Creating sustainable value

Consolidated Non-Financial Information Statement and Sustainability Report 2026.



2026

Logista

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Verification report

Translation of a report originally issued in Spanish.
In the event of discrepancy, the Spanish language version prevails.

Logista at a glance





Logista at a glance

Local presence
7 countries

Distribution to close to
200,000 points of sale

Economic Sales FY-2026
1,840 M€

Market capitalization
€4,601 M€
(as of 30 September 2026)



Environment

CO_2 emissions (Tm CO_2e)

89,454	7,363	358,234
Scope 1	Scope 2[1]	Scope 3

90% km
travelled by Euro VI vehicles

98%
of energy consumption from renewable electricity with certificate of origin at our facilities

[1] Gross location-based Scope 2 GHG emissions.

Social

7,553
Employees

34%
Women

90%
Fixed employment

74
Nationalities

Governance

50%
Women in the Board of Directors

50%
Independent Board Members

UNE 19601

Criminal offence prevention certification

UNE-ISO 37001
UNE-ISO 37002

anti-bribery and whistleblowing management systems

Community

€387,232

contributed to foundations and non-profit organisations

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 2026 (from 1 October 2025 to 30 September 2026). 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 31 July 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).

Furthermore, the reporting requirements established by Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, establishing a framework to facilitate sustainable investment, are met. Its first and third delegated acts establish the obligation to disclose information on how and to what extent the company's activities are associated with economic activities considered environmentally sustainable. A second delegated act described the specifications for the content and presentation of the information to be reported, key reference indicators, and their calculation methodology. See Appendix VI European Union taxonomy.

Throughout the report, comparative information for fiscal year 2025 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.

This report includes cross-references to other documents prepared by Logista that have a greater level of depth on specific data points required by the ESRS. These references are detailed in section BP-2 Disclosures in relation to specific circumstances.

The present Consolidated Non-Financial Information Statement and Sustainability Information 2026 aims to reflect Logista's performance in the area of sustainability during the financial year. This statement is the result of a thorough data analysis and a stakeholder engagement process. It provides a comprehensive overview of Logista's sustainability initiatives and the impacts generated by its activities, reflecting the Company's commitment to transparency and accountability both in its operations and throughout its value chain.

In 2026, Logista continues to consolidate its position as a benchmark in distribution and logistics services in Europe, maintaining a trajectory of sustained growth driven by its diversification and internationalisation strategy, which strengthens its presence in new markets and sectors.

The results for the financial year reflect the strength of the Company's business model and its steady progress in the areas of sustainability, corporate governance and social responsibility. This report sets out the key milestones achieved during 2026, as well as the strategic advances that enable Logista to continue generating value for its shareholders and stakeholders, consolidating its leadership in the markets in which it operates.

Furthermore, as of the date of preparation of this report, Logista has completed the implementation of its strategic sustainability plan 2024-2026, with ambitious environmental, social and governance (ESG) objectives, aligned with the highest European standards, and during the 2026 financial year it has approved a new strategic sustainability plan for the next financial years (2027-2030).

Basis for preparation

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

Basis for preparing the sustainability report

The 2026 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, please refer to Annex I and note 2.7.5, which explain the changes in the consolidation perimeter of the consolidated financial statements.

The data for the 2025 and 2026 financial years reported in this report include the Publications business, in the latter case up to the date of its divestment in April 2026. For 2026, this applies to indicators measured on a cumulative basis over the financial year, but not to indicators reported at year-end.These data have not been restated, as the contribution of this business to the indicators reported throughout the report was not significant.

Value chain coverage

The sustainability report covers all 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

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

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

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

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

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.

If any changes have been made to the calculation methodologies or the presentation of information compared with the previous reporting period, these changes will be explained in detail in the relevant sections of the report.

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.

Incorporation by reference

This report includes cross-references between different sections of this report, as well as references to other Logista documents that provide greater depth on specific data points required by the ESRS.

The specific indicators relating to each area (environmental, governance and social) are presented in their corresponding sections, and this is indicated in the disclosures required by the standards. In addition, references are made to Logista's 2026 Annual Accounts, which are external to this report, in relation to the following disclosures:

- ESRS 2 – SBM-1: Strategy, business model and value chain
- E1 – Climate Change / E1-5 Energy consumption and mix
- Annex VI: EU Taxonomy

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

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. Comparative information is included whenever an indicator is maintained versus prior years or the data is available.

Verification of parameters by external bodies

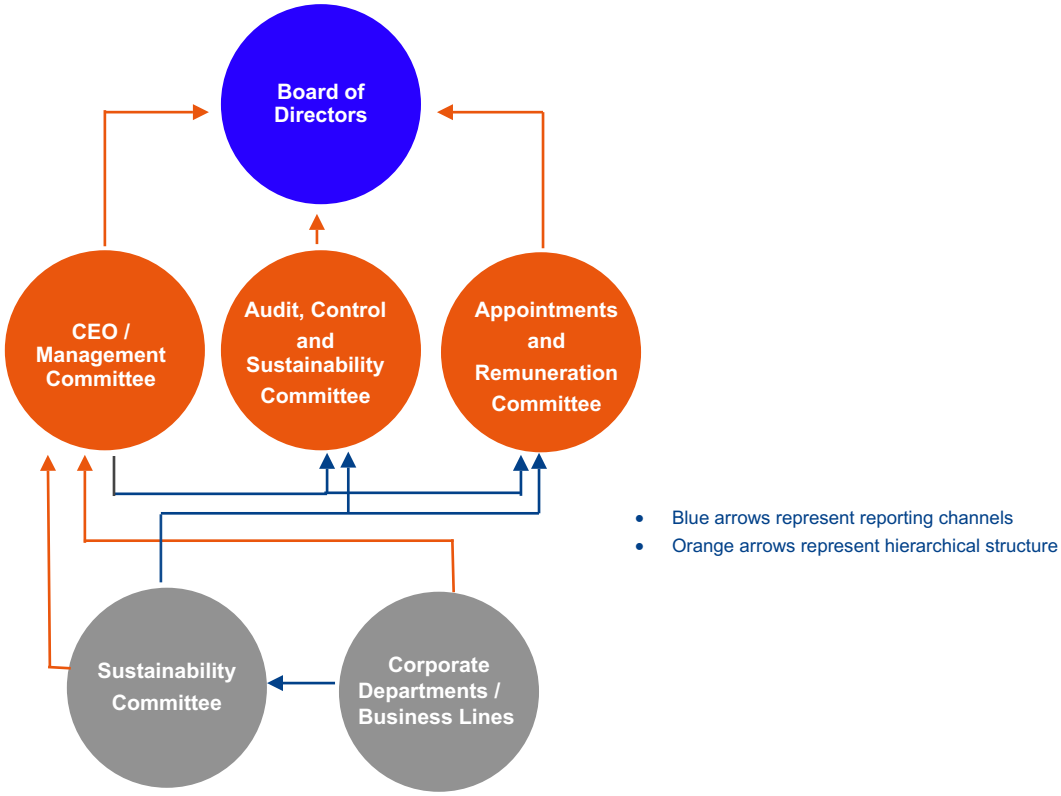
Throughout this report, Logista states that, in cases where the measurement of the metric has been validated by an external body other than the provider responsible for the verification of this report, such validation has been explicitly indicated.

Governance

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

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.

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, effectiveness 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.

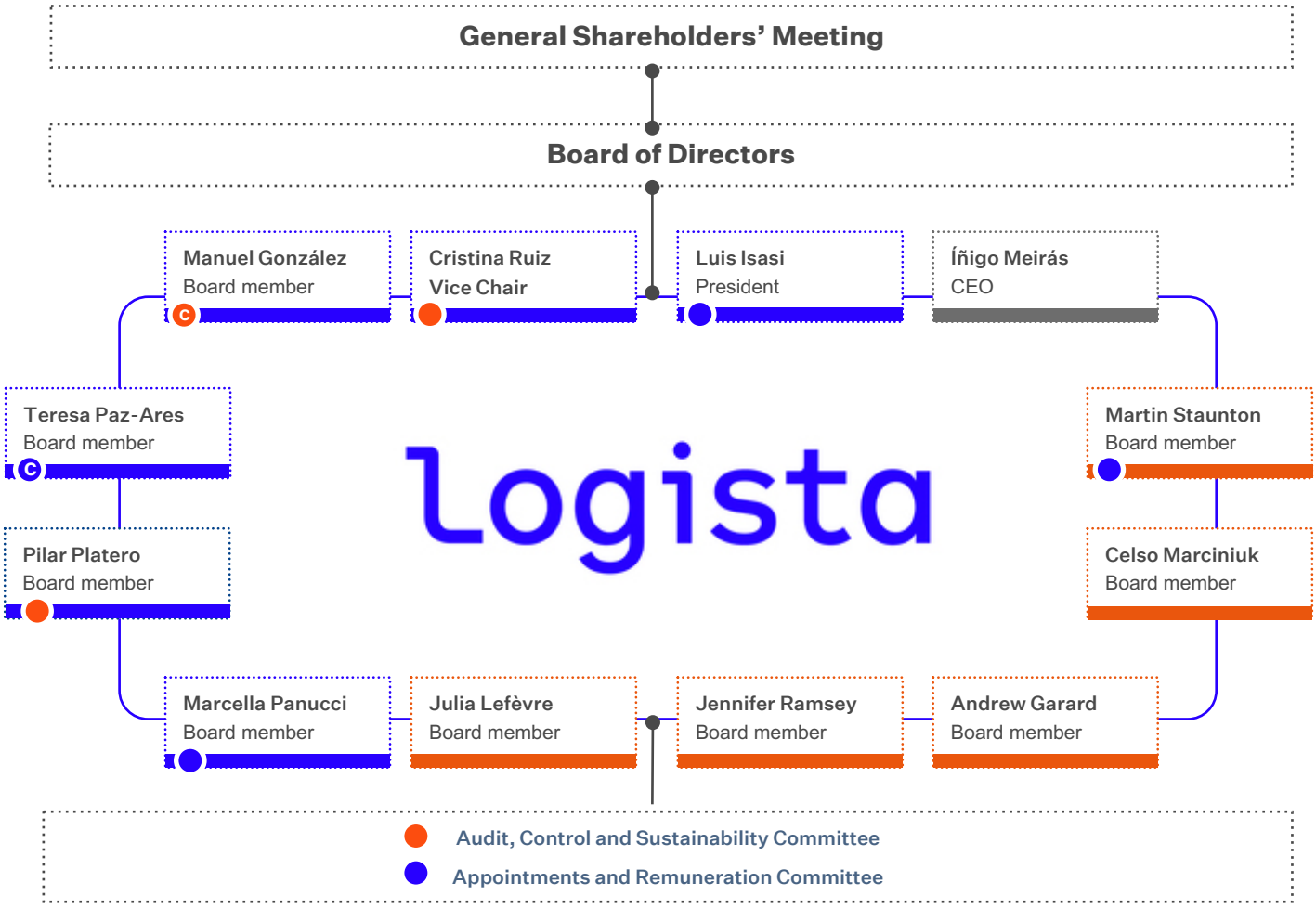


Board of Directors

Except for matters reserved to the General Shareholders' Meeting, the Board of Directors is the Company's highest decision-making body. 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.





- Member of the Audit, Control and Sustainability Committee (C. chairman)
- Member of the Appointments and Remuneration Committee (C. chairman)

Board members profile

Luis Isasi *Chairman* Independent	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 has been the Chairman of the Board of Directors since 2 February 2024, and he is also a member of the Appointments and Remuneration Committee. 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. 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. He is also First Vice-chairman of the Spanish Chamber of Commerce and Senior Advisor for I Squared. 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.
Cristina Ruiz *Vice Chair* Independent	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 was appointed Vice Chair of the Board of Directors on 18 June 2026 and also serves as a member of the Audit, Control and Sustainability Committee. Ms. Ruiz is currently the Executive Chair of Grupo Proeduca, an 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.
Manuel González *Director* Independent	Mr. Manuel González was appointed independent Director of Logista Integral, S.A. by the General Shareholders' Meeting of 2 February 2024. He has chaired the Audit, Control and Sustainability Committee since 4 November 2025. 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. 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). 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. 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.

Teresa Paz-Ares *Director* Independent	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. Ms. 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. Her practice as a lawyer has 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. Ms. 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. Ms Paz-Ares currently serves as an Independent Director of Bankinter, S.A. and chairs its Remuneration Committee, while also serving on the Risk and Compliance, Appointments and Sustainability, and Audit Committees. She is likewise an Independent Director of Solaria Energía y Medio Ambiente, S.A., where she chairs the Appointments and Remuneration Committee and serves on the Audit Committee. Additionally, she serves as an advisor to the Omega Capital Family Office and mentors participants in board director training programmes at ESADE and the University of Deusto. She is also a guest lecturer in EDEM's board director programme, and a frequent speaker and author in specialised forums. 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).
Pilar Platero *Director* Independent	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. She is also a member of the Audit, Control and Sustainability Committee. 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). In the private sector she was a Director of Amper, partner of Equipo Económico and consultant to the Inter-American Development Bank (IDB). Ms. 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.
Marcella Panucci *Director* Independent	Ms Marcella Panucci was appointed Director of Logista Integral, S.A., with the category of independent, by the General Meeting of Shareholders of 4 February 2026. She is also a member of the Appointments and Remuneration Committee. Ms Panucci is a distinguished Italian jurist, academic and public policy expert whose career spans high-level roles in government, academia.. Ms Panucci currently serves as an advisor to the Italian Minister of University and Research and as Board member of Tuscany Airports, Human Technopole and the European Institute of Innovation and Technology. She began her governmental career as Head of the Technical Secretariat and Economic Adviser to the Italian Minister of Justice (2011–2012). In 2012, she was appointed General Director of the General Confederation of Italian Industry (in Italian Confederazione Generale dell'Industria Italiana, known as Confindustria), Italy's leading industrial federation of manufacturing and service companies, where she served for eight years. She later held several strategic roles within the Italian government. Ms Panucci graduated in Law from LUISS Guido Carli University in Rome, where she currently serves as professor of professional practice. Her academic journey continued at University College London and she earned a PhD in Competition Law from the University of Perugia.

Íñigo Meirás *CEO* Executive	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. 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. 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). Mr. Iñigo 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).
Martin Staunton *Director* Proprietary	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 was ratified by the next General Shareholders' Meeting of 4 February 2026. He is also a member of the Appointments and Remuneration Committee. Mr. Staunton joined Imperial Brands PLC in 2024 as Chief Strategy and Corporate Development Officer, being responsible for executing the strategic transformation of the Imperial Brands Group. 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. Mr. Staunton holds a degree in Business Management from Loughborough University and is a certified Chartered Accountant.
Celso Marciniuk *Director* Proprietary	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. 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 FMCGsectors. 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. 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.
Andrew Garard *Director* Proprietary	Mr Andrew Garard was appointed, by co-option, Director of Logista Integral, S.A., on 22 September 2026, with the category of proprietary, representing Imperial Brands Plc. His appointment is subject to ratification by the first General Meeting of Shareholders that is held. Mr Andrew Garard is Imperial Brands' Chief Legal and Corporate Affairs Officer. Throughout his career, he has held senior management positions at multinational companies such as Meggitt, ITV, Cable & Wireless and Reuters where he served as Group General Counsel and often as Company Secretary, and was a member of their Executive Boards, being responsible for legal and business affairs in several European and Asian countries and also in the United States. His areas of responsibility included compliance, risk management, corporate affairs and corporate communications. In addition, he serves as a non-executive director of Zinc Media and as Chair of the Social Mobility Business Partnership, a charity organisation dedicated to supporting students from low-income backgrounds in their pursuit of a career in business. Mr Garard holds a degree in Law and Jurisprudence from the University of Oxford.

Jennifer Ramsey *Director* Proprietary	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. Ms. Ramsey is the Senior Director of Investor Relations at Imperial Brands PLC, having joined the business in April 2021. She brings over twenty-five years of comprehensive capital markets experience to the board, spanning corporate communications, investor relations, and senior investment management roles within listed companies and the broader investment industry. Prior to her role at Imperial Brands, she served as Head of Investor Relations at Rolls-Royce plc and Senior plc, building on two decades of fund management running active equity portfolios for institutional and private clients across both the United Kingdom and the United States. Ms. Ramsey holds a degree in Civil Engineering and an MSc in Soil Mechanics and Engineering Seismology from Imperial College London. She is an alumnus of London Business School, where she earned her MBA, and holds professional credentials as both a Chartered Financial Analyst (CFA) and a Chartered Civil Engineer (CEng).
Julia Lefèvre *Director* Proprietary	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.
María del Mar Oña *Secretary (non-director)*	Ms. Mar Oña is the Secretary (non-director) of the Board of Directors of Logista Integral, S.A., since 15 January 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 in 2025, 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.
María Ainhoa Anuncibay *Deputy Secretary (non-director)*	Ms. Ainhoa Anuncibay is Deputy Secretary (non-director) of the Board of Directors of Logista Integral, S.A., since 15 November 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.

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 matters and its impact on Logista's activities and business.

As for composition, Logista's Board of Directors has 12 members, of which 1 is an executive director, 6 are independent directors and 5 are proprietary directors. 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



CEO
Íñigo Meirás



SECRETARY OF THE BOARD, GENERAL SECRETARY & CORPORATE LEGAL DIRECTOR
Mar Oña



CFO
Pedro Losada



HUMAN RESOURCES & COMMUNICATION DIRECTOR
Juan José Guajardo - Fajardo



CORPORATE OPERATIONS DIRECTOR
Juan Carlos Moro



CORPORATE STRATEGY & BUSINESS DEVELOPMENT DIRECTOR
Javier López - Huerta



MANAGING DIRECTOR FRANCE AND POLAND
Mathilde Keszey - Goffard



MANAGING DIRECTOR IBERIA
María Pilar Colás



MANAGING DIRECTOR ITALY
Dario Crisci

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 of the plans by the business units and corporate directorates, and reporting to the Management Committee and the Audit, Control and Sustainability Committee at least twice a year, through its chair. From a governance perspective, the Appointments and Remuneration Committee is also kept regularly informed, as it has been assigned responsibility for this matter as part of its corporate governance functions.

The Sustainability Committee also leads the double materiality analysis, in coordination with the various areas of Logista 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, in the short, medium, 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.

Information Security Committee

It is the body responsible for overseeing the proper functioning of information security with respect to Logista's technological and non-technological assets, as well as any other matter related to information security. To this end, it assesses the operational needs of the business and the risks that may affect the achievement of its objectives, and defines short-, medium-, and long-term plans to ensure a forward-looking vision and the continuous improvement of cybersecurity, thereby enabling the Company to reduce its risk exposure within the tolerance levels defined by the Company.

The main responsibilities and functions of said Committee are:

- Drive, facilitate, promote, and ensure compliance with policies related to information security.
- Coordinate all system security, facility security, industrial security and any other relevant security functions.
- Assess and determine, and/or, where applicable, ultimately assume responsibility for, any security risks and issues that may arise.
- Study and respond to security risks reported by both Committee members and the various Business Units or Corporate Directorates of Logista.
- Make decisions regarding control weaknesses that have led to significant security incidents, as well as receive information on the status of the corresponding action plans.
- Monitor the recommendations arising from security assessments and reports at the corporate level.
- Ensure the existence of systems recovery and business continuity plans to guarantee a coordinated response should they need to be activated.
- Adopt the best strategy to follow in the event of significant security incidents (primarily regarding internal and external communications), and, within this strategy, establish specific committees for the resolution of urgent or highly damaging incidents for Logista.

Internal Control

Logista's internal control system is designed to ensure the existence of controls that mitigate the risks associated with Sustainability Information, while also facilitating its effective operation.

The main functions of the system are to:

- Ensure the integrity and consistency of the Sustainability Information Control System.
- Assess the design and adequacy of the control framework associated with sustainability information, taking into account the relevance and complexity of each matter.
- Monitor the proper execution of controls in accordance with the risk and control matrices, through the review of available evidence and consultations with the individuals responsible for each area.
- Implement corrective actions arising from the reviews performed.
- Oversee the quality and completeness of the Sustainability Information Internal Control System (SCIIS) documentation, ensuring that risks and controls are properly defined and include their key attributes.

During the fiscal year, work continued on the consolidation of the SCIIS model by adapting the control matrices to the guidelines and expectations established by the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS).

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

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.

Logista's Board of Directors and management take into account sustainability impacts, risks, and opportunities in the oversight of strategy, in relevant decision-making, and in the risk management process. Logista's risk management system is applied across all businesses, countries, and corporate directorates, providing a comprehensive overview. This system considers different responses to risks — elimination, mitigation, transfer, acceptance, or pursuit — depending on their nature and tolerance level. In addition, Logista carries out a climate scenario analysis that includes physical and transition risks, as well as opportunities over the short, medium, and long-term (2030, 2050, and 2090), enabling the integration of sustainability into the Company's 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. Furthermore, during 2026, the Audit, Control and Sustainability Committee was informed of the new transition plan, which incorporates the updated IROs identified for the reporting period. The Board considers this analysis in order to align the IROs 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

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: linked to the achievement of annual objectives, both individual and sustainability-related. The latter constitute a fundamental element of the remuneration model, with a specific weighting of 10% of the total annual variable remuneration for the CEO and Management Committee members.

      ESG objectives in 2026 included in short-term variable remuneration:

      1. Reduction in the "Lost time accidents" rate.
      2. Increase in "Talent Density" in key positions (LVC).
      3. Reduction of the gender pay gap.
      4. Increase in women hired for management and leadership positions.
      5. Engagement (NPS) resulting from the Climate Survey[2].
      6. Reduction of carbon emissions by increasing kilometres travelled with low-emission vehicles.

    - 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.

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

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

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. **Establishment of a monitoring and reporting procedure:** Periodic monitoring of operations and measures adopted is carried out, evaluating the effectiveness of the process and ensuring transparency.

[2] Excluding Transportes El Mosca

Core elements of due diligence	Paragraphs in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	• 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	• 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	• 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	• 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	• 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.

The due diligence and data management procedure for Logista's supplier, business partner and third-party master data was approved on 1 July 2026 and will enter into force on 1 October 2026. A transitional period was established between these dates to facilitate its effective implementation, during which communication and training activities were carried out for the employees responsible for applying the procedure in the course of their regular duties.

The procedure strengthens Logista's responsible relationship management model with suppliers and other third parties through a risk-based, consistent framework for assessment, control and monitoring. To this end, it establishes different supplier categories based on their characteristics, relevance and risk profile, including a specific category for suppliers that are particularly critical to business continuity and operations. Business partners and other third parties are also subject to assessment and due diligence measures tailored to their respective risk profiles.

Proportionate due diligence measures are applied to each category, ranging from simplified onboarding and payment procedures in the least complex cases to a comprehensive due diligence process that includes the assessment of financial, compliance, human rights, sustainability and cybersecurity risks. This assessment is conducted through a corporate third-party risk assessment platform provided by a leading international risk intelligence and monitoring provider. Where necessary, the information available through this platform is supplemented with reviews of public sources and any additional checks deemed appropriate by the relevant functions.

Where the outcome of the assessment identifies a high level of risk, an enhanced due diligence process is triggered. This process requires (i) the involvement of the competent specialist function according to the nature of the risk, (ii) the definition of appropriate mitigation measures, and (iii) a favourable assessment prior to contract award. In addition, engagement with the relevant third party requires the express approval of specifically designated functions, and an escalation mechanism is in place in the event of disagreement regarding the proposed mitigation measures or the advisability of establishing the relationship.

The control framework is further supported by the collection of documentation evidencing the legal status of the supplier, business partner or third party, compliance and independence declarations, prior legal review of contracts, and the inclusion of compliance, information security and audit rights clauses in contracts with critical and high-risk suppliers.

Finally, due diligence is maintained throughout the business relationship through dedicated records, annual reassessments of critical and high-risk suppliers, alert management processes, and reviews of any material increase in risk exposure. The procedure also strengthens the accuracy and traceability of supplier master data and ensures appropriate segregation of duties in relation to their creation, modification, validation and maintenance.

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

Scope, main features and components

Logista has a methodology for designing and monitoring the 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 the 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 Audit, Control and Sustainability Committee.

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, such as those previously described within the framework of the SCIIS, 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.

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.

In addition, the double materiality analysis process has been specifically documented in an instruction on the methodology for conducting sustainability-related double materiality analysis. The purpose of this instruction is to define the internal processes to be followed when carrying out the double materiality assessment and to identify the bodies responsible for leading, preparing and reporting the results of such assessment. This instruction applies to Logista Integral S.A. and all its subsidiaries that are subject to the application and reporting requirements of the CSRD.

Strategy

SBM-1: Strategy, business model and value chain

Business model

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, books and transportation for 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.

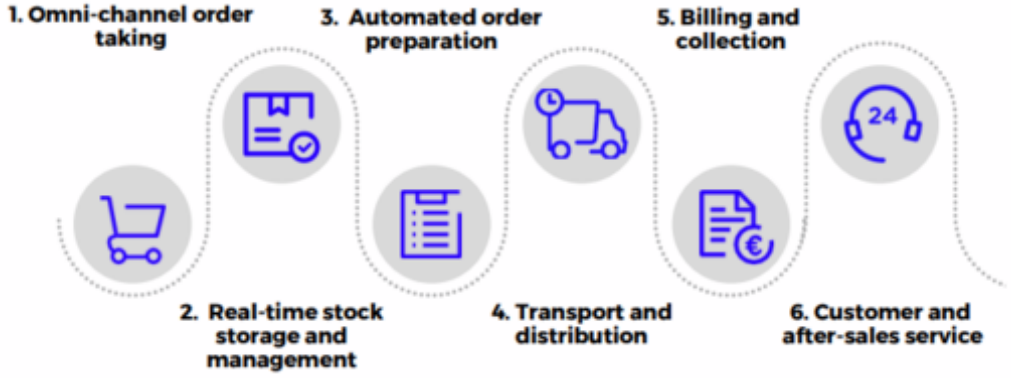
It has one of the most extensive distribution chains in the market, supported by several specialised software systems such as its proprietary TESEO Web platform, which enables real-time traceability of routes, deliveries and temperature. It also offers refrigerated and frozen transport for pharmaceutical 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: through its subsidiary 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 through Logista Parcel and Carbó Collbatallé, now fully integrated into Logista Parcel's operations, 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 50% 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 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 39 million books in stock and 68,000 references.

Logista Libros acts as the exclusive distributor for La Casa del Libro, with more than 75 stores in Spain. Logista Libros manages its e-commerce platform, with an additional 1.2 million books in stock and 274,196 references available. It should be noted that Logista Libros is accounted for using the equity method in Logista's financial statements.

In April 2026, Logista completed the divestment of Logista Publicaciones, the leading company in the distribution of newspapers, collectibles and magazines in Spain.

Business model and value chain

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 close to 200,000 points of sale in Spain, France, Italy, Portugal, Belgium and the Netherlands, Logista facilitates fast and efficient market access for a wide range of products, including convenience, pharmaceuticals, e-top-up cards, books, tobacco and lotteries, among others. Coverage is bolstered by additional operations in 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.

Key inputs in the business model include tobacco products, consumer goods, pharmaceuticals, 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.

Strategic sustainability plans

The Company has completed its first strategic sustainability plan 2024-2026, with specific objectives and actions aligned with the sustainability commitments established in its corporate policy. This strategy focused on three fundamental pillars: emissions reduction, sustainable mobility, and the circular economy.

Furthermore, the Company has recently completed the development of its new sustainability strategic plan 2027-2030, which broadens its scope and incorporates specific objectives across environmental, social, and governance matters. In accordance with the requirements of the CSRD and the ESRS standards, the various sections of this report present the progress made and the level of achievement of certain objectives included in the 2024-2026 plan, as well as some of the new objectives established for the period 2027-2030.

Logista's strategic sustainability plans encompass all business units and all countries where Logista operates. Governance and social objectives and actions are typically transversal in nature and therefore affect all businesses and geographies, while environmental initiatives are generally targeted at specific business areas or activities, such as transport operations. The objectives of the strategic sustainability plans are explained throughout the report in their respective chapters.

Logista's Sustainability Committee is responsible for monitoring the progress of the strategic sustainability plans by Logista's business units and corporate directorates, evaluating the degree of achievement of the established objectives. For further information, please refer to section GOV-1: The role of the administrative, management and supervisory Bodies of this report.

Value chain

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, 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 • Packaging materials • Pallets Tobacco manufacturers Energy suppliers • Electricity • Warehouse diesel (energy) Logista businesses	Retail suppliers • Food • Tobacco products • Stationery • Tech accessories • Healthcare products • Others Energy suppliers • Electricity • Warehouse diesel (energy) Logista businesses	Transport companies: • Maritime transport • Air transport • Road transport Energy suppliers: • Biodiesel • Transport fuel • Warehouse diesel (energy) • Electricity • Natural gas Logista businesses	Pharma suppliers: • Laboratories • Pharmaceutical companies Energy suppliers: • Electricity • Warehouse diesel (energy) Logista businesses	Books: • Publishers (books, educational products) Energy suppliers: • 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 Buying and selling of products	Warehouse management Buying and selling of products	National and international transport services	Warehouse management Buying and selling of products	Warehouse management 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, integrating 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 close to 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, 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 • Tobacconists • Tobacco vending machines • Self-service stores Tobacco manufacturers Wholesalers	Points of Sale • Tobacconists • Self-service stores Retail Suppliers • Food • Tobacco products • Stationery • Tech accessories • Healthcare products • Others Wholesalers	Logista B2B B2C	Points of Sale • Healthcare centres • Pharmacies • Veterinary clinics • Patients Pharma Suppliers • Laboratories • Pharmaceutical companies Wholesalers	Points of Sale • Stationery stores • Tobacconists • Bookshops • Self-service stores Books • Publishers (books, educational products)

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

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
- Warehouse lessors
- Business and sector associations
- Social agencies
- Environmental groups
- Public bodies and institutions
- Society at large

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

Stakeholders	Specific communication channels
Clients	• Call centres, customer service and after-sales • Satisfaction surveys • Trade fairs • Meetings • Transactional websites and applications
Suppliers	• Meetings • Audits • Email communications, etc.
Shareholders and investors	• 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	• 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	• Email and telephone • Corporate website • Meetings • Collaboration with NGOs and associations • Active participation in ESG ratings • Interaction with public institutions

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 double materiality analysis performed in 2025, aimed at assessing and prioritising the most relevant environmental, social and governance themes for both Logista and its stakeholders—key to aligning strategy and business model. During 2026, the said materiality analysis has been updated according to the current situation of the Company. Among the aspects most highlighted by these groups are:

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

These measures and issues, mostly integrated into the different strategic sustainability plans, 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 Appointments 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 material 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.

Furthermore, during the review of the identified impacts, risks and opportunities (IROs) carried out in 2026, the description of certain IROs was updated to reflect organisational and business changes, and four new climate change-related IROs were identified, in addition to the other relevant impacts, risks and opportunities identified in the previous reporting period.

Material IROs are directly related to Logista's strategy and business model, enabling sustainability integration into strategic and operational decision-making and strengthening organisational 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.

Additionally, this report includes specific information on health and safety in the Social Information – S1 Own Workforce section, as Logista considers this topic a key aspect of the responsible management of its operations. Although the IROs associated with this matter were not considered material in the Company's double materiality assessment, this information is reported both to comply with applicable regulatory requirements and to provide transparency on indicators widely used in the market.

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.

During fiscal year 2026, Logista assessed whether material changes had occurred in its organizational and operational structure during the year, as well as whether significant changes had taken place in external factors that could generate new Impacts, Risks, and Opportunities (IROs), modify existing ones, or affect the relevance of a specific disclosure. This assessment was based on consultations with the various stakeholders in the areas identified during the double materiality analysis process.

During this process, the description of certain IROs was updated to reflect organisational and business changes, and four new climate change-related IROs were identified as material. All identified material IROs are detailed in Annex II: List of Material Impacts, Risks, and Opportunities.

The identified material IROs allow us to define the material sustainability issues and disclosure requirements applicable in fiscal year 2026. In this regard, it is concluded that the material sustainability issues and disclosure requirements applicable in fiscal year 2025 remain in effect in fiscal year 2026, although incorporating 4 new IROs related to climate change, at the time of the date of preparation of this report.

The double materiality process unfolded 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.

In this regard, the review of the context carried out during 2026 took into account the divestment of the Logista Publicaciones business in April 2026.

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 SBM-1 Strategy, business model and value chain.

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.



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 in the 2025 fiscal year. Furthermore, in 2026, the Audit, Control and Sustainability Committee was informed of the new transition plan, which includes the updated IROs for the reporting period.

In the update of the double materiality analysis carried out during the 2026 fiscal year, four new material IROs were identified, and those IROs that were related to the publications business were adjusted.

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.

During the review of the assessment of the severity and probability of occurrence of IROs carried out during the 2026 fiscal year, the assessment of those IROs associated with the tightening of environmental restrictions and the transition to a decarbonized fleet, with an impact on operations and increased costs, has been updated.

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 assessed by Logista's internal responsible personnel and by those representing external stakeholders, taking into account 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 or the environment (positive or negative)
  - Scope: how widespread the negative or positive impacts 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.

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 managing these risks. However, several of the risks related to sustainability are already defined in the Company's risk map.

