

Sustainability Report 2025

Lucta



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01

Creating a better life. That is what we want to bring to the world



Mastic Essential Oil

A powerful aroma, green, warm, and resinous.

Conversation on the purpose: a shared vision to transform Lucta

This year has been marked by one of the most transformative exercises we have undertaken as a company: defining our purpose. A process born from actively listening to the people who are part of Lucta, which gave us something essential in return: a shared understanding of who we are and where we want to go.

“Wherever we go, life gets better for people and the world around them.”

This purpose expresses what drives us and summarizes our deepest commitment. Our real challenge—the one we have taken on over these past months—is to turn it into action: to embed it in our culture, our decision-making, and the way we operate every day.

This challenge is explored in a conversation between Carlos Ventós, CEO of Lucta, and Marta Besolí, Head of Sustainability.

Marta Besolí (MB): Carlos, this has been a particularly significant year for Lucta. Working on our corporate purpose in greater depth has been an intense and highly reflective process...

Carlos Ventós (CV): It really has been a very insightful journey. We were not looking for a purpose statement as such, but for something that could genuinely guide the way we work. The key question was: why do we exist? What impact do we want to have on people and on the world around us?

That work has helped us align our decisions, our priorities, and our culture. Today, we have a clear sense of direction.

MB: The company manifesto highlights that Lucta’s strength lies in what cannot be seen...

CV: Exactly. Our strength lies in the flavors, fragrances, and additives that create experiences; in the science that makes them possible; and in the sensitivity and values that define us as a global family-owned company. We have developed a coherent narrative that brings together technology and tradition, emotion and rigor, performance and values.

MB: Our challenge now is to turn that purpose into concrete action.

CV: Yes, and we are already doing so. That is why we are rolling out well-being and development programs across all our regions. And we are going further: if we want to improve the lives of those around us, we also need to care for the natural environment. That is why we have launched a global biodiversity program to restore ecosystems in the areas where we operate, always in partnership with local organizations.

MB: What decisions and developments in 2025 best reflect how Lucta is bringing its purpose into the business?

CV: There have been several concrete milestones. One of the most significant has been the integration of Quintessence Fragrances and the development of a global strategy in *fine fragrance* and *home fragrance*, working with teams in the UK, India, China, the United States and the Middle East. This integration is not only operational, but also cultural and strategic. Thanks to the growth of Quintessence and the performance of our other business areas, turnover increased by 11.7% year-on-year, despite the negative impact of exchange rates.

At the same time, we have continued to invest in production capacity, digitalization, artificial intelligence, and R&D, because we see responsible innovation as a direct way of bringing our purpose to life.

This approach has translated into growth across all markets, increasingly strong relationships with our customers, and above all, a shared project embraced by 1,351 professionals who believe in a common vision of growth.

MB: In such a demanding global context, what do you consider essential to addressing Lucta's major challenges?

CV: Internal collaboration. We are a global, diverse company with talent distributed across many locations. When we collaborate across teams, functions and countries, we multiply our capabilities.

We apply the same principle to our supply chain. We know that major challenges — decarbonization, safety, equity— can only be addressed together with our suppliers. That is why we have introduced a dedicated collaboration program, the Code of Conduct, and a strategic supplier panel assessed using ESG criteria.

MB: One of the year's milestones has been progress in renewable energy consumption. This has been an important step for Lucta.

CV: Yes, we have made a decisive leap: 100% of the electricity consumed in our production plants now comes from renewable sources. We have achieved this by combining new solar installations with the purchase of certified green energy. These advances reduce emissions while strengthening our energy resilience.

MB: In 2025, we also launched new production facilities and expansions, where sustainability played an important role.

CV: Every new facility has incorporated environmental criteria from the outset: energy efficiency, reduced resource use, greater comfort, enhanced safety, and spaces designed with people in mind. At Lucta, as you know very well, Marta, sustainability is not an add-on; it is a natural part of our strategy.

MB: With regard to the communities where we operate, what values would you highlight as guiding our relationship?

CV: Honesty, trust and respect. A company is not an isolated entity, but an active part of the environment in which it operates. If we want to improve life wherever we operate, we must act in line with that vision.

The well-being of people is our priority. When we take care of our environment and our communities, we are also taking care of our identity as a company.

MB: Looking ahead to the coming years, how do you think the purpose will help guide the company's strategic decisions?

CV: It will form the foundation of the 2026-2036 Strategic Plan. Our purpose sets the direction and commits us to growing while staying true to who we are: a people-centered company, guided by values and focused on leaving a positive impact in everything we do.

MB: Carlos, to close: what vision does Lucta want to project for the future?

