out the assessment. Each evaluator was assigned certain IROs according to their experience, considering the following criteria:

- I. Magnitude scales (impact and financial)
- II. Impact materiality
- III. Risk and opportunity materiality
- IV. Evaluation criteria

Formulas used for evaluation:

- Impact Materiality = Severity × Likelihood

Severity is calculated as the average of:

- Magnitude: how grave the negative impact is or how beneficial the positive impact is for people on the environment (positive or negative)
- Scope: how widespread the negative or positive impact are (i.e. geographic extent or number of people affected)
- Irremediable character of the impact: whether and to what extent the negative impacts could be remediated.

In the case of a potential negative human rights impact, the severity of the impact takes precedence over its likelihood.

- Financial Materiality = Potential magnitude of the financial effects × Likelihood

This evaluation is based on combining likelihood of occurrence and the magnitude of the financial impact, considering short-, medium- and long-term horizons.

Scales and criteria were reviewed by the Sustainability Committee and shared with internal owners across functional areas and stakeholder groups. Thanks to their expert knowledge, a comprehensive and representative evaluation was achieved for all IROs applicable to Logista.

(ESRS 2-IRO-1-53 c)iii.- (e))

The assessment of impacts and risks resulting from the double materiality analysis is performed independently from the Company's global risk evaluation. Nevertheless, both processes are interconnected and mutually reinforcing through a global coherence analysis. Thus, if the double materiality analysis identifies a significant material risk, the affected activity or area must reflect it in periodic evaluations under the general risk system. Likewise, if global evaluations detect relevant sustainability matters, these are incorporated into the double materiality analysis.

Logista uses the SAP GRC Risk Management tool to integrate its global risk management model. This tool enables structured management of all phases of the risk process—from identification, analysis and evaluation, to treatment and monitoring. Thanks to its functionalities, it provides a comprehensive, up-to-date view of the Company's risk profile, improving the ability to respond to adverse events. Regarding risks arising from the double materiality analysis, Logista currently does not have a specific corporate procedure for their management, however, several of the risks related to sustainability are already defined in the Company's risk map.

(ESRS 2-IRO-1-53 - (f))

Regarding opportunities identified in the double materiality analysis, these have been detected with the active participation of Logista's various businesses and corporate areas. They were subsequently evaluated by the teams involved in the process and are managed in a decentralised manner by each business unit or corresponding area. At present, there is no specific corporate procedure for opportunity management. Each business annually proposes the investments it considers necessary—whether for operations or to capitalise on identified opportunities, while being aligned with the strategic plants of the Company. The decision to undertake such investments depends on an approval flow involving different departments, as well as on the budget availability of each unit and the Company as a whole, taking into account Logista's maximum annual CapEx limit.

Determination of information to be disclosed

Once evaluations by the areas involved were completed, results were consolidated into a single working tool in Excel. This tool was designed specifically to ensure traceability of all evaluations and to calculate the consolidated materiality rating of each IRO.

To ensure consistency and quality of results, several validation activities were carried out. First, the Sustainability Committee conducted a detailed analysis of consolidated results to identify potential errors or inconsistencies in the evaluations performed by different areas.

Where significant deviations were detected, specific correction factors were applied to certain IROs. These corrections were accompanied by a technical justification for their application, ensuring the process's traceability and transparency.

Finally, both individual evaluations and consolidated results were reviewed and validated by Logista's Sustainability Committee, thus ensuring methodological robustness and reliability of the conclusions obtained.

Once the evaluation of all IROs was consolidated, Logista defined rating thresholds for impact materiality and financial materiality to identify sustainability matters considered material to Logista. IROs were considered material if they exceeded the impact threshold, the financial threshold or both. In the case of potential negative impacts related to human rights, severity was prioritised over likelihood of occurrence, in accordance with applicable regulation.

As a result of this process, 65 material IROs were identified, linked to various sustainability matters and specific topics relevant to Logista, such as cybersecurity, IT and industrial security, and innovation. For more detail, see [Appendix II: Logista's material impacts, risks and opportunities](#).

The identified material IROs enable definition of the material sustainability matters and the applicable disclosure requirements for this report.

(ESRS E3-IRO-1, E4-IRO-1 & S3-IRO-1)

Regarding non-material topics (E3, E4 and S3), Logista analysed its assets, locations and activities, considering its business model to assess how it impacts the environment and living beings, its dependencies in relation to water, marine resources, biodiversity, ecosystems and their services—including those that may derive from climate-related impacts on the Company—as well as any environmental aspect that could affect them from a financial perspective, without determining any that are of significant relevance warranting inclusion in this report.

Water resources related to Logista's activity are for sanitary use only; water used at facilities is devoted exclusively to hygiene and sanitary purposes, without involvement in industrial, production or refrigeration processes, thus significantly limiting its environmental impact. In addition, wastewater generated—being exclusively sanitary in nature—is channelled through municipal networks, in compliance with applicable local regulation. According to the environmental materiality analysis, water use represented 0.009% of Logista's environmental impact in 2025, confirming its low relative relevance versus other environmental aspects assessed. Lastly, no financial, operational or reputational risks, nor relevant strategic opportunities linked to water use or management have been identified that could materially affect Logista.

As mentioned above, biodiversity and ecosystems do not constitute a material aspect for Logista due to the absence of significant direct impacts. In the Locate (L) phase of the LEAP methodology, it was determined that Logista's activities do not generate direct impacts on protected areas or sensitive ecosystems, thus discarding materiality; likewise, no financial, operational or reputational risks, nor relevant strategic opportunities linked to biodiversity were identified that could materially impact the Company. Additionally, although not considered material, Logista plans full implementation of the

TNFD (Taskforce on Nature-related Financial Disclosures) framework in the next fiscal year, enabling a more exhaustive assessment of potential dependencies, impacts, risks and opportunities related to nature, reinforcing a preventive approach and continuous improvement in sustainability.

(ESRS 2-IRO-1-53 (d))

The Sustainability Committee has been designated as responsible for driving preparation of the sustainability report, including performing and approving the double materiality analysis, coordinating the work with the various corporate directorates and businesses involved. As part of its reporting, the Committee presents the double materiality results to the Audit, Control and Sustainability Committee—responsible for supervising and evaluating the process and integrity of financial and non-financial information—and subsequently communicates them to the Board of Directors.

In addition, the analysis results are communicated to the internal control department, to update the Internal Control System over Sustainability Information (SCIIS), and to internal audit to perform its own review.

Environmental Information



Logista

EU Taxonomy

Introduction

Regulation (EU) 2020/852 on the EU Taxonomy², as a key component of the European Commission's Green Deal action plan, seeks to redirect capital flows towards a more sustainable economy aligned with the Sustainable Development Goals and, particularly, to achieve a carbon-neutral economy by 2050.

The Taxonomy Regulation proposes the creation of an EU-wide classification system for environmentally sustainable economic activities. It thus establishes a common language that businesses, investors, and other stakeholders can use to identify projects and economic activities with a substantial, positive impact on the climate and the environment. Furthermore, the taxonomy introduces disclosure obligations for businesses and financial market participants to standardize sustainability reporting methodologies.

In line with the Regulation, Logista has reviewed the list of eligible economic activities and the technical screening criteria set out in Commission Delegated Regulation (EU) 2021/2139³, Commission Delegated Regulation (EU) 2022/1214⁴ and Commission Delegated Regulation (EU) 2023/2485⁵, which include activities that contribute substantially to the climate objectives: (1) climate change mitigation and (2) climate change adaptation.

Logista has also reviewed the list of eligible economic activities and the technical screening criteria set out in Commission Delegated Regulation (EU) 2023/2486⁶ published on 27 June, which includes activities that contribute substantially to the remaining environmental objectives: (3) sustainable use and protection of water and marine resources, (4) transition to a circular economy, (5) pollution prevention and control, and (6) protection and restoration of biodiversity and ecosystems.

In accordance with the above Delegated Regulations, Logista identified the Company's economic activities considered eligible or aligned. In this regard, the following aspects have been taken into account:

Eligible activities under the Taxonomy are those that meet the "Description of the activity" in the annexes of the Delegated Regulations listing activities that can contribute substantially to one or more environmental objectives, whether or not the activity meets any or all of the applicable technical screening criteria. A non-eligible economic activity is any activity not included in those Delegated Regulations.

Activities aligned with the Taxonomy are eligible activities that also meet the technical screening criteria set out in the aforementioned annexes (i.e., substantially contribute to an environmental objective and do not significantly harm any of the other environmental objectives) and comply with the minimum safeguards, in accordance with Article 3 of the Taxonomy Regulation⁷.

For the set of economic activities identified by the Company as eligible—whether aligned or not—key performance indicators (KPIs) have been calculated on a consolidated basis. These include those related to: turnover (revenue), capital expenditure (CapEx), and operating expenditure (OpEx), in accordance with the provisions of Commission Delegated

² Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088.

³ Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council, and establishing the technical screening criteria for determining the conditions under which an economic activity is considered to contribute substantially to climate change mitigation or adaptation, and for determining whether that economic activity does not cause significant harm to any of the other environmental objectives.

⁴ Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022, amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities.

⁵ Commission Delegated Regulation (EU) 2023/2485 of 27 June 2023 amending Delegated Regulation (EU) 2021/2139 establishing additional technical screening criteria for determining the conditions under which an economic activity is considered to contribute substantially to climate change mitigation or adaptation, and for determining whether that economic activity does not cause significant harm to any of the other environmental objectives.

⁶ Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing technical screening criteria for determining the conditions under which an economic activity is considered to contribute substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems, and for determining whether that economic activity does not cause significant harm to any of the other environmental objectives, and amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities.

⁷ Article 3 of the Taxonomy Regulation refers to the conformity of alignment based on: (1st) meeting the technical screening criteria (according to the relevant activity in terms of: a) substantial contribution to one or more environmental objectives, and b) not significantly harming any of the other objectives), and (2nd) complying with the defined minimum safeguards.

Regulation (EU) 2021/2178 of 6 July⁸. Additionally, KPI disclosure tables were prepared in accordance with Commission Delegated Regulation (EU) 2023/2486⁹ of 27 June, which amends Delegated Regulation (EU) 2021/2178.

While the activity report for fiscal year 2024 included the disclosure of KPIs related to the eligibility and alignment of taxonomy activities under Delegated Regulation 2021/2139 and Delegated Regulation 2022/1214, as well as the eligibility of taxonomy activities as stipulated by Delegated Regulation 2023/2485 and Delegated Regulation 2023/2486, the report for fiscal year 2025 must additionally include the alignment analysis of the new activities introduced by Delegated Regulation 2023/2485 and Delegated Regulation 2023/2486. Once all eligible and aligned activities have been identified, the associated KPIs have been calculated and disclosed in accordance with the reporting requirements set out in the regulation.

Identification of eligible activities

In order to disclose the calculation of the eligibility key performance indicators, a comprehensive assessment has been carried out to determine the potential eligibility of all economic activities conducted by Logista. This analysis has taken into account both revenue-generating activities and transversal activities, which, although not generating revenue, result in capital and/or operating expenditure (CapEx and/or OpEx) for the Company.

In this reporting period, Logista has also considered as eligible those activities corresponding to capital expenditures (CapEx) related to the purchase of output derived from economic activities listed in the Taxonomy (i.e., CapEx under category “c”), as defined in the numerator of CapEx in Delegated Regulation 2021/2178).

To confirm the eligibility of each initially identified activity, they were cross-referenced with the definitions provided in Delegated Regulations 2021/2139, 2022/1214, and 2023/2485 and 2023/2486. As a result of this analysis, the following table was produced, listing the activities carried out by Logista and their correspondence with activities categorized as eligible under these delegated acts in relation to the environmental objectives of climate change mitigation, transition to a circular economy, and pollution prevention and control.

Description of the activity	Reference to taxonomy activity
Acquisition of solar panels for installation on refrigerated transport vehicles. ¹⁰	CCM 3.1. Manufacture of renewable energy technologies
Creation of a new supply point (CUPS), which involves investment in various electrical systems (installation of a sectioning centre, a new metering and transformation centre, new medium and low voltage lines, as well as other related actions).	CCM 4.9. Transmission and distribution of electricity
Collection system for used cardboard boxes for subsequent reuse or recycling by Logista Italia and Logista France ("Green Boxes"). Collection of other non-hazardous waste. Renovation and investment in cardboard compacting machines. Installation of non-hazardous waste recycling points in Spain.	CCM 5.5. Collection and transport of non-hazardous waste in fractions separated at source CE 2.3. Collection and transport of hazardous and non-hazardous waste
Registrations for right of use (IFRS 16 standard) corresponding to rentals of passenger cars and commercial vehicles.	CCM 6.5. Transport by motorcycles, passenger cars and light commercial vehicles

⁸ Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation.

⁹ Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing technical screening criteria for determining the conditions under which an economic activity is considered to contribute substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems, and for determining whether that economic activity does not cause significant harm to any of the other environmental objectives, and amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities.

¹⁰ This activity entails a CapEx that corresponds to the definition of CapEx, category “c”, of Delegated Regulation 2021/2178.

Freight transport services under Logista's operational control. Logista leases tractor units. Acquisition of freight vehicles. Incorporation of freight vehicles from 'Transportes Moncayo', resulting from the business combination. Right-of-use acquisitions (IFRS 16) for freight vehicle rentals.	CCM 6.6. Freight transport services by road
Renovations carried out in buildings where Logista conducts its operations, including civil works.	CCM 7.2. Renovation of existing buildings CE 3.2. Renovation of existing buildings
Installation and/or renovation of air conditioning and lighting equipment, as well as enclosures. Incorporation of the existing lighting and air conditioning system at 'Transportes Moncayo' facilities as part of the business combination.	CCM 7.3. Installation, maintenance, and repair of energy efficiency equipment
Installation of electric vehicle charging points adjacent to Logista facilities.	CCM 7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)
Installation of advanced electricity consumption meters in Logista assets.	CCM 7.5. Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling the energy efficiency of buildings
Installation of photovoltaic panels at Logista facilities. Incorporation of existing photovoltaic panels at a 'Transportes Moncayo' facility as part of the business combination. Investment in new electricity connections at a photovoltaic facility.	CCM 7.6. Installation, maintenance, and repair of renewable energy technologies
Incorporation of a logistics warehouse through the Moncayo business combination. Right-of-use additions (IFRS 16) corresponding to building leases. ¹¹	CCM 7.7. Acquisition and ownership of buildings
Server upgrade.	CCM 8.1. Data processing, hosting and related activities
Acquisition of machinery and other electrical and electronic systems, equipment, and devices. Incorporation of machinery and devices from 'Transportes Moncayo' as part of the business combination. Additions under right-of-use (IFRS 16) related to machinery rentals. ¹²	CE 1.2. Manufacture of electrical and electronic equipment
Collection of damaged point-of-sale (POS) terminals for reuse or recycling. Collection of vapes and other electrical and electronic waste (WEEE) for subsequent disposal.	CE 2.3. Collection and transport of hazardous and non-hazardous waste PPC 2.1. Collection and transport of hazardous waste
Sale of used point-of-sale (POS) terminals.	CE 5.4. Sale of second-hand goods
Point-of-sale (POS) terminal rental. Investment linked to the operation of rental point-of-sale (POS) terminals.	CE 5.5. Product-as-a-service and other circular use- and result-oriented service models

Regarding the activity “CCM 6.5. Transport by motorbikes, passenger cars and light commercial vehicles,” it is noted that virtually all employee vehicles are accounted for as operating expenses. Therefore, when determining the OpEx defined by the Taxonomy as immaterial, this type of expense is not included in the KPIs.

Regarding activity CCM 6.6 “Freight transport services by road”, revenue-generating Taxonomy-eligible activities have been identified as those transport services over which Logista exercises operational control. To determine which services can be classified as such, a proprietary methodology has been developed that considers the characteristics of the vehicles and their routes, defining whether there is control over the exact route of the service and control over the vehicle and the

¹¹ This activity represents a CapEx that corresponds to the definition of CapEx, category “c”, of Delegated Regulation 2021/2178.

¹² This activity entails a CapEx that corresponds to the definition of CapEx, category “c”, of Delegated Regulation 2021/2178.

driver. Additionally, in line with the “activity description”, only fleets composed of EURO VI Step E or later vehicles are considered eligible. Additionally, the rental of tractor heads by Logista has also been considered as an income-generating activity for said activity (CCM 6.6.).

Moreover, activity CE 5.5 “Product-as-a-service and other circular use- and result-oriented service models” is related to the rental of POS (point-of-sale) terminals through a service model, as part of the solutions provided by Logista in Spain (Logista Strator) and France. Additionally, the withdrawal of damaged devices is considered eligible under activities CE 2.3 “Collection and transport of hazardous and non-hazardous waste” and PPC 2.1 “Collection and transport of hazardous waste”, while the sale of these devices after their rental period constitutes another eligible activity under CE 5.4 “Sale of second-hand goods”.

Regarding the climate change adaptation objective, no activities have been identified that could substantially contribute to this objective. Consequently, there are considered to be no eligible activities in relation to this objective.

Alignment analysis

Once the above eligibility analysis has been completed, a thorough assessment has been carried out of: (I) compliance with the technical screening criteria related to the objectives of climate change mitigation, transition to a circular economy, and pollution prevention and control (in terms of substantial contribution to each of these objectives and in terms of not significantly harming any of the remaining environmental objectives); and (II) compliance with the minimum safeguards.

1. Technical screening criteria

The analysis of the technical screening criteria for eligible activities under the climate change mitigation objective is carried out in accordance with Annex I of Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021. Likewise, the analysis of the technical screening criteria for activities eligible under the objectives of transition to a circular economy and pollution prevention and control is conducted in accordance with Annexes II and III of Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023, respectively.

In these annexes, the technical screening criteria are developed, serving as a guide to conclude whether an economic activity contributes substantially to the objectives of climate change mitigation, transition to a circular economy, and pollution prevention and control (as applicable to each activity), and to determine whether that economic activity does not cause significant harm to any of the other environmental objectives.

1. a. Substantial contribution criteria

To determine the substantial contribution to the objectives of climate change mitigation, transition to a circular economy, and pollution prevention and control, the technical characteristics of each eligible activity listed in the previous section “Identification of eligible activities” have been analysed, in order to conclude whether they meet the substantial contribution criteria for these objectives. Throughout this evaluation, the necessary information has been gathered to demonstrate compliance with this technical criterion.

Regarding the climate **change mitigation objective**, the summary of this evaluation, activity by activity according to the taxonomy, is as follows:

CCM 4.9. Transport and distribution of electricity

This activity is carried out in Spain, so it meets the substantial contribution criterion, according to section “1. a)”: “the infrastructure or equipment for transport and distribution is located in (...) the European interconnected system, that is, the interconnected control areas of the Member States, Norway, Switzerland, and the United Kingdom, and their subordinate systems.”

CCM 5.5. Collection and transport of non-hazardous waste in fractions separated at source

Regarding the collection of used boxes within the “Green Boxes” system carried out by Logista Italia, it has been ensured that the used cardboard boxes are transported separately from other goods and that the waste managers receiving the used boxes that are not reused proceed with their recycling. This ensures compliance with the substantial contribution criterion applicable to this activity.

For the rest of the activities, it has been ensured that the waste is transported separately and that the waste managers proceed with the recycling of the non-hazardous waste generated. This also ensures compliance with the substantial contribution criterion.

CCM 6.6. Road freight transport services

Logista has electric freight vehicles in its fleet; consequently, these vehicles have zero direct emissions and meet the substantial contribution criterion.

CCM 7.3. Installation, maintenance, and repair of energy efficiency equipment

Regarding the installation of lighting systems, LED systems are considered “energy efficient” and therefore substantially contribute.

CCM 7.4. Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and in parking spaces adjacent to buildings)

The activity involves the installation of electric vehicle charging points, and therefore meets the applicable substantial contribution criterion.

CCM 7.5. Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling the energy efficiency of buildings

The activity involves the installation of advanced electricity consumption meters capable of recording real-time electricity consumption data, which allows for the detection of anomalies and inefficiencies and enables more precise and efficient energy use. Therefore, these devices are considered to meet the substantial contribution criterion, according to section “b).”

CCM 7.6. Installation, maintenance, and repair of renewable energy technologies

The activity is related to the installation of photovoltaic panels and auxiliary equipment in Logista assets, and therefore meets the applicable substantial contribution criterion.

Additionally, regarding the activity **CCM 8.1. “Data processing, hosting, and related activities”**, it is reported that the substantial contribution criteria applicable to this technically complex activity could not be demonstrated. Although energy certifications are available for some facilities with data servers (ISO 50001), there is no certification as defined in the substantial contribution criteria (the European Code of Conduct on Energy Efficiency in Data Centres or the CLC TR50600-99-1 document from CEN/Cenelec “Data centre facilities and infrastructures - Part 99-1: Recommended practices for energy management”).

Regarding the objective of **transition to a circular economy**, the summary of this evaluation is as follows:

CE 2.3. Collection and transport of hazardous and non-hazardous waste

Regarding the collection of used boxes within the “Green Boxes” system carried out by Logista Italia, as indicated for activity CCM 5.5., it has been ensured that the used cardboard boxes are transported separately from other goods and that the waste managers receiving the used boxes that are not reused proceed with their recycling.

Additionally, Logista Italia continuously monitors the KPI for the reuse of collected boxes, centralizing relevant data in a file for analysis and control.

Regarding the project for the collection of vapes and other WEEE in Italy (“Recycle-Cig”), it has been ensured that these wastes are properly segregated during transport in a specific box, ensuring correct separation from other goods, and that the waste is destined for reuse or recycling processes. Furthermore, Logista Italia receives information from the waste manager on the recycling levels of each component of the WEEE.

CE 5.5. Product-as-a-service and other circular service models oriented towards use and performance

Specifically, the POS terminal rental activity carried out in Spain (Logista Strator) has been analysed. As it is a rental service, the product remains the property of Logista during the contract period, and Logista is responsible for inspecting the equipment in case of malfunction. Additionally, the customer must return the equipment at the end of the contract, terminating their usage rights, and incurs penalties in case of early termination.

Regarding the useful life of the equipment, the contract duration (seven years) represents a longer usage period than usual for similar (peripheral) IT equipment. Moreover, some of the returned devices in good condition are refurbished for additional use, thereby extending their useful life.

However, it has not been possible to confirm that Logista complies with the requirements related to the composition of the packaging of the electronic components that are part of the POS terminal and delivered to customers, or with their design for reusability. Therefore, compliance with the applicable substantial contribution criterion for this activity cannot be confirmed.

Regarding the objective of **pollution prevention and control**, the summary of this evaluation is as follows:

PPC 2.1. Collection and transport of hazardous waste

Regarding the project for the collection of vapes and other WEEE in Italy (“Recycle-Cig”), in addition to the proper segregation of waste during transport (see section: “CE 2.3. Collection and transport of hazardous and non-hazardous waste”), the WEEE is stored in specific drums that prevent possible spills. It is also ensured that the WEEE delivered at

collection points is weighed and recorded according to regulations. This management process is fully documented through electronic records and SAP entry and exit notes, ensuring complete traceability to the treatment centres.

Regarding the trucks that carry out the collection of this WEEE, most Transit Points in the country have vehicles that meet at least Euro V standards. To determine alignment with respect to this activity, Transit Points with at least one vehicle that does not meet this standard have been excluded.

Additionally, Logista Italia holds ISO 45001 certifications that allow it to address health and safety risks that may arise during the development of this activity.

On the other hand, regarding the activity **CE 1.2. Manufacture of electrical and electronic equipment**, it is reported that the alignment of this activity has not been evaluated due to the lack of available information on the technical characteristics and manufacturing conditions of the electrical and electronic devices from their manufacturers.

1. b. DNSH criteria (“Do No Significant Harm” to any of the remaining environmental objectives)

The second group of technical criteria requires that, for each potentially aligned activity (i.e., the Company’s eligible activities that meet the applicable substantial contribution criterion), it is assessed and evidenced that they do not significantly harm any of the five remaining environmental objectives.

Compliance with DNSH criteria related to climate change adaptation has been carried out at the corporate level, while the review of the remaining DNSH criteria has been considered for those activities for which substantial contribution has been demonstrated, at least partially. Therefore, these DNSH criteria have been reviewed for the activities under the climate change mitigation objective: CCM 4.9., CCM 5.5., CCM 6.6., CCM 7.3., CCM 7.4., CCM 7.5., and CCM 7.6., the activity under the circular economy transition objective: CE 2.3., and the activity under the pollution prevention and control objective: PPC 2.1.

Compliance with DNSH criteria related to climate change adaptation:

To meet this DNSH criterion, Logista has developed a corporate-level assessment in which, first, all climate hazards listed in the table in Appendix A of Annex I of Delegated Regulation 2021/2139 were screened, identifying those risks relevant to the types of activities carried out by Logista. Next, the degree of impact of these physical risks was assessed. For this purpose, IPCC scenarios RCP 4.5 and RCP 8.5 were used, evaluating the future impact of climate hazards in the short term (up to 20 years), medium term (21 to 40 years), and long term (41 to 100 years).

Once this step was completed, the economic and financial impact of climate risks was studied and assessed, categorizing them based on the magnitude of the impact. In response to the most significant inherent risks, Logista has begun to propose a series of mitigation measures to ensure that the residual risk is as low as possible.

Compliance with DNSH criteria (not causing significant harm to the remaining environmental objectives):

These DNSH criteria have been assessed by taxonomy activity, as indicated below.

In particular, regarding the activity CCM 5.5. “Collection and transport of non-hazardous waste in fractions separated at source,” it has been ensured that the waste collected in this activity is not mixed with other waste or materials with different properties.

Regarding the activity CCM 6.6. “Road freight transport services,” it has been verified that the vehicles are approved for marketing in the European Union. Additionally, it has been assessed whether the tires used meet the requirements for external rolling noise and rolling resistance coefficient established in the corresponding technical criterion.

Regarding the activities CCM 7.4. “Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and in parking spaces adjacent to buildings),” CCM 7.5. “Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling the energy efficiency of buildings,” and CCM 7.6. “Installation, maintenance, and repair of renewable energy technologies,” it is not necessary to assess any DNSH criteria except for climate change adaptation, so these activities comply with the applicable technical criteria.

Regarding the activity CE 2.3. “Collection and transport of hazardous and non-hazardous waste,” the separate collection of these wastes ensures that there is no possible mixing with other types of waste, nor with hazardous waste. Regarding the use of vehicles that comply at least with Euro V standards, as well as the rest of the applicable DNSH criteria for the “Recycle-Cig” activity, the considerations already indicated in the substantial contribution criteria section for activity PPC 2.1. have been taken into account.

Regarding the activity PPC 2.1. “Collection and transport of hazardous waste,” the considerations already indicated in the substantial contribution criteria section for activity CE 2.3. have been taken into account.

Additionally, regarding the activity CE 5.5. “Product-as-a-service and other circular service models oriented towards use and performance” (POS terminal rental activity), it is noted that Logista accounts for and manages its GHG emissions across its value chain, committing to reduce them according to SBTi criteria. Furthermore, compliance of the POS components with RoHS directive and REACH regulation has been ensured.

2. Minimum safeguards

This requirement involves demonstrating that the economic activity under evaluation is carried out in compliance with minimum social safeguards. To this end, it has been ensured that all procedures implemented by the Company guarantee that activities are conducted in accordance with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions referred to in the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work, as well as the International Bill of Human Rights (as indicated in Article 18 of Regulation 2020/852).

To assess compliance with the minimum safeguards, Logista has conducted an analysis of the policies and procedures implemented, examining the four dimensions into which the requirement is divided: (1) human rights, including labour rights; (2) corruption and bribery; (3) taxation; and (4) fair competition.

Regarding human rights, including labour rights, Logista has a code of conduct, a human rights policy, and a due diligence policy for the supply chain in terms of human rights and the environment. These documents reflect the Company’s commitment to human rights and establish the criteria and procedures to ensure respect for them, also setting out general principles of conduct for suppliers to ensure respect for human rights across all of the Company’s suppliers.

In line with its policies, Logista conducts a human rights risk analysis in its own operations. Additionally, it uses a tool that allows for the assessment of human rights risks in suppliers and third parties as an initial phase of the due diligence process. This tool enables screening of the potential impact of human rights risks and thus facilitates the development of action and monitoring plans for suppliers and third parties, potentially supporting the development of impact management plans in future fiscal years.

Additionally, Logista has an operational whistleblowing channel available through a secure platform accessible from the corporate website, as well as via email and postal mail. Through this channel, all employees, managers, or authorized third parties (suppliers, clients, subcontractors, former employees, etc.) can confidentially and anonymously report any possible irregularities, breaches, or behaviour contrary to Logista’s ethical principles and values. This channel has its own policy, designed to align with the standard on whistleblowing management systems: UNE-ISO 37002:2021, as well as the requirements of Law 2/2023, of February 20, regulating the protection of persons who report regulatory infringements and the fight against corruption.

In terms of training and awareness, in accordance with Logista’s training plan, employees receive regular training on respect for human rights.

Additionally, as a key development during this fiscal year, the Compliance Committee has established a series of human rights clauses that must be included in contracts with suppliers exceeding a certain monetary threshold and contract duration.

In the area of anti-corruption, Logista has an anti-corruption and anti-bribery policy that sets out general rules of conduct to prevent such practices, including guidelines for relationships with business partners. It also has a criminal risk prevention manual, which outlines Logista’s principles and objectives regarding criminal risk prevention, as well as the main internal procedures and control systems addressing these types of risks.

At the internal control level, the Board of Directors determines the risk control and management policy, from which a robust and proven internal control system is articulated, aimed at preventing criminal conduct, including corruption, bribery, and money laundering offences. Additionally, the Compliance Committee performs oversight and control tasks regarding the operation of Logista’s compliance system. In this regard, it is worth noting that the compliance system is certified under UNE 19601 (applicable to criminal compliance management systems) and ISO 37001 (specific anti-bribery standard).

Regarding awareness efforts in this area, Logista regularly trains its professionals on the code of conduct, the anti-corruption and anti-bribery policy, and the criminal risk prevention manual.

In terms of taxation, Logista has a tax policy that incorporates aspects derived from recent regulatory changes. In this area, Logista has developed a high level of control and holds certification for its tax compliance management system, UNE 19602:2019. Furthermore, all Logista companies for which it is relevant are considered Authorized Economic Operators (AEO) by the Spanish Tax Agency.

Additionally, as part of the Company’s commitment to tax matters, Logista regularly submits a Transparency Report to the Spanish Tax Agency.

Finally, regarding fair competition, Logista has a competition policy, under which a specific compliance program in this area is structured, in accordance with the guidelines established in the Guide on Compliance Programs in relation to Competition Law by the Spanish National Commission on Markets and Competition (CNMC), dated June 10, 2020, and the UNE 19603:2023 standard on compliance management systems in the field of free competition. In this regard, Logista has a matrix of specific competition-related risks, and controls have been designed to address this type of risk.

In terms of awareness in this area, Logista periodically conducts training programs for employees, including specific sessions for executives and the Management Committee.

Moreover, regarding potential legal cases related to any of the dimensions included in the minimum social safeguards framework (human rights, corruption and bribery, taxation, and fair competition), Logista has verified that there are no final and binding judgments against it that could undermine the minimum social safeguards.

Results of the Key Performance Indicators (Eligibility and Alignment KPIs)

The following section outlines the process followed for calculating the key performance indicators (KPIs) for eligibility and alignment, with respect to the activities assessed under the EU Taxonomy, in accordance with Annex I of Delegated Regulation 2021/2178 of 6 July 2021, which specifies the calculation criteria to be applied for obtaining the three key indicators (KPIs): turnover (revenue), capital expenditure (CapEx), and operating expenditure (OpEx).

1. Turnover KPI

The Delegated Regulation 2021/2178 defines the key performance indicator related to turnover as the ratio between the revenues associated with eligible and aligned activities (numerators) and the total revenues at the Company level (denominator). These revenues correspond to those recognized in accordance with International Accounting Standard (IAS) 1, paragraph 82(a), as adopted by Commission Regulation (EC) No 1126/2008.

The eligible and aligned revenues are partly linked to transport services over which Logista exercises operational control (related to activity 6.6 “Freight transport services by road”). In this regard, eligible revenues for this activity have only been identified in the following Logista companies: 'Logista Freight and Transportes El Mosca'¹³. The calculations used to determine eligible revenues are described below.

For Logista Freight, the revenue figure corresponding to each route operated by the company has been collected. Since each route may have required the use of one or more vehicles, and each route may have been carried out with eligible and/or non-eligible vehicles, an eligibility percentage has been calculated for each route, representing the proportion of eligible vehicles used. This eligibility percentage is then applied to obtain the eligible revenue for each route, and the sum of all such revenues results in the total eligible revenue for Logista Freight.

For 'Transportes El Mosca', the average euros-per-kilometre ratio for the fleet performing road freight transport was first obtained. This ratio was then multiplied by the kilometres travelled by eligible vehicles. This calculation is considered to provide a reasonable estimate of eligible revenues.

Additionally, eligible revenues associated with the rental of POS terminals (activity CE 5.5 “Product-as-a-service and other circular use- and result-oriented service models”), eligible revenues from the sale of damaged POS terminals for reuse or recycling (activities: “CE 2.3. Collection and transport of hazardous and non-hazardous waste” and “PPC 2.1. Collection and transport of hazardous waste”), and revenues from the sale of used POS terminals (activity CE 5.4 “Sale of second-hand goods”) have also been taken into account.

Furthermore, a series of revenues associated with the management and transport of used vapes and other WEEE have been considered under the following Taxonomy activities: CE 2.3 “Collection and transport of hazardous and non-hazardous waste” and PPC 2.1 “Collection and transport of hazardous waste”, as well as other non-hazardous waste under the following Taxonomy activities: CCM 5.5 “Collection and transport of non-hazardous waste in source-segregated fractions” and CE 2.3 “Collection and transport of hazardous and non-hazardous waste”.

In calculating these eligible revenues, unique revenues were identified, linked to the Group's consolidated revenue figure, thus avoiding any type of double counting.

¹³ The revenue from vehicles under operational control of Belgium Parcels Service (BPS) is negligible in proportion to the rest of eligible revenue. The vehicles under operational control of Speedlink are not eligible as they predate the EURO VI Stage E standard, and therefore do not contribute to the KPIs.

On the other hand, the denominator of this KPI is reported in Logista's consolidated annual accounts for the fiscal year ended 30 September 2025 (see the "Revenues" figure in the consolidated income statement).

KPI:	Total invested fixed assets (A+B) – thousands of euros		Turnover of total eligible economic activities (A1+A2)		Turnover of economic activities aligned according to the taxonomy (A1)	
	2024	2025	2024	2025	2024	2025
Turnover figure	12,985,534	13,536,241	1.0%	0.9%	0.01%	0.05%

Regarding the year-on-year data, an increase in the alignment percentages is recorded, mainly due to the assessment of the alignment of the CE 2.3 / PPC 2.1 activity corresponding to the recycling of vapes and WEEE in Italy ("Recycle-Cig"). The alignment of this activity was not analysed in fiscal year 2024, as the Taxonomy regulations did not require such an analysis for the environmental objectives related to this activity. Regarding the eligibility percentages, a slight decrease has been recorded, resulting from a slight decrease in eligible revenue associated with the CCM 6.6 activity. This reduction is largely due to the fact that no vehicles under operational control are registered in Carbó Collbatallé's fleet in the current 2025 fiscal year.

Additional Information:

Given the particularities of Logista's business, the majority of its revenues derive from the purchase and sale of products it supplies, as a wholesaler, to tobacconists and other proximity retailers. Consequently, and in order to provide additional information that allows the reader to evaluate Logista's performance in comparison with companies dedicated exclusively to transport and logistics (without engaging in product trading), it is proposed to use gross margin as the reference variable. This approach excludes the cost of goods sold from ordinary revenues, as these costs result from Logista's wholesale activity. Accordingly, it is reported that the eligible gross margin represents 7.0% of the gross margin in fiscal year 2025, and the aligned gross margin represents 0.4% in fiscal year 2025 (vs. 7.5% and 0.1%, respectively, in fiscal year 2024).

Gross margin is also referred to as economic sales throughout the report, as this is the terminology used by Logista for this metric.

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025. (Delegated Regulation 2023/2486)

Economic Activities	Code	Turnover (thousands of euros)	Proportion of Turnover, year 2025 (%)	Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)						Minimum Safeguards (Y/N)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year 2024	Category enabling activity	Category transitional activity
				Climate Change Mitigation (%)	Climate Change Adaptation (%)	Water (Y/N)	Pollution (Y/N)	Circular Economy (Y/N)	Biodiversity (Y/N)	Climate Change Mitigation (Y/N)	Climate Change Adaptation (Y/N)	Water (Y/N)	Pollution (Y/N)	Circular Economy (Y/N)	Biodiversity (Y/N)				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Collection and transport of non-hazardous waste in source segregated fractions / Collection and transport of non-hazardous and hazardous waste	CCM 5.5. / CE 2.3.	640	0.005%	Y	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%		
Collection and transport of non-hazardous waste in source segregated fractions / Collection and transport of non-hazardous and hazardous waste	CCM 5.5. / CE 2.3.	1,399	0.01%	Y	N/EL	N/EL	N/EL	N	N/EL	Y	Y	Y	Y	Y	Y	Y	0.01%		
Freight transport services by road	CCM 6.6.	168	0.001%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%		
Collection and transport of non-hazardous and hazardous waste / Collection and transport of hazardous waste	CE 2.3. / PPC 2.1.	4,540	0.03%	N/EL	N/EL	N/EL	Y	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	-	6,747	0.05%	0.01%	0.0%	0.0%	0.0%	0.04%	0.0%	Y	Y	Y	Y	Y	Y	Y	0.01%		
Of which enabling		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
Of which transitional		0	0.0%	0.0%						Y	Y	Y	Y	Y	Y	Y	0.0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Collection and transport of non-hazardous waste in source segregated fractions/ Collection and transport of non-hazardous and hazardous waste	CCM 5.5. / CE 2.3.	496	0.004%	EL	N/EL	N/EL	N/EL	EL	N/EL								0.04%		
Freight transport services by road	CCM 6.6.	114,213	0.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.9%		
Collection and transport of non-hazardous and hazardous waste/ Collection and transport of hazardous waste	CE 2.3. / PPC 2.1.	642	0.005%	N/EL	N/EL	N/EL	EL	EL	N/EL								0.01%		

Sale of second-hand goods	CE 5.4.	72	0.001%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									0.0%		
Product-as-a-service and other circular use- and result-oriented service models	CE 5.5.	4,520	0.03%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									0.03%		
Turnover of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	-	119,942	0.9%	0.8 %	0.0 %	0.0 %	0.0%	0.04 %	0.0%									1.0%		
Turnover of Taxonomy-eligible activities (A.1+A.2)	-	126,689	0.9%	0.9 %	0.0 %	0.0 %	0.0 %	0.1%	0.0 %									1.0%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy- non-eligible activities	-	13,409,552	99.1%																	
Total	-	13,536,241	100.0%																	

	Proportion of turnover / Total turnover	
	Taxonomy - aligned per objective	Taxonomy - eligible per objective
CCM	0.02%	0.90%
CCA	0.00%	0.00%
WTR	0.00%	0.00%
CE	0.04%	0.09%
PPC	0.03%	0.04%
BIO	0.00%	0.00%

2. CapEx KPI

The CapEx KPI is defined as the ratio of CapEx associated with eligible and aligned activities (numerator) to total CapEx at the company level (denominator). Total CapEx covers asset additions before depreciation, amortization, revaluations, and impairments, excluding changes in fair value, and including asset additions resulting from business combinations. The types of asset additions to be accounted for, in accordance with the taxonomy legislation, are defined by the following accounting standards:

- IAS 16 Property, Plant and Equipment, paragraph 73(e), items (i) and (iii);
- IAS 38 Intangible Assets, paragraph 118(e), item (i);
- IAS 40 Investment Property, paragraph 76(a) and (b) (for the fair value model);
- IAS 40 Investment Property, paragraph 79(d), items (i) and (ii) (for the cost model);
- IAS 41 Agriculture, paragraph 50(b) and (e);
- IFRS 16 Leases, paragraph 53(h).

Consequently, both the direct investments made by Logista and the asset additions resulting from the incorporation of new companies into the accounting consolidation scope due to business combinations (in this year, the company 'Transportes Moncayo') have been compiled. These asset additions have also been identified, identifying which of these were eligible and/or aligned. This compilation of asset additions has been carried out independently, avoiding any double counting in the process, as it is detailed in the [1. Turnover KPI chapter](#). Furthermore, each investment made by Logista has a unique investment code, which also prevents any type of double counting.

On the other hand, the denominator of this key indicator is directly linked to Logista's consolidated financial statements for the year ended September 30, 2025, and has been obtained as the sum of the costs corresponding to "additions or provisions" and "additions due to business combinations" associated with the concepts: "Property, plant and equipment" (see the table in note 6.1.) and "Other intangible assets" (see the table in note 8.). In compliance with the provisions of Delegated Regulation 2021/2178, the goodwill resulting from the business combination that occurred in the year (the incorporation of 'Transportes Moncayo') is not included in these calculations, which appears in a separate line.

KPI:	Total invested fixed assets (A+B) – thousands of euros		CapEx of total eligible economic activities (A1+A2)		CapEx of economic activities aligned according to the taxonomy (A1)	
	2024	2025	2024	2025	2024	2025
CapEx figure	151,960	126,398	35.8%	77.5% ¹⁴	0.3%	0.5%

Regarding the year-on-year data, there was an increase in the alignment KPI, related to the alignment of Italy's "Recycle-Cig" initiative in 2025, in line with what is stated regarding the turnover KPI. Furthermore, after deducting the amounts corresponding to the CapEx "c)" allocation, the eligibility KPI increased slightly, related to an increase in eligible investments made in CCM 7.2./CE 3.2. and CE 5.5 activities.

¹⁴ The percentage of eligible activities, not including the so-called CapEx "c", is equal to 38.0%.

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025 (Delegated Regulation 2023/2486)

Economic Activities	Code	CapEx (thousands of euros)	Proportion of CapEx, year 2025	Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (Y/N)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, year 2024	Category enabling activity	Category transitional activity
				Climate Change Mitigation (%)	Climate Change Adaptation (%)	Water (Y/N)	Pollution (Y/N)	Circular Economy (Y/N)	Biodiversity (Y/N)	Climate Change Mitigation (Y/N)	Climate Change Adaptation (Y/N)	Water (Y/N)	Pollution (Y/N)	Circular Economy (Y/N)	Biodiversity (Y/N)				
A. TAXONOMY-ELIGIBLE ACTIVITIES (%)																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Collection and transport of non-hazardous waste in source segregated fractions / Collection and transport of non-hazardous and hazardous waste	CCM 5.5. / CE 2.3.	15	0.01%	Y	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%		
Collection and transport of non-hazardous waste in source segregated fractions / Collection and transport of non-hazardous and hazardous waste	CCM 5.5. / CE 2.3.	121	0.1%	Y	N/EL	N/EL	N/EL	N	N/EL	Y	Y	Y	Y	Y	Y	Y	0.06%		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4.	86	0.07%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.04%	E	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5.	60	0.05%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.01%	E	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	206	0.2%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.2%	E	
Collection and transport of non-hazardous and hazardous waste / Collection and transport of hazardous waste	CE 2.3/ PPC 2.1	118	0.09%	N/EL	N/EL	N/EL	Y	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	-	607	0.5%	0.4%	0.0%	0.0%	0.0%	0.1%	0.0%	Y	Y	Y	Y	Y	Y	Y	0.3%		
Of which enabling		352	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	0.3%	E	
Of which transitional		0	0.0%	0.0%						Y	Y	Y	Y	Y	Y	Y	0.0%	T	

A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)

Manufacture of renewable energy technologies	CCM 3.1.	41	0.03%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.0%		
Transmission and distribution of electricity	CCM 4.9.	99	0.08%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.0%		
Collection and transport of non-hazardous waste in source segregated fractions / Collection and transport of non-hazardous and hazardous waste	CCM 5.5. / CE 2.3.	9	0.01%	EL	N/EL	N/EL	N/EL	EL	N/EL									0.0%		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	4,986	3.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									3.8%		
Freight transport services by road	CCM 6.6.	35,430	28.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									29.5%		
Renovation of existing buildings / Renovation of existing buildings	CCM 7.2. / CE 3.2.	1,329	1.1%	EL	N/EL	N/EL	N/EL	EL	N/EL									0.0%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	1,215	1.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.4%		
Acquisition and ownership of buildings	CCM 7.7.	34,969	27.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.0%		
Data processing, hosting and related activities	CCM 8.1.	8	0.01%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.3%		
Manufacture of electrical and electronic equipment	CE 1.2.	15,483	12.2%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									0.0%		
Collection and transport of non-hazardous and hazardous waste / Collection and transport of hazardous waste	CE 2.3/ PPC 2.1	13	0.01%	N/EL	N/EL	N/EL	EL	EL	N/EL									0.04%		
Product-as-a-service and other circular use- and result-oriented service models	CE 5.5.	3,711	2.9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									1.4%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	-	97,295	77.0%	61.8%	0.0%	0.0%	0.0%	15.2%	0.0%									35.4%		
A. CapEx of Taxonomy- eligible activities (A.1+A.2)	-	97,902	77.5%	62.1 %	0.0%	0.0%	0.0 %	15.3%	0.0%									35.8%		

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

CapEx of Taxonomy-non- eligible activities	-	28,496	22.5%
TOTAL	-	126,398	100.0%

The alignment of activity CE 1.2. has not been assessed due to the lack of available information regarding the technical characteristics and manufacturing conditions of the electrical and electronic devices, as provided by their manufacturers.

For the comparability of the Taxonomy figures for the reporting year, 2025, with respect to the previous year, 2024, the following figures are reported for the current year, 2025:

The eligible, non-aligned percentage of CCM 3.1 activity, excluding the so-called CapEx "c", is 0.0%.