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 operational purposes or to capitalise on identified opportunities, provided they are aligned with the Company's strategic plans. 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 phases 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, 69 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	Impact materiality	Financial materiality	
	Impact	Risk	Opportunity
ESRS E1 - Climate change	■	■	■
ESRS E2 - Pollution	■		
ESRS E3 - Water and marine resources			
ESRS E4 - Biodiversity and ecosystems			
ESRS E5 - Circular economy	■	■	
ESRS S1 - Own workforce	■	■	■
ESRS S2 - Value chain workers	■	■	■
ESRS S3 - Affected communities			
ESRS S4 - Consumers and end-users	■	■	■
ESRS G1 - Business conduct	■	■	■
Entity specific - IT security	■		
Entity specific - Industrial security	■	■	
Entity specific - Innovation	■		

Scale	Material	Non- material

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 0.011% of Logista's environmental impact in 2026, confirming its low relative relevance versus other environmental aspects assessed. Furthermore, no financial, operational or reputational risks, nor relevant strategic opportunities linked to water use or management have been identified that could materially affect Logista.

Additionally, with the aim of deepening its understanding of the interactions between its operations and the natural environment, Logista carried out during the fiscal year 2026 a specific assessment of nature-, biodiversity-, and ecosystem-related matters, evaluating the main dependencies, impacts, risks, and opportunities potentially associated with its activities.

This exercise is part of the Company's commitment to protecting the natural environment and progressively integrating environmental considerations into its management and decision-making processes. This commitment is reflected in both the Sustainability Policy, which promotes the proactive management of environmental risks and opportunities and the integration of sustainability criteria into business activities and relationships, and the quality and environmental policy, which explicitly incorporates biodiversity protection, deforestation prevention, and the management of risks and opportunities associated with the natural environment within the corporate framework for quality, environmental management, and energy efficiency.

To further enhance its understanding of the interactions between Logista's activities and nature, the Company used the S&P Global Sustainable Nature Risk Profile methodology, taking into consideration the recommendations of the Taskforce on Nature-related Financial Disclosures (TNFD) framework.

The assessment was conducted following the LEAP approach, a methodology proposed by TNFD to help organizations systematically assess their relationship with nature through four consecutive phases:

- Locate: Identification of assets, activities, and geographical areas, and analysis of their relationship with areas of relevance to nature.
- Evaluate: Identification and assessment of dependencies and impacts on ecosystems and ecosystem services.
- Assess: Analysis of potential risks and opportunities associated with those dependencies and impacts.
- Prepare: Development of nature-related strategies, targets, metrics, and action plans.

In Logista's case, the work carried out during the year focused primarily on the Locate and Evaluate phases and, on a preliminary basis, on certain aspects of the Assess phase. The scope of the exercise did not include the definition of specific nature-related targets, monitoring metrics, or action plans, as these correspond to more advanced stages of TNFD maturity.

The methodology applied combines geospatial information on assets and sites with specialized biodiversity, ecosystem, and ecosystem services databases. This approach enabled the Company to enhance its understanding of dependencies on certain ecosystem services, as well as to identify potential impacts and risks associated with the interaction between its activities and the natural environment.

As a result of the assessment, dependencies related to various ecosystem services relevant to logistics operations were identified, together with potential impacts associated with the use of infrastructure and certain pressures on the natural environment. Potential risks related to ecosystem changes, regulatory developments, market expectations, and reputational factors linked to environmental management were also identified.

The findings were integrated into the Company's double materiality assessment process. After evaluating the magnitude, scope, and likelihood of the identified matters, as well as their potential effects on the organization and its stakeholders, Logista concluded that nature-, biodiversity-, and ecosystem-related matters did not meet the thresholds established in the double materiality analysis.

Nevertheless, the assessment represents a significant step forward in improving the Company's understanding of the interactions between its activities and nature and provides a solid foundation for further development in this area in the coming years. It also supports the progressive integration of nature-related considerations into sustainability, environmental management, and corporate risk assessment processes.

Conducting this exercise has enabled Logista to strengthen its understanding of nature-related matters and establish a robust foundation for continuing the gradual integration of these considerations into its sustainability, environmental management, and risk assessment processes. In addition, this work contributes to a better understanding of the potential risks and opportunities associated with nature and helps prepare the Company for a business environment in which biodiversity, ecosystems, and natural capital issues are becoming increasingly relevant for corporate decision-making and stakeholder expectations.

Although biodiversity- and ecosystem-related matters were not considered material in the fiscal year 2026, Logista intends to continue progressively developing this area of analysis in future reporting periods, deepening its assessment of nature-related dependencies, impacts, risks, and opportunities, and gradually strengthening the integration of TNFD recommendations into its management and decision-making processes.

The Sustainability Committee has been designated as responsible for driving preparation of the sustainability report, as detailed in GOV-1, The role of the administrative, management and supervisory bodies.

Environmental information





ESRS E1 Climate change

Governance

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

Climate change is one of the priority areas of Logista's sustainability strategy. It is managed through the strategic sustainability plans and the specific plans approved by the Company, in accordance with the framework established in its sustainability policy.

Logista incorporates sustainability- and climate change-related considerations into the variable remuneration scheme applicable to the LVC group, which includes members of the administrative, management and supervisory bodies.

The scheme includes six ESG objectives which, depending on the level of achievement attained, may jointly account for 10% of variable remuneration. These include an objective related to climate change mitigation, which may account for up to 2% of the variable remuneration of the group concerned.

Climate objective applicable during the year

The climate objective included within the variable remuneration system for the 2026 financial year, focused on reducing GHG emissions, is based on increasing the percentage of green kilometres as a proportion of the total kilometres travelled in the transport activities included within its scope. The target set for the period was to achieve 90% green kilometres. At the end of the financial year, the result achieved was 90%, equivalent to an achievement level of 100%.

For the purposes of this indicator, green kilometres are considered to be kilometres travelled using Euro VI vehicles or vehicles in a higher technology category, in accordance with the criteria in force when the objective was defined, as well as electric vehicles and other lower-emission transport technologies or alternatives.

The Euro VI category comprises conventionally powered vehicles incorporating the emissions control technology considered most advanced when the indicator was defined. Higher technologies include, among other alternatives, electrification and other transport solutions that meet the criteria established for classification as lower-emission technologies.

The scope of the indicator includes Logista's transport companies in its main countries of operation, principally Logista Freight, El Mosca, NACEX and Logista Parcel, as well as their subsidiaries and the transport activities included within the scope used to calculate the Group's carbon footprint.

The information used to calculate the indicator is derived from activity data collected using Logista's carbon footprint calculation methodology. The calculation is performed annually and covers the financial year to which this report relates. The carbon footprint is verified by an independent third party (SGS). The scope, assurance level, period covered and verifier's conclusion are set out in the corresponding verification report.

There have been no methodological changes to the calculation of the indicator since the objective was defined. Should any future changes be made to its definition, scope, data sources or classification criteria, those changes and their effects on the comparability of the information would be disclosed.

Relationship with climate planning

The green kilometres objective applicable to remuneration for the financial year 2026 was established in the previous year and is integrated into the actions developed within the framework of the strategic sustainability plan 2024-2026.

During 2026, Logista has developed its 2026-2030 climate transition plan, which sets out new targets for reducing its Scope 1, 2 and 3 emissions. In addition, it has developed its strategic sustainability plan 2027-2030, which integrates the targets established in the climate transition plan, as well as the planned actions and associated resources within the Company's overall ESG framework.

The new climate targets have been calculated in accordance with the methodology and target-setting tool of the Science Based Targets initiative (SBTi) and are pending formal validation by that initiative.

The remuneration objective applied during the financial year is not directly identified with the new targets pending validation by SBTi, as it was defined before the implementation of the new planning cycle. Nevertheless, it constitutes an operational mitigation indicator consistent with the decarbonisation measures developed during the period 2024-2026.

In subsequent objective-setting cycles, the targets and monitoring mechanisms provided for in the climate transition plan 2026-2030 and the strategic sustainability plan 2027-2030 will serve as a reference for determining the climate objectives incorporated into incentive schemes, in accordance with the applicable approval procedures.

Operation of the incentive scheme

The assessment of the ESG objectives included in the variable remuneration is carried out on a joint basis. For this component to be applicable, the required level of compliance must be achieved for at least five of the six ESG objectives set out in the system.

Consequently, achievement of the climate objective does not in isolation determine the variable remuneration ultimately accrued, but is integrated into the overall assessment of the ESG component.

At the end of the financial year, the established achievement level was reached for all six ESG objectives. As a result, the ESG component represented 10% of the variable remuneration recognised during the financial year.

Within that component, the climate objective achieved an attainment level of 100%. As a consequence of this result and the rules applicable to the scheme, the climate-related consideration represented 2% of the variable remuneration recognised during the financial year.

Approval, review and oversight

The terms of the incentive schemes applicable to the LVC group are approved and reviewed by the Board of Directors, at the proposal of the Appointments and Remuneration Committee. The definition and assessment of the ESG objectives incorporated into those schemes are likewise the responsibility of the Board of Directors.

The Board of Directors therefore exercises ultimate oversight of the incentive framework linked to ESG objectives, including the approval and review of its general terms and the associated objectives.

The approval of the applicable metrics, achievement thresholds and annual results forms part of the process for defining, assessing and reviewing the incentive scheme under the oversight of the Board of Directors.

For further details on the general characteristics of the remuneration scheme, the groups concerned, the ESG weightings and the approval process, see ESRS 2 GOV-3. Integration of sustainability-related performance in incentive schemes.

Information relating to the climate transition plan is presented in E1-1; the associated actions, levers and resources in E1-3; the emissions reduction targets and their SBTi validation status in E1-4; and the GHG emissions inventory and trends in E1-6.

Strategy

E1-1 Transition plan for climate change mitigation

During the financial year 2026, Logista completed the preparation of and began implementing its climate transition plan, which establishes the framework for guiding the evolution of its strategy, business model and operations towards a low-carbon economy, in line with the European Union's climate objectives and the achievement of climate neutrality by 2050.

The climate transition plan, covering 2026-2030 and with a long-term outlook to 2050, forms part of Logista's corporate strategy. The actions and resources planned for the 2027-2030 period are, in turn, incorporated into the strategic sustainability plan 2027-2030, enabling the implementation of the transition plan to be integrated into corporate planning, budgeting and monitoring processes.

The climate transition plan has been designed to guide the evolution of Logista's strategy and business model towards a pathway compatible with a low-carbon economy and aligned with the objective of limiting the increase in global temperature to 1.5°C established in the Paris Agreement, contributing to the achievement of climate neutrality by 2050. Details of the climate targets and the methodology used to define them are presented in section E1-4 Targets related to climate change mitigation and adaptation.

Evolution of the climate strategy and relationship with the strategic sustainability plan 2024-2026

The financial year marks the transition between two planning cycles in the areas of sustainability and climate change. During this year, implementation of the strategic sustainability plan comes to an end and implementation of the new climate transition plan , integrated into the sustainability plan , begins.

The strategic sustainability plan 2024-2026 constituted the Company's main framework for action to promote the integration of ESG criteria and advance the management of material climate change-related matters. Within this framework, various objectives were established to reduce greenhouse gas emissions and strengthen the organisation's resilience to climate risks.

The main commitments defined for that period included ensuring that 90% of kilometres travelled were made using vehicles compliant with the Euro VI standard, promoting decarbonisation through the use of biofuels, progressively encouraging the incorporation of electric vehicles, promoting modal transport and the use of duo-trailers, maintaining at least 89% of electricity with renewable or low-carbon guarantees of origin at Logista's facilities, and developing circular economy and recycling initiatives in the main markets in which the Company operates. Details of the actions implemented, the associated resources and the progress of these initiatives are described in section E1-3 Actions and resources in relation to climate change policies.

The implementation of these actions made it possible to develop and consolidate capabilities, methodologies and monitoring mechanisms for managing greenhouse gas emissions, particularly in transport, the Company's main source of emissions. Actions were also promoted to improve logistics efficiency, optimise transport operations, increase the consumption of renewable electricity and improve the energy efficiency of facilities.

The experience gained during the implementation of the strategic sustainability plan 2024-2026 served as the basis for preparing the climate transition plan. Accordingly, the new plan continues the main decarbonisation levers already activated, strengthening their scope, progressively extending their application to the value chain and establishing a specific emissions reduction pathway aligned with Logista's short-, medium- and long-term climate objectives.

The climate transition plan is therefore not a stand-alone initiative, but an evolution of the framework for action developed during the period 2024-2026, incorporating new emissions reduction targets, specific climate transition planning, strengthened monitoring and governance mechanisms, and greater integration of climate matters into the Company's strategic and financial planning.

Its scope covers own operations and the main sources of emissions in the value chain, with particular attention to transport, which accounts for most of the Company's carbon footprint. The plan also incorporates adaptation measures aimed at strengthening the resilience of facilities, operations and the supply chain to the physical and transition climate risks identified.

On 22 September 2026, the Board of Directors approved the strategic sustainability plan 2027-2030, following review by the Audit, Control and Sustainability Committee. This plan includes the climate transition plan, which covers the financial years 2026-2030 and whose implementation began in 2026. The plan establishes the objectives, lines of action, resources and monitoring mechanisms for Logista's climate transition, together with a long-term decarbonisation pathway to 2050.

Its implementation is structured through Logista's sustainability governance model. The Board of Directors oversees the strategic direction and climate objectives; the Audit, Control and Sustainability Committee oversees climate-related risks, opportunities and disclosures; the Management Committee drives operational implementation and resource allocation; and the Sustainability Committee coordinates the actions and the monitoring of their indicators. Lastly, the businesses and corporate departments are responsible for implementing the initiatives within their respective areas.

This model is consistent with the sustainability policy, which integrates the fight against climate change into Logista's strategy and establishes a system of action plans, indicators and reporting to the governing bodies. The quality and environmental policy also complements this framework through commitments aimed at reducing the carbon footprint, managing climate risks and opportunities, and periodically monitoring environmental indicators.

Targets and decarbonisation pathway

Logista has established greenhouse gas emissions reduction targets against a 2023 base year, using version 2.5.1 of the Science Based Targets initiative target-setting tool. The targets defined are as follows:

Scope	Reduction by 2030 compared with 2023	Reduction by 2050 compared with 2023
Scope 1	44.50 %	95.00 %
Scope 2, market-based method	84.80 %	100.00 %
Scope 3[3]	17.50 %	90.00 %

The targets have been calculated using version 2.5.1 of the Science Based Targets initiative (SBTi) target-setting tool and have been defined with the aim of maintaining a pathway compatible with the objective of limiting the increase in global temperature to 1.5°C and achieving climate neutrality by 2050. The targets are pending formal validation by SBTi. A

[3] Scope 3 includes the categories covered by the reduction target: 3.3, 3.4 and 3.14 (96% of Scope 3 in 2026).

detailed description of the climate targets, the indicators used to monitor them and the results achieved during the year is presented in section E1-4 Targets related to climate change mitigation and adaptation.

In aggregate terms, the pathway starts from 485,058 tCO_2e in 2023 and establishes reference emissions of approximately 362,128 tCO_2e in 2030 and 41,475 tCO_2e in 2050. The long-term targets have been defined with the aim of achieving net-zero emissions by 2050. The targets have been calculated using the SBTi methodology and are pending formal validation by that initiative. A detailed description of the metrics used to monitor the targets, as well as the associated climate performance indicators, is presented in section E1-4 Targets related to climate change mitigation and adaptation.

The reduction targets are expressed in gross terms and do not incorporate removals, carbon credits or avoided emissions as a means of achieving them. The plan provides that any residual emissions remaining once the reduction measures have been applied may be permanently neutralised from 2050 onwards, in accordance with environmental integrity criteria to be developed before their application.

Scope of the targets and consideration of stakeholders

The targets included in the climate transition plan 2026–2030 apply to all consolidated companies of the Logista Group included in the Group's sustainability and carbon footprint reporting perimeter during each reference financial year. The geographical scope of the targets covers the countries and markets in which the Group carries out operational activities and which are integrated into said consolidation perimeter.

The emission reduction targets are calculated on the basis of the greenhouse gas emissions reported in accordance with the Group's corporate GHG inventory. Where applicable, the targets include scopes 1, 2, and 3 categories considered material and subject to monitoring by the organisation. Any modification to the organisational or methodological perimeter will be managed in accordance with the criteria defined for the corporate GHG inventory, with the aim of preserving the consistency and comparability of the objectives throughout the period of validity of the plan. Likewise, unless expressly stated otherwise, the climate targets of the transition plan refer to the entirety of the Group's consolidation perimeter and the markets included in the sustainability reporting scope.

Although there is no evidence of direct participation by external stakeholders in the specific definition of the targets of the climate transition plan, its development took into consideration the expectations, needs, and concerns identified through the double materiality process carried out by the Group. This process included consultations and other interaction activities with customers, suppliers, employees, investors, and other relevant stakeholders.

The results of this exercise contributed to the identification and prioritisation of the material ESG matters that served as the basis for the design of the Transition Plan, ensuring that its objectives and lines of action respond to the most relevant impacts, risks, and opportunities for the organisation and its stakeholders. The definition, approval, monitoring, and review of the targets is articulated through the internal governance mechanisms established by Logista for the management of sustainability and climate change matters.

Implementation approach and decarbonisation levers

Achievement of the climate targets will be supported by a combination of decarbonisation levers applicable to own operations and the value chain. The combination set out in the plan represents the estimate considered most appropriate at the time of its preparation for progressing towards the emissions reduction targets.

Nevertheless, the plan is designed as a dynamic management framework. The selection, prioritisation, sequencing and relative contribution of the various measures may be reviewed during implementation in response to technological, economic, operational and regulatory developments, without this automatically entailing a change to the overall emissions reduction targets or the pathway envisaged to 2030.

The main categories of levers and the representative actions envisaged for the period 2026-2030 are as follows:

Lever category	Representative actions	Current plan horizon	Status
Logistics efficiency	Optimisation of routes, loads, processes and consolidation points	2026-2030	Under implementation
Fuel substitution	Progressive introduction of lower-carbon-intensity fuels	2026-2030	Progressive roll-out started
Fleet transformation	Vehicle renewal and selective electrification of operations where feasible	2026-2030	Under implementation and progressive development
Renewable electricity and energy efficiency	Guarantees of origin and energy-efficiency measures in facilities and operations	2026-2030	Under implementation
Value chain decarbonisation	Collaboration with carriers, franchisees and other partners to promote lower-emission alternatives	2026-2030	Ongoing action

The actions included in the table are representative and do not constitute a closed or exhaustive list. The final combination of measures may be adapted during the term of the plan, provided that consistency with the reduction targets and the overall decarbonisation pathway is maintained.

The assessment and prioritisation of alternatives will take into account, among others, the following factors:

- emissions reduction potential
- the cost-effectiveness of the measures
- technical and operational feasibility
- the maturity and availability of technologies
- the availability and price of lower-carbon-intensity fuels
- developments in the regulatory framework
- implementation capacity in own operations and in the value chain
- potential effects on service continuity and quality

Decisions on the selection or replacement of measures will be integrated into the plan's monitoring mechanisms. Material changes in the combination of levers, their implementation timetables, the associated resources or the assumptions used will be disclosed in the corresponding sustainability report.

Details of the specific actions, the associated resources and the implementation status of the various initiatives are described in section E1-3 Actions and resources in relation to climate change policies.

Resources and financial planning

The initial financial estimate for the outstanding implementation period 2027-2030 envisages an approximate incremental net cost of €9 million. This amount includes investments and operating expenses associated with the planned measures, net of the estimated savings identified when the plan was prepared. The plan also includes an indicative long-term projection estimating a total cumulative incremental net cost of approximately €25 million up to 2050.

The financial estimates include both investments (CapEx) and operating expenses (OpEx) associated with implementing the actions included in the climate transition plan. The specific allocation between the two categories will depend on the nature and implementation sequence of the measures ultimately adopted.

Both estimates include the costs and savings associated with the combination of measures considered when the plan was prepared. However, the post-2030 projection is subject to a greater degree of uncertainty and does not constitute an approved or committed budget through to 2050.

The climate transition plan will be reviewed in 2030 and thereafter at intervals not exceeding five years. In each review cycle, the actions, their implementation sequence, the resources required and the economic, technological, operational and regulatory assumptions used will be updated where appropriate. Consequently, the financial forecasts beyond 2030 may change as a result of these reviews, while the achievement of the overall emissions reduction targets and the pathway towards net-zero emissions by 2050 will remain the reference point.

The resources required for its implementation will be incorporated into the ordinary strategic planning, budgeting and resource allocation processes. Investment and expenditure decisions will be assessed in accordance with the relevant corporate procedures, taking into account their contribution to the climate targets, their cost, feasibility and operational and financial effects.

During the financial year, Logista did not allocate significant investments to economic activities related to coal, oil or gas.

The Company's transition strategy provides for a progressive reduction in dependence on conventional fossil fuels through actions aimed at improving logistics efficiency, incorporating lower-carbon-intensity fuels, increasing the use of renewable electricity and progressively transforming the fleet where technically and economically feasible.

The investments envisaged in the plan contribute to advancing certain economic activities towards criteria compatible with the climate transition defined by the European Union Taxonomy. Information on eligible and aligned activities, together with the associated CapEx, OpEx and turnover indicators, is presented in the EU Taxonomy annex to this sustainability report.

Additional information on the actions financed, the resources committed and the investments associated with implementing the climate policies is included in section E1-3 Actions and resources in relation to climate change policies.

Dependencies and uncertainties

Implementation of the plan is subject to factors over which Logista does not exercise full control. These factors include the availability and price of alternative fuels, developments in low- or zero-emission transport technologies, the development of charging infrastructure, regulatory changes, and decisions relating to the renewal and decarbonisation of the subcontracted and franchised fleet.

The weight of scope 3 emissions means that a significant part of the achievement of the targets will depend on collaboration with transport providers and other members of the value chain. The plan therefore includes actions aimed at promoting their participation and progressive alignment with the Company's climate pathway.

Logista will periodically review the plan's critical assumptions and assess the need to adopt additional or alternative measures when actual developments deviate from the planned pathway. Material changes to the assumptions, levers or estimated resources will be explained in subsequent sustainability reports.

The climate risks underlying these assumptions and dependencies, together with the processes used to identify and assess them, are described in sections SBM-3 Material impacts, risks and opportunities and E1 Climate-related risks and opportunities.

Potentially locked-in emissions

Logista has qualitatively assessed the potentially locked-in emissions associated with vehicles and other assets relevant to its operations. The main source of these emissions relates to vehicles using conventional fossil fuels, both in own operations and in the subcontracted and franchised fleet.

Based on the usual fleet renewal cycles, the Company considers that this exposure is concentrated mainly in the short and medium-term. Periodic vehicle renewal allows lower-emission technologies to be incorporated progressively as technological supply, available infrastructure and regulatory requirements develop.

Nevertheless, changes in emissions associated with the value chain will continue to be subject to specific monitoring, owing to their dependence on decisions made by third parties and the differing levels of maturity of low-emission transport solutions.

Changes in potentially locked-in emissions and their possible impact on the achievement of the climate targets will be taken into account in the periodic review of the emissions reduction targets described in section E1-4 Targets related to climate change mitigation and adaptation.

Climate adaptation and resilience

The transition plan also includes actions aimed at managing material climate risks. Adaptation measures include, among others, strengthening air-conditioning and refrigeration systems, actions to protect health and safety against extreme heat, fire-prevention measures, maintenance and improvement of drainage systems, business continuity plans, and actions to reduce exposure to regulatory changes and volatility in energy costs.

The prioritisation of these actions will take into account the assessment of inherent and residual risk, the time horizon, the criticality of the facilities and the expected effectiveness of the measures.

The adaptation measures described in this section have been defined taking into account the material physical risks identified by the Company. The methodology for identifying and assessing these risks is described in sections SBM-3 Material impacts, risks and opportunities and E1 Climate change-related physical and transition risks.

Monitoring and updating

The progress of the plan will be periodically evaluated through the annual emissions inventory and a set of key performance indicators (KPIs) aimed at monitoring the evolution of greenhouse gas (GHG) emissions, the degree of compliance with climate objectives, and the implementation of the planned actions. Monitoring will be carried out primarily on:

- the evolution of Scope 1, 2 and 3 emissions
- the degree of achievement of the 2030 and 2050 targets
- the emissions reductions attributable to the actions as a whole
- the resources used and planned
- changes in the critical assumptions
- the risks, dependencies and deviations identified
- the corrective or alternative measures adopted

Details of the metrics used and the associated targets are presented in section E1-4 Targets related to climate change mitigation and adaptation.

As 2026 is the first year in which the climate transition plan is in force, its specific monitoring and reporting system will be consolidated during this period, based on the sustainability governance model and the monitoring mechanisms already in place at Logista.

Progress in implementing the plan and changes in its main indicators will be monitored periodically by the Sustainability Committee. In accordance with the governance model in force, the Sustainability Committee will report to the Management Committee and to the Board of Directors' Audit, Control and Sustainability Committee as often as required or considered appropriate and, at a minimum, twice a year.

In addition, the sustainability report will communicate annually the progress made in implementing the climate transition plan, in accordance with the applicable CSRD and ESRS disclosure requirements. This information will include progress against the climate targets, the main actions implemented and planned, the resources allocated and the results achieved, as well as, where material, the deviations identified and the changes made to the combination of levers, implementation timetables, resources or assumptions of the plan. Specific information on actions and resources is reported in section E1-3 Actions and resources in relation to climate change policies, while changes in objectives, metrics and results are disclosed in section E1-4 Targets related to climate change mitigation and adaptation.

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

Climate change-related impacts

Logista's principal negative impact on climate change is associated with the greenhouse gas emissions generated by its transport and distribution activities, both in operations under its operational control and in the value chain.

Fuel combustion in the fleet and contracted transport activities represent the Company's main sources of GHG emissions. These emissions are included in the Scope 1, 2 and 3 GHG inventory and form the basis for defining the targets, actions and decarbonisation levers incorporated into the Climate Transition Plan.

Information on the emissions inventory, organisational and operational boundaries, calculation methodology and changes in emissions is presented in E1-6. Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions. The associated reduction targets are set out in E1-4. Targets related to climate change mitigation and adaptation, and the actions planned to achieve them in E1-3. Actions and resources in relation to climate change policies.

Climate-related risks and opportunities

During the financial year, Logista updated its analysis of climate-related risks and opportunities in order to assess their potential impact on operations, facilities, transport activities, the supply chain and the business model.

The analysis distinguishes between physical risks and transition risks and considers their development over different time horizons. The results provide the basis for selecting and prioritising the mitigation, adaptation and opportunity-capture measures incorporated into the climate transition plan and the strategic sustainability plan 2027-2030.

The relationship between each material risk or opportunity, its management response, the time horizon and the associated resources is set out in E1-3. Actions and resources in relation to climate change policies. Emissions reduction targets and pathways are presented in E1-4. Targets related to climate change mitigation and adaptation, and the

anticipated financial effects are set out in E1-9. Anticipated financial effects of material physical and transition risks and potential climate-related opportunities.

Scope of the resilience analysis

The analysis covers the main facilities operated by Logista, excluding franchises from the site-specific physical exposure assessment. In the transport area, both owned and subcontracted fleets have been considered.

With regard to the value chain, the assessment has considered physical risks that may affect the availability of certain raw materials and distributed products, including those related to tobacco crops and other agricultural products, as well as transition risks arising from regulatory, technological and customer preference changes.

The analysis covers own operations, road, maritime and air transport activities, and certain impacts in the upstream stages of the value chain. The results should be interpreted taking into account the uncertainties inherent in climate scenarios, regulatory developments, the availability of low-emission technologies, and the ability to pass costs through the value chain.

Methodology and scenarios considered

To assess physical risks, low-, medium-, and high-emissions climate scenarios were used, represented by SSP1-2.6, SSP2-4.5 and SSP5-8.5.

For transition risks, the International Energy Agency's (IEA) NZE, APS and STEPS scenarios were considered, reflecting different levels of regulatory ambition, carbon price evolution, technological transformation and energy policy development.

The analysis considers the 2030, 2050 and 2090 time horizons. For response planning purposes, these horizons are grouped into short-term (up to three years), medium-term (between three and five years) and long-term (more than five years).

The assessment considers both the likelihood of occurrence and the economic, legal and compliance, operational, health and safety, reputational and strategic dimensions. For the selected risks, both the inherent risk, prior to considering management measures, and the residual risk, after taking into account implemented or planned mitigation measures, have been assessed.

For further details on the identification, assessment and prioritisation process, see E1 IRO-1. Description of the processes to identify and assess material climate-related impacts, risks and opportunities.

In accordance with the update of the climate risk analysis carried out during the financial year 2026, Logista has identified the following significant inherent physical and transition risks that could affect its operations, assets, supply chain and business model across different time horizons.

The results of this analysis underpin the selection and prioritisation of the mitigation and adaptation measures incorporated into the climate transition plan and the sustainability plan 2027-2030. The relationship between each material risk or opportunity, the corresponding management response, the time horizon and the associated resources is described in E1-3, while the decarbonisation pathways and reduction targets are presented in E1-4.

Physical risks

The main physical risks identified are related to the increased frequency and intensity of extreme weather events, including:

- Increased occurrence of extreme temperature events (heatwaves), which may affect employees' health, safety and productivity, as well as business continuity.
- Rising extreme temperatures, which may increase energy demand and affect the performance of infrastructure and critical systems at logistics facilities.
- Greater wildfire risk associated with extreme climatic conditions, with the potential to impact assets, facilities and operations.
- Increased episodes of heavy precipitation, which may cause physical damage to logistics facilities and disrupt operations.

Transition risk

The main transition risks identified are linked to the decarbonization process of the economy, evolving regulatory frameworks, technological developments and changing market expectations. These include:

- Increase in carbon pricing for road transport. The implementation of EU ETS II may increase the cost of fuels used by both the Company's own fleet and subcontracted transport providers.
- Increase in maritime and air transport costs. The application of the EU ETS, FuelEU Maritime and ReFuelEU Aviation regulations may result in higher freight rates or surcharges being passed through the supply chain.
- Fossil fuel price volatility. Fluctuations in fuel prices may increase logistics costs and affect the operating cost structure.
- Restricted access to certain urban areas for higher-emission vehicles, potentially affecting last-mile delivery operations.
- Energy taxation. Changes in the taxation applicable to diesel and other fossil fuels may increase transportation costs.
- Cost of the technological transition. Electrification, intermodality, alternative fuels and the related infrastructure may require additional capital investments and operating expenditures.

Opportunities

The assessment performed and the transition plan have enabled the identification of climate-related opportunities associated with resource efficiency, the use of lower-carbon energy sources, the development of low-emission services, market access and enhanced resilience.

Resource efficiency

- Route, load and logistics operations optimisation, together with the progressive adoption of higher-capacity transport solutions, has the potential to improve operational efficiency and reduce fuel consumption and associated emissions.
- Continuous improvement in the efficiency of transport and distribution operations through initiatives aimed at making more efficient use of available resources.

Low-carbon energy sources and technologies

- The progressive use of alternative fuels and other lower-carbon transport solutions.
- The gradual electrification of certain transport operations, depending on technological developments and market conditions.
- Improvements in the energy efficiency of facilities and increased use of renewable energy sources, including on-site energy generation initiatives.

Products, services and markets

- The development of low-emission logistics services to respond to the growing demand from customers and other stakeholders for sustainable solutions.
- Access to growth opportunities in segments and markets that increasingly incorporate demanding environmental criteria.
- Leveraging support programmes and incentives linked to decarbonisation projects, energy efficiency improvements and the deployment of low-emission technologies.

These opportunities may contribute to reducing operating costs, avoiding regulatory costs, safeguarding market access, enhancing the Company's low-carbon service offering and strengthening its adaptive capacity. Their realisation will depend on technological, regulatory and economic developments, as well as on the effective implementation of the planned actions.

Interaction with strategy and business model

The results of the risk and opportunity assessment have been taken into consideration in the development of the climate transition plan and the sustainability plan 2027-2030.

The strategic response is structured around the progressive reduction of dependency on fossil fuels; the adoption of lower-carbon fuels; the selective electrification of the fleet; the integration of high-capacity vehicles; the optimisation of routes and loads; improvements in the energy efficiency of facilities; increased use of renewable energy; the adaptation of facilities to extreme temperatures, wildfires and flooding; the strengthening of business continuity plans; the diversification of the business and service portfolio; and the integration of climate-related criteria into investment planning and operational decision-making.

The climate transition plan links these actions to the Company's emissions reduction targets, while the sustainability plan 2027-2030 integrates them into the Company's overall ESG framework.

Resilience of the strategy and business model

The analysis performed indicates that Logista has various mechanisms in place to adapt its strategy and operations to the identified physical and transition risks.

Business continuity plans, measures implemented at facilities, and adaptation actions included within sustainability planning contribute to strengthening the Company's capacity to manage the identified physical risks.

In addition, the Company takes into consideration evolving regulatory, technological and market trends associated with the decarbonisation process. In this context, the growing demand from certain customers for lower-carbon transport solutions has driven the progressive development of initiatives focused on the use of alternative fuels, the deployment of more efficient vehicles, the electrification of specific operations and the continuous improvement of operational efficiency.

These actions contribute to the gradual adaptation of the business model to the challenges arising from the transition to a low-carbon economy and strengthen the Company's resilience to climate-related risks and opportunities.

At present, Logista has not identified any assets or activities that are inherently incompatible with the transition to a climate-neutral economy. However, certain transport activities remain significantly dependent on fossil fuels and will require substantial investment efforts, technological adaptation and coordination with transport providers, energy suppliers, customers and public authorities.

The pace of adaptation will be influenced by the availability and maturity of technologies, the development of charging and refuelling infrastructure, the availability of alternative fuels, the evolution of the regulatory framework and the economic viability of the solutions.

The management measures assessed reduce the residual exposure associated with the main risks analysed, although they do not eliminate it entirely. The Company will periodically review its risks, assumptions, scenarios and response measures in order to adapt its strategy to evolving climate, regulatory, technological and market conditions.