The eligible, non-aligned percentage of CCM 7.7 activity, without computing the so-called CapEx "c", is equal to 0,5%.

The eligible, non-aligned percentage of CE 1.2 activity, without computing the so-called CapEx "c", is equal to 0.0%.

The percentage of eligible, non-aligned activities, without computing the so-called CapEx "c", is equal to 37,6%.

The percentage of eligible activities, without computing the so-called CapEx "c", is equal to 38,0%.

	Proportion of CapEx/ Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.40%	62.20%
CCA	0.00%	0.00%
WTR	0.00%	0.00%
CE	0.10%	16.50%
PPC	0.09%	0.10%
BIO	0.00%	0.00%

3. OpEx KPI

The EU Taxonomy Regulation redefines the concept of the operating expenditure (OpEx) indicator, for both eligibility and alignment, as the ratio between Taxonomy-eligible and aligned “Taxonomy OpEx” (numerator) and total “Taxonomy OpEx” (denominator).

According to the applicable legislation (Annex I of Delegated Regulation 2021/2178), “Taxonomy OpEx” is limited to the accounting of non-capitalised operating expenses related to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct expenses associated with the day-to-day maintenance of tangible fixed assets by the company or by a third party subcontracted to carry out such activities, which are necessary to ensure the continued and effective operation of those assets.

In relation to this KPI, and in accordance with the characteristics of Logista’s business model, and based on section 1.1.3.2 of Annex I of Delegated Regulation 2021/2178 of 6 July 2021, Logista reports this KPI as non-material.

To justify the non-materiality of this indicator, the ratio between the so-called “Taxonomy OpEx” and the Company’s total operating expenses has been calculated. This ratio is well below the materiality threshold defined by the Company. Specifically, only 0.4% of the Company’s total operating expenses correspond to operating expenses as defined by the Taxonomy (“Taxonomy OpEx”), as shown in the following table.

	Total (in thousands of euros)	Ratio between Taxonomy-defined operating expenses and total operating expenses (in %)
Total operating expenses	13,056,131	
Taxonomy-defined operating expenses	49,137	0.4%

The result obtained is consistent with the type of operating expenses incurred by the Company and, in particular, with the significance of procurement costs compared to other operating expenses.

Given the particularities of Logista’s business, the majority of the Company’s expenses derive from the purchase of products that Logista supplies, as a wholesaler, to tobacconists and other proximity retailers. Consequently, and in order to provide additional information that allows the reader to evaluate Logista’s performance in comparison with companies dedicated exclusively to transport and logistics (without engaging in product trading), if procurement costs are excluded from total operating expenses, the “Taxonomy OpEx” still represents 3.7% of total operating expenses and would still be considered non-material.

As a result, and in line with section 1.1.3.2 of Annex I of the Delegated Regulation of 6 July 2021, the numerator of the OpEx key performance indicator (OpEx KPI) is reported as zero.

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025 (Delegated Regulation 2023/2486)

Economic Activities	Code	OpEx	Proportion of OpEx, year 2025	Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (Y/N)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) OpEx, year 2024	Category enabling activity	Category transitional activity
				Climate Change Mitigation (%)	Climate Change Adaptation (%)	Water (Y/N)	Pollution (Y/N)	Circular Economy (Y/N)	Biodiversity (Y/N)	Climate Change Mitigation (Y/N)	Climate Change Adaptation (Y/N)	Water (Y/N)	Pollution (Y/N)	Circular Economy (Y/N)	Biodiversity (Y/N)				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	0.0%		
Of which enabling		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
Of which transitional		0	0.0%	0.0%						Y	Y	Y	Y	Y	Y	Y	0.0%	T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
A.OpEx of Taxonomy eligible activities (A.1+A.2)	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities	-	49,137	100%																
TOTAL	-	49,137	100%																

	Proportion of OpEx/ Total OpEx	
	Taxonomy- aligned per objective	Taxonomy- eligible per objective
CCM	0.0%	0.0%
CCA	0.0%	0.0%
WTR	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Template 1 Nuclear and fossil gas related activities (Delegated Regulation 2022/1214)

Row	Nuclear energy related activities	YES/NO
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Row	Fossil gas related activities	YES/NO
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

ESRS E1 Climate change

Governance

ESRS E1 GOV-3 Integration of sustainability-related performance in incentive schemes

Climate change is a fundamental aspect of Logista's commitment to sustainable development. This commitment is supported by the strategic sustainability plan 2024–2026, which is deployed through the Company's sustainability policy.

This plan defines ambitious environmental goals:

1. Achieve 90% of kilometres rolled with Euro VI vehicles by 2026.
2. Promote decarbonisation through the use of biofuels, and increasing the use of electric vehicles, intermodal transport and duo-trailers.
3. Develop energy efficiency measures focused on reducing consumption and increasing the use of energy from renewable sources.
4. Promote the circular economy by increasing recycling of generated waste and preventing and reducing waste in the Company's activities.

Logista has incorporated six ESG objectives into its variable remuneration system, which can represent up to 15% of the total remuneration, depending on the level of achievement.

These objectives apply to the LVC group, which includes the governing, management, and supervisory bodies. Among them, the climate change mitigation objective for 2025—focused on reducing GHG emissions—is reflected in the increase of green kilometres and can account for up to 2.5% of the variable remuneration for members of the mentioned group.

The remuneration system operates on a tiered basis: in order for the ESG-linked variable component to be activated, at least five of the six established objectives must be met. For this reason, it is not possible to determine the specific weight of each individual objective in the annual calculation.

At the end of the fiscal year, all ESG related objectives were met, thus reaching up to 15% of total remuneration.

For more detail on the LVC ESG objectives, see [ESRS2 GOV-3. Integration of sustainability-related performance into incentive schemes](#).

Strategy

E1-1 Transition plan for climate change mitigation

(*ESRS E1-1-16 (a)(b)(c), 17)

In fiscal year 2025 Logista does not have a transition plan nor current objectives aligned with the Paris Agreement, although it expects to complete their definition by the end of 2026.

Although Logista does not yet have such a transition plan, its commitment to sustainability is reflected in its strategic sustainability plan 2024-2026. This plan includes specific actions aimed at mitigating and adapting to climate change, thus anticipating the future definition of the transition plan scheduled for the end of 2026.

The implementation of the strategic sustainability plan 2024-2026 has a budget assigned, which is considered not significant as described in section [E1-3 Actions and resources in relation to climate policies](#)

*ESRS E1-1-14; 16-(h)-(i)-(j))

The strategic sustainability plan 2024–2026 outlines specific targets and actions aligned with sustainability commitments, particularly those related to climate change mitigation and adaptation. As part of these commitments, several targets have been established:

- Fleet renewal to reach 90% of kilometres travelled by vehicles compliant with the EURO VI standard¹⁵.
- Promote decarbonization through the use of biofuels and increase the use of electric vehicles, as well as modal transport and duo-trailers.
- Maintain at least 89% of energy with guarantees of renewable origin (GdO) or low-carbon sources at Logista's facilities.
- Reach 33,800 points of sale involved in the next-generation product recycling initiative in Italy, Spain, and France by 2026.

At Logista, the principal source of the carbon footprint—and a key element of the environmental strategy—are transport-related emissions, as they represent 96% of Logista's total emissions. Therefore, the action plan through 2026 for emission reduction focuses on transport decarbonisation.

For that reason, fleet renewal towards more efficient and cleaner vehicles is being promoted, such as the usage of megatrucks or duo-trailers for long-haul, and electric vehicles for last-mile distribution. There are multiple lines of action to advance on sustainability, including promoting intermodality through the combined use of rail corridors. One example of this is Logista Freight's acquisition of semi-trailers specifically adapted for rail transport. Furthermore, the Company maintains a firm commitment to the use of biofuels, thus contributing to the reduction of greenhouse gas emissions. Furthermore, initiatives have been promoted to optimise transportation routes in France, which are expected to achieve significant reductions in kilometres travelled, with a 7% reduction in kilometres travelled in the country during 2025. This initiative continues in other markets, specifically in tobacco distribution in Spain, where savings are expected in the next fiscal year.

Logista promotes the use of renewable energy in all warehouses, which, along with measures taken to improve energy efficiency, contributes to the reduction of greenhouse gas emissions.

Finally, Logista is committed to certifying its new sites under the LEED/BREEAM energy efficiency standards, with a minimum required rating of LEED Silver or BREEAM Very Good.

The levers and actions for achieving the goals of the strategic sustainability plan 2024-2026 are as follows::

Target	Transportation decarbonisation lever	Emission reduction by 2026 (tCO ₂ e)		
		Scope 1	Scope 2	Scope 3
Transport decarbonisation	Fleet renewal to reach 90% of kilometres travelled by vehicles compliant with the EURO VI standard	600	–	4,256
	Increase up to 3.44% the kilometres travelled by last-mile electric vehicles	60	–	1,685
	Increase kilometres travelled via modal transport	357	–	–
	Increase kilometres travelled by duo-trailers	281	–	423
	Increase shipments to Nacex Shop proximity points to 9.1%	–	–	92
	Increase biodiesel consumption	42,738	–	–
Total transport decarbonisation		44,036	–	6,456

In addition to these objectives, Logista is committed to maintaining the consumption of renewable energy at its facilities.

(*ESRS E1-1-16-(d))

Logista identifies and prioritises the main sources of GHG emissions within its transport activity, which represent 96% of its emissions. In this context, the Company has developed and implemented a specific calculation method tailored to the real characteristics of each vehicle in its fleet. This system is already operational at its main transport companies: Logista Freight, Logista Parcel, Carbó Collbatallé, El Mosca and Nacex.

Additionally, potential locked-in emissions in key assets and services have also been assessed, understood as those that will be generated inevitably if the current fleet or essential infrastructure is not transformed. These emissions were evaluated considering the capacity of key assets or services to reduce or eliminate their emissions and their environmental impact according to current technologies and operational capabilities. In this analysis, the main sources of scope 1 direct emissions identified are vehicles still using conventional fossil fuels. To mitigate their environmental impact,

¹⁵ In the strategic sustainability plan 2024-2026, the sustainable kilometres target has been renewed and updated. The goal is to reach 90% of kilometres travelled by owned or subcontracted vehicles with EURO VI engines managed by Logista Freight, Logista Parcel, Nacex, Transportes El Mosca and Carbó Collbatallé. To calculate this target, the baseline is the kilometres travelled in 2023, which reached 374.255.165 km by low-emission fleet, representing 82% of the total kilometres travelled. In 2025 85% (400,208,916 km) of the kilometres were travelled EURO VI vehicles.

the Company has defined the transport decarbonisation lever along with a set of specific initiatives aimed at its implementation.

These locked-in emissions could affect the achievement of future emission reduction targets if there is not further development in the market for alternative technological solutions—especially in transport—that enable emission reductions or elimination without limiting operational capacity and competitiveness.

As per the subcontracted transport fleet, locked-in emissions depend fundamentally on decisions taken by third parties.

In the transition plan currently being defined, locked-in emissions will be considered in setting new objectives.

Logista additionally considers other metrics related to monitoring actions to mitigate climate-related physical and transition risks, identifying significant opportunities that may arise in this context. In particular, in climate change mitigation, key indicators have been defined to assess the degree of progress and effectiveness of the measures adopted.

Logista monitors its commitment to emission reduction through the emissions reduction index (ERI) aligned with the Science Based Targets initiative (SBTi) criteria, whose objective is to keep the increase in global average temperature below 2°C. Using 2013 as the base year, the Company has set a target to reduce its emissions by 30% by 2030 and 54% by 2050. To reach these goals, it expects to achieve a 2.1% annual reduction of the IRE indicator in relative terms, including scope 1, 2 and 3 (transport) emissions. Details of the emission reduction target calculation are provided later under the emission reduction targets.

$$\text{Emissions Reduction Index (ERI)} = \frac{\text{[Scope 1+2 (market-based) + Scope 3 (transport)] tCO}_2\text{e}}{\text{M€ \& M km}}$$

Thus, the ERI formula considers in the numerator scopes 1, 2 and 3 (transport) emissions. Meanwhile, the denominator represents the economic activity adjusted for transport intensity, with M€ referring to adjusted EBIT plus personnel expenses, and M km referring to millions of kilometres travelled—thus reflecting the actual physical activity carried out by Logista.

Setting a target in terms of intensity responds to the Company's context of organic and inorganic growth. The relationship between total emissions in absolute terms (the numerator of the indicator) and the Company's increased activity (the denominator) is established through two variables: one economic and one operational. Considering that around 96% of Logista's emissions come from transport activities, the number of kilometres travelled has been selected as the operational variable. Under the described methodology, an 8% reduction was achieved in 2024, reaching an ERI of 0.83, compared to 0.90 in 2023. In 2025, a further reduction of 1% was achieved, bringing the ERI down to 0.72. The baseline ERI in 2013 was 1.51. This index takes into account the acquisitions made in 2023, restating the starting figure for 2023 based on the new data.

(*ESRS E1-1-16-(h) & (i))

The Sustainability Committee participates in the definition and execution of the strategic sustainability plan 2024–2026, and reports progress on its implementation to the Audit, Control and Sustainability Committee and the Appointments and Remuneration Committee at least twice a year. The results obtained are taken into account to redirect Logista's sustainability strategy, define the necessary actions, and allocate the budget for implementation across the Company's various business lines.

For more information see section [SBM-1: Strategy, business model and value chain](#) of this report.

(*ESRS E1-1-16-(c) (e) & (f))

During 2025, no significant CapEx has been allocated to economic activities related to coal, oil, or gas. In the context of the EU taxonomy, there is currently no specific CapEx or OpEx—either current or expected—assigned to make non-eligible activities taxonomy-aligned, except for the objective of renewing the fleet to reach 90% of kilometres travelled by vehicles compliant with the EURO VI standard. This potential CapEx or OpEx includes all EURO VI vehicles, including those from category E onwards, which are currently not aligned with the EU taxonomy. For more information on investments and financing related to the strategic sustainability plan 2024–2026, see section [E1-3: Actions and resources related to climate change policies](#).

(*ESRS E1-1-16-(g))

Based on Delegated Regulation (EU) 2020/1818, art. 12, Logista is not excluded from EU Paris-aligned benchmarks, as its activity in the tobacco sector is limited to purchasing, selling and distributing products, without participating in their cultivation or production.

ESRS E1 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

(*ESRS E1-SBM-3-19-(a), (b) & (c))

According to the updated climate risk analysis performed in 2025, Logista identifies the following significant physical and transition risks inherent in its own operations and upstream:

Acute physical risks

- Damage to facilities due to heavy precipitation (rain, hail, snow or ice).

Transition risk

- Vehicle access restrictions to cities, which may affect last-mile operations.
- Increased diesel costs due to the EU's new energy taxation.
- Higher costs to decarbonise the vehicle fleet through electrification, intermodality or alternative fuels.
- More expensive road and maritime transport due to the inclusion of fuels in the European Emissions Trading System (EU ETS II).

The risk analysis has taken into account several relevant aspects: in terms of facilities, all those owned by Logista have been included, with the sole exception of franchises; regarding transportation, both the Company's own fleet and subcontracted fleets have been considered; and in terms of the supply chain, both physical risks —such as those associated with tobacco cultivation— and transition risks arising from changes in consumption trends have been assessed.

For more detail on the climate risk identification and determination process, see section [E1 IRO-1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities](#) in this document.

Opportunities

With regard to opportunities, 15 have been identified, with 4 standing out due to their higher level of significance:

- Use of duo-trailers to reduce cost and emissions intensity
- Reduction of expenses and emissions through the installation of photovoltaic energy systems
- Use of biofuels in the Company's transport operations
- Revenue growth linked to offering an energy-efficient fleet, in response to increasing demand for low- or zero-emission transport solutions aimed at mitigating the effects of climate change

Resilience of the strategy and business model

As a result of the climate risk assessment exercise described in subsection [E1 IRO-1: Description of the processes to identify and assess material climate-related impacts, risks and opportunities](#), Logista has identified and implemented mitigating measures that enable it to address risks capable of generating significant impacts on its operations across the identified time horizons.

Factors such as changing consumer trends have also been taken into account, especially among customers who demand cleaner transportation solutions to reduce their own carbon footprint. This evolution has prompted Logista to invest in biofuels and more efficient vehicles, including electrification, allowing it to dynamically adapt its strategy and strengthen its resilience to climate change.

Logista has not currently identified any assets or activities that are intrinsically incompatible with a transition to a climate-neutral economy. However, it recognizes that such a transition will require a significant effort, particularly in terms of investment and technological adaptation. The evolution of environmental regulations is, in some cases, advancing faster than the availability and maturity of the technologies necessary to meet greenhouse gas (GHG) emission reduction targets. In this context, although Logista's current operations are expected to align with climate-neutrality goals, a

progressive transformation process will be necessary, which will include fleet renewal, the adoption of alternative energy sources, and the continuous improvement of operational efficiency.

Some of the envisaged measures are outlined below:

Short term (0 to 3 years)

- Periodic reviews of Business Continuity Plans (BCP) to address service interruptions due to extreme weather events.
- Construction and design standards in new warehouses, with special attention to roof and structural resistance to extreme weather events.
- Climate risk analysis in evaluating potential new sites.
- Relocation of operational processes and stock in case facilities are affected, leveraging the extensive warehouse network.
- Route optimisation and fleet management.
- Driver training in efficient driving.
- Incorporation of fuel-saving technologies.
- Updating the fleet with more efficient vehicles.
- Adherence to initiatives such as CRECEMOS; see section [G1-5: Political influence and lobbying activities](#) in this report for more detail.
- Ongoing monitoring of regulatory developments to anticipate regulatory costs.
- Commitment to biofuel consumption.
- Promote electrification in the last-mile fleet.

Medium term (3 to 5 years)

- Consolidation of fleet electrification and expansion of biofuel use.
- Continued evaluation of physical and transition risks to adapt business strategy.
- Strengthening operational resilience through digitalisation and automation of logistics processes.

Long term (more than 5 years)

- Structural transformation of the energy and logistics model towards a fully sustainable operation adapted to climate change.
- Integration of emerging technologies in energy efficiency and sustainable mobility.

Confirmation of time horizons:

- Measures are structured across three horizons: short term (0–3 years), medium term (3–5 years) and long term (more than 5 years), in line with the Company's strategic planning.

Basic assumptions consider that the transition to a low-emission economy will involve significant transformation in energy consumption, with a progressive reduction in fossil fuel use and an increase in transport electrification and biofuel use. The analysis has not considered 1.5°C climate scenarios, planning to incorporate this scenario in upcoming years, and assumes the time horizons previously mentioned.

A moderate impact is expected on linked macroeconomic trends, especially on operating and investment costs, due to the need to adapt infrastructure and fleets. Technology deployment assumes increasing availability of electric and hybrid vehicles, improvements in energy efficiency and logistics process digitalisation.

For the present fiscal year, the financial effects derived from physical and transition risks are not considered significant; however, they have been taken into account in strategic planning and investment prioritisation.

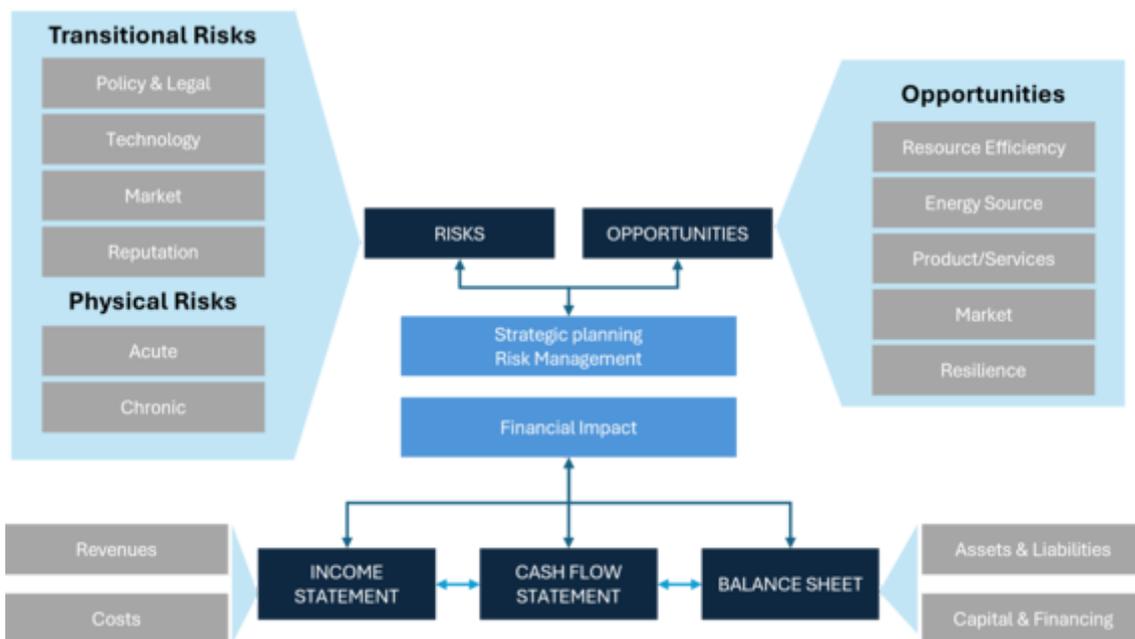
For more information about the mitigation actions described above, together with allocated resources (such as the BCP, investment in sustainable fleet and infrastructure improvement), see subsection [E1-3 Actions and resources in relation to climate change policies](#) in this report.

E1 IRO-1: Description of the processes to identify and assess material climate-related impacts, risks and opportunities

(*ESRS E1 IRO-1-20-(a) & (b))

In 2025, Logista updated its climate risk analysis, enabling determination of significant climate-related impacts, risks and opportunities for its own operations and supply chain, as described in subsection [E1-ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.](#)

Logista manages climate risks following the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), integrating them transversally into its corporate processes for risk identification, assessment and management. This approach is supported by its internal control system, general risk management policy and the common risk management procedure of Logista and its subsidiaries.



Identification phase

(*ESRS E1 IRO-1-20-(b)-(i))

Physical risk: They are the consequences of a changing climate that may cause events (acute) or long-term changes (chronic) in climate patterns (see table Classification of the climate-related hazards). The stages followed to calculate exposure level and determine which physical climate risks are material to Logista’s economic activity are:

- Analysis of the activity and determination of applicable gross physical climate risks that may affect economic performance over its expected duration.
- Quantification of activity exposure due to one or more physical climate risks and determination of the importance or materiality of such risks for the economic activity under different time-projected scenarios.
- Assessment of adaptation solutions that can reduce the identified physical climate risk.

Classification of climate-related hazards [Source: Commission delegated regulation (EU) 2021/2139]				
	Temperature-related	Wind-related	Water-related	Solid mass-related
Chronic	Changing temperature (air, freshwater, marine water)	Changing wind patterns	Changing precipitation patterns and types (rain, hail, snow/ice)	Coastal erosion
	Heat stress		Precipitation or hydrological variability	Soil degradation
	Temperature variability		Ocean acidification	Soil erosion
	Permafrost thawing		Saline intrusion	Solifluction
Acute	Heat wave	Cyclones, hurricanes, typhoons	Drought	Avalanche
	Cold wave/frost	Storms (including blizzards, dust, and sandstorms)	Heavy precipitation (rain, hail, snow/ice)	Landslide
	Wildfire	Tornado	Flood (coastal, fluvial, pluvial, ground water)	Subsidence
			Glacial lake outburst	

Transition risk: They are consequences of the transition to a low-carbon economy. Such transition may entail major political, legal, technological and market changes to address climate change mitigation and adaptation requirements. In accordance with TCFD recommendations, transition risks are analysed in the following categories (TCFD, Appendix 1: Climate-Related Risks, Opportunities, and Financial Impacts):

- Regulatory and legal: arising from the creation or modification of public policies aimed at limiting actions that exacerbate adverse climate change effects.
- Market: arising from particular changes in supply and demand, driven by the need to incorporate new production and consumption dynamics focused on reducing GHGs.
- Reputational: resulting from a change in perception of a company's image by clients, shareholders, suppliers, regulators or the community, based on its contribution—greater or lesser—to the transition to a low-carbon economy.
- Technological: associated with replacing high-GHG technologies with more efficient and less polluting technologies.

Climate-related opportunities: On the other hand, the TCFD also recommends analysing climate-related opportunities, defined as possible positive impacts on the organisation as a consequence of efforts to mitigate and adapt to climate change. In line with TCFD, opportunities are analysed in five categories:

1. Resource efficiency and cost savings
2. Adoption of low-emission energy sources
3. Development of new products and services
4. Access to new markets
5. Building resilience across the supply chain

In this phase, material GHG emission sources are also considered, as detailed in subsection [E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions](#) in this document.

Logista has conducted a detailed analysis of the risks and opportunities related to climate change, based on its greenhouse gas (GHG) emissions. This analysis has identified risks and financial impacts associated with the potential increase in the price of GHG emissions, particularly in road, sea, and air transportation modes. Current emissions have been used as a reference to estimate the economic impact of these scenarios, as well as to calculate the cost of transitioning to low-emission technologies. In parallel, strategic opportunities have been identified related to resource efficiency and cost savings, the adoption of renewable energy sources, the development of new sustainable products and services, access to markets with stricter environmental requirements, and strengthening resilience throughout the supply chain. This comprehensive approach allows Logista to anticipate climate challenges and position itself as a responsible and competitive logistics operator in the context of the energy transition.

(*ESRS E1 IRO-1-20-(b)-(ii))

After identifying the main physical and transition climate risks that could affect Logista's activity and the derived opportunities, they are analysed under the scenarios described below.

Climate scenarios

Physical risk:

Logista analyses exposure levels to each previously identified risk across two scenarios and three time horizons, following the guidance of the Intergovernmental Panel on Climate Change (IPCC): short term (2021–2040), medium term (2041–2060) and long term (2081–2100), to support strategic planning and the evaluation of investments and extraordinary expenditures. However, these do not correspond to the time horizons defined for the rest of the report, as described in [BP-2 Disclosures in relation to specific circumstances](#) section, addressing the need to tailor temporal frameworks to the specific nature of physical climate risks.

Among the IPCC's global climate projections, Logista selects two that represent specific levels of the Representative Concentration Pathway (RCP):

- Representation Concentration Pathway 4.5 (RCP 4.5): An intermediate scenario aligned with a relatively ambitious emissions reduction commitment, in which emissions begin to decrease from 2040. It largely aligns with implementation of Nationally Determined Contributions (NDCs) presented in 2015 and contemplates a 50% emission reduction by 2080.
- Representation Concentration Pathway 8.5 (RCP 8.5): The highest-emissions scenario, aligned with a future without changes in reduction policies and characterised by rising atmospheric GHG concentrations. It aligns with a business-as-usual scenario.

Inherent physical risks are quantified for both scenarios (RCP 4.5 and 8.5) and time horizons (short, medium and long) based on CSRD and TCFD recommendations, to identify the most critical risks and take preventive measures to minimise their impact (contingency plans).

(*ESRS E1 IRO-1-20-(c))

Transition risk:

For transition risk analysis, potential elements applicable to Logista's activity are examined in two time periods: the short term (2030) and the long term (2050), as well as the factors potentially applicable to its activity, such as future regulatory developments within the European Union, emissions trading systems (ETS), and carbon tax regimes in certain countries. These risks are assessed within the framework of the climate scenarios published by the World Energy Outlook (WEO), which offer a comprehensive view of energy trajectories and their climate implications:

- Stated Policies Scenario (STEPS): illustrates how the global energy system could evolve as a result of current energy policy, modified appropriately by commitments the IEA considers realistic in the short term (2022–2030).
- Announced Pledges Scenario (APS): assumes that all government-announced targets are fully met within the planned timeframes, including energy access and long-term net-zero goals. This scenario represents a middle ground between the more conservative Stated Policies (STEPS) scenario and the Net Zero Emissions by 2050 (NZE) scenario, which calls for a profound transformation of the energy system to limit global warming to 1.5°C.

Opportunities:

Opportunities are assessed under the premise of the previously described STEPS scenario, as it is the shortest time horizon and aligns with Logista's decarbonization strategy.

In upcoming years, Logista intends to complete this analysis using more ambitious scenarios that include the Paris Agreement goals to limit global warming to 1.5°C.

Evaluation phase

Under the assumptions of the above scenarios and with physical climate risks identified, potential impact of inherent risk is analysed via:

- Identification of the climate variable affected by the risk: using IPCC Atlas maps and other climate viewers (Copernicus, NASA or Climate Analytics).
- Identification of company areas and/or assets at risk using geolocation.
- Calculation of exposure levels of those areas to the risk.

For inherent transition risks, potential risk impact is analysed using regulatory, technological and market variables, and appropriate estimates are applied according to risk description and applicability.

After calculating exposure levels for each inherent physical and transition risk, the same prioritization process described in the risk management procedure for Logista and its subsidiaries is followed.

To determine the impact level of climate opportunities identified in earlier stages, their impact is assessed across four dimensions: economic savings, reputational impact, strategic impact and environmental improvement. Its significance is defined by its positive impact and the ability to implement it within the Company.

Currently, no assets or activities intrinsically incompatible with a transition to a climate-neutral economy have been identified. However, the Company recognizes that such transition will require significant efforts, especially regarding investment and technological adaptation.

At present, environmental regulation development advances, in some cases, faster than the availability and maturity of technologies needed to meet GHG reduction requirements. In this context, although company operations may align with climate neutrality objectives, a progressive transformation process will be necessary. This process will include fleet renewal, adoption of alternative energy sources and continuous improvement in operational efficiency.

Impact, risk and opportunities

E1-2 Policies related to climate change mitigation and adaptation

(*ESRS 2 MDR-P-65-(a)-(b)-(c) & (e) & *ESRS E1-2-25 (a)-(b)-(c)-(d) & (e))

To achieve the established objectives and manage climate change impacts, risks and opportunities in a timely manner, Logista has a sustainability policy that sets out management and control guidelines for climate change.

This policy promotes the integration of sustainability into the Company's strategy, strengthening its commitment to actively contribute to the transition towards a low-carbon and environmentally responsible economy, collaborating with organizations and other stakeholders. All under the international regulatory framework and fostering voluntary actions aimed at promoting measures to prevent and properly manage all climate-related risks and opportunities.

The sustainability policy was approved by the Board of Directors and is structured through a governance model configured according to international standards. Within this governance, the Management Committee defines sustainability strategic plans covering specific lines of action. These actions, developed by the Sustainability Committee, address key aspects such as climate change mitigation and adaptation, energy efficiency and the promotion of renewable energy use. The sustainability policy establishes that results from achievement of actions associated with the Company's strategic sustainability plan 2024–2026 will be reported by the Sustainability Committee to the Management Committee and the Audit, Control and Sustainability Committee at least twice a year, or more frequently if required or deemed necessary.

Logista works to control and manage the current and potential effects of its activity on the environment, promoting a sustainable business model aimed at generating maximum value for its stakeholders. To this end, it actively considers their needs and expectations, establishing communication channels that allow ongoing dialogue and effective responses.

In 2025, Logista updated its quality, environment and energy efficiency policy within the framework of the sustainability policy, applying it to all its businesses, and setting consistent principles and guidelines in those where Logista does not have effective control. The policy sets guidelines and good practices to contribute to fighting climate change, prevent pollution in activities, promote energy efficiency, foster the circular economy, the sustainable consumption of resources, proper use of water resources, deforestation prevention and protection of biodiversity—all in accordance with compliance with the applicable legal framework and voluntary objectives subscribed.

To manage IROs related to climate change mitigation and adaptation, energy efficiency and renewable energy consumption, a governance model is established in which the Management Committee is responsible for defining actions to be implemented, and business units and Corporate Directorates implement these objectives in a decentralised manner.

Progress on action plans is periodically communicated to the Sustainability Committee, which in turn reports execution results to the Management Committee and the ACSC at least twice a year.

For more detail on these policies, see [Appendix III List of policies](#) in this report.

E1-3 Actions and resources in relation to climate policies

(*ESRS E1-3 MDR-A, MDR-T)

As part of the strategic sustainability plan 2024–2026 approved by Logista's Board of Directors, the Company has adopted various short-term objectives aimed at mitigating the impact its activities generate on the environment and on people.

These objectives reinforce Logista's commitment to the transition to a low-carbon economy, pollution reduction, sustainable resource use, implementing measures to reduce energy consumption and increase energy performance, promoting a sustainable business model.

Throughout 2025, Logista carried out various initiatives under each decarbonisation lever. Key initiatives include:

Fleet renewal to reach 90% of kilometres travelled by vehicles compliant with the EURO VI standard

Logista has set the target that 90% of kilometres travelled by its transport fleet be completed by vehicles that meet the EURO VI standard, to reduce the environmental impact of transport and advance towards cleaner, more sustainable mobility.

This target is aligned with Logista's quality, environment and energy efficiency policy and the commitment to reduce the carbon footprint, prevent air pollution and minimise environmental impact from our activity.

The objective is defined taking as base year 2023 (with the reference value of 82% of kilometres travelled by Euro VI-compliant vehicles), and covers the business units of Logista Freight, Logista Parcel, Nacex, Transportes El Mosca and Carbó Collbatallé.

Since the target was set in 2024, progress has been made toward its achievement. In 2024, 84% of kilometres travelled by Euro VI vehicles was achieved, representing 28% completion towards the final target. In 2025, the percentage of kilometres travelled increased to 85%, representing a 36% progress level in line with reaching the target of 90% of kilometres travelled by Euro VI vehicles set for 2026.

In addition to environmental benefits, fleet renewal helps improve energy efficiency and optimise operating costs.

Increase up to 3.44% the kilometres travelled by last-mile electric vehicles

With the aim of moving towards a more sustainable distribution model, Logista set the objective to increase to 3.44% the kilometres travelled by electric vehicles in last-mile operations by 2026. This target is calculated over total last-mile kilometres travelled by Logista's fleet in the business units of Logista Parcel, Nacex, Transportes El Mosca and Carbó Collbatallé, using 2023 as the base value at 0.59%.

This initiative, aligned with Logista's quality, environment and energy efficiency policy, is part of the transport decarbonisation strategy and reinforces the Company's commitment to emission reduction, improved air quality in urban environments and transition to clean technologies.

Since the target was set in 2024, the percentage of kilometres travelled by electric vehicles reached 1.21% in 2024 and 1.54% in 2025, versus the 3.44% target set for 2026. This represents an objective completion of 22% in 2024 and 33% in 2025.

Beyond environmental benefits, using electric vehicles in last-mile operations improves energy efficiency and enables adaptation to increasing access restrictions in urban areas, positioning Logista as a logistics operator committed to innovation and sustainability.

Increase kilometres travelled through modal transport

This commitment focuses on increasing the kilometres travelled by rail transport in Logista Freight to 0.09%, compared to the 0.04% of kilometres travelled by rail transport in the base year (2023).

This initiative is part of the multimodal diversification strategy, which supports adapting the Company's fleet to rail transport by acquiring P400 semi-trailers adapted to rail, aimed at reducing greenhouse gas emissions and promoting more sustainable logistics alternatives.

Since the objective was set in 2024, rail transport kilometres reached 0.06% in 2024 and 0.05% in 2025, versus the 0.09% expected for 2026. Progress toward the objective stands at 40% in 2024 and 20% in 2025.

This initiative reflects Logista's efforts to integrate multimodal solutions into its operations, optimising the use of available rail infrastructure and collaborating with specialised operators to ensure service reliability and competitiveness.

Increase kilometres travelled by duo-trailers

As part of its transport optimisation and environmental impact reduction strategy, Logista set the objective to increase to 0.6% the kilometres travelled with duo-trailers in its logistics operations, compared to 0.10% recorded in base year 2023. This initiative applies to the business units of Logista Freight, Logista Parcel, Transportes El Mosca and Carbó Collbatallé.

Using duo-trailers allows a larger volume of goods to be transported in a single trip. This significantly increases operational efficiency, reduces the number of trips required, and lowers CO₂ emissions per ton transported. This measure directly contributes to Logista's commitments on sustainability, energy efficiency and transport decarbonisation.

Since the objective was set in 2024, kilometres travelled with duo-trailers reached 0.26% in 2024 and 0.27% in 2025, versus 0.6% expected for 2026. Objective completion was 32% in 2024 and 34% in 2025.

Increase shipments to Nacex Shop proximity points to 9.1%

To improve the capillarity of the distribution network and promote more sustainable logistics solutions which are also more convenient for the end customer, Logista defined the target to increase to 9.1% the percentage of shipments directed to its Nacex Shops network, calculated over total shipments made by the Company. This initiative is based on the base year 2023 value, in which 4.7% of shipments were channelled through these delivery points.

Nacex Shops represent an efficient and environmentally friendly alternative by reducing the need for multiple home delivery attempts and optimising last-mile distribution routes. They also offer greater flexibility to recipients, improving delivery experience and reducing the carbon footprint associated with transport.

Since the objective was set in 2024, shipments to Nacex Shops reached 3.84% in 2024 and 8.34% in 2025. Objective completion in 2024 compared to the 9.1% target for 2026 has declined by (20)% compared to the base year 2023. Nevertheless, the efforts made to achieve the proposed goal are evident in the figures recorded in 2025, which have allowed an objective completion of 83%.

Increase biodiesel consumption

Logista set the goal to reach a cumulative consumption of 9 million litres of biodiesel between 2024 and 2026. This objective starts from a base value of 0 litres in 2023, reflecting the beginning of a transition to more sustainable alternative fuels.

Since the start of this initiative in 2024, Logista has advanced significantly in incorporating biodiesel into its logistics operations. In 2024, consumption reached 1.1 M litres, representing 12% completion of the total target. In 2025, accumulated consumption for the period 2024-2025 reached 3.0M litres of biodiesel, raising cumulative completion to 33%.

In aggregate terms, total biodiesel consumption across the group is expected to reach 9 million litres at fiscal year-end 2026 (accumulated for the period 2024-2026). This figure reflects Logista's commitment to progressive decarbonisation of its fleet and logistics operations.

Maintain renewable energy consumption

Consistent with its environmental commitment and its energy efficiency and carbon footprint reduction strategy, Logista maintains the objective to ensure at least 89% of electricity consumption at its facilities comes from renewable sources with guarantees of origin, as achieved in base year 2023.

Since the objective was set, the Company has consistently exceeded this threshold. Renewable energy consumption was 97% in 2024 and 95% in 2025, representing a degree of completion exceeding 100% of the target in two consecutive years. That is, not only have consumption levels been maintained in line with the reference year as established in the target, but they have increased to levels where energy consumed at our facilities is predominantly of renewable origin.

For more details on decarbonisation levers, see [E1-1 Transition plan for climate change mitigation](#) and [E1-4 Targets related to climate change mitigation and adaptation](#).

The following table includes the contributions of Logista's actions to overall results of emission reduction objectives¹⁶:

(*ESRS E1-4 AR 31)

Target	Decarbonisation lever	Emissions savings in 2025 (tCO ₂ e)			Emissions savings expected in 2026 (tCO ₂ e)		
		Scope 1	Scope 2	Scope 3	Scope 1	Scope 2	Scope 3
Transport decarbonisation	Fleet renewal to reach 90% of kilometres travelled by vehicles compliant with the EURO VI standard	707	–	2,220	600	–	4,256
	Increase up to 3.44% the kilometres travelled by last-mile electric vehicles	282	–	286	60	–	1,685
	Increase kilometres travelled via modal transport	13	–	–	357	–	–
	Increase kilometres travelled by duo-trailers	83	–	85	281	–	423
	Increase shipments to Nacex Shop proximity points to 9.1%	–	–	160	–	–	92
	Increase biodiesel consumption	7,706	–	–	42,738	–	–
Total transport decarbonisation		8,791	–	2,751	44,036	–	6,456

Scope 2 emissions referenced in the above table are location-based.

(*ESRS E1-3-29-(c)-(i)-(ii)-(iii))

According to results obtained to date, objectives are expected to be achieved in 2026, and no scope redefinition has been needed nor are changes to targets planned.

Implementation of the strategic sustainability plan 2024–2026 has an assigned budget that is considered non-significant. The allocation comes from the Company's cash flows, and no specific funding sources are required. In the context of the EU taxonomy, there is currently no specific current or expected CapEx or OpEx assigned to make taxonomy activities eligible or aligned where they currently are not, except for the objective to renew the fleet to reach 90% of kilometres travelled by Euro VI vehicles. This potential CapEx or OpEx considers all Euro VI vehicles, including Euro VI from category E onwards that are currently not aligned with the EU taxonomy.

Metrics and targets

E1-4 Targets related to climate change mitigation and adaptation

(*ESRS E1-4-30-33-34-(a,b,d,e,f)-AR-25-30-(b)&*ESRS 2 MDR-T)

To reinforce its commitment to climate change and in line with the sustainability policy, the strategic sustainability plan 2024-2026 includes several environmental targets, notably achieving 90% of kilometres travelled with Euro VI vehicles by 2026. This objective has been defined for scope 1 emissions generated by own or operationally controlled delivery trucks, and scope 3 for the subcontracted fleet.

Logista promotes modernisation of subcontracted and own fleet through continuous vehicle adaptation, aiming to progressively increase the number of vehicles that comply with EURO VI standards. To that end, each Company business sets specific objectives oriented to transporting with more efficient and sustainable vehicle models (EURO VI), promoting the subcontracting of transport companies that meet this criterion. For monitoring and measurement, 2023 has been defined as the base year.

¹⁶ For the months in which actual data is not available due to the billing frequency, data has been calculated based on estimated forecasts and/or data from the previous year, depending on the site.

Through this target, Logista manages the following impacts, risks and opportunities¹⁷:

- Climate change mitigation via solutions offered by Logista.
- Contribution to climate change through GHG emissions in own operations.
- Contribution to climate change through GHG emissions in upstream value chain phases.
- Energy consumption in upstream value chain phases.
- Energy consumption in own operations.
- Greater market share by offering services using less-polluting vehicles.
- Increased fuel prices.
- Increased fuel prices for subcontracted fleet.

The Company has an emissions reduction intensity index associated with a target related to maintaining global average temperature at 2°C. This is based on the GEVA methodology (Greenhouse Gas Emissions per Unit of Value Added), in line with the criteria of the Science Based Targets initiative (SBTi). Using 2013 as the base year, the target includes a 30% reduction in emissions by 2030 and a 54% reduction by 2050. This is expected to be achieved through an annual reduction rate of 2.1% in the relative indicator and includes emissions from scopes 1, 2, and 3. While this target is consistent with the boundaries of the GHG emissions inventory, it is not aligned with the Paris Agreement.

Emissions reduction intensity indicator to 2030 ¹⁸	Unit of measure	Base year (2013)	Current reference value	2030 target
GHG emission reduction scope 1	Absolute value tCO ₂ e	-	-	-
	Intensity	0.24	0.17	0.16
GHG emission reduction scope 2 (location-based)	Absolute value tCO ₂ e	-	-	-
	Intensity	-	-	-
GHG emission reduction scope 2 (market-based)	Absolute value tCO ₂ e	-	-	-
	Intensity	0.05	0.0009	0.03
GHG emission reduction scope 3	Absolute value tCO ₂ e	-	-	-
	Intensity	1.22	0.55	0.85

The emissions reduction intensity indicator considers in its calculation only market-based Scope 2 GHG emissions, not taking into account the location-based criterion.

(ESRS E1-4 dp. 34 b; d; MDR-T)(ESRS E1-4 dp. 34 c)

The targets established by Logista consider CO₂, CH₄, N₂O, and HFCs as greenhouse gases (GHGs), and have been defined using 2013 as the base year. GHG removals, carbon credits, and avoided emissions are not included in the calculation. These targets are not subject to external assurance processes and have not been modified since the approval of the strategic sustainability plan 2024–2026. Logista is committed to reviewing and updating the base year of its GHG emissions reduction targets every five years starting in 2030, thereby promoting an adaptive and dynamic approach within the framework of its sustainability strategy

As described in subsection [E1-1 Transition plan for climate change mitigation](#), Logista's Sustainability Committee is responsible for reporting monitoring of the strategic sustainability plan 2024–2026 targets to the Audit, Control and Sustainability Committee every six months, based on previously indicated monitoring indicators.

For further detail on decarbonisation levers, see [E1-1 Transition plan for climate change mitigation](#).

¹⁷ During 2025 no defined targets have been set for the following IROs: Climate change mitigation resulting from the use of renewable or low-carbon energy sources; damage to agri-food crops due to pests; damage to agri-food crops due to droughts; damage to crops caused by extreme weather conditions such as storms or hurricanes; damage to crops caused by extreme precipitation (rain, hail, snow, or ice); increase in fuel prices for maritime transport vehicles; risk related to new regulations concerning carbon pricing; damage to assets (warehouses, vehicles in use) due to extreme precipitation (rain, hail, snow, ice); and discontinuation of subsidies.

¹⁸ The emissions reduction target is a relative target that takes into account financial and confidential information for the base year (2013), the current reference value, and the 2030 goal. Therefore, the absolute emissions reduction cannot be disclosed.

E1-5 Energy consumption and mix^{19,20}

(*ESRS E1-5-37-(a), (b), (c)-(i), (c)-(ii), (c)-(iii), E1-5-38-(a), (b), (c), (d), (e), E1-5-39, E1-5-AR 34)

Logista is firmly committed to renewable energy. The warehouses in Spain, Italy, France, and Portugal, as well as the main warehouses in Poland, operate using renewable or low-carbon electricity with a certificate of origin. In fiscal year 2025, 95% of the electricity consumption came from renewable sources, either through the purchase of certified renewable energy (guarantees of origin) or through on-site photovoltaic electricity generation at our facilities.

Below, Logista presents its energy consumption figures, based on utility billing data:

Energy consumption and mix	2025	2024	Variation
	MWh	MWh	%
Fuel consumption from coal and coal products (MWh)	–	–	–
Fuel consumption from crude oil and petroleum products (MWh)	365,987	443,879	(18) % ²¹
Fuel consumption from natural gas (MWh)	5,359	5,654	(5) %
Fuel consumption from other fossil sources (MWh)	–	–	–
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	2,731	2,419	13 % ²²
Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	374,077	451,952	(17) %
Share of fossil sources in total energy consumption (%)	84 %	87 %	(4) %
Consumption from nuclear sources (MWh)	0	0	–
Share of consumption from nuclear sources in total energy consumption (%)	– %	– %	– %
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	18,104	10,347	75 % ²³
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	50,128	51,917	(3) %
The consumption of self-generated non-fuel renewable energy (MWh)	3,777	3,579	6 %
Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	72,009	65,843	9 %
Share of renewable sources in total energy consumption (%)	16 %	13 %	27 %
Total energy consumption (MWh) (calculated as the sum of lines 6, and 11)	446,086	517,795	(14) %

¹⁹ For the months in which actual data is not available due to the billing frequency, data has been calculated based on estimated forecasts and/or data from the previous year, depending on the site.

²⁰ The reason for the variation between the '2024' data reported in the 2024 NFIS and those reported in this report is due to the adjustment of the estimates made the previous year, using the actual data obtained in 2024.

²¹ Decreased fuel consumption influenced by the reduction in transport activity with owned fleet, transferred to subcontracted fleet, and the increase in biodiesel consumption

²² Increased consumption due to a problem at the connection point to the distribution network at one of the centres in Spain and due to the consumption of non-renewable energy in the new acquisitions in the Netherlands and Belgium

²³ Increased biodiesel consumption as part of the strategic sustainability plan 2024-2026 initiative

Energy production

(ESRS E1-5 dp 39)

	2025
Renewable energy production from photovoltaic panels (MWh)	3,777
Non-renewable energy production (MWh)	509

Energy intensity based on net revenue^{24,25}

(*ESRS E1-5-40, E1-5-41; AR 37)

	2025	2024	Variation
Total energy consumption from activities in sectors with high climate impact per net revenue from activities in sectors with high climate impact (MWh/MM€)	32.95	39.87	(17)% ²⁶

Energy intensity is calculated by dividing total energy consumption from activities in high climate impact sectors (MWh) by net revenue from activities in high climate impact sectors (M€), which is part of the revenue in the consolidated income statements of the Logista's annual accounts of 2025 and 2024.

Determination of activities in high climate impact sectors was based on NACE codes of entities within Logista's scope of consolidation, listed in sections A to H and L of Commission Delegated Regulation (EU) 2022/1288.

²⁴ For the months in which actual data is not available due to the billing frequency, data has been calculated based on estimated forecasts and/or data from the previous year, depending on the site.

²⁵ The reason for the variation between the '2024' data reported in the 2024 NFIS and those reported in this report is due to the adjustment of the estimates made the previous year, using the actual data obtained in 2024.

²⁶ Decrease due to the decline in total energy consumption and the increase in the Company's total income

E1-6 Gross Scopes 1, 2, 3 and total GHG emissions^{27,28}

(*ESRS E1-6-44-(a), (b), (c), (d)) & E1-6-48-(a), (b) & E1-6-49-(a), (b) & E1-6-51 & E1-6-52-(a), (b))

	Retrospective				Milestones and target years		
	Base year	2024	2025	Variation	2026	2030 ²⁹	Annual % target / Base year
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions (tCO ₂ eq) ³⁰	138,317	133,123	110,214	(17.21)% ³¹	94,280	n.a.	(10.61)%
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	N/A	N/A	N/A	---	N/A	N/A	---
Scope 2 GHG emissions							
Gross location-based Scope 2 GHG emissions (tCO ₂ eq) ³²	11,486	11,814	12,159	2.92 %	11,486	n.a.	— %
Gross market-based Scope 2 GHG emissions (tCO ₂ eq) ³³	1,150	489	554	13.29 % ³⁴	1,150	n.a.	— %
Significant scope 3 GHG emissions							
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ eq)	345,591	346,476	363,192	4.82 %	339,135	n.a.	(0.62)%
1 Purchased goods and services	10,500	13,538	13,916	2.79 %	10,500	n.a.	— %
2 Capital goods	N/A	N/A	N/A	---	N/A	N/A	---
3 Fuel and energy-related Activities (not included in Scope 1 or Scope 2)	79,999	80,204	78,643	(1.95)%	78,365	n.a.	(0.68)%
4 Upstream transportation and distribution	231,571	227,901	242,003	6.19 %	226,841	n.a.	(0.68)%
5 Waste generated in operations	1,233	1,002	1,106	10.38 % ³⁵	1,233	n.a.	— %
6 Business travelling	N/A	N/A	N/A	---	N/A	N/A	---
7 Employee commuting	N/A	N/A	N/A	---	N/A	N/A	---
8 Upstream leased assets	N/A	N/A	N/A	---	N/A	N/A	---
9 Downstream transportation	N/A	N/A	N/A	---	N/A	N/A	---
10 Processing of sold products	N/A	N/A	N/A	---	N/A	N/A	---
11 Use of sold products	N/A	N/A	N/A	---	N/A	N/A	---
12 End-of-life treatment of sold products ³⁶	N/A	N/A	N/A	---	N/A	N/A	---
13 Downstream leased assets	N/A	N/A	N/A	---	N/A	N/A	---
14 Franchises	22,288	23,831	27,524	15.50 % ³⁷	22,196	n.a.	(0.14)%
15 Investments	N/A	N/A	N/A	---	N/A	N/A	---
Total GHG emissions							
Total GHG emissions (location-based) (tCO ₂ eq)	495,394	491,413	485,565	(1.19)%	444,901	n.a.	(3.40)%
Total GHG emissions (market-based) (tCO ₂ eq)	485,058	480,088	473,960	(1.28)%	434,565	n.a.	(3.47)%

See details of the methodology used to calculate emissions and the verification by an external body other than the assurance provider in [Appendix V GHG Emissions Calculation Methodology](#) of this document.

²⁷ For the months in which actual data is not available due to the billing frequency, data has been calculated based on estimated forecasts and/or data from the previous year, depending on the site.

²⁸ The reason for the variation between the '2024' data reported in the 2024 NFIS and those reported in this report is due to the adjustment of the estimates made the previous year, using the actual data obtained in 2024.

²⁹ In line with what is stated in section E1-1 of this report, Logista does not have a transition plan or defined absolute emission reduction targets for 2030.

³⁰ Emissions broken down by consolidated accounting group (Logista): Base year: 138,263 Tm CO₂e, 2024: 133,301 Tm CO₂e, 2025: 111,023 Tm CO₂e and JV company (Logista Libros): Base year: 54 Tm CO₂e. 2024: 92 Tm CO₂e. 2025: 2 Tm CO₂e.

³¹ Reduction in emissions by the decrease of transport activities using the Company's own fleet, passing a subcontracted fleet.

³² Emissions broken down by consolidated accounting group (Logista): Base year: 10,970 Tm CO₂e, 2024: 11,177 Tm CO₂e, 2025: 11,548 Tm CO₂e and JV company (Logista Libros): Base year: 516 Tm CO₂e. 2024: 637 Tm CO₂e. 2025: 611 Tm CO₂e.

³³ Emissions broken down by consolidated accounting group (Logista): Base year: 1,150 Tm CO₂e, 2024: 489 Tm CO₂e, 2025: 554 Tm CO₂e and JV company (Logista Libros): Base year: 0 Tm CO₂e. 2024: 0 Tm CO₂e. 2025: 0 Tm CO₂e.

³⁴ Increased emissions due to a problem at the connection point to the distribution network at one of the warehouses in Spain and due to the consumption of non-renewable energy in new acquisitions in the Netherlands and Belgium

³⁵ A slight increase in municipal-type waste sent to landfill has been observed, which accounts for this rise in emissions.

³⁶ Even though Logista sells some of the products distributed, it has no responsibility over end of life of the product as it is responsibility of the manufacturers, and in any case they are high rotation products with non-material end of life treatments required

³⁷ Increase in emissions due to higher activity levels among franchise operations.

GHG intensity based on net revenue³⁸:

(*ESRS E1-6-53 & AR 54-55 & AR 55)

	2025
GHG intensity based on net revenue	tCO ₂ eq/M€
Total GHG emissions (location-based) per revenue (tCO ₂ eq/M€)	35.87
Total GHG emissions (market-based) per revenue (tCO ₂ eq/M€)	35.01

The denominator of the GHG emissions intensity metric corresponds to total revenue, which amounts to €13,536 million. This figure matches the total revenue reported in the financial statements, and no additional revenue has been recorded under other items.

E1-7 GHG removals and GHG mitigation projects financed through carbon credits

In 2025, Logista does not develop or participate in GHG mitigation projects financed through carbon credits or GHG removal initiatives, either in its own operations or across its value chain (upstream and downstream).

E1-8 Internal carbon pricing

(ESRS E1-8 DP 62; 63 a; b; c; d)

Logista has implemented a shadow pricing (SD) as a key tool to quantify the economic impact of greenhouse gas emissions (GHG) in its investment decisions. This mechanism also enables assessment of significant risks and emerging opportunities, facilitating informed proactive decision-making in changing regulatory and market scenarios.

The SD is aligned with science-based emissions reductions targets and applicable legal frameworks, considering expected increases in carbon prices and other regulatory measures.

The methodology to define the SD is based on the four-dimensions framework proposed in “How-To Guide to Corporate Internal Carbon Pricing: Four Dimensions to Best Practice Approaches,” detailed below:

- Time dimension:

Logista’s SD is aligned with its science-based emission reduction targets. Accordingly, three time horizons have been defined—short, medium and long term—which coincide with the Company’s climate objectives for 2025, 2030 and 2050.

- Width dimension:

An exhaustive analysis of business areas and emission scopes was carried out to identify where applying the SD is most effective. Main activities include transport, electricity consumption and warehouse supplies, with transport being the most relevant in terms of share of Logista’s total emissions (approximately 96%). The SD is applied transversally across the organisation, adapted to the particularities of each market where it operates, taxes or activities through a differentiated and evolving rate.

- Depth dimension:

Internal carbon pricing is used as a lever to promote emission reductions, support investment decision-making, negotiate with third parties and incentivise services with a reduced carbon footprint. It also enables identification of risks—such as possible carbon taxes on fossil fuels—and opportunities across the entire value chain.

³⁸ For the months in which actual data is not available due to the billing frequency, data has been calculated based on estimated forecasts and/or data from the previous year, depending on the site.

- Height dimension:

The value assigned by Logista is based on the evolution of fiscal regulations related to carbon, both direct and indirect, which influence its price. This approach allows anticipation of future regulatory scenarios and strengthens resilience of the business model.

The applicability of shadow pricing is determined based on its relevance to the Company's businesses globally. According to the significance analysis performed, this approach applies to key activities such as transport—under direct and indirect control—warehouses and their supplies, and energy consumption associated with electricity, heating and cooling, among others. All implemented considering regulatory and operational particularities of each country or region in which Logista operates.

In 2025, Logista recalculated its SD at 44.8 €/tCO₂e, covering approximately the 99.9% of scope 1 emissions and the categories 1, 3, 4, 5 and 14 of scope 3.

E1-9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

Logista is working to improve the quantification of expected financial effects and avails itself of the transitional provision in ESRS 1-10 regarding the timeframe to report this information in future years.

ESRS E2 Pollution

Impact, risk and opportunity management

IRO-1: Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

(*ESRS E2-ESRS 2 IRO-1-11-(a) & (b))

Based on the double materiality analysis described in [ESRS 2 IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities](#), Logista has identified the most significant impacts affecting air pollution in its key markets, in line with its corporate strategy and business model, and considering its interactions with affected stakeholder groups:

Impact/Risk/Opportunity	Subtopic	Sub-subtopic	IRO Description
Positive impact	Air pollution	N/A	Reduction of air pollution as a result of using less-polluting or non-polluting vehicles, such as electric vehicles
Positive impact	Air pollution	N/A	Reduction of air pollution as a result of developing less-polluting alternatives in air, road and maritime transport vehicles
Negative impact	Air pollution	N/A	Pollution from manufacturing, processing and transport of tobacco
Negative impact	Air pollution	N/A	Pollution from manufacturing, processing and transport of pharmaceutical products

Logista has identified positive impacts associated with using low-emission mobility solutions in its own operations, as well as promoting sustainable alternatives in transport used by its suppliers. Nevertheless, some current upstream negative impacts have also been detected in the supply chain, linked to pollution generated during manufacturing of products such as tobacco and pharmaceuticals. It is important to note that Logista does not participate in manufacturing these products, but acts as a distributor. Negative impacts within own operations have also been identified due to transport of products, including tobacco and pharmaceuticals. In this context, and after conducting the double materiality analysis, no risks or opportunities have been detected that can be considered material.

Detailed information on impacts, risks and opportunities, their traceability to Logista's activities and its value chain is found in [Appendix I](#) | List of material impacts, risks and opportunities of this document.

E2-1: Policies related to pollution

(*ESRS E2-1-12; 14 & ESRS E2-1-15-(a) & (c))

Logista addresses prevention and mitigation of air pollution, as well as prevention of incidents and emergency situations, as key commitments in its sustainability policy. Through this policy, Logista seeks, develops and applies best available practices to control and manage current and foreseeable impacts of its activity on the environment, and to address key environmental aspects.

The sustainability policy reinforces these commitments by setting the objective to control and manage current and foreseeable effects of Logista's activity on the environment, addressing significant environmental aspects in a structured manner. Commitments include compliance with obligations established by applicable environmental regulations, promoting a circular economy, prevention and reduction of pollution, and proactive management of risks and opportunities related to climate change, biodiversity and water resources, in the short, medium and long term. Regarding prevention of incidents and emergency situations, Logista maintains a preventive, anticipatory stance, oriented to avoiding their occurrence and, if they occur, to controlling and limiting impacts on people and the environment.

During 2025, Logista updated its quality, environment and energy efficiency policy within the sustainability policy framework, applying it to all its businesses and setting consistent principles and guidelines in those where Logista does not have effective control. The policy sets guidelines and good practices to prevent pollution in activities, in accordance with compliance with the applicable legal framework and voluntary objectives subscribed. Through this policy, Logista establishes a framework to control and proactively manage current and potential effects of its activity on the environment.

This management aims to ensure process quality, operational excellence and continuous improvement of the service offered to clients. The policy addresses pollution comprehensively for GHGs and other pollutants such as nitrogen oxides, sulphur oxides and particulate matter.

The governance model of the quality, environment and energy efficiency policy designates the Management Committee as responsible for defining actions to be implemented in relation to environmental pollution, and business units and corporate directorates implement these actions in a decentralised manner.

Progress on action plans is periodically communicated to the Sustainability Committee, which reports execution results to the Management Committee and the ACSC at least twice a year.

For more detail on both policies, see [Appendix III List of policies, fulfilment of ESRS 2 MDR-P requirements](#) in this report.

E2-2: Actions and resources related to pollution

(*ESRS E2-2-16; 18)

During 2025, Logista carried out a series of initiatives aimed at achieving the objectives described in section [E2-3 Targets related to pollution](#) in this report, which sets targets linked to emission reductions to reinforce its commitment to reducing air pollution arising from its activities.

Actions undertaken by Logista to contribute to improving air quality include:

- Route optimisation
- Renewal of transport fleet agreements
- Fleet electrification
- Promoting the use of renewable fuels (Logista HVO 24 Plan)

(*ESRS E2-2-AR 13)

In line with disclosures in the 2024 Integrated Annual Report, quantification continues for emissions related to the most relevant outsourced activities, such as emissions from transport operations and franchises, being the most relevant categories in terms of emissions, and indirect activities, such as purchased goods and services under scope 3.

Logista promotes increasing kilometres travelled by more sustainable vehicles, certified under the EURO VI standard, across all its transport business lines. By 2026, it expects at least 90% of kilometres travelled by the fleet to be performed with such vehicles. This action was established in 2024, taking as base the total kilometres rolled by Euro VI vehicles in 2023 which reached 82%. During the 2024 financial year, 84%, of the kilometres travelled by the Company's fleet were performed by vehicles with Euro VI engines, a percentage that increased to 85% in 2025. These data represent a degree of achievement of 28% in 2024 and 36% in 2025 compared to the 2026 objective.

Logista Freight, a Group subsidiary, collaborates closely with L'Oréal Groupe in the Logista HVO 24 Plan, driving a more sustainable transport. This action consists of promoting biofuel use, specifically HVO as an alternative fuel. As with other objectives in the strategic sustainability plan 2024–2026, a budget is assigned according to needs for achieving it, which is considered non-significant. For more details on this action, see section [E1-3 Actions and resources in relation to climate change policies](#) in this report.

As part of its commitment to pollution prevention and control, the Company has an environmental management system certified under ISO 14001, implemented in pharmaceutical distribution, tobacco and related product distribution in Spain, and transport services provided by Nacex, Logista Parcel, Logista Freight, Compañía de Distribución Integral Logista S.A.U. (hereinafter Logista S.A.U), Logista Pharma, Transportes El Mosca and Logista Retail. This system enables identification, assessment and mitigation of environmental impacts associated with operational activities, with special attention to emissions, discharges and waste generation. Actions include monitoring key indicators, staff environmental training, and implementing continuous improvement measures aimed at minimising the environmental footprint of operations.

Transportes El Mosca is also a member of the international Lean & Green initiative aimed at reducing greenhouse gas emissions from its logistics activity.

In addition, Logista maintains active communication channels with various stakeholders, facilitating joint action to reduce emissions.

Metrics and targets

E2-3: Targets related to pollution

(*ESRS E2-3-20; 22; 23-(a) & 25)

As part of Logista's strategic sustainability plan 2024–2026, a voluntary target has been defined to reduce transport-related emissions, consisting of achieving, by fiscal year 2026, 90% of total kilometres travelled in logistics operations by sustainable vehicles in the main markets where it operates. To this end, kilometres travelled by EURO VI vehicles have been calculated over total kilometres managed by Logista Freight, Logista Parcel, Nacex, Transportes El Mosca and Carbó Collbatallé.

This target has been established to prevent and control scope 1 and scope 3 transport-related emissions, which are also directly linked to reducing other atmospheric pollutants. Although no specific measurable target has been defined for reducing other air emissions within the scope of ESRS E2, the target indirectly aims to generate fewer emissions. Besides being directly related to the commitment to reduce greenhouse gases (see section [E1-4 Targets related to climate change mitigation and adaptation](#)), it also prevents the release to the atmosphere of other pollutants potentially harmful to ecosystems and human health. For more information on the specific actions undertaken by Logista in 2025 to meet this objective and their progress, see section [E1-3 Actions and resources in relation to climate change policies](#) in this report.

Internal combustion vehicles are one of the main sources of air pollutant emissions, especially in road transportation. Among the most relevant pollutants associated with such emissions are nitrogen oxides, particulate matter and sulphur oxides (substances included in annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council (European Pollutant Release and Transfer Register, "European PRTR Regulation"). Renewing the fleet towards more sustainable vehicles helps reduce these emissions.

The Company also monitors the emissions reduction indicator under the 'Science-Based Target' initiative (SBTi), to which Logista is committed, with a target aligned with maintaining global average temperature below 2°C based on the GEVA methodology (greenhouse gas emissions per unit of value added).

This indicator reflects the overall performance of Logista's emissions, integrating scope 1 (from transport activities under operational control), scope 2 (related to purchased energy consumption), scope 3 (including all emissions associated with transport activities outside operational control, both upstream and downstream), and emissions generated by transport managed by franchises.

Additionally, Logista promotes the use of biofuels as part of its commitment to more sustainable transportation. In this sense, the cumulative consumption of 9 million litres of biodiesel has been set as a target between the years 2024 and 2026, since the implementation of this goal. In 2025 accumulated consumption reached 3 million litres of biodiesel, representing a cumulative objective completion of 33% relative to the 9 million litres planned to be accumulated between 2024 and 2026. The figure set by Logista reflects a commitment to its sustainability policy, fostering emission reductions in transport.

To appropriately monitor achievement of these objectives, Logista calculates its carbon footprint, which undergoes an annual independent external verification process (SGS).

E2-4: Pollution of air, water and soil

(*ESRS E2-4-28-(a)-(b)-(c))

Logista monitors the main atmospheric pollutants resulting from combustion of fossil fuels, such as nitrogen oxides, sulphur oxides and particulate matter, through specific indicators that enable evaluation of their evolution and link them to established reduction targets.

Total reported atmospheric pollutants originate from emissions generated by fuels consumed in warehouses and the road transport vehicle fleet, both own and subcontracted.

These emissions are not measured directly; rather, they are estimated by applying recognised emission factors, which allows approximating its environmental impact according to vehicle technology and fuel type based on each vehicle's technical specifications, and establishing improvement plans aimed at their progressive reduction. Quantification of emissions is based on the Handbook Emission Factors for Road Transport (HBEFA) and the Air Pollutant Emission Inventory Guidebook of the EMEP/EEA (European Monitoring and Evaluation Programme / European Environment Agency).

[Appendix IV List of pollutants](#) provides details of pollutants emitted by Logista³⁹ as specified in Annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council (European PRTR Regulation).

(*ESRS E2-4-31)

In Europe, although the transport sector is one of the main greenhouse gas emitters, direct emission measurements are not performed due to technical complexity, high cost, the large number of vehicles involved and lack of standardised measurement and reporting methods. In this context, Logista calculates its emissions using internationally recognised methodologies such as UNE-EN ISO 14064-1:2019 and the GHG Protocol, using, among others, reference emission factors such as those published by DEFRA and HBEFA.

E2-5: Substances of concern and substances of very high concern

Not considered material, as no material IRO associated with this subtopic has been determined.

E2-6: Anticipated financial effects from pollution-related impacts, risks and opportunities

Logista is working to improve the quantification of expected financial effects and avails itself of the transitional provision in ESRS 1-10 regarding the timeframe to report this information in future years.

³⁹ The reported pollutants do not exceed the applicable thresholds specified in Annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council (European Pollutant Release and Transfer Register Regulation – E-PRTR).

ESRS E5. Resource use and circular economy

Impact, risk and opportunity management

IRO-1: Description of the processes to identify and assess material resource use and circular economy-related impacts, risk and opportunities

(*ESRS E5-ESRS 2 IRO-1-11-(a) & (b); AR 7a; b; c; e; f)

Based on the double materiality analysis detailed in [ESRS 2 IRO-1 Description of processes to identify and assess material impacts, risks and opportunities](#), Logista identifies the following material impacts, risks and opportunities regarding resource use and circular economy:

Impact/Risk/Opportunity	Subtopic	Sub-subtopic	IRO description
Negative impact	Resources inflows, including resource use	N/A	Extraction and use of non-renewable/finite resources in upstream value chain phases for use as fuel in air, road and maritime transport vehicles, contributing to resource depletion
Negative impact	Resources inflows, including resource use	N/A	Extraction and use of non-renewable/finite resources as fuel for Logista's vehicle fleet, contributing to resource depletion
Positive impact	Waste	N/A	Reduction of waste through use and recovery of reusable cardboard boxes in tobacco distribution
Negative impact	Waste	N/A	Generation of upstream and downstream waste such as pesticides from tobacco cultivation, chemicals from its processing, cigarette filters or e-cigarettes, as well as packaging and wrapping, among others
Risk	Resources inflows, including resource use	N/A	Risk of cost increases due to potential rises in prices of raw materials supplied by Logista's suppliers, necessary for its activity. These include packaging materials and energy sources such as fuel, electricity and natural gas, among others.

Material impacts represent the main environmental challenges Logista faces, especially regarding consumption of non-renewable resources, waste generation and the transition to a circular economy. These impacts are concentrated in key activities such as transport, warehousing and buying/selling, and manifest in both own operations and in upstream and downstream value chain phases. Note that, due to its operational nature, these impacts do not apply to the Strator business unit.

The identified risk is present across all Logista business units—including transport, warehousing, buying/selling and Strator—and is concentrated primarily in the upstream phase of the value chain. This risk reflects the Company's dependence on critical inputs such as fuel, energy and packaging materials. No material opportunities have been identified regarding resource use and circular economy.

Subsection [E5-4 Resource inflows](#) in this document includes details on the most relevant resources for the Company's business model.

E5-1 Policies related to resource use and circular economy

(*ESRS E5-1-16 & MDR-P-65-(a),(b),(c),(d) & (e))

Logista has established firm commitments aimed at developing a sustainable business model and providing maximum value to its stakeholders. To this end, it actively considers their needs and expectations through various communication mechanisms that enable continuous dialogue and appropriate responses at all times.

Logista's sustainability policy aims to define and establish key commitments and management and control guidelines, aligning with material impacts, risks and opportunities identified in the previous subsection. This policy applies to corporate directorates and all Logista business units, whether part of its integrated subsidiaries or incorporated as directly or indirectly dependent companies.

In addition to establishing principles in sustainability according to ESG criteria (Environmental, Social and Governance), it promotes long-term value creation for all stakeholders, as well as stability, transparency and contribution to the

Sustainable Development Goals (SDGs) approved by the United Nations (UN). The approval is the responsibility of Logista's Board of Directors, the highest body responsible for its application.

(*ESRS E5-1-14 & 15 (b))

In particular, the sustainability policy incorporates efficiency in resource use and promotion of the circular economy. Within this framework, Logista commits to reducing dependence on non-renewable resources and fostering material reuse, as a response to negative impacts such as extraction and use of fossil fuels. These impacts manifest in upstream value chain phases and in the transport fleet itself, thereby contributing to mitigating depletion of finite resources. As a preventive measure, Logista holds certifications that verify the sustainable origin of certain inputs. In particular, the ISCC certification ensures the sustainability of the HVO (Hydrotreated Vegetable Oil) purchased, which is used as an alternative to fossil fuels in the Company's transport fleet.

(*ESRS E5-1-15-(a))

Measures are also promoted to foster a circular economy and prevent and reduce pollution in the development of activities. In this framework, the Company directly addresses the transition towards progressively abandoning the use of primary resources, promoting efficient use of materials and incorporating secondary resources where feasible.

The Company addresses environmental challenges present in its supply chain, at upstream stages, such as the generation of waste derived from tobacco cultivation and processing, as well as from consumer products such as e-cigarettes and their packaging. Although Logista is not directly responsible for these impacts, it actively participates in their management through control measures and continuous improvement.

Regarding risks, the policy contemplates proactive management in the face of potential increases in costs of essential raw materials. This preventive, adaptive approach strengthens Logista's operational resilience and its ability to anticipate financial effects derived from pressure on natural resources.

Separately, the quality, environment and energy efficiency policy—updated in 2025—sets guidelines and good practices to promote circular economy and responsible resource consumption. It reflects Logista's firm commitment to measures that drive circular economy and sustainable resource use, adopting as guiding principles process optimisation and reduction of environmental impact.

(*ESRS 2- MDR-P-65-(f))

Finally, to ensure accessibility and awareness by Logista employees and third parties alike, the policies are published on the corporate intranet and the official website: www.logista.com.

E5-2: Actions and resources related to resource use and circular economy

(*ESRS E5-2-19; 20; MDR-A)

In line with defined policies, Logista has developed and implemented various actions in its own operations aimed at fostering a more sustainable business model, focused on circular economy and efficient resource use. These actions fall within its strategic sustainability plan 2024–2026 and have a specific budget for execution and monitoring, which is economically not significant.

One of the key initiatives in 2025 include the ongoing use and recovery of reusable cardboard boxes in tobacco distribution centres in Spain, France, and Italy. This initiative extends the lifespan of the boxes and incorporates circular design principles and waste prevention measures. The goal is to reach an 80% recovery rate by 2026. The base year recovery rate was 63% at the end of 2023. Since then the ratio has increased to 69% in 2024, and 71% in 2025—representing 47% progress toward the 2026 target.

The Company also continues implementing a collection network for recycling next-generation products (NGPs) in the main tobacco distribution markets of Spain, France and Italy, setting a target to reach 33,800 points of sale engaged in the recycling initiative by 2026. This target was established in 2024 and since then significant progress has been achieved, reaching 30,954 points of sale in 2024 and 33,443 in 2025, well on track to reach the 33,800 expected by 2026.

This initiative aligns with circular economy best practices in the corporate sphere, and specifically its design considers applicable limits or legal thresholds in the relevant geographies for resource and waste management⁴⁰.

(ESRS 2- MDR-A 66)

Actions undertaken for material IROs related to inputs of finite resources associated with fuel consumption are detailed in subsection [E1-3 Actions and resources in relation to climate change policies](#) in this document.

Metrics and targets

E5-3: Targets related to resource use and circular economy

(*ESRS E5-3-23; 24 b; 24 c; 24 d; 25; 27)

In line with its commitment to circular economy and the sustainability policy, Logista subscribes to the following voluntary objectives⁴¹:

- Reach 33,800 points of sale involved in the next-generation product recycling initiative in Italy, Spain and France by 2026.

The strategic sustainability plan 2024–2026 defines the target to involve 33,800 points of sale in next-generation product (NGPs) recycling initiatives by 2026 in the main tobacco distribution markets (Italy, Spain and France) in the short term.

This target aligns with Logista's quality, environment and energy efficiency policy and, specifically, with the commitment to promote circular economy, reduce pollution, promote sustainable resource use and drive a sustainable business model.

The target was defined based on the number of points of sale that participated in the initiative during 2023, a year in which none participated.

Since the target was set in 2024, points of sale engaged in the next-generation product recycling initiative reached 30,954 in 2024 and 33,443 in 2025, versus 33,800 expected by 2026, considering the base year reference value was 0. Objective completion was 91.6% in 2024 and 98.9% in 2025.

Based on results obtained, the target is expected to be achieved within the stipulated timeframe, so Logista does not consider adjustments necessary.

- Increase the percentage of reusable cardboard box recovery in Italy, Spain and France by 2026.

Logista has set a target to increase the recovery rate of reusable cardboard boxes to 80% by 2026, compared to the baseline year 2023, when the recovery rate of usable cardboard boxes was 63%. The objective includes reusing each box up to five times, and it is worth noting that the boxes are made from recycled material. As with the previous target, this goal is aligned with the quality, environmental, and energy efficiency policy. In 2025, a recovery rate of 71% was achieved, representing a 47% progress toward the target.

- Promote decarbonisation through biofuel use and increasing use of electric vehicles, intermodal transport and duo-trailers.

Another commitment adopted in Logista's strategic sustainability plan 2024–2026 is to promote transport decarbonisation through biofuel use and increasing use of electric vehicles, intermodal transport and duo-trailers, and HVO as an alternative fuel, resulting in reduced use of finite resources such as fuels. To ensure the sustainability of the biofuels used, Logista has certifications such as ISCC, which verify the responsible origin of the HVO purchased.

By the end of 2025, 33% of the cumulative target for biofuel usage has been achieved

These objectives, along with others in the strategic sustainability plan 2024–2026, are monitored quarterly internally. The base year against which progress is measured is 2023. The Sustainability Committee oversees compliance.

⁴⁰ This initiative has not been specifically designed to improve the efficiency in the use of technical or biological materials, nor in water consumption. In particular, it does not directly address the optimization of the use of critical raw materials or rare earth, as outlined in the Raw Materials Information System. Furthermore, the action does not incorporate circular design principles or measures aimed at preventing waste generation

⁴¹ It has not been based on scientific evidence, nor have ecological boundaries been taken into account

As with other objectives in the strategic sustainability plan 2024–2026, a budget is assigned for their execution, which is not significant.

See section [E1-3 Actions and resources in relation to climate change policies](#) in this report for more information on this objective.

E5-4: Resource inflows^{42,43}

(ESRS E5-4 dp 30.)

The principal materials used by Logista's distribution centres are: cardboard boxes and lids, pallets, paper, airpad film, single use plastic bags, reusable bags and wrapping film.

Type of material (Tn)	2025	2024
Airpad film	21	32
Cardboard boxes and lids	7,888	8,852
Pallets	2,924	2,998
Paper	360	356
Single use plastic bags	10	15
Reusable bags	0	0
Wrapping film	492	517
Total weight	11,695	12,770
Secondary reused or recycled components, secondary intermediary products and services (Tn)	10,064	11,092
Secondary reused or recycled components, secondary intermediary products and services (%)	86%	87%

Logista does not use biological materials.

Logista conducts direct measurements of resource inputs at all points along its supply chain. However, in certain specific cases, due to limitations in data availability or accuracy, estimates are used. The situations in which these exceptions apply are as follows:

- Where actual data are not available due to billing periodicity, data is calculated based on estimated forecasts or prior-year data depending on the site.
- 2024 data has been restated to align estimated data with actual 2024 figures.

E5-5: Resource outflows

Waste generated

(*ESRS E5-5-37-(a), (b), (c), (d); 38 (a); (b);)

Regarding resource outputs, waste is a material issue for Logista. The principal wastes currently generated by the Company, due to the nature of its activity, are: paper and cardboard, wood (pallets), plastic waste (wrapping film), municipal waste, plastics, oils and workshop waste, among others. No critical raw materials or rare earths are used.

⁴² For the months in which actual data is not available due to billing frequency, data has been calculated based on estimated forecasts and/or data from the previous year, depending on the site

⁴³ The reason for the variation between the '2024' data reported in the 2024 Non-Financial Information Statement (NFIS) and the data reported in this report is due to the adjustment of the previous year's estimated data with the actual figures obtained in 2024.

The following table shows the waste generated by Logista in its own operations^{44,45,46}:

	2025	2024
Hazardous waste (Tn)	29	85
Non-hazardous waste (Tn)	16,768	17,321
Total amount of waste generated (Tn)	16,797	17,406

Management of hazardous and non-hazardous waste by treatment type^{47,48,49}

(*ESRS E5-5-37-(a), (b), (c), (d))

		2025		
		Hazardous waste (Tn)	Non-hazardous waste (Tn)	Total (Tn)
Recovery waste	Recycling	21	14,133	14,154
	Other recovery operations ⁵⁰	—	777	777
	Total	21	14,910	14,931
Non-recycled waste ⁵¹	Landfill	7	1,857	1,864
	Total	7	1,857	1,864
Percentage (%)		25.0 %	11.1 %	11.1 %

(ESRS E5-5-40;37 b. i; c i & iii)

The above data were obtained from delivery notes and invoices reported by waste managers for each business, consolidated through corporate IT tools.

(*ESRS E5-5-39)

Radioactive waste

Type of waste	Total (Tn)
Radioactive waste	0.00

⁴⁴ For the months in which actual data is not available due to billing frequency, data has been calculated based on estimated forecasts and/or data from the previous year, depending on the site

⁴⁵ The reason for the variation between the '2024' data reported in the 2024 Non-Financial Information Statement (NFIS) and the data reported in this report is due to the adjustment of the previous year's estimated data with the actual figures obtained in 2024.

⁴⁶ Decrease in the amount of hazardous waste due to the reduction of transport activity with own fleet, transferred to subcontracted fleet and the subcontracting of workshop services, outsourcing vehicle maintenance, waste management and associated operational information.

⁴⁷ There is currently no methodology to estimate waste prepared for reuse; this information is expected to be provided in future years.

⁴⁸ For the months in which actual data is not available due to billing frequency, data has been calculated based on estimated forecasts and/or data from the previous year, depending on the site

⁴⁹ The reason for the variation between the '2024' data reported in the 2024 Non-Financial Information Statement (NFIS) and the data reported in this report is due to the adjustment of the previous year's estimated data with the actual figures obtained in 2024.

⁵⁰ Incineration with energy recovery.

⁵¹ Non-recycled waste is entirely composed of waste intended for final disposal. Regarding waste destined for disposal, company waste is sent to landfills; incineration and other disposal operations do not apply.

Participation in the end-of-life waste management

Waste management is carried out through authorised managers, enabling traceability, accounting and proper classification of the different types of waste generated. Logista complies with applicable regulations in all countries where it operates, and all its business units in Spain are registered as waste producers and adhere to a Collective Extended Producer Responsibility Scheme (EPR Scheme) for management of commercial, domestic and industrial packaging. In the specific case of tobacco product waste with filters, Logista S.A.U. and Logista Retail are also registered and adhered to a EPR Scheme, ensuring proper management.

E5-6: Anticipated financial effects from resource use and circular economy-related impacts, risk and opportunities

Logista is working to improve the quantification of expected financial effects and avails itself of the transitional provision in ESRS 1-10 regarding the timeframe to report this information in future years.



Social information

ESRS S1. Own workforce

This chapter aims to provide an overview of how Logista positively or negatively impacts working conditions, equal treatment and opportunities, diversity and inclusion, labour rights such as secure employment, fair wages, gender equality, training, and the measures it has established against violence and harassment of its own personnel, taking into account the business model and its own operations.

Accordingly, the concept of own workforce includes information on salaried and non salaried workers⁵², specifically the measures taken to prevent, mitigate or remedy these impacts and risks, and to leverage the Company's opportunities.

The above strengthens the social commitments that Logista assumes through its sustainability policy and its strategic sustainability plan 2024–2026, by incorporating the interests and rights of its people as a fundamental pillar of its strategy and business model.

Strategy

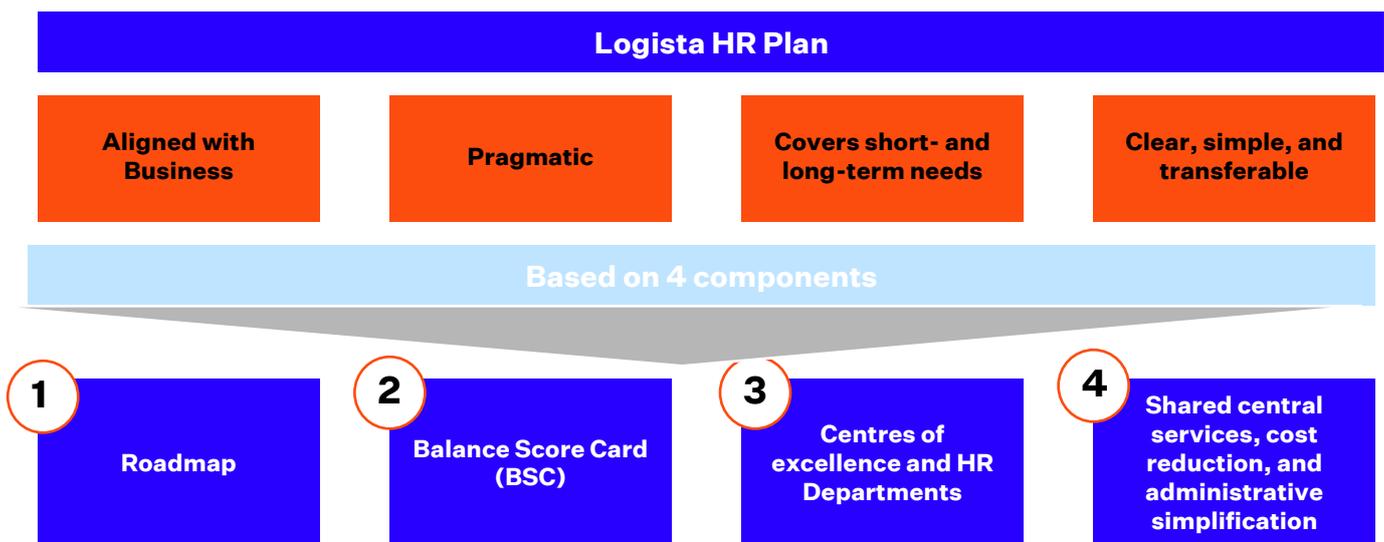
SBM-2: Interests and views of stakeholders

(ESRS S1-SBM-2-12)

At Logista, human capital management is one of the strategic elements of its business model. Integrating employees' needs, interests and views contributes to satisfaction and engagement, as well as to business results and the development of the corporate strategy.

Each year, Logista defines a human resources roadmap aligned with the strategic objectives of the business. This plan sets priorities, projects and metrics to achieve those objectives, and focuses on end to end talent management. The roadmap includes key areas such as:

- Excellence in talent attraction and development
- Diversity and inclusion
- Compensation and benefits
- Health, safety and well-being
- Communication
- Social strategy

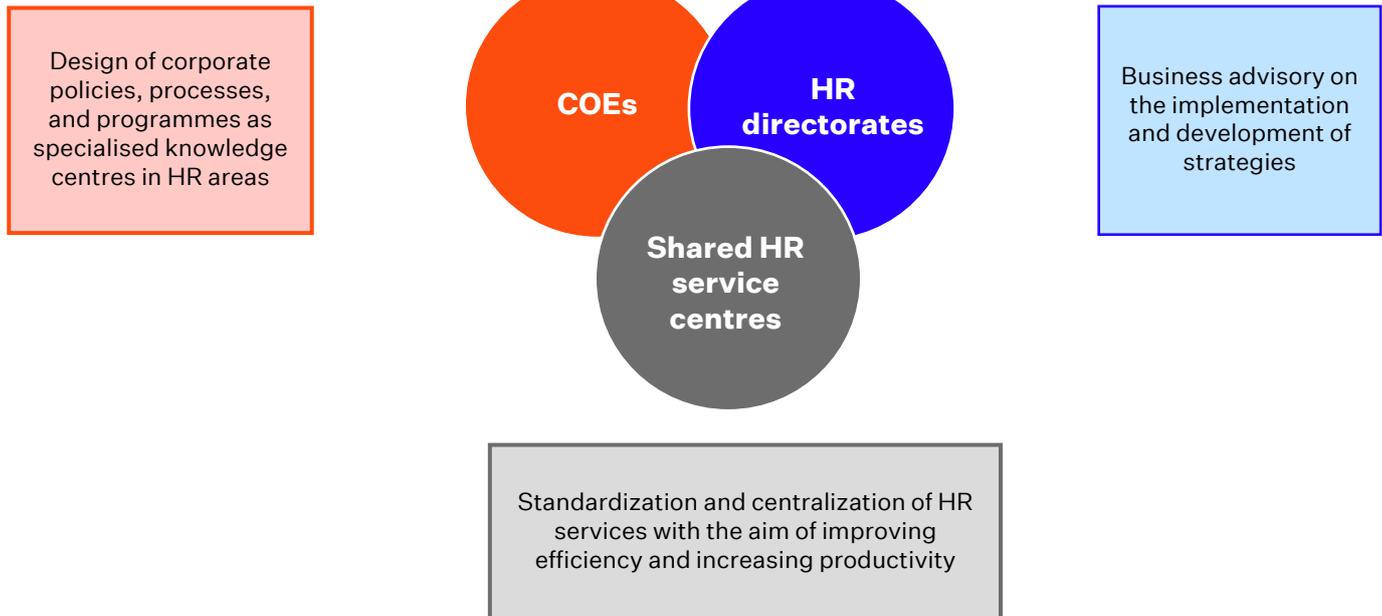


⁵² Logista's own personnel includes individuals who have an employment relationship with the Company, both salaried and non-salaried, as well as individuals provided by companies primarily engaged in employment-related activities, in line with the ESRS definition.

All of this is based on continuous respect, active listening, and the integration of employees' rights, interests, and opinions, aiming to enhance the employee experience throughout their various professional stages at Logista.

Logista's people management strategy is designed and implemented from the Centres of Excellence (CoEs), which cover key areas such as talent, diversity, compensation and benefits, health, safety and well-being, as well as communication. This entire process is carried out in coordination with the human resources departments of each country and each business unit, thus ensuring both global and local alignment in employee management.

With the support of the HR organization



CoE: Centres of Excellence

With the aim of better understanding the needs and concerns of its employees, Logista provides multiple channels for communication and participation. These channels enable ongoing, two-way dialogue, fostering a more collaborative, transparent working environment aligned with the Company's values. These mechanisms enhance the identification of employee interests throughout the organisation, including direct communication with trade union representatives.

Among the various means used, the following stand out:

- Continuous internal communication via intranet, email, and newsletters, sharing key information related to the Company across all areas.
- Informative posters displayed at work centres.
- Regular performance and development interviews that facilitate the integration of feedback and the identification of training and development needs for employees.
- Breakfast meetings with management, promoting open and transparent dialogue on all areas of interest.
- Regular meetings with trade union representatives.
- Employee climate surveys aimed at understanding satisfaction levels and identifying areas for improvement.

This approach enables continuous, 360° communication, measuring employee experience, identifying initiatives and implementing opportunities for improvement, while ensuring respect for human rights and participation as a relevant stakeholder group.

Ensuring excellence in attracting, developing and retaining talent, promoting diversity and integrating employee interests and opinions into strategy across all areas (safety, well-being, training, compensation, work-life balance) is a priority and an essential condition for the Company's sustainable success.

SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

(ESRS S1-SBM-3-13-(a) & (b))

Based on the double materiality analysis described in section [ESRS 2 IRO-1 IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities](#), Logista determines the actual and potential impacts on its own personnel, considering its strategy and business model, as well as the relationship between the material risks and opportunities arising from these impacts, and its dependencies in relation to them.

The identification and understanding of these risks and opportunities allow Logista to implement effective measures to prevent and mitigate negative impacts, and to capitalise on positive ones, thus promoting sustainable growth.

(ESRS S1-SBM-3-14-(a))

Logista's own personnel is mainly composed of salaried employees registered with Social Security. This group represents the core of the workforce and is directly involved in the Company's operations. Additionally, Logista maintains collaboration agreements with temporary employment agencies (ETT's by its Spanish abbreviation) and cooperatives in Italy.

In certain business areas, particularly in transport, self-employed personnel are also contracted to carry out essential activities within the business model, such as drivers.