Short-, medium- and long-term measures

Short-term (0-3 years)

- Periodic review of Business Continuity Plans (BCPs) to strengthen preparedness and response capabilities for extreme weather events.
- Enhancement of protocols for extreme temperature conditions.
- Maintenance and improvement of heating, cooling and ventilation systems.
- Application of construction and design standards for new warehouses, with particular attention to the resilience of roofs and structures to extreme weather events.
- Integration of climate risk considerations into the assessment of new sites.
- Route optimisation and fleet management.
- Driver training in fuel-efficient driving practices.
- Deployment of fuel-saving technologies.
- Progressive fleet renewal with more efficient vehicles.
- Monitoring of climate, energy and transport regulations.
- Promotion of biofuels and support for the electrification of the last-mile fleet.
- Development of lower-emission transport services.

Medium-term (3-5 years)

- Consolidation of the progressive electrification of the fleet.
- Expansion of biofuel use.
- Wider deployment of high-capacity transport solutions and intermodal transport.
- Development of energy and charging infrastructure where economically and technically feasible.
- Periodic review of physical and transition risks to adapt the Company's strategy.
- Strengthening operational resilience through logistics digitalisation and automation initiatives.
- Adaptation of service offerings to meet growing demand for low-carbon logistics solutions.

Long-term (more than 5 years)

- Progressive transformation of the energy and logistics model towards a more efficient operation that is better adapted to the impacts of climate change.
- Integration of emerging technologies related to energy efficiency and sustainable mobility.
- Adaptation of assets and infrastructure to evolving physical risks.
- Evolution of the service and market portfolio in response to the climate transition.

Assumptions, uncertainties and financial effects

The main assumptions underpinning the analysis include a progressive reduction in the use of fossil fuels, increased electrification of transport activities, greater use of alternative fuels, the development of energy-efficient and logistics-related technologies, and the continued evolution of carbon pricing and climate regulation.

The results are subject to uncertainties related to the evolution of climate scenarios, energy prices, technology availability, charging and refuelling infrastructure, customer demand, the ability to pass through costs, and the development of public policies.

The identified risks and opportunities may affect energy and transport costs, maintenance expenses, investments in fleets and facilities, operational continuity, access to certain markets, and revenues derived from low-carbon logistics services.

During the reporting period, these effects were considered in strategic planning and investment prioritisation processes. Quantitative information regarding the anticipated financial effects of material physical and transition risks, as well as the economic potential of climate-related opportunities, is provided in E1-9. Anticipated financial effects of material physical and transition risks and climate-related opportunities.

For the current reporting period, the financial effects arising from physical and transition risks are not considered material.

For further details on the actions and resources allocated, including business continuity plans, investments in sustainable fleets and facility improvements, see E1-3. Actions and resources in relation to climate change policies.

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

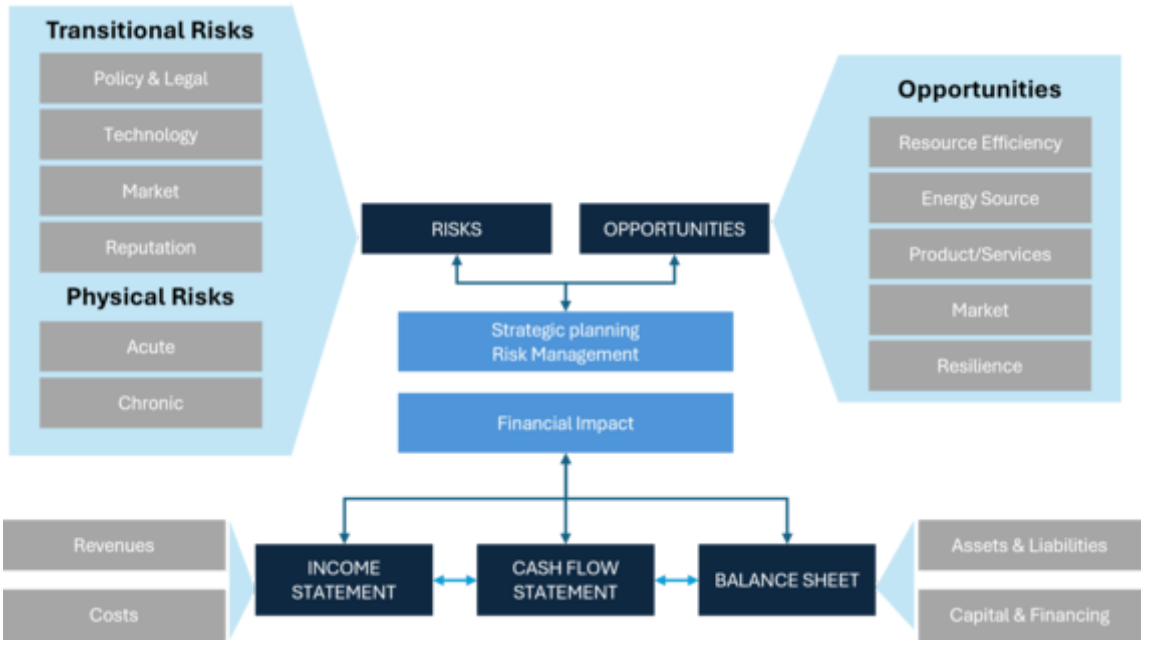
Logista updated its climate-related impacts, risks and opportunities assessment in 2026 with the aim of identifying, evaluating and managing the potential effects arising from both physical risks associated with climate change and transition risks linked to the decarbonisation of the economy.

The assessment covers the Company's own operations, transport activities carried out through both owned and subcontracted fleets, and the key elements of its value chain. The results obtained enabled the identification of the material climate-related impacts, risks and opportunities that may affect Logista's business and are described in E1 SBM-3: Material impacts, risks and opportunities and their interaction with the strategy and business model.

The management of climate-related risks is integrated into Logista's corporate risk management system and is carried out in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). This approach enables climate-related risks and opportunities to be incorporated into the Company's corporate processes for risk identification, assessment, management and monitoring, supported by the internal control system, the Company's general risk management policy, and the risk management procedures applicable to Logista and its subsidiaries.

The climate assessment process is structured around two main phases: an identification phase, aimed at determining the physical risks, transition risks and opportunities potentially relevant to the Company's activities; and an assessment phase, focused on analysing their exposure, potential impact and significance under different climate scenarios and time horizons.

The 2026 update was also used as a key input for the design of the climate transition plan. In particular, scenario analysis, the exposure of both owned and subcontracted fleets, the relevance of Scope 3 emissions, and technological and regulatory dependencies were considered when defining the plan's levers, implementation assumptions and review mechanisms.



Identification phase

Physical risk: These arise from a changing climate that may lead to climate-related events (acute risks) or longer-term changes (chronic risks) in climate patterns (see the table on the classification of climate-related hazards). The following steps are applied in the process used to assess the level of exposure and determine which physical climate risks are material to Logista's activities:

- Analysis of the Company's activities and identification of the relevant gross physical climate risks that may affect the performance of the economic activity throughout its expected lifetime.
- Quantification of the activity's exposure to one or more physical climate risks and assessment of the significance or materiality of those risks for the economic activity under different projected time horizons and climate scenarios.
- Assessment of adaptation measures that may reduce the identified physical climate risks.

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
			Sea level rise	
			Water stress	
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: These arise from the transformation towards a low-carbon economy. This transition may entail significant policy, legal, technological and market-related changes aimed at addressing climate change mitigation and adaptation requirements. In line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), Logista assesses transition risks by grouping them into the following categories (TCFD, Appendix 1: Climate-Related Risks, Opportunities, and Financial Impacts):

- **Regulatory and legal risks**: risks arising from the introduction or amendment of public policies designed to limit activities that contribute to the adverse effects of climate change.
- **Market risks**: risks resulting from changes in supply and demand driven by the need to incorporate new production and consumption models aimed at reducing greenhouse gas (GHG) emissions.
- **Reputational risks**: risks arising from changes in stakeholders' perceptions of the Company, including customers, shareholders, suppliers, regulators and local communities, based on its level of contribution to the transition towards a low-carbon economy.
- **Technological risks**: risks associated with the replacement of high greenhouse gas-emitting technologies by more efficient and less carbon-intensive alternatives.

Climate-related opportunities: The TCFD recommendations consider climate-related opportunities as potential positive effects that may arise from efforts to mitigate and adapt to climate change. In line with this approach, Logista integrates the identification and assessment of climate-related opportunities into its process for analysing material impacts, risks and opportunities.

The assessment of opportunities considers, among other aspects:

- Improvements in resource efficiency and reductions in operating costs.
- The adoption of lower-carbon energy sources.
- The development of new products and services.
- Access to new markets and business segments.
- Strengthening operational and supply chain resilience.

In addition, during the identification phase, Logista considers the Scope 1, 2 and 3 GHG emission sources that are material to the Company, as detailed in E1-6 Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions. This analysis enables the assessment of both Logista's contribution to climate change and the organisation's exposure to the regulatory, technological and market risks associated with the transition to a low-carbon economy.

As part of this process, Logista analyses the potential evolution of climate-related risk factors and their possible effects on the business, including aspects associated with carbon pricing developments, regulatory changes, technological transformation and shifts in customer demand. At the same time, opportunities arising from improved energy efficiency, the progressive electrification of certain activities, the use of renewable energy, the development of lower-carbon logistics services, and the strengthening of operational and value chain resilience are assessed.

Once the potentially relevant physical and transition risks, together with climate-related opportunities, have been identified, they are evaluated using the climate scenarios defined by the Company in order to assess their potential evolution and impact across the different time horizons considered.

Climate scenarios

Physical risk:

Logista analyses exposure levels to each previously identified risk across three scenarios and three time horizons, following the guidance of the Intergovernmental Panel on Climate Change (IPCC): short-term (2030), medium-term (2050) and long-term (2090), 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.

In line with what was indicated in the previous exercise, the analysis has been updated incorporating the RCP 2.6 scenario, complementing the previously evaluated scenarios and reinforcing the assessment of the Company's resilience to climate risks.

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

- Representative Concentration Pathway SSP1-2.6 (RCP 2.6): This represents a low-emissions scenario, aligned with ambitious global climate action, in which greenhouse gas emissions peak in the short-term and subsequently decline significantly. This scenario envisions the widespread adoption of mitigation measures and an accelerated transition to a low-carbon economy, and presents a level of ambition similar to that of transition scenarios aimed at achieving net-zero emissions by mid-century.
- Representative Concentration Pathway SSP2-4.5 (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.
- Representative Concentration Pathway SSP5-8.5 (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 all three scenarios (RCP 2.6, RCP 4.5 and RCP 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).

Transition risk:

For the analysis of transition risks, elements potentially applicable to Logista's activity are analysed across three time horizons: short-term (2030), medium-term (2050), and long-term (2090). Furthermore, in line with the evolution of the methodology applied during this exercise, the analysis has been expanded to include the Net Zero Emissions (NZE) scenario, in addition to the scenarios already considered in previous exercises. Factors potentially applicable to the Company's activity are evaluated, such as future regulatory developments within the European Union, emissions trading systems (ETS), and carbon tax regimes in certain countries. These risks are analysed within the framework of the climate scenarios published by the World Energy Outlook (WEO), which provide a global overview of energy trajectories and their climate implications.

- The NZE scenario (Net Zero Emissions Scenario for 2050) describes a trajectory consistent with limiting global temperature rise to 1.5°C, either without exceeding it or with only a limited exceedance. This scenario assumes a significant acceleration of climate and energy policies, a rapid reduction in greenhouse gas emissions, and a profound transformation of the global energy system, achieving net-zero emissions by mid-century. It represents the most ambitious scenario considered and serves as a benchmark for assessing the risks and opportunities associated with an accelerated transition to a low-carbon economy.

- The APS scenario (Announced Commitments Scenario) assumes that all targets announced by governments are fully met and on schedule, including their long-term energy access and zero-emissions goals. This scenario represents an intermediate path between the more conservative Stated Policies (STEPS) scenario and the Net Zero Emissions by 2050 (NZE) scenario, which proposes a profound transformation of the energy system to limit global warming to 1.5°C.

- 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).

Opportunities:

Opportunities are evaluated under the previously described NZE, APS, and STEPS scenarios, primarily considering the short-term time horizon, as it is most aligned with Logista's decarbonization strategy and the implementation timelines of the currently identified initiatives. The inclusion of the NZE scenario in this exercise allows for a broader analysis and the evaluation of the resilience and value-generating potential of these opportunities within the context of an accelerated transition to a low-carbon economy.

Evaluation phase

Under the assumptions of the above scenarios and with physical climate risks identified, potential impact of inherent risk is analysed using the Climanomics® tool, which enables the Company to assess the exposure of its assets to various climate hazards under different scenarios and time horizons. This involves using geospatial and climate data to:

- Identify the climate variable associated with each physical risk.
- Identify potentially exposed Company areas and/or assets using geolocation.
- Evaluate the level of exposure of these assets to the different climate hazards analysed.

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 evaluating 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 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

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.

During 2026, this policy framework was further developed through the climate transition plan and the strategic sustainability plan 2027-2030. The former translates the Company's climate response into specific measures relating to mitigation, adaptation, governance, financial planning and monitoring, while the latter integrates this response into the group's ESG roadmap and incorporates additional environmental objectives, including those related to the circular economy, environmental certifications, water management and environmental training.

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. In addition, this policy promotes collaboration 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 impacts, risks and opportunities (IROs) related to climate change mitigation and adaptation, energy efficiency and renewable energy consumption, Logista has a governance model 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

During the period 2024-2026, within the framework of the sustainability strategic plan 2024-2026, Logista implemented a series of actions aimed at managing climate change-related impacts, risks and opportunities, while contributing to the achievement of its greenhouse gas (GHG) emissions reduction objectives.

The actions implemented during this period enabled the development of operational capabilities, monitoring mechanisms and decarbonisation solutions across transport, logistics and energy consumption activities. These actions also constitute the operational foundation for the main levers incorporated into the climate transition plan 2026-2030 and the strategic sustainability plan 2027-2030.

Accordingly, the completion of the strategic sustainability plan 2024-2026 does not automatically imply the discontinuation of the initiatives implemented under that framework. Measures related to logistics efficiency and optimisation, the progressive use of lower-carbon fuels, the renewal and selective electrification of fleets, the deployment of high-capacity vehicles, modal diversification and the continued procurement of renewable electricity through Guarantees of Origin remain integral components of the Company's decarbonisation framework. Their scope,

implementation pace and relative contribution may evolve during the new planning period depending on their effectiveness, technical and economic feasibility, technological availability and alignment with the emissions reduction targets established for 2030.

During the period 2024-2026, the Emissions Reduction Index (ERI) served as the Company's overarching climate performance indicator for assessing the combined effectiveness of the implemented actions. The targets associated with each action were operational in nature and enabled the monitoring of implementation progress and the contribution of the various decarbonisation levers. Accordingly, the achievement level of each operational objective is presented separately and transparently and should be interpreted in conjunction with the results achieved under the overall climate performance indicator.

In 2026, the combined contribution of the actions implemented enabled the Company to achieve its annual ERI reduction target of 2.1%. Certain operational targets were not fully achieved by the end of the plan period 2024-2026. Nevertheless, the overall performance of the decarbonisation levers implemented allowed the Company to meet the overarching climate objective used to assess the plan's overall outcome, without affecting the individual achievement status of each specific action.

The actions are presented distinguishing between: (i) the results achieved against the operational objectives of the sustainability strategic plan 2024-2026; and (ii) their continuation or evolution as decarbonisation levers under the climate transition plan 2026-2030 and the strategic sustainability plan 2027-2030.

The targets established as management instruments of the strategic sustainability plan 2024–2026 were not defined as science-based objectives, nor were they subject to validation by an external scientific initiative. Their climate contribution is assessed through their relationship with the decarbonisation levers and, where applicable, through the estimation of the associated emission reductions.

Although there is no evidence of direct participation by external stakeholders in the setting of individual operational targets, the strategic sustainability plan 2024–2026 was developed taking into account the expectations of the main stakeholders identified through the materiality analysis process, which included consultations and surveys with customers, suppliers, employees, investors, and other relevant actors. This exercise contributed to the identification of the ESG priorities that served as the basis for the development of the plan, whose definition and monitoring is articulated through Logista's internal governance mechanisms.

The monitoring methodology for the actions under this concluding plan is based on the comparison between the annual or cumulative result of the indicator for each action and the target level defined for 2026 in that regard. The degree of compliance is calculated as the percentage of achievement of the objective, using activity data drawn from the operating systems of the companies included and subject to the internal controls for the consolidation of sustainability reporting.
The scope of action considered for the measures defined in the strategic sustainability plan 2024–2026, in force until the publication of the current financial year, includes exclusively the transport companies of the Logista Group: Logista Freight, Logista Parcel, NACEX , Transportes El Mosca, and Carbó Collbatallé, as well as the markets in which these companies carry out their activities. Consequently, the actions and objectives associated with this line of work apply to the fleets included within said organisational perimeter.

Performance is reviewed at least twice a year through the value of the indicator, its comparison with the reference year and the 2026 target, the degree of compliance, and the analysis of deviations, and is reported to the ACSC. When the perimeter, formula, data sources, assumptions, or classification criteria are modified, the reason for the change and its effect on comparability will be explained.

The actions described below primarily contribute to addressing impacts associated with greenhouse gas emissions arising from the Company's transport and logistics activities, as well as transition risks linked to the evolution of regulatory, technological and market conditions towards a low-carbon economy. Their estimated contribution and associated resources are detailed in E1-1 Climate change mitigation transition plan and are linked to the targets described in E1-4 Targets related to climate change mitigation and adaptation.

The climate levers envisaged for the period 2027-2030 include logistics efficiency and optimisation, the progressive use of lower-carbon fuels, fleet renewal and selective electrification, high-capacity vehicles, refrigerated transport efficiency improvements and the continued procurement of renewable electricity through Guarantees of Origin. Their estimated contribution and associated resources are detailed in E1-1 Climate change mitigation transition plan and are linked to the targets set out in E1-4 Targets related to climate change mitigation and adaptation.

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

Within the framework of the sustainability strategic plan 2024-2026, Logista set a target for 90% of the kilometres travelled by the fleets included within the scope of the indicator to be covered by Euro VI-compliant vehicles, taking the 82% recorded in 2023 as the baseline. The measure was applied to Logista's fleets within the organisational perimeter of this action: Logista Freight, Logista Parcel, NACEX , Transportes El Mosca and Carbó Collbatallé.

This initiative is aligned with Logista's quality, environmental and energy efficiency policy and contributes to the technological renewal of the fleet, the improvement of its operational efficiency and the reduction of transport-related air pollutants. Its contribution to GHG emissions reduction depends on consumption patterns and the efficiency performance of the vehicles incorporated into the fleet.

In 2024 and 2025, the percentage of kilometres travelled by Euro VI-compliant vehicles reached 84% and 85% respectively. In 2026, this percentage amounted to 90%, representing an achievement rate of 100% against the target established.

Fleet renewal and efficiency improvements continue to be key levers of the climate transition plan 2026-2030 and the strategic sustainability plan 2027-2030. During the new planning period, this lever evolves from the specific monitoring of Euro VI vehicles towards a broader fleet transformation approach, encompassing efficiency improvements, selective electrification and the gradual incorporation of lower-carbon technologies and energy sources wherever technically and economically feasible.

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

As part of the sustainability strategic plan 2024-2026, Logista set a target for electric vehicles to account for 3.44% of the kilometres travelled in last-mile operations within the scope of the indicator by 2026. This target was calculated as a percentage of the total last-mile kilometres travelled by the fleets of Logista Parcel, NACEX , Transportes El Mosca and Carbó Collbatallé, using the 0.59% recorded in 2023 as the baseline.

This initiative is aligned with Logista's quality, environmental and energy efficiency policy and forms part of the Company's transport decarbonisation strategy, contributing to emissions reductions, improved air quality in urban areas and the transition towards cleaner technologies.

In 2025, electric vehicles accounted for 1.54% of the kilometres travelled in these operations. In 2026, this percentage reached 2.01%, corresponding to an achievement rate of 50% of the operational target established for the period.

Although the operational target was not fully achieved, the initiative contributed, together with the other decarbonisation levers, to achieving the annual Emissions Reduction Index (ERI) target, the main aggregate climate performance indicator of the strategic sustainability plan 2024-2026. Achievement of the ERI therefore reflects the combined contribution of the various measures under the plan, irrespective of the individual achievement level of each measure.

Fleet electrification continues to be one of the key levers of the climate transition plan 2026-2030 and the strategic sustainability plan 2027-2030. Its future implementation will follow a selective approach, taking into account vehicle availability and driving range, operational requirements, charging infrastructure, cost developments and route characteristics.

Increase kilometres travelled through modal transport

As part of the sustainability strategic plan 2024-2026, Logista continued to promote the use of rail transport through the progressive adaptation of its fleet and the deployment of P400 semi-trailers compatible with this mode of transport.

This initiative aimed to increase the share of kilometres travelled by rail within Logista Freight from 0.04% in 2023 to 0.09% by 2026.

In 2025, rail transport accounted for 0.05% of the kilometres included within the scope of the indicator. In 2026, this percentage reached 0.01%. This action has not met its established target.

This target could not be achieved, as progress was hampered by rail service disruptions and delays, as well as difficulties in ensuring the levels of quality, punctuality, and reliability required by Logista's operations and customers. These circumstances limited its implementation relative to the original plan and led to prioritizing alternative solutions to maintain service commitments.

The lower level of achievement of this operational target did not prevent the Company from meeting the annual Emissions Reduction Index (ERI) target, due to the combined performance of the other decarbonisation levers implemented during the period. This circumstance does not alter the individual variance recorded for this specific initiative.

Modal diversification remains part of the logistics efficiency and decarbonisation levers included within the 2026-2030 climate transition plan and the sustainability plan 2027-2030 . Its future development will focus on those routes and operations where the availability, reliability and quality of rail services are sufficient to meet the Company's operational requirements.

Increase kilometres travelled by duo-trailers

Within the framework of the sustainability strategic plan 2024-2026, Logista set a target to increase the share of kilometres travelled using duo-trailers in its logistics operations to 0.6%, compared with 0.10% recorded in the 2023 baseline year. This initiative was implemented across the operations of Logista Freight, Logista Parcel, Transportes El Mosca and Carbó Collbatallé.

The use of duo-trailers increases the load capacity transported per trip, thereby reducing the number of kilometres required to move a given volume of goods. Its impact on emissions is monitored through indicators such as avoided kilometres, fuel consumption and transported load volumes.

In 2025, duo-trailers accounted for 0.27% of the kilometres included within the scope of the indicator. In 2026, this percentage reached 0.62%, representing an achievement rate of 104%, surpassing the original target established.

High-capacity vehicles continue to be a key logistics efficiency lever within the climate transition plan 2026-2030 and the sustainability plan 2027-2030. During the new planning cycle, their deployment will depend on the availability of authorised routes, infrastructure characteristics, the nature of the operations, and their technical and economic feasibility.

Increase shipments to NACEX Shop proximity points to 9.1%

Within the framework of the sustainability strategic plan 2024-2026, NACEX continued to expand and promote the use of its NACEX Shop network of parcel collection points, with the objective of increasing the percentage of shipments delivered through these locations to 9.1%, compared with the 4.7% recorded in 2023.

The use of proximity collection points can help reduce failed delivery attempts and improve the consolidation of certain last-mile delivery flows. The actual reduction in emissions depends on various factors, including the number of consolidated deliveries, avoided journeys, route configuration and customers' collection behaviour.

In 2025, the percentage of shipments channelled through NACEX Shop reached 8.3%. In 2026, this percentage amounted to 7.8% , representing an achievement rate of 70% against the target established.

Although this operational target was not fully achieved, this initiative contributed, together with the other decarbonisation levers, to achieving the annual ERI target, the main aggregate climate performance indicator of the strategic sustainability plan 2024-2026 . Achievement of the ERI therefore reflects the combined effect of the various measures under the plan, irrespective of the individual achievement level of each measure.

The optimisation of last-mile operations through proximity collection points continues to form part of the logistics efficiency lever within the climate transition plan 2026-2030 and the strategic sustainability plan 2027-2030. The future development of NACEX Shop and other consolidation solutions will be assessed based on their actual operational and climate-related contribution.

Increase biodiesel consumption

Within the framework of the sustainability strategic plan 2024-2026, Logista promoted the use of lower-carbon alternative fuels through the progressive incorporation of biodiesel into its transport operations.

The initiative aimed to achieve cumulative biodiesel consumption of 9 million litres between 2024 and 2026, starting from a baseline of 0 litres in 2023.

By 2025, cumulative consumption had reached 3.0 million litres, equivalent to 33% of the target. In 2026, cumulative consumption for the period 2024-2026 amounted to 4.0 million litres, representing an achievement rate of 44% against the target established.

The implementation of this initiative was influenced by the cost differential compared with conventional fuels, product availability, operational requirements and customers' willingness to absorb the additional costs associated with lower-carbon transport solutions.

Although the cumulative consumption target was not fully achieved, the use of biodiesel contributed to reducing emissions from transport operations. The annual Emissions Reduction Index (ERI) target was achieved through the combined contribution of this initiative and the other decarbonisation levers implemented during the period, without affecting the individual achievement status of this specific initiative.

The progressive replacement of conventional fuels with lower-carbon alternatives remains a key lever of the climate transition plan 2026-2030 and the strategic sustainability plan 2027-2030. Its future deployment will depend on the availability, traceability, sustainability characteristics, life-cycle emissions intensity, cost and technical compatibility of the fuels used.

Maintain renewable energy consumption

Within the framework of the sustainability strategic plan 2024-2026, Logista established a target to maintain at least 89% of electricity consumption from renewable sources supported by Guarantees of Origin across the facilities included within the scope of the indicator, taking the result achieved in 2023 as the baseline.

In 2025, the share of renewable electricity reached 95%. In 2026, it amounted to 98%, remaining above the threshold established for the period.

The use of renewable electricity and the improvement of energy efficiency continue to be key levers of the climate transition plan 2026-2030 and the sustainability plan 2027-2030. During the new planning cycle, progress will be monitored through indicators such as the percentage of renewable electricity consumed, the MWh purchased with Guarantees of Origin, self-generated renewable energy, and Scope 2 emissions calculated using the market-based method.

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.

Results of decarbonization actions

The estimated emissions reductions associated with the actions implemented are presented below. These results should be interpreted in conjunction with the evolution of the corporate GHG emissions inventory disclosed in E1-6 and with the methodology applied to avoid double counting between individual actions.[4]:

Target	Decarbonisation lever	Emissions savings in 2026 (tCO_2e)			Emissions savings in 2025 (tCO_2e)		
		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	10,105	–	4,027	7,804	–	2,638
	Increase up to 3.44% the kilometres travelled by last-mile electric vehicles	51	–	255	28	–	173
	Increase kilometres travelled via modal transport	–	–	–	5	–	–
	Increase kilometres travelled by duo-trailers	513	–	2,117	563	–	440
	Increase shipments to NACEX Shop proximity points to 9.1%	–	–	170	–	–	134
	Increase biodiesel consumption	2,575	–	–	4,906	–	–
Total transport decarbonisation		**13,244**	**–**	**6,569**	**13,306**	**–**	**3,385**

The Scope 2 emissions referred to in the table above are location-based emissions.

Overall, the actions implemented during 2026 contributed to achieving the annual 2.1% reduction target for the Emissions Reduction Index (ERI), which served as the overarching climate performance indicator of the strategic sustainability plan 2024-2026. Achievement of the aggregate indicator coexisted with varying levels of progress against the operational targets associated with each decarbonisation lever, the deviations and principal causes of which are described in the preceding sections.

The completion of the plan 2024-2026 marks the end of its specific operational targets, but not the end of the underlying decarbonisation levers. Logistics efficiency, fleet transformation, selective electrification, high-capacity vehicles, modal diversification, fuel switching and renewable electricity remain integrated, within the scope and conditions established

[4] 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.

under the new planning framework, into the climate transition plan 2026-2030 and the strategic sustainability plan 2027-2030.

During the new planning period, the effectiveness of these levers will be assessed primarily based on their contribution to the Company's Scope 1, market-based Scope 2 and Scope 3 emissions reduction targets, using the baseline year and reporting boundaries defined in E1-4. This methodological evolution enables a transition from the historical monitoring approach based on the ERI to a monitoring framework linked to the Company's new climate targets, while maintaining the traceability of the actions initiated during the previous planning cycle.

Resources allocated to actions

Actions implemented under the sustainability strategic plan 2024-2026 were primarily financed through the Company's own resources and were integrated into its ordinary financial planning and management processes.

For the 2027-2030 period, the resources required to support the continuation and expansion of these decarbonisation levers have been incorporated into the financial estimates of the Climate Transition Plan. Information on the estimated incremental net costs, the balance between CapEx and OpEx, the anticipated savings and the key underlying assumptions is provided in E1-1 Climate Change Mitigation Transition Plan.

Specific investment and expenditure decisions are subject to the applicable corporate evaluation and approval procedures. The implementation of certain actions depends on technological developments, the availability of fuels and vehicles, energy infrastructure, regulatory requirements, and the economic and operational feasibility of each measure.

Relationship with the EU Taxonomy

The inclusion of a measure in the climate transition plan does not necessarily imply that the related investment or expenditure is eligible for, or aligned with, the EU taxonomy.

The CapEx and OpEx indicators for the reporting period are presented in Appendix VI - EU Taxonomy. Differences between the financial resources associated with the climate transition plan and the amounts reported under the Taxonomy indicators may arise, among other factors, because certain decarbonisation activities or measures may not qualify as eligible under the applicable economic activities and technical screening criteria.

Metrics and targets

E1-4 Targets related to climate change mitigation and adaptation

Climate targets and evolution of the planning framework

Logista’s climate targets are developed within the framework of a continuous sustainability strategy, implemented through successive sustainability strategic plans and complemented by the climate change mitigation transition plan.

The sustainability strategic plan 2024-2026 established the Company’s main climate-related lines of action and included a monitoring objective based on the Emissions Reduction Index (ERI), an emissions intensity indicator calculated against the 2013 baseline year. This objective enabled the historical monitoring of emissions intensity performance throughout the implementation period of the plan.

Subsequently, the climate transition plan defined a new decarbonisation pathway and 2030 emissions reduction targets expressed in absolute terms, using FY2023 as the baseline year. The strategic sustainability plan 2027-2030 incorporates these targets and associated climate actions into the Company’s overall sustainability framework.

Accordingly, the historical ERI target and the 2030 emissions reduction targets relate to different planning periods, baseline years and performance metrics. The ERI results are presented as historical information relating to the strategic sustainability plan 2024-2026 and should not be interpreted as the baseline year or trajectory for the new absolute emissions reduction targets established under the climate transition plan.

Historical monitoring indicator: Emissions Reduction Index (ERI)

During the implementation period of the sustainability strategic plan 2024-2026, Logista used the Emissions Reduction Index (ERI) as the primary indicator for monitoring the evolution of its climate performance.

Using FY2013 as the baseline year, the Company established a cumulative reduction target of 30% by 2030 and 54% by 2050, equivalent to an average annual reduction of 2.1% in the indicator.

The ERI was calculated using the following formula:

Emissions Reduction Index (ERI) = **[Scope 1+2 (market-based) + Scope 3 (transport)] tCO_2e** / **M€ & M km**

Components of the indicator

Numerator

Includes:

- Scope 1 direct emissions.
- Scope 2 indirect emissions arising from energy consumption.
- Scope 3 emissions associated with transport activities.

These categories represent the main sources of emissions generated by the Company's logistics operations.

Denominator

Includes:

- Adjusted EBIT plus personnel expenses, as an indicator of economic activity.
- Millions of kilometres travelled, as an indicator of operational activity.

The combination of these two variables makes it possible to consider both the economic and physical evolution of the business.

Methodological rationale

The use of an intensity-based metric reflected the Company's organic and inorganic growth context. Given that the majority of Logista's emissions arise from transport activities, the inclusion of kilometres travelled made it possible to assess the evolution of the climate efficiency of operations independently of the Company's growth.

Historical targets of the sustainability strategic plan 2024-2026

Historical target	Base year	Time horizon	Status
Reduce the ERI by 30%	2013	2030	Framework target of the sustainability strategic plan 2024-2026
Reduce the ERI by 54%	2013	2050	Framework target of the sustainability strategic plan 2024-2026
Average annual ERI of 2.1%	2013	2030-2050	Monitoring indicator
Achieve 90% of kilometres travelled using Euro VI vehicles	Initial plan baseline	2026	Operational target of the sustainability strategic plan 2024-2026

The above targets constituted the climate monitoring framework of the strategic sustainability plan 2024-2026 and served as a reference for the definition of the Company's new decarbonisation strategy.

The table below presents the historical emissions intensity target. This is followed by the framework of absolute emissions reduction targets applicable to the new planning period.

Planning framework	Indicator	Base year	Unit of measurement	Base year	Current value / end	Target of the period
Sustainability strategic plan 2024-2026	Emissions Intensity Reduction Index (ERI)	2013	Emissions intensity: TnC02e / M€ & M Km	1.51	0.65	1.14

Current targets under the climate transition plan 2026-2030

Following the approval of the climate transition plan, Logista adopted a methodology based on absolute emissions reduction targets aligned with the decarbonisation pathway defined by the Company. These targets use the financial year 2023 as the baseline year and constitute the primary mechanism for monitoring climate performance during the period 2027-2030.