Below are the impacts, risks and opportunities that have been identified as material in relation to its own personnel:

Impact/Risk/Opportunity	sub-topic	Sub-sub-topics	Description of the IRO
Positive impact	Working conditions	Secure employment	Promotion of safe and quality employment through various actions carried out by Logista, in addition to generating stable employment for its workers.
Risk	Working conditions	Secure employment	Reduction in revenue due to slowdown in operations as a result of the shortage of drivers in the market, increasing competition among companies for hiring.
Opportunity	Working conditions	Secure employment	Increase in revenue and improved positioning due to hiring drivers and acquiring transport companies with their own drivers to ensure the availability of drivers in a tight market.
Positive impact	Working conditions	Adequate wages	Appropriate and fair remuneration based on the responsibilities and training of the employees.
Positive impact	Working conditions	Social dialogue	Promotion of social dialogue through fluid communication via different communication channels and collective agreements.
Positive impact	Working conditions	Freedom of association, the existence of works councils and the information, consultation and participation rights of workers	Support for the freedom of association of its workers, managing relationships with employee representatives and unions.
Positive impact	Working conditions	Collective bargaining, including rate of workers covered by collective agreements	Protection of workers through collective agreements.
Positive impact	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	Promotion of gender equality through remuneration, training, selection, and promotion based on principles of equality

Positive impact	Equal treatment and opportunities for all	Measures against violence and harassment in the workplace	Protecting employees from workplace harassment through policies and measures (Code of Conduct)
Positive impact	Equal treatment and opportunities for all	Diversity	Promoting diversity among our own employees in all positions through various training programs and projects.

(ESRS S1-SBM-3-14-(b)-(c)-15)

As a result of its business model, strategy, and regulatory environment, no significant negative impact has been identified on its own personnel. All impacts are positive.

Employees work under updated collective agreements, covering virtually the entire workforce, with free and permanent access to trade union representatives of the companies or businesses with union representation. Logista actively promotes social dialogue, holding regular meetings with trade union representation and regularly renewing its collective agreements, which contributes to maintaining a peaceful social environment.

Furthermore, a safe, respectful, and high-quality working environment is fostered, based on the principles of responsibility, transparency, cooperation, and commitment. The Company promotes job stability, encouraging a high level of permanent employment across all its geographies and businesses. It also promotes a safe environment for its employees, with physical and psychosocial health being a fundamental pillar of its strategy.

Regarding compensation, Logista ensures appropriate and fair conditions for its own personnel. Each year, Logista participates in the main salary surveys in the market to obtain updated and competitive external benchmarks on the salary conditions of its workforce, especially technical and management profiles, compared to the market. This allows its compensation policies to be adjusted fairly, aligned with external trends and respecting the legal guidelines in each country.

The Company also reinforces its commitment to fundamental rights, such as freedom of association, ensuring their respect and enabling a whistleblowing channel for any violations. In parallel, gender equality is promoted through regular monitoring of key indicators (recruitment, promotion, and remuneration), as well as through training programmes on this subject.

Regarding protection against harassment, all employees have access to a code of conduct and a whistleblowing channel, as well as specific protocols to act in situations of harassment.

In addition, Logista promotes diversity and inclusion through training programmes such as Empowering Women's Talent and Diversity Leading Company from Equipos y Talento, as well as internal awareness-raising actions on equality and the Comprehensive Guarantee of Sexual Freedom Act in the workplace.

This commitment to diversity is also reflected in the composition of the Board of Directors, which has a balanced representation, reaching 50% female presence.

(ESRS S1-SBM-3-14-(e)-(f)-(g).

Additionally, Logista has not identified any significant impact in 2025 on its personnel resulting from the implementation of its strategic sustainability plan 2024-2026, aimed at more sustainable and environmentally friendly operations. This includes both initiatives aimed at reducing carbon emissions and any possible effects these measures may have on the working conditions of its own personnel. No material risks or opportunities have been identified arising from impacts on personnel, nor from situations involving human rights violations such as forced labour or child labour. For more detailed information on Logista's plans and actions, see section [E1-1 Transition plan for climate change mitigation](#).

(ESRS S1-SBM-3-13-(b)-14-(d)-15-16)

On the other hand, the only relatively significant risk identified is the shortage of drivers currently present in the labour market. This is a risk that does not affect Logista's entire workforce, but specifically the group of own drivers at Logista, which represents 10% of the total workforce and is mainly found in transport companies with their own fleet.

Nevertheless, this situation is managed through actions to encourage the attraction and retention of own fleet drivers, without negatively impacting activity.

These measures not only help ensure the availability of drivers, but may also boost revenue growth and strengthen the Company's competitive positioning by improving its operational capacity and ensuring service continuity through its own fleet.

Management of impacts, risks, and opportunities.

S1-1: Policies related to own workforce

(ESRS S1-1-20-(a))

Logista has a human rights policy aimed at promoting a respectful, integral, and equal society, strengthening social commitment and equal opportunities. In relation to its own personnel, it details the guaranteed rights, including: fair and favourable working conditions, equitable remuneration, work-life balance and rest, freedom of association and collective bargaining, freedom of expression, health and safety at work, and respect for diversity, inclusion, and non-discrimination.

(ESRS S1-1 - 21)

The policy has been defined, taking into consideration the main international human rights frameworks established within the United Nations, which are detailed here:

- The United Nations Global Compact.
- The Universal Declaration of Human Rights, constituting the International Bill of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social, and Cultural Rights.
- The fundamental rights in the eight core conventions of the International Labour Organisation (ILO), as established in the Declaration on Fundamental Principles and Rights at Work.
- The United Nations Guiding Principles on Business and Human Rights (UNGPs).
- The European Social Charter.

(ESRS S1-1- 22- 24 (a),(b), (c))

Logista promotes the principles of diversity, inclusion, equality of treatment, and opportunities, and is committed to fostering a work environment where everyone is treated fairly and respectfully. Within this framework, the Company does not tolerate any kind of discrimination based on race, colour, gender expression or identity, ethnic origin, religion, social class, political ideology, nationality, sexual orientation, marital status, people with different abilities, or other personal circumstances according to Law 15/2022, of July 12th, integral for equality of treatment and non-discrimination, including age, language, illness or health conditions, etc. Additionally, it rejects the use of any form of forced or compulsory labour and all forms of modern slavery and human trafficking. Child labour is also expressly rejected.

In line with its commitment to human rights, Logista has defined specific commitments reflected in its sustainability policy. Regarding its employees, the Company commits to fostering job creation, focusing on training and professional development, and ensuring equal treatment for all, including gender equality, avoiding any kind of discrimination. Measures for work-life balance and activities aimed at including people with different abilities are also promoted. To ensure these initiatives respond to the actual needs of its stakeholders, Logista maintains active dialogue through various communication channels, allowing for appropriate responses in each context.

(ESRS S1-1- AR 14)

In order to ensure accessibility and public awareness for both Logista employees and third parties, both policies mentioned above are published on the intranet and the corporate website (www.logista.com). Furthermore, their contents have been included in the mandatory training programmes for Logista members.

Logista reaffirms its commitment to the well-being of its employees by guaranteeing respect for rest time, holidays and personal life, promoting a healthy organisational culture through its digital disconnection policy. This policy establishes concrete measures to prevent the extension of the working day due to the use of digital means, thereby contributing to the prevention of psychosocial risks and the improvement of job quality.

In addition, the shared responsibility of managers in the effective application of the right to disconnect is reinforced, fostering a respectful and sustainable working environment.

This commitment is complemented by the instruction regulating remote working, for those positions where this modality is possible, which offers a flexible, voluntary and reversible form of service provision, favouring the reconciliation of personal and professional life. The instruction establishes clear and safe conditions for remote working, including data protection, respect for the right to digital disconnection and the prevention of occupational risks. It also contributes to job stability by allowing the continuity of work activity in changing contexts, without altering fundamental labour rights.

Logista has a health, safety and well-being policy that enshrines the principles of occupational risk prevention within the Company and demands the commitment and participation of all members of the organisation in the goal of achieving excellence in this area.

Logista actively promotes the physical and psychosocial health of its employees, with the goal of “zero accidents”, through the integration of these principles into all management processes, certification under the international ISO 45001 standard, and continuous monitoring through audits and measurable objectives. The ISO 45001 certification currently covers two-thirds of Logista’s workforce, specifically certified are: Compañía de Distribución Integral Logista S.A.U. (hereinafter Logista S.A.U.), Logista Parcel, Nacex, Logista Pharma, Logista Freight, Logista Strator, Logista Italy, Logista France, Logista SAF Retail, Logista Poland, MIDSID and Logista Portugal. Its implementation guarantees safe working environments, the prevention of accidents and occupational illnesses, and the continuous improvement of working conditions.

For more information on the policies mentioned, please refer to [Appendix III: List of policies, compliance with the requirements of ESRS 2 MDR-P](#) of this report.

S1-2: Processes for engaging with own workers and workers' representatives about impacts

(ESRS S1-2-27-(a)-(b))

At Logista, employees have access to multiple communication and collaboration channels that ensure both their access to relevant Company information and the integration of their interests. For downward communication, tools such as the corporate intranet, email, and periodic newsletters are used to ensure that all professionals are aware of the key relevant topics of the Company in all its aspects. In addition, meetings with formats and frequency adapted to each business unit are held, where major projects and strategic data are shared.

To encourage upward communication and gather feedback from the teams, periodic meetings are organized between management and employees, such as informal breakfasts and meetings with direct teams. This allows employees to share their ideas, concerns, and expand on information about the Company. This dialogue is complemented by continuous support from human resources teams and managers.

Finally, recreational, sports, and charity activities are promoted to encourage integration among professionals from different business areas, reinforcing the sense of belonging and corporate culture.

In 2025, a workplace climate survey was conducted among all Company employees to obtain direct feedback from employees in different countries, businesses, and very diverse groups on key topics at Logista, obtaining highly valuable feedback and thus strengthening internal communication channels and trust in existing processes.

(ESRS S1-2-27-(d) -(b))

Communication with existing union representation constitutes an indirect channel that allows for additional continuous interaction with employees, with meetings taking place at different frequencies depending on the businesses with union representation, for example, monthly in Logista, S.A.U., ensuring Logista workers have free and continuous access to their representatives through works councils and union delegates. Several unions periodically exercise their right to meet. Additionally, employees effectively operate with awareness of their right to collective association, a fundamental tool to comply with the provisions of the International Labour Organization (ILO).

(ESRS S1-2-27-(c))

The operational responsibility for ensuring this collaboration falls on the human resources management of each business, which analyses and responds to feedback provided by the union representation, implementing agreements reached in this regard. They also continuously forward situations affecting employees to the centres of excellence to define or adapt policies when necessary, providing a global view that allows for the design of attractive policies and practices for talent retention and attraction, enhancing their level of satisfaction and experience.

(ESRS S1-2-27-(e))

The effectiveness of these processes is evaluated through various indicators, such as the feedback received from employees using the available channels and encounters, periodic performance evaluations, and climate surveys, among others.

To ensure the success of these actions, all necessary resources, both financially and in terms of human capital, are allocated to the centres of excellence and the human resource management of each country and business.

At Logista, the principles of the United Nations Global Compact are incorporated into its operations while promoting and complying with the fundamental conventions of the International Bill of Human Rights, the fundamental agreements of the

ILO, the principles and guidelines established in the United Nations Guiding Principles on Business and Human Rights, as well as the European Social Charter.

Logista adheres to existing labour laws, norms, and regulations, fully respecting the fundamental right to freedom of association and managing relations with worker representatives and unions in a clear and transparent way. Every employee at Logista has the right to decide whether to join a union or have recognized representation in accordance with current legislation.

S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns

(ESRS S1-3-32-(a),(b) & (d))

Logista has established a whistleblower channel considered the most appropriate and essential instrument for preventing and ensuring compliance with guidelines, principles, and ethical values, as well as with internal laws and regulations. This channel allows its members, including directors, administrators, legal representatives, executives, and employees, as well as authorized third parties (shareholders, contractors, subcontractors, suppliers, interns, people in training processes, job candidates, and former employees), to report any illegal, irregular, or unethical activities within Logista.

The Company guarantees accessibility to the whistleblower channel through various means available to all personnel, as well as to authorized third parties. Reports can be submitted directly to Logista's Compliance Committee, preferably via the digital platform provided, by postal mail to Logista's head offices, or by email. These options ensure that all employees have access to secure, confidential, and effective channels to express their concerns or complaints related to the work environment.

(ESRS S1-3-32-(c))

The management of complaints by employees is channelled through established internal mechanisms, which include the Compliance Committee, management, the human resources area, and union representation. This approach allows addressing each case directly and personally, ensuring that the concerns raised are handled according to internal procedures and compliance with current labour regulations.

(ESRS S1-3-32-(e))

Logista has a procedure for monitoring complaints received through the channel. The Compliance Committee meets periodically to review the progress of measures and actions implemented, as well as to supervise the effectiveness of the established channels for employees and authorized third parties to raise their concerns.

(ESRS S1-3-33)

Furthermore, the Company makes the whistleblower channel available to all employees on the corporate intranet and to other stakeholders through its website (www.logista.com). Additionally, training sessions on the code of conduct, the whistleblower channel, human rights, and business ethics are conducted at defined intervals, ensuring that all members of its own staff are aware of the means available to raise any concerns.

Through the indemnification commitment in its code of conduct, Logista protects whistleblowers against any retaliation.

S1-4: Taking action on material impacts and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions and approaches

(*ESRS S1-4-37 & ESRS 2-MDR-A-68-(a), (b), (c) & (e)-ESRS 2-69-(a), (b) & (c))

Logista has a structured and proactive approach to managing relevant sustainability issues related to its personnel, continuously monitoring incidents related to its own personnel and establishing specific action plans to ensure effective resolution. The main action plans and resources implemented are summarized below:

Promotion of stable employment

The Company actively promotes safe employment by encouraging a high percentage of permanent contracts. This action aims to increase job stability in all countries where Logista is present, with a short, medium, and long-term vision. In 2023,

86% of the workforce had permanent contracts, a figure that has increased to 90% in 2025, reflecting positive progress in favour of job stability.

Fair and competitive remuneration

Logista ensures compliance with minimum wage legislation in all countries where it operates, through collective agreements and internal compensation policies. Additionally, it participates annually in salary market studies, aiming to obtain updated and competitive external benchmarks, especially concerning technical and managerial profiles. This information allows for adjusting its pay policies fairly and aligned with market trends.

Social dialogue and freedom of association

The Company holds regular meetings with union representatives in all countries and businesses with union representation, with the goal of maintaining a continuous communication and preserving social peace. This action is applied with an approach that spans short to long-term horizons. Logista has historically maintained a high level of social dialogue. Additionally, it fully respects the freedom of association, providing a whistleblower channel to report any violations of this right. The indicator that reflects this is the number of complaints received and the number of associates.

Collective bargaining coverage

Logista guarantees the protection of labour rights of its personnel through sectoral or company-specific collective agreements. This action has a temporal perspective extending from short to long term, and a reach over 99% of the workforce currently covered by collective agreements, which reinforces transparency and legal security in labour relations.

Gender equality, diversity, and inclusion

Logista is firmly committed to gender equality, diversity, and inclusion. Goals with periodic monitoring are established related to the percentage of women finalists in selection processes, the percentage of women hired, internal promotion, as well as the percentage of women in managerial and mid-level positions. Additionally, inclusion is fostered by promoting the incorporation of individuals with different capabilities.

Regarding social inclusion, Logista is strengthening its efforts to socially integrate people with disabilities, having increased the number of employees with disabilities by 3.9% compared to the previous year. These individuals come primarily from foundations and associations with which Logista collaborates through partnership agreements that promote their hiring and even provide them with prior training through internal Logista volunteering.

Gender equality and diversity constitute a strategic pillar for Logista, which strengthens its commitment through programs like Empowering Women's Talent and Diversity Leading Company, renewed for the third consecutive year. Throughout the year, active participation has been maintained in workshops, mentoring programs, and visibility actions promoting inclusive leadership. The Cross-Mentoring program, developed with employees from Spain and France, stands out, fostering exchanges of experiences and professional development among mentors and mentees.

In addition, Logista has received the Best Company for All Talent 2025 seal awarded by Equipos y Talento and has been included in the global rankings prepared by Financial Times and Statista, being recognized in two categories, as Diversity Europe Leader, consolidating itself in this ranking for five consecutive years (2021–2025) as well as in the Best Employers 2025 ranking, ending as the first in the wholesale sector in Europe and the eleventh among Spanish companies.

These actions are complemented by internal training programs on equality and the Comprehensive Freedom Sexual Guarantee Act in the workplace. These actions are applied across all countries, where Logista is present, with an approach spanning short to long-term horizons, promoting a diverse organization.

Prevention of harassment

Logista has a zero-tolerance harassment policy. The code of conduct recognizes the right of Company employees to work in an environment free from any form of intimidation, harassment, and abuse, expressly prohibiting any abusive, intimidating, or humiliating behaviour, whether sexual, gender-based, verbal, non-verbal, or physical, even if it does not constitute degrading treatment.

Additionally, collective agreements include specific measures and protocols for preventing and dealing with sexual or gender-based harassment, aiming to prevent, detect, and resolve potential harassment situations, provide necessary assistance, protect the person who reported the harassment situation, and, if necessary, apply corresponding disciplinary measures.

The Compliance Committee, local compliance units, and committees specifically established to prevent harassment are the competent bodies to verify the full application of these commitments and guarantees.

Risk management for driver shortage

(*ESRS S1-4-38-(b) & 40-(a) & (b))

In response to the potential risk of driver shortages in companies with their own fleet, a collective that represents 10% of the total workforce, Logista has implemented a system that optimizes anticipation and hiring needs for drivers based on business needs. Additionally, the organization has been sized and reinforced, along with resources allocated for their hiring and management. Logista has a specialized department for managing this collective, with various identified hiring channels that allow meeting short and medium-term needs. In 2025, Logista has met all its needs for own drivers in Spain and has an alternative plan for incorporating additional staff if necessary.

(*ESRS S1-4 - 38-(d))

The effectiveness of the actions mentioned above is evaluated through the analysis of the degree of compliance with defined objectives, as well as through monitoring key indicators like critical positions coverage, workforce evolution, and equality indicators.

(*ESRS S1-4-43) - MDR-A 69

Logista allocates all necessary resources, both human and financial, to ensure an effective and aligned response with its corporate commitments. These resources are dedicated to implementing preventive measures, monitoring key indicators, and executing specific action plans, allowing users to understand how these incidents are managed within the organization. Concerning the actions mentioned earlier, no significant operating expenses (OpEx) or fixed assets investments (CapEx) have been identified.

Additionally, the Company periodically monitors other key performance indicators (KPIs) related to people management, including accident rates, gender equality, and pay equity. For each of these areas, specific annual objectives are set, accompanied by concrete action plans aimed at their fulfilment.

(*ESRS S1-4-AR-43)

Finally, Logista has not identified transition risks that could generate negative impacts on its own personnel. However, Logista maintains a preventive and continuous monitoring approach, so any future developments that could create new dependencies or risks will be evaluated and incorporated into the corresponding management processes.

Parameters and goals.

S1-5: Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities

(ESRS S1 -5 - DP 47 - MDR-T 79 (a),(b),(c),(e) 80 (a),(b),(c),(d),(e),(f),(i),(j))

Within its strategic sustainability plan 2024–2026, Logista has set objectives aligned with its corporate priorities in diversity, equality, talent, and workplace well-being. These objectives have been defined through a dialogue process with the management team, whose contributions were incorporated into their formulation by the human resources management.

One of the main objectives is to achieve 30% women in management and mid-level positions, in line with the Company's gender equality and diversity plans. This target uses a 2023 baseline of 27% and remains in effect until 2026. In 2025, the percentage reached is 32%, exceeding the established target for 2026.

The monitoring of this indicator is done through the monthly consolidation of the KPI by the centres of excellence of the human resources area. Diversity is a key strategic axis, driven by both external hiring and internal promotion. It is noteworthy that there have been no changes in the objective or the measurement criteria.

Additionally, a further goal for 2025 has been set for 50% of the finalists in selection processes to be women taking as a reference value the 50% achieved in 2023. This indicator, also relative, is measured over the total of finalist candidates positions. In 2025, the achieved percentage has been 51%, slightly exceeding the established target. Monitoring is carried out monthly by the centre of excellence of talent of human resources (CoE talent), and the definition of the objective was conducted in collaboration with the management team. The methodology and measurement parameters have remained constant, reflecting a sustained trend that favours gender diversity in all selection processes.

Logista has proposed to achieve coverage of 95% in talent density in critical positions. This goal aims to ensure that key roles are occupied by employees with potential profiles, thus contributing to organizational efficiency, resilience, sustainability, and competitiveness. This commitment, valid until 2026, started from 92% in 2023 and closed fiscal year 2025 with a ratio of 90%, remaining high and focusing on actions plans to achieve target of 95%. The methodology includes periodic talent reviews, critical position analysis, and monthly monitoring by the CoE of talent, with regular presentations to the Management Committee and the Board of Directors. This objective was defined through dialogue processes with the management team and has not undergone modifications.

Additionally, special emphasis is placed on integrating the newly acquired companies and promoting a social strategy aimed at the social and labour inclusion of vulnerable groups.

Finally, in the domain of occupational health and safety, Logista has set the goal for 85% of employees to work in centres certified under the ISO 45001 standard. This indicator is measured as a percentage over the total of own employees in Logista centres. The reference value was 65% in 2024, and the goal applies until 2026. In 2025, the achieved percentage is 66%. Although the acquisition of new non-certified companies has slowed progress, a sustained improvement has been recorded over the last two years. Monitoring is carried out by the health, safety, and well-being department (CoE of HS&W), and the goal was defined based on dialogue processes with the management team. There have been no changes in the methodology or measurement parameters.

Alternatively, this certification covers 57% of workplaces.

S1-6: Characteristics of the undertaking's employees

Own workforce

(*ESRS S1-6-50-(a), (b), S1-6-52-(a), (b)), 50 (d))

As of 30 September 2025, the Company had 7,695 employees working in companies located across 7 countries.

The following tables present the breakdown of employees by gender, country, and type of employment contract, based on headcount (number of individuals at the end of the fiscal year) as of the close of fiscal year 2025.

Number of employees by gender

Gender	2025	% 2025	2024	% 2024
Male	5,101	66.3 %	5,119	67.3 %
Female	2,594	33.7 %	2,482	32.7 %
Other	–	– %	–	– %
Not reported	–	– %	–	– %
Total	7,695	100 %	7,601	100 %

Number of employees in countries with at least 50 employees

Country	2025	% 2025	2024	% 2024
Spain	5,412	70.3 %	5,325	70.1 %
France	745	9.7 %	784	10.3 %
Portugal	748	9.7 %	723	9.5 %
Italy	636	8.3 %	613	8.1 %
Poland	85	1.1 %	89	1.2 %
Total employees in countries with at least 50 employees	7,626	99 %	7,534	99 %
Netherlands	39	0.5 %	36	0.5 %
Belgium	30	0.4 %	31	0.4 %
Total employees	7,695	100 %	7,601	100 %

As in 2024, in China, there are 4 employees who are not included in the country breakdown as the figure is not considered material.

Employee information by type of contract, broken down by gender

2025				
Female	Male	Other	Not disclosed	Total
A. Number of employees				
2,594	5,101	–	–	7,695
B.1. Number of permanent employees				
2,293	4,605	–	–	6,898
B.2. Number of temporary employees				
301	496	–	–	797
B.3. Number of non-guaranteed hours employees				
–	–	–	–	–
C1. Number of full-time employees				
2,348	4,979	–	–	7,327
C.2. Number of part-time employees				
246	122	–	–	368
2024				
Female	Male	Other	Not disclosed	Total
A. Number of employees				
2,482	5,119	–	–	7,601
B.1. Number of permanent employees				
2,131	4,520	–	–	6,651
B.2. Number of temporary employees				
351	599	–	–	950
B.3. Number of non-guaranteed hours employees				
–	–	–	–	–
C1. Number of full-time employees				
2,227	4,995	–	–	7,222
C.2. Number of part-time employees				
255	124	–	–	379

Employee information by professional category

Professional Category	2025	% 2025	2024	% 2024
Management	39	0.5 %	42	0.6 %
Directors mid-management	201	2.6 %	196	2.6 %
Professionals	380	4.9 %	372	4.9 %
Technical & admin. staff	3,310	43.0 %	3,264	42.9 %
Warehouse	2,985	38.8 %	2,930	38.5 %
Drivers	780	10.1 %	797	10.5 %
Total	7,695	100 %	7,601	100 %

(*ESRS S1-6-50-(f))

The workforce figure of 7,695 employees aligns with the personnel expense line in the 2025 financial statements.

(*ESRS S1-6-50-(c)); (e)

In 2025, a total of 1,370 salaried employees left the Company, of which 229 were layoffs⁵³ (52 women and 177 men in 2025, compared to 57 women and 183 men in 2024⁵⁴).

The breakdown of layoffs by professional category is as follows:

- 5 in management (5 in 2024)
- 6 in directors mid-management (6 in 2024)
- 12 professionals (7 in 2024)
- 68 technical and administrative staff (67 in 2024)
- 98 warehouse employees (106 in 2024)
- 40 drivers (49 in 2024)

Considering the applicable types of terminations (including all voluntary and involuntary terminations, except for the end of temporary contracts), the total turnover rate is 18%, with voluntary turnover standing at 11%.

The data is collected in the human resources management systems of each Logista company. Regarding the reported employee data, the Company states that all indicators related to personnel are collected and communicated with reference to the last day of the reporting period. This methodology allows for an accurate reflection of the workforce situation at the end of the fiscal year, facilitating year-over-year comparability and the tracking of human resource developments of the reporting period.

S1-7: Characteristics of non-employees in the undertaking's own workforce

Logista avails itself of the transitional provision under ESRS 1-10 regarding the timeline for reporting this information in future reporting periods.

S1-8: Collective bargaining coverage and social dialogue

(*ESRS S1-8-60-(a), (b) & (c); S1-8-61 & 63-(a) & (b))

As of 30 September 2025, 99% of employees are represented by a trade union or covered by a collective bargaining agreement, which are structured in various ways depending on local legislation. This reflects Logista's commitment to maintaining fair and beneficial working conditions and terms of employment.

Coverage Rate	Collective Bargaining Coverage		Social dialogue
	Employees – EEA (for countries with >50 empl. representing >10% total empl.)	Employees – Non-EEA (estimate for regions with >50 empl. representing >10% total empl)	Workplace representation (EEA only) (for countries with >50 empl. representing >10% total empl)
0-19%	—	—	Portugal
20-39%	—	—	—
40-59%	—	—	—
60-79%	—	—	France
80-100%	Spain Italy Portugal France	—	Spain

⁵³ In 2025, 33 employees under 30 years old, 111 between 30 and 50 years old, and 85 over 50 years old were laid off, compared to 29 under 30 years old, 134 between 30 and 50 years old, and 77 over 50 years old dismissed in 2024.

⁵⁴ Total number of dismissals 2024: 240

(*ESRS S1-8-63- (b))

Currently, the Company does not have any agreement with its employees for representation through a European Works Council (EWC), a Societas Europaea Works Council (SE), or a European Cooperative Society Works Council (SCE).

S1-9: Diversity metrics

(*ESRS S1-9-66-(a), AR 71)

Gender diversity in management positions⁵⁵.

Gender	Number	Percentage
Male	9	23.1 %
Female	30	76.9 %
Other	–	– %
Not reported	–	– %
Total	39	100 %

(*ESRS S1-9-66-(b))

Age distribution of employees

Age group	2025	% 2025	2024	% 2024
Up to 30 years	1,001	13.0 %	892	11.7 %
Between 30-50	4,539	59.0 %	4,643	61.1 %
Over 50 years	2,155	28.0 %	2,066	27.2 %
Total	7,695	100 %	7,601	100 %

S1-10: Adequate wages

(*ESRS S1-10-69)

As part of its talent attraction and retention strategy, Logista places a central focus on compensation management, establishing fair and competitive remuneration based on objective criteria such as job function and position and performance.

To ensure that all employees receive adequate pay, the Company continuously monitors compensation conditions, using different sources depending on the employee category. For technical and management profiles, benchmark information is obtained from market surveys conducted by leading providers in the field. For operational and administrative staff, compliance with applicable legal remuneration standards is always ensured, as established by relevant laws or collective bargaining agreements. These are updated based on sector-specific wage indices available in the market, as well as official data published by institutions such as the National Statistics Institute (INE). Based on this analysis, Logista confirms that all its employees receive adequate remuneration in line with the applicable benchmark indices.

S1-11: Social protection

Logista avails itself of the transitional provision in accordance with Appendix C of ESRS 1.

⁵⁵ Management includes members of the Management Committee, general managers, and individuals classified under band A1 of LVC.

S1-12: Different abilities

(*ESRS S1-12-79)(*ESRS S1-12-AR 76)

At the end of fiscal year 2025, the Company employed a total of 186 people with diverse abilities (compared to 179 people with diverse abilities at the end of fiscal year 2024), representing an increase of 3.9% compared to the previous year. In 2025, this group accounted for 2.4% of the total workforce, based on the headcount at year-end.

As with the rest of the employee-related metrics, the information is collected through Logista's HR management systems.

S1-13: Training and skills development metrics

Performance evaluations and professional development, and average training hours per employee:

Gender	% of employees who participated in regular performance evaluations and professional development reviews
Male	5 %
Female	3 %
Other	— %
Not reported	— %

This evaluation refers to the centralized management of performance for LVC groups (managers and middle managers) through human resources software with a common structure and performance evaluation criteria for that group. In addition, each business unit has the possibility of incorporating assessments for additional groups adapted to their specific needs. During the fiscal year 2025, work was carried out on implementing a new common performance evaluation module, designed to be applied to a significantly larger group, representing approximately 51% of all white-collar employees across all countries and business units. This new module will be launched in the next performance year.

Gender	Average number of training hours per employee
Male	7.1
Female	7.8
Other	—
Not reported	—

S1-15: Work-life balance

Logista is working to improve the quantification of expected financial effects and avails itself of the transitional provision in ESRS 1-10 regarding the timeframe to report this information in future years.

S1-16: Compensation metrics

(*ESRS S1-16-97-(a), (b) & (c))

The gender pay gap⁵⁶ at the Company stands at 8.3% based on average hourly earnings. The gap is wider for certain employee categories, and a detailed breakdown is provided accordingly.

Professional category	%
Management	27.7 %
Directors mid-management	10.9 %
Professionals	3.9 %
Technical & admin. staff	11.5 %
Warehouse	7.2 %
Drivers	14.0 %

The gender pay gap has been calculated in euros by considering all employees who worked during the fiscal year, as well as all working hours performed during that period. To determine the annual working hours, theoretical figures specific to each country were used, based on the working hours established by collective agreements and the applicable local labour regulations. Due to a change in the methodology used to calculate the gender pay gap, following the criteria established by the ESRS, comparative information with the previous year is not disclosed in this section, as it is not strictly comparable and taking into consideration that this is the first year of CSRD reporting. However, Annex I 'Additional Indicators – Law 11/2018' includes the year-on-year evolution of the gender pay gap, calculated using the same calculation methodology applied in previous years.

Considering the total annual compensation of the Company's highest-paid employee and the median total annual compensation of the rest of the employees (excluding the highest-paid employee), shows that the highest-paid employee's total annual compensation is 188.7 times the median total annual compensation of the remaining employees⁵⁷.

S1-17: Incidents, complaints and severe human rights impacts

Work-related incidents and complaints

(*ESRS S1-17-103-(a), (b), (c) & (d))

During the fiscal year ended 30 September 2025, a total of 65 communications were received through the whistleblowing channel, 20 of which were classified under the category of "discrimination, harassment or other labour-related matters". However, in none of the cases for which the investigation process had been completed at the time of drafting this report was a situation of harassment confirmed.

The Company has not been subject to any sanctions or fines for human rights incidents, nor has it paid compensation for damages caused for this reason during 2025.

Severe incidents related to human rights

(*ESRS S1-17-104-(a), (b), (c) and (d))

Of the total number of complaints received, one was classified under the category of "human rights violations", although the reported facts were not considered a severe human rights incident. Therefore, there are no severe incidents requiring remediation as of the end of the 2025 fiscal year.

The Company has not been subject to sanctions or fines for severe human rights incidents, nor has it paid compensation for damages caused for this reason. No severe human rights incidents requiring remediation have occurred.

⁵⁶ The gender gap calculation does not include the company Transportes Moncayo.

⁵⁷ It is calculated taking into account the total annual remuneration of the highest-paid person in the company / median of the total annual remuneration of employees, excluding the highest-paid person.

ESRS S2. Value chain workers

The value chain workers of Logista represent a relevant structural component for the sustainable development of the Company. This group includes all actors in the value chain, whose activity is significantly influenced by the Company's operations, products, services, and business relationships. In particular, the importance of drivers from transport companies subcontracted by Logista stands out, whose work is essential to ensure the continuity and quality of the service, as well as to maintain the efficiency and responsibility standards that characterize the organization.

This section analyses the relevant impacts (positive and negative, real or potential) affecting these workers, as well as the associated risks and opportunities, in line with the Company's commitment to responsible and sustainable management of its value chain. Furthermore, the measures implemented to prevent, mitigate, or repair these impacts are described, along with the approach taken regarding working conditions, equal opportunities, and other fundamental rights with which these workers perform their work.

Logista has cross-cutting policies and specific mechanisms that regulate its relationship with the different actors in the value chain, which are detailed in the next section, [S2-1 Policies related to value chain workers](#). It is also noteworthy that each Logista business unit has its own procedures for managing and interacting with its suppliers, tailored to the peculiarities of each activity. The following sections include concrete examples of processes and metrics applied in different businesses that illustrate this operational diversity

Strategy

ESRS 2 SBM-2 Interests and views of stakeholders

(*ESRS S2-ESRS 2 SBM-2-9)

Logista recognizes that the workers in its value chain constitute a key group of its stakeholders, directly affected by the Company's activities. Therefore, it integrates their interests, opinions, and rights as an essential component in the definition of its business strategy and in the design of its business model.

This commitment is reflected in the Company's code of conduct, which explicitly establishes the obligation for all Logista members to respect the dignity and human rights of all individuals with whom they interact in the course of their activities. Additionally, Logista is committed to avoiding any human rights violations and adequately addressing any adverse impacts that may arise from its operations.

Aligned with this approach, the Company maintains active dialogue with its stakeholders, including workers in the value chain, and applies strict criteria in the selection and evaluation of its suppliers. Suppliers are required to fulfil their labour obligations, emphasizing respect for labour and union rights and the payment of wages in accordance with the legal minimum or the current collective agreement. Furthermore, human trafficking, forced labour, and child labour are expressly prohibited. This requirement is enforced, among other means, through the obligation to sign the declaration of compliance with Logista's general principles of supplier behaviour, the public dissemination of the code of conduct and other relevant compliance policies, and the obligation to include a compliance clause for suppliers whose contracts have a duration equal to or greater than one year or whose remuneration equals or exceeds three hundred thousand euros (300,000€). For more information on collaboration with stakeholders, see the section [SBM-2: Interests and views of stakeholders](#) of this report.

Logista also promotes, through its network of suppliers, a fair, respectful, and safe working environment, free from harassment, discrimination, or any form of degrading treatment. A culture based on integrity, diversity, teamwork, and health and safety at work is fostered as an integral part of its responsible and sustainable business model.

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

(*ESRS S2-ESRS 2 SBM-3-11-(a))

In the framework of the double materiality analysis, and as described in the section [ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model](#) and [IRO-1 Description of the Process for Determining and Evaluating Significant Impacts, Risks, and Opportunities](#), the Company identified during 2025 the types of workers in its value chain affected by Logista's own activities (subcontracted drivers, direct supplier workers, franchise and distributor workers, among others), specifically in the transportation, pharma, and tobacco businesses, both upstream and downstream of its value chain, as well as the risks and opportunities it may be exposed to due to its interaction with suppliers.

Thus, the following material IROs common to all lines of activity have been identified:

Impact/Risk/Opportunity	Sub-topic	Sub-sub-topic	IRO Description
Negative impact	Working conditions	Health and safety	Impact on the safety and health of value chain employees due to, for example, insufficient policies or occupational risk prevention measures to protect workers.
Positive impact	Working conditions	Health and safety	Protection of the safety and health of value chain workers through policies and measures that suppliers must adhere to at the start of the contractual relationship (code of conduct, general principles of supplier behaviour, etc.)
Positive impact	Equal treatment and opportunities for all	Measures against violence and harassment in the workplace	Promotion of protection against violence and harassment in the workplace of suppliers through policies and measures that suppliers must adhere to at the start of the contractual relationship (code of conduct, general principles of supplier behaviour, etc.)
Opportunity	Equal treatment and opportunities for all	Measures against violence and harassment in the workplace	Reputational improvement from promoting protection against violence and harassment in the workplace of suppliers through policies and measures that suppliers must adhere to at the start of the contractual relationship (code of conduct, general principles of supplier behaviour, etc.)"
Positive impact	Other work-related rights	Child labour	Protection of value chain employees from child labour through policies and measures that suppliers must adhere to at the start of the contractual relationship (code of conduct, general principles of supplier behaviour, etc.)
Positive impact	Other work-related rights	Forced labour	Protection of value chain employees from forced labour through policies and measures that suppliers must adhere to at the start of the contractual relationship (code of conduct, general principles of supplier behaviour, etc.)

(*ESRS S2-ESRS 2 SBM-3-10-(a) & (b)-11-(b) & (c))

The impacts identified on Logista's value chain workers are closely tied to key activities of the business model, such as transportation, warehousing, and buying and selling. Among the negative impacts, those related to the dependency on the protection conditions offered by the partnering companies responsible for executing these activities stand out, particularly concerning occupational health and safety.

(*ESRS S2-ESRS 2 SBM-3-10 (a) & (b); 11-(d); 12)

In this context, Logista considers the protection of workers in its value chain a priority. Consequently, positive impacts have been identified as a result of Logista's continuous improvement efforts. These include, among others, protection from violence and harassment in the workplace, as well as the promotion of safe, fair, and dignified working conditions.

Logista's strategy incorporates these learnings through the adoption of specific policies for its supply chain, such as the human rights and environmental due diligence policy, or through the integration of ESG criteria in the supplier approval and contracting processes. These actions strengthen the alignment between business objectives and commitments regarding human rights and sustainability.

In line with the analysis conducted, no negative impacts have been identified by Logista on particularly vulnerable groups within its value chain.

Transport and distribution

(*ESRS S2-ESRS 2 SBM-3-10-(a) & (b); 11-(e); 13)

The current situation in the transportation sector, marked by a shortage of professional drivers, also has significant implications for Logista's business development. Logista has identified a risk associated with the dependency on driver availability, as their shortage can result in delays in deliveries by suppliers, affecting service efficiency as well as other service lines of the Company like tobacco, retail, pharma, among others, for which Logista provides transportation.

Impact/Risk/Opportunity	Sub-topic	Sub-sub-topic	IRO Description
Risk	Working conditions	Secure employment	Revenue decline due to the slowdown of deliveries from suppliers because of problems with driver availability in the sector, also leading to a loss of market share.

Tobacco

In the tobacco business, the following potential impacts related to child and forced labour have been identified, especially in agricultural sectors linked to tobacco production. However, more than 90% of the volume managed by Logista in this business comes from multinational tobacco manufacturers who apply very strict protocols in these areas. Additionally, these suppliers are subject to Logista's established general principles of behaviour, which expressly prohibit this type of practice:

Impact/Risk/Opportunity	Sub-topic	Sub-sub-topic	IRO Description
Negative impact	Other work-related rights	Child labour	Contracting suppliers with a risk of child labour involving tobacco cultivation and production plants in countries with lax regulations.
Negative impact	Other work-related rights	Forced labour	Contracting suppliers with a risk of forced labour involving tobacco cultivation and production plants in countries with lax regulations.

For more information on impacts, risks and opportunities, the activities and phases of the value chain to which they are related, see [Appendix II List of Material IROs](#).

Management of impacts, risks, and opportunities.

S2-1: Policies related to value chain workers

(*ESRS S2-1-16; 17-(a), (b) & (c); 18; 19 & AR-13; 15)

To achieve the established objectives and manage its impacts, risks, and opportunities in a timely manner, Logista adopts commitments regarding human rights that are relevant to the workers in its value chain. These commitments are mainly articulated in its human rights policy, its due diligence policy in the supply chain, and its sustainability policy, all of which are complemented by the general principles of supplier behaviour, encompassing all workers in the value chain.

Generally, contracts with suppliers that last a year or more or have remuneration equal to or exceeding three hundred thousand euros (300,000€) include a compliance clause with the following main characteristics:

- The supplier is obligated to comply with all applicable legal provisions at all times, especially those related to labour, social security, tax, environment, safety and health, and occupational risk prevention, and must provide evidence of compliance at least annually at the beginning of each calendar year.
- The parties commit to respecting internationally recognized human rights, including at least those established in the International Bill of Human Rights and the principles related to fundamental rights set out in the International Labour Organization Declaration on Fundamental Principles and Rights at Work.

- The supplier also has the obligation to comply with ethical behaviour provisions that are current in Logista's internal regulations at any given time and, to the extent applicable to them as a business partner, must accept and comply with the conduct guidelines included in Logista's code of conduct and general principles of supplier behaviour.
- The supplier expressly declares awareness of Logista's zero-tolerance policy regarding corruption and, to the extent applicable as a supplier, consents and agrees to comply with Logista's criminal compliance policy and its anti-corruption and anti-bribery policy.
- Finally, it is noted that Logista has implemented a whistleblower channel through which any possible irregularities, violations, or behaviours contrary to the ethical principles and values assumed by Logista for carrying out its activities and management, the laws, or the code of conduct and other internal regulations at Logista can be communicated or reported.

Logista's general principles of supplier behaviour establish the minimum conduct standards that Logista's suppliers must comply with, both in their relationship with the Company and their treatment of their own workers and third parties. These standards include legal compliance, anti-corruption measures, personal data protection, respect for labour and human rights, and promotion of safe, inclusive, and sustainable working environments.

As previously outlined in section [ESRS S1: Own Workforce](#), Logista's sustainability policy incorporates a series of specific commitments regarding working conditions, equal treatment, health and safety, and the protection of human rights, not only in Logista's own operations but upstream and downstream of its value chain. This policy addresses, among other aspects, the prevention of child, forced or compulsory labour; the promotion of safe, violence-free, and harassment-free working environments; and the active inclusion of people with disabilities, ensuring their full integration and participation in the work environment.

Logista's human rights policy also explicitly includes the Company's commitment to preventing the potential effects that Logista's global activity may cause over involved groups: workers, supply chain participants, local communities, and society at large. Regarding supply chain participants, Logista's human rights policy highlights the Company's commitment to collaborate with suppliers, agents, business partners, and third parties who share its respect for human rights, pledging to take measures to prevent modern slavery from occurring in any part of the supply chain. Accordingly, the suppliers, business partners, and other third parties forming part of Logista's supply chain must also observe a strict compliance with human rights, managing the supply chain sustainably and adhering to internal due diligence regulations, such that Logista will require its suppliers, agents, business partners, and affiliates to adopt appropriate measures to guarantee the preservation of the rights contained in this policy.

Finally, Logista's due diligence policy establishes accessible grievance mechanisms and whistleblower channels for all stakeholders, with the goal of ensuring the early identification and effective resolution of potential adverse impacts. These mechanisms allow any stakeholder to report violations of human or environmental rights, activating appropriate response processes.

In addition to these policies, Logista has a code of conduct applicable not only to Company personnel but also to third parties with whom it maintains any form of business, commercial, or professional relationship, such as suppliers, clients, and business partners, when acting for or in relation to Logista, establishing the principles to be respected. This code includes health and safety provisions for all third parties working or visiting the facilities and explicitly prohibits the use of forced or child labour, and human trafficking complying with the International Labour Organization (ILO) fundamental conventions. For more information, see the section [ESRS G1: Business Conduct](#).

Logista continuously monitors compliance with the commitments assumed in the aforementioned policies through tracking various indicators and evaluation procedures, as well as maintaining a whistleblower channel, where both Logista workers and authorized third parties (including suppliers and their personnel) can confidentially and anonymously report any violations of these policies. If non-compliance by suppliers is detected, proportional corrective measures are applied, including the possible suspension of the business relationship.

For more information on the mentioned policies regarding their scope, monitoring process, and stakeholder participation, see [Appendix III List of policies, compliance with the requirements of ESRS 2 MDR-P](#) of this report.

S2-2: Processes for engaging with value chain workers about impacts

(*ESRS S2-2-22-(a),(b), (c), (d) & (e); 23; 27-(d))

Logista recognizes the importance of incorporating the perspectives of value chain workers in the identification, valuation, and management of actual and potential impacts that may affect them. To this end, it has promoted the active participation of representatives from various stakeholder groups, including those directly linked to the supply chain, with

the aim of understanding their perspective on identified material issues, thereby facilitating decisions and actions regarding sustainability.

To ensure adequate and diverse representation, the selection of these representatives has been carried out considering Logista's geographical presence, thus obtaining a global and balanced view of the various realities in which the Company operates. Among the participants are representatives from all stakeholder groups: investors, customers, suppliers, employees, rating agencies, public institutions, industry associations, and social agents, among others. For more information regarding collaboration processes, consult sections [IRO-1: Description of the process for determining and evaluating significant impacts, risks, and opportunities](#), and [ESRS 2 SBM-2 Interests and views of stakeholders](#)

Communication channels

Logista offers multiple channels for anyone related to the Company, including those particularly vulnerable, to report incidents anonymously and confidentially or to convey their concerns or suggestions for improvements in their conditions or in the delivery of their services. One of these is the Logista whistleblowing channel, which serves as an appropriate and essential instrument to prevent and enforce the guidelines, principles, and ethical values, as well as the laws and internal regulations, assumed and applicable by and to Logista, in order to facilitate its members, and third parties authorized to do so, to communicate or report any illegal, irregular, or unethical actions. The whistleblowing channel is available on the corporate website and is publicly accessible.

In addition to these channels, Logista's different businesses have collaboration and listening processes with their main suppliers and value chain actors, through frequent contact as part of their own activity, in specific meetings for this purpose, or through Logista's participation in sector associations and working groups, where aspects related to value chain workers and respect for their rights are also addressed.

These collaborations occur at different frequencies depending on the business; for example, in the case of Logista Parcel, they occur at least quarterly, covering all potential issues or specifics that may arise. In the case of Nacex and Logista Freight, these meetings are held monthly. Additionally, each business has its relevant body responsible for carrying out these activities.