2030 Emissions reduction target	Unit of measurement	Base year	2023 Baseline value	Current value	Target 2030
Scope 1 GHG emissions	tCO_2e	2023	138,317	89,454	76,841
Scope 2 GHG emissions, market based method	tCO_2e	2023	1,150	138	175
Scope 3 GHG emissions	tCO_2e	2023	345,591	358,234	285,113

The strategic sustainability plan 2027-2030 integrates, as its main emissions reduction levers, the progressive substitution of conventional fuels with lower-carbon alternatives, route and load optimisation, the use of high-capacity vehicles, selective fleet renewal and electrification, improvements in the energy efficiency of facilities, and the maintenance of a high proportion of electricity sourced from renewable energy backed by Guarantees of Origin (GoOs).

Relationship between historical targets and current targets

The targets included in the climate transition plan 2026-2030 build on the emissions reduction strategy developed under the sustainability strategic plan 2024-2026. While the Emissions Reduction Index (ERI) served as an intensity-based indicator used to monitor the climate efficiency of business activities, the new targets enable the direct measurement of greenhouse gas emissions reductions in absolute terms and facilitate the assessment of how the various decarbonisation actions contribute to the Company's climate objectives.

This evolution in the monitoring framework improves the alignment between climate targets, emissions accounting and transition planning, while ensuring continuity with the decarbonisation initiatives implemented during previous planning periods.

Scope and methodology of the 2030 targets

The 2030 emissions reduction targets have been defined based on the emissions included within the boundary established for each target and cover the greenhouse gases considered in the Company's corporate inventory. These include carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O) and hydrofluorocarbons (HFCs). The targets are expressed on a gross basis and therefore do not take into account GHG removals or sequestration, carbon credits or avoided emissions for the purpose of demonstrating target achievement.

The scope of emissions covered by the targets has been defined consistently with the corporate greenhouse gas inventory described in E1-6 Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions. Where relevant, targets are presented separately by scope to facilitate the monitoring of progress and the assessment of the main decarbonisation levers.

The target relating to Scope 2 emissions is calculated using the market-based method. For completeness, Scope 2 emissions calculated using the location-based method are also disclosed within the GHG emissions inventory to provide a comprehensive view of the evolution of emissions associated with electricity consumption.

The methodology used to define the targets, the assumptions considered, the planned decarbonisation pathway and the main levers supporting their achievement are described in E1-1 Climate change mitigation transition plan.

Monitoring and governance

Progress against climate targets is monitored through the indicators associated with the sustainability strategic plans and the climate transition plan.

In accordance with the sustainability policy, the Sustainability Committee reports to the Management Committee and the Audit, Control and Sustainability Committee, whenever required and at least twice a year, on the progress made in the implementation of the Sustainability Strategic Plans.

For a detailed description of the decarbonisation pathway, the identified levers, and the related actions and resources, see E1-1 Climate change mitigation transition plan and E1-3 Actions and resources related to climate change policies.

E1-5 Energy consumption and mix[5,6]

Efficient energy management and the progressive increase in energy consumption from renewable sources are key elements of Logista's climate transition strategy.

This line of action is linked to objective E04 of the strategic sustainability plan 2027-2030, which aims to maintain at least 95% renewable electricity consumption across the Company's facilities, and to the Guarantees of Origin lever included in the climate transition plan. Progress will be monitored through indicators such as the percentage of renewable electricity consumed, the MWh purchased with Guarantees of Origin, self-generated renewable energy, and market-based Scope 2 emissions.

During fiscal year 2026, the company's warehouses in Spain, Italy, France, and Portugal, as well as its main warehouses in Poland, operated using renewable electricity certified through Guarantees of Origin (GOs). As a result, the percentage of renewable electricity consumed by the company reached 98%, considering both electricity purchased with Guarantees of Origin (GOs) and electricity self-generated through its own photovoltaic installations.

Energy consumption data is primarily obtained from energy supply invoices and fuel consumption records for operations within the reporting scope.

[5] 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.
[6] The reason for the variation between the '2025' data reported in the 2025 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 2025.

Energy consumption and mix	2026 MWh	2025 MWh	Variation %
Fuel consumption from coal and coal products (MWh)	–	–	-
Fuel consumption from crude oil and petroleum products (MWh)	343,497	337,327	2 %
Fuel consumption from natural gas (MWh)	4,925	5,269	(7) %
Fuel consumption from other fossil sources (MWh)	–	–	-
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources(MWh)	1,609	3,533	(54) %[7]
Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	**350,030**	**346,129**	**1 %**
Share of fossil sources in total energy consumption (%)	82 %	82 %	— %
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)	9,462	18,114	(48) %[8]
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	60,340	52,751	14 %[9]
The consumption of self-generated non-fuel renewable energy (MWh)	4,575	4,129	11 %[10]
Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	**74,377**	**74,995**	**(1)%**
Share of renewable sources in total energy consumption (%)	18 %	18 %	(2) %
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	**424,407**	**421,124**	**1 %**

Energy production

In addition to externally purchased energy, Logista has photovoltaic generation facilities for self-consumption at certain operational centres.

During 2026, renewable electricity production from photovoltaic installations reached 4,575 MWh, while non-renewable energy production amounted to 496 MWh.

	2026	2025
Renewable energy production from photovoltaic panels (MWh)	4,575	4,129
Non-renewable energy production (MWh)	496	509

[7] Decline in electricity consumption from fossil fuel sources following the procurement of renewable energy at Logista's French facilities.
[8] Strategic decision to reduce HVO consumption in response to international conflicts that have impacted fuel prices and the freight transport market
[9] Increase in renewable electricity consumption following the procurement of electricity with renewable origin guarantees at Logista's French facilities.
[10] Increase in self-generated renewable energy consumption from photovoltaic sources at Logista's Italian facilities in Anagni and Bologna.

Energy intensity based on net revenue[11,12]

	2026	2025	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€)	30.67	32.95	(7)%[13]

Energy intensity is calculated as the ratio between the total energy consumption associated with activities carried out in sectors with a high climate impact[14] (MWh) and the net revenue generated by these activities (€M), which forms part of the revenue in Logista's 2026 and 2025 profit and loss accounts, expressed in MWh per million euros of net revenue.

During 2026, Logista's energy intensity was 30.67 MWh/€M.

The identification of activities considered to have a high climate impact was based on the CNAE codes of the entities included in Logista's consolidation perimeter, in accordance with activities A-H and L of European Commission Delegated Regulation (EU) 2022/1288.

E1-6 Gross Scopes 1, 2, 3 and total GHG emissions[15,16]

Logista reports its greenhouse gas (GHG) emissions in accordance with the criteria defined in the GHG Protocol and the requirements established in ESRS E1. The reported emissions comprise Scope 1 direct emissions, Scope 2 indirect emissions associated with purchased energy, and significant Scope 3 indirect emissions.

Scope 1 emissions primarily result from the consumption of fuels used in the Group's operational activities. Scope 2 emissions are presented using both a location-based and a market-based approach, with the latter reflecting the impact of electricity supply contracts and renewable energy certification instruments.

Regarding Scope 3 emissions, Logista reports those categories identified as significant to its operations, including purchased goods and services, fuel and energy-related activities not included in Scopes 1 and 2, upstream transportation and distribution, waste generated in operations, and franchises.

For the calculation of Scope 2 emissions using the market-based method, Logista uses electricity supply contracts associated with renewable generation attributes certified through Guarantees of Origin (GdO), as well as other locally recognised equivalent mechanisms where applicable, in accordance with the criteria established by the GHG Protocol Scope 2 Guidance. Of the total electricity considered under this approach, 98% was covered by contractual instruments linked to electricity supply with renewable attributes ("bundled instruments"), including electricity purchased with Guarantees of Origin. During the financial year, the Company did not use energy attribute instruments acquired independently of the electricity supply ("unbundled energy attribute claims"), meaning the percentage associated with this type of instrument was 0%.

For certain categories of Scope 3 emissions, Logista uses primary activity data provided by suppliers and other value chain partners, including kilometres travelled, fuel consumption, tonnes transported, and quantities of waste managed. These activity data are converted into greenhouse gas emissions through the application of emission factors from recognised sources.

[11] 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.
[12] The reason for the variation between the '2025' data reported in the 2025 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 2025.
[13] Decrease due to the decline in total energy consumption and the increase in the Company's total net revenues.
[14] Total energy consumed by activities considered to have a high climate impact: 424,407 MWh.
[15] 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.
[16] The reason for the variation between the '2025' data reported in the 2025 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 2025.

	Retrospective				Milestones and target years		
	Base year	2025	2026	Variation	2026	2030	Annual % target / Base year
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions (tCO_2eq)[17]	138,317	88,861[18]	89,454	0.7 %	94,280	76,841	(6.3)%
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_2eq)[19]	11,486	6,622[20]	7,363	11.2 %[21]	11,486	n.d.	n.d.
Gross market-based Scope 2 GHG emissions (tCO_2eq)[22]	1,150	262	138	(47.3)%[23]	1,150	175	(12.1)%
Significant scope 3 GHG emissions							
Total Gross indirect (Scope 3) GHG emissions (tCO_2eq)	345,591	365,935	358,234	(2.1)%	339,136	285,113	(2.5)%
1 Purchased goods and services	10,500	14,079	13,852	(1.6)%	10,500	14,806	n.d.
2 Capital goods	N/A	N/A	N/A	---	N/A	N/A	---
3 Fuel and energy-related Activities (not included in Scope1 or Scope 2)	29,701	21,090[24]	21,502	2.0 %	28,067	22,889	(3.3)%
4 Upstream transportation and distribution	281,868	305,659[25]	295,992	(3.2)%	277,138	227,313	(2.8)%
5 Waste generated in operations	1,233	1,130	990	(12.4)%[26]	1,233	1,189	n.d.
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[27]	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	23,977	25,897	8.0 %	22,196	18,917	(2.2)%
15 Investments	N/A	N/A	N/A	---	N/A	N/A	---
Total GHG emissions							
Total GHG emissions (location-based) (tCO_2eq)	495,394	461,418	455,050	(1.4)%	444,902	n.d.	n.d.
Total GHG emissions (market-based) (tCO_2eq)	485,058	455,058	447,825	(1.6)%	434,566	362,128	(3.6)%

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.

[17] Emissions broken down by consolidated accounting group (Logista): Base Year: 138,263 tCO_2e, 2025: 88,859 tCO_2e, 2026: 89,454 tCO_2e; and equity-accounted investee (Logista Libros): Base Year: 54 tCO_2e, 2025: 2 tCO_2e, 2026: 0 tCO_2e.
[18] Significant variation compared with the figure reported in the 2025 Sustainability Report, due to the identification and subsequent correction of an error in the activity data used to calculate emissions associated with road transport in one of the business units.
[19] Emissions broken down by consolidated accounting group (Logista): Base Year: 10,970 tCO_2e, 2025: 6,300 tCO_2e, 2026: 7,075 tCO_2e; and equity-accounted investee (Logista Libros): Base Year: 516 tCO_2e, 2025: 323 tCO_2e, 2026: 288 tCO_2e.
[20] Significant variation compared with the figure reported in the 2025 Sustainability Report, due to a revision of the methodology for calculating location-based Scope 2 emissions through the incorporation of country-specific national emission factors.
[21] Increase in emissions driven by higher operational activity at facilities in Spain and Italy.
[22] Emissions broken down by consolidated accounting group (Logista): Base Year: 1,150 tCO_2e, 2025: 262 tCO_2e, 2026: 138 tCO_2e; and equity-accounted investee (Logista Libros): Base Year: 0 tCO_2e, 2025: 0 tCO_2e, 2026: 0 tCO_2e.
[23] Reduction in emissions following the procurement of renewable electricity at Logista's French facilities.
[24] Significant variation compared with the figure reported in the 2025 Sustainability Report, due to the identification and subsequent correction of an error in the categorization of well-to-tank emissions from upstream transport.
[25] Significant variation compared with the figure reported in the 2025 Sustainability Report, due to the identification and subsequent correction of an error in the categorization of well-to-tank emissions from upstream transport.
[26] Overall decline in waste generation, particularly in waste associated with workshop activities, driven by a reduction in the number of owned fleet vehicles.
[27] Even though Logista sells some of the products distributed, it has no responsibility for the end-of-life treatment of these products lies with the manufacturers; in any case, these are high-turnover products for which end-of-life treatment is not material.

Direct biogenic CO_2 emissions from biomass amounted to 4,617 tCO_2 in 2025 and 2,412 tCO_2 in 2026. In accordance with the GHG Protocol methodology, biogenic CO_2 emissions are quantified and reported separately from the greenhouse gas (GHG) emissions included in the corporate emissions inventory.

GHG intensity based on net revenue[28]:

GHG emissions intensity is calculated as the ratio of total GHG emissions to the Group's consolidated ordinary income for the corresponding financial year.

In 2026, emissions intensity was 32.89 tCO_2e/M€ according to the location-based approach and 32.36 tCO_2e/M€ according to the market-based approach.

	2026	2025
GHG intensity based on net revenue	**tCO_2eq/M€**	**tCO_2eq/M€**
Total GHG emissions (location-based) per revenue (tCO_2eq/M€)	32.89	34.09
Total GHG emissions (market-based) per revenue (tCO_2eq/M€)	32.36	33.62

The denominator of the GHG emissions intensity metric corresponds to the consolidated revenues recognized in the Group's financial statements, amounting to €13,837 million. This figure is presented in Logista's consolidated annual financial statements for the year ended 30 September 2026 (see the "Revenue" line item in the consolidated income statement).

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

During fiscal year 2026, Logista did not develop or participate in any GHG mitigation projects financed through carbon credits, nor did it undertake any GHG removal or offset initiatives in its own operations or in its value chain, either upstream or downstream.

Furthermore, carbon credits were not used during the year to offset GHG emissions from the Group's activities.

Consequently, Logista has no GHG removals or mitigation projects financed through carbon credits that are required to be disclosed under this reporting requirement.

E1-8 Internal carbon pricing

Logista uses an internal carbon pricing system based on a shadow price. The mechanism assigns a theoretical economic value to greenhouse gas (GHG) emissions and enables the potential cost of decarbonisation to be incorporated into the assessment of new investments, projects and other decisions within its scope of application.

Shadow Carbon Price	**46 €/tCO_2e**	**Reference value determined on the basis of the marginal abatement cost of the measures assessed in the climate transition plan.**

The amount resulting from the application of the shadow carbon price is notional in nature. Its purpose is to complement the economic evaluation of the alternatives assessed, make the potential cost associated with their emissions visible, and support decision-making that is consistent with the Company's decarbonisation pathway.

Origin and rationale of the price

During the reporting period, Logista updated its internal carbon price as part of the development of its climate change mitigation transition plan. The value was determined using a Marginal Abatement Cost Curve (MACC) built on the basis of the main decarbonisation measures planned up to 2030.

The analysis compares the net economic impact and emissions reduction potential of the measures considered. The curve includes initiatives expected to generate net savings, measures involving moderate incremental costs, and actions

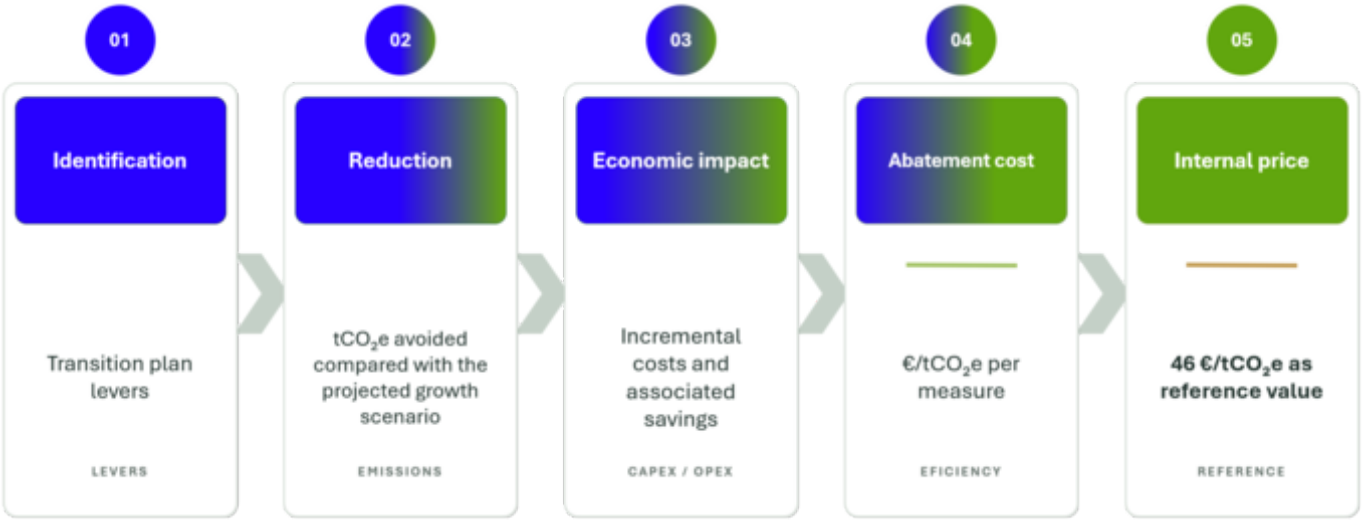
[28] For the months in which actual data is not available due to the billing frequency, data has been calculated based on estimated forecasts and/or data from the previous year, depending on the site.

required to achieve further emissions reductions at a higher cost. The internal carbon price was set at €46/tCO_2e, based on the marginal cost corresponding to the upper range of the curve used for decision-making purposes.

Methodology for determining the price

The methodology is structured into five phases, ranging from the identification of decarbonisation measures to the selection of the value used as the Company's internal reference.

Methodology applied to determine the internal carbon price



Identification of measures. The main initiatives with the potential to contribute to the reduction of scopes 1, 2 and 3 emissions were identified. The analysis includes, among others, logistics efficiency measures, fleet renewal and electrification, alternative fuels, high-capacity vehicles and renewable electricity.

Estimation of emissions reductions. For each measure, the potential emissions reduction was estimated against a scenario with no additional decarbonisation actions. The calculations consider the operational and energy-related variables relevant to each measure, as well as the planned implementation timeline.

Assessment of economic impact. The incremental costs, capital investments and operating expenses associated with each measure were evaluated, together with any savings directly attributable to their implementation, where applicable.

Calculation of marginal abatement cost. The marginal abatement cost links the estimated net economic impact to the associated GHG emissions reductions and is expressed in euros per tonne of CO_2 equivalent (€/tCO_2e). Negative values represent measures for which the estimated savings exceed the implementation costs.

Selection of the carbon price. The measures were ranked from the lowest to the highest marginal abatement cost. The value of €46/tCO_2e corresponds to the rounded reference marginal cost identified in the 2030 abatement cost curve and is used as the Company's shadow carbon price.

Application in decision-making

The internal carbon price is incorporated into the assessment of the incremental emissions associated with the alternatives under consideration. This mechanism enables such emissions to be monetised and introduces a climate-related factor into the economic evaluation of new investments and projects.



Conceptual application of the shadow carbon price in decision-making assessment

The internal carbon cost is calculated by multiplying the estimated incremental emissions by the Company's shadow carbon price of €46/tCO_2e. The resulting amount does not necessarily represent a cash outflow, a provision or a liability. Rather, it serves as an additional reference point to compare alternatives with different emissions profiles and to incorporate climate-related considerations into the decision-making process.

COMPARE	ANTICIPATE	ALIGN
Investment alternatives with different emissions intensities.	Potential exposure to transition costs and additional mitigation requirements.	Future decisions with the climate transition plan and the Company's climate targets.

Scope and monitoring

The scope of the system is determined based on the emissions associated with each decision under evaluation. It may include scopes 1, 2 or 3 emissions where these are attributable to the alternative being assessed and can be estimated with an appropriate level of reliability. The calculation criteria remain aligned with the corporate GHG inventory presented in E1-6. Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions.

The internal carbon price may be reviewed as part of future updates to the climate transition plan and the Marginal Abatement Cost Curve (MACC). Such reviews will take into account developments in the costs of lower-carbon technologies and fuels, the results observed from the implementation of decarbonisation measures, the incorporation of new initiatives, and relevant changes in the regulatory, energy and market environment.

Characteristics of the system

Characteristic	Description
Type of system	Shadow carbon price. It does not involve an internal carbon tax or the establishment of a carbon fund.
Applied price	46 €/tCO_2e.
Source of price	Marginal Abatement Cost Curve (MACC) developed as part of the 2030 climate transition plan.
Purpose	To incorporate the potential cost of decarbonisation into the evaluation of new investments, projects and other decisions within the scope of the system.
Scope	Emissions attributable to the alternatives under evaluation, including scopes 1, 2 and/or 3 emissions where applicable and where they can be estimated with a sufficient degree of reliability.
Financial treatment	Notional amount used for decision-making purposes. Any potential use in financial statement estimates is assessed in accordance with the applicable financial processes.

Connection with the transition plan

The internal carbon price complements Logista's climate planning framework by extending the analysis of decarbonisation levers to the evaluation of new decisions.

A detailed description of the Company's emissions pathway, climate targets and key decarbonisation actions is provided in E1-1 Climate change mitigation transition plan and E1-3 Actions and resources related to climate change policies.

Methodological basis: Climate Change Mitigation Transition Plan, financial impact model and decarbonisation plan. Disclosure Requirement E1-8.

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

As a result of the double materiality analysis described in section ESRS 2 IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities, Logista has assessed the impacts, risks, and opportunities related to pollution in its own operations and throughout its value chain, considering the nature of its distribution and logistics activities, as well as its interactions with affected stakeholders.

The assessment has identified the most significant impacts related to air pollution in the main markets where it operates. The identified impacts are presented below:

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

The positive impacts identified are primarily associated with the use of lower-emission mobility solutions in Logista's own operations, as well as the development and progressive incorporation of less polluting transport alternatives by logistics service providers.

On the other hand, negative impacts have been identified linked to pollution generated in earlier stages of the value chain related to the production of products such as tobacco and pharmaceuticals. It is important to note that Logista does not participate in the manufacturing of these products, but rather acts as a distributor. Negative impacts associated with the transport of products within Logista's own operations have also been identified. The assessment considers that Logista acts exclusively as a distributor of these products and does not participate in their manufacturing processes.

In this context, and after performing the double materiality analysis, no risks or opportunities that could be considered material have been detected.

Detailed information on impacts, risks and opportunities, their traceability to Logista’s activities and its value chain is found in Appendix II List of material impacts, risks and opportunities of this document.

E2-1: Policies related to pollution

Logista addresses pollution prevention and mitigation, particularly air pollution, as well as the prevention of incidents and environmental emergencies, as integral elements of its sustainability and environmental management framework. These commitments are outlined in its sustainability policy and its quality, environment, and energy efficiency policy, which provide the framework for managing the environmental impacts associated with its activities.

Through its sustainability policy, Logista commits to controlling and managing the current and potential effects of its activities on the environment, addressing significant environmental aspects in a structured manner. Among the commitments included in this policy are compliance with applicable environmental regulations, the promotion of circular economy principles, pollution prevention and reduction, and the proactive management of risks and opportunities related to climate change, biodiversity, and water resources across different management timeframes.

Regarding the prevention of incidents and emergency situations, Logista maintains a proactive approach, focused on minimizing the probability of events with potential environmental impact and, should they occur, on controlling and limiting their effects on people and the environment.

In 2025, Logista updated its quality, environmental, and energy efficiency policy within the framework of its sustainability policy. This policy applies to all of the Group's businesses and establishes consistent principles and guidelines for those activities over which Logista does not exercise effective control. The policy defines guidelines and best practices for preventing pollution associated with the Company's activities, in accordance with applicable legal regulations and voluntary commitments.

Through this management framework, Logista promotes the control and proactive management of the current and potential environmental impacts of its activities, with the aim of contributing to the continuous improvement of its processes, service quality, and environmental performance offered to its customers. The policy approach addresses pollution holistically, considering greenhouse gases (GHGs) and other relevant air pollutants, including nitrogen oxides (NOx), sulfur oxides (SOx), and particulate matter.

The governance of this policy assigns the responsibility for defining actions related to pollution prevention and control to the Management Committee, while the various business units and corporate departments are responsible for their implementation within their respective areas of operation.

Progress on the action plans is regularly reported to the Sustainability Committee, which in turn reports to the Management Committee and the Audit, Control, and Sustainability Committee (CACS) at least twice a year on the degree of implementation of the actions undertaken.

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

During fiscal year 2026, Logista continued to develop actions aimed at contributing to the achievement of the goals described in section E2-3, pollution-related goals, of this report. These actions focus primarily on reducing air pollution associated with transport and distribution activities, as well as on the progressive improvement of the environmental performance of logistics operations.

As a strategic continuity measure, the Company’s Board of Directors approved the new sustainability strategic plan 2027-2030 during the reporting period. The new plan extends and further develops the initiatives aimed at reducing transport-related atmospheric emissions through the use of HVO, fleet renewal, electrification, the deployment of high-capacity vehicles, and logistics optimization. These initiatives are included as planned actions for the 2027-2030 period and should not be interpreted as measures implemented or results achieved during 2026.

The main actions undertaken to contribute to improving air quality were the following:

- Optimization of transport routes to improve operational efficiency and reduce emissions associated with distribution.
- Renewal of transport fleet agreements aimed at promoting the incorporation of vehicles with better environmental performance.
- Progressive electrification of the fleet.
- Promotion of the use of renewable fuels.

In line with what was disclosed in the Sustainability Report 2025, the Company has continued to make progress in quantifying the emissions associated with the most relevant outsourced activities, including emissions from transport operations, franchises and other indirect ones, such as those associated with purchased goods and services included in scope 3.

Logista is also promoting the progressive increase in kilometres travelled by more sustainable vehicles, those certified under the Euro VI standard, across all its transport business lines. The target set for 2026 was for at least 90% of the kilometres travelled by the fleet to be covered by these vehicles. This action was established using the 2023 fiscal year as a baseline, in which 82% was achieved. During 2024, 84% of the kilometres travelled by the Company's fleet were covered by Euro VI vehicles, a percentage that increased to 85% in 2025. During fiscal year 2026, 100% of this objective was achieved, and 90% of the kilometres have been carried out with vehicles certified under the Euro VI standard.

For more details on this initiative, see section E1-3 Actions and resources in relation to climate change policies of this report.

As part of its commitment to pollution prevention and control, and as a cross-cutting element supporting these actions, the Company has an environmental management system certified under ISO 14001, implemented in its pharmaceutical distribution, tobacco and related products distribution businesses in Spain, as well as in the transport services provided by NACEX , Logista Parcel, Logista Freight, Logista S.A.U., Logista Pharma, Transportes El Mosca, and Logista Retail. This system allows for the identification, assessment, and management of the environmental impacts associated with operational activities, with particular attention to emissions, discharges, and waste generation. Actions include monitoring key indicators, providing environmental training for staff, and implementing continuous improvement measures aimed at minimizing the environmental footprint of operations.

Additionally, Transportes El Mosca is a member of the international Lean & Green initiative, focused on reducing greenhouse gas emissions from its logistics activities.

Logista also maintains different communication channels with various stakeholders, with the aim of promoting collaboration and the joint development of initiatives aimed at reducing emissions and improving environmental performance.

Metrics and targets

E2-3: Targets related to pollution

The management of transport-related air emissions is closely linked to the Company's climate strategy and to the actions planned to reduce its greenhouse gas (GHG) emissions. Information regarding the ambition to achieve net-zero emissions by 2050, the interim GHG emissions reduction targets for 2030, and their coverage by scope is presented in ESRS E1 Climate Change, in particular under E1-1 Transition plan for climate change mitigation and E1-4 Targets related to climate change mitigation and adaptation.

The Company's climate change mitigation transition plan was launched in 2026 and sets out the targets, decarbonisation levers, and actions designed to support progress towards its interim 2030 GHG emissions reduction targets and its ambition of achieving net-zero emissions by 2050. The strategic sustainability plan 2027-2030 builds on this transition plan and incorporates the actions envisaged for the remaining implementation period through to 2030.

Within this continuity framework, the Company has established transport-related targets which, although primarily designed as decarbonisation levers, may also contribute to the prevention and reduction of air pollutants associated with combustion processes. The targets envisaged for 2030 include:

- Achieving 98% of kilometres travelled using Euro VI or electric vehicles.
- Improving transport operational efficiency through initiatives aimed at reducing kilometres travelled by 3%.
- Progressively increasing the consumption of renewable fuels during the 2027-2030 period.

These targets have primarily been established to contribute to the reduction of GHG emissions associated with transport activities included within Scopes 1 and 3 of the Company's carbon footprint. Their relationship with the Company's 2030 climate objectives and the GHG reduction targets to be validated under the Science Based Targets initiative (SBTi) is described in E1-4 Targets related to climate change mitigation and adaptation.

The targets are supported by initiatives such as vehicle electrification, the use of high-capacity vehicles, route and load optimisation, the progressive renewal of the fleet, and improvements in the efficiency of refrigeration equipment. A description of the actions carried out during 2026, the actions planned for the 2027-2030 period, the decarbonisation levers, and their expected contribution to GHG reduction objectives is included in E1-3 Actions and resources related to climate change policies.

Although the Company has not established a specific quantitative target to reduce other air pollutants within the scope of ESRS E2, the progressive renewal of the fleet and the introduction of lower-emission vehicle technologies may contribute to preventing or reducing certain air emissions associated with road transport. Pollutants that may potentially be affected include nitrogen oxides (NOx), sulphur oxides (SOx), and particulate matter (PM). The nature and magnitude of this contribution depend on, among other factors, vehicle technology and age, fuel type, fleet characteristics, and operating conditions.

Internal combustion engine vehicles are a source of air pollutants associated with road transport. For this reason, the progressive renewal of the fleet towards more environmentally efficient vehicles is considered a measure with the potential to reduce these types of emissions. However, until sufficiently reliable quantification is available, this contribution is presented as a potential air quality benefit and not as a verified quantitative reduction in NOx, SOx, or particulate matter emissions.

Where applicable, the identification and disclosure of air pollutants will take into account the pollutants and threshold values established in Annex II of Regulation (EC) No 166/2006 concerning the European Pollutant Release and Transfer Register. Information on reported air pollutants, the applicable reporting boundary, and the methodologies used is presented in E2-4 Pollution of air, water and soil.

The Company also monitors its climate performance through its greenhouse gas emissions inventory and the key performance indicators associated with its climate targets. The inventory covers scopes 1, 2 and 3 in accordance with the reporting boundary and methodology described in E1-6 Gross Scope 1, 2 and 3 GHG Emissions and Total GHG Emissions. In this context, scope 1 includes direct emissions from sources under the Company's control; scope 2 includes indirect emissions associated with purchased energy; and scope 3 includes all other significant indirect emissions occurring across the value chain, including transport activities outside the Company's operational control where relevant within the inventory boundary.

As part of its transport decarbonisation levers, Logista promotes the use of renewable fuels. During the 2024-2026 period, the Company consumed 4 million litres of HVO. The sustainability strategic plan 2027-2030, which builds on the transition plan initiated in 2026, includes the continuation of this initiative throughout the remaining period to 2030.

This measure is aligned with the Company's sustainability policy and its quality, environmental and energy efficiency policy, which include commitments relating to carbon footprint reduction, pollution prevention and reduction, energy efficiency, and the use of renewable energy sources.

To monitor progress towards its climate objectives, the Company calculates its carbon footprint on an annual basis. The carbon footprint is subject to an independent external verification process each year (SGS). The verification body, the scope of work performed, the level of assurance, and the related conclusions will be identified in the verification report applicable to the reporting period.

The specific contribution of fleet renewal, renewable fuels, and other transport measures to the reduction of NOx, SOx and particulate matter emissions will be quantified when it becomes technically feasible and sufficiently reliable information is available, using criteria and methodologies consistent with those applied in the Company's air pollutant inventory. Until such quantification is available, the targets described above are presented as climate targets with potential co-benefits for air quality, rather than as specific quantitative targets for reducing air pollutant emissions.

E2-4: Pollution of air, water and soil

Logista monitors the main air pollutants associated with its logistics and transport activities derived from the combustion of fossil fuels, with special attention to nitrogen oxides (NOx), sulfur oxides (SOx) and particulate matter, whose monitoring is carried out through specific indicators that allow the assessment of their evolution and the effect of the reduction measures implemented.

The reported air pollutant emissions arise from fuel consumption in warehouses and in the owned and subcontracted road transport fleet

Given the inherent operational complexity of the transport sector and the lack of direct measurement systems applicable uniformly to the entire fleet, air pollutant emissions are estimated using internationally recognized methodologies based on emission factors. This approach allows for a consistent approximation of the environmental impact associated with each vehicle type, fuel, and technology used, as well as the monitoring of improvement opportunities aimed at the progressive reduction of emissions.

The quantification of emissions is based on the Handbook of Emission Factors for Road Transport (HBEFA) and the EMEP/EEA (European Monitoring and Evaluation Programme / European Environment Agency) Air Pollutant Emission Inventory Guide, methodologies widely used for estimating air pollutants derived from road transport.

Appendix IV List of pollutants provides details of pollutants emitted by Logista[29] as specified in Annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council (European PRTR Regulation).

Although the transport sector is one of the main emitters of greenhouse gases associated with the use of fossil fuels, direct emissions measurements are not usually feasible due to technical complexity, high cost, the large number of vehicles involved, and the lack of standardization in measurement and reporting methods. In this context, Logista calculates its emissions using internationally recognized methodologies, such as UNE-EN ISO 14064-1:2019 and the GHG Protocol, employing, among others, reference emission factors such as those published by DEFRA and HBEFA. These methodologies allow for the consistent estimation of both greenhouse gas emissions and other relevant air pollutants associated with transport activities, facilitating the monitoring of their evolution and the definition of measures aimed at their progressive reduction.

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

As a result of the double materiality assessment process conducted by the Company, no material impacts, risks, or opportunities related to substances of concern or substances of very high concern, as defined by applicable regulations, were identified. Consequently, this subtopic is not considered material for Logista, and no specific objectives, actions, or metrics associated with it are reported.

[29] 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).

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

Logista continues to advance in the development of internal methodologies and capabilities aimed at identifying and quantifying the anticipated financial impacts associated with pollution-related risks and opportunities.

As of the date of this Sustainability Statement, the Company is working to improve the processes and tools necessary to make a sufficiently robust and reliable estimate of these financial impacts. Consequently, it is adhering to the transitional provision in ESRS 1 regarding this disclosure requirement and plans to continue developing this information for reporting in future periods.

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, risks and opportunities

In accordance with the double materiality analysis detailed in section ESRS 2 IRO-1 Description of processes to identify and assess material impacts, risks and opportunities, Logista has identified the following material impacts, risks, and opportunities related to resource use and the circular economy. The assessment considered both its own operations and the effects generated throughout the value chain, including upstream and downstream activities.

As a result of this analysis, the Company has identified the following material impacts and risks:

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, as well as in the express courier transport network.
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.

The material impacts represent the main environmental challenges related to resource use and the circular economy for Logista, specifically regarding the consumption of non-renewable resources, waste generation, and the transition to a circular economy. These impacts are concentrated primarily in transportation, warehousing, and buy-sell activities, and manifest themselves both in Logista's own operations and in upstream and downstream phases of the value chain. It should be noted that, due to its operational nature, these impacts do not apply to the Strator business unit.

Meanwhile, the identified risk is present in all Logista business units—including transportation, warehousing, buy-sell activities, and Strator—and is concentrated mainly 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. As a result of the double materiality analysis, no material opportunities related to resource use and the circular economy were identified.

Information relating to the main flows of materials, resources and consumption associated with the activity is developed in section E5-4 Resource inflows of this document.

E5-1 Policies related to resource use and circular economy

Logista has established commitments aimed at promoting a sustainable business model and generating long-term value for 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.

The management of aspects related to the use of resources and the circular economy is mainly articulated through the sustainability policy and the quality, environment and energy efficiency policy, which constitute the framework for addressing the material impacts, risks and opportunities identified in this area.

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 integrated, together with other businesses, into a Logista company or incorporated as separate entities directly or indirectly controlled by Logista.

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.

In the specific area of resource use and the circular economy, the sustainability policy incorporates commitments to promote resource efficiency, reduce dependence on non-renewable resources, and foster management models focused on material reuse and circularity. These commitments contribute to addressing the identified material impacts related to the extraction and use of fossil resources, both in the company's own operations and at different stages of the value chain.

In this context, the Company promotes the use of more sustainable alternatives to conventional fuels and has mechanisms in place to verify the sustainable origin of certain resources used in its operations. Among these, ISCC certification stands out, guaranteeing the sustainability of the HVO (Hydrotreated vegetable oil) purchased and used as an alternative to fossil fuels in the transport fleet.

Furthermore, the sustainability policy promotes the adoption of measures aimed at fostering the circular economy, waste prevention, and the efficient use of resources throughout the value chain. Within this framework, the Company directly addresses the transition towards the progressive abandonment of primary resource use by promoting the efficient use of materials and the incorporation of secondary resources where feasible.

The Company addresses the environmental challenges present in its supply chain, in stages prior to its operational control (upstream), such as the generation of waste associated with tobacco cultivation and processing, as well as that generated by certain consumer products such as electronic 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 sustainability policy includes proactive risk management related to the availability and cost of key resources for business operations. This preventive and adaptive approach helps strengthen Logista's resilience to potential financial impacts resulting from pressure on natural resources.

In addition, the updated 2025 quality, environmental, and energy efficiency policy establishes the guidelines and best practices aimed at promoting the circular economy, responsible resource consumption, and reducing the environmental impact associated with the Company's activities. This policy reflects Logista's commitment to implementing measures that promote the circular economy and the sustainable use of resources, adopting process optimization, continuous improvement, and the sustainable use of resources throughout its operations as guiding principles.

For more details on both policies, see Annex III List of policies, compliance with ESRS 2 MDR-P requirements of this report.

To facilitate 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

In line with its defined policies on sustainability, efficient resource use, and the circular economy, Logista has developed and implemented various initiatives in its own operations aimed at reducing waste generation, promoting the reuse of materials, and fostering circular management models. These actions are part of the strategic sustainability plan 2024-2026 and have specific resources allocated for their implementation and monitoring, although their economic impact is not considered significant.

The actions planned for 2027–2030 broaden this approach by extending the reuse of boxes from the tobacco businesses in Spain, France and Italy to other business units, expanding the collection network for next-generation products, reducing the use of airpad film, plastic film and single-use packaging, and progressively increasing the use of recycled materials. The implementation of these lines of action should be formalised in annual action plans with defined milestones, responsible parties, perimeters and identified resources.

One of the main initiatives undertaken involves the use and recovery of reusable cardboard boxes at tobacco distribution centres in Spain, France, and Italy. This action helps extend the lifespan of the materials used, reduce waste generation, and promote the application of circular economy principles through the reuse of packaging. The initiative aims to achieve

an 80% recovery rate by 2026. The baseline recovery rate was 63% at the end of 2023. Since then, the rate reached 71% in 2025 and 71% in 2026, representing an achievement rate of 47% compared with the 2026 target.

The Company is also continuing to develop a collection network for the recycling of next-generation products (NGPs) in the main tobacco distribution markets of Spain, France, and Italy. This initiative aims to promote the proper management of waste associated with these products and encourage their separate collection for subsequent treatment. A target was set to reach 33,800 points of sale involved in the recycling initiative by 2026. Since its launch, progress has been remarkable, with 30,954 points of sale involved in 2024 and 33,443 in 2025, finally exceeding the planned target by having 37,391 points of sale participating in the initiative in 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 management[30].

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

In line with the principles set out in its sustainability policy and its quality, environmental, and energy efficiency policy, Logista has established a series of voluntary objectives[31] aimed at promoting the circular economy, optimizing resource use, and minimizing the impacts identified in the double materiality analysis related to resource consumption and waste generation. Specifically, the strategic sustainability plan 2024-2026 includes the following objective:

- 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 sets a goal of involving 33,800 points of sale in next-generation product (NGP) recycling initiatives by 2026 in the main tobacco distribution markets (Italy, Spain, and France) in the short-term.

This objective contributes to promoting more circular management models for the products distributed by the Company and is aligned with corporate commitments related to the circular economy, waste reduction, and the efficient use of resources. The target was defined considering the number of tobacco channel points of sale existing in Italy, France, and Spain, the estimated potential for program participation, the operational capacity for deploying the initiative, and the experience gained from similar programs. Likewise, consideration was given to the varying degree of regulatory development in each market: in Italy, where a more developed regulatory framework existed for the collection of waste associated with tobacco products, a more ambitious implementation level was set, while in Spain and France a progressive rollout was proposed. The definition and monitoring of the objective are underpinned by internal data relating to the commercial network, the number of participating establishments, and the implementation potential of each country. The objective is aligned with the circular economy and efficient resource management principles established in the corporate sustainability and environmental policies.

The target was set based on the points of sale that participated in the initiative during 2023, a year in which no participation was recorded.

Since the target was set in 2024, there has been a substantial increase in the points of sale engaged in this recycling initiative reaching 30.954 in 2024, 33,443 in 2025 and 37,391 in 2026, far exceeding the established target of 33,800 for 2026, and considering the base year reference value was 0. Objective completion was 98.9% in 2025 and 110.6% in 2026.

Additionally, the strategic sustainability plan 2024-2026 also includes the following objective:

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

Logista has set a a target to increase the recovery rate of reusable cardboard boxes to 80% by 2026, compared with 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

[30] 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 elements, as outlined in the Raw Materials Information System. Furthermore, the action does not incorporate circular design principles or measures aimed at preventing waste generation.

[31] It has not been based on scientific evidence, nor have ecological boundaries been taken into account.

goal is aligned with the quality, environmental, and energy efficiency policy. In 2026, a recovery rate of 71% was achieved, representing a 47% progress toward the target.

The scope of the objective covers Logista's own tobacco distribution operations in Spain, France, and Italy in which this type of reusable packaging is used. The objective does not include activities outside that operational perimeter or other types of packaging. The target was defined taking into account the historical performance of the indicator, the existing operational capabilities for the recovery of reusable packaging, the experience gained from programs implemented across the different countries, and the expected evolution of activity during the validity period of the strategic sustainability plan 2024–2026. Internal logistics management and packaging control systems data are used for monitoring purposes. The objective is aligned with the corporate commitments on efficient resource use and the circular economy.

Since this is an objective oriented towards material circularity and efficient resource management, its definition has not been based on conclusive scientific evidence or specific ecological limits, but rather on operational and resource management criteria applicable to the Company's activities.

The objective was defined through internal sustainability planning and management processes. External stakeholders were not directly involved in setting the target, although the impacts, risks, and opportunities related to resource use and the circular economy were considered within the framework of the double materiality analysis carried out by the Company. During the period covered by the strategic sustainability plan 2024–2026, no modifications were made to the established target level, the metric used, the calculation methodology, the significant assumptions, the information sources, or the data collection processes used for monitoring. Consequently, the information presented maintains its comparability with respect to the base year.

The objective is monitored on a periodic basis through internal control and monitoring mechanisms. The evolution of the indicator is reviewed quarterly and overseen by the Sustainability Committee, which analyses the degree of progress against the planned trajectory.

- Reduction of dependence on fossil resources: Promote decarbonisation through biofuel use and increasing use of electric vehicles, intermodal transport and duo-trailers.

As part of the commitments made by Logista in its strategic sustainability plan 2024-2026, Logista has driven initiatives aimed at reducing dependence on non-renewable resources, such as increasing the kilometres travelled by its fleet through Euro VI vehicles, the use of biofuels, the increased use of electric vehicles, multimodal transport, and the incorporation of more efficient logistics solutions, such as duo-trailers.

These initiatives contribute to reducing fossil fuel consumption and promote a more efficient use of energy resources employed in transport activities. The Company also has sustainability verification mechanisms in place, such as the ISCC certification associated with the HVO used in certain transport operations.

Progress against the established objectives is periodically assessed through internal monitoring and review processes, which enable the evolution of indicators to be analysed, deviations to be identified, and corrective measures or additional actions to be adopted, when necessary, to facilitate their achievement

New strategic sustainability plan 2027-2030

Logista has completed the design of its new 2027–2030 sustainability strategic plan, which builds on the initiatives of the 2024–2026 period and establishes an environmental roadmap through to 2030. With regard to resource use and the circular economy, the plan incorporates the following objectives: achieving a cardboard box reuse rate of 80% by 2030; expanding the next-generation product collection and recycling initiative to 39,500 points of sale; reducing plastic consumption in operations; and increasing the use of recycled materials.

For the objectives relating to plastics and recycled materials, the final quantitative value will be determined during 2027, taking into account applicable regulatory developments and, in particular, requirements related to packaging and packaging waste.

Monitoring of targets

The objectives included in the strategic sustainability plans are monitored quarterly through internal control and monitoring mechanisms. Progress is reviewed by the Sustainability Committee, which oversees compliance with the established commitments and, where necessary, proposes the measures required to ensure their achievement.

For the purposes of the new plan, monitoring should be structured by objective, indicator, baseline value as at 30 September 2026, perimeter, unit of measurement, responsible party, calculation frequency, data source and control evidence. Where the definitive baseline value is not available at the time of the plan's formulation, this circumstance will be disclosed and the reporting will be updated once the closing and validation of each metric has been completed.

As with the other objectives included in the 2024–2026 sustainability strategic plan, these initiatives have resources allocated for their implementation and monitoring, without such resources being considered significant from a financial perspective.

For more information see section E1-3 Actions and resources in relation to climate change policies in this report.

E5-4: Resource inflows[32,33,34]

The principal materials used by Logista in its logistics operations and in its distribution centres are: cardboard boxes and lids, pallets, paper, airpad film, single-use-plastic bags, reusable bags and wrapping film.

Type of material (Tn)	2026	2025
Airpad film	20	27
Cardboard boxes and lids	7,586	7,927
Pallets	2,005	3,002
Paper	390	366
Single-use-plastic bags	12	9
Reusable bags	0	0
Wrapping film	691	517
Total weight	**10,704**	**11,848**
Secondary reused or recycled components, secondary intermediary products and services (Tn)	9,925	10,991
Secondary reused or recycled components, secondary intermediary products and services (%)	93%	93%

During the fiscal year, the Company used a total of 9,925 tons of reused or recycled secondary components, secondary intermediate products, and secondary materials equivalent to 93% of the total tons of materials consumed. The use of secondary materials contributes to reducing the demand for virgin resources and is aligned with Logista's commitments to the circular economy and the efficient use of resources.

The Company's activity does not require the significant consumption of biological raw materials intended for manufacturing production processes. However, in the course of its operations, certain materials of biological origin are used, primarily paper, cardboard, and wooden pallets employed in logistics and packaging activities.

The reported information is obtained primarily through direct records of material consumption and acquisition at the Company's various centres and activities. In general, Logista directly measures the resource inputs used in its operations.

However, in specific situations where actual data is temporarily unavailable due to factors such as billing cycles or temporary limitations in data availability, estimates based on consumption forecasts or comparable historical data from the corresponding site are used. These estimates are used only in cases where actual data is not available at the time the reported information is prepared.

E5-5: Resource outflows

Waste generated

Waste is a significant issue for Logista due to the nature of its warehousing, distribution, and transportation activities. The main waste materials currently generated by the Company include paper and cardboard, wood (pallets), plastic waste, municipal waste, oils, and workshop waste, among others.

The Company does not use critical raw materials or rare earth elements in its operations.

[32] The decrease in pallet consumption compared with 2025 is mainly due to greater reuse of existing pallets, which has reduced the need to purchase or bring in new units during 2026.
[33] 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.
[34] The reason for the variation between the '2025' data reported in the 2025 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 2025.

The following table presents the waste generated in own operations.[35,36,37].

	2026	2025
Hazardous waste (Tn)	125	90
Non-hazardous waste (Tn)	17,045	17,487
Total amount of waste generated (Tn)	**17,170**	**17,577**

Management of hazardous and non-hazardous waste by treatment type [38,39,40]

Logista prioritizes the valorization of generated waste through recycling or other forms of recovery, resorting to disposal operations only when valorization alternatives are not technically or legally viable.

		2026		
		Hazardous waste (Tn)	Non-hazardous waste (Tn)	Total (Tn)
Recovery waste	Recycling	123	14,861	14,984
	Other recovery operations[41]	—	634	634
	Total	**123**	**15,495**	**15,618**
Non-recycled waste [42]	Landfill	2	1,550	1,552
	Total	**2**	**1,550**	**1,552**
	Percentage (%)	1.6 %	9.1 %	9.0 %

		2025		
		Hazardous waste (Tn)	**Non-hazardous waste (Tn)**	**Total (Tn)**
Recovery waste	Recycling	85	14,800	14,885
	Other recovery operations[43]	—	803	803
	Total	**85**	**15,603**	**15,688**
Non-recycled waste [44]	Landfill	4	1,884	1,888
	Total	**4**	**1,884**	**1,888**
	Percentage (%)	4.5 %	10.8 %	10.7 %

[35] 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.
[36] The reason for the variation between the '2025' data reported in the 2025 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 2025.
[37] Increase in recorded hazardous waste due to the removal of waste that had been stored at the facilities in previous years.
[38] There is currently no methodology to estimate waste prepared for reuse; this information is expected to be provided in future years.
[39] 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.
[40] The reason for the variation between the '2025' data reported in the 2025 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 2025.
[41] Incineration with energy recovery.
[42] 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.
[43] Incineration with energy recovery.
[44] Non-recycled waste consists entirely of waste destined for disposal. Regarding waste destined for disposal, the Company's waste is sent to landfills; therefore, incineration and other disposal methods are not used.

The above data were obtained from delivery notes and invoices reported by waste managers for each business, consolidated through corporate IT tools. This information ensures the traceability and tracking of waste managed by the Company.

Radioactive waste

Logista did not generate any radioactive waste during the reported periods.

	2026	2025
Type of waste	**Total (Tn)**	**Total (Tn)**
Radioactive waste	0.00	0.00

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. All its business units in Spain are registered as product 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 with a mambership of an EPR Scheme, ensuring proper management.

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

As a result of the double materiality analysis conducted by the Company, risks have been identified related to the potential evolution of the cost of certain key resources for the development of its business, including fuels, energy, and packaging materials. However, Logista continues to work on developing and improving the methodologies, processes, and tools necessary to robustly assess and quantify the anticipated financial effects associated with these risks.

As of the date of this Sustainability Report, the Company does not have sufficiently reliable estimates to quantify the anticipated financial effects arising from the material impacts and risks related to resource use and the circular economy.

Consequently, Logista is adhering to the transitional provision in ESRS 1 regarding the disclosure of anticipated financial effects and will continue to develop this information with the aim of progressively increasing the level of detail reported in future periods.

Furthermore, according to the results obtained in the double materiality process, no material opportunities related to the use of resources and the circular economy have been identified that require specific financial quantification during the current fiscal year.

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 workers[45], 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.

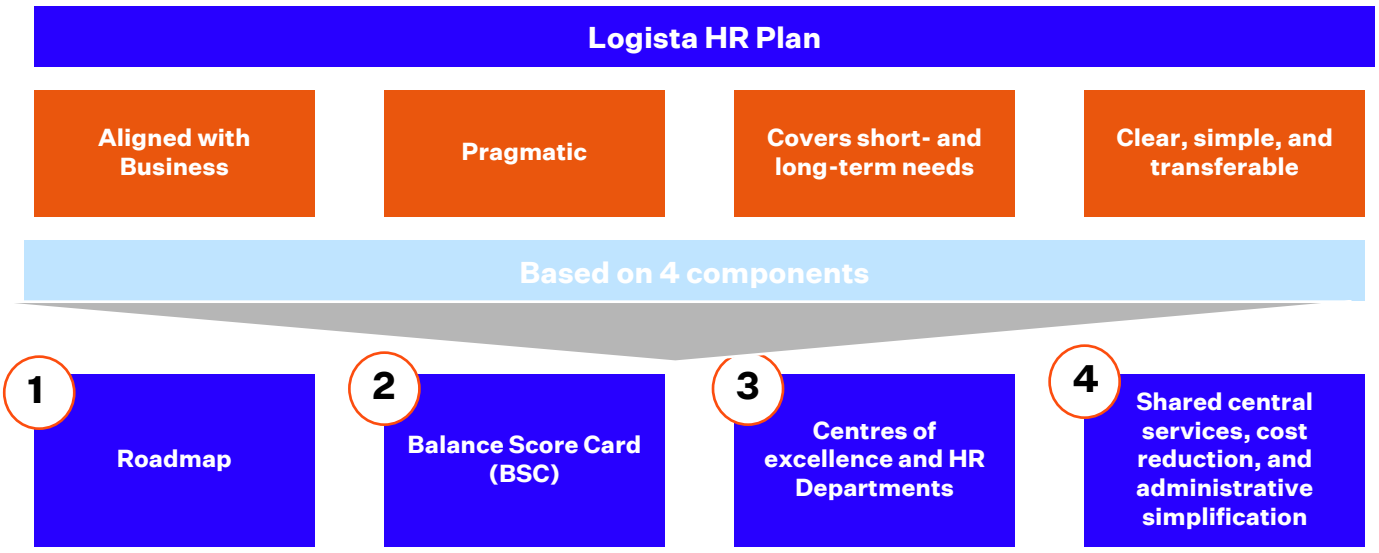
Strategy

SBM-2: Interests and views of stakeholders

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 strategy.

Each year, Logista defines a 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
- Digitalization

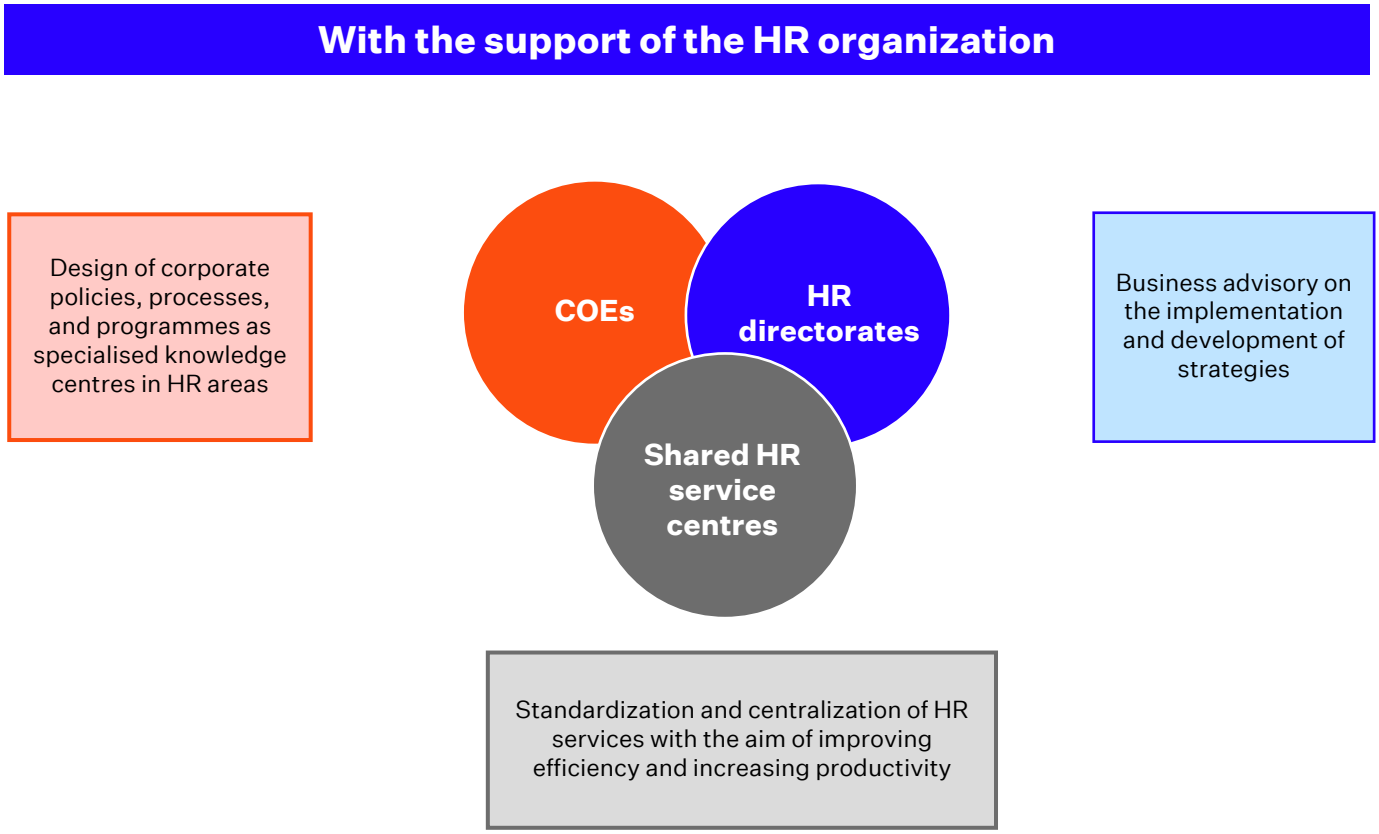


[45] Logista's own workforce includes individuals who have an employment relationship with the Company, both salaried and non-salaried, as well as individuals provided by companies primarily engaged in employment-related activities, in line with the ESRS definition.

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, and communication, as well as digitalization. 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.

The Communication Centre of Excellence plays a key role as a mechanism for listening, aligning, and activating culture. Its function is to identify employee needs, concerns, and expectations across various internal communication channels, consolidate common messages, and ensure a consistent narrative across all countries and business units. Furthermore, it contributes to activating corporate culture through initiatives that strengthen a sense of belonging, foster an understanding of strategic priorities, and connect teams to the company's values and objectives.



CoE: Centre 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. For more information, see SBM-2: Interests and views of stakeholders.

Among the various means used, the following stand out:

- Continuous internal communication via intranet, email, and newsletters, internal campaigns, meetings with management, communication actions in workplaces, etc., sharing key information related to the Company across all areas.
- Informative posters displayed at work centres segmented by groups.
- 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.
- Town Halls with employees in which management addresses issues of relevance to the business unit/country.
- Regular meetings with trade union representatives.
- Suggestions mailbox.
- Employee climate surveys aimed at understanding satisfaction levels and identifying areas for improvement.
- Employee workshops.

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

This year, the Company launched a survey across its entire workforce to measure employee satisfaction. This initiative enables the Company to identify which areas to promote and which areas require action plans to be developed in order to improve upon them.

Ensuring excellence in attracting, developing and retaining talent, fostering diversity and integrating employees' interests and opinions into the strategy across all its areas (occupational health and safety and well-being, training and development, compensation, work-life balance, among others) not only represents a priority for the Company, but constitutes an essential condition for its sustainable success.

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

Based on the double materiality analysis described in section ESRS 2 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 enables Logista to implement effective measures to manage the associated risks and capitalise on the positive impacts, thereby promoting sustainable growth.

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 (ETTs by their Spanish acronym) and handling companies in Italy.

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	Adequate 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.

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

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.

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

Additionally, Logista has not identified any significant impact in 2026 on its personnel resulting from the implementation of its strategic sustainability plans (2024-2026 and 2027-2030), 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. One material risk and one material opportunity related to the hiring of drivers have been identified. No impacts, risks or opportunities on personnel 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.

On the other hand, the only material 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 11% 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

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.

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.

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 12 July, 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.

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 manages health, safety and well-being by embedding the principles of occupational risk prevention throughout the Company, and calls for the commitment and participation of all individuals within the organisation in the pursuit of excellence in this area.

Logista actively promotes the physical and psychosocial health of its employees, pursuing a “zero accidents” objective through the integration of health and safety principles across all management processes, certification under the international ISO 45001 standard, and continuous monitoring through audits and measurable targets. In Spain, ISO 45001 certification covers the tobacco distribution activities of Compañía de Distribución Integral Logista, S.A.U., as well as Logista Parcel, Logista Pharma, NACEX , Logista Freight, Logista Retail, Logista Strator and El Mosca. Internationally, the certification has been obtained by Logista Italia, Logista France, Logista Retail France, Logista Portugal, Logista Parcel, Logista Pharma, Midsid (Portugal) and Logista Polska (Poland). As a result, 90% of Logista’s employees work at ISO 45001-certified sites. In addition, it is worth highlighting that Logista Libros has also achieved ISO 45001 certification. Although this company falls outside the Group’s consolidation perimeter, its certification reflects Logista’s commitment to extending its culture of operational excellence and employee well-being across its broader business ecosystem.

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

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

In 2026, 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.

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 mechanism to comply with the provisions of the International Labour Organization (ILO).

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.

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 and S1-4: Processes to remediate negative impacts and channels for own workers to raise concerns

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. For more details on how the whistleblowing channel works, see G1-1: corporate culture and business conduct policies.

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. Through the non-retaliation commitment set out in its code of conduct, Logista protects whistleblowers against any retaliation.

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.

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.

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.

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, with a short, medium, and long-term vision. In 2023, 86% of the workforce had permanent contracts, a figure that has increased to 91% in 2026, 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 dialogue 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 trade union members.

Collective bargaining coverage

Logista safeguards the labour rights of its workforce through the application of more than 60 collective bargaining agreements, determined by the activity and geographical area of each company, covering 99% of the workforce. These agreements generally regulate, with the specific characteristics of the applicable legislation in each country or sector of activity, the types of employment contracts, the structure of professional classification, matters relating to vocational training, the basic composition of remuneration systems, the regulation of working hours and working time including holidays, overtime and possible reductions thereof, as well as, depending on the legislation of each country, the leave and licences to which employees may be entitled. It is also common for these agreements to include the social benefits available to employees, specific occupational health and safety aspects, disciplinary procedures, consultation, interpretation and dispute resolution mechanisms within the agreement, trade union rights and collective representation rights of workers, harassment protocols and aspects related to equal treatment and equal opportunities.

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 has strengthened its efforts to socially integrate people with disabilities, increasing the size of this group by 1.1% compared to the prior year. These individuals come primarily from foundations and associations with which Logista collaborates through partnership agreements that promote their hiring and even provide prior training through Logista's internal volunteering programme. As a result of this work, Logista and its employees have received

various recognitions for their commitment to workplace inclusion, including a Special HR Mention at the Fundación Integra Compromiso 2025 Awards; recognition for Logista Retail at the 4th edition of the Cruz Roja Guadalajara Corporate Social Challenge; and recognition from Cruz Roja Córdoba for being among the 15 companies in the province that have most contributed to supporting people in vulnerable situations, through initiatives such as its Employment Plan.

Throughout the year, Logista has continued to promote the participation of its employees in social initiatives and corporate volunteering activities, thereby reinforcing its contribution to the communities in which it operates. These actions provide a channel for the organisation's social commitment and encourage the active involvement of employees in projects with a positive impact, while at the same time contributing to the strengthening of corporate culture and the development of a sense of belonging.

Furthermore, Logista has been recognized by the Financial Times and Statista in two of their leading European rankings. In 2026, it was included for the second consecutive year among Europe's Best Employers, ranking fourth in the Wholesale sector in Europe and as the only Spanish company in this category. It has also been recognized for the sixth consecutive year in the Diversity Leaders ranking (2021–2026), where it holds, for the second consecutive year, the top position in the Wholesale sector in Europe and ranks 11th among Spanish companies.

Logista is also part of indices such as FTSE4Good and IBEX Gender Equality. In 2026, it also received the Logística con Propósito ("Logistics with Purpose") award in the "Women" category, for its commitment to the professional development of women and equal opportunities. Adding to these recognitions is the Best Company for All Talent 2025 seal, awarded by Equipos & Talento.

These actions are also carried out within the framework of the applicable legislation under the Law on the Comprehensive Guarantee of Sexual Freedom in the workplace, and are implemented in all countries where Logista operates, with an approach spanning both the short and long-term, promoting a diverse organisation.

During the year, Logista has made progress in developing and implementing the planned measures regarding equality and diversity, including the application of regulations concerning the rights of LGBTQ+ individuals (Logista Company Collective Agreement). In this context, the Company has adapted its policies and frameworks to the new regulatory requirements, reinforcing its commitment to equal opportunities, non-discrimination, and the creation of respectful and inclusive work environments, in line with the principles set out in the equality plan and the protocol for the prevention and action against harassment.

Logista is committed to providing its workplaces with universal accessibility infrastructure — including ramps, reserved parking spaces, adapted restrooms, and other facilities — in order to ensure an accessible and inclusive working environment for all individuals who are part of the organisation.

Generational diversity is another key pillar of the Company’s strategy. On the one hand, the Company fosters junior talent through the recruitment and development of young professionals, recognising them as a foundation for future success. On the other hand, it actively supports and values senior talent within the organisation, acknowledging its essential role in ensuring the successful implementation of Logista’s strategy.

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

In response to the potential risk of driver shortages in companies with their own fleet, a collective that represents 11% 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 2026, Logista is reducing the number of its own vehicles, thus decreasing the need for drivers in its workforce.

Monitoring of effectiveness and associated resources

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.

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, pay equity and employee engagement. For each of these areas, specific annual targets have been established, accompanied by concrete action plans aimed at their fulfilment.

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.

Digitalization

As part of its digital transformation process, during fiscal year 2026, the human resources area has continued to drive initiatives aimed at the automation, optimisation and digitalisation of its most strategic human resources processes, a process that will continue throughout fiscal year 2027. Likewise, the Logista AIR project has been promoted, which encourages the integration of Artificial Intelligence across the various areas of the organisation, supporting the identification of new innovation opportunities and the progressive adoption of technological solutions.

None of the digitalisation initiatives involve significant expenditure or investments in terms of CapEx/OpEx.

Sustainable Mobility Plan

The human resources area is working jointly with the various business units to carry out the diagnostic assessment for the development of the sustainable mobility plan, in accordance with the requirements established by Law 9/2025 of 3 December, at those workplaces where it is applicable, with the aim of meeting the legal deadlines set out in said legislation. The objective of the mobility plans is to define a set of measures aimed at improving mobility associated with the workplace. The implementation of the mobility plan does not involve significant expenditure or investments in terms of CapEx and OpEx.

Parameters and goals

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

Within its strategic sustainability plan 2024-2026, Logista has set objectives aligned with its corporate priorities in diversity, equality, talent, safety and 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 2026, the percentage reached is 32%, exceeding the established target for 2026.

The monitoring of this indicator is done throughout the year 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.

In line with the progress achieved in recent years, the strategic sustainability plan 2027-2030 sets a target of maintaining 32% women in management and middle management positions by 2030, reaffirming Logista’s commitment to diversity and equal opportunities.

Additionally, a further goal for 2026 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 as a percentage of all shortlisted candidates. In 2026, the achieved percentage has been 51%, slightly exceeding the established target. 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. This figure is extracted from the dashboard generated by the Company's ATS (Applicant Tracking System), through which vacancies are managed.

The sustainability strategic plan 2027-2030 maintains the target that 50% of shortlisted candidates in recruitment processes should be women, thereby reaffirming the Company's commitment to equal opportunities and to integrating gender diversity into its talent attraction and recruitment processes.

Logista has set itself the goal of achieving a 95% coverage rate in talent-density coverage rate for critical positions. This target seeks to ensure that key roles are filled by employees with talent profiles, thereby contributing to organisational efficiency, resilience, sustainability and competitiveness. This commitment, in place through 2026, started from a baseline of 92% in 2023 increasing to 95% at the end of fiscal year 2026. The methodology includes periodic talent reviews, analysis of critical positions and monitoring by the Talent Centre of Excellence (CoE), using parameters related to potential, expertise and performance. This objective was defined through dialogue processes with the management team and has not undergone any modifications. Additionally, a further talent objective has been established for fiscal year 2026 for a broader group of employees (LVC) of 60%, with regular reporting to the Management Committee.