Logista does not have global agreements or frameworks with international union confederations, but it is part of groups in the various sectors in which it operates.

Logista's managers gather information on the priorities and concerns of value chain workers and other relevant actors through the monitoring of notifications and communications received and the various forums and channels mentioned. This information helps identify if a group of value chain workers, in particular, may be especially vulnerable to any activity in which Logista is involved.

The results obtained through these collaborations serve as the basis for strategic and operational decision-making, especially regarding labour impacts management, reinforcing Logista's commitment to responsible, participative, and aligned management with the principles of corporate due diligence.

S2-3: Processes to remediate negative impacts and channels for value chain workers to raise concerns

(*ESRS S2-3-27-(b) & (d))

In Logista, a permanent, fluid, and transparent dialogue is promoted with all its stakeholders, including value chain workers. To this end, the Company provides various communication channels, both specific and cross-cutting, that allow these actors to express their concerns, needs, or suggestions directly and effectively. For more details on the communication channels, see the section [ESRS 2 SBM-2 Interests and views of stakeholders](#)

(*ESRS S2-3-27-(a))

Logista has a whistleblower channel available on its website that is open to all its employees, shareholders, suppliers, clients, and other authorized third parties. The purpose of this whistleblower channel is to prevent and enforce the guidelines, principles, and ethical values, as well as the laws and internal regulations, assumed and applicable by and to Logista, in order to facilitate its members (directors, administrators and legal representatives, executives, employees or those under Logista's authority), and the authorized third parties (shareholders, contractors, subcontractors, suppliers, interns, people in training processes, job candidates, former employees, etc.), to communicate or report any illegal, irregular, or unethical actions by Logista.

The reports received are managed according to Logista's whistleblower channel policy, which guarantees confidentiality, assurance of actions, anonymity, fundamental rights and presumption of innocence, proportionality, accuracy and security of information and personal data, and indemnity, ensuring that Logista will not retaliate against the whistleblower.

After the analysis of communications received through the channel, if they are deemed within the scope of the whistleblower channel, the investigation process will begin until its final resolution. In Spain, the management and development of the investigation procedure until its resolution fall within the competence of the Compliance Committee. In other countries, the investigation procedure and its resolution are carried out by the corresponding local compliance unit of the country where the events subject to the report occurred.

Additionally, the Compliance Committee reports all received reports to the Audit, Control, and Sustainability Committee.

(*ESRS S2-3-27-(c))

The whistleblower channel is extendable to all members of the value chain. In the event of detecting non-compliance by suppliers, the situation is analysed, and, if necessary, proportional corrective measures are applied, which may lead to the possible suspension of the commercial relationship.

(*ESRS S2-3-27-(d))

Logista has processes to evaluate the effectiveness of communication channels through engagement with stakeholders across different businesses, aiming to assess whether these users are aware of and trust the existing structures and mechanisms to express their concerns or needs. For example, in Logista Parcel business, customers communicate to customer service managers any dissatisfaction, suggestions, complaints, or improvement proposals. Additionally, satisfaction surveys are conducted asking customers for their feedback on aspects related to the service: delivery time, cold chain handling, customer service; thus evaluating the effectiveness of communication processes. On the other hand, in Logista Pharma, customers have a Key Account Manager (KAM) who provides direct support to clients, ensuring personalized communication.

(*ESRS S2-3-28)

Regarding communications about alleged misconduct received through the whistleblower channel, Logista guarantees the application of the following principles and assurances throughout the investigation process: confidentiality, indemnity, assurance of actions, fundamental rights and presumption of innocence, guarantee of proportionality, accuracy, and security of information and personal data.

S2-4: Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action

(*ESRS S2-4-33-(a))

To actively address the significant impacts, risks, and opportunities identified in relation to value chain workers, Logista has implemented a series of actions aimed at prevention, mitigation, and remediation of the IROs. These actions are part of the Company's commitment to continuous improvement and align with what is outlined in the section ['ESRS 2 SBM- 3 Material impacts, risks and opportunities and their interaction with strategy and business model'](#).

The measures adopted have been developed both transversally across the Company and specifically by business line, with the aim of comprehensively addressing all IROs related to the different types of value chain workers. This approach allows addressing the operational specificities of each area, ensuring an effective response adapted to the specific circumstances of each activity.

Below are the main actions undertaken by Logista and its different businesses:

(*ESRS S2-4-31-32-(a))

Safe and sustainable maintenance of transport vehicles

In Logista's transport businesses, a series of objectives have been defined to prevent the materialization of adverse impacts in terms of occupational risk prevention and driver health and safety. One of the most relevant is the management related to the requirements for maintenance and renewal of the transport fleet.

Logista carries out a record of the kilometres travelled and the age of the vehicles, which allows for the establishment of a maintenance program adjusted to these parameters. As a result of this control and maintenance, progressive fleet renewal is promoted, encouraging the retirement of older vehicles, with the aim of increasing the number of kilometres travelled in

low-emission vehicles. This renewal not only responds to criteria of operational efficiency but also to environmental and safety commitments.

Additionally, periodic inspections of the components of vehicles used in transport services are conducted to ensure the safety of drivers. These measures are extendable to both the Company's owned fleet and the fleet managed by subcontracted transportation companies, including the franchise network.

The initiative covers the entire geographic service area, regardless of whether the vehicle is owned or subcontracted. Logista's strategic sustainability plan 2024-2026 establishes a fleet renewal goal, both own and external, so that in 2026, 90% of kilometres travelled are through Euro VI engines.

This initiative is closely related to the transport business, which has additional specific measures by line of business:

- Logista Freight, as part of the strategic sustainability plan 2024-2026, has included all vehicles used in international transport operations within the scope of this initiative. Regarding progress, particular focus has been placed on the "dedicated fleet" meaning those vehicles operating exclusively for Logista. For this category, specific requirements have been established concerning the maximum vehicle age, based on their Euro engine classification, with the aim of reducing environmental impact and improving transport energy efficiency. Using the baseline year of 2019, the percentage of Euro VI vehicles was 40% in national transport and 78% in international transport. Currently, these values have evolved to 75% nationally and 99% internationally. As this is externalized fleet, no direct impact is expected on operating expenses or investments.
- Logista Parcel set for the fiscal year 2024 the goal of achieving 69% of kilometres with low-emission vehicles (Euro VI), a goal that has already been reached. Since the fleet is externalized, no direct impact on operating expenses or investments is expected.
- Nacex, on the other hand, is undertaking a renewal of its externalized vehicle fleet, having set the goal of achieving 83% of kilometres travelled with low-emission vehicles, in line with the strategic sustainability plan 2024-2026, by 2026. To this end, a renewal of structural route vehicles (TLD) is underway, with an age reduction goal to a maximum of 30 months. Last-mile vehicles are also part of this initiative, where fleet electrification is encouraged through the ECO Mobility aid project.

Ensuring the protection and safety of value chain workers.

(*ESRS S2-4-38)

Logista reinforces its commitment to protecting workers in its value chain by implementing international standards that guarantee safe and secure working environments, both physical and digital.

In this regard, within the transport business line, Logista is certified by TAPA (Transported Asset Protection Association), accrediting Logista Freight and Nacex in compliance with strict safety standards for goods (FSR) and trucks (TSR). These standards are designed to ensure safety during the transit and storage of assets, directly contributing to the protection of workers involved in logistics operations by reducing occupational risks and improving working conditions throughout the supply chain.

For the management of significant incidents, each of Logista's transport businesses relies on dedicated teams for supervision and resolution of incidents. Records are kept on accidents, breakdowns, illnesses, vehicle conditions, and drivers' performance, using this information to apply corrective measures and improve processes.

Furthermore, Logista Pharma holds ISO/IEC 27001 certification for its main distribution centre in Leganés (Madrid), certifying its information security management system. This certification not only confirms security systems regarding sensitive data related to products and customers but also personal and employment information of workers, promoting a secure digital environment respectful of privacy rights.

Currently, no notifications (0 notifications) have been received regarding human rights violations from any worker in the value chain, upstream or downstream.

Bonuses for transportation providers and improving service quality

(*ESRS S2-4-32-(c)) 34 (a)(*ESRS S2-4-32-(d))

Given the direct impact of the driver shortage risk on transportation activity, Logista autonomously manages the possibility of offering bonus and commercial incentive systems aimed at compensating the employees of the value chain, according to the operational and commercial characteristics of each activity. These mechanisms seek to recognize performance, promote efficiency, and reinforce commitment to the quality and compliance standards established by the Company.

In the case of Logista Freight, since January 2025, a bonus system has been implemented for the dedicated national fleet, evaluating the level of service provided, considering aspects such as punctuality, unloading time, and availability, measured through the individual performance of each driver monthly. It is a bonus system available monthly for providers, focused on achieving excellence in services. To access the bonus, the driver must have worked throughout the month and complied with established requirements. This measure aims to directly involve providers in service quality, making them part of the final outcome through said incentive.

Furthermore, to address the identified risk of reduced income due to delivery slowdowns caused by the driver shortage in the sector, Logista Freight has implemented a series of operational and organizational measures. Among them, the capacity of the national network has been strengthened, especially on the most critical routes, anticipating potential unforeseen driver absences. Additionally, accident cases are analysed to take appropriate measures if necessary. These actions help maintain safety and service quality standards, ensuring operational continuity and minimizing the impact on the supply chain.

Safe and responsible contracting of suppliers

(*ESRS S2-4-33-(b), (c) S2-4-35, 38)(*ESRS S2-4-32-(b), 34-(b) and 36)

In line with its approach to responsible contracting, Logista has developed a robust strategy to promote protection against violence and harassment in the workplace of its suppliers. This strategy not only responds to the need to mitigate impacts, but also represents an opportunity to strengthen a culture of respect and compliance throughout the value chain.

As part of responsible management, all suppliers must adhere, at the beginning of the contractual relationship, to the general principles of supplier behaviour, described in section [S2-1: Policies related to value chain workers](#)

Logista reinforces this commitment by implementing control and monitoring mechanisms such as mailboxes and open channels for reporting, to obtain information about incidents, which strengthens the supplier control and monitoring system.

To enhance management in responsible purchasing, Logista conducts a responsible contracting process through the homologation of its suppliers, to ensure legal, sustainable compliance and labour regulations. In this homologation, it is evaluated that suppliers are up to date with social security payments, taxes, the registration of all their employees in social security, and that they provide adequate training to their employees, promoting the quality of life and working conditions of Logista's value chain workers.

Additionally, in all its businesses, and especially in the tobacco line, Logista ensures that its suppliers comply with human rights policies, given that its value chain operates in countries with significant social risks, such as child labour or labour exploitation. This active vigilance, supported by international standards and certified management systems, allows the Company not only to mitigate negative impacts but also to seize the opportunity to lead responsibly in complex environments, consolidating an ethical and sustainable supply network.

In the transportation line, Logista Freight carries out a supplier monitoring and validation process that involves verifying legal and financial documentation (bank certificates, tax identification card, Logista principles document), truck documentation (vehicle inspection, technical sheet, circulation permit, transport card, truck insurance, etc.), and the driver's documentation (ID, driver's license, tachograph, CPC and ADR license). The entire dedicated fleet, both nationally and internationally, is subject to this monitoring. Initially, a first control is carried out during the supplier's homologation process before starting any collaboration, and the required documentation is monitored considering the validity of the documents. In 2025, 100% compliance has been recorded by the dedicated fleet vehicles.

On its part, NACEX follows suppliers' monitoring and validation, and conducts annual audits to assess compliance with established contractual requirements. This action is carried out across the entire geographic area serviced by NACEX. Currently, based on the evaluation, three performance indicators are obtained: technical fault resolution success (99.8% in 2025), legal documentation compliance (98.6% in 2025), and corporate image compliance (99.9% in 2025).

Meanwhile, Logista Pharma extends the requirements for suppliers that are directly related to operations, and therefore may have an impact on the distribution of pharmaceutical supplies, ensuring compliance with GDP (Good Distribution Practices) standards and guidelines, which ensures pharmaceutical products maintain their quality, safety, and efficacy

throughout the supply chain, from the manufacturer to the patient, including transportation and storage, as well as maintaining an adequate and quality service level.

To comply with GDP guidelines, it must be ensured that medicines in the supply chain are authorised in accordance with European Union (EU) legislation, that they are stored under appropriate conditions at all times, including during transportation, that contamination by or of other products is avoided, and that adequate turnover of stored medicines is maintained. It must also be ensured that the correct products reach the correct recipient within a satisfactory time frame.

Logista periodically evaluates these suppliers as the result of this assessment is determinant for the permanence of their contracting. In 2025, 100% of these suppliers met the required guidelines.

For managing significant incidents, Logista relies on dedicated teams in each business for supervision, incident resolution, and evaluation of results obtained. Records are kept on accidents, breakdowns, illnesses, vehicle conditions, and drivers' performance, using this information to apply corrective measures and improve processes.

Currently, no notifications (0 notifications) have been received regarding human rights violations from any worker in the value chain, upstream or downstream.

None of the aforementioned actions foresee significant investments in terms of CapEx/OpEx.

Parameters and goals

S2-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Logista promotes strategic objectives aligned with its corporate policies, reinforcing its commitment to the well-being of workers throughout the value chain and anticipating the risks and opportunities in the environment it is exposed to through its upstream and downstream relationships. Among these are the driver incentives described below:

To incentivize drivers to maintain punctuality in the delivery of transportation services

(*ESRS S2-5-41; 42-(a),(b) & (c))

In line with the initiative to retain external talent, experience among drivers and maintain the quality of service described in the previous section, Logista implements a bonus system that helps mitigate the risk of having available drivers in the market and, at the same time, reaffirms its commitment to operational excellence, ensuring high standards of quality and punctuality. This commitment translates into a clear objective: to exceed 90% of deliveries made on time, a goal that has been adapted to the different transport business lines, taking into account the specific needs and operational structure of each. Logista autonomously manages the possibility of offering bonus and incentive systems aimed at employees in the value chain, based on the operational and commercial characteristics of each activity, which at the same time ensures on-time deliveries, improves the personal conditions of each worker in the value chain, specifically, drivers of the dedicated fleet.

This objective has a direct relationship with the transport business line, where its implementation is especially relevant due to the operational characteristics and specific risks of the sector. Therefore, the main characteristics and approaches applied in each transport business are described below:

In the case of Logista Freight, the objective of achieving 90% on-time deliveries is monitored by recording the average delivery time per route or area and documenting incidents in the quality management system. This goal aims to achieve continuous improvement and greater customer satisfaction. It is an absolute objective, expressed as the percentage of on-time deliveries relative to the total, and is applicable both to the fleet operating under operational control and to other subcontracted logistics providers.

Logista Freight establishes 2025 as the base year for the evolution of this indicator, a year in which a more precise measurement system was developed, using geo-referencing of many clients' centres, recording vehicle entry, and using this information as a loading or unloading KPI. The establishment of this goal considered client demands, which require compliance with certain KPIs. The information obtained is used to identify areas or countries with lower service levels, allowing appropriate corrective measures to be applied, such as reinforcing the external fleet.

For Logista Parcel, monitoring is performed monthly from data extracted from the ERP (Enterprise Resource Planning). This system integrates and manages key organizational information, allowing reliable and up-to-date data to be obtained for analysis.

Logista Parcel has set the full achievement of this goal for 2026, taking 2024 as the base year. During 2025, a compliance level of 89% has been achieved. This goal aligns with the market requirements to which the Logista Parcel network is directed and is part of the commitment to offer high-quality service, enhancing the Company's competitive positioning.

Finally, NACEX has specific objectives regarding the effectiveness of first deliveries in premium and non-premium services, with monthly monitoring. These aim to achieve 93% effectiveness for premium services and 87% for others. During 2025, 89% was achieved for premium services and 82% for non-premium services, compared to 2024 figures of 89% for premium services. The non-premium services goal was established during 2025, making this the first evaluation year.

Logista Pharma also has an annual target for all Logista Pharma centres, having achieved 93% on-time deliveries during 2025. Monitoring is monthly, and clients and transport companies receive the quality KPI results monthly as well.

The establishment of this goal considered customer satisfaction surveys and stems from the commitment to maintain quality service. During 2025, this KPI underwent modifications due to the reduction of this line's service sheet. Based on the results obtained and KPI reviews, Logista can identify improvement areas and insights that contribute to continuous evolution of processes and services.

ESRS S4. Consumers and end-user

Logista recognises that its activity has a significant impact on consumers and end-users, not only through the products it distributes, but also via how it manages operations and business relationships. In this context, it provides a clear view of:

- How Logista's operations affect consumers and end-users—positively and negatively—considering actual and potential impacts.
- Measures adopted to prevent, mitigate or remedy those impacts, and management of associated risks and opportunities.
- The nature, type and scope of risks related to information privacy, personal safety and social inclusion of end-users.

Logista integrates sustainability into its logistics processes, ensuring products reach their destination safely, accessibly and with respect for consumer rights. This includes responsible practices in data management, distribution safety and equity in access to essential products.

Logista's relationship with consumers and end-users is managed through corporate policies and specific mechanisms that ensure responsible, efficient interaction aligned with Company standards. Each business unit, depending on its operations and client profile, applies its own procedures, allowing adaptation of commercial management to the specific needs of each market. The following sections present representative examples of processes and metrics illustrating how this management is carried out in different business environments.

Strategy

ESRS 2 SBM-2: Interests and views of stakeholders

(*ESRS 2 SBM 2-8)

At Logista, strategy and business model are designed to generate value for consumers and end-users from multiple perspectives, ensuring their interests, rights and views form part of strategic decisions, as well as design and evolution of services. Logista strives for each consumer to experience the benefits of efficient, safe and sustainable logistics. This vision translates into a constant commitment to efficiency, operational improvement and long-term sustainable development.

Logista recognises consumers and end-users as a key stakeholder group whose needs, rights and expectations directly influence service design and evolution. To understand their perspectives and views, each business conducts listening processes through various communication channels, and involves internal representatives of this group in the materiality analysis described in [IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities](#). This analysis will be reviewed and updated when substantial changes occur, such as relevant acquisitions or incorporation of new activities. In the analysis, commitment to consumers and end-users—as well as their views and concerns obtained via direct contact—is identified as priority aspects, integrating them into strategic and operational planning.

In a dynamic and constantly changing environment, Logista responds with agility through innovation, flexibility and development of new services, adapting to changing client needs and, by extension, end-users. This commitment extends to respect and promotion of human rights, including privacy, security, non-discrimination and equitable access to essential products—elements integral to its sustainability approach.

Logista also has policies and specific mechanisms to ensure protection of consumer and end-user rights, and to gather and address their opinions and interests. These include open communication channels, satisfaction surveys and procedures to address incidents, especially in sensitive sectors such as pharmaceuticals. Delivery safety and protection of personal data are key elements in this approach.

Detailed description of these policies, certifications and listening mechanisms will be developed in subsequent sections of this report.

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

(*ESRS S4 SBM-3 -11)

According to the business model, Logista's different lines of activity target specific segments of consumers and end-users, with characteristics that differ depending on the nature of each business.

In transport, the Company mainly operates under a Business to Business (B2B) model, especially in Parcel and Freight divisions, where parcel and freight shipments are managed between companies. These services aim to optimise clients' supply chains, guaranteeing efficiency, traceability and regulatory compliance throughout the logistics process. Logista does not have a direct relationship with end-users of the products it transports in this model.

Logista also operates under a Business to Consumer (B2C) model, mainly through Nacex, specialised in urgent parcel delivery to end recipients (end-users). Parcel division also delivers to patients, expanding the scope of the B2C model.

All Logista business lines use the Group's transport companies, maintaining an integrated structure that allows adaptation of services to the specific needs of each segment. The tobacco division maintains a B2B focus, while Logista Pharma operates under a hybrid model, combining B2B and B2C.

Within the double materiality analysis described in [SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model](#), the Company has identified and assessed impacts, risks and opportunities that derive from these activities or may affect these stakeholder groups.

Considering business scenarios, Logista has identified the following impacts, risks and opportunities in relation to consumers and end-users affecting all Logista businesses.

The IROs that are common to all Logista lines of business are described below:

Impact/Risk/Opportunity	Subtopic	Sub-subtopic	IRO Description
Positive impact	Information-related impacts for consumers and/or end-users	Privacy	Protection of customer data by ensuring the privacy of their information through a robust cybersecurity system.
Negative impact	Information-related impacts for consumers and/or end-users	Privacy	Loss of customer data (personal and business) due to external attacks.
Negative impact	Personal safety of consumers and/or end-users	Security of a person	Impact on the integrity of personal data due to third-party attacks, exposing the information of consumers and end users.
Negative impact	Social inclusion of consumers and/or end-users	Access to products and services	Well-being of consumers due to access to quality products and services on time, without delays or defects.

(*ESRS S4 SBM-3 - 9-(a); 10-(b))

These are systemic impacts that mainly affect privacy and security of consumers and end-users, understood as companies or individuals who contract Logista's logistics services and receive transported goods, particularly in services such as Nacex or Logista Pharma, where there is greater exposure to sensitive data.

(*ESRS S4 SBM-3 - 9 -(b); 12)

Within its strategic sustainability plan 2024–2026, Logista has incorporated key elements to reinforce its commitment to social responsibility and service quality. Aware of the relevance of consumers and end-users, the Company considers their protection a priority and has intensified efforts in this area.

Positive impacts have been identified, notably protection of user privacy. Logista has information security systems in place to address the risks associated with information loss and potential breaches that could compromise the integrity of personal data. This action reflects the Company's commitment to digital security and the protection of consumer rights, consolidating its ethical and responsible approach to information management.

Logista Pharma

(*ESRS S4 SBM-3 - 10-(a); 11)

Logista Pharma distributes products mainly to intermediaries such as pharmacies, health centres and hospitals, which maintain direct contact with the end-user. Therefore, in most cases there is no direct relationship between Logista and the end-user. Nevertheless, Logista Pharma also offers a service of administering medicines directly at patients' homes, who have been identified as end-users within this line of business.

Logista ensures service quality through rigorous cold chain maintenance and compliance with recognized standards, such as GDP certification, which guarantees the safety of pharmaceutical distribution, and ISO 22000, aimed at ensuring the safety of food products.

While patients may be exposed to health risks from consuming certain products, Logista is not directly responsible for such effects. However, the Company takes an active role in protecting these end users by ensuring that its logistics processes meet the highest safety and quality standards. In this context, it is acknowledged that certain groups, such as children or individuals with illnesses, may be considered vulnerable consumers, which reinforces the Company's commitment to responsibility throughout the supply chain.

It is worth noting that Logista does not participate in the production or the design of pharmaceutical labelling. Its role as a distributor within a highly regulated supply chain involves the responsibility of ensuring that products reach the point of sale in compliance with all legal requirements. Occasionally, Logista provides pharmaceutical re-packaging services, carried out according to the specifications, design, and labelling established by the manufacturer.

In particular, consumers rely on accurate and accessible information, such as health warnings or package leaflets, to avoid potentially harmful use. Logista helps preserve this informational integrity by strictly complying with the quality and safety standards required by current regulations.

Based on the identification of consumers and end users, Logista has identified the impacts, risks, and opportunities related to this line of business:

Impact/Risk/Opportunity	Subtopic	Sub-subtopic	IRO Description
Positive impact	Personal safety of consumers and/or end-users	Health and safety	Protection of the health of end users through the proper maintenance of the cold chain during the transportation and storage of products (perishable goods and pharmaceutical industry products) by means of robust systems and certifications (ISO 22000).

(*ESRS S4 SBM-3 - 9-(a); 10-(c))

In line with Logista's commitment to protecting users and consumers in the business operated by Logista Pharma, no material negative impact has been identified in relation to this business line. On the contrary, a positive impact has been observed, linked to transport, storage, and trading activities, focused on protecting consumer health and safety.

Tobacco

(*ESRS S4 SBM-3 - 10-(a); 11)

In the tobacco business, as in Logista Pharma, Logista sells its products to intermediaries such as tobacconists or distributors, who maintain direct contact with the end customer. Therefore, except for very specific services, such as the delivery of electronic devices for tobacco consumption and related products, there is no direct relationship between Logista and the end user.

End users are the individuals who ultimately receive or use the products transported by Logista. In most cases, they are the final recipients of the goods, even if they have not directly contracted the service. In the case of tobacco, end users are smokers who purchase products from tobacconists and authorized points of sale, and who, in turn, are consumers of products harmful to health.

With regard to end users, Logista strictly complies with current regulations on tobacco distribution, ensuring that these products are delivered only to duly authorized tobacconists and points of sale. These establishments are responsible for ensuring that tobacco is not sold to minors, and Logista actively contributes to this control by verifying that commercialization is carried out exclusively through permitted channels. In its contracts with tobacco manufacturers and producers, Logista requires that all products delivered for distribution fully comply with the applicable tobacco product regulations.

Similarly, as in the pharmaceutical business, Logista is not responsible for production or label design. Its role as a distributor within a highly regulated supply chain involves ensuring that products reach the point of sale with full traceability down to the consumer sales unit level. In particular, consumers rely on accurate and accessible information, such as health warnings or package leaflets, to avoid potentially harmful use. Logista helps preserve this informational integrity by complying with the quality and safety standards required by current regulations.

Based on the analysis carried out, the following are the relevant impacts, risks, and opportunities identified for this line of business:

Impact/Risk/Opportunity	Subtopic	Sub-subtopic	IRO Description
Negative impact	Personal safety of consumers and/or end-users	Health and safety	Increase in the risk of diseases among end users of tobacco due to its consumption.
Opportunity	Social inclusion of consumers and/or end-users	Access to products and services	Increase in revenue, cost reduction, and improved positioning due to tobacco suppliers' focus on so-called Reduced Risk Products, which help offset declines in traditional tobacco sales.
Risk	Social inclusion of consumers and/or end-users	Access to products and services	Reduction in revenue due to changes in customer consumption patterns.

(*ESRS S4 SBM-3 - 9-(a); 10-(b))

The principal negative impact in this line of business is the increased risk of disease among users—an adverse current incidence directly linked to consumption of a product intrinsically harmful to health. Although Logista does not produce, nor distribute, nor market these products directly to the end-user, it participates in their distribution within the supply chain and is thus indirectly linked to this impact. This incidence is not considered systemic from Logista's operational point of view, but is relevant due to the nature of the product.

(*ESRS S4 SBM-3 - 9 -(b); 12)

In this context, Logista has adapted its strategy to align with market evolution and social expectations. The Company has strengthened its collaboration with manufacturers committed to alternative products to conventional tobacco, such as combustion-free or nicotine-free devices, which manufacturers claim contain lower levels of harmful and toxic substances compared to traditional cigarettes, thereby creating a business opportunity for Logista.

For more information on impacts, risks and opportunities, activities and phases of the value chain to which they are related, see [Appendix II List of material impacts, risks and opportunities](#).

Impact, risk and opportunity management

S4-1: Policies related to consumers and end-users

(*ESRS S4-1-15)

Logista demonstrates its commitment to data privacy through its code of conduct, which sets the obligation to respect everyone's privacy and to manage personal data in accordance with laws and regulations applicable across all sectors and countries in which it operates, including personal data protection regulations.

In its activities, the Company processes personal information of members, clients, suppliers, shareholders, business partners, candidates and other third parties. These data are collected, used, protected and, where appropriate, shared only for legitimate purposes, in compliance with applicable regulations and Company policies and procedures.

On the other hand, Logista has an information security policy updated during fiscal year 2025, which establishes a reference framework to protect the confidentiality, integrity, and availability of information. This policy includes preventive and corrective measures to minimize the risk of loss or exposure of personal and business data to external attacks, ensuring the resilience of critical systems and the protection of consumers and end users against threats that could compromise their information.

(*ESRS S4-1-15, 16-(a), (b) & (c)), 17, AR 9, AR 10

Logista additionally has a human rights policy reflecting a strong commitment to protection and promotion of fundamental rights, not only for its workers and business partners, but also for consumers and end-users. The Company assumes responsibility to act ethically and respectfully, promoting social well-being, inclusion and equal opportunity across all areas of influence.

The policy has been defined using the main international human rights frameworks established by the United Nations as a reference, which are detailed below:

- UN Global Compact.
- The Universal Declaration of Human Rights, which constitutes the universal declaration of human rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights.
- The fundamental rights in the eight core conventions of International Labour Law (ILO), as established in the Declaration on Fundamental Principles and Rights at Work.
- The United Nations Guiding Principles on Business and Human Rights (UNGPs).
- European Social Charter.

Logista has established an accessible whistleblowing channel so that potentially affected groups can communicate or report any matter related to human rights. Through this channel, it is possible to report potential irregularities, breaches, or behaviours contrary to the principles and ethical values adopted by Logista in the course of its activities, as well as to current legislation, the code of conduct, and applicable internal regulations.

This mechanism guarantees the confidentiality of communications and the protection of the whistleblower against any type of retaliation. For more information on how the whistleblowing channel works, please refer to chapter [G1 Business Conduct](#).

Logista promotes continuous, transparent, and accessible dialogue with all its stakeholders, including consumers and end users. To ensure that its policies are understood and applied by the individuals and entities to whom they are addressed, the Company uses a wide variety of communication channels, both specific and general.

Specific channels include direct contact, email inboxes, and call centres, designed to facilitate personalized communication tailored to the needs of each group. In addition, Logista uses common channels such as its corporate website (www.logista.com), where its policies, code of conduct, and other relevant documents are published in an accessible manner, along with additional information on the websites of its various business units.

For more information on the policies mentioned, please refer to [Appendix III List of policies](#).

S4-2: Processes for engaging with consumers and end-users about impacts

(*ESRS S4-2-20-(a,b, c, d) 21)

Logista actively incorporates the perspectives of consumers and end users through various direct communication channels tailored to the characteristics of each transport business line.

- Logista Parcel has a team of customer service managers responsible for handling incoming communications, including complaints, which are mainly received via email. These managers channel each case to the relevant department to ensure proper resolution. Additionally, customer satisfaction surveys are conducted, evaluating various aspects of the service such as delivery times, cold chain handling, and customer service.
- Nacex combines digital channels such as chatbots and automated systems with a territorial structure based on regional directors, who represent the franchises in the relevant business body, acting as a channel for representation and active listening.
- Logista Freight operates in a B2B environment, where regular meetings with clients and KPI monitoring allow for collaborative identification and resolution of issues.

These business lines provide distribution and delivery services to other Logista sectors, such as tobacco and pharma, among others.

In sensitive sectors such as Logista Pharma, where consumer safety is critical, Logista maintains a direct relationship with laboratories, pharmacies, and hospitals. A Key Account Manager (KAM) provides a direct communication channel with clients. This collaboration is structured through regular meetings and through hospital pharmacy associations to understand their needs and improve distribution. Additionally, open channels, customer service, and satisfaction surveys are used to gather feedback from end users. In this area, special attention is given to vulnerable recipients, with specific training provided to drivers making deliveries to homes or sensitive centres, including the signing of responsibility commitments and action protocols. Technologies have also been implemented to enhance safety and traceability, such as PIN verification, geolocation, and double data checks, minimizing errors that could affect patients. Furthermore, Logista is a member of Farmaindustria, a sectoral organization that can also represent the ultimate interests of consumers.

In the case of tobacco, Logista does not maintain direct contact with end users, but actively participates in the "Mesa del Tabaco" (Spanish tobacco association), a sectoral organization that brings together all actors in the value chain, including tobaccoists, who act as legitimate representatives of consumers. Through this collaboration, Logista gains access to market concerns and needs, allowing it to adapt its logistics processes and contribute to sector improvement. Additionally, Logista complements this insight with direct information from points of sale through two biennial surveys aimed at tobaccoists. The first focuses on overall service quality, and the second on stores and C&C (Cash & Carry).

The responsibility for ensuring effective collaboration with consumers and end users is distributed across different levels.

- At the corporate level, the CEO and the Board of Directors oversee compliance with policies on quality, sustainability, and human rights, among others.
- At the business level, the General Management of each transport operational unit (Logista Parcel, Nacex, Logista Freight) implements listening mechanisms, coordinates incident response, and ensures that consumer perspectives are integrated into decision-making. In the tobacco business, the director of the tobacco department in Spain represents Logista in the Spanish tobacco association, while the General Directors of Iberia, France, and Italy, who are also members of Logista's Management Committee, oversee the integration of results into the business strategy. In the pharmaceutical business, the director of services at Logista Pharma is responsible for ensuring this collaboration, reviewing results and defining improvement actions.

The effectiveness of these actions is evaluated through satisfaction surveys and monthly reviews of KPIs related to transport incidents, order preparation, and delivery time compliance. In the pharmaceutical sector, deviations in storage temperature are also monitored, ensuring the quality and safety of distributed products.

S4-3: Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Remediation mechanisms for negative impacts on consumers and end-users

(*ESRS S4-3-25-(a, b, c, d), 26)

Logista provides a whistleblowing channel accessible via its website, open to all clients and end users. This channel allows for confidential and secure reporting of any incident or irregularity related to breaches of current legislation or internal regulations. Additionally, other issues or incidents arising in the course of business operations can also be communicated through the various direct communication channels previously described, such as email, digital customer service systems, regular client meetings, or territorial representation mechanisms, depending on the relevant business line.

When incidents require more localized follow-up at the business level, they are initially handled by the customer service team. Depending on the nature of the case, if it exceeds the scope of this team or may have a significant impact on the business, the report is escalated to the Management Committee or the relevant corporate area.

All reports are recorded, and a monthly analysis of received cases is conducted, allowing for the identification of patterns, informed decision-making, and the strengthening of control and continuous improvement mechanisms. The Company requires these systems to be effective and aligned with the operational contexts of each unit, thus ensuring appropriate and timely attention.

To ensure the effectiveness of these channels, Logista actively promotes stakeholder participation, especially from intended users, through universal accessibility to the whistleblowing channel and the availability of multiple direct communication avenues. These interactions help gather concerns, assess the functionality of the channels, and adapt response mechanisms to real needs, thereby strengthening trust and transparency in the system. This approach is further detailed in section [ESRS 2 SBM-2: Interests and views of stakeholders](#).

For more information on the operation of the whistleblowing channel, please refer to chapter [G1 Business Conduct](#).

Regarding protection against retaliation, the whistleblowing policy establishes a guarantee of indemnity, whereby Logista commits not to dismiss, sanction, retaliate against, or discriminate in any way against whistleblowers of misconduct. It also ensures protection for the whistleblower and other individuals involved in the reporting and investigation process, in accordance with current legislation. This policy classifies as a serious or very serious labour offence any act of discouragement, persecution, harassment, retaliation, or discrimination against a member or third party who wishes to report or has reported misconduct. Exceptionally, this guarantee does not apply to reports made knowingly false and in bad faith.

Additionally, Logista actively promotes an environment of respect, trust, and transparency in its business and commercial relationships. All communications, including those containing complaints or reports, are expected to be treated with the utmost confidentiality and without negative consequences for those who submit them.

S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Logista has developed a range of initiatives aimed at managing significant impacts on consumers and end users, in line with the results of its double materiality analysis. Some actions have been implemented across its main business lines—transport, pharma, and tobacco—with the objective of preserving consumer health and well-being, protecting personal data, ensuring the quality and traceability of products and services, and adapting to evolving consumption patterns. All of this is part of Logista’s commitment to sustainability and corporate responsibility. At the same time, other actions are specifically developed within each business line to address the particular impacts, risks, and opportunities they face.

Below are the main initiatives carried out by Logista and its various business units:

Use of new technologies for safe delivery

Logista has implemented various innovative technologies to ensure safety and traceability in its delivery processes, especially in sensitive services such as pharmaceuticals and the shipment of perishable goods. These technologies help improve customer experience, reduce incidents, and ensure regulatory compliance. Key measures include:

Secure delivery to the final recipient

In the transport business, Logista has reinforced delivery security across its service coverage area to minimize order delivery incidents and ensure that packages are received by the correct recipient. This initiative, expected to be completed in the short term, requires additional technological developments.

Currently, geolocation and time-stamping systems are used to verify that deliveries are made at the correct place and time. Additionally, digital authorization mechanisms, such as PIN codes, have been introduced to reduce the risk of delivery errors. For sensitive home deliveries, such as those intended for patients, drivers receive specific training to ensure a safe and respectful service.

In the Nacex business, the use of delivery PIN codes has been extended and is expected to cover nearly all services. This unique identifier for each shipment meets security requirements and minimizes the risk of errors and the exchange of sensitive information. Sensitive home deliveries and premium dedicated services (hospitals, laboratories, etc.) are carried out with the highest guarantees of safety and service compliance.

No significant CapEx or OpEx investments have been recorded in relation to this initiative.

Digital interaction platforms

Another initiative in the transport business is the development of digital interaction platforms that allow recipients to check the status of their shipments in real time, modify deliveries, or report incidents, both for domestic and international shipments. This initiative, also expected to be completed in the short term, requires further technological development.

Currently, tools such as chatbots and automated systems are available to facilitate direct communication with users. Additionally, digital satisfaction surveys are conducted to immediately gather feedback from customers and end users, thereby improving the delivery experience. In the case of Nacex, the completion of this initiative is planned for the short term and will cover the entire geographical scope of the service.

Advanced cold chain monitoring

Logista has deployed an advanced cold chain monitoring system that covers the full scope of its services. The system includes early warning alerts that detect thermal deviations before they occur, allowing for preventive action. In addition, technical agreements are established with clients to define acceptable temperature ranges and protocols for responding to any temperature deviations. Traceability is ensured through technology that records temperature, location, and product status in real time throughout the transport process.

In the transport line, Logista Parcel maintains an ongoing initiative with annual monitoring, focused on minimizing temperature variations during transport. In 2025, 95.7% of thermal stages performed correctly, with only 4.3% showing deviations. Meanwhile, Logista Freight has set a goal to reduce the number of false alarms in thermal monitoring by 10%.

thereby minimizing the risk of real alarms being improperly addressed. This initiative is expected to be completed in the short term and does not require significant CapEx or OpEx investments.

In the case of Logista Pharma's business, a temperature control system has been developed featuring predictive alerts and validations of vehicles, chambers, and packaging, certified in accordance with GDP standards. The goal is to detect 99.9% of temperature deviations outside the defined criteria, while maintaining a maximum of 1.5% deviations during transport. This target, set in 2024, achieved a compliance rate of 99.99% in 2025, with a completion horizon set for 2028.

Additionally, Logista carries out initiatives to ensure the timely delivery of services, without delays or defects. For more information, please refer to section [S2-4: Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action](#) in this report.

Quality and safety in pharmaceutical distribution

As part of its use of new technologies for safe delivery, Logista Pharma reinforces its commitment to quality and traceability through two key initiatives:

- **ISO 22000 Certifications:** Logista Pharma holds official authorization issued by the competent authorities for handling food products (Code 40 and Code 26). This authorization, in place since 2013, is maintained through regular inspections conducted by regional governments, in compliance with the requirements of the standard. The most recent inspections in 2025 were satisfactory, achieving 100% compliance. This initiative, with national scope, has a medium-term completion horizon and includes annual reviews of HACCP (Hazard Analysis and Critical Control Points) requirements. No significant CapEx or OpEx investments have been recorded in relation to this initiative.
- **Driver training for home deliveries to patients:** To ensure a safe and respectful service for sensitive deliveries, Logista Pharma has implemented specific training programs that explain the procedures and special characteristics of this type of distribution. As of today, 100% of relevant delivery drivers receive this training. This initiative, also with national scope, is expected to be completed in the short term. No significant CapEx or OpEx investments have been recorded in relation to this initiative.

Safeguarding the confidentiality and security of customer information

In line with Logista's commitment to the protection and responsible use of information, as outlined in its code of conduct and as part of its strategic sustainability plan 2024-2026, the Company has implemented a system that ensures the security of consumer and end-user information systems.

This system includes strict compliance with current regulations on information security and industrial control systems across all operational areas, as well as the implementation of preventive, detection, and corrective measures to guarantee the confidentiality, integrity, and availability of information and the systems that manage it.

Among the initiatives to strengthen this system, a data protection training plan was developed during this fiscal year, initially targeting management levels and progressively extending to the rest of the staff. Additionally, as part of its digital security system actions, the Company has a mandatory training plan for new hires, periodic distribution of informational bulletins, phishing awareness campaigns, and specialized training for IT personnel tailored to their roles and associated risk levels. Further actions related to security are described in sections [EE1-1 IT Security](#) and [EE1-2 Industrial Security](#) of this report.

ESG commitment in the tobacco business

As in other business areas, Logista requires all current and future tobacco suppliers to sign a declaration of compliance with the Company's general principles of conduct for suppliers. This initiative, which covers the entire service provided and applies to all involved suppliers, aims to ensure that all new suppliers formalize this commitment as a mandatory prerequisite for onboarding. This requirement is already being applied in the short term and does not involve significant CapEx or OpEx investments.

Moreover, tobacco manufacturers impose technical and sustainability requirements in their commercial terms or distribution contracts, such as emission reduction plans, which Logista rigorously applies to ensure quality and safety throughout the distribution chain. These conditions are contractually formalized and aligned with international environmental, social, and governance (ESG) standards.

In line with this commitment, Logista actively collaborates with manufacturers, public authorities, and points of sale on sustainability-oriented initiatives. A notable example is the pilot project developed in Catalonia in collaboration with the Generalitat and tobacconists, which facilitates the collection and proper treatment of next generation product (NGP) devices. This initiative, which already involves nearly 1,500 tobacconists, is close to meeting its initial target of 1,500 tobacconists set for FY26, achieving 96% compliance in 2025. It is expected to expand nationwide in the medium term,

without requiring significant investments. It is worth noting that this recycling initiative began during fiscal year 2024 in Italy, where by the end of 2025, 30,700 tobaccoists had joined the initiative surpassing the initial target of 30,000 tobaccoists set for 2026.

These initiatives, along with others individually managed by Logista on behalf of manufacturers, enable responsible end-of-life management of these devices, reinforcing the circular and sustainable approach of the business.

Quality, environmental, and safety certifications at Logista

Logista has a robust externally certified management system that covers multiple areas of its operations, reinforcing consumer trust and ensuring the quality and safety of its products:

- ISO 14064: Verification of greenhouse gas emissions, covering Logista's main businesses and geographies.
- GMP (Good Manufacturing Practices): Proper handling, repackaging, and relabelling of medicines, granted by Spanish health authorities to Logista Pharma.
- ISO 13485: Quality management system specific to medical devices, implemented in Logista Pharma and Logista Pharma Italy.
- ISO 9001: Quality management system implemented in over 300 facilities across various business lines in Spain, including pharmaceutical, convenience, and tobacco product distribution, as well as transport services. This certification applies to Logista Parcel, Logista Freight, Nacex, Logista S.A.U., Logista Pharma, Logista Pharma Italy, Logista Retail, Transportes El Mosca, and Carbó Collbatallé, and is audited annually by external entities.
- AEO (Authorized Economic Operator): Certification by the Spanish Tax Agency (AEAT) in its most demanding form—customs simplification, protection, and security—recognizing appropriate customs control, financial solvency, adequate security levels, and administrative management for pharmaceutical and tobacco distribution businesses in Spain, as well as transport services (Nacex, Logista Parcel, Logista Freight, Mosca Marítimo), and Logista Italy.
- ISO 14001: Environmental management system implemented in pharmaceutical and tobacco distribution businesses, as well as transport services. This certification covers Nacex, Logista Parcel, Logista Freight, Logista S.A.U., Logista Pharma, Transportes El Mosca, and Logista Retail.
- GDP (Good Distribution Practices): Certification ensuring proper distribution of medicines in accordance with European and Spanish regulations. Applies to Logista Pharma, Nacex, Logista Parcel, Logista Freight, Logista Freight Italy, and Transportes El Mosca. Nacex has also extended its GDP certification to include veterinary medicines.
- TAPA: Certifies Logista Freight and Nacex for compliance with Freight Security Requirements (FSR) and Trucking Security Requirements (TSR), designed to ensure the safe transit and storage of assets globally for TAPA members.
- IFS Logistics: Certifies safety in food storage and transport activities, applicable to Logista Parcel, Transportes El Mosca, and Logista Freight.
- ISO/IEC 27001: Information security management systems for medicine storage and distribution activities at Logista Pharma's Leganés site (Madrid).
- ISO 28000: Supply chain security management system for Logista Pharma's operations.
- UNE 19601: Criminal compliance management system to prevent and manage legal and criminal risks in operations of Logista Integral S.A., Logista S.A.U., Logista Retail, Logista Freight, Nacex, and Logista Parcel.
- ISO 45001: Occupational health and safety management system in Logista S.A.U., Logista Parcel, Nacex, Logista Pharma, Logista Freight, Logista Italy, Logista France, Logista Retail France, Logista Poland, MIDSID, and Logista Portugal.
- ISO 22000:2018: Food safety management system for Logista Parcel's operations.
- ISO 37001: Anti-bribery management system demonstrating the implementation of policies and procedures to identify and mitigate bribery and corruption risks in Logista Integral S.A., Logista S.A.U., Logista Retail, Logista Freight, Nacex, and Logista Parcel.

- Lean & Green: International initiative for reducing greenhouse gas emissions from logistics activities, joined by Transportes El Mosca.
- ISO 37002: Whistleblowing management system promoting a safe environment for employees to report potential irregularities. Establishes effective procedures for receiving and managing internal reports in Logista Integral S.A., Logista S.A.U., Logista Retail, Logista Freight, Nacex, and Logista Parcel.

Metrics and targets

S4-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Logista has defined objectives aimed at ensuring service quality, customer satisfaction, and continuous improvement in the experience of consumers and end users, in line with the initiatives previously outlined.

These objectives are supported by mechanisms such as satisfaction surveys, meetings with industry associations, and customer service channels, and are translated into specific goals such as reducing delivery incidents, expanding the delivery point network, strictly meeting established deadlines, and annually increasing new services.

Some of these objectives apply across its main business lines—transport, pharma, and tobacco—while others are specifically designed to address the unique challenges, risks, and opportunities of each unit. Below are the objectives defined by Logista and its business lines:

Reduce delivery incidents to a minimum

To ensure service quality and customer satisfaction, Logista has set a priority objective to reduce delivery incidents to a minimum, adapting this goal to the specific characteristics of each business line. The scope of this goal covers the entire service area, ensuring consistent application across all operational areas in line with its commitment to delivering top-quality service.

In the transport area, specific indicators and periodic monitoring mechanisms have been defined. Logista Parcel has set a target of no more than 0.75% of deliveries with temperature control deviations, a goal that was met at the end of fiscal year 2024. Logista Freight has set its target based on the number of delays recorded in 2024, with a commitment to reduce the incident rate by 5% in 2025 and achieve less than 4% delays by 2026. In both cases, the scope of these goals covers the entire operational network. NACEX has set a goal to reduce “bridge failures” and losses relative to total shipments, using 2024 as the baseline year, which recorded 0.0437% bridge failures and 0.0057% losses. The goal is reviewed monthly and expected to be achieved in 2025. So far, bridge failures have been reduced to 0.0434% and losses to 0.0059%.

Expand service to cover more delivery points

Another objective set by Logista is to expand service coverage to include more delivery points, specifically targeting the pharma business line and Nacex Shop convenience points.

In Logista Pharma, the network of dedicated routes for the pharmaceutical sector has been strengthened, aiming to reach 50% of deliveries through these routes. In 2025, 8% of pharma deliveries were made via dedicated routes. This expansion aims to cover all emergency centres and the city of Lisbon, and responds to needs identified through client dialogue. The scope of this goal includes the entire service coverage, ensuring that the expansion is reflected in all areas served by Logista.

In the case of Nacex, aiming to reduce its emissions by shortening the kilometres travelled by its fleet in the last mile, Out-of-Home (OOH) deliveries to individuals via its Nacex.shop convenience network are being promoted, offering a more flexible, sustainable, and efficient alternative to home deliveries. In 2024, Nacex ended the year with over 4,000 convenience points, 30% more than in 2023, enabling a 55% increase in shipments through these points compared to the previous year. Nacex’s strategic goal for FY26 is to increase the share of e-commerce shipments delivered directly to Nacex.shop points. By the end of 2025, 8% of e-commerce shipments were delivered to Nacex.shop points, improving service quality and compliance and consequently reducing kilometres travelled.

Ensure on-time delivery

Ensuring on-time delivery is another objective established by Logista, aligned with its commitment to quality and operational excellence. This goal, applicable across all business lines, aims to ensure shipments arrive punctually, reinforcing customer trust and service efficiency. Delivery timeliness is measured by the percentage of on-time deliveries, with monthly monitoring of quality ratios by the relevant business unit. This goal covers all relevant businesses.

In the transport line, Logista Parcel achieved a performance rate of 93.5% in 2024. It is currently in the process of redefining its service catalogue to adapt it to the incorporation of Carbó Collbatallé. This new methodological framework will come into effect in 2026, which will result in a modification of the compliance ratio calculation. It is important to note that the objective initially set for 2025 did not take this business incorporation into account, so it will be necessary to readjust in order to integrate these activities into the delegation network. The monitoring of these objectives is carried out through indicators such as delivery compliance rate, incident rate per 1,000 shipments, geographic coverage, and customer satisfaction level. Results are reviewed periodically by management committees and quality teams, allowing for the identification of improvement opportunities and adjustment of operational processes.

Nacex has set a goal to achieve a first-attempt delivery success rate of 93% for premium services and 87% for non-premium services. Daily monitoring is conducted on the maximum time for goods availability at the platform, linked to route arrival times. These targets were defined based on customer and recipient feedback gathered through satisfaction surveys and communications.

This goal is reviewed annually until the defined target is achieved. In 2025, Nacex achieved 89% for premium services and 82% for non-premium services, compared to 89% for premium services in 2024. The non-premium target was established in 2025, making this the first year of evaluation.

Governance information

ESRS G1. Business conduct

In this chapter, Logista sets out information related to business conduct, covering key aspects such as ethics and corporate culture, anti-corruption, protection of whistleblowers, relationships with suppliers, and political influence. The aim is to promote a responsible, transparent corporate culture aligned with Logista's sustainability principles.

Governance

GOV-1: The role of the administrative, supervisory and management bodies

(*ESRS G1-ESRS 2 GOV-1-5-(a))

In the framework of transparency and corporate responsibility, disclosing the role of the administrative, management and supervisory bodies is essential to understand how business conduct is guided.

At Logista, the Board of Directors acts as the main administrative body on business conduct. In accordance with its by laws and Spain's Companies Act, its non delegable powers include approval of Logista's general policies and strategies and oversight of their implementation.

The Management Committee, as a management and supervisory body, is responsible for defining the strategic plans to implement the policies approved on ESG matters. These plans are prepared based on proposals submitted by the Sustainability Committee and must be approved by the Board of Directors, following prior review by the Audit, Control and Sustainability Committee. The Management Committee also performs periodic monitoring of compliance with the commitments made and the delivery of action plans by the various corporate and business areas.

Furthermore, regarding Logista's compliance system, the Management Committee constitutes senior management and is responsible for demonstrating leadership and commitment to that system, assuming, among others, the functions of ensuring proper implementation across the organisation and its operations, providing the Compliance Committee with adequate and sufficient resources for effective execution, monitoring its development and promoting continuous improvement to demonstrate leadership in the prevention of crimes and in detecting criminal risks.

Although the Sustainability Committee collaborates in drafting sustainability plans and delegates responsibilities, it does not participate directly in strategic decision making, limiting itself to reporting to the Management Committee, the Audit, Control and Sustainability Committee and the Appointments and Remuneration Committee.

(*ESRS G1-ESRS 2 GOV-1-5-(b))

For further detail on the experience of the members of the Board of Directors, see section [ESRS 2 GOV-1: The role of the administrative, supervisory and management bodies](#) of this report.

The biographical profiles of board members are available on the corporate website: <https://www.logista.com/es/home/investors-shareholders/corporate-governance/board-of-directors.html>. Additionally, in line with article 21 of the Board of Directors regulations, within the scope of its competencies, it will endeavour to ensure that the selection of candidates falls on persons of recognised integrity, competence and experience, necessary for proper performance of the position of director.

Impact, risk and opportunity management

IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities

(*ESRS G1-ESRS 2 IRO 1 - 6)

Based on the double materiality analysis explained in section [ESRS 2 IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities](#), Logista has determined the impacts, risks and opportunities related to business conduct, considering its strategy and business model.

The following material IROs were identified:

Impact/Risk/Opportunity	sub-topic	Sub-sub-topics	Description of the IRO
Positive impact	Corporate culture	N/A	Robust corporate culture based on the Code of Conduct in compliance with the relevant regulations. Applicable to both own operations as well as the value chain and third parties.
Opportunity	Corporate culture	N/A	Increase in revenue due to the diversification of Logista's activities, improving its market positioning by increasing resilience if one business line sector declines (e.g., change in consumers' taste for tobacco).
Risk	Corporate culture	N/A	Reduction in revenue due to reputational loss from association with business groups that may exert pressure on policies, worsening Logista's positioning.
Positive impact	Protection of whistleblowers	N/A	Protection of the identity of whistleblowers in own operations through the whistleblowing channel where reports can be made anonymously and supported by the Code of Conduct.
Positive impact	Protection of whistleblowers	N/A	Protection of the identity of whistleblowers in value chain operations through the whistleblowing channel where reports can be made anonymously and supported by the Code of Conduct.
Positive impact	Corruption and bribery	Prevention and detection including training	Prevention of corruption and bribery through robust systems (code of conduct, anti-corruption and anti-bribery policy, criminal compliance policy, etc.) in all phases of the value chain.
Positive impact	Corruption and bribery	Incidents	Promotion of the prevention of corruption and bribery through robust systems that generate a positive impact, as no cases of corruption and bribery have occurred in own operations.

All identified IROs comprehensively cover Logista's core activities, including transport, warehousing, trading and Strator (software). One exception is the risk of reduced revenues due to reputational loss from association with trade groups that exert pressure for policies that could harm Logista's positioning. This risk does not cover the activity of some Group companies (e.g., Logista Strator or Logista Payments, among others), as those business units are not directly affected by such sector variations.

G1-1: Corporate culture and business conduct policies

(*ESRS G1-1-9)

The impacts, risks, and opportunities identified in the previous subsection are included in specific Logista policies reflecting its approach to a strong corporate culture based on ethical principles and regulatory compliance.

Logista has a compliance system built on three fundamental pillars:

- I. Code of conduct
- II. Criminal compliance policy
- III. Policy on reporting malpractice

This system aims to identify those activities that may represent a higher risk of committing crimes and to establish effective prevention and detection mechanisms to mitigate associated non-compliance risks.

(*ESRS G1-1-10 & * ESRS 2- MDR-P-65-(a) & (d))

Logista's whistleblower policy aims to prevent ethical, legal, or regulatory breaches and to provide a secure channel for Company members and authorized third parties to report potential irregularities in accordance with the code of conduct. This policy formalizes the internal reporting system, which includes a whistleblower channel, and establishes the principles governing the management, communication, and investigation of reports, as well as the protection of whistleblowers. The entire process is carried out under confidentiality criteria and in accordance with the provisions of Spain's Law 2/2023, of February 20th, regulating the protection of persons who report regulatory infringements and the fight against corruption.

(*ESRS G1-1-10-(c)-(i))

Logista has a whistleblowing channel accessible to all staff and other legitimate third parties to guarantee a safe and confidential environment for reporting possible irregularities. To ensure awareness and proper use, various internal communications have been made to employees, both by email and via the corporate intranet.

The intranet hosts an informational video explaining how the channel works, its guarantees and the principles that govern it. The corporate website provides publicly accessible information on the procedure, including whistleblowers' rights and applicable protection measures.

(*ESRS G1-1-10-(c)-(ii))

The policy guarantees the following fundamental principles to all persons who submit a report:

- Confidentiality and anonymity: A whistleblower's identity will be protected throughout the process, unless there is a legal obligation to disclose it to competent authorities. Confidentiality is also required of all persons involved in managing the report.
- Protection against retaliation: Logista ensures that no disciplinary measures, retaliation or acts of discrimination will be taken against those who submit reports in good faith. This protection also extends to persons linked to the whistleblower. False reports made in bad faith may be subject to sanction.
- Commitment to act: Every report received will be subject to a preliminary assessment. If appropriate, an internal investigation will be initiated, unless the report is clearly unfounded or malicious.

(*ESRS G1-1-10-(e))

Logista also has an anti-corruption and anti-bribery policy that prohibits any conduct that may constitute corruption and/or bribery. Additionally, the Compliance Committee statute establishes that members must perform their functions with professionalism, independence and objectivity. Section 9 of the statute provides that the Board of Directors will make available to the Compliance Committee all economic, material and human resources necessary to carry out its functions; where necessary, the Committee has engaged external experts.

Cases of corruption and/or bribery are managed in accordance with the whistleblowing policy and its implementing procedure.

Misconduct is considered to include, among other concepts, the following:

- Legal breaches in labour, tax, environmental or risk prevention matters.
- Crimes such as fraud, bribery, embezzlement, corruption or forgery of documents.
- Financial or accounting irregularities.
- Discrimination or unjustified treatment of employees or suppliers.
- Human rights violations.
- Undeclared conflicts of interest.
- Misuse of company resources.
- Breaches of the code of conduct, internal policies or supplier standards.
- Concealment or attempted concealment of such conduct.
- Deliberate omission in the face of commission of such practices.

(*ESRS G1-1-10-(a))

Reports must be submitted to the Compliance Committee preferably via the secure communication platform integrated on Logista's website (www.logista.com) or alternatively by postal mail.

The chair and the secretary of the Committee are responsible for receiving reports. If either might be implicated in the facts reported, the whistleblower may address the communication to the appropriate line manager or to uninvolved members of the Committee.

Any person receiving a report must immediately forward it to the competent bodies, ensuring confidentiality at all times; failure to do so is considered a very serious employment offence.

Once the report is admitted, the competent body (Compliance Committee in Spain and local compliance unit outside Spain) will inform the Audit, Control and Sustainability Committee. The investigating body must assess whether the facts reported have sufficient factual basis to justify opening an investigation.

The Compliance Committee and local compliance units are responsible for establishing, approving and maintaining a procedure to implement this policy, adapting it to national law in each country and implementing their own internal reporting system. Members who have knowledge, evidence or well founded suspicions of a breach of the code of conduct, Logista's policies and procedures or applicable law will report it immediately through the whistleblowing channel.

(*ESRS G1-1-10-(b) & (g))

Likewise, the criminal compliance policy and the anti-corruption and anti-bribery policy form part of the mandatory content in compliance training programmes for all members of the Company, in line with the UN Convention against Corruption, which states: "each State Party shall endeavour to establish and promote effective practices aimed at preventing corruption".

All business conduct policies include a specific provision on employee training on their content. This training is provided periodically every two years through the corporate training platform, ensuring that all staff are up-to-date and aligned with the organization's ethical and regulatory principles.

To develop and promote corporate culture among its own workforce, Logista conducts specific communications and training as part of its commitment to ethics, transparency and integrity in all activities.

(*ESRS G1-1-10-(h))

Logista has carried out a specific evaluation of positions with greater exposure to criminal risk, including corruption and bribery offences. As a result, it approved the procedure for declaration of compliance by persons especially exposed to criminal and tax compliance risks, identifying the most sensitive roles within the organisation.

Among the positions considered to be particularly exposed are:

- Members of Logista's Management Committee
- General managers of subsidiaries/businesses
- Business, finance and sales directors of subsidiaries/businesses
- Directors of corporate areas
- Staff reporting to the tax department and Iberia administration
- Personnel in the HR support centre (CARH)
- Members of the corporate/business purchasing department

On the other hand, Logista's sustainability policy mentioned in the section [S1-1 – Policies related to own workforce](#) reinforces the Company's commitment to a governance model based on ethics, transparency and active communication. This model is articulated through commitments to good governance including the promotion of responsible practices,

prevention of risks such as corruption or fraud, regulatory compliance, effective whistleblowing and control mechanisms, all with a focus on sustainability and respect for human rights and the environment.

For more details on the mentioned policies, see “[Annex III. List of policies, compliance with ESRS 2 MDR-P requirements](#)” in this report.

Additional information about the corporate culture can be found on Logista’s website (www.logista.com).

G1-2: Management of relationships with suppliers

In managing its relationships with suppliers and its supply chain, Logista applies a cross-cutting approach based on a strong corporate culture, supported by its code of conduct, the general principles of supplier behaviour, and compliance with current regulations. This approach extends both to its own operations and to the entire value chain, including third parties.

One of the fundamental pillars is the protection of whistleblower identity, guaranteed through an accessible and anonymous whistleblower channel, backed by the code of conduct. This mechanism is available to employees, external collaborators, and other authorized third parties, allowing the reporting of potential irregularities in a secure and confidential manner.

Likewise, Logista has robust systems to prevent corruption and bribery, including the policies described under [ESRS G1-1 Corporate culture and business conduct policies and corporate culture](#) (anti corruption and anti bribery policy, criminal compliance policy and the Code of Conduct). These measures apply across the entire value chain, upstream and downstream, strengthening the Company’s commitment to ethical and responsible management.

Regarding supplier selection, Logista incorporates social and environmental criteria, ensuring that its business relationships are aligned with its sustainability principles.

In addition, for strategic suppliers (either due to the amount or duration of the contract), a compliance clause is included in the contract, under which suppliers are obliged to comply with the legal provisions in force at any given time and applicable to them, especially those of a labour, social security, or tax nature, and those related to the environment, safety and health, and occupational risk prevention.

Furthermore, and related to the activities carried out by the supplier in Logista’s workplaces, these must comply with the internal rules established by Logista regarding safety and health and occupational risk prevention, as well as the provisions related to ethical behaviour. To the extent applicable due to their status as a business partner, they must accept and comply with the guidelines established in the code of conduct and in the general principles of supplier behaviour of Logista, whose provisions have been described in sections [ESRS G1-1 Corporate culture and business conduct policies and corporate culture](#) and [S2-1: Policies related to value chain workers](#), respectively.

Regarding human rights, this clause also establishes the commitment to respect internationally recognized human rights, including at a minimum those established in the International Bill of Human Rights and the principles related to fundamental rights established in the International Labour Organization Declaration on Fundamental Principles and Rights at Work.

Finally, the supplier declares to be aware of Logista’s zero-tolerance policy on corruption and, to the extent applicable due to its status as a supplier, accepts to comply with the criminal compliance policy and the anti-corruption and anti-bribery policy mentioned in section [ESRS G1-1 Corporate culture and business conduct policies and corporate culture](#) of this report.

Suppliers must annually demonstrate compliance with this clause. In case of non-compliance, the contract with said supplier may be terminated.

Lastly, a cross-cutting risk has been identified, linked to potential reputational loss resulting from association with business groups that may exert pressure on policies contrary to Logista’s positioning. This risk is managed through a rigorous evaluation of institutional and commercial relationships, in order to preserve the Company’s integrity and reputation across all areas of operation.

Delays in payments to suppliers are not considered material, as no impact, risk, or opportunity related to this issue has been identified.

G1-3: Prevention and detection of corruption and bribery

(*ESRS G1-3-18-(a))

Logista has established a comprehensive approach to the prevention, detection and management of corruption and bribery risks, based on internal policies, technological tools, continuous training and recognised certifications.

Whistleblowing channel and management of irregularities

The whistleblowing channel is the main mechanism used by Logista to identify and address possible irregular conduct, including corruption and bribery. It is available to employees, suppliers and third parties, and allows confidential, secure reporting of any suspicions. Management, notification and investigation are as described in section [G1-1 Corporate culture and business conduct policies](#).

Additionally, in accordance with the provisions of the criminal risk prevention manual and its implementation procedure, Logista has carried out an assessment of the inherent and residual risk associated with all offences that may be committed by legal entities, as defined by the Spanish Criminal Code. This includes offences such as corruption and bribery. Once evaluated, a criminal risk matrix and associated controls have been developed, which include, among other aspects, the following:

- The offences to which the Company is exposed, according to the criminal risk analysis.
- A description of the controls implemented by the Company to prevent such offences.
- Identification of the department or directorate responsible for the control, as well as the person in charge and the executor of the control.
- The evidence and frequency of the control.

In this way, Logista implements specific controls for the prevention of corruption and bribery offences, which are periodically verified and tested. The management of these risks is carried out in an automated manner through the SAP GRC software tool, which enables continuous monitoring of the controls.

(*ESRS G1-3-18-(b) (c))

In accordance with the channel's policy, the management and development of the investigation procedure, up to its resolution, in the case of Spain, is the responsibility of the Compliance Committee. The chair and the secretary of the Compliance Committee are responsible for receiving complaints. All complaints are received in Spain, and if the reported facts refer to another country, the Committee forwards the case to the local compliance unit, which is responsible for carrying out the investigation procedure until its resolution.

To separate the investigation from the management chain involved in the matter, in case of a conflict of interest on the part of the chair or the secretary, the whistleblower may address the communication to the corresponding hierarchical superior of either of them, or to other non-conflicted members of the Committee. If the complaint affects senior executives (Board of Directors, General Managers or business directors), it is forwarded directly to the Audit, Control and Sustainability Committee. In Spain, the management and development of the investigation procedure, up to its resolution, corresponds to the Compliance Committee. In other countries, this procedure will be carried out by the local compliance unit of the country where the reported facts occurred.

The Compliance Committee's by laws establishes an obligation for the members of the Committee to act with independence and rigour in the performance of their duties, and to avoid conflicts of interest:

Independence and rigour

In terms of independence and rigour, the members of the Compliance Committee are required to act with independence of judgment and action from the rest of the organization, performing their duties diligently, rigorously, and with professional competence.

Avoidance of conflicts of interest

Regardless of whether the grounds for abstention or recusal outlined later in the section "grounds for abstention or recusal" apply, any member of the Committee who is involved in a potential conflict of interest in relation to a specific matter is required to disclose this to the other Committee members. They must also refrain from participating in deliberations and abstain from voting on any decisions related to that matter.

Additionally, the by laws outlines the grounds for abstention and recusal of Committee members during the course of investigations, as described below.

Abstention and recusal of the members of the Compliance Committee

Grounds for abstention or recusal

The following are grounds that require abstention or recusal from the performance of duties by members of the Committee:

- i. Having a family relationship with any of the parties involved in an internal investigation procedure.
- ii. Being married to or maintaining a relationship analogous to marriage, even without cohabitation, with any of the parties involved in the events under investigation.
- iii. Being directly involved in the events under investigation.
- iv. Holding the position of immediate superior in the chain of command or department where the events under investigation occurred.
- v. Having a well-known relationship of friendship or enmity with any of the individuals involved in the events under investigation.

Consequences of abstention and recusal

If any of the situations described above occur, the affected Committee member must:

1. Abstain from participating in the deliberation and adoption of decisions related to the matter in question, and specifically, refrain from participating in the investigation process or any other action the Committee may undertake in the performance of its duties, or in relation to a report or complaint received through the whistleblower channel.
2. Be subject to recusal if, despite the presence of any of the aforementioned grounds, the Committee member does not voluntarily withdraw from the investigation process or any other action they are expected to carry out.

Recusal may be initiated by the whistleblower, the individuals subject to the investigation, or the remaining members of the Compliance Committee. The recusal must be resolved within 7 days of its submission. The final decision on the recusal will be made by the Compliance Committee, excluding the recused member from the vote.

Logista holds the UNE 19601 certification, which establishes a criminal compliance management system implemented across several Logista entities (Logista Integral S.A., Logista S.A.U., Logista Retail, Logista Freight, Nacex, and Logista Parcel). This certification strengthens the organization's ethical culture and provides a robust framework for legal risk prevention, including whistleblower channels and internal control mechanisms.

Additionally, the ISO 37001 certification confirms the existence of an anti-bribery management system, while ISO 37002 ensures the effectiveness of whistleblower channels, fostering a safe environment for employees to report potential irregularities.

(*ESRS G1-3-20)

With the aim of achieving maximum dissemination, the approval of all compliance policies is published on the Company's intranet, and at the same time, upon their approval, a communication is sent to all employees via email.

In addition, many of them are publicly available on Logista's website for consultation and/or download, thus ensuring transparency and access to information.

(*ESRS G1-3-21-(a))- (c))

Logista has developed a continuous training program in the fight against corruption and bribery, which includes:

- Mandatory online training, designed to provide employees, including members of the Management Committee, the Chief Executive Officer of Logista, and also those employees who hold positions in the governing bodies of Logista's subsidiaries, with a clear understanding of the principles, foundations, and obligations of the anti-corruption and anti-bribery policy.
- Evaluation test, which allows verification of the assimilation of the contents and ensures that employees adequately understand their responsibilities in this area.
- Informative video, permanently accessible through the corporate Intranet, which facilitates its consultation at any time by all employees.

Specifically, this training is focused on three main modules: guidelines for handling business courtesies and gifts, guidelines for promotional events, collaborations, donations and sponsorships, and finally, best practice guidelines for Logista members, both in the performance of their duties and in relationships with business partners.

After receiving this training, employees will take a test in which their knowledge is evaluated, and in which they must correctly answer at least 7 questions out of a total of 10 in order to pass the course.

This training, like the rest of the compliance policies, is structured in a calendar that foresees the completion of the training every 2 years. This means that, over the last 2 years, 4,669 employees have completed the training.

(*ESRS G1-3-21-(b))

The percentage of positions at risk covered by the training programs in 2025 has been 100%.

Metrics and targets

G1-4: Confirmed incidents of corruption or bribery

Convictions and fines

(*ESRS G1-4-24-(a))

During the period covered by the report, there were 0 cases in which individuals were convicted for violating anti-corruption and anti-bribery laws. The total amount of fines imposed amounted to €0.

Measures adopted

(*ESRS G1-4-24-(b))

With the aim of verifying that the processes established by Logista for the prevention and detection of corruption and bribery, section [G1-3: Prevention and detection of corruption and bribery](#), specifically in subsection 18 a), the certification of the management system for the prevention of corruption and bribery was carried out under the 37001 standard, which requires the performance of an internal audit of the system, conducted by an external third party.

The result of the audit was satisfactory, as both the internal audit and the review carried out by the certifying entity (Bureau Veritas) were successful. The certification was obtained for the first time in fiscal year 2023, and in September 2025, Bureau Veritas confirmed the maintenance of said certification.

G1-5: Political influence and lobbying activities

(ESRS G1 dp 27) (*ESRS G1-5-29-(a)-(b)-(i), (ii))

Logista stands out for its active participation in various associations, organizations, and working groups linked to the main sectors in which it operates, such as transport and storage, tobacco, pharmaceutical, retail, among others. The involvement is mainly carried out by the executives of the different Logista businesses.

Below are some of the main ones in which the Company has participated during the year 2025:

Mesa del Tabaco

The Mesa del Tabaco (Spanish Tobacco association) brings together all actors in the value chain of the tobacco industry in Spain, including leaf producers, primary processing companies, manufacturers, tobacconists, distributors, and the vending sector. Logista is part of various working groups focused on key topics such as illicit trade, cigars, traceability, among others.

In addition, the Mesa del Tabaco actively participates in public consultation processes related to sector regulation. A recent example of this participation was its involvement in the public consultation opened by the Ministry of Health in November 2024, regarding the Draft Royal Decree amending Royal Decree 579/2017, of June 9th, which seeks to update the regulations on the manufacture, presentation, and marketing of tobacco products and related products.

AVORA

Logista is part of the Board of Directors of this entity. The Collective Extended Producer Responsibility System (SCRAP) for tobacco products with filters and filters for tobacco consumption is currently pending approval by the Community of Madrid. This system brings together all manufacturers of these products, with the aim of complying with legal obligations regarding waste management.

The contributions made to Avora, the system's managing entity, are considered advances intended to cover initial management expenses. These amounts will be deducted from the first official fee established once the system is authorized and the corresponding agreements with the autonomous communities have been signed.

FarmaIndustria

Farmaindustria is the entity responsible for representing and defending the interests of associated pharmaceutical sector companies, as well as promoting the development of the industry in all its areas. It also ensures compliance with the ethical principles governing pharmaceutical activity, especially regarding medicines.

Logista Pharma actively participates in the ANEFP Commercial Committee, contributing to the development of initiatives that strengthen the role of self-care in the healthcare sector.

ANEFP Asociación Nacional Especialidades Farmacéuticas Publicitarias

Its objective is to promote responsible self-care of health and daily well-being, as well as to encourage disease prevention and the adoption of healthy lifestyle habits. The association promotes the recognition of self-care as an effective tool for the prevention and treatment of minor health issues and the sustainability of the healthcare system.

Logista Pharma actively participates in ANEFP's Commercial Committee, contributing to the development of initiatives that strengthen the role of self-care in the healthcare field.

AECOC. Asociación Española de Codificación Comercial

The entity promotes improved efficiency and competitiveness of companies through sectoral collaboration and the adoption of recognized standards, such as GS1, aimed at more effective product information management and supply chain optimization.

Logista Pharma actively participates in the Health Committee and various working groups.

CRECEMOS

Logista belongs to this multisectoral association of Renewable Fuels and Circular Economy in Spain for Sustainable Mobility (CRECEMOS). It promotes the circular economy in Spain and the use of renewable fuels as an available and complementary option to other alternatives to decarbonize all segments of transport.

UNINDUSTRIA

It is the regional delegation of Confindustria in the Lazio region (Italy), the main association representing companies in Italy. Logista Italia participates in the food section—which includes all tobacco manufacturers—and in the logistics section. This participation is strategic, aimed at establishing business-to-business networks and involvement in thematic working groups or specific projects, such as:

- Working group on ESG criteria in the logistics field.
- STEM Project: meetings between corporate representatives and secondary school students, with special attention to promoting female talent.

CONFINDUSTRIA

The working group coordinated by Logista focuses on two strategic areas. On one hand, in the tobacco sector, it focuses on the supervision of the regulated supply chain, innovation, and sustainability. On the other hand, in the pharmaceutical sector, it focuses on integrated logistics, access to medicines, and regulatory compliance.

Currently, the working group is requesting to participate in consultations with the Finance Department of the Ministry of Economy regarding the review of regulations related to guarantees on tobacco inventories. It is also requesting to participate in the regulatory review process of the Ministry of Health that will lead to the definition of the new "single text" on the pharmaceutical sector.

The total amount of contributions and membership fees to the various associations and working groups during 2025 is €214,563.

(*ESRS G1-5-29-(d))

Logista is registered in the European Union Transparency Register. The identification number assigned in said register is 462081624095-48.

(*ESRS G1-5-30)

During the current reporting period, no member of the administrative, management, or supervisory bodies has been appointed who held a comparable position in public administration, including regulatory bodies, in the two years prior to their appointment.

Logista

Entity specific disclosure

EE1-1. IT Security

Cybersecurity is a material topic for Logista given the growing digitalisation of its operations and the high technological dependency of its operating model. This chapter addresses the integral approach adopted to protect technology systems against cyberattacks, guaranteeing confidentiality, integrity and availability of information. It also analyses how cybersecurity is integrated in the business model, strategy and management of impacts, risks and opportunities, detailing processes, policies and resources to mitigate threats, together with targets and KPIs to evaluate the impact and effectiveness of actions.

Governance

Logista has established a robust governance structure for IT security and data protection, articulated primarily through the Information Security Committee.

Information Security Committee

It is composed of the following permanent representatives:

- i. Chair represented by the corporate director of operations
- ii. Corporate IT director
- iii. Corporate HR director
- iv. Corporate internal control director
- v. Secretary represented by the corporate security director
- vi. Corporate data protection officer
- vii. Information systems security manager
- viii. Industrial security manager

Similarly, invited non-permanent representatives may participate in the sessions, with the right to speak but not to vote, such as a member of the corporate internal audit department or other individuals designated by the president, either temporarily or indefinitely.

The Committee meets at least twice per quarter, and on an extraordinary basis when requested by the chair or any permanent member, depending on operational needs or critical situations.

Its responsibilities include ensuring the proper functioning of security, coordinating the various departments and assessing reported risks. It approves internal regulations, monitors recommendations arising from security assessments and reports, and collects regular security status reports. It also ensures the existence of system recovery and business continuity plans and adopts the best strategy to follow in the event of significant security incidents.

Strategy

Logista addresses the concerns of its stakeholders regarding IT security through the sessions of the Information Security Committee detailed in the [IT Security: Governance](#) section of this report. This information is incorporated in a structured manner into Logista's strategy and business model, enabling decision-making that is more aligned with social, regulatory, and market expectations.

Logista's business model is based on a highly digitized and technologically advanced operation, which allows it to efficiently manage a complex distribution network to local businesses in Europe. This digitalization includes tools such as TESEO, which is responsible for fleet integration, route management, etc. In the tobacco sector, they have a Track & Trace system that tracks each tobacco package from the factory to the point of sale, reporting these data to the European Union throughout the distribution process. Additionally, there is a temperature control tool for the merchandise. Lastly, for the pharma business, Logista offers a shipment notification system to hospitals, known as Advanced Shipping Notification (ASN), which provides hospitals with a complete view of shipments before their arrival, facilitating tracking. While these tools provide agility, traceability, and resource optimization, they also significantly increase exposure to cyber risks.

As in any other company in the sector, the main threats include cyberattacks, such as the leakage of personal and sensitive information or credential theft through phishing techniques. These incidents can compromise the confidentiality, integrity, and availability of critical information, affecting both internal operations and relationships with customers, employees, suppliers, and other key stakeholders.

Aware of this reality, Logista has integrated cybersecurity as a strategic pillar within its business model. The Company continuously strengthens its technological infrastructures, implements incident response protocols, and promotes

cybersecurity and data protection training among its employees. These measures aim not only to protect the Company's digital assets but also to safeguard the integrity of information and mitigate potential impacts on affected groups.

Management of impacts, risks and opportunities

Description of the processes for determining and evaluating the significant impacts, risks, and opportunities related to IT security

Following the process of double materiality analysis detailed in the section 'ESRS 2 – IRO 1. Description of the process for identifying and evaluating significant impacts, risks, and opportunities' of this report, Logista has identified the following impact as material in relation to cybersecurity in IT security.

IRO	Sub-topic	Sub-sub-topic	IRO Description
Negative Impact	Cybersecurity	IT Security	Impact on individuals and companies due to leaks of sensitive information as a result of cyberattacks

The identified impact is transversal, meaning it can have repercussions at multiple levels, affecting all the Company's activities, both in its own operations and throughout its entire value chain. Therefore, its management is addressed as a strategic axis integrated into the corporate structure.

Policies related to IT security

In this context, Logista has developed a comprehensive approach that combines detection, prevention, and corrective measures, covering everything from the protection of critical infrastructures to personnel training. This vision is embodied in its information security policy, which guarantees the confidentiality, integrity, and availability of information.

This policy establishes a set of fundamental guidelines that ensure effective coverage against technological impacts. Among them, the design of a comprehensive security strategy stands out, combining physical and logical controls aimed at systematically preventing, detecting, and reacting to threats, supported by appropriate technical, human, and organizational resources. Additionally, the implementation of continuity and technological resilience plans is promoted, essential for maintaining the operability of critical systems in case of incidents, thus minimizing the impact on operations and services offered.

Another key aspect is the promotion of an organizational culture oriented toward security, driven by continuous awareness, training, and monitoring actions. These initiatives enable employees to identify risks, adopt preventive behaviours, and act effectively in threat situations.

The policy also incorporates principles such as the principle of least privilege and segregation of duties, limiting access to information exclusively to those who require it to perform their functions, thus reducing exposure to unauthorized access and fraud. All of this is complemented by a system of supervision and periodic review of the implemented measures, allowing for the evaluation of their effectiveness, adaptation to new scenarios, and alignment with the company's strategic objectives.

In line with this approach, all Logista centres operate under procedures aligned with the ISO/IEC 27001 standard, ensuring homogeneous and standardized management of information security. In particular, the Logista Pharma headquarters in Leganés (Madrid) is ISO 27001 certified, reinforcing its commitment to the highest international standards.

Additionally, Logista has an information security policy that develops the aforementioned information security policy and details incident management. This procedure is supported by a security incident management model that distinguishes between events and incidents and is operated by a Security Operations Centre (SOC) at the corporate level. This centre monitors technological assets to detect and respond to cyber threats in a structured manner.

The processes for notifying, managing, and responding to incidents include evidence collection, notification to the areas involved, and the application of corrective measures. Additionally, a subsequent analysis is carried out to extract lessons learned and propose improvements, thereby continuously strengthening the detection, protection, and response system.

Additionally, Logista has a personal data protection policy that reflects its commitment to compliance with the General Data Protection Regulation (GDPR) and guarantees the rights of all individuals who interact with the Company. It is structured through a privacy management system based on principles such as lawfulness, fairness, transparency, specific purpose, and proportionality in data processing.

To ensure compliance, Logista has defined an organizational structure that includes the role of the corporate Data Protection Officer (DPO) and Local DPOs in each company or business, responsible for coordinating, advising, and supervising the application of the regulation.

Furthermore, Logista has developed a personal data protection procedure that details internal processes to ensure regulatory compliance, including a specific protocol for managing security breaches. This protocol covers everything from detection and notification to the analysis and resolution of incidents, complying with legal deadlines for communication to the competent authorities and the affected parties.

For more details on the mentioned policies, see '[Annex III. List of policies, compliance with the requirements of ESRS 2 MDR-P](#)' of this report.

Actions and resources related to IT security

As part of its strategic sustainability plan 2024-2026, the Company has defined new actions to strengthen data protection and cybersecurity. Among them, the implementation of a data protection training plan stands out, initially aimed at management levels and progressively extending to the rest of the staff. This action consists of developing a data protection training plan that will include specific courses aimed at companies handling a larger volume of personal data, as well as mandatory training for new hires. The objectives of the strategic sustainability plan 2024-2026 are expected to be fully achieved by 2026 (currently 85% achieved) and do not entail significant expenditure.

Additionally, informative pills will be periodically distributed, and phishing awareness campaigns will be conducted. These actions are given to employees with corporate email. Specialized courses will also be offered for IT personnel, tailored to their functions and the level of risk associated with their activity.

To prevent employees from becoming victims of cyberattacks or phishing, Logista provides mandatory courses to its entire workforce who have corporate email. An advanced course on Phishing is offered to all employees, and those who have been victims of a cyberattack simulations receive a basic course on identifying fake emails, identity theft, and other subjects. Additionally, Logista sends emails to its workers with examples of such cyberattacks, helping them identify future cases. Finally, a periodic report is submitted to corporate and business directors on registered cases of employees who have been victims of internal phishing simulations. Furthermore, Logista also has an internal procedure available to all employees on the correct use of email to ensure safe use of email.

These actions contribute to achieving the objectives described in the following section.

Logista has a specific annual budget for IT Security, which is implemented through a series of actions that define each year's cybersecurity plan. This plan includes items related to: periodic vulnerability analysis, penetration testing, threat monitoring, SOC services and incident response, security training and awareness programs (including phishing campaigns), compliance checks, and system and infrastructure protection mechanisms (such as the EDR system or the advanced email protection system).

Objectives related to policies, corrective measures, and financial resources

Within the framework of Logista's strategic sustainability plan 2024-2026, and with the aim of addressing the identified impact on information security, specific goals have been defined in line with the previously disclosed policies.

The goals set for the strategic period are:

Training of 50% of employees in data protection by 2026.

This training consists of an online course on data protection sent to all employees with management responsibilities. A final test is required to confirm achievement of the objectives. This target reflects Logista's commitment to raising awareness and training its staff on privacy. At year-end, a total of 3,266 employees in Spain and Italy had received training on this subject, of whom 2,121 had successfully completed the course. This represents an 85% achievement rate for this objective, based on a 2023 base year. The training is initially aimed at management levels and will be progressively expanded to the rest of the organization, including employees in France and Portugal, which will allow the 100% target to be achieved.

To monitor progress, an evaluation of the number of participants and the results obtained in these trainings is conducted, taking 2023 as the baseline year and the benchmark value of 7.2% concerning the total workforce, which corresponds to the employees of Logista Italy.

Less than 10% victims in phishing campaigns by 2026⁵⁸

This objective is part of cybersecurity awareness programs and preventive actions to reduce exposure to digital threats. It is aligned with the information security policy, specifically regarding the safe use of email, and applies to all employees with corporate email accounts. The goal was established with a baseline year in 2023, validated by the Board of Directors, and its monitoring is reported semi-annually to the Audit, Control, and Sustainability Committee. During the fiscal year 2023, the measurement methodology was based on the percentage of employees who, upon receiving simulated phishing campaign emails, clicked the included link and subsequently entered their personal credentials on the simulated page. In that baseline year, 13% of employees were considered victims of these campaigns.

To strengthen the cybersecurity culture and increase sensitivity to digital threats, Logista reviewed and adjusted the indicator's calculation methodology. In fiscal year 2025, for the first time, the goal is measured by the percentage of employees who click on the phishing email link, regardless of whether they subsequently enter their credentials or not, and therefore it is not comparable with the information corresponding to the year 2023. This change allows for earlier detection of risky behaviours and facilitates more effective preventive intervention. As a result of this new methodology and due to the greater complexity of phishing campaigns conducted in fiscal year 2025, it was identified that 14% of employees clicked on simulated links.

Parameters and goals

As part of the monitoring of the identified impact related to information security, the total number of cases identified in 2025 related to data leaks, thefts, or losses of customer data has been established as an indicator. This parameter allows for the evaluation of exposure to risks arising from cyberattacks that can affect both individuals and companies through the disclosure of sensitive information.

In 2025, 0 cases related to these types of incidents have been identified.

⁵⁸ The percentage of victims is calculated as the average of all internal phishing campaigns conducted during the fiscal year.

EE1-2. Industrial Security

Management of impacts, risks, and opportunities

Description of the processes for determining and evaluating the significant impacts, risks, and opportunities related to industrial security

Following the double materiality analysis process detailed in the section 'ESRS 2 – IRO 1. [Description of the process for determining and evaluating significant impacts, risks, and opportunities](#)' of this report, Logista has identified the following impact and risk as material in relation to cybersecurity concerning industrial security.

IRO	Sub-topic	Sub-sub-topic	IRO Description
Positive Impact	Cybersecurity	Industrial security	Protection of control processes through robust mechanisms that ensure the continuity of Logista's processes.
Risk	Cybersecurity	Industrial security	Increase in expenses to restore the normal operation of the Industrial System, recover production delays, and implement mitigating and/or corrective measures.

To maintain the quality of services provided by Logista and reinforce the robustness of its operations, industrial security has been identified as a material issue. This assessment is due to the fact that one of the risks Logista is exposed to is the disruption of industrial system operations, especially in the occurrence of extraordinary events beyond its control that can significantly affect the normal development of activities.

The main risks of this nature are concentrated in warehouses and logistics centres where critical processes are performed. A disruption in these processes would severely impact the supply chain, which is why preventive measures such as stockpiling essential spare parts and formalizing maintenance contracts to ensure the operational capacity of machinery have been implemented.

In this context, protecting control processes through robust mechanisms becomes essential to ensure operational continuity. These mechanisms reduce the economic impact derived from the need to restore the normal operation of the industrial system, recover delays in production, and implement corrective actions, generating a positive impact for users who benefit from receiving their shipments in a timely manner.

Policies related to industrial security

Logista's information security policy establishes the basic guidelines and principles for the protection of information, regardless of its format, as well as Industrial Control Systems (ICS) used for the development of its activities.

In this context, Logista has a specific procedure for managing security in ICS, aimed at ensuring the availability, integrity, and confidentiality of the industrial processes that underpin its activities. This procedure addresses the management of information security incidents, including the unavailability of ICS and denial of service, as critical events that may affect operational continuity.

Logista establishes clear guidelines for the notification, management, analysis, and prevention of security incidents, delineating responsibilities and information flows between different competent bodies. These guidelines allow for effective corrective measures to be applied after a security event is identified, ensuring a coordinated response aligned with the governance principles defined in the procedure.

The information collected during incident management will be used by the information systems security area to evaluate and, if appropriate, propose modifications to security policies and procedures. Additionally, technical teams involved in incident resolution will use this information to implement measures reducing the probability or impact of similar events in the future.

The procedure also includes robust mechanisms for the protection of control processes, such as:

- Segmentation and isolation of industrial networks, preventing exposure to corporate or external networks.
- Physical and logical access control to critical equipment and devices.
- Encrypted backups and server redundancy, ensuring recovery in the event of failures or cyberattacks.
- Change management and planned maintenance, allowing for improvements without compromising system stability.
- Periodic risk assessments and independent reviews, ensuring continuous improvement and regulatory compliance.

These measures reinforce the resilience of Logista's industrial control systems, ensuring operational continuity and the protection of technological assets against internal and external threats.

Governance

The Information Security Committee is the body responsible for overseeing the implementation of internal policies, standards, and procedures, including what is stipulated in the security procedure for industrial control systems, with the aim of ensuring the protection of control processes through robust mechanisms that enhance Logista's operational resilience.

Logista has a Corporate Security Operation Centre (SOC) responsible for monitoring technological assets to detect information security events that could lead to information security incidents. These events, detected through monitoring systems, are reported to the relevant department to initiate the event management process.

In coordination with the information systems security area, the SOC will develop a governance model for managing security events, which will ensure that any incident detected is communicated according to the defined information flows and managed according to the established incident response plan.

The information systems security area will be responsible for ensuring the proper closure of all incidents in accordance with the aforementioned response plan, using the designated ticketing tool for tracking and resolution. In the event of an incident, the head of industrial security will coordinate with the head of information systems security regarding communication with the relevant authorities, following established protocols.

Logista also maintains relationships with stakeholder groups that promote best practices in industrial security and provide alert services regarding vulnerabilities in products and automation systems. These contacts are managed by the head of industrial security and communicated to the information systems security area for integration into existing information channels.

Strategy

Based on the communication channels detailed in the section '[SBM-2: Stakeholders' Interests and Opinions](#)' of this report, Logista collects and analyses the concerns of its stakeholders regarding industrial security, especially those related to service interruptions and key systems.

This information is analysed to identify improvement opportunities based on the affected business area, allowing for the application of corrective measures that enhance user experience and ensure operational continuity.

The information obtained from industrial system users is utilized by the information systems security area to propose adjustments to policies and procedures if necessary. Additionally, the technical teams involved in resolving incidents adopt measures to reduce the likelihood or impact of similar incidents in the future.

Actions and resources related to Industrial Security

The Company maintains a proactive approach to incorporating best practices in this area, recognizing its importance within the framework of continuous improvement. As a result of this proactive stance, actions have been carried out to reinforce industrial security in a transversal manner, which are detailed below:

- Internal audits of industrial systems are conducted for the identification and, if necessary, corrective measures are implemented to mitigate potential identified risks. Several annual audits are carried out in different centres and businesses. This measure applies to all businesses and countries where Logista operates, with a time horizon ranging from short to long term. To date, a 100% compliance rate has been recorded in conducting these audits, generating reports and action plans subject to independent monitoring.

- Additionally, the information security policy will incorporate the procedure for industrial control systems security, which is applicable to all businesses and countries where Logista is present. The publication and internal communication of this procedure have already been carried out to all Logista personnel and its subsidiaries, with a short-term implementation horizon.

None of the actions described foresee significant investments in terms of CapEx or OpEx.

Objectives related to policies, corrective measures and financial resources

In line with the actions described above, the Company has set an internal objective to implement the procedure for industrial control systems security in 100% of the businesses, ensuring an adequate level of security in industrial control systems. This goal, driven by the company's management, is defined based on Logista's commitment to the protection and proper use of information reflected in its information security policy and the required regulations. The implementation of this procedure is planned for the largest number of centres and businesses by 2026, establishing the benchmark value throughout that fiscal year. Since it is a project in the initial phase, it has not undergone any modification or redefinition concerning previous years.