The sustainability strategic plan 2027-2030 sets a 95% coverage rate target in talent density in critical positions, thereby continuing the Company's commitment to the identification, development and retention of talent in key business roles.

Likewise, for each of the critical positions, short- and medium-term successors are identified, ensuring the optimal management of succession plans and implementing the necessary actions to that end.

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 area of occupational health, safety and wellbeing, Logista set a three-year target for 85% of employees to work in facilities certified under the ISO 45001 standard. This indicator is measured as a percentage of the total own workforce in Group facilities. The initial reference value was 65% (2024) and the target was set for 2026, having been achieved with approximately 90% of workers covered under the certification. Monitoring of the evolution of certifications and the headcount at the included facilities is carried out by the health, safety and wellbeing area (CoE of HS&W). The target was defined in mutual agreement with the Company's management, and no changes have been made to the methodology or measurement parameters.

Regarding the volume of Group facilities that are certified, this stands at above 89% of total square metres.

In line with the progress achieved during the period 2024-2026, the sustainability strategic plan 2027-2030 sets a target for 2030 of ensuring that 92% of employees work at sites certified under the ISO 45001 standard, further reinforcing Logista's commitment to the health, safety and well-being of its employees.

S1-6: Characteristics of the undertaking's employees

Own workforce

As of 30 September 2026, the Company had 7,553 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) for 2026 and 2025.

Number of employees by gender

Gender	2026	% 2026	2025	% 2025
Male	5,021	66.5 %	5,101	66.3 %
Female	2,532	33.5 %	2,594	33.7 %
Other	–	— %	–	— %
Not reported	–	— %	–	— %
Total	**7,553**	**100 %**	**7,695**	**100 %**

Number of employees in countries with at least 50 employees

Country	2026	% 2026	2025	% 2025
Spain	5,297	70.1 %	5,412	70.3 %
France	710	9.4 %	745	9.7 %
Portugal	739	9.8 %	748	9.7 %
Italy	656	8.7 %	636	8.3 %
Poland	73	1.0 %	85	1.1 %
Total employees in countries with at least 50 employees	**7,475**	**99 %**	**7,626**	**99 %**
Netherlands	40	0.5 %	39	0.5 %
Belgium	38	0.5 %	30	0.4 %
Total employees	**7,553**	**100 %**	**7,695**	**100 %**

In China, there are 5 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

2026				
Female	**Male**	**Other**	**Not disclosed**	**Total**
A. Number of employees				
2,532	5,021	–	–	**7,553**
B.1. Number of permanent employees				
2,240	4,603	–	–	**6,843**
B.2. Number of temporary employees				
292	418	–	–	**710**
B.3. Number of non-guaranteed hours employees				
–	–	–	–	**–**
C1. Number of full-time employees				
2,316	4,904	–	–	**7,220**
C.2. Number of part-time employees				
216	117	–	–	**333**

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**

Employee information by professional category

Professional Category	2026	% 2026	2025	% 2025
Management	39	0.5 %	39	0.5 %
Directors mid-management	229	3.0 %	201	2.6 %
Professionals	380	5.0 %	380	4.9 %
Technical & admin. staff	3,162	41.9 %	3,310	43.0 %
Warehouse	2,936	38.9 %	2,985	38.8 %
Drivers	807	10.7 %	780	10.1 %
Total	**7,553**	**100 %**	**7,695**	**100 %**

The workforce figure of 7,553 employees aligns with the personnel expense line in the 2026 financial statements.

In 2026, a total of 1,411 salaried employees left the Company, of which 346 were layoffs[46] (90 women and 256 men in 2026, compared with 52 women and 177 men in 2025[47]).

The breakdown of layoffs by professional category is as follows:

- 3 in management (5 in 2025)
- 7 in directors mid-management (6 in 2025)
- 17 professionals (12 in 2025)
- 130 technical and administrative staff (68 in 2025)
- 147 warehouse employees (98 in 2025)
- 42 drivers (40 in 2025)

Considering the applicable types of terminations (including all voluntary and involuntary terminations, except for the end of temporary contracts), the total turnover rate for 2026 is 19%, with voluntary turnover standing at 10%. In 2025, the total turnover rate was 18% and voluntary turnover was 11%.

In greater detail, the employee turnover rate was 32% for employees under the age of 30, 17% for employees aged between 30 and 50, and 15% for employees over the age of 50 vs. 29%, 17% and 16%, respectively in 2025.

In terms of geographical distribution, the turnover rate was 22% in Spain, 6% in Italy, 10% in France, 20% in Poland, 15% in the Netherlands, 29% in Belgium, and 14% in Portugal vs. 22% in Spain, 8% in Italy, 10% in France, 3% in Poland, 27% in the Netherlands, 19% in Belgium, and 11% in Portugal in 2025.

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.

[46] In 2026 data includes 45 employees under 30 years, 181 between 30 and 50 years and 120 above 50 years, compared with 33 employees below 30 years, 111 between 30 and 50 years, and 85 above 50 years old dismissed in 2025.
[47] Total number of dismissals 2025: 229.

S1-8: Collective bargaining coverage and social dialogue

As of 30 September 2026, 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 (99% in 2025). This reflects Logista's commitment to maintaining fair and beneficial working conditions and terms of employment.

	Collective Bargaining Coverage		Social dialogue
Coverage Rate	Employees – EEA (for countries with >50 empl. representing >10% total empl.)	Employees – Non-EEA (estimate for regions with >50 empl. representin g >10% total empl)	Workplace representation (EEA only) (for countries with >50 empl. representing >10% total empl)
0-19%	—	—	Portugal, Italy
20-39%	—	—	—
40-59%	—	—	—
60-79%	—	—	—
80-100%	Spain, Italy Portugal, France	—	Spain, France

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

Gender diversity in management positions[48]

	2026		2025	
Gender	Number	Percentage	Number	Percentage
Female	10	25.6 %	9	23.1 %
Male	29	74.4 %	30	76.9 %
Other	–	— %	–	— %
Not reported	–	— %	–	— %
Total	**39**	**100 %**	**39**	**100 %**

Age distribution of employees

Age group	2026	% 2026	2025	% 2025
Under 30 years	987	13.1 %	1,001	13.0 %
Between 30-50	4,384	58.0 %	4,539	59.0 %
Over 50 years	2,182	28.9 %	2,155	28.0 %
Total	**7,553**	**100 %**	**7,695**	**100 %**

S1-10: Adequate wages

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

[48] Management includes members of the Management Committee, general managers, and individuals classified under band A1 of LVC.

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.

S1-12: People with different abilities

At the end of fiscal year 2026, the Company employed a total of 188 people with diverse abilities (compared with 186 people with diverse abilities at the end of fiscal year 2025), representing an increase of 1.1% compared with the previous year. In 2026, this group accounted for 2.5% 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:

	2026	2025
Gender	% of employees who participated in regular performance evaluations and professional development reviews	% of employees who participated in regular performance evaluations and professional development reviews
Male	5.7 %	5.0 %
Female	2.9 %	3.0 %
Other	— %	— %
Not reported	— %	— %

The Company has an annual performance appraisal process aimed at executives, managers, technical staff and middle management, based on SMART objectives aligned with the strategic priorities of the business. The process is managed through a digital tool.

During the financial year, Logista has been working on the design and development of a new corporate performance management model that will enable the progressive extension of appraisal and professional development processes to a significantly broader group of employees.

Average training hours by gender

	2026	2025
Gender	Average number of training hours per employee	Average number of training hours per employee
Male	5.9	7.1
Female	5.0	7.8
Other	–	–
Not reported	–	–

Training hours by age group

	2026	2025
Under 30 years	5,327	8,158
Between 30-50	27,734	34,823
Over 50 years	9,288	13,276
	42,348	**56,257**

The Company's learning and development model is based on the 3Es framework: Experience (70%), Exposure (20%), and Education (10%).

During the year, Logista launched Logista Academy Online, a digital learning platform integrated into WeLog (Logista's HR software), further strengthening employee learning and development through a wide range of online courses, with a particular focus on enhancing employees' skills and capabilities.

As part of its digital transformation strategy, Logista continued to promote the development of digital competencies through targeted training initiatives. Throughout the year, workshops and awareness sessions were delivered on Microsoft Copilot, generative artificial intelligence, and other digital tools designed to support employees in adapting to the future of work. Copilot Corner was established to share practical use cases, best practices, and the latest developments related to Microsoft Copilot.

In parallel, Logista continues to advance Logista AIR, its internal Artificial Intelligence (AI) initiative aimed at fostering innovation and accelerating the adoption of AI-related capabilities across the organisation. As part of this initiative, a corporate community has been established to share updates, resources, best practices, and learning materials related to the project, providing a collaborative network for addressing AI-related topics and supporting knowledge sharing throughout the Company.

S1-15: Work-life balance

Logista avails itself of the transitional provision in ESRS 1-10 regarding the timeframe to report this information in future years.

S1-16: Compensation metrics

The gender pay gap[49] at the Company stands at 5.9% based on average hourly earnings compared with 8.3% recorded in 2025. The reduction observed during the year is mainly due to changes in workforce composition and a more balanced distribution of women and men across professional groups and organizational levels, as well as shifts in certain employee groups with different relative weights within the Company's pay structure. These factors have contributed to a narrowing of the average hourly pay gap compared with the prior year. The gap is wider for certain employee categories, and a detailed breakdown is provided in the following table.

Professional category (%)	2026	2025
Management	7.2 %	27.7 %
Directors mid-management	8.3 %	10.9 %
Professionals	3.7 %	3.9 %
Technical & admin. staff	11.9 %	11.5 %
Warehouse	6.2 %	7.2 %
Drivers	11.9 %	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. 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 which differs from the calculation according to the criteria established by the ESRS according to the CSRD.

Based 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 116.42 times the median total annual compensation of the remaining employees[50].

[49] The gender gap calculation for 2025 does not include the company Transportes Moncayo.
[50] 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.

S1-17: Incidents, complaints and severe human rights impacts

Work-related incidents and complaints

During the financial year ended 30 September 2026, 41 reports were received through the whistleblowing channel, 31 of which were classified under the category of “discrimination, harassment or other labour-related matters”. Of these, two cases confirmed the existence of misconduct within this category and the appropriate measures were taken. In a further four cases, evidence of misconduct was identified; however, the investigations were closed prematurely due to the termination of the employment relationship of the employee concerned by the report. In 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 2026 and 2025.

Severe incidents related to human rights

In 2026, no reports were classified under the category of “human rights violations”. In 2025, one of the reports received was classified under this category; however, the reported facts were not considered to constitute a severe human rights incident. Consequently, there were no severe human rights incidents requiring remediation actions outstanding as of the end of the 2025 financial 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.

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 applicable to these workers in the performance of their activities.

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

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

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 Material 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.)

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 dependence on the health and safety conditions provided by partner companies responsible for executing these activities stand out, particularly concerning occupational health and safety.

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

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 or distribution services. In this sense, Logista has reduced the number of its own vehicles during 2026, thus reducing the need for drivers on its workforce.

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, the factories from which the tobacco products distributed by Logista originate are located primarily in Europe. Furthermore, more than 90% of the volume managed by Logista in this business comes from multinational tobacco manufacturers that apply very strict protocols in these matters. 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

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 ensure strict compliance with human rights requirements, 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 human rights or environmental violations, activating appropriate response processes.

In addition, following the approval of the new due diligence and master data management procedure for suppliers, business partners and third parties, Logista will implement a risk-based due diligence system that includes the classification and prior assessment of suppliers, business partners and third parties; the application of enhanced measures and approval requirements for high-risk counterparties; the incorporation of contractual controls; and their periodic monitoring throughout the business relationship. For further information, please refer to GOV-4: Statement on due diligence.

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 in line with the fundamental conventions of the International Labour Organization (ILO). 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

Logista recognizes the importance of incorporating the perspectives of value chain workers in the identification, assessment, 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. For more information, see SBM-2: Interests and views of stakeholders.

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 unit, through its commercial and customer service networks as well as its procurement departments, has the relevant bodies responsible for carrying out these functions, with the ability to escalate pertinent matters to the Business Director when necessary.

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 and participatory management aligned with the principles of corporate due diligence.

S2-3: Processes to remediate negative impacts and channels for value chain workers to raise concerns

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.

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. For more details on how the whistleblowing channel works, see G1-1: corporate culture and business conduct policies.

The reports received are managed according to Logista's whistleblower channel policy, guaranteeing throughout the entire process of receiving, analysing, investigating, and resolving, the confidentiality, protection of the reporting person against retaliation, due process, anonymity, respect to fundamental rights and presumption of innocence, as well as proportionality, accuracy and security of information and personal data. Logista also assures that there will be no retaliation against those who report possible breaches in good faith through the channel.

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.

The whistleblower policy establishes that, once a report has been admitted for review, both the reporting person and the reported person must be given the opportunity to be heard. In addition, the reported person may submit any evidence deemed appropriate for the defence of their interests. The investigation procedure concludes with a findings report, which includes a reasoned final decision and a proposal for the corrective measures to be adopted, taking into account the circumstances of the case and the contractual framework governing the relationship with the supplier concerned.

The Compliance Committee reports to the Audit, Control, and Sustainability Committee on all complaints received, the outcome of the investigation process, and whether or not disciplinary measures have been adopted.

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.

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.

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

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:

Safe and sustainable maintenance of transport vehicles

In Logista's transport businesses, a series of actions have been defined aimed at preventing the materialization of adverse impacts related to the health and safety of drivers, as well as promoting a more efficient and sustainable management of the transport fleet. One of the most relevant actions consists of managing vehicle maintenance and renewal programs.

To this end, Logista continuously monitors the kilometres travelled and the age of its vehicles, enabling the establishment of maintenance programmes tailored to these parameters. As a result of this monitoring, the progressive renewal of the fleet is driven by replacing older vehicles with alternatives offering better environmental and safety performance, with the aim of increasing the percentage of kilometres travelled using low-emission vehicles.

Likewise, periodic inspections are carried out on the main components of the vehicles used in transport services in order to reinforce driver safety conditions and minimise the likelihood of incidents associated with the state of the vehicles. These measures apply both to the company's own fleet and to that managed by partner companies and franchisee networks.

The action covers the entire geographical scope in which the Group's transport services are provided and includes both owned and subcontracted vehicles. The groups positively affected by this action are primarily drivers and other workers linked to transport operations, as well as the operators and partner companies that form part of the value chain.

In line with the strategic sustainability plan 2024–2026, Logista set a target for 90% of the kilometres travelled by both its own and external fleet to be covered by Euro VI technology vehicles by 2026. This target has been successfully achieved and represents one of the Group's key decarbonisation levers, contributing to the reduction of emissions associated with transport activities. Additional information on this action and its results can be found in section E1-3 Actions and resources related to climate change.

Fleet renewal and modernisation will continue to be a priority line of action during the 2027–2030 period, through the continuation of vehicle upgrade programmes and the promotion of lower-emission transport technologies. The management of this action is carried out through specific initiatives tailored to the different business lines:

- Logista Freight has incorporated this action across all vehicles used in domestic and international transport operations. In the case of the dedicated fleet, specific requirements have been established regarding the maximum age of vehicles based on their Euro-Motor classification. Using 2019 as a baseline, Euro VI vehicles accounted for 40% of the fleet used in domestic transport and 78% in international transport. As a result of the actions carried out, in 2026 these percentages have reached 84% and 99% respectively.

- Logista Parcel set a target for 92% of the kilometres travelled in 2026 to be covered by Euro VI vehicles. At the close of the financial year, the percentage achieved stands at 79%, as a result of the progressive implementation of the 2024–2026 fleet renewal plan.

- NACEX has continued to develop fleet renewal actions for its outsourced fleet with the aim of achieving 83% of kilometres travelled using low-emission vehicles. This target has been exceeded, with 87% of kilometres travelled by vehicles with these technologies. Among the main measures implemented, notable highlights include the renewal of structural route vehicles (TLD), for which a maximum age of 30 months has been established, as well as the drive towards last-mile electrification through the ECO Mobility by NACEX programme.

During the financial year, no material negative impacts were identified relating to this matter that would require specific remediation or compensation measures for affected individuals. Consequently, this action is preventive in nature and is aimed at avoiding the materialisation of risks associated with driver safety and the condition of vehicles.

Since a significant portion of the actions described are carried out on outsourced fleets managed by transport providers and partner companies, no significant investments or operating expenses directly attributable to Logista are anticipated in connection with this action. Consequently, the disclosure of additional information relating to current or future material financial resources associated with this action plan is not applicable.

Ensuring the protection and safety of value chain workers

Logista reinforces its commitment to protecting workers in its value chain by the implementation and periodic renewal of 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.

Safe and responsible contracting of suppliers

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 compliance with applicable legal, labour and sustainability requirements. 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, and the evaluation is also carried out through a platform provided by a leading international provider. For further information on the supplier assessment process, please refer to section GOV-4: Statement on due diligence.

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 2026, 100% compliance has been recorded by the dedicated fleet vehicles.

Logista Parcel has a supplier approval and continuous monitoring process designed to ensure compliance with all applicable legal, operational, quality, food safety, GDP, environmental, and sustainability requirements. This process includes an initial supplier assessment before the start of any collaboration, as well as subsequent periodic reviews to verify continued adherence to established requirements. Additionally, Logista Parcel systematically tracks the documentation associated with the vehicles and drivers operating within its transport network, monitoring the validity of authorizations, permits, insurance, and other regulatory documentation using specialized document management tools.

On its part, NACEX carries out supplier monitoring and validation and also conducts annual audits to assess compliance with established contractual requirements. This action is carried out across the entire geographic area serviced by NACEX .

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 and parapharmaceutical products, 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 outcome of this assessment is a determining factor in whether the contractual relationship is continued. In 2026, 100% of these suppliers met the required guidelines.

For the management of material incidents, Logista relies on the teams across its various business units, who monitor and implement the corresponding measures when necessary. Based on the information available, no material impacts have been identified, nor have any fatal workplace accidents been recorded in the value chain.

Currently, no 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.

Ensuring punctuality and quality in the transport services

Punctuality is one of the key quality indicators in the delivery of Logista's transport services and a critical factor in ensuring customer satisfaction and operational excellence. In this context, Logista continuously monitors compliance with delivery deadlines, with the aim of achieving more than 90% of deliveries completed on time, adapting this target to the specific characteristics and requirements of its different transport business lines.

This objective is directly linked to transport operations, where its monitoring is particularly relevant due to the operational characteristics of the sector and customers' service-level requirements. Accordingly, the various business lines track delivery punctuality and analyse any incidents in order to identify opportunities for improvement and, where necessary, implement appropriate corrective actions.

In the case of Logista Freight, performance is monitored against the target of achieving 90% of deliveries on time. Average delivery times are recorded by route or geographical area, and incidents are documented through the quality management system. Monitoring this indicator supports the continuous improvement of service quality and contributes to higher customer satisfaction. This is an absolute target, expressed as the percentage of deliveries completed within the agreed timeframe out of the total number of deliveries, and applies both to the fleet operating under Logista Freight's operational control and to subcontracted logistics providers. In 2026, 98% of deliveries were completed on time.

Logista Freight has established 2025 as the baseline year for measuring the evolution of this indicator. During that year, a more precise measurement system was developed based, among other elements, on the geolocation of numerous customer facilities and the recording of vehicle arrivals, using this information as a loading and unloading KPI. Customer service-level requirements were taken into account when setting the target. The information obtained enables the identification of areas or countries with lower service levels and supports the implementation of appropriate corrective measures, such as reinforcing the use of external fleet capacity.

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 2025 as the base year. It should be noted that the data for 2025 did not include the activity of Carbó Collbatallé, while in the 2026 period this activity has already been incorporated into the calculation perimeter, which improves the representativeness and coverage of the information analysed. During 2026, a compliance level of 94% 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 2026, 94% was achieved for premium services and 86% for non-premium services, compared with 2025 figures of 89% for premium services and 82% for non-premium services.

Logista Pharma also has an annual target for all Logista Pharma centres, having achieved 95% on-time deliveries during 2026. 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. 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-users

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

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 are incorporated both into strategic decision-making and into the 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

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.
Positive 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.

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.

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

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 provides certain services involving a direct relationship with end-users.

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).

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 buy-sell activities, focused on protecting consumer health and safety.

Tobacco

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.

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.

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. These manufacturers claim, based on scientific evidence, that these products contain lower levels of harmful and toxic substances compared with traditional tobacco products, 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

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 2026, 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.

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 Organization (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 reporting channel through which third parties with a legitimate interest can communicate or report any matter related to human rights. Through this channel, it is possible to report potential irregularities, non-compliances, or behaviours contrary to the principles and ethical values upheld by Logista in the conduct of its activities, as well as to applicable legislation, the code of conduct, and 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.

During the reporting period, no incidents of non-compliance with international instruments concerning consumers and end-users were reported.

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

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 may also help represent consumer interests.

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 tobacconists, 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 tobacconists. 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 Chief Executive Officer and the Board of Directors oversee compliance with the quality, environmental and energy efficiency policies, the sustainability policy, and the human rights policy, 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

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. For more details on how the whistleblowing channel works, see "G1-1: Corporate culture and business conduct policies".

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 whistleblower policy establishes a non-retaliation guarantee, 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.

During the year, no serious human rights incidents involving consumers or end users occurred, nor were any actual material impacts on consumers or end users identified that required remedial action by Logista.

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.

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 effort with annual monitoring, focused on minimizing temperature variations during transport. In 2026, 95.4% of thermal stages performed correctly, and only 4.6% showed deviations. It is worth noting that the 2025 figures did not include the activity of Carbó Collbatallé, whereas in 2026 that activity has been incorporated into the analysis, thereby broadening the scope of the reported information and improving its representativeness. For its part, Logista Freight has set an objective to reduce the number of false alarms in thermal monitoring by 10%, thus minimizing the risk of a real alarm not being handled appropriately. This action is expected to be completed in the short-term and does not require significant CapEx or OpEx investment.

In the pharmaceutical business, Logista Pharma operates a comprehensive temperature monitoring system based on continuous controls, predictive alerts, and validated equipment. This system is complemented by the periodic qualification of dedicated vehicles and refrigerated storage chambers, operating in accordance with Good Distribution Practices (GDP) requirements. Its objective is to ensure the detection and management of 100% of temperature deviations outside established limits, enabling proactive communication with customers and the immediate implementation of containment measures to prevent potentially affected products from reaching patients. During 2026, 100% of the temperature deviations detectable through validated monitoring systems were identified in a timely manner by the control mechanisms in place.

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 actions 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:

- Logista Pharma maintains an integrated management system supported by certifications and authorisations covering quality, environmental management, and security. These include GMP (Good Manufacturing Practices), GDP (Good Distribution Practices), ISO 9001, ISO 13485, ISO 14001, ISO 27001, ISO 28000, TAPA FSR, and Known Consignor certifications, all of which are subject to periodic audits and inspections by accredited bodies to ensure the continued validity of these certifications and compliance with applicable requirements. In addition, Logista Pharma holds the

required health authorisations for the handling and storage of food products (Categories 40 and 26), issued by the competent authorities. Inspections conducted in 2026 yielded satisfactory results, achieving a 100% compliance rate.

- 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, 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 2025, 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.

The initiatives to strengthen this system are detailed in sections EE1-1 IT Security and EE1-2 Industrial Security of this report, which describe a series of additional security measures.

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.

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.

Logista actively collaborates with manufacturers, public authorities and points of sale in sustainability-oriented initiatives, such as the collection and treatment of devices associated with Next Generation Products (NGPs). In this area, the Company significantly exceeded the target set for the financial year 2026, reaching 37,391 participating points of sale across Spain, Italy and France, compared with the target of 33,800, representing performance 10.6% above the established goal. To maintain the momentum of this commitment, the new 2027-2030 Sustainability Strategic Plan establishes a new target of reaching 39,500 participating points of sale by 2030.

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 and Italian health authorities to Logista Pharma and Logista Pharma Italia.
- 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, Logista Freight Italia, NACEX , Compañía de Distribución

Integral Logista S.A.U., Logista Pharma, Logista Pharma Italy, Logista Retail, Transportes El Mosca, and Logista Poland. These entities are 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 (Logista Pharma) and tobacco (Compañía de Distribución Integral Logista, S.A.U.) distribution businesses in Spain, as well as transport services (NACEX , Logista Parcel, Logista Freight, Mosca Marítimo).

- 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, Logista Pharma Italia, 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[51], 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.

- SQAS (Safety and Quality Assessment for Sustainability): Safety and quality assessment system for logistics service providers in the chemical industry, within the Transportes El Mosca business activity.

- UNE 19601: Criminal compliance management system to prevent and manage legal and criminal risks in operations of Logista Integral S.A., Compañía de Distribución Integral Logista S.A.U., Logista Retail, Logista Freight, Logista Pharma, NACEX , and Logista Parcel.

- ISO 45001: Occupational health and safety management system in Compañía de Distribución Integral Logista S.A.U, Logista Parcel, Logista Pharma, NACEX, Logista Freight, Logista Retail, Logista Strator, El Mosca, Logista Italia, Logista Francia, Logista Retail Francia, Logista Portugal, Logista Parcel, Logista Pharma Italia, Midsid (Portugal) and Logista Polska (Poland).

- 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 , Logista Pharma 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 , Logista Pharma and Logista Parcel.

The financial resources associated with these actions are not significant, as no material CapEx or OpEx investments have been recorded.

[51] Certification is obtained at the delegation level.

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, customer service channels, or based on internal service quality criteria, 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.

The monitoring of these targets is carried out primarily through the tracking of various internal KPIs, which, among other sources, may be informed by data provided by consumers and end users through incident reporting, satisfaction surveys, etc.

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. These targets and their monitoring through the various KPIs have not changed during the year.

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 2026. 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 2026 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 2026. So far, bridge failures have been reduced to 0.0418%. However, losses stood at 0.0083%, mainly due to the increase in business activity volumen.

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 NACEX Shop convenience points.

With the aim of reducing its emissions by decreasing the kilometres travelled by its fleet in the last mile, NACEX is boosting Out of Home (OOH) deliveries to individuals through its NACEX .shop convenience point network, a more flexible, sustainable and efficient alternative to home deliveries. In 2025, NACEX ended the year with over 4,000 convenience points, enabling a 91.27% increase in shipments through these points, doubling the shipments managed compared with the previous year and tripling the total number of returns managed through this point network. 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 2026, 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 85% in 2025. It is currently in the process of redefining its service catalogue to accommodate the integration of Carbó Collbatallé. It should be noted that, in 2025, the objectives and the calculation of indicators were established without taking into account the Carbó Collbatallé service catalogue.

However, in 2026 this activity has already been incorporated into the measurement, meaning that the results obtained in 2026 include its contribution, having reached a performance rate of 94%. These objectives are monitored through indicators such as the degree of on-time compliance, the incident rate per 1,000 shipments, geographic coverage, and customer satisfaction levels. Results are reviewed periodically in management committees and quality teams, enabling the identification of improvement opportunities and the 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 2026, NACEX achieved 94% for premium services compared with 89% for premium services in 2025.

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

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 the Board's regulations and the Spain's Companies Act, its non-delegable powers include approval of Logista's general policies and strategies and oversight of their implementation.

With regard to Logista's compliance management system, the Management Committee constitutes the top management and is responsible for demonstrating leadership and commitment with respect to the system. Among its responsibilities are ensuring that the compliance management system is properly implemented throughout the organization and its operational processes, providing the Compliance Committee with adequate and sufficient resources for the effective operation of the compliance management system, monitoring its development, and promoting continuous improvement in order to demonstrate leadership in crime prevention and the identification of criminal risks.

Furthermore, the Management Committee, as the management and oversight body, is responsible for defining the strategic plans aimed at implementing the approved ESG policies. These plans are developed based on the proposals submitted by the Sustainability Committee and must be approved by the Board of Directors, following a review by the Audit, Control and Sustainability Committee. The Management Committee also carries out periodic monitoring of compliance with the commitments undertaken and the implementation of action plans by the various corporate and business areas.

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.

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.

The composition of the Management Committee is also available on the Company's website: https://www.logista.com/es/home/investors-shareholders/corporate-governance/management-committee.html.

Impact, risk and opportunity management

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

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.
Positive impact	Protection of whistle-blowers	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 whistle-blowers	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.
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.

All identified IROs comprehensively consider Logista's core activities, including transport, warehousing, buy-sell activities 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.

Given the nature of its activities, Logista has not identified any material impacts on animal welfare. Therefore, this matter is not considered material to the Company.

G1-1: Corporate culture and business conduct policies

The impacts, risks, and opportunities identified in the previous subsection are addressed through 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 Logista's activities that may represent a higher risk of committing crimes and to establish effective prevention and detection mechanisms to mitigate associated non-compliance risks.

Code of conduct

The Logista code of conduct is one of the three fundamental pillars underpinning the group's compliance framework, together with the criminal compliance policy and the whistleblower policy. The code reflects Logista's commitment to integrity, transparency, business ethics and compliance with the law, establishing the principles and standards of conduct that must guide the actions of all individuals within the organisation, as well as those third parties acting on its behalf. It

also serves as the cornerstone of the group's policies and procedures, which must be interpreted and applied in accordance with the principles and overarching framework set out in the code.

The code of conduct is structured around four key areas that encompass Logista's principal sustainability and good governance commitments: the protection of people, through respect for human rights, diversity, equal opportunities, non-discrimination, health and safety, and data protection; the protection of corporate assets, by safeguarding information integrity, confidentiality and the responsible use of Company resources; business integrity, through the prevention of corruption and bribery, conflicts of interest, money laundering, and conduct contrary to competition law or regulatory obligations; and community protection, by promoting environmental sustainability, responsible engagement with public authorities, and transparency in relations with investors and other stakeholders.

The code of conduct also extends its requirements to relationships with suppliers, customers and business partners, promoting responsible, transparent and sustainable practices throughout the value chain. In addition, it establishes the standards of conduct applicable to all employees and managers, reinforcing a corporate culture grounded in leading by example, individual accountability and ethical decision-making.

As an essential element of the compliance framework, the code includes mechanisms for raising concerns and reporting potential breaches through the group's whistleblowing channel, ensuring the confidentiality of communications and prohibiting any form of retaliation against individuals who report potential misconduct in good faith. In this way, it contributes to strengthening Logista's ethical culture, protecting its corporate reputation and creating sustainable long-term value for all its stakeholders.

Criminal compliance policy

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 whistleblower 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.

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.

The Compliance Committee periodically informs the Audit, Control and Sustainability Committee of any complaints received. The body responsible for the investigation (the Compliance Committee in Spain and local compliance unit outside Spain) 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.

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. In addition, specific compliance indicators relating to training completion and whistleblowing reports have been established, complementing the internal risk management and compliance control system. These indicators are monitored and reviewed by the Compliance Committee on a bi-annual basis, and the results are subsequently reported to the Management Committee and the Audit, Control and Sustainability Committee.

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.

Whistleblower policy

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 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption.

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, available to all Logista employees, 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. In addition, the Compliance Officer regularly attends specialised training programmes.

The whistleblowing channel established by the Company itself is considered the most appropriate and essential instrument for preventing and ensuring compliance with ethical guidelines, principles, and values, as well as internal laws and regulations. This channel allows its members, including board members, directors, legal representatives, managers, and employees, as well as authorized third parties (shareholders, contractors, subcontractors, suppliers, interns, trainees, job applicants, and former employees), to submit any communication or information regarding illegal, irregular, or unethical activities within Logista.

The Company guarantees accessibility to the whistleblowing channel through various means available to all personnel, as well as to authorized third parties. Reports can be submitted directly to the Logista Compliance Committee, preferably through the designated digital platform, by mail to Logista's headquarters, or at the request of the complainant through an in-person meeting.

Complaints received are managed in accordance with the provisions of Logista's whistleblowing channel policy, which guarantees confidentiality, assurance of proceedings, anonymity, fundamental rights and the presumption of innocence, proportionality, accuracy and security of information and personal data, and non-retaliation, such that Logista will not take any reprisals against the whistleblower.

Employee complaints are handled through established internal mechanisms, including the Compliance Committee, management, the Human Resources department, and union representatives. This approach allows each case to be addressed directly and personally, ensuring that concerns raised are addressed in accordance with internal procedures and in compliance with current labour regulations.

Complaints received from other interested parties are handled in accordance with Logista's whistleblower policy, which guarantees confidentiality, due process, anonymity, fundamental rights and presumption of innocence, proportionality, accuracy and security of information and personal data, and protection from retaliation, so that Logista will not retaliate against the whistleblower.

Following the analysis of communications received through the channel, if they are deemed to fall within the scope of the whistleblowing channel, an investigation process will be initiated and will continue until a final resolution is reached. In Spain, the Compliance Committee is responsible for managing and developing the investigation procedure until its resolution. In other countries, the investigation procedure and its resolution will be carried out by the corresponding local compliance unit in the country where the events giving rise to the complaint occurred.

The whistleblowing channel is available to all members of the value chain. If non-compliance is detected on the part of suppliers, the situation is analysed and, where appropriate, proportionate corrective measures are applied, which may lead to the possible suspension of the business relationship.

Logista has established a procedure for monitoring and investigating reports received through the whistleblowing channel. The Compliance Committee meets periodically to review the progress of the measures and actions implemented, as well as to oversee the effectiveness of the channels in place for employees and other eligible third parties to raise concerns. In addition, the Compliance Committee reports all cases received through the whistleblowing channel to the Audit, Control and Sustainability Committee.