Parameters

Logista has established as a monitoring parameter the number of planned or unplanned interruptions caused by technical failures, programming errors, cyberattacks, weather phenomena, or natural disasters in critical facilities that last longer than 8 hours.

This parameter was monitored in each Logista centre / business during 2025. A corporate control is planned to be established throughout the 2026 fiscal year.

EE2 - Innovation

Management of impacts, risks, and opportunities

Description of the processes for determining and evaluating significant impacts, risks, and opportunities related to innovation

As a result of the double materiality analysis described in the section '[ESRS 2 – IRO 1. Description of the process for determining and evaluating significant impacts, risks, and opportunities](#)' of this report, Logista has identified the following impact as material in relation to innovation in business.

IRO	Sub-topic	Sub-sub-topic	IRO Description
Positive Impact	Innovation	Innovation in business	Improvement of customer service due to the innovation of delivery processes with the incorporation of new functionalities into the commercial technology platform.

In an environment marked by increasing competition and constant transformation driven by the advent of new technologies, Logista has consolidated innovation as a strategic axis to differentiate itself and generate value. This approach translates into continuous improvement of the services offered, with a strong commitment to sustainability and operational excellence.

During 2025, Logista has reinforced its focus on innovation across all its business lines, developing solutions that not only optimize internal processes but also significantly improve the experience of its customers. A notable example has been the incorporation of new functionalities into the commercial technology platform, which has allowed for the transformation of delivery and customer service processes, generating a direct positive impact on service quality.

Policies related to innovation

Logista does not have specific policies designed for the management of innovation because it considers it an inherent activity within the various functional areas of each business.

Actions and resources related to innovation

Logista has embarked on a digital transformation based on the application of artificial intelligence (AI), implemented in route optimization, inventory management, demand prediction, and customer service personalization using tools such as chatbots, voicebots, and real-time translators. These solutions have improved operational efficiency and offer a more personalized experience tailored to each client's needs.

In the commercial area, AI has facilitated product recommendations, customer groupings, and point-of-sale evaluations, strengthening customer loyalty. In the transportation sector, automatic translation has improved communication between drivers of different nationalities, contributing to a smoother and more collaborative operation.

This set of initiatives reflects how innovation in business not only drives efficiency and sustainability but also translates into tangible improvements in customer service, positioning Logista as a leader in advanced, people-centric logistics solutions.

Internally, Logista also benefits from the use of AI in its functions, allowing for greater efficiency in different functional areas, as well as analysing the results of AI use related to business outcomes, which are reflected in the Company's growth, financial results, and customer reputation and value. These results are monitored by the respective area directors, and in the future, it is expected that more business processes can be adapted to leverage available technologies for greater benefits from a value proposition in different businesses.

Furthermore, by implementing artificial intelligence in business processes, an increase in productivity, quality, and reduction in execution times of routine tasks for internal users is expected. Additionally, plans are in place to incorporate agents in later stages to achieve automation in some processes currently executed by the end user.

The implementation of this transformation is planned for all business areas, both at the corporate level and by business unit. The deployment phase of this project began in 2024, with subsequent training extending until December 2025, resulting in the creation of a Copilot user community of, for now, 500 users, facilitating the monitoring of activities and continuously providing new functionalities over the long term through collaboration with external consulting. Currently,

the project has led to increased use of Copilot as a GenAI tool, but in the next phase, the creation, deployment, and utilization of the aforementioned agents are expected to begin. For this action, no significant operating expenses (OpEx) or capital expenditures (CapEx) have been identified.

In the pharma business line, this innovative philosophy has materialized in a new home care service for chronic patients, Home Delivery, which extends medication distribution beyond hospital centres. This service, managed under strict hospital protocols and with specialized nursing staff, improves treatment adherence, reduces contagion risks, and frees up hospital resources, generating benefits for all agents in the value chain.

Additionally, Logista Pharma has recently started offering a new service that provides care to chronic patients at home, additionally managing the administration of necessary medications. Through this service, available in Spain, Logista Pharma, under hospital directives, visits the patient's home under hospital supervision, and with specific nursing staff, provides communication, training, and follow-up support to the patient and, if necessary, verifies symptoms and administers medication. The nursing staff provides all information from the visit to the hospital for tracking and documentation. Logista Pharma also ensures follow-up with the patient, managing the schedule of visits and administrations, which is developed under rigorous protocols agreed with the hospital and, if necessary, with laboratories acting as service promoters. It is anticipated that this service will experience continuous improvement over time due to external factors to Logista Pharma, such as regulatory environment dependence, the approval of new medications, among others.

Currently, there is no concrete estimate of CapEx or OpEx, as it is a new service. Current expenses are mainly related to promotion and communication actions, although their economic impact is not significant. It is expected that once the service is implemented, the majority of the costs will be associated with personnel.

This new service offers benefits to different agents within the value chain:

- For the patient, it eliminates the need to travel to the hospital, which can require considerable logistical effort if the hospital is not in the same locality as their residence or if they have any motor difficulties. It helps overcome adherence barriers to treatment by ensuring correct administration according to the prescription, thus ensuring its effectiveness. Additionally, it reduces the possibility of falling ill by avoiding visits to a hospital where the risk of contagion may be higher.
- The laboratory can collaborate with the health system, ensuring closer adherence to the prescription and necessary protocols, substantially improving treatment adherence.
- Finally, the hospital and health system can provide hospital care in a home environment that is more comfortable for the patient, reducing the number of patients attending hospital centres daily, freeing up capacity, and facilitating the availability of necessary resources to attend to a larger number of patients.

Objectives related to policies, corrective measures, and financial resources

Logista does not have specific objectives related to innovation. However, in an environment marked by the constant evolution of the sector, the Company promotes various initiatives that enhance its ability to adapt and improve continuously.

In the realm of digital transformation, the application of artificial intelligence to daily operational processes carried out by internal users is promoted. This initiative aims to improve productivity and quality and reduce execution times for routine tasks. Additionally, the progressive incorporation of automated agents in later phases is planned, with the goal of facilitating the automation of business processes executed by the end user.

These initiatives are extended both at the corporate level and in the various business areas, contributing to an evolution aligned with the needs of the environment.

Parameters

In relation to the objectives mentioned in the previous section, Logista tracks the achievement of these objectives by monitoring the increase in the use of artificial intelligence tools in users' daily processes.

Appendices



Appendix I

Additional indicators Law 11/2018

Environmental matters

The application of the precautionary principle, resources and the amount of provisions and guarantees for environmental risks

Logista is insured, applying the precautionary principle, through a civil liability policy that covers claims for personal injury and damages accidentally caused by sudden or unforeseen polluting events.

The Company applies the precautionary principle to avoid and not cause harm to people or the environment. Given the nature of our business operations, Logista does not have any environmental provisions or guarantees that could be significant in relation to the Company's assets, its financial position or results.

During the 2025 fiscal year, as well as in 2024, Logista has not been subject to any significant fines or sanctions related to environmental matters.

In 2025, Logista has 136 people with varying levels of dedication who have worked on environmental risk prevention (127 people in 2024).

Water consumption and water supply according to local limitations

Water consumption accounts for 0.009% of Logista's environmental impact, as it is only used for sanitary purposes.

During 2025, 113,753 m³ were consumed from the supply network. In 2024, water consumption was 103,049 m³ from the supply network, in accordance with local limitations.

Noise pollution and light pollution

Regarding noise, Logista's operations comply with the levels established by the environmental regulations applicable in each country where its warehouses are located. Regarding light pollution, it is not significant; therefore, no specific measures have been implemented in this regard.

Employment and remuneration matters

Total number and distribution of types of employment contracts

	2025	% 2025	2024	% 2024
Permanent	6,898	89.6 %	6,651	87.5 %
Temporary	797	10.4 %	950	12.5 %
Total	7,695	100 %	7,601	100 %
Full-time	7,327	95.2 %	7,222	95.0 %
Part-time	368	4.8 %	379	5.0 %
Total	7,695	100 %	7,601	100 %

Average number of employees by gender and work contract type

	2025		2024	
	Men	Women	Men	Women
Permanent	4,560	2,242	4,452	2,073
Temporary	594	353	645	357
Total	5,154	2,595	5,097	2,430
Full-time	5,030	2,340	4,972	2,170
Part-time	124	255	125	260
Total	5,154	2,595	5,097	2,430

Average employees by age and work contract type

	2025			2024		
	<30	>=30-<50	>50	<30	>=30-<50	>50
Permanent	684	4,140	1,978	587	4,124	1,813
Temporary	310	513	124	307	544	151
Total	994	4,652	2,103	894	4,668	1,964
Full-time	962	4,385	2,023	861	4,393	1,888
Part-time	33	267	80	33	275	76
Total	995	4,652	2,103	894	4,668	1,964

Annual average of contracts by professional categories and work contract type

	2025					
	Management	Directors mid-management	Professionals	Technical & admin. staff	Warehouse	Drivers
Permanent	40	193	375	3,040	2,512	644
Temporary		2	6	267	523	149
Total	40	195	381	3,307	3,035	793
Full-time	40	193	369	3,108	2,868	792
Part-time		2	12	199	167	–
Total	40	195	381	3,307	3,035	793

	2024					
	Management	Directors mid-management	Professionals	Technical & admin. staff	Warehouse	Drivers
Permanent	43	192	372	2,885	2,442	590
Temporary	–	1	7	308	496	190
Total	43	193	379	3,193	2,938	780
Full-time	43	192	366	2,998	2,763	780
Part-time	–	1	13	195	175	–
Total	43	193	379	3,193	2,938	780

Average remuneration by gender (€)

	2025	2024
Men	€37,487.43	€36,810.90
Women	€35,562.63	€34,327.20

Average remuneration by professional category (€)

	2025	2024
Management	€319,672.39	€299,250.09
Directors mid-management	€110,318.36	€110,483.84
Professionals	€67,123.97	€64,960.47
Technical and admin. staff	€36,101.68	€35,003.26
Warehouse	€28,938.52	€28,536.26
Drivers	€22,816.31	€21,812.54

Average remuneration by age (€)

	2025	2024
Up to 30 years	€25,675.10	€24,902.35
Between 30-50	€35,607.93	€35,014.61
Over 50 years	€44,615.58	€43,005.51

Gender pay gaps

In average salary terms, the global gender pay gap is 6.15% in average salary calculations, compared to 6.75% in 2024. This is calculated as the average salary for men minus the average salary for women, divided by the average salary for men, taking into account active employees at the end of the year. Salary is annualized based on the hours worked and the length of time employees have been with Logista.

Average pay of board members by gender (€)

	2025	2024
Men	€220,309.00	€173,871.75
Women	€114,095.00	€97,992.25

Average pay of management team⁵⁹ by gender (€)

	2025	2024
Men	€322,889.74	€292,747.95
Women	€309,305.36	€326,884.18

Working arrangements and work-life balance

The motivation and commitment of its employees are key factors for Logista. For this reason, work-life balance policies are fundamental elements in its policies. Logista implements measures for organizing work time with the aim of better balancing employees' personal and professional lives, always depending on the specifics of each business and each position. There are several examples: flexible working hours, intensive workdays during the summer months, Christmas and Easter periods, extended weekends, as well as adapting the working hours and granting leave of absence in cases of family needs, along with remote work policies for those positions where this modality is possible.

Health, safety and well-being

Health and safety conditions in the workplace

Logista has continued to expand its management system for occupational health and safety, in line with the ISO 45001 international benchmark standard. Logista is currently certified by this standard in a number of our businesses and facilities.

In Spain, the distribution activities of tobacco (Logista, S.A.U.), Logista Parcel, Logista Pharma, Nacex, Logista Freight, and Logista Strator are certified, while internationally, Logista Italia, Logista France, Logista Retail France, Logista Portugal, Logista Parcel, Logista Pharma, Nacex, Midsid (Portugal), and Logista Polska (Poland) are certified. This means that 66% of the group's employees work at ISO certified sites. It is also worth mentioning the certification of our subsidiary, Logista Libros: although it is not a consolidated subsidiary, it is similarly guided by Logista's focus on excellence.

⁵⁹ This category includes Management Committee, general managers and other A1 level management in the reference bands

Percentage of employees covered by collective bargaining agreements by country

As in 2024, 99% of Logista's employees operate under updated agreements and have access to workers' committees and union representatives, allowing workers to freely access their representatives at all times. Various independent unions periodically exercise their right to meet. Operations are carried out with full knowledge by workers of the right to collective association, which is an essential tool for compliance with ILO provisions.

Workplace accidents, particularly their frequency and severity, professional illnesses, separated by gender; number of hours of absenteeism

Accident rate	2025			2024		
	Men	Women	Total	Men	Women	Total
Work-related accident	118	28	146	117	29	146
Frequency rate	13.85	5.59	10.79	13.08	6.67	10.98
Severity rate	0.67	0.22	0.50	0.38	0.18	0.31
Confirmed occupational illness	1	—	1	—	—	—
Lost time accident	2.77	1.12	2.16	2.79	1.18	2.20
Fatal accidents at work	—	—	—	—	—	—

The following formulas have been used to calculate the indicators:

Frequency index: number of work-related accidents resulting in sick leave for every 1,000,000 hours worked.

Severity index: number of working days lost due to work-related accidents resulting in sick leave for every 1.000 hours worked.

Lost time accident rate: number of work-related accidents resulting in sick leave for every 200,000 hours worked

Logista continuously monitors the absenteeism rate, considering absences from work due to illness and accidents that have implications for social security purposes. During the fiscal year 2025, there were 751,000 hours of absenteeism compared to 727,000 in the previous year.

Training and development

Policies implemented in training

Logista, in its commitment to continuous improvement, offers training plans that are delivered both in-person and online. Additionally, it has continued to enhance its digital learning platform, which allows employees to access a wide range of courses and training programs tailored to their professional needs.

Training hours per professional category

	2025	2024
Management	388	2,189
Directors mid-management	2,271	2,618
Professionals	4,363	5,681
Technical and admin. staff	34,349	39,190
Warehouse	11,993	12,108
Drivers	2,893	3,230
Total	56,257	65,016

Universal accessibility for people with different abilities

In line with the firm commitment to equality and different abilities, Logista's facilities and work centres are accessible with ramps or designated parking spaces, adapted restrooms, among other features.

Equality plans and measures adopted to promote employment, protocols to prevent sexual and gender-based harassment, integration and universal access for people with disabilities

Diversity, in all its forms, enriches Logista as a company, providing not only social value but also a much broader vision that undoubtedly contributes to the evolution of the company itself.

The Logista companies in Spain that are legally required to have an equality plan have one in place, registered with the competent labour authorities for each case (with the exception of Carbó Collbatallé, which is in the process of updating its equality plan).

Measures are also being developed to achieve effective equality between men and women in the workplace, in recruitment and hiring processes, training, professional promotion, and working conditions, to facilitate the balance between work and family life. For more information on actions taken by Logista and recognitions, please refer to section [S1-4 Taking action on material impacts and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions and approaches](#) in this Report.

Contributions to foundations and nonprofit organisations

Logista collaborates with various foundations and non-profit associations. In the fiscal year 2025, Logista allocated €364,504 to foundations and non-profit organizations, mainly to support humanitarian, assistance, and integration actions aimed at improving the quality of life of the most vulnerable groups. These contributions were made through donations and the delivery of food to soup kitchens, as well as the promotion of training and sports.

Additionally, Logista promotes internal volunteer actions in the social sphere by offering its employees the opportunity to actively contribute to fostering sustainability.

In 2024 Logista contributed €442,567 to foundations and non-profit associations.

Logista commitments to sustainable development

Impact of the company's activity on local employment and development, local populations and populations in Spain

Logista has a large number of indirect collaborators working across various activities and countries, such as Nacex franchisees, Logista Parcel delegates, drivers, etc., promoting local employment.

The relationships maintained with local community stakeholders and the modes of dialogue with them

As a company, Logista promotes a constant, fluid, and transparent dialogue with all its stakeholders. To this end, it provides its stakeholders with specific communication channels tailored to the characteristics of each stakeholder group, such as specific phone numbers and email addresses, holding meetings, etc., while also offering cross-functional communication channels common to all, such as the company's corporate website (www.logista.com) or corporate reports published annually.

Information is mostly shared or published via the following channels:

- Spanish Securities Markets Commission (CNMV)
- Corporate website
- Other means of communication, for example, via the email address used by analysts and investors (investor.relations@logista.com)
- Logista's investor relations department and corporate communications management team

Partnership and sponsorship initiatives

Logista participates in various association and sponsorship activities::

- Logista is a founding member of Grupo Español para el Crecimiento Verde, an organisation that works to convey its vision of a sustainable economic growth model compatible with the efficient use of natural resources to both society and government.
- It participates annually in CDP initiatives and with other rating agencies, such as Sustainalytics and S&P.
- It is a promoter of the non-profit association Madrid Futuro, which was created by companies and public entities with the aim of driving Madrid's recovery following the health, social and economic impact caused by the pandemic.
- At a sectoral level, it also takes part in various associations, such as the Mesa del Tabaco, AVORA, Farmaindustria, ANEFP, AECOC, Creemos en España, Unindustria and Confindustria in Italy, MEDEF de l'Est Parisien, Centre National de Formation des Buralistes, OPCO AKTO (Organisme paritaire de branche du commerce de gros) and Association française des trésoriers de France in France, the Polish-Spanish Chamber of Commerce in Poland, and APOE and APLOG in Portugal.

Impact of the Company's activity on the local populations and the territory

Logista is firmly committed to long-term value creation through sustainable economic growth. The company contributes through payment of more than 134,207 million euros in corporate taxes to the various countries in which it operates, and Logista adopts environmental best practices in order to minimise the environmental impact of the work that it carries out (123,492 million euros in 2024).

Information related to the fight against corruption and bribery.

Confirmed cases of corruption or bribery in 2025: 4 cases of corruption or bribery involving Logista employees were confirmed. All of which were related to minor policy violations and were resolved internally.

Subcontracting and suppliers

Inclusion of social, gender equality and environmental matters in the procurement policy and consideration of social and environmental responsibility in relations with suppliers and subcontractors

Logista has a purchasing policy and a purchasing procedure, which outline its guidelines for purchasing practices. The purchasing policy, approved by the CEO in February 2021, embodies Logista's fundamental principles in ethics, labour, sustainability, quality, and customer service orientation, which form the basis for the selection and contracting process of suppliers. In particular, the purchasing standard establishes that contracts must be governed, among other things, by the principle of ethical and professional conduct.

Logista includes ESG criteria within its purchasing process for supplier contracting, and as part of its strategic sustainability plan 2024-2026, Logista has set the target for the fiscal year 2026 to analyse all suppliers with a contracting volume of more than 10 million euros using sustainable criteria. Once the analysis of all suppliers within this threshold is completed, it will mean that over 75% of Logista's average annual total contracting volume has been analysed.

Monitoring and auditing systems and their results

Logista conducts regular evaluations and audits to assess how compliant suppliers are with our standards of quality, safety and professionalism, as well as with all other standards required by Logista.

In 2025, 694 audits on suppliers were conducted (698 in 2024). None of them (2 in 2024), identified significant impacts.

Consumers

Complaints and claims systems and resolution process

During the 2025, financial year, Logista received 23,220 claims and complaints from consumers⁶⁰ (20,256 in 2024), in total, these accounted for just 0.05% of shipments (0.05% in 2024) and consignments handled by Logista.

99.98% of these claims and complaints (99.93% in 2024) elate to operational incidents from the transport division, for example due to the loss of goods; and these were resolved through agreements with the clients, based on the contractual terms agreed in the service provision. The 0.02% remaining to claims and complaints received by other businesses in Italy and Poland (0.07% corresponds to claims and complaints in other business in Italy and Poland in 2024).

At the end of the financial year 2025, 96% of the complaints and claims were resolved, (92% en 2024), leaving 4% open (8% in 2024).

⁶⁰ Complaints and claims within the group are excluded from this indicator.

Fiscal reporting

Country	Profit/loss before corporate tax (thousand €)	
	2025	2024
Spain	131,347	134,746
France	41,576	79,378
Italy	179,257	182,176
Portugal	26,109	19,791
Poland	1,440	1,333
Netherlands	2,896	1,847
Germany	-7	4
China	107	50
Belgium	-1,168	-118
Total	381,557	419,207

In Spain Logista Libros is consolidated through equity method integration.

Country	Corporate tax paid (cash basis) (thousand €)	
	2025	2024
Spain	44,375	27,811
France	25,499	33,687
Italy	57,503	54,183
Portugal	5,960	6,899
Poland	452	529
Netherlands	418	383
Total	134,207	123,492

Germany, China, and Belgium are not included as they are not material (0) in the data for the fiscal years 2024 y 2025.

Public subsidies received

In 2025, Logista received 3 grants totalling €332,058.24. These grants include support for the DANA (extreme weather phenomenon), which took place in Valencia in October 2024 and an incentive granted by the Italian government to companies that make certain types of investments in a geographical area of the country designated by law (Decree-Law No. 124 of September 19, 2023). Specifically, this incentive was awarded for investments made to open a new facility in Naples. Training grants are also included. During 2024, Logista received two grants totalling €10,756.64. These include an Ecobonus grant for maritime shipments as an alternative to road transport, and assistance for hiring staff in Portugal from the Instituto de Emprego e Formação Profissional.

Appendix II

List of material impacts, risks and opportunities

Impact materiality

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Impact description	Positive/negative	Actual/Potential
E1: Climate change	Climate change mitigation	N/A	Transport	Own operations	Reduction of pollution by promoting the renewal of both owned and subcontracted fleets to more efficient and less polluting transportation means, favouring the reduction of CO ₂ emissions. In addition to the electric fleet, the use of alternative fuels is encouraged: biodiesel, intermodality, HVO fuels, etc.	Positive	Actual
E1: Climate change	Climate change mitigation	N/A	Warehouse	Own operations	Contribution to climate change mitigation through the establishment of minimum efficiency standard requirements in facilities such as LEED/BREEAM, with a minimum rating of LEED Silver or BREEAM Very Good, for all newly constructed Logista facilities.	Positive	Actual
E1: Climate change	Climate change mitigation	N/A	Transport Warehouse Buy-sell	Own operations	Mitigation of climate change by using renewable or low-carbon energy sources for facility lighting, operation of electronic equipment, heating, and cooling systems, among others. Also, the promotion of photovoltaic installations for self-consumption in more facilities.	Positive	Actual
E1: Climate change	Climate change mitigation	N/A	Transport Warehouse Buy-sell	Own operations	Contribution to climate change through the emission of GHGs in own operations associated with the consumption of fuels and the consumption of electricity from fossil sources and thermal energy (Scope 1 and 2).	Negative	Actual
E1: Climate change	Climate change mitigation	N/A	Transport Warehouse Buy-sell	Upstream	Contribution to climate change through the emission of GHGs in the upstream phases of the value chain related to the procurement and production of goods and services by suppliers (Scope 3, Category 1), production and capital goods purchased by a company (Scope 3, Category 2), transportation services of these goods and services to Logista (Scope 3, Category 4), the disposal and treatment of waste and wastewater generated in operations under companies' control (Scope 3, Category 5), employee commuting for company-related activities (Scope 3, Category 6), and commuting of employees between their home and workplace (Scope 3, Category 7).	Negative	Actual
E1: Climate change	Energy	N/A	Warehouse Buy-sell	Upstream	Intensive consumption of energy from fossil sources in supplier activities (fuel used in air, land, and sea transport, energy used for the publication editing, among others) and fuel consumption in the transportation services of these goods to Logista.	Negative	Actual

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Impact description	Positive/negative	Actual / Potential
E1: Climate change	Energy	N/A	Transport Warehouse Buy-sell Strator (Software)	Own operations	Consumption of fuel and electricity from fossil sources in own operations.	Negative	Actual
E2: Pollution	Air pollution	N/A	Transport	Own operations	Reduction of air pollution as a result of using less-polluting or non-polluting vehicles, such as electric vehicles	Positive	Actual
E2: Pollution	Air pollution	N/A	Warehouse Buy-sell	Upstream	Reduction of air pollution as a result of developing less-polluting alternatives in air, road and maritime transport vehicles	Positive	Potential
E2: Pollution	Air pollution	N/A	Transport Warehouse Buy-sell Strator (Software)	Cross-cutting	Pollution from manufacturing, processing, and transportation of tobacco.	Negative	Actual
E2: Pollution	Air pollution	N/A	Transport Warehouse Buy-sell	Cross-cutting	Pollution from manufacturing, processing, and transportation of pharmaceutical products.	Negative	Actual
E5: Resource use and circular economy	Resources inflows, including resource use	N/A	Transport	Upstream	Extraction and use of non-renewable/finite resources in the upstream phases of the value chain for use as fuel in air, land, and sea transport vehicles, contributing to their depletion.	Negative	Actual
E5: Resource use and circular economy	Resources inflows, including resource use	N/A	Transport	Own operations	Extraction and use of non-renewable/finite resources for use as fuel in Logista's fleet of vehicles, contributing to their depletion.	Negative	Actual
E5: Resource use and circular economy	Waste	N/A	Transport Warehouse	Own operations	Reduction of waste through the use and recovery of reusable cardboard boxes in tobacco distribution.	Positive	Actual
E5: Resource use and circular economy	Waste	N/A	Warehouse Buy-sell	Upstream / Downstream	Generation of waste upstream and downstream such as pesticides from tobacco cultivation, chemicals from its processing, cigarette filters or electronic cigarettes, as well as packaging, among others.	Negative	Actual
S1: Own Workforce	Working conditions	Secure employment	Transport Warehouse Buy-sell Strator (Software)	Own operations	Promotion of safe and quality employment through various actions carried out by Logista, in addition to generating stable employment for its workers.	Positive	Actual
S1: Own Workforce	Working conditions	Adequate wages	Transport Warehouse Buy-sell Strator (Software)	Own operations	Appropriate and fair remuneration based on the responsibilities and training of the employees.	Positive	Actual

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Impact description	Positive/negative	Actual / Potential
S1: Own Workforce	Working conditions	Social dialogue	Transport Warehouse Buy-sell Strator (Software)	Own operations	Promotion of social dialogue through fluid communication via various communication channels and collective agreements.	Positive	Actual
S1: Own Workforce	Working conditions	Freedom of association, the existence of works councils and the information, consultation and participation rights of workers (S1)	Transport Warehouse Buy-sell Strator (Software)	Own operations	Support for the freedom of association of its workers, managing relationships with employee representatives and unions.	Positive	Actual
S1: Own Workforce	Working conditions	Collective bargaining, including rate of workers covered by collective agreements (S1)	Transport Warehouse Buy-sell Strator (Software)	Own operations	Protection of workers through collective agreements.	Positive	Actual
S1: Own Workforce	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	Transport Warehouse Buy-sell Strator (Software)	Own operations	Promotion of gender equality through remuneration, training, selection, and promotion based on principles of equality	Positive	Actual
S1: Own Workforce	Equal treatment and opportunities for all	Measures against violence and harassment in the workplace (S1)	Transport Warehouse Buy-sell Strator (Software)	Own operations	Protection of employees against workplace harassment through policies and measures (code of conduct).	Positive	Actual
S1: Own Workforce	Equal treatment and opportunities for all	Diversity	Transport Warehouse Buy-sell Strator (Software)	Own operations	Promotion of diversity among own employees in all positions (including executive positions and the Board of Directors) through various programs and training projects.	Positive	Actual
S2: Workers in the value chain	Working conditions	Health and safety	Transport Warehouse Buy-sell Strator (Software)	Upstream / Downstream	Impact on the safety and health of value chain employees due to, for example, insufficient policies or occupational risk prevention measures to protect workers.	Negative	Actual

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Impact description	Positive/negative	Actual / Potential
S2: Workers in the value chain	Working conditions	Health and safety	Transport Warehouse Buy-sell Strator (Software)	Upstream / Downstream	Protection of the safety and health of value chain workers through policies and measures that suppliers must adhere to at the start of the contractual relationship (code of conduct, supplier behaviour principles, etc.).	Positive	Actual
S2: Workers in the value chain	Equal treatment and opportunities for all	Measures against violence and harassment in the workplace (S2)	Transport Warehouse Buy-sell Strator (Software)	Upstream / Downstream	Promotion of protection against violence and harassment in the workplace of suppliers through policies and measures that suppliers must adhere to at the start of the contractual relationship (code of conduct, supplier behaviour principles, etc.).	Positive	Actual
S2: Workers in the value chain	Other work-related rights	Child labour	Buy-sell	Upstream	Contracting suppliers with a risk of child labour involving tobacco cultivation and production plants in countries with lax regulations.	Negative	Potential
S2: Workers in the value chain	Other work-related rights	Child labour	Transport Warehouse Buy-sell Strator (Software)	Upstream / Downstream	Protection of value chain employees from child labour through policies and measures that suppliers must adhere to at the start of the contractual relationship (code of conduct, supplier behaviour principles, etc.).	Positive	Actual
S2: Workers in the value chain	Other work-related rights	Forced Labour	Buy-sell	Upstream	Contracting suppliers with a risk of forced labour involving tobacco cultivation and production plants in countries with lax regulations.	Negative	Potential
S2: Workers in the value chain	Other work-related rights	Forced Labour	Transport Warehouse Buy-sell Strator (Software)	Upstream / Downstream	Protection of value chain employees from forced labour through policies and measures that suppliers must adhere to at the start of the contractual relationship (code of conduct, supplier behaviour principles, etc.).	Positive	Actual
S4: Consumers and end-users	Information-related impacts for consumers and/or end-users	Privacy	Transport Warehouse Buy-sell Strator (Software)	Own operations	Protection of customer data by ensuring the privacy of their information through a robust cybersecurity system.	Positive	Actual
S4: Consumers and end-users	Information-related impacts for consumers and/or end-users	Privacy	Transport Warehouse Buy-sell Strator (Software)	Own operations	Loss of customer data (personal and business) due to external attacks.	Negative	Potential
S4: Consumers and end-users	Personal safety of consumers and/or end-users	Health and safety	Transport Warehouse Buy-sell Strator (Software)	Cross-cutting	Increase in the risk of diseases among end users of tobacco due to its consumption.	Negative	Actual

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Impact description	Positive/negative	Actual / Potential
S4: Consumers and end-users	Personal safety of consumers and/or end-users	Health and safety	Transport Warehouse Buy-sell	Cross-cutting	Protection of the health of end users through the proper maintenance of the cold chain during the transportation and storage of products (perishable goods and pharmaceutical industry products) by means of robust systems and certifications (ISO 22000).	Positive	Actual
S4: Consumers and end-users	Personal safety of consumers and/or end-users	Security of a person	Transport Warehouse Buy-sell Strator (Software)	Own operations	Impact on the integrity of personal data due to third-party attacks, exposing the information of consumers and end users.	Negative	Potential
S4: Consumers and end-users	Social inclusion of consumers and/or end-users	Access to products and services	Transport Warehouse Buy-sell	Cross-cutting	Well-being of consumers due to access to quality products and services on time, without delays or defects.	Positive	Actual
G1: Business conduct	Corporate culture	N/A	Transport Warehouse Buy-sell Strator (Software)	Cross-cutting	Robust corporate culture based on the Code of Conduct in compliance with the relevant regulations. Applicable to both own operations as well as the value chain and third parties.	Positive	Actual
G1: Business conduct	Protection of whistle-blowers	N/A	Transport Warehouse Buy-sell Strator (Software)	Own operations	Protection of the identity of whistleblowers in own operations through the whistleblowing channel where reports can be made anonymously and supported by the Code of Conduct.	Positive	Actual
G1: Business conduct	Protection of whistle-blowers	N/A	Transport Warehouse Buy-sell Strator (Software)	Upstream / Downstream	Protection of the identity of whistleblowers in value chain operations through the whistleblowing channel where reports can be made anonymously and supported by the code of conduct.	Positive	Actual
G1: Business conduct	Corruption and bribery	Prevention and detection including training	Transport Warehouse Buy-sell Strator (Software)	Cross-cutting	Prevention of corruption and bribery through robust systems (code of conduct, anti-corruption and anti-bribery policy, criminal compliance policy, etc.) in all phases of the value chain.	Positive	Actual
G1: Business conduct	Corruption and bribery	Cases	Transport Warehouse Buy-sell Strator (Software)	Own operations	Promotion of the prevention of corruption and bribery through robust systems that generate a positive impact, as no cases of corruption and bribery have occurred in own operations.	Positive	Potential
EE1: Cybersecurity	Cybersecurity	Industrial Security	Warehouse	Own operations	Protection of control processes through robust mechanisms that ensure the continuity of Logista's processes.	Positive	Actual

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Impact description	Positive/negative	Actual / Potential
EE1: Cybersecurity	Cybersecurity	IT Security	Transport Warehouse Buy-sell Strator (Software)	Cross-cutting	Affecting individuals and companies due to leaks of sensitive information as a result of cyberattacks.	Negative	Potential
EE2: Innovation	Innovation in business	N/A	Transport Warehouse Buy-sell Strator (Software)	Own operations	Improvement of customer service due to the innovation of delivery processes with the incorporation of new functionalities into the commercial technology platform.	Positive	Actual

Financial Materiality

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Risk/Opportunity description	Risk/Opportunity
E1: Climate change	Climate change mitigation	N/A	Transport	Own operations	Increase in revenue associated with offering an energy-efficient fleet, as well as support in the development of autonomous vehicles, in response to the rising demand for zero or low-emission transportation solutions to mitigate the effects of climate change.	Opportunity
E1: Climate change	Climate change adaptation	N/A	Warehouse Buy-sell	Upstream	Damage to the crops of agri-food and tobacco products by insects or pests affected by climate variations, from suppliers who are part of the supply chain, potentially resulting in lower sales revenue due to reduced supplies.	Risk
E1: Climate change	Climate change adaptation	N/A	Warehouse Buy-sell	Upstream	Damage to agri-food and tobacco crops due to droughts, from suppliers who are part of the supply chain, potentially resulting in lower sales revenue due to reduced supplies.	Risk
E1: Climate change	Climate change adaptation	N/A	Transport Warehouse Buy-sell Strator (Software)	Upstream	Damage to the cultivation of agri-food products and/or tobacco due to extreme weather conditions such as storms or hurricanes.	Risk
E1: Climate change	Climate change adaptation	N/A	Transport Warehouse Buy-sell Strator (Software)	Upstream	Damage to the cultivation of agri-food products and/or tobacco due to extreme precipitation (rain, hail, snow, or ice).	Risk
E1: Climate change	Climate change adaptation	N/A	Transport	Cross-cutting	Increase in fuel prices for the transportation of Logista's owned fleet due to the entry of transport fuel suppliers into the European Emissions Trading System (EU ETS II).	Risk

E1: Climate change	Climate change adaptation	N/A	Transport	Upstream	Increase in fuel prices, affecting land and air transport, due to the entry of transport fuel suppliers into the European Emissions Trading System (EU ETS II).	Risk
E1: Climate change	Climate change adaptation	N/A	Transport	Upstream	Increase in fuel prices for the transportation of subcontracted fleet due to the entry of fuel suppliers for maritime transport vehicles into the European Emissions Trading System (EU ETS II).	Risk
E1: Climate change	Climate change adaptation	N/A	Transport Warehouse Buy-sell Strator (Software)	Cross-cutting	Increase in expenses resulting from the rise in the price of GHG emissions (such as carbon taxes) due to new regulation, affecting both Logista's own operations and the entire value chain.	Risk
E1: Climate change	Climate change adaptation	N/A	Transport Warehouse Buy-sell Strator (Software)	Own operations	Damage to assets such as warehouses or vehicles due to extreme precipitation (rain, hail, snow, ice).	Risk
E1: Climate change	Energy	N/A	Transport	Own operations	Operational cost increase due to the cessation of diesel subsidies.	Risk
E5: Circular economy	Resources inflows, including resource use	N/A	Transport Warehouse Buy-sell Strator (Software)	Upstream	Risk of possible increases in the prices of raw materials supplied by Logista's suppliers, necessary for the development of its activity. These include packaging materials and energy sources like fuels, electricity, and natural gas, among others.	Risk
S1: Own workforce	Working conditions	Secure employment	Transport	Own operations	Reduction in revenue due to the slowdown of operations as a result of the shortage of drivers in the market, increasing the competitiveness of companies for hiring them.	Risk
S1: Own workforce	Working conditions	Secure employment	Transport	Own operations	Increase in revenue and improvement in positioning due to the hiring of drivers and the acquisition of transport companies with their own drivers to ensure availability in a market with a driver shortage.	Opportunity
S2: Workers in the value chain	Working conditions	Secure employment	Transport Warehouse Buy-sell Strator (Software)	Upstream	Reduction in revenue due to the slowdown of deliveries from suppliers because of driver availability issues in the sector, also leading to a loss of positioning.	Risk
S2: Workers in the value chain	Equal treatment and opportunities for all	Measures against violence and harassment in the workplace	Transport Warehouse Buy-sell Strator (Software)	Upstream / Downstream	Reputational improvement from promoting protection against violence and harassment in the workplace of suppliers through policies and measures that suppliers must adhere to at the start of the contractual relationship (code of conduct, supplier behaviour principles, etc.).	Opportunity
S4: Consumers and end-users	Social inclusion of consumers and/or end-users	Access to products and services	Transport Warehouse Buy-sell	Upstream	Increase in revenue, cost reduction, and improved positioning due to tobacco suppliers' focus on so-called Reduced Risk Products, which help offset declines in traditional tobacco sales.	Opportunity
S4: Consumers and end-users	Social inclusion of consumers and/or end-users	Access to products and services	Transport Warehouse Buy-sell	Downstream	Reduction in revenue due to changes in customer consumption patterns.	Risk

G1: Business conduct	Corporate culture	N/A	Transport Warehouse Buy-sell	Own operations	Increase in revenue due to the diversification of Logista's activities, improving its market positioning by increasing resilience if one business line sector declines (e.g., change in consumers' taste for tobacco).	Opportunity
G1: Business conduct	Political engagement and lobbying activities	N/A	Transport Warehouse Buy-sell Strator (Software)	Cross-cutting	Reduction in revenue due to reputational loss from association with business groups that may exert pressure on policies, worsening Logista's positioning.	Risk
EE1: Cybersecurity	Cybersecurity	Industrial Security	Warehouse	Own operations	Increase in expenses to restore normal operation of the Industrial System, recover production delays, and implement mitigating and/or corrective measures.	Risk

Appendix III

List of policies, compliance with the requirements of ESRS 2 MDR-P

	Sustainability policy
Description of content	It establishes the essential commitments and guidelines for responsible management, aimed at generating long-term value and contributing to the Sustainable Development Goals (SDGs). It defines an action framework aligned with the corporate strategy, serving as the foundation for strategic sustainability plans, governance, information reporting, and the management of risks and opportunities in this area.
Follow-up process	The Board of Directors, with the support of the Audit, Control, and Sustainability Committee, is responsible for approving the Sustainability Policy, which establishes the strategic guidelines in this area. Based on this policy, the Management Committee defines the strategic sustainability plans, backed by a Sustainability Committee created specifically to assist in their development and monitoring. This committee works in coordination with the business units and corporate departments, which are responsible for implementing the planned actions in a decentralized manner and reporting their execution. The Sustainability Committee periodically reports to the Management Committee and the Audit, Control, and Sustainability Committee, at least twice a year, on the progress and fulfilment of the plans, thus ensuring effective and continuous supervision of sustainability performance.
Scope of application	It applies to each and every business of Logista, whether integrated, alongside others, into any of Logista's companies, or constituted as separate commercial entities, as long as, in the latter case, they are directly or indirectly dependent on Logista. It also applies to Logista's Corporate Departments. In those entities in which it does not have effective control, the Company will promote principles and guidelines consistent with those adopted. Additionally, Logista is committed to advancing its sustainability objectives with the involvement, as far as possible, of any other physical and/or legal person distinct from the aforementioned, with whom the Company maintains contractual or commercial relationships.
Highest level of the organization responsible for its application	The approval of the policy and oversight of its implementation fall under the responsibility of the Board of Directors, through the Audit, Control, and Sustainability Committee.
Third-party standards or initiatives it commits to uphold	It contributes to the achievement of the Sustainable Development Goals (SDGs) approved by the United Nations (UN).
Attention given to the interests of stakeholders	Logista has undertaken a series of commitments aimed at promoting a sustainable business model and generating the greatest possible value for its stakeholders. To achieve this, the company considers their needs and expectations through various communication channels, enabling it to maintain a constant dialogue and provide appropriate responses in each context.
Availability of the policy to stakeholders	In order to ensure accessibility and public awareness, both for Logista employees and third parties, the policy is published on the intranet and the corporate website (www.logista.com).

Policy for quality, environment and energy efficiency	
Description of content	<p>The policy aims to develop and implement the best available practices to minimize Logista's environmental impact in the surroundings through the services provided by its business units. This policy is based on a ten-point commitment to both service excellence offered to its customers and environmental protection. As part of its responsibility towards sustainability, it identifies, develops, and implements the best available practices to minimize the impact of its activities on the environment, through the services provided by its various business units.</p>
Follow-up process	<p>Logista has designed a governance model for quality, environment, and energy efficiency based on the following principles:</p> <ul style="list-style-type: none"> • The Board of Directors of Logista, following a report from the Audit, Control, and Sustainability Committee, will be the body responsible for approving the Sustainability Policy, which outlines the main lines of action of the Company in terms of sustainability. • Based on this policy of quality, environment, and energy efficiency, the Company will define actions to be implemented at the Management Committee level. • The Business Units and Corporate Departments will implement these objectives in a decentralized manner and report the execution of these action plans to the Sustainability Committee. • The Sustainability Committee will report to the Management Committee and the Audit, Control, and Sustainability Committee as often as required or deemed appropriate and at least twice a year, on the outcome of the execution of these plans, to enable both the Management Committee and the Audit, Control, and Sustainability Committee to perform their functions in these matters.
Scope of application	<p>It applies to Logista, understood as:</p> <p>i) Each and every one of Logista's Businesses, whether integrated, alongside others, into any of Logista's companies, or constituted as separate commercial entities, as long as, in the latter case, they are directly or indirectly dependent on Logista (hereinafter referred to as "the Business," or in plural, "the Businesses") and</p> <p>ii) Logista's Corporate Departments.</p> <p>In those entities in which Logista does not have effective control, the Company will promote principles and guidelines consistent with those outlined here. Additionally, Logista is committed to promoting its sustainability objectives with any physical and/or legal person distinct from the aforementioned, with whom the Company maintains contractual or commercial relationships.</p>
Highest level of the organization responsible for its application	The Senior Management of Logista, which leads its implementation and provides the necessary support through the corporate operations department.
Third-party standards or initiatives it commits to uphold	The policy aligns with global strategic initiatives and applicable regulations regarding environmental, quality, and energy efficiency matters.
Attention given to the interests of stakeholders	In the formulation and application of this policy, the expectations of the main international, national, and local stakeholder groups have been taken into account. Logista promotes respect for the environment among employees, customers, and suppliers, and provides them with tools to convey their commitment to sustainability and climate change.
Availability of the policy to stakeholders	This Policy is published in Spanish and English, with Spanish prevailing in case of any discrepancies between the two, and it will be published on the corporate website of the Company.

Due diligence policy in the supply chain	
Description of content	The policy contributes to anticipating, preventing, and mitigating possible adverse impacts in various relevant matters, facilitating decision-making regarding the continuation of business relationships with suppliers, agents, business partners, and affiliates. All of this is aimed at ensuring that such relationships are based on principles that guarantee respect for internationally recognized fundamental rights.
Follow-up process	The policy will be subject to continuous review and improvement, especially when required by changes in the regulatory, social, or business environment, or any other relevant circumstance. This review aims to ensure that all individuals subject to the policy maintain ethical behaviour and respect for human rights and the environment.
Scope of application	It applies to Logista Integral, S.A. and all its subsidiaries, regardless of the country in which they are established. It also extends to all administrators, legal representatives, directors, and workers, whether on permanent or temporary contracts, as well as to any person under Logista's authority. In the case of affiliated companies where Logista does not have effective control, the company will promote the adoption of principles and guidelines consistent with those established in this policy. Furthermore, Logista is committed to promoting its application among third parties with whom it maintains contractual or commercial relations, to the extent possible.
Highest level of the organization responsible for its application	The approval of the policy and the oversight of its compliance fall under the responsibility of the Board of Directors.
Third-party standards or initiatives it commits to uphold	The definition of this policy is based on the main international reference frameworks established within the United Nations, such as the United Nations Global Compact, the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights, the fundamental rights enshrined in the 8
Attention given to the interests of stakeholders	Logista promotes the participation of stakeholders in the identification, prevention, or mitigation of adverse impacts on human rights and the environment, as well as access to grievance mechanisms.
Availability of the policy to stakeholders	In order to ensure accessibility and public awareness, this policy will be accessible to all interested parties by being published on Logista's corporate website and communicated to all members via email and intranet publication. Additionally, this policy will be included among the mandatory training subjects for all members.

Human rights policy	
Description of content	It reflects Logista's commitment to human rights. Its goal is to promote a respectful, integral, and egalitarian society, strengthening social commitment and equal opportunities. It establishes the ethical principles that the company promotes, as well as business conduct guidelines aligned with internationally recognized human rights practices. Additionally, it considers the potential impacts of Logista's global activity on all involved groups: workers, members of the supply chain, local communities, and society as a whole.
follow-up process	Furthermore, the actions stemming from this policy will be monitored. It will be reviewed and subject to continuous improvement, especially when regulatory, social, business, or other circumstances require it.
Scope of application.	<p>This policy will apply to Logista and all its subsidiaries, regardless of the country in which they are established.</p> <p>This policy, which is strictly mandatory, will also apply to all administrators, legal representatives, directors, employees, whether permanent or temporary, and generally, to any person under Logista's authority (hereinafter referred to as the 'members').</p> <p>In those affiliated companies where Logista does not have effective control, the Company will promote principles and guidelines consistent with those set forth here. Additionally, Logista is committed to advancing its human rights objectives with the involvement, to the extent possible, of any other physical and/or legal person distinct from those mentioned above, including business partners and third parties with whom the Company maintains contractual or commercial relationships.</p>
Highest level of the organization responsible for its application.	The Board of Directors will be responsible for compliance with this policy, ensuring its dissemination to Logista's staff and the third parties with whom Logista interacts in the course of its activities.
Third-party standards or initiatives it commits to uphold.	<p>The definition of this policy, and in general, all of Logista's actions, are based on the main international reference frameworks established within the United Nations, which are listed below:</p> <ul style="list-style-type: none"> - United Nations Global Compact. - Universal Declaration of Human Rights, which constitutes the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights. - The fundamental rights in the eight core conventions of the International Labour Law (ILO), as established in the Declaration on Fundamental Principles and Rights at Work.. - United Nations Guiding Principles on Business and Human Rights (UNGPs). - European Social Charter.
Attention given to the interests of stakeholders.	The commitments included take into account the potential effects that Logista's global activity may have on the groups involved in it: employees, supply chain participants, local communities, and society in general.
Availability of the policy to stakeholders.	<p>In order to ensure accessibility and public awareness, this policy is accessible to all interested parties through its publication on Logista's corporate website and its communication to all members via email and intranet posting.</p> <p>Furthermore, this policy will be included among the mandatory training subjects for all members.</p>

Code of conduct	
Description of content	The code of conduct defines ethical commitments and behaviour norms that govern its activities in accordance with the legislation and regulations applicable to the markets in which it operates. This document establishes conduct requirements applicable to all its members, including its subsidiaries and affiliated companies, in the performance of their daily duties. Additionally, it serves as the foundation upon which the company's policies and procedures are developed, which must be interpreted and applied consistently with the general framework established by the code.
Follow-up process	The code of conduct will be subject to update or review when circumstances make it necessary, whether due to changes in the internal or external context of the Company, or due to needs arising during the operation of the compliance system.
Scope of application	This code of conduct applies to the Company and all its subsidiaries and affiliated companies. All employees, whether permanent or temporary, managers, directors, legal representatives, and, in general, anyone under Logista's authority (collectively, the 'members') are required to understand and comply with the code of conduct, Logista's internal policies and procedures, and applicable legislation. Members of the Board of Directors, administrators or directors appointed by Logista to Boards of Directors or executive positions in companies where Logista holds shares or has contributed capital, but which are not controlled by it, are required to comply with this code and will internally supervise its application, as applicable. Third parties with whom Logista maintains any business, commercial, or professional relationship, such as suppliers, customers, and business partners, must comply with the requirements described in this Code of Conduct when acting for or in relation to Logista.
Highest level of the organization responsible for its application	The code of conduct is subject to the approval and oversight of the Board of Directors.
Third-party standards or initiatives it commits to uphold	Legislation and regulations regarding competition that apply to the markets in which Logista operates.
Attention given to the interests of stakeholders	The code of conduct is structured around four main pillars, three of which are aimed at ensuring the satisfaction of the needs and requirements of different stakeholders: Logista's employees (protection of employees), administrations and public bodies (business integrity), and communities and the environment (protecting communities).
Availability of the policy to stakeholders	They are available to all interested parties through their publication on Logista's corporate website and intranet, which ensures accessibility and public awareness.

Criminal compliance policy	
Description of content	The criminal compliance policy is aimed at promoting a culture of compliance and a zero tolerance objective towards the commission of illegal acts under the standards UNE 19601, UNE-ISO 37001, and UNE-ISO 37002.
Follow-up process	Logista is committed to optimizing and facilitating the continuous improvement of the compliance system. The Compliance Committee is tasked, among other functions, with continuously promoting and supervising this policy and the compliance system to monitor its operation and continuous improvement.
Scope of application	This policy applies to Logista and all its subsidiaries, regardless of the country in which they are established. This policy also applies to all administrators, legal representatives, directors, employees, whether permanent or temporary, and generally, to any person under Logista's authority (hereinafter referred to as the 'members'), and is strictly mandatory. Members of the Board of Directors, administrators, or directors appointed by Logista to Boards of Directors or executive positions in companies where Logista holds shares, but which are not controlled by Logista, are required to comply with this policy and will internally supervise its application, as appropriate. In its business, commercial, and/or trading relationships, and before any binding commitment or agreement is made, Logista will ensure compliance and adherence by business partners and third parties to the principles and commitments established in this policy, the internal rules and procedures, and applicable legislation.
Highest level of the organization responsible for its application	The Board of Directors of Logista is entrusted with the responsibility of performing the general supervisory and control function, as established in Article 5 of the Board of Directors' Regulations. In terms of preventing criminal risks, the Audit, Control and Sustainability Committee is assigned, among other things, functions related to overseeing the effectiveness of Logista's internal control and risk systems, including the compliance system.
Third-party standards or initiatives it commits to uphold	The scope of the management systems for criminal compliance, anti-bribery, and whistleblowing is conducted under the standards UNE 19601, UNE-ISO 37001, and UNE-ISO 37002.
Attention given to the interests of stakeholders	The criminal compliance policy explicitly states that Logista seeks to promote and instil in all its Members and in its business, commercial, and/or trading relationships the values of excellence and compliance it prides itself on, as well as adherence to the highest ethical standards, and explicitly establish the prohibition of any activity that may pose a risk of committing criminal acts. This policy must become not only legislation for Logista and all its members but also a permanent
Availability of the policy to stakeholders	In order to ensure accessibility and public awareness, this policy will be accessible to all interested parties through its publication on Logista's corporate website and its communication to all members via email and intranet posting. Additionally, this policy will be included among the mandatory training subjects for all members.

Anti-corruption and anti-bribery policy	
Description of content	Logista demands from all its directors, administrators, and employees the utmost respect for the principle of business integrity. For that, Logista has implemented this policy, which establishes the guidelines and general rules for preventing corruption and bribery in any form, and which will govern all interactions between Logista and third parties, whether public officials or private individuals, with whom Logista maintains any form of business, commercial, or professional relationship.
Follow-up process	The anti-corruption and anti-bribery policy has undergone various updates, among other aspects, to align it with the requirements of UNE 19601 and ISO 37001. Just like the code of conduct, the anti-corruption and anti-bribery policy will be subject to update or review when circumstances make it necessary, whether due to changes in the internal or external context of the Company, or due to needs arising during the operation of the compliance system.
Scope of application	This policy is applicable to Logista and all its subsidiaries, regardless of the country in which they are established. This policy also applies to all administrators and legal representatives, directors, employees, and, in general, anyone under Logista's authority (hereinafter referred to as the 'members'), and it is strictly mandatory for all of them. Logista's business partners must be informed about this policy and must commit to compliance with it, where applicable.
Highest level of the organization responsible for its application	Members of the Board of Directors, administrators, or directors appointed by Logista to Boards of Directors or executive positions in companies where Logista holds shares, but which are not controlled by Logista, are required to comply with this policy and will internally supervise its application, as appropriate.
Third-party standards or initiatives it commits to uphold	The anti-corruption and anti-bribery policy establishes that Logista has implemented a zero-tolerance policy regarding any practice that could be considered illegal, inappropriate, or could pose a reputational risk to Logista, in compliance with national and international laws (Spanish Penal Code, Decree 231/01 in Italy, Sapin II Law in France, Bribery Act 2010 in the United Kingdom, OECD Recommendations, and Foreign Corrupt Practices Act (FCPA) in the United States).
Attention given to the interests of stakeholders	The anti-corruption and anti-bribery policy identifies three categories of stakeholders for the purpose of preventing these unlawful behaviours: business partners, public officials, and related parties.
Availability of the policy to stakeholders	To ensure it is accessible and publicly known, this policy will be available to all stakeholders through its publication on Logista's corporate website, notification by email to all members, and posting on the intranet. Additionally, this policy will be included among the mandatory training content for all members.

Policy on reporting malpractices "Whistleblowing"	
Description of content	This policy formalizes the existence of Logista's internal information system (hereinafter, the 'Internal Information System'), establishing a whistleblowing channel through which behaviours, facts, actions, or omissions can be communicated that constitute a breach of ethical principles and values, laws, and internal regulations applicable to Logista. It determines the general principles governing the communication of the report and the protection of the whistleblower, as well as subsequent actions that Logista must undertake as a result of such reporting communication. All internal information channels that the Company has established to facilitate the reporting of malpractices, as defined in section 2.1 below, will be integrated into the internal information system.
Follow-up process	The Compliance Committee and the respective Local Compliance Units must establish, approve, and keep updated a procedure for this policy, which will address all aspects required, as necessary, for its implementation and execution in the respective countries, adjusting its content to the specific requirements of their national legislation and establishing their own Internal Information System. Such approval and updating must be carried out in compliance with all requirements demanded by applicable regulations, including consultation with the legal representatives of the workers, when obligatory. The Local Compliance Units must inform the Compliance Committee of this.
Scope of application	<p>This policy will apply to Logista including:</p> <ul style="list-style-type: none"> • Each and every one of Logista's businesses, whether integrated, along with others, into any of Logista's companies, or constituted as separate commercial entities, provided that, in the latter case, they are majority-dependent, directly or indirectly, on Logista Integral. • Logista's corporate departments. • This policy will apply, to the extent possible, to companies in which any Logista company has a stake. <p>Where applicable, Logista's representative directors in the Boards and General Meetings of companies in which the Company has a direct or indirect stake, and are not controlled by it, will internally oversee the application of this policy before casting the corresponding vote, and will reserve the said vote if they have not received the appropriate authorization, where applicable.</p>
Highest level of the organization responsible for its application	The implementation of the policy and the procedures developing it will be under the supervision of the Audit, Control, and Sustainability Committee.
Third-party standards or initiatives it commits to uphold	Logista's 'Whistleblowing' policy for reporting malpractices has been modified and updated on several occasions; primarily, to include new legislative requirements (Law 2/2023, of February 20, regulating the protection of individuals who report regulatory breaches and anti-corruption efforts) and the ISO 37002 standard.
Attention given to the interests of stakeholders	<p>The 'Whistleblowing' policy for reporting malpractices offers protection to Logista employees, as well as to other entitled third parties, including but not limited to:</p> <ul style="list-style-type: none"> • Logista shareholders. • Shareholders, participants, and individuals belonging to the administration, management, or supervisory bodies of companies that maintain any kind of commercial relationship with Logista, including non-executive members. • Contractors, subcontractors, and suppliers of Logista, as well as anyone working for or under their supervision and direction. • Interns, workers undergoing training, and candidates in Logista's recruitment processes. • Former employees or individuals with statutory links to Logista. • Other third parties who maintain or have maintained a legitimate relationship with Logista.
Availability of the policy to stakeholders	To ensure it is accessible and publicly known, this policy will be available to all stakeholders through its publication on Logista's corporate website, notification by email to all members, and posting on the intranet. Additionally, this policy will be included among the mandatory training content for all members.

Digital disconnection policy	
Description of content	The policy establishes the rules to guarantee the right of Logista employees to digital disconnection, ensuring respect for their rest time, vacations, and personal life. It includes measures to prevent the extension of working hours through electronic means, regulating communications outside working hours, meetings, email usage, and exceptional situations.
Follow-up process	The policy includes awareness and information/training measures to ensure its effective implementation. Team leaders and middle managers are assigned the task of promoting compliance through the responsible use of technologies. A formal auditing system is not specified, but it is established that the exercise of the right cannot be penalized nor negatively affect professional development.
Scope of application	This policy applies to all Logista companies, which consist of Logista Integral, S.A., as the parent company, and its subsidiaries with their registered offices in Spain and other countries. It also applies to companies in which any Logista company has a stake. Where applicable, Logista's representative directors in the Boards and General Assemblies of companies that are directly or indirectly participated by Logista, and not controlled by it, will internally oversee the application of this norm before casting the corresponding vote, and will reserve the said vote if they have not received the appropriate authorization, where applicable. This norm applies to all Logista employees.
Highest level of the organization responsible for its application	The policy has been issued and approved by the CEO of Logista, who is the issuing body and the ultimate responsible for its implementation.
Third-party standards or initiatives it commits to uphold	The policy is based on Directive 2003/88/EC of the European Parliament and of the Council, concerning the organization of working time, which establishes the right to rest as a basic principle of occupational health and safety.
Attention given to the interests of stakeholders	The policy was developed after listening to the needs of Logista employees, especially in the wake of significant events such as COVID-19, and in compliance with Organic Law 3/2018 on the Protection of Personal Data and the Guarantee of Digital Rights.
Availability of the policy to stakeholders	The competent human resources departments are tasked with giving due publicity to all Logista employees, and for this purpose, they will ensure its immediate translation into other languages (other than Spanish and English) of the countries where Logista has employees.

Information security policy	
Description of content	It establishes a reference framework and a set of guidelines and general principles that ensure information security, as well as identify the main competent bodies in this area. It guarantees the protection of information and industrial control systems across all areas of the company's operations, ensuring compliance with current regulations by implementing measures that preserve the confidentiality, integrity, and availability of the systems.
Follow-up process	<p>The information security policy and, where applicable, the procedures that may be issued for its development will be reviewed by the security committee at least annually, either on its own initiative or at the request of any corporate department or business unit. The factors to consider for proposing a review of the policy will include, among others, the following:</p> <ul style="list-style-type: none"> • Significant incidents related to information security that have occurred. • Significant changes in technology (and its associated risks) or in legislative requirements related to information security. • Results of audits or periodic evaluations conducted on information security. • Regulatory changes or the application of best practices in information security or in the security of industrial control systems.
Scope of application	<p>This standard will apply to Logista Integral, S.A. and all of its subsidiaries (hereinafter 'Logista'), and will also include:</p> <p>i) Each and every one of Logista's businesses, whether integrated, along with others, into any of Logista's companies, or constituted as separate commercial entities, provided that, in the latter case, they are majority-dependent, directly or indirectly, on Logista Integral.</p> <p>ii) Logista's corporate departments.</p> <p>iii) All employees of Logista. For the purposes of this standard, employees are considered as anyone who has a labour or professional relationship with Logista.</p>
Highest level of the organization responsible for its application	The CEO of Logista, who approves the policy, is the highest responsible party. The execution and supervision fall on the information security committee, composed of corporate executives and security managers.
Third-party standards or initiatives it commits to uphold	<p>The policy included in this standard formulates the guidelines and basic principles that inspire and must be observed at Logista for the aforementioned purposes. This policy has been developed based on reference security standards and norms, specifically those related to ISO/IEC 27001 and 27002 in their 2022 versions. Regarding industrial control systems, it will rely on the international standard NIST SP 800-82r3, as well as the guide of good practice recommendations in security for industrial environments published by the Ministry of the Interior of Spain.</p> <p>Furthermore, all requirements established by the regulations of each country regarding information security that may be applicable to Logista will be observed, including the security requirements established by the payment card industry (PCI), and the applicable sectoral legislation in each country—for example, the National Security Scheme (ENS) in Spain or analogous regulations in other countries—as well as those required by personal data protection legislation, the NIS Directive (Network and Information Security), and the DORA Regulation (Digital Operational Resiliency Act).</p>
Attention given to the interests of stakeholders	Within the mission and objectives of Logista as outlined in the company's annual corporate reports or on its website, it is included that compliance with this regulation extends to Logista's relationships with all its stakeholders, shareholders, employees, clients, suppliers, and public administrations in all the countries where Logista operates.
Availability of the policy to stakeholders	This policy and its development procedures is published on Logista's intranet, ensuring accessibility for all Logista employees. Additionally, a summary of the policy is available on the corporate website, accessible to all stakeholders.

Personal data protection policy	
Description of content	Its objective is to establish Logista's commitment to compliance with personal data protection regulations, guaranteeing the right to protection of personal data of all natural persons who relate to Logista and to establish the guidelines and basic principles of compliance that must govern any processing of personal data.
Follow-up process	The corporate data protection officer, together with the local data protection officer, will develop and keep updated all internal regulations for the development of this policy and procedures, where applicable, issuing, where appropriate, all those development rules that are required in accordance with the regulations and requirements applicable in that country or business.
Scope of application	This policy applies to Logista Integral, S.A. and all its subsidiaries and also includes (i) Each and every one of Logista's businesses, whether integrated, together with others, in any of Logista's companies, or whether constituted by themselves as commercial companies, provided that, in the latter case, these are controlled, directly or indirectly, by any Logista company, (ii) Logista's Corporate Management, and, (iii) to the extent possible, companies in which any Logista company holds a stake.
Highest level of the organization responsible for its application	Logista's Board of Directors, which approves the policy, is ultimately responsible. Specifically, it is established as a general principle that each business unit and corporate department is responsible for identifying and reporting to its local Data Protection Officer (DPO), or failing that, to the corporate DPO, all business activities or operations that involve or could involve the processing of personal data for Logista, whether as data controllers or processors. Data protection officers are responsible for monitoring compliance with the policy.
Third-party standards or initiatives it commits to uphold	The policy also applies, where relevant, to suppliers and other external collaborators, whether permanent or temporary, with whom Logista has established a contractual relationship, insofar as they use or process personal data in the execution of their contractual relationship with Logista.
Attention given to the interests of stakeholders	In accordance with applicable regulations, General Data Protection Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016.
Availability of the policy to stakeholders	The policy and its development procedures are published on the Logista Intranet, ensuring its accessibility to all Logista employees.

Appendix IV

List of pollutants

Number	Pollutant	Emissions 2025 (Kg/ year)
		to the atmosphere
8	Nitrogen oxides (NO _x /NO ₂).	59,836
11	Sulphur oxides (SO _x /SO ₂).	715
86	Particulates (PM10).	918

The included data correspond to the quantities from Logista entities with operational control and financial control, and where applicable, these do not exceed the applicable threshold value specified in Annex II of Regulation (EC) No 166/2006.

At the end of 2025, Logista has generated or used 0 microplastics

Appendix V

Methodology for calculating GHG emissions

The emissions inventory that constitutes the Corporate Carbon Footprint (CF) includes both direct emissions, associated with activities controlled by the different businesses of the group, and indirect emissions that, while not being generated from sources controlled by the company, are a consequence of its activities.

The methodology used to calculate the CCF is guided by the following references:

- Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard (Revised Edition). (GHG Protocol).
- Corporate Value Chain (Scope 3) Accounting and Reporting Standard: Supplement to the GHG Protocol Corporate Accounting and Reporting Standard, for proper characterization of emissions in each Scope 3 category.
- UNE EN ISO 14064-01:2019: Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals (ISO 14064-1:2018).
- UNE-EN-16258:2013: Methodology for the calculation and declaration of energy consumption and greenhouse gas emissions in transport services (freight and passenger). This methodology is predominantly applied in the sector in which Logista operates.

In defining organizational boundaries, the operational control approach has been considered, meaning Logista accounts for 100% of GHG emissions attributable to its transport and storage operations.

Data Collection and Emission Quantification

As a large global company, data collection on emissions covers a wide variety of locations and, consequently, different service providers and data sources. When specific data is not available, estimates based on the best available information and the most appropriate calculation method are applied. Logista has a reporting system that allows for the collection, validation, consolidation, and reporting of emissions data.

Logista's emissions are primarily biogenic and non-biogenic, resulting from the consumption of HVO in transport services.

The selected calculation method for emissions reporting is based on documented emission factors. These factors are calculated ratios that relate GHG emissions to an activity measure at the emission source. The general formula used is: **E = Σ (DA * FE)**

Where:

E = Emissions (in terms of CO₂e) for a specific emission source.

DA = Activity Data.

FE = Emission Factor. For example, tCO₂e / litter of fuel oil C.

Emission Factors

Specific emission factors for each region are used. In cases where a country-specific emission factor is not available, internationally recognised factors are used, such as the DEFRA inventory (UK Government Greenhouse Gas Conversion Factors for Company Reporting) and information from the European Environment Agency (Greenhouse gas emission intensity of electricity generation).

The methodology for calculating emissions derived from transport activity uses emission factors from the HBEFA database (The Handbook Emission Factors for Road Transport), for road transport, and the EcoTransIT World (ETW) tool, in the case of intermodal transport. Emission factors from the UNE-EN 16258:2013 standard are also applied (Methodology for calculation and declaration of energy consumption and GHG emissions of transport services (freight and passengers)).

Emission Sources: Scope 1

In accordance with the GHG Protocol, the following sources of own or controlled emissions within Scope 1 are identified:

Stationary combustion	Mobile combustion	Process emissions	Fugitive emissions
Emissions from the combustion of fuels in stationary or fixed sources (e.g., furnaces, boilers, etc.).	Emissions from the combustion of fuels in mobile sources (e.g., trucks, cars, etc.).	Emissions from physical or chemical processes. Within the activities carried out by the group, no production processes are conducted, so no emission sources are identified in this category.	Intentional or unintentional releases of GHGs (e.g., emissions of HFCs from refrigeration equipment).

Classification 1: Generation of electricity, heat, or steam

Fixed combustion emissions associated with the burning of fuels for the production of heating or domestic hot water. The facilities included in the scope of the inventory have identified the following possible fuels: natural gas, diesel and fuel oil.

Classification 2: Physical or chemical processes

These emissions are mainly from the manufacture or processing of chemicals and materials such as cement, aluminium, adipic acid, ammonia, and waste. This category does not apply to Logista.

Classification 3: Transport of materials, products, waste, or employees

Mobile combustion emissions derived from the burning of fuels used in transport services carried out by means owned or controlled by the Company.

Classification 4: Fugitive emissions

Releases of GHGs (HFC and PFC) as a result of using refrigeration equipment. The selection of refrigerant gases considered all HFCs and PFCs defined by the Intergovernmental Panel on Climate Change (IPCC), as well as commercial blends that include at least one fluorinated greenhouse gas, except when the total global warming potential (GWP) of the preparation is less than 150.

Additionally, within Scope 1, emissions generated by joint ventures controlled operationally by Logista are included.

Emission Sources: Scope 2

Within Scope 2, the consumption of electrical energy in Logista's facilities has been identified as an emission source.

Scope 2 also includes emissions generated in joint ventures over which Logista has operational control.

Emission Sources: Scope 3

According to the UNE-EN ISO 14064:2019 standard, Logista has determined that emissions corresponding to this scope will be considered significant if they represent at least 5% of the Company's total emissions.

All activities considered significant will be calculated and reported. Additionally, emissions from non-significant categories may be calculated.

Category 1: Purchased goods and services: The Company has identified the materials purchased in the highest volume and calculates their corresponding emissions.

Category 3: Fuel- and energy-related activities: Includes the upstream stages of fuels: extraction, production and transport of consumed fuels, as well as transmission and distribution (T&D) losses.

Category 4: Transportation and distribution of products: Includes transport services contracted by Logista and carried out by third parties.

Category 5: Waste generated in operations: Logista considers the most relevant categories of waste generated in the course of its activity, taking into account their final destination.

Category 14: Franchises: Corresponds to emissions generated by Nacex franchises.

NOTE: The tobacco market regulation law prohibits tobaccoconists from purchasing tobacco products directly from manufacturers, and establishes that they must purchase them from distributors. This obliges Logista to purchase tobacco from manufacturers in order to then sell it to tobaccoconists, but such purchase is solely and exclusively due to regulatory

reasons. Therefore, Logista does not consider its incorporation as a sold product for the purposes of carbon footprint calculation.

Verification of the Corporate Carbon Footprint

Annually, Logista's carbon footprint is verified based on the UNE-EN ISO 14064-3:2019 standard: Greenhouse gases. Part 3: Specification with guidance for the validation and verification of greenhouse gas statements, by an accredited entity, that is different to the assurance provider of this report, to confirm that the calculation of greenhouse gas emissions is accurate and truthful. The verification of the GHG emissions is performed on the subsequent months of the publication of the corporate annual reports. Therefore, once the reporting period is closed, the emissions data from the previous year may be restated to reflect the verified values.

Appendix VI

Index of content required by Law 11/2018 and GRI indicators and by EU Regulation (2020/852) – Taxonomy

Contents	Reference	Reporting framework 2025
Business model		
Business environmental and business model	17	ESRS 2 SBM-1
Materiality analysis	24, 24	ESRS 2 SBM-3, ESRS 2 IRO-1
Organisation and structure	3	ESRS 2 BP-1
Markets in which the company operates	17	ESRS 2 SBM-1
Objectives and strategies	24, 63, 72, 76, 89, 104, 115	ESRS 2 SBM-3, E1-4, E2-3, E5-3, S1-5, S2-5, S4-5, MDR-T
Factors and trends affecting performance	24	ESRS 2 SBM-3
Policies	They are detailed in each of the corresponding sections of this report, according to the topic addressed. Additionally Appendix III includes a description of all policies	E1-2, E2-1, E5-1, S1-1, S2-1, S4-1, G1-1, MDR-P
Risks	They are detailed in each of the corresponding sections of this report, according to the topic addressed; particularly, in Corporate Governance / Management of risks and opportunities. Additionally Appendix II includes a description of all risks	ESRS 2 SBM-1, E1-IRO-1, E2 IRO-1, E5 IRO-1, S1-SBM-3, S2-SBM-3, S4-SBM-3, G1-IRO-1
Environmental matters		
Global		
Effects of the company's operations on the environment, and on the people's health and safety	54, 56, 70, 74	E1 SBM-3, E1-IRO-1, E2 IRO-1, E5 IRO-1
Environmental assessment or certification procedures	54, 56, 70, 74	E1 SBM-3, E1-IRO-1, E2 IRO-1, E5 IRO-1
Principle of precaution, number of provisions and guarantees for environmental risks	139	GRI 3-3
Resources dedicated to environmental risk prevention	60, 75, 139	E1-3, E5-2, GRI 3-3
Pollution		
Measures associated with carbon emissions	60, 71, 72	E1-3, E2-2, E2-4
Measures associated with light, noise and other types of pollution	139	GRI 3-3
Circular economy and waste prevention and management		
Initiatives aimed at promoting circular economy	75, 77	E5-2, E5-5
Measures associated with waste management	75, 77	E5-2, E5-5
Actions to combat food waste	N/A	GRI 3-3
Sustainable use of resources		

Contents	Reference	Reporting framework 2025
Water: consumption and supply	139	GRI 303-1, 303-2, 303-3, 303-4, 303-5
Raw material: consumption and measures	75, 77	E5-2, E5-4
Energy: consumption, measures and use of renewables	51, 60, 65	E1-1, E1-3, E1-5
Climate change		
Greenhouse gas emissions	67	E1-6
Measures to adapt to climate change	51, 60	E1-1, E1-3
Emission reduction targets	51, 60, 63, 67	E1-1, E1-3, E1-4, E1-6
Biodiversity		
Conservation measures	24	E4-IRO 1
Impacts on protected areas	24	E4-IRO 1
Social and staff-related matters		
Employment		
Total number of employees and distribution by gender, age, nationality and professional category	90, 93	S1-6, S1-9
Total number and distribution of work contract types	139	GRI 2-7
Annual average of permanent, temporary and part-time employees by gender, age and professional category	139	GRI 2-7
Number of dismissals by gender, age and professional category	90	S1-6
Average pay and change in average pay by gender, age and professional category, or equivalent	139	GRI 3-3, 405-2
Gender pay gap, remuneration for similar jobs or the company average	139	GRI 405-2
Average remuneration of board members and directors	139	GRI 2-19, 405-2
Policies for disconnecting from work	85	S1-1
Employees with disabilities	94	S1-12
Organisation of working time		
Organisation of work	139	GRI 3-3
Number of hours of absenteeism	139	GRI 403-9
Measures for work-life integration	139	GRI 3-3
Health and safety		
Health and safety conditions in the workplace	101, 139	GRI 403-1, S2-4
Workplace accidents, particularly their frequency and severity	139	GRI 403-9, 403-10
Professional illnesses, separated by gender	139	GRI 403-9
Social relationships		
Facilitating social dialogue	92	S1-8
Percentage of employees covered by collective bargaining agreements by country	92	S1-8
Assessment of collective bargaining agreements on health and safety in the workplace	139	GRI 2-30
Training		
Policies implemented in training	139	GRI 3-3
Total hours of training by professional category	139	GRI 404-1

Contents	Reference	Reporting framework 2025
Equality		
Universal access for people with disabilities	86	S1-2
Measures adopted to promote equality, plans for equality and policy against discrimination and diversity management	87	S1-4
Equality plans and measures adopted to promote employment, protocols to prevent sexual and gender-based harassment	139	GRI 3-3
Policy against any form of discrimination and, where applicable, for diversity management	85, 98	S1-1, S2-1
Human rights		
Due diligence procedures in human rights matters and where applicable, in relation to their mitigation, management and remedy	87, 100, 111	S1-3, S2-3, S4-3
Complaints relating to human rights violations	95	S1-17
Promoting and compliance of ILO covenants relating to freedom of association and collective bargaining	85, 92, 98	S1-1, S1-8 & S2-1
Elimination of employment discrimination, forced and child labour	85, 98	S1-1, S2-1
Corruption and bribery		
Measures adopted to prevent corruption and bribery	120, 123	G1-1, G1-3
Measures to combat money laundering	120, 123	G1-1, G1-3
Contributions to foundations and nonprofit organisations	139	GRI 201-1
Society		
Company commitments to sustainable development		
Impact of the company's activity on local employment and development, local populations and populations in Spain	139	GRI 3-3
Dialogue with the local community	139	GRI 2-29
Partnership and sponsorship initiatives	139	GRI 2-28
Subcontracting and suppliers		
Inclusion of social, gender equality and environmental matters in the procurement policy	139	GRI 2-6
Consideration of social and environmental responsibility in relations with suppliers and subcontractors	139	GRI 2-6
Monitoring and auditing systems and their results	139	GRI 414-2
Consumers		
Consumer health and safety measures	112	S4-4
Complaints and claims systems and resolution process	139	GRI 2-26
Fiscal reporting		
Profits by country	139	GRI 207-4

Contents	Reference	Reporting framework 2025
Income tax paid	139	GRI 207-4
Public subsidies received	139	GRI 201-4

Regulation Requirements	Reference	Reporting framework 2025
EU Taxonomy		
Eligible and non-eligible economic activities according to EU taxonomy Aligned and non-aligned economic activities according to taxonomy.	31	Article 8 of Regulation EU (2020/852) of the Taxonomy and the Delegated Regulations (Delegated Act EU 2021/2139 - climate, Delegated Act EU 2021/2178 - disclosure, Delegated Act EU 2023/2485 - new climate activities and Delegated Act EU 2023/2486 - four remaining objectives and disclosure), complementing with own methodology explained in Annex IV of Taxonomy.

Appendix VII

ESRS (CSRD) Compliance Table

ESRS 2 -IRO 2 Disclosure requirements set out in the ESRS covered by the company's sustainability statement

ESRS	Description	Page
General information		
ESRS 2 General		
BP-1	General basis for preparation of sustainability statements	3
BP-2	Disclosures in relation to specific circumstances	4
GOV-1	The role of the administrative, management and supervisory bodies	6
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	14
GOV-3	Integration of sustainability-related performance in incentive schemes	14
GOV-4	Statement on due diligence	15
GOV-5	Risk management and internal controls over sustainability reporting	16
SBM-1	Strategy, business model and value chain	17
SBM-2	Interests and views of stakeholders	22
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	24
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	24
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	148
Environmental information		
ESRS E1 Climate change		
	Disclosure of information pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation).	30
E1 GOV-3	Integration of sustainability-related performance in incentive schemes	51
E1-1	Transition plan for climate change mitigation	51
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	54
IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	56
E1-2	Policies related to climate change mitigation and adaptation	60
E1-3	Actions and resources in relation to climate change policies	60
E1-4	Targets related to climate change mitigation and adaptation	63
E1-5	Energy consumption and mix	65
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	67
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	68
E1-8	Internal carbon pricing	68
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	69
ESRS E2 Pollution		
IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	70
E2-1	Policies related to pollution	70
E2-2	Actions and resources related to pollution	71
E2-3	Targets related to pollution	72
E2-4	Pollution of air, water and soil	72, 167
E2-5	Substances of concern and substances of very high concern	73
E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	73

ESRS	Description	Page
ESRS E3 Water and Marine Resources		
IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	148
ESRS E4 Biodiversity and ecosystems		
IRO-1	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	148
ESRS E5 Resource Use and Circular Economy		
E5-1	Policies related to resource use and circular economy	74
IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	74
E5-2	Actions and resources related to resource use and circular economy	75
E5-3	Targets related to resource use and circular economy	76
E5-4	Resource inflows	77
E5-5	Resource outflows	77
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	79
Social information		
ESRS S1 Own Workforce		
S1-1	Policies related to own workforce	85
SBM-2	Interests and views of stakeholders	81
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	83
S1-2	Processes for engaging with own workers and workers' representatives about impacts	86
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	87
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	87
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	89
S1-6	Characteristics of the undertaking's employees	90
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	92
S1-8	Collective bargaining coverage and social dialogue	92
S1-9	Diversity metrics	93
S1-10	Adequate wages	93
S1-11	Social protection	93
S1-12	Persons with disabilities	94
S1-13	Training and skills development metrics	94
S1-14	Health and safety metrics	Following the double materiality analysis, it has been deemed non-material
S1-15	Work-life balance metrics	94
S1-16	Compensation metrics (pay gap and total compensation)	95
S1-17	Incidents, complaints and severe human rights impacts	95
ESRS S2 Workers in the Value Chain		
S2-1	Policies related to value chain workers	98
SBM-2	Interests and views of stakeholders	96
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	96
S2-2	Processes for engaging with value chain workers about impacts	99
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	100

ESRS	Description	Page
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	101
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	104
ESRS S3 Affected Communities		
IRO-1	Description of the processes for determining and assessing material climate-related impacts, risks and opportunities	148
ESRS S4 Consumers and end-users		
S4-1	Policies related to consumers and end-users	109
SBM-2	Interests and views of stakeholders	106
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business mode	106
S4-2	Processes for engaging with consumers and end-users about impacts	110
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	111
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end- users, and effectiveness of those actions	112
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	115
Governance information		
ESRS G1 Business Conduct		
GOV-1	The role of the administrative, supervisory and management bodies	118
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	119
G1-1	Corporate culture and Business conduct policies and corporate culture	120
G1-2	Management of relationships with suppliers	122
G1-3	Prevention and detection of corruption and bribery	123
G1-4	Confirmed incidents of corruption or bribery	125
G1-5	Political influence and lobbying activities	125
G1-6	Payment practices	Following the double materiality analysis, it has been deemed non-material
Specific disclosures		
EE1	IT Security	129
EE1	Industrial Security	133
EE2	Innovation	136

Appendix VIII

ESRS 2 Appendix B

List of data points in cross-cutting and topical standards that derive from other EU legislation

Disclosure Requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816(5), Annex II	
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1			
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453(6) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818(7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book- Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2	

Disclosure Requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1			
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1			
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1			
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)	
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.		

Disclosure Requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2:Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral		
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II	
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1			
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1			
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1			
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1			
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1			
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1			
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1			
ESRS 2- IRO 1 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1			
ESRS 2- IRO 1 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1			
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1			
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1			
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1			
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1			

Disclosure Requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1			
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I			
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I			
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I			
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I			
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I			
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I			
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I			
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I			
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I			
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)	
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I			
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1			

Disclosure Requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1			
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1			
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1			
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1			
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1			
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1			
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1			
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1			
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)	
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1			

Appendix IV

Verification report

**Independent Limited Assurance Report
on the Consolidated Non-Financial
Information Statement and
Information on Sustainability for the
year ended September 30, 2025**

**LOGISTA INTEGRAL, S.A. AND
SUBSIDIARIES**



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The better the answer.
The better the world works.



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INDEPENDENT LIMITED ASSURANCE REPORT ON THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT AND INFORMATION ON SUSTAINABILITY

(Translation of a report originally issued in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

To the shareholders of LOGISTA INTEGRAL, S.A.:

Conclusion of limited assurance

In accordance with article 49 of the Commercial Code, we have performed a limited verification engagement on the Consolidated Non-Financial Information Statement ("NFIS") for the year ended September 30, 2025, of LOGISTA INTEGRAL, S.A. (the "Entity") and subsidiaries (the "Group"), which is part of the Group's Consolidated Management Report.

The content of the NFIS includes information in addition to that required by prevailing company law in respect of non-financial information, specifically the Information on Sustainability prepared by the Group for the year ended September 30, 2025 (the "sustainability information") in accordance with Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022, as regards corporate sustainability reporting (the "CSRD"). The sustainability information was also subject to limited verification.

Based on the procedures applied and the evidence obtained, nothing has come to our attention that causes us to believe that:

- a) The Group's NFIS for the year ended September 30, 2025 has not been prepared, in all material respects, in accordance with the contents required by prevailing company law and the criteria selected in European Sustainability Reporting Standards ("ESRS"), as well as other criteria described as explained for each subject matter in the Appendix VI Index of content required by Law 11/2018 and GRI indicators and by EU Regulation (2020/852) - Taxonomy of the NFIS.
- b) The sustainability information, taken as a whole, has not been prepared, in all material respects, in accordance with the sustainability reporting framework applied by the Group and identified in the accompanying note Basis for preparation, including:
 - That the description of the process for identifying the sustainability information to be disclosed included in section SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model is consistent with the process implemented and that it enables the identification of the material information to be disclosed in accordance with the requirements of ESRS.
 - Compliance with ESRS.
 - Compliance of the disclosure requirements included in subsection EU Taxonomy on the environment in the sustainability information with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, on the establishment of a framework to facilitate sustainable investment.

Domicilio Social: Calle de Raimundo Fernández Villaverde, 65. 28003 Madrid - inscrita en el Registro Mercantil de Madrid, tomo 9.364 general, B.130 de la sección 3ª del Libro de Sociedades, folio 68, hoja nº 87.690-1, inscripción 1ª. C.I.F. B-78970506.

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Basis of conclusion

We have performed our limited verification engagement in accordance with generally accepted professional standards applicable in Spain and specifically with the guidelines contained in the Guidelines 47 (revised) and 56 issued by the Spanish Institute of Chartered Accountants on non-financial information assurance engagements and considering the contents of the note issued by the Spanish Accounting and Auditing Institute (ICAC) on December 18, 2024 (the "generally accepted professional standards").

The procedures performed in a limited verification engagement are less in extent than for a reasonable verification engagement. Consequently, the level of assurance obtained in a limited verification engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under those regulations are further described in the *Practitioner's responsibilities* section of our report.

We have complied with the independence and other ethics requirements of the International Code of Ethics for Professional Accountants (including international standards on independence) of the International Ethics Standards Board for Accountants (IESBA), which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies International Standard on Quality Management (ISQM) 1, which requires us to design, implement, and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

Responsibilities of the directors

The preparation of the NFIS included in the Group's Consolidated Management Report is the responsibility of the directors of LOGISTA INTEGRAL, S.A. The NFIS has been prepared in accordance with the content required by prevailing company law and the criteria selected in ESRS, as well as other criteria described as explained for each subject matter in table Appendix VI Index of content required by Law 11/2018 and GRI indicators and by EU Regulation (2020/852) - Taxonomy of the NFIS.

This responsibility also includes the design, implementation, and maintenance of such internal control as considered necessary to ensure that the NFIS is free of material misstatement, whether due to fraud or error.

The directors of LOGISTA INTEGRAL, S.A. are also responsible for defining, implementing, adapting, and maintaining the management systems from which the necessary information for preparing the NFIS is obtained.

In relation to the sustainability information, the entity's directors are responsible for developing and implementing a process for identifying the information to be included in the sustainability information in accordance with the CSRD, the ESRS and Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council, of 18 June 2020, and for disclosing information about this process in the sustainability information itself in section SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model. This responsibility includes:

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- ▶ Understanding the context in which the Group carries out its activities and business relationships, as well as its stakeholders, in relation to the Group's impact on people and the environment.
- ▶ Identifying the actual and potential impacts (both negative and positive), as well as risks and opportunities that could affect, or could reasonably be expected to affect, the Group's financial position, financial performance, cash flows, access to financing, or cost of capital in the short, medium or long term.
- ▶ Assessing the materiality of the identified impacts, risks and opportunities.
- ▶ Making assumptions and estimates that are reasonable under the circumstances.

The directors are also responsible for the preparation of the sustainability information, which includes the information identified by the process, in accordance with the sustainability reporting framework used, including compliance with the CSRD, the ESRS, and compliance of the disclosure requirements included in subsection EU Taxonomy of the section on the environment in the sustainability information with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council, of 18 June 2020, on the establishment of a framework to facilitate sustainable investment.

This responsibility includes:

- ▶ Designing, implementing and maintaining such internal control as the directors consider relevant to enable the preparation the sustainability information that is free from material misstatement, whether due to fraud or error.
- ▶ Selecting and applying appropriate methods for the presentation of sustainability information and the basis of assumptions and estimates that are reasonable, considering the circumstances, about specific disclosures.

Inherent limitations in the preparation of the information

In accordance with ESRS, the entity's directors are required to prepare forward-looking information on the basis of assumptions and hypothetical assumptions, which must be included in the sustainability information, about potential future events and possible future actions, if any, that the Group could take. Actual results may differ significantly from estimated results, as the reference is to the future and future events frequently do not occur as expected.

In determining the disclosures in the sustainability information, the entity's directors interpret legal and other terms that are not clearly defined and that may be interpreted differently by others, including the legal conformity of such interpretations, and, accordingly, are subject to uncertainty.

Practitioner's responsibilities

Our objectives are to plan and perform the verification engagement to obtain limited assurance about whether the NFIS and sustainability information are free from material misstatement, whether due to fraud or error, and to issue a limited verification report that includes our conclusions. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this

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information.

As part of a limited verification engagement, we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

- ▶ Design and perform procedures to assess whether the process for identifying the disclosures to be included in the NFIS and sustainability information is consistent with the description of the process followed by the Group and enables, where appropriate, the identification of the material information to be disclosed as required in the ESRS.
- ▶ Perform risk procedures, including obtaining an understanding of internal control relevant to the engagement, to identify disclosures where material misstatements are more likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control.
- ▶ Design and perform procedures responsive to disclosures in the NFIS and sustainability information where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary from the work performed

A limited verification engagement involves performing procedures to obtain evidence as a basis for our conclusions. The nature, timing and extent of procedures selected depend on professional judgment, including the identification of disclosures where material misstatements are likely to arise, whether due to fraud or error, in the NFIS and sustainability information.

Our work consisted of making inquiries of management and of the Group's various business units and components that participated in the preparation of the NFIS and sustainability information, reviewing the processes used for compiling and validating the information presented in the NFIS and sustainability information, and applying certain analytical procedures and performing tests of details on a sample basis as described below:

For verification of the NFIS:

- ▶ Holding meetings with Group personnel to obtain an understanding of the business model, the policies and management approaches applied, and the main risks related to these matters and to gather the information needed to perform the independent assurance work.
- ▶ Analyzing the scope, relevance and completeness of the content of the 2025 NFIS based on the materiality assessment performed by the Group and described in section IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities of the NFIS, considering the content required in prevailing company law.
- ▶ Analyzing the processes used to compile and validate the data presented in the 2025 NFIS.
- ▶ Reviewing the disclosures relating to the risks, policies and management approaches applied with respect to the material matters presented in the 2025 NFIS.
- ▶ Checking, through sample testing, the information underlying the content of the 2025 NFIS and whether it has been adequately compiled based on data provided by information sources.

For verification of the sustainability information:

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- ▶ Making inquiries of Group personnel:
 - To understand the business model, the policies and management approaches applied and the main risks related to these matters and to gather the information needed to perform the independent assurance work.
 - To know the source of the information used by management (e.g., interaction with stakeholders, business plans and documents on strategy) and review the Group's internal documentation on its process.
- ▶ Obtaining, through inquiries of Group personnel, insight into the entity's processes for gathering, validation, and presenting information relevant for the preparation of its sustainability information.
- ▶ Assessing whether the evidence obtained in our procedures on the process implemented by the Group for determining the disclosures to be included in the sustainability information is consistent with the description of the process included in that information, as well as assessing whether that process implemented by the Group enables identification of the material information to be disclosed in accordance with the requirements of the ESRS.
- ▶ Assessing whether all the information identified in the process implemented by the Group for determining the disclosures to be included in the sustainability information is effectively included.
- ▶ Evaluating whether the structure and presentation of the sustainability information is consistent with ESRS and the rest of the sustainability reporting framework applied by the Group.
- ▶ Performing inquiries of relevant personnel and analytical procedures on the disclosures in the sustainability information, considering those where material misstatements are likely to arise, whether due to fraud or error.
- ▶ Performing, as appropriate, substantive procedures through sampling of selected disclosures in the sustainability information, considering those where material misstatements are likely to arise, whether due to fraud or error.
- ▶ Obtaining, as appropriate, reports issued by accredited independent third parties accompanying the Consolidated Management Report in response to the requirements of European regulations and, in relation to such information and in accordance with generally accepted professional standards, verification, exclusively, of the accreditation of the practitioner and that the scope of the report issued corresponds to that required by European regulations.
- ▶ Obtaining, as appropriate, the documents containing the information incorporated by reference, the reports issued by auditors or practitioners on such documents and, in accordance with generally accepted professional standards, verification, exclusively, that in the document to which the information incorporated by reference refers, the requirements described in ESRS for the incorporation by reference of information in the sustainability information are met.
- ▶ Obtaining a representation letter from the directors and management regarding the NFIS and sustainability information.

Other information

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The persons in charge of the entity's governance are responsible for the other information. The other information comprises the consolidated financial statements and the rest of the information included in the Consolidated Management Report, but does not include either the auditors' report on the consolidated financial statements or the assurance reports issued by accredited independent third parties required by European Union law on specific disclosures contained in the sustainability information and attached to the Consolidated Management Report.

Our verification report does not cover the other information and we do not express any form of verification conclusion on it.

Our responsibility in connection with our engagement to verify the sustainability information is to read the other information identified and consider whether it is materially inconsistent with the sustainability information or the knowledge we have obtained during the verification engagement that could indicate material misstatements in the sustainability information.

ERNST & YOUNG, S.L.

(Signature on the original in Spanish)

Alejandro Lucia Pérez

November 5th, 2025

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