The Company makes the whistleblowing channel available to all employees and to other stakeholders through its website (www.logista.com).

Additionally, training sessions on the code of conduct, the whistleblowing channel, as well as on human rights and business ethics, are held at a defined frequency. In this way, Logista seeks to ensure that all its employees are aware of the available means to raise any concerns.

Through the non-retaliation guarantee in its code of conduct, Logista protects whistleblowers against any retaliation.

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, or its subject matter falls outside the scope of the reporting channel.

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 and the whistleblower policy. 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 (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, environmental and governance criteria, ensuring that its business relationships are aligned with its sustainability principles.

At the time of their engagement, suppliers must sign a declaration of compliance with Logista's general principles of supplier conduct, or demonstrate that they have an equivalent compliance system in place. These principles outline Logista's suppliers' obligation to comply with applicable regulations, as well as the prohibition against engaging in illegal practices or activities that could constitute corruption, money laundering, conflicts of interest, violations of workers' rights or human rights, among others.

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.

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 to it as a supplier, agrees 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.

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

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 control owner and the person responsible for performing 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.

In accordance with the whistleblowing 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.

The Compliance Committee's by-laws establish 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. Specifically, the following obligations are established for the members of the Compliance Committee:

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.

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., Compañía de Distribución Integral Logista S.A.U., Logista Retail S.A.U., Logista Freight S.A.U., Logista Pharma S.A.U. and Dronas 2002, S.L.U. (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, these companies also hold the ISO 37001 certification, which confirms the existence of an anti-bribery management system, and the certification of the whistleblowing channel under the standard ISO 37002 which supports the effective operation of whistleblower channels, fostering a safe environment for employees to report potential irregularities.

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.

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, 4,854 employees participated in the training programmes, and 4,556 completed them in full.

The percentage of positions at risk covered by the training programs in 2026 has been 100%.

Metrics and targets

G1-4: Confirmed incidents of corruption or bribery

Convictions and fines

During the period covered by the report, there were no cases in which individuals were convicted for violating anti-corruption and anti-bribery laws (0 in 2025). The total amount of fines imposed amounted to €0 (€0 in 2025).

Measures adopted

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 ISO 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 2026, Bureau Veritas confirmed the maintenance of said certification.

G1-5: Political influence and lobbying activities

Logista actively participates 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. This participation is mainly undertaken by the executives of the different Logista businesses, or the relevant corporate area.

Logista does not make contributions to political parties, candidates, electoral lists, groups or coalitions. The Logista anti-corruption and anti-bribery policy expressly states that the Company will not make such contributions.

Below are some of the main ones in which the Company has participated during the year 2026:

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 9 June, 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 various working groups within the organization, contributing to the advancement and continuous improvement of the 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.

LIPHE

LIPHE is an Italian association representing companies specialized in the logistics, transportation and distribution of pharmaceutical and healthcare products. Its activities include working groups, collaborations, training initiatives and other industry-related activities. Logista Pharma Italia actively participates in the association's activities.

SIGRE

SIGRE aims to ensure the proper environmental management of empty medicine packaging and medicine residues generated in households. Its objective is to prevent these residues from becoming an environmental and public health issue by promoting their appropriate collection, recycling and treatment. Logista Pharma participates in SIGRE.

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.

CONFINDUSTRIA EMILIA

Confindustria Emilia is the regional branch of the General Confederation of Italian Industry (Confindustria) for the Emilia-Romagna region. Logista's participation in this association stems from its operational presence in the region, specifically through its logistics facility in Bologna, and aims to support the institutional and industrial relationships associated with this operation.

CLUB MOBILITIES

The club promotes multilateral dialogue on issues related to mobility legislation and public policy in France. It meets several times a year, bringing together public officials and key economic stakeholders from the sector. Logista France actively participates in its activities.

ACE

It is the Spanish Shippers’ Council. It represents the interests of shippers in the field of freight transport, promoting the exchange of information and experience among its members and other stakeholders in the sector. Logista Freight is a member of this association.

TAPA EMEA

TAPA EMEA issues the security certification that bears its name. Logista Freight actively participates and attends the conferences organized by the association.

APOE

It is an association representing the express transport sector in Portugal. Its objective is to defend, support, promote and foster the development of the express transportation industry. NACEX actively participates in the association's activities.

AERI

The Spanish Association for Investor Relations (AERI, by its Spanish acronym) promotes the recognition and development of the investor relations function, fostering best practices in capital and financial markets.

It also facilitates regulatory alignment between issuers and supervisors and drives the professionalization of investor relations as a means of developing talent, new skills, and specialized careers.

The total amount of contributions and membership fees to the various associations and working groups during 2026 is €201,384 (€214,563 in 2025). Logista does not make in-kind contributions.

Logista is registered in the European Union Transparency Register. The identification number assigned in said register is 462081624095-48.

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.

Entity specific disclosure





EE1-1. IT Security

Cybersecurity is a key 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 key performance indicators to evaluate the impact and effectiveness of actions.

Governance

Logista has established a robust governance structure for managing cybersecurity in the areas of 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 Chair, 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, Logista has 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), providing hospitals with a complete view of shipments before arrival, as well as enabling their 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 communities.

Management of impacts, risks and opportunities

Description of the processes for determining and evaluating the material 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 material 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 organisational culture oriented towards 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 also has an information security procedure that further develops the aforementioned information security policy and sets out incident management requirements. 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 defined 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 includes specific courses aimed at companies handling a larger volume of personal data, as well as mandatory training for new hires. This objective of the strategic sustainability plan 2024-2026 was fully achieved by 2026 (94% achievement) and does not entail significant expenditure.

Additionally, informative pills will be periodically and recurrently distributed during the upcoming four years, and phishing awareness campaigns will be conducted. These actions are aimed at employees with corporate email and/or corporate phone. 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 secure 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). The financial resources allocated to IT security are not significant.

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 data protection course that is assigned to all employees with management responsibilities. Completion of the course requires passing a final assessment. The target was established with the objective of launching the training in Spain, France, Portugal and Italy, and covering at least 50% of Logista's workforce.

From the date the target was established through to the end of fiscal year 2026, training courses on this topic were delivered to a total of 3,538 employees across Spain, France, Portugal and Italy, of whom 2,769 successfully completed the course. This represents a 94% achievement rate, calculated on the basis of the number of employees to whom the training was assigned relative to the total workforce as of the end of fiscal year 2026. Consequently, the target was not fully achieved, although it reached a high level of completion.

The training was initially aimed at employees with management responsibilities. The new strategic sustainability plan 2027-2030 includes a target to extend this training to warehouse employees.

To monitor progress, an assessment is carried out of the number of participants and the results obtained in these training sessions, using 2023 as the base year and a reference value of 7.2% of the total workforce, corresponding to Logista Italy employees.

The targets, under both the 2024–2026 plan and the new 2027–2030 plan, have been set by the Corporate Data Protection Officer (together with the Local DPOs), taking into account the needs and realities of Logista's workforce as a whole. Training was first extended to employees with management responsibilities, and in a second phase it will be delivered to warehouse employees. These training courses fall within the good practice actions for the protection of personal data.

Reduce phishing campaign victim rate to below 10% by 2026[52]

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. The target, established with 2023 as the baseline year, was defined by the Sustainability Committee with advice from Logista's Corporate IT Security Officer and subsequently approved by the Board of Directors. Progress against the target is reported semi-annually to the Audit, Control and Sustainability Committee. These actions form part of Logista's good practices aimed at strengthening information security. 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 2026, for the first time, the goal is measured by the percentage of employees who click on a link received by email or SMS or a link provided during a phishing phone call, 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 2026, it was identified that 16% of employees clicked on simulated links, not having achieved the target set.

Parameters and goals

As part of the monitoring of the identified impact related to information security, the total number of cases identified in 2026 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 2026, 0 cases related to these types of incidents have been identified (0 in 2025).

The Company has an Information Security Committee which, together with the Corporate IT Department and the Corporate and Local Data Protection Officers (DPOs), monitor, manage and oversee information security and data protection incidents. This framework is supported by Information Security and Personal Data Protection Policies, which establish the principles and requirements governing the entire system.

[52] 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 material 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 principles and guidelines for protecting information and industrial control systems (ICS) used in its operations. The management framework is based on recognized international standards, including ISO/IEC 27001:2022, ISO/IEC 27002:2022, and NIST SP 800-82 Rev.3, and is progressively evolving towards the adoption of specific industrial cybersecurity standards such as the IEC 62443 series. It also ensures compliance with applicable regulatory requirements, including NIS2, DORA, the National Security Scheme (ENS), data protection regulations, and other business-specific requirements.

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.

This industrial control systems security procedure applies to all businesses and countries in which Logista has a presence.

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 Operations 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 carried out to identify potential risks, and where necessary, corrective measures are implemented to mitigate them. 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 incorporates 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. It has been implemented

since its publication. At the time of preparation of this report, the process of verifying its degree of implementation and compliance in the different centres and businesses included in its scope of application is underway.

None of the actions described are expected to require significant 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 derived from the implementation of 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.

The degree of implementation of the procedure is monitored through regular meetings with centre and business managers, compliance checks, and annual internal cybersecurity audits. The results obtained are documented and tracked through action plans when opportunities for improvement or deviations from established requirements are identified. Furthermore, the progress of the implementation is reviewed periodically, taking into account audit results, the emergence of new risks, significant incidents, and applicable regulatory or best practice changes.

Parameters

Logista has established as a monitoring parameter the number of planned or unplanned outages caused by technical failures, programming errors, cyberattacks, weather events, or natural disasters at critical facilities that last more than eight hours. This parameter is monitored and recorded internally by Logista's centres and businesses within its scope and is not subject to independent external validation.

This parameter was monitored in each Logista centre / business during 2026. During the period covered by this report, no material industrial security incidents resulting in affected persons or significant disruptions to Industrial Control Systems were recorded. Consequently, no extraordinary remediation measures related to such incidents were required.

EE2 - Innovation

Management of impacts, risks, and opportunities

Description of the processes for determining and evaluating material 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 across the 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.

The management of the identified material positive impact is structured through initiatives developed by the various functional areas and business units. During 2026, the main reported actions have focused on the application of artificial intelligence to internal and business processes, the incorporation of new functionalities into the commercial technology platform to improve delivery and customer service processes, and the development of home care services within the pharmaceutical business line.

Policies related to innovation

Logista does not have a specific innovation policy, as it considers innovation to be a cross-cutting activity inherent to its functional areas and business units. Nevertheless, artificial intelligence initiatives are developed in accordance with the principles and best practices set out in the Artificial Intelligence Governance Policy, approved by the Chief Executive Officer on 30 September 2025. This policy establishes compliance with applicable regulations and a governance system based on the principles contained in the "Ethics Guidelines for Trustworthy AI" published by the European Commission's High-Level Expert Group on Artificial Intelligence.

Additionally, Logista's Quality, Environment and Energy Efficiency Policy includes among its commitments the promotion of innovation in products and services that contribute to the development of a sustainable business model, supporting strategic initiatives through specific objectives and actions.

For further information on the aforementioned policies, see Annex III List of policies within this document.

Actions and resources related to innovation

During the financial year, Logista has carried out various innovation initiatives, the most noteworthy of which are described below.

1. **Digital transformation and technological innovation**

Logista has continued to develop digital transformation and technological innovation initiatives applied both to internal processes and to various business areas. These actions include the application of artificial intelligence to certain processes and the incorporation of new functionalities into the commercial technology platform.

Transformation through artificial intelligence.

Logista applies artificial intelligence solutions in areas such as route optimisation, inventory management and demand forecasting. It has also incorporated customer service support tools, including chatbots, voicebots and real-time translators.

In the commercial area, artificial intelligence is used to support product recommendations, customer groupings and point-of-sale assessments. In transport, automatic translation tools are used to facilitate communication between carriers of

different nationalities. Additionally, Logista has extended the internal use of artificial intelligence tools to support routine tasks and processes across various functional areas.

The project rollout began in 2024, and the associated training extended through to December 2025. As a result, an artificial intelligence user community was established, focused on activity monitoring, experience sharing and the continuous incorporation of new functionalities. During 2026, the project is in Phase III, centred on the deployment of artificial intelligence agents of varying complexity depending on use cases, and on developing capabilities that enable users to create agents autonomously. The initiative has a corporate and multi-business scope and spans the 2024–2026 financial years. Logista has not identified any significant operating expenses or investments associated with this initiative.

Enhancement of the commercial technology platform

As part of its technological innovation initiatives, Logista has incorporated new functionalities into its commercial technology platform with the aim of improving distribution processes and customer service. This line of action is directly linked to the material positive impact identified in the area of innovation, as it directs the incorporation of new technological functionalities towards improving service quality.

2. Home Delivery and Home Care services at Logista Pharma

Within the pharmaceutical business line, Logista Pharma has developed two home care services aimed at chronic patients: Home Delivery and Home Care. These services extend provision beyond the usual delivery points — hospitals, health centres and pharmacies — and enable care and medications to be brought directly to the patient's home.

- **Home Delivery:** extends the distribution of medicines beyond hospital centres. The service is delivered under protocols agreed with the hospital and by specialist nursing staff. This model seeks to facilitate continuity of care and treatment adherence, reduce patient travel to healthcare centres, and contribute to a more efficient use of hospital resources.
- **Home Care**: a service available in Spain through which Logista Pharma provides care to chronic patients at their home and, where appropriate, manages the administration of the necessary medications. Under hospital indication and supervision, specialist nursing staff provide communication support, training and monitoring, assess symptoms and administer medication in accordance with the prescription.

After each visit, the nursing staff provide the hospital with the information required for follow-up and documentation. Logista Pharma also maintains contact with the patient and manages the schedule of visits and administrations in accordance with the protocols agreed with the hospital and, where necessary, with the laboratories promoting the service.

These services can generate benefits for the various stakeholders across the value chain: for patients, by reducing the need to travel to hospital centres and facilitating adherence to and correct administration of treatments; for laboratories, by fostering collaboration with the healthcare system and supporting prescription monitoring and compliance with applicable protocols; and for hospitals and the healthcare system, by enabling certain care activities to be transferred to the patient's home, thereby helping to reduce patient footfall and free up care capacity.

The development of these services depends, among other external factors, on the regulatory environment and the approval of new medicines. As these are relatively new services, Logista does not currently have a specific estimate of CapEx or OpEx. Current expenditure is concentrated mainly on promotional and communication activities and is not considered significant. As the services scale up, most costs are expected to be personnel-related.

Parameters and metrics

Innovation-related initiatives

Logista has not established specific quantitative targets in the area of innovation; however, for digital transformation initiatives involving artificial intelligence, the Company has defined the following qualitative management objectives:

- Application in daily processes: to promote the use of artificial intelligence tools in the day-to-day processes of internal users, with the aim of supporting productivity and quality and reducing the execution time of routine tasks.
- Progressive automation: to advance the incorporation of artificial intelligence agents to support the automation of certain processes and use cases.

These initiatives cover the corporate areas and business units in which the corresponding initiatives have been implemented. As no quantified target values, base years or specific achievement deadlines have been established, the Company does not track quantitative targets.

Metrics and monitoring

With regard to the digital transformation initiative involving artificial intelligence, Logista monitors the degree of implementation and usage of Microsoft 365 Copilot and the progress in the deployment of artificial intelligence agents. To this end, it tracks a defined set of adoption, usage and deployment metrics, without any quantified target values having been established for these metrics.

In the context of the digital transformation initiatives involving artificial intelligence described above, Logista has monitored various indicators throughout the financial year, the most notable of which are as follows:

- Logista has a total of 586 employees with a Microsoft 365 Copilot licence, of whom 572 are active users, representing an active user rate of 98%.
- At the close of the financial year, the Microsoft 365 Copilot adoption rate stands at 78%. This rate reflects the proportion of licensed users who use Copilot at least three days per week during the preceding four weeks.
- Additionally, it is estimated that the use of Microsoft 365 Copilot enabled a total of 8,250 assisted hours during September 2026, representing a considerable increase compared with the 2,100 hours estimated in January 2026. This metric reflects an estimate of the time assisted by Copilot and is not presented as hours saved.
- Finally, it is worth noting that among Logista's users there are a total of 246 active AI agents as of September 2026, showing significant growth compared with the 62 active agents recorded in January 2026.

The above metrics are internally developed indicators used by Logista to monitor its artificial intelligence transformation initiatives and do not correspond to metrics defined by a standardised reporting framework such as GRI or SASB.

The heads of the relevant areas oversee the results of artificial intelligence usage within their respective domains. Monitoring combines an analysis of the evolution of use cases and implemented initiatives with a review of the adoption, usage and deployment metrics described above. The existence of these monitoring metrics does not imply the setting of quantitative performance targets.

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 fiscal year 2026, Logista received an environmental penalty in the amount of €5,250. After evaluating its financial, environmental, reputational, and governance impact, the Company concluded that this penalty does not constitute a material matter for disclosure purposes under the double materiality process. During fiscal year 2026, no significant fine or penalty in environmental matters was received.

In 2026, Logista has 128 people with varying levels of dedication who have worked on environmental risk prevention (136 people in 2025).

Water consumption and water supply according to local limitations

Water consumption accounts for 0.011% of Logista´s environmental impact, as it is only used for sanitary purposes.

During 2026, 127,491 m^3 were consumed from the supply network. In 2025, water consumption was 120,631 m^3 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

	2026	% 2026	2025	% 2025
Permanent	6,843	90.6 %	6,898	89.6 %
Temporary	710	9.4 %	797	10.4 %
Total	**7,553**	**100 %**	**7,695**	**100 %**
Full-time	7,220	95.6 %	7,327	95.2 %
Part-time	333	4.4 %	368	4.8 %
Total	**7,553**	**100 %**	**7,695**	**100 %**

Average number of employees by gender and work contract type

	2026		2025	
	Men	Women	Men	Women
Permanent	4,607.17	2,264.75	4,560.25	2,241.83
Temporary	426.33	308.08	593.83	353.33
Total	**5,033.50**	**2,572.83**	**5,154.08**	**2,595.16**
Full-time	4,913.33	2,341.25	5,029.92	2,339.75
Part-time	120.17	231.58	124.33	255.42
Total	**5,033.50**	**2,572.83**	**5,154.25**	**2,595.17**

Average employees by age and work contract type

	2026			2025		
	<30	>=30-<50	>50	<30	>=30-<50	>50
Permanent	735.50	4,057.83	2,078.17	684.00	4,139.75	1,978.33
Temporary	265.42	378.00	90.92	310.33	512.50	124.33
Total	**1,000.92**	**4,435.83**	**2,169.09**	**994.33**	**4,652.25**	**2,102.66**
Full-time	966.67	4,200.25	2,087.17	961.50	4,385.17	2,023.00
Part-time	34.25	235.58	81.92	33.00	267.08	79.67
Total	**1,000.92**	**4,435.83**	**2,169.09**	**994.50**	**4,652.25**	**2,102.67**

Annual average of contracts by professional categories and work contract type

	2026					
	Management	Directors mid-management	Professionals	Technicals & admin. staff	Warehouse	Drivers
Permanent	41.42	198.00	357.75	3,011.25	2,480.58	782.92
Temporary	–	3.92	7.58	183.92	519.08	19.92
Total	**41.42**	**201.92**	**365.33**	**3,195.17**	**2,999.66**	**802.84**
Full-time	41.42	198.42	351.33	3,019.59	2,841.00	802.84
Part-time	–	3.50	14.00	175.58	158.66	–
Total	**41.42**	**201.92**	**365.33**	**3,195.17**	**2,999.66**	**802.84**

	2025					
	Management	Directors mid-management	Professionals	Technical & admin. staff	Warehouse	Drivers
Permanent	40.17	192.83	374.50	3,039.92	2,511.92	643.75
Temporary		2.00	6.25	267.08	523.00	148.83
Total	**40.17**	**194.83**	**380.75**	**3,307.00**	**3,034.92**	**792.58**
Full-time	40.17	192.75	368.75	3,108.42	2,868.25	792.33
Part-time		2.08	12.00	198.58	166.83	0.25
Total	**40.17**	**194.83**	**380.75**	**3,307.00**	**3,035.08**	**792.58**

The average remuneration tables by gender are calculated using the cumulative average annual remuneration for the year, the same criterion used to calculate the gender pay gap, which allows for a reflection of pay trends throughout the entire fiscal year. Breakdowns by age and professional category, on the other hand, are calculated based on the average remuneration of the workforce at the close of the reporting period, which provides an accurate representation of the pay distribution across each segment as of the reference date.

Average remuneration by gender (€)

	2026	2025
Men	€37,729.56	€37,487.43
Women	€35,865.69	€35,562.63

Average remuneration by professional category (€)

	2026	2025
Management	€300,452.90	€319,672.39
Directors mid-management	€110,437.55	€110,318.36
Professionals	€63,973.69	€67,123.97
Technical and admin. staff	€37,053.72	€36,101.68
Warehouse	€29,606.46	€28,938.52
Drivers	€25,320.15	€22,816.31

Average remuneration by age (€)

	2026	2025
Under 30 years	€26,631.52	€25,675.10
Between 30-50	€36,616.63	€35,607.93
Over 50 years	€45,227.43	€44,615.58

Gender pay gap

The global gender pay gap stands at 4.94% based on average salary calculations, compared with 5.13% in 2025. It is calculated as the difference between the average remuneration of men and the average remuneration of women, divided by the average remuneration of men, considering employees who were active during the fiscal year. Salaries are analysed

on a pro rata basis, taking into account both working time and the employees' effective period of service throughout the fiscal year.

Average pay of board members by gender (€)

	2026	2025
Men	€223,105.00	€220,309.00
Women	€86,047.00	€114,095.00

Average pay of management team[53] by gender (€)

	2026	2025
Men	€296,159.42	€322,889.74
Women	€312,474.65	€309,305.36

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.

The Company continues to promote digital disconnection through its internal policies, in place since 2021.

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 international ISO 45001 standard. Logista is currently certified by this standard in most of its 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 90% 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.

Percentage of employees covered by collective bargaining agreements by country

As in 2025, 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.

[53] This category includes Management Committee, general managers and other A1 level management in the reference bands

Workplace accidents, particularly their frequency and severity , professional illnesses, separated by gender; number of hours of absenteeism

	2026			2025		
Accident rate	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Work-related accident	98	31	129	118	28	146
Frequency rate	11.04	6.93	9.66	13.85	5.59	10.79
Severity rate	0.34	0.12	0.26	0.67	0.22	0.50
Confirmed occupational illness	—	—	—	1	—	1
Lost time accident	2.21	1.39	1.93	2.77	1.12	2.16
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 2026, there were 820,600 hours of absenteeism compared with 751,000 in the previous year, representing 5.8% in 2026 of total hours and 5.7% in 2025.

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.

During the year, Logista has reinforced its commitment to the professional development of its employees through the implementation of Logista Academy, its corporate learning environment integrated with Oracle. This initiative represents a significant step in consolidating a global training model, facilitating consistent access to learning and development content for the group's various countries and business units. Through this platform, employees have greater opportunities to strengthen their knowledge, acquire new skills, and support their professional growth in an increasingly dynamic and digital environment. The initiative also contributes to fostering a culture of continuous learning and ongoing development aligned with the organization's current and future challenges.

Training hours per professional category

	2026	2025
Management	290	388
Directors mid-management	1,290	2,271
Professionals	3,388	4,363
Technical and admin. staff	23,938	34,349
Warehouse	10,506	11,993
Drivers	2,935	2,893
Total	**42,348**	**56,257**

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 2026, Logista allocated €387,232 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 2025 Logista contributed €364,504 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.

- At a sectoral level, it also takes part in various associations, such as the Mesa del Tabaco, AVORA, Farmaindustria, ANEFP, AECOC, Crecemos 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) 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 120,498 thousand 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 (134,207 thousand euros in 2025).

Information related to the fight against corruption and bribery.

Confirmed cases of corruption or bribery in 2026: 0 confirmed cases of corruption or bribery involving Logista employees. (4 complaints in 2025, 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 2026, 581 audits on suppliers were conducted (694 in 2025). None of them (0 in 2025), identified significant impacts.

Consumers

Complaints and claims systems and resolution process

During the 2026, financial year, Logista received 23,440 claims and complaints from consumers[54] (23,220 in 2025), in total, these accounted for just 0.05% of shipments (0.05% in 2025) and consignments handled by Logista.

99.98% of these claims and complaints (99.98% in 2025) relate 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 remaining 0.02% relates to claims and complaints received by other businesses in Italy and Poland (0.02% corresponds to claims and complaints in other business in Italy and Poland in 2025).

At the end of the financial year 2026, 94% of the complaints and claims were resolved, (96% in 2025), leaving 6% open (4% in 2025).

Fiscal reporting

	Profit/loss before corporate tax (thousand €)	
Country	**2026**	**2025**
Spain	141,106	131,347
France	38,249	41,576
Italy	187,972	179,257
Portugal	20,231	26,109
Poland	1,032	1,440
Netherlands	3,437	2,896
Germany	6	-7
China	141	107
Belgium	-4,052	-1,168
Total	**388,122**	**381,557**

In Spain Logista Libros is consolidated through equity method integration.

	Corporate tax paid (cash basis) (thousand €)	
Country	**2026**	**2025**
Spain	34,770	44,375
France	26,496	25,499
Italy	49,687	57,503
Portugal	8,821	5,960
Poland	236	452
Netherlands	487	418
Total	**120,498**	**134,207**

Germany, China, and Belgium are not included as they are not material (0) in the data for the fiscal years 2025 and 2026.

[54] Intra-group complaints and claims are excluded from this indicator.

Public subsidies received

During 2026, grants and subsidies totalling €1,548,712.38 were recognised, of which €887,504.93 remains outstanding. These grants include professional transport subsidies aimed at mitigating the impact of rising fuel costs linked to armed conflicts, as well as grants for photovoltaic installations, a subsidy from Econonus within the Logista Freight segment, and a grant for the acquisition of two self-propelled pedestrian pallet trucks. Additionally, €179,002.69 was collected corresponding primarily to a Logista Pharma grant recognised in prior years, as well as smaller amounts from other grants from previous fiscal years.

During 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 were also included.

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	Time horizon	Positive/ negative	Actual / Potential
E1: Climate change	Climate change mitigation	N/A	Transport	Own operations	Use of own and subcontracted electric fleet, as well as alternative fuels such as biodiesel, intermodality, HVO fuels, etc. as a pillar of Logista's decarbonization plan.	Short-term	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.	Medium-term	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.	Short-term	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).	Short-term	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).	Short-term	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, among others) and fuel consumption in the transportation services of these goods to Logista.	Short-term	Negative	Actual
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.	Short-term	Negative	Actual

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Impact description	Time horizon	Positive/ negative	Actual / Potential
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.	Short-term	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.	Medium-term	Positive	Potential
E2: Pollution	Air pollution	N/A	Transport Warehouse Buy-sell Strator (Software)	Cross-cutting	Pollution from manufacturing, processing, and transportation of tobacco.	Short-term	Negative	Actual
E2: Pollution	Air pollution	N/A	Transport Warehouse Buy-sell	Cross-cutting	Pollution from manufacturing, processing, and transportation of pharmaceutical products.	Short-term	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.	Long-term	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.	Long-term	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, as well as in the express courier transport network.	Short-term	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.	Medium-term	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.	Short-term	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.	Short-term	Positive	Actual
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.	Short-term	Positive	Actual

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Impact description	Time horizon	Positive/ negative	Actual / Potential
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.	Short-term	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.	Short-term	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.	Short-term	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).	Short-term	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.	Short-term	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.	Short-term	Negative	Actual
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.).	Short-term	Positive	Actual

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Impact description	Time horizon	Positive/ negative	Actual / Potential
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.).	Short-term	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.	Medium-term	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.).	Short-term	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.	Medium-term	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.).	Short-term	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.	Short-term	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.	Long-term	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.	Short-term	Negative	Actual
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).	Short-term	Positive	Actual

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Impact description	Time horizon	Positive/ negative	Actual / Potential
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.	Medium-term	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.	Short-term	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.	Short-term	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.	Short-term	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.	Short-term	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.	Short-term	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.	Medium-term	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.	Medium-term	Positive	Actual

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Impact description	Time horizon	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.	Medium-term	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.	Short-term	Positive	Actual

Financial Materiality

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Risk/Opportunity description	Time horizon	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.	Long-term	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.	Short-term	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.	Short-term	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.	Short-term	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).	Short-term	Risk
E1: Climate change	Climate change adaptation	N/A	Transport	Cross-cutting	Higher operational costs related to increased restrictions and the progressive implementation of low-emission zones in cities.	Medium-term	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).	Short-term	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).	Short-term	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).	Short-term	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.	Medium-term	Risk
E1: Climate change	Climate change adaptation	N/A	Transport	Own operations	Increase in expenses derived from decarbonization measures of Logista's vehicle fleet.	Medium-term	Risk

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Risk/Opportunity description	Time horizon	Risk/ Opportunity
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).	Short-term	Risk
E1: Climate change	Climate change adaptation	Chronic physical risks	Transport Warehouse Buy-sell Strator (Software)	Own operations	Increase in extreme temperature events and heat stress resulting from climate change, affecting the health, safety and productivity of employees in warehouses and offices. This may lead to reduced productivity, higher cooling and air-conditioning costs, increased absenteeism and operational disruptions. The climate hazard is classified under ESRS E1 as “Heat Stress” (chronic physical risk).	Medium-term	Risk
E1: Climate change	Climate change adaptation	Chronic physical risks	Transport Warehouse Buy-sell Strator (Software)	Own operations	Increase in the frequency and intensity of heatwaves, leading to higher energy demand and an increased risk of power supply failures or cooling system disruptions at logistics facilities. This may result in operational interruptions, loss of revenue and increased costs. The climate hazard is classified under ESRS E1 as “Heat Wave” (acute physical risk).	Short-term	Risk
E1: Climate change	Energy	N/A	Transport	Own operations	Operational cost increase due to the cessation of diesel subsidies.	Medium-term	Risk
E5: Resource use and 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.	Short-term	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.	Medium-term	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.	Medium-term	Opportunity
S2: Workers in the value chain	Working conditions	Secure employment	Transport 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.	Medium-term	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.).	Short-term	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.	Short-term	Opportunity

Topic ESRS	Sub-topic ESRS	Sub-sub-topic ESRS	Activity	Location in the value chain	Risk/Opportunity description	Time horizon	Risk/ 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.	Medium-term	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).	Long-term	Opportunity
G1: Business conduct	Political engagement	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.	Medium-term	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.	Short-term	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	The Company's quality, environment and energy efficiency policy establishes the guidelines and best practices to contribute to the fight against climate change, prevent pollution in processes, promote the circular economy, the proper use of water resources and the protection of biodiversity, all in accordance with the strict compliance with the regulatory framework and within the framework of the strategic sustainability plans that Logista determines.
Follow-up process	The application of the quality, environmental, and energy efficiency policy is framed within the sustainability governance model established in the sustainability policy. Logista's Board of Directors, after receiving a report from the Audit, Control, and Sustainability Committee, is the body responsible for approving the Company's main lines of action regarding quality, the environment, and energy efficiency through the establishment of the Sustainability Policy. Following the guidelines established by the Board of Directors, the Management Committee will define the specific objectives and actions necessary to be implemented by the business units and corporate departments. To this end, it will have the support of the Sustainability Committee, which will work with all departments of the Company for the definition, implementation, and reporting of all these actions and measures. Furthermore, it is established that the corporate operations department, through the corporate operational excellence department, and together with the Sustainability Committee, will assume certain specific functions within its area of responsibility.
Scope of application	It applies to Logista, understood as: 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 ii) Logista's Corporate Departments. 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.
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	The policy and its development procedures are published on the Logista intranet, ensuring accessibility for all Logista employees. A summary of the policy is also available on the corporate website for all interested parties.

	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 core conventions of the International Labour Law, as set out in the Declaration on Fundamental Principles and Rights at Work, the United Nations Guiding Principles on Business and Human Rights, and the European Social Charter.
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.	This policy will apply to Logista and all its subsidiaries, regardless of the country in which they are established. 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'). 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.
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.	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: – 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.	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. Furthermore, this policy will be included among the mandatory training subjects for all members.

	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	This policy will apply to Logista including: • 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. 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.
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	The 'Whistleblowing' policy for reporting malpractices offers protection to Logista employees, as well as to other entitled third parties, including but not limited to: • 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 ultimately 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	The information security policy and, where applicable, the procedures that may be issued for its development will be reviewed by the Logista's Information 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: • 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	This standard will apply to Logista Integral, S.A. and all of its subsidiaries (hereinafter 'Logista'), and will also include: 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. ii) Logista's corporate departments. 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.
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	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. 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).
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	The policy and its development procedures are 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	In order to guarantee accessibility and public awareness for both Logista employees and third parties, the policy is published on the intranet and on the corporate website (www.logista.com).

	Artificial Intelligence Governance Policy
Description of content	The Artificial Intelligence Governance Policy establishes Logista's general framework for the responsible use and governance of artificial intelligence systems. Its purpose is to ensure compliance with Regulation (EU) 2024/1689 and to define principles and best practices covering human intervention and oversight, technical robustness and safety, privacy and data governance, transparency, diversity and non-discrimination, social and environmental well-being, and accountability. It also governs the professional use of AI and generative AI systems, requiring prior authorisation, human oversight, verification of AI-generated information, protection of personal data, respect for third-party rights and continuous user training.
Follow-up process	The Corporate Operations Directorate, together with the Corporate Data Protection Officer, is responsible for developing and keeping up to date the internal rules required to implement the Policy, issuing any additional standards needed to meet the legislation and requirements applicable in each country or business. Implementation is embedded in Logista's internal AI governance system and supported by mechanisms covering human oversight, security, privacy, transparency, traceability, auditability and accountability. Logista may also approve additional policies, procedures and operating standards governing the implementation and use of AI systems.
Scope of application	The Policy applies to Logista Integral, S.A. and all its subsidiaries. It covers all businesses integrated into, or directly or indirectly controlled by, Logista companies, as well as Logista's Corporate Directorates. As far as possible, it also applies to companies in which Logista holds an interest but does not exercise control. The relevant provisions additionally apply to permanent or temporary suppliers and other external collaborators that use artificial intelligence tools in performing their contractual relationship with Logista.
Highest level of the organization responsible for its application	Logista Integral's Chief Executive Officer is the document owner and the body responsible for approving the Policy. The Corporate Operations Directorate and the Corporate Data Protection Officer are responsible for developing and keeping its implementing internal rules up to date. The Policy was reviewed by the Information Security Committee.
Third-party standards or initiatives it commits to uphold	The Policy was prepared in accordance with Regulation (EU) 2024/1689 of the European Parliament and of the Council, laying down harmonised rules on artificial intelligence. Its governance framework is also based on the seven principles set out in the "Ethics Guidelines for Trustworthy AI" developed by the European Commission's High-Level Expert Group on Artificial Intelligence. Its implementation is additionally coordinated with Logista's Information Security Policy and Personal Data Protection Policy.
Attention given to the interests of stakeholders	The Policy adopts a human-centred approach and establishes mechanisms for human intervention and oversight. AI systems and their decisions must be explained in a manner adapted to the relevant stakeholders, who must be informed when they are interacting with AI systems or automatically generated content. The Policy also provides for measures to prevent unfair bias and discrimination, promote diversity and accessibility, and involve relevant stakeholders throughout the lifecycle of AI systems. It further requires the protection of privacy, personal data and third-party rights, together with consideration of social and environmental well-being.
Availability of the policy to stakeholders	The policy and its development procedures are published on Logista's intranet, ensuring accessibility for all Logista employees.

Appendix IV
List of pollutants

Number	Pollutant	Emissions 2026 (Kg/year) to the atmosphere	Emissions 2025 (Kg/year)[55] to the atmosphere
8	Nitrogen oxides (NOx/NO2).	52,610	54,559
11	Sulphur oxides (SOx/SO2).	627	638
86	Particulates (PM10).	789	824

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.

The decrease in reported air pollutants is consistent with the gradual transition to Euro 6 transport technologies, which account for approximately 90% of the mileage within the reporting scope. As emissions are calculated using emission factors associated with each engine technology, this fleet evolution is the primary factor explaining the observed reduction in NOx, SOx, and particulate matter emissions.

At the end of 2026, as in 2025, Logista has generated or used 0 microplastics.

[55] Change compared with the information published in the sustainability report 2025, resulting from the identification and subsequent correction of a discrepancy in the activity data used to calculate emissions associated with road transport in one of the business units. In accordance with the principles of reliability, consistency and comparability of information, the comparative data have been recalculated and restated.

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).

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 predominantly non-biogenic in origin, with a biogenic component arising from HVO consumption 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:
$E = \Sigma (DA * FE)$
Where:
E = Emissions (in terms of CO_2e) for a specific emission source.
DA = Activity Data.
FE = Emission Factor. For example, tCO_2e / liter 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 tobacconists 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 tobacconists, 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 from 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 in the months following 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

EU Taxonomy

Introduction

Regulation (EU) 2020/852 on the EU Taxonomy[56], 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) 2021/2139[57], Commission Delegated Regulation (EU) 2022/1214[58] and Commission Delegated Regulation (EU) 2023/2485[59], 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) 2023/2486[60] 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 addition, Delegated Regulation (EU) 2026/73[61] of 4 July 2025 was approved in 2026. It simplifies the Article 8 disclosure requirements set out in Delegated Regulation (EU) 2021/2178[62] and amends the technical screening criteria, introducing 10% materiality thresholds, exclusions and streamlined reporting templates, while also clarifying the generic "do no significant harm" criteria. Furthermore, in March 2026, the European Commission launched a review of the technical screening criteria for certain activities to simplify their application and reflect regulatory and technological developments. However, as the proposed amendments have not yet been approved, they have not been taken into account in this analysis.

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:

[56] 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.
[57] 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.
[58] 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.
[59] 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.
[60] 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.
[61] Commission Delegated Regulation (EU) 2026/73 of 4 July 2025 amending Delegated Regulation (EU) 2021/2178 as regards the simplification of the content and presentation of information to be disclosed concerning environmentally sustainable activities and Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486 as regards the simplification of certain technical screening criteria for determining whether economic activities cause no significant harm to environmental objectives.
[62] 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.

- 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 Regulation[63].

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 Regulation (EU) 2021/2178 of 6 July. Additionally, KPI disclosure tables were prepared in accordance with Commission Delegated Regulation (EU) 2023/2486 of 27 June, which amends Delegated Regulation (EU) 2021/2178.

In its reporting for the 2025 financial year, Logista disclosed the eligibility and alignment KPIs for its economic activities across all environmental objectives covered by the EU Taxonomy. For the 2026 financial year, Logista applies the 10% materiality thresholds introduced under the Taxonomy simplification framework. Under these provisions, eligible economic activities that account for less than 10% of the turnover or CapEx KPI and are not part of the Company's core business may be excluded from the detailed alignment assessment, while still being identified and reported as eligible activities, where applicable. Nevertheless, Logista continues to assess the alignment of its core business activities, irrespective of their contribution to these KPIs, as well as non-core activities whose contribution exceeds the 10% threshold for the relevant KPI. Any limitations of the assessment are explicitly disclosed, where applicable.

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 line with the approach followed in the previous year, Logista has also considered as eligible those activities corresponding to capital expenditure (CapEx) related to the purchase of outputs from economic activities listed in the EU Taxonomy (i.e. CapEx falling within category "(c)", as defined in the CapEx numerator under Delegated Regulation (EU) 2021/2178).

As indicated above, for the current reporting period, Logista applies the materiality thresholds established for the eligibility assessment, except for activities that form part of its core business model and non-core activities whose contribution exceeds the materiality threshold defined under the EU Taxonomy (10%). Accordingly, **CCM 6.6 Freight transport services by road** is considered eligible, as it is directly linked to Logista's core business activities, which focus on the distribution and transportation of goods. In addition, **CCM 7.7 Acquisition and ownership of buildings** and **CE 1.2 Manufacture of electrical and electronic equipment** are also considered eligible since, despite being non-core activities, they exceed the applicable materiality threshold.

To confirm the eligibility of each of the activities initially identified, these were cross-checked against the activity descriptions set out in Delegated Regulations (EU) 2021/2139, (EU) 2022/1214, (EU) 2023/2485 and (EU) 2023/2486. The resulting table below lists the activities carried out by Logista and maps them to the corresponding Taxonomy activities under these delegated acts in relation to the objectives of climate change mitigation, the transition to a circular economy, and pollution prevention and control:

[63] 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.

Description of the activity	Reference to taxonomy activity
Freight transport services under Logista's operational control. Leasing of tractor units by Logista. Acquisition of freight transport vehicles. Right-of-use asset additions (IFRS 16) corresponding to leases of freight transport vehicles.	CCM 6.6. Freight transport services by road
Right-of-use additions (IFRS 16) corresponding to building leases.[64]	CCM 7.7. Acquisition and ownership of buildings
Acquisition of machinery and other electrical and electronic systems, equipment, and devices. Additions under right-of-use (IFRS 16) related to machinery rentals.[65]	CE 1.2. Manufacture of electrical and electronic equipment

The remaining activities identified as part of the analysis that do not exceed the materiality threshold and are also considered non-core activities, and therefore do not represent significant investments for the Company, will not be subject to further review, taking into account the application of Delegated Regulation (EU) 2026/73. These activities are as follows:

- **CCM 5.5. "Collection and transport of non-hazardous waste in source-segregated fractions" / "CE 2.3. Collection and transport of hazardous and non-hazardous waste"**: Collection and reorganisation system for used cardboard boxes for subsequent reuse or recycling by Logista France.
- **CCM 6.5. "Transport by motorbikes, passenger cars and light commercial vehicles"**: Acquisitions and additions of right-of-use assets (IFRS 16) relating to leases of passenger cars and light commercial vehicles.
- **CCM 7.3. "Installation, maintenance and repair of energy efficiency equipment"**: Installation and/or renovation of heating, ventilation and air conditioning (HVAC) and lighting equipment, as well as building envelope components.
- **CCM 7.4. "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)"**: Installation of electric vehicle charging points adjacent to Logista facilities.
- **CCM 7.5. "Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings"**: Installation of advanced electricity consumption meters at Logista facilities.
- **CCM 7.6. "Installation, maintenance and repair of renewable energy technologies":** Installation of photovoltaic panels at Logista facilities.
- **CE 5.5. "Product-as-a-service and other circular use- and result-oriented service models"**: Rental of point-of-sale (POS) terminals under a service-based model, as part of the solutions provided by Logista in Spain (Logista Strator) and France, as well as investments related to the operation of the rented POS terminals.

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.

With regard to **CCM 6.6 "Freight transport services by road"**, transport services over which Logista exercises operational control have been identified as Taxonomy-eligible revenue-generating activities. To determine which services can be classified as such, an internal methodology has been developed that considers the characteristics of both the vehicles and their routes, assessing whether Logista has control over the exact route of the service, as well as over the vehicle and the carrier. Furthermore, in accordance with the activity description, only fleets consisting of EURO VI Step E vehicles or later are considered eligible. The leasing of tractor units by Logista has also been identified as a revenue-generating activity under CCM 6.6.

[64] This activity entails a CapEx that corresponds to the definition of CapEx, category "c", of Delegated Regulation 2021/2178.
[65] This activity entails a CapEx that corresponds to the definition of CapEx, category "c", of Delegated Regulation 2021/2178.

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

Following the eligibility analysis described above, a detailed assessment was carried out of: (i) compliance with the technical screening criteria relating to the environmental objectives of climate change mitigation and transition to a circular economy, both in terms of making a substantial contribution to each of these objectives and doing no significant harm (DNSH) to 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 environmental objectives of climate change mitigation, transition to a circular economy, and pollution prevention and control, the technical characteristics of each eligible activity, as listed in the previous section, "Identification of eligible activities", have been assessed to determine whether they meet the substantial contribution criteria applicable to these objectives. Throughout this assessment, the necessary information has been gathered to demonstrate compliance with the relevant technical screening criteria.

With regard to the climate change mitigation objective, the outcome of this assessment for each Taxonomy activity is summarised below:

- **CCM 6.6. "Freight transport services by road"**: Logista's fleet includes electric vehicles used for freight transport. As these vehicles have zero direct (tailpipe) CO_2 emissions, they meet the applicable substantial contribution criterion.

Regarding activities **CCM 7.7 "Acquisition and ownership of buildings"** and **CE 1.2 "Manufacture of electrical and electronic equipment"**, their alignment has not been assessed, as the full set of information required to verify compliance with the relevant Taxonomy criteria has not been obtained, given the complexity of the applicable technical screening criteria, including those relating to the energy and environmental performance of the buildings and the technical characteristics and manufacturing conditions of the equipment, respectively.

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.

The assessment of compliance with the DNSH criteria relating to climate change adaptation has been carried out at corporate level, while compliance with the remaining DNSH criteria has been assessed for those activities for which substantial contribution has been demonstrated, at least partially. In this regard, for activity **CCM 6.6. "Freight transport services by road**", the applicable DNSH criteria under the climate change mitigation objective have been assessed.

Compliance with DNSH criteria related to climate change adaptation:

To demonstrate compliance with this DNSH criterion, Logista carried out a corporate-level assessment. First, all climate-related hazards listed in the table included in Appendix A to Annex I of Delegated Regulation (EU) 2021/2139 were assessed through a screening process to identify those risks that could potentially affect Logista's activities.

The potential impact of the identified physical risks was subsequently assessed. For this purpose, the IPCC scenarios RCP 2.6, RCP 4.5 and RCP 8.5 were used to evaluate the future impact of climate-related hazards over the short-term (2030), medium-term (2050) and long-term (2090).

Once this step had been completed, the financial impact of the identified climate-related risks was analysed and assessed, and the risks were categorised according to the magnitude of their impact. In response to the most significant inherent risks, Logista has begun to define a series of mitigation measures aimed at minimising the residual risk to the greatest extent possible.

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

The applicable DNSH criterion has been specifically assessed for activity **CCM 6.6 "Freight transport services by road"**. It has been verified that the vehicles are type-approved for sale in the European Union. However, the tyres used on the electric vehicles under assessment do not meet the requirements regarding external rolling noise and rolling resistance coefficient established in the corresponding technical screening criterion.

Consequently, activity CCM 6.6, the only core activity of the Company identified as potentially Taxonomy-aligned in the assessment performed, cannot be considered aligned with the EU Taxonomy. Furthermore, the absence of Taxonomy alignment in the current reporting year is attributable to the fact that most of the alignment reported in previous years corresponded to activities that, following the application of materiality thresholds, have been excluded from the detailed alignment assessment.

2. Minimum safeguards

This requirement entails demonstrating that the economic activity under assessment is carried out in compliance with the Minimum Safeguards. To this end, it has been ensured that all procedures implemented by the Company provide for the activities to be carried out 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 provided for in Article 18 of Regulation (EU) 2020/852.

To assess compliance with the Minimum Safeguards, Logista has reviewed the policies and procedures in place, considering the four dimensions covered by this requirement: (1) human rights, including labour rights; (2) corruption and bribery; (3) taxation; and (4) fair competition.

With regard to human rights, including workers' labour rights, Logista has a Code of Conduct, a Human Rights Policy and a Human Rights and Environmental Due Diligence Policy for the supply chain. These documents demonstrate the Company's commitment to human rights and establish the criteria and procedures to be followed to ensure that such rights are respected. They also set out general principles of conduct for suppliers, with the aim of ensuring respect for human rights throughout the Company's supply chain.

In line with its policies, Logista conducts a human rights risk assessment of its own operations. In addition, the Company uses a tool that enables the assessment of human rights risks relating to suppliers and third parties as an initial stage of the due diligence process. This tool enables the screening of potential human rights risk impacts and, in turn, facilitates the development of action plans and monitoring activities for suppliers and third parties. It may also support the development of impact management plans in future financial years.

Furthermore, as a significant development during the current financial year, Logista approved a Due Diligence and Data Management Procedure for the master files of suppliers, business partners and other third parties on 1 July 2026. The procedure will enter into force on 1 October 2026.

In addition, Logista has an operational whistleblowing channel available through a secure platform accessible via its corporate website, as well as by email and post. Through this channel, employees, directors and authorised third parties, including suppliers, customers, subcontractors and former employees, may confidentially and anonymously report any potential irregularity, breach or conduct contrary to Logista's ethical principles and values. The channel is governed by a specific policy designed to align with UNE-ISO 37002:2021, relating to whistleblowing management systems, as well as with the requirements of Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption.

With regard to training and awareness, and in accordance with Logista's training plan, employees receive regular training on respect for human rights, with the aim of strengthening their knowledge and awareness of these matters in the performance of their duties.

In addition, during the previous financial year, the Compliance Committee established a series of mandatory human rights clauses to be included in contracts with suppliers exceeding certain monetary and duration thresholds. During the current financial year, this measure has remained fully in force and continues to be applied in supplier contracting, further reinforcing Logista's commitment to respecting human rights.

With regard to anti-corruption and anti-bribery, Logista has an Anti-Corruption and Anti-Bribery Policy that establishes general standards of conduct aimed at preventing such practices, including guidelines governing relationships with business partners. Logista also has a Criminal Risk Prevention Manual, which sets out the Company's principles and objectives regarding the prevention of criminal risks, as well as the main internal procedures and control systems established to address such risks.

At the internal control level, the Board of Directors determines the risk control and management policy, which provides the basis for a robust and established internal control system aimed at preventing criminal conduct, including corruption, bribery and money laundering. In addition, the Compliance Committee is responsible for supervising and monitoring the operation of the compliance system implemented by Logista. In this regard, Logista's compliance system is certified under UNE 19601, applicable to criminal compliance management systems, and ISO 37001, the specific standard for anti-bribery management systems.

In terms of awareness-raising activities in this area, Logista regularly provides its employees with training on the Code of Conduct, the Anti-Corruption and Anti-Bribery Policy and the Criminal Risk Prevention Manual.

With regard to taxation, Logista has a Tax Policy that incorporates aspects arising from the latest regulatory developments. In this area, Logista has developed a high degree of control and holds UNE 19602:2019 certification for its tax compliance management system. In addition, all Logista companies for which this is applicable are recognised by the Spanish Tax Agency as Authorised Economic Operators (AEOs).

As part of the Company's commitment to tax matters, Logista also regularly submits a Transparency Report to the Spanish Tax Agency.

Lastly, with regard to fair competition, Logista has a Competition Policy that provides the basis for a specific compliance programme in this area, in accordance with the guidelines established in the Guide on Compliance Programmes in relation to Competition Law, issued by the Spanish National Markets and Competition Commission (CNMC) on 10 June 2020, as well as UNE 19603:2023, on compliance management systems for free competition. In this regard, Logista has developed a specific competition risk matrix and has designed controls to address this category of risks.

In terms of awareness-raising in this area, Logista regularly provides employees with training programmes, including specific sessions for senior management and the Management Committee.

Finally, with regard to potential legal proceedings relating to any of the dimensions covered by the Minimum Safeguards framework, namely human rights, corruption and bribery, taxation and fair competition, Logista has verified that there are no final judgments against the Company that could adversely affect its compliance with the Minimum Safeguards

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

The process followed to calculate the key performance indicators (KPIs) for Taxonomy eligibility and alignment in respect of the activities assessed under the EU Taxonomy is described below, in accordance with Annex I to Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021, which sets out the calculation criteria applicable to the three key performance indicators (KPIs): turnover, capital expenditure (CapEx) and operating expenditure (OpEx). Furthermore, as previously mentioned, these indicators will be reported using the simplified templates set out in the Annex to Commission Delegated Regulation (EU) 2026/73 of 4 July 2025.

Proportion of turnover, CapEx and OpEx derived from products or services associated with Taxonomy-eligible economic activities. Disclosure for the 2026 financial year

Financial year (2026)

KPI	Total	Proportion of Taxonomy eligible activities	Taxonomy aligned activities	Proportion of Taxonomy aligned activities	Breakdown by environmental objectives of Taxonomy-aligned activities						Proportion of enabling activities	Proportion of trans-itional activities	Not assessed activities considered non-material	axonomyaligned activities in previous financial year (2025)	Proportion of Taxonomy aligned activities in previous financial year (2025)
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular economy	Pollution	Biodiversity					
Text	*k€*	*%*	*k€*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*k€*	*%*
Turnover	13,837,002	0.8%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.09%	6,747	0.05%
CapEx	164,711	65,7%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.4%	607	0.5%
OpEx	48,385	0.0%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	0.0%

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 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' [66].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.

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

On the other hand, the denominator of this KPI is reported in Logista’s consolidated annual accounts for the fiscal year ended 30 September 2026 (see the “Revenues” figure in the consolidated income statement).

KPI:	Total turnover (A+B) – thousands of euros		Turnover of total eligible economic activities (A1+A2)		Turnover of economic activities aligned according to the taxonomy (A1)	
	2025	2026	2025	2026	2025	2026
Turnover figure	13,536,241	13,837,002	0.9%	0.8%	0.05%	0.0%

Regarding the year-on-year evolution of the indicators, a decrease in the eligibility and alignment percentages can be observed compared with the previous financial year. This variation is mainly attributable to the application of materiality thresholds in the current financial year, which has resulted in certain non-core activities previously identified as eligible being excluded from the analysis as they do not meet the applicable thresholds, thereby reducing the reported eligibility percentage.

Regarding Taxonomy alignment, the assessment was limited to the core activity identified in the current reporting period (CCM 6.6), as CE 1.2, although also considered material, is not a revenue-generating activity. In the current reporting period, CCM 6.6 does not meet all the criteria required to qualify as Taxonomy-aligned, which explains the decrease in the alignment percentage compared with the previous reporting period.

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 6.0% in fiscal year 2026, and the aligned gross margin represents 0.0% in fiscal year 2026 (vs. 7.5% and 0.1%, respectively, in fiscal year 2025).

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

[66] The vehicles under Speedlink’s operational control are not Taxonomy-eligible, as they do not meet the EURO VI, Step E standard. Consequently, they do not contribute to the KPIs.

Proportion of turnover derived from products or services associated with Taxonomy-aligned economic activities – disclosure for the 2026 financial year (Delegated Regulation (EU) 2026/73)

KPI (Turnover)													
Financial year (2026)													
					Environmental objective of Taxonomy-aligned activities								
Economic Activities	**Code**	**Taxonomy eligible KPI (Proportion of Taxonomy eligible Turnover)**	**Taxonomy aligned KPI (monetary value of Turnover)**	**Taxonomy aligned KPI (Proportion of Taxonomy aligned Turnover)**	**Climate Change Mitigation**	**Climate Change Adaptation**	**Water**	**Circular Economy**	**Pollution**	**Biodiversity**	**Enabling activity**	**Transitional activity**	**Proportion of Taxonomy aligned in Taxonomy eligible**
Text		*%*	*k€*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	***(E where applicable)***	***(T where applicable)***	*%*
Freight transport services by road	CCM 6.6.	0.8%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Sum of alignment per objective					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Sum of alignment per objective		0.8%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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).

Accordingly, the investments made by Logista have been compiled, identifying which of these asset additions are eligible and/or aligned with the EU Taxonomy. This compilation has been carried out independently, avoiding any double counting in the process, as detailed in section 1. Turnover KPI chapter above. In addition, each investment made by Logista has a unique investment code, which further prevents any double counting.

Furthermore, the denominator of this KPI is directly linked to Logista's consolidated financial statements for the year ended 30 September 2026 and has been calculated as the sum of the costs corresponding to "additions" and "additions arising from business combinations" associated with "Property, plant and equipment" (see the table in Note 6.1) and "Other intangible assets" (see the table in Note 8).

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)	
	2025	2026	2025	2026	2025	2026
CapEx figure	126,398	164,711	77.5%	65.7%	0.5%	0.0%

As with the turnover KPI, a decrease in the eligibility and alignment percentages can be observed compared with the previous financial year. The decrease in the eligibility percentage is attributable to Logista's application of materiality thresholds during the current financial year. Consequently, certain non-core activities identified as eligible in previous years have been classified as non-material activities for the Company.

Regarding the alignment of the three eligible activities, activity **CCM 6.6** does not meet all the technical screening criteria established under the EU Taxonomy. Meanwhile, as previously indicated, the alignment of activities **CCM 7.7** and **CE 1.2** has not been assessed due to the difficulty in obtaining sufficient information to confirm compliance with the relevant criteria. Furthermore, unlike in the previous year, no alignment assessment has been performed for any additional Taxonomy-eligible activities, as these have been classified as non-material.

Proportion of CapEx derived from products or services associated with Taxonomy-aligned economic activities – disclosure for the 2026 financial year (Commission Delegated Regulation (EU) 2026/73)

KPI (CapEx)													
Financial year (2026)													
Economic Activities	**Code**	**Taxonomy eligible KPI (Proportion of Taxonomy eligible CapEx)**	**Taxonomy aligned KPI (monetary value of CapEx)**	**Taxonomy aligned KPI (Proportion of Taxonomy aligned CapEx)**	**Environmental objective of Taxonomy-aligned activities**						**Enabling activity**	**Transitional activity**	**Proportion of Taxonomy aligned in Taxonomy eligible**
					Climate Change Mitigation	**Climate Change Adaptation**	**Water**	**Circular Economy**	**Pollution**	**Biodiversity**			
Text		*%*	*k€*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	***(E where applicable)***	***(T where applicable)***	*%*
Freight transport services by road	CCM 6.6.	4.5%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Acquisition and ownership of buildings	CCM 7.7.	54.0%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Manufacture of electrical and electronic equipment	CE 1.2.	7.2%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Sum of alignment per objective					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Sum of alignment per objective		65.7%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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	13,349,219	0.4%
Taxonomy-defined operating expenses	48,385	

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 with 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 3.6% 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.

Appendix VII
Index of content required by Law 11/2018 and GRI indicators and by EU Regulation (2020/852) – Taxonomy

Contents	Reference	Reporting framework 2026
Business model		
Business environmental and business model	22	ESRS 2 SBM-1
Materiality analysis	28	ESRS 2 SBM-3, ESRS 2 IRO-1
Organisation and structure	8	ESRS 2 BP-1
Markets in which the company operates	22	ESRS 2 SBM-1
Objectives and strategies	28, 55, 67, 72, 86, 102, 112	ESRS 2 SBM-3, E1-4, E2-3, E5-3, S1-5, S2-5, S4-5, MDR-T
Factors and trends affecting performance	28	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	41, 46, 65, 70	E1 SBM-3, E1-IRO-1, E2 IRO-1, E5 IRO-1
Environmental assessment or certification procedures	41, 46, 65, 70	E1 SBM-3, E1-IRO-1, E2 IRO-1, E5 IRO-1
Principle of precaution, number of provisions and guarantees for environmental risks	138	GRI 3-3
Resources dedicated to environmental risk prevention	50, 71, 138	E1-3, E5-2, GRI 3-3
Pollution		
Measures associated with carbon emissions	50, 66, 68	E1-3, E2-2, E2-4
Measures associated with light,noise and other types of pollution	138	GRI 3-3
Circular economy and waste prevention and management		
Initiatives aimed at promoting circular economy	71, 74	E5-2, E5-5
Measures associated with waste management	71, 74	E5-2, E5-5
Actions to combat food waste	N/A	GRI 3-3
Sustainable use of resources		

Contents	Reference	Reporting framework 2026
Water: consumption and supply	138	GRI 303-1, 303-2, 303-3, 303-4, 303-5
Raw material: consumption and measures	71, 74	E5-2, E5-4
Energy: consumption, measures and use of renewables	36, 50, 58	E1-1, E1-3, E1-5
Climate change		
Greenhouse gas emissions	60	E1-6
Measures to adapt to climate change	36, 50	E1-1, E1-3
Emission reduction targets	36, 50, 55, 60	E1-1, E1-3, E1-4, E1-6
Biodiversity		
Conservation measures	32	E4-IRO 1
Impacts on protected areas	32	E4-IRO 1
Social and staff-related matters		
Employment		
Total number of employees and distribution by gender, age, nationality and professional category	87, 90	S1-6, S1-9
Total number and distribution of work contract types	138	GRI 2-7
Annual average of permanent, temporary and part-time employees by gender, age and professional category	138	GRI 2-7
Number of dismissals by gender, age and professional category	89	S1-6
Average pay and change in average pay by gender, age and professional category, or equivalent	138	GRI 3-3, 405-2
Gender pay gap, remuneration for similar jobs or the company average	138	GRI 405-2
Average remuneration of board members and directors	138	GRI 2-19, 405-2
Policies for disconnecting from work	81	S1-1
Employees with disabilities	91	S1-12
Organisation of working time		
Organisation of work	138	GRI 3-3
Number of hours of absenteeism	141	GRI 403-9
Measures for work-life integration	138	GRI 3-3
Health and safety		
Health and safety conditions in the workplace	99, 141	GRI 403-1, S2-4
Workplace accidents, particularly their frequency and severity	141	GRI 403-9, 403-10
Professional illnesses, separated by gender	141	GRI 403-9
Social relationships		
Facilitating social dialogue	90	S1-8
Percentage of employees covered by collective bargaining agreements by country	90	S1-8
Assessment of collective bargaining agreements on health and safety in the workplace	141	GRI 2-30
Training		
Policies implemented in training	142	GRI 3-3
Total hours of training by professional category	142	GRI 404-1

Contents	Reference	Reporting framework 2026
Equality		
Universal access for people with disabilities	83	S1-2
Measures adopted to promote equality, plans for equality and policy against discrimination and diversity management	84	S1-4
Equality plans and measures adopted to promote employment, protocols to prevent sexual and gender-based harassment	142	GRI 3-3
Policy against any form of discrimination and, where applicable, for diversity management	81, 96	S1-1, S2-1
Human rights		
Due diligence procedures in human rights matters and where applicable, in relation to their mitigation, management and remedy	83, 98, 108	S1-3, S2-3, S4-3
Complaints relating to human rights violations	93	S1-17
Promoting and compliance of ILO covenants relating to freedom of association and collective bargaining	81, 90, 96	S1-1, S1-8, S2-1
Elimination of employment discrimination, forced and child labour	81, 96	S1-1, S2-1
Corruption and bribery		
Measures adopted to prevent corruption and bribery	116, 120	G1-1, G1-3
Measures to combat money laundering	116, 120	G1-1, G1-3
Contributions to foundations and nonprofit organisations	142	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	143	GRI 3-3
Dialogue with the local community	143	GRI 2-29
Partnership and sponsorship initiatives	143	GRI 2-28
Subcontracting and suppliers		
Inclusion of social, gender equality and environmental matters in the procurement policy	144	GRI 2-6
Consideration of social and environmental responsibility in relations with suppliers and subcontractors	144	GRI 2-6
Monitoring and auditing systems and their results	144	GRI 414-2
Consumers		
Consumer health and safety measures	108	S4-4
Complaints and claims systems and resolution process	145	GRI 2-26
Fiscal reporting		
Profits by country	145	GRI 207-4

Contents	Reference	Reporting framework 2026
Income tax paid	145	GRI 207-4
Public subsidies received	146	GRI 201-4

32

Regulation Requirements	Reference	Reporting framework 2026
EU Taxonomy		
Eligible and non-eligible economic activities according to EU taxonomy Aligned and non-aligned economic activities according to taxonomy.	172	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 VI of Taxonomy.

Appendix VIII
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	8
BP-2	Disclosures in relation to specific circumstances	8
GOV-1	The role of the administrative, management and supervisory bodies	10
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	18
GOV-3	Integration of sustainability-related performance in incentive schemes	18
GOV-4	Statement on due diligence	19
GOV-5	Risk management and internal controls over sustainability reporting	21
SBM-1	Strategy, business model and value chain	22
SBM-2	Interests and views of stakeholders	26
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	28, 147
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	28
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	188
Environmental information		
ESRS E1 Climate change		
	Disclosure of information pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation).	172
E1 GOV-3	Integration of sustainability-related performance in incentive schemes	35
E1-1	Transition plan for climate change mitigation	36
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	41
IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	46
E1-2	Policies related to climate change mitigation and adaptation	50
E1-3	Actions and resources in relation to climate change policies	50
E1-4	Targets related to climate change mitigation and adaptation	55
E1-5	Energy consumption and mix	58
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	60
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	62
E1-8	Internal carbon pricing	62
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	64
ESRS E2 Pollution		
IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	65
E2-1	Policies related to pollution	65
E2-2	Actions and resources related to pollution	66
E2-3	Targets related to pollution	67
E2-4	Pollution of air, water and soil	68, 168
E2-5	Substances of concern and substances of very high concern	68
E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	69

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	147
ESRS E4 Biodiversity and ecosystems		
IRO-1	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	147
ESRS E5 Resource Use and Circular Economy		
E5-1	Policies related to resource use and circular economy	70
IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	70
E5-2	Actions and resources related to resource use and circular economy	71
E5-3	Targets related to resource use and circular economy	72
E5-4	Resource inflows	74
E5-5	Resource outflows	74
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	76
Social information		
ESRS S1 Own Workforce		
S1-1	Policies related to own workforce	81
SBM-2	Interests and views of stakeholders	78
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	80
S1-2	Processes for engaging with own workers and workers' representatives about impacts	83
S1-3 and S1-4	Processes to remediate negative impacts and channels for own workers to raise concerns	83
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	86
S1-6	Characteristics of the undertaking's employees	87
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	89
S1-8	Collective bargaining coverage and social dialogue	90
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S1-10	Adequate wages	90
S1-11	Social protection	91
S1-12	Persons with disabilities	91
S1-13	Training and skills development metrics	91
S1-14	Health and safety metrics	Following the double materiality analysis, it has been deemed non-material
S1-15	Work-life balance metrics	92
S1-16	Compensation metrics (pay gap and total compensation)	92
S1-17	Incidents, complaints and severe human rights impacts	93
ESRS S2 Workers in the Value Chain		
S2-1	Policies related to value chain workers	96
SBM-2	Interests and views of stakeholders	94
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ESRS	Description	Page
ESRS S3 Affected Communities		
IRO-1	Description of the processes for determining and assessing material affected communities-related impacts, risks and opportunities	147
ESRS S4 Consumers and end-users		
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GOV-1	The role of the administrative, supervisory and management bodies	115
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Specific disclosures		
EE1 - 1	IT Security	127
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Appendix IX
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, Article12.1 (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 X
Verification report

Independent Limited Assurance Report on the Consolidated Non-Financial Information Statement and Sustainability Information for the year ended September 30, 2026

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 SUSTAINABILITY INFORMATION

(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, 2026, 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 Sustainability Information prepared by the Group for the year ended September 30, 2026 (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, 2026 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 "Appendix VII 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 section "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 "Appendix VI EU Taxonomy" 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, 8.130 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 (revised) 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 "Appendix VII 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.

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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:

- 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 "Appendix VI EU Taxonomy" 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 of 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.

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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 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 2026 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 2026 NFIS.

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- Reviewing the disclosures relating to the risks, policies and management approaches applied with respect to the material matters presented in the 2026 NFIS.
- Checking, through sample testing, the information underlying the content of the 2026 NFIS and whether it has been adequately compiled based on data provided by information sources.

For verification of the sustainability information:

- 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.

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- 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

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)

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Alejandro Lucia Pérez

November 5, 2026

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