CV: I would say that sustainability is not a goal in itself; it is the way we want to move forward as a company. We want to continue innovating without losing our humanity, to create meaningful value, and to build a legacy that we can all be proud of.

That is Lucta. Creating a better life. That is what we want to bring to the world.

Our manifesto

What's essential is invisible to the eye. At Lucta, we've been working with invisible essences for a lifetime.

We were born in the mid-20th century with a clear objective: to generate well-being in people. And that initial impulse, that intangible that cannot be seen, permeated the spirit of the entire company.

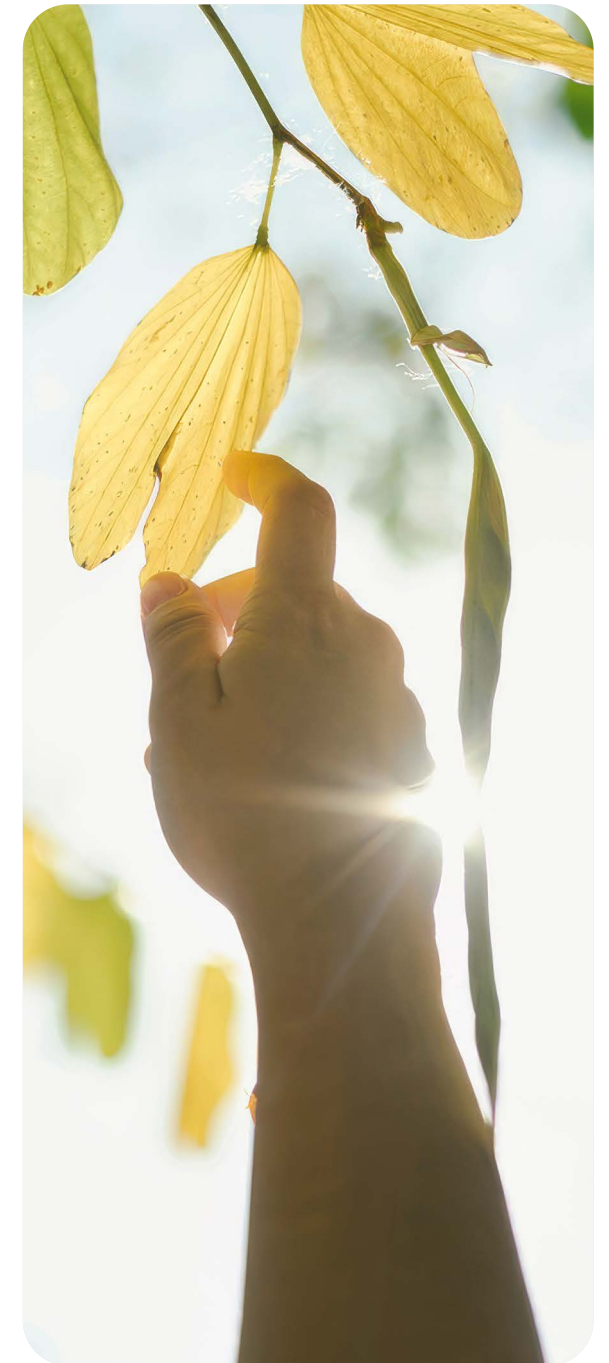
We know our strength lies in what cannot be seen. In the flavors, fragrances and additives we passionately create, but also in the values that support them. The sense of smell, the most primitive of all, meets cutting-edge technology to bridge tradition and innovation, science and emotion, intangible values and tangible results, elevating the experience of all living beings to whom our products are addressed.

Lucta understands that a company is much more than a business. It is a living organism that interacts with the community and must act in alignment with the kind of world

it wants to build. Caring for people today also means caring for the world they live in. Every flavor, fragrance or feed additive, carries part of what we want to offer the world: generosity and respect for all the planet's inhabitants, trust in human relationships as the most valuable asset we can offer our clients, and the honesty and pride of a family-owned company that, despite its solid international projection, remains grounded in its legacy. Our excellence stems from putting people's well-being above all else.

Trends will change. Values will remain. In a changing and uncertain world, we rely on human values as the guide of our work. That is the essence that makes us strong, and we exist to take it wherever we go, to every venture we build and every personal or professional relationship we establish. In a changing and uncertain world, we rely on human values as the compass that will guide us.

That is our essence. That is what motivates us to get up every morning. That is the legacy we're here to leave behind.



2025: progress that drives us forward

We create value from our essence

A year of strategic integration between Lucta and Quintessence

New production facilities in Spain and Thailand

+12% in sales

Lucta's new Animal Welfare Statement

We create well-being for people and society

85% permanent contracts

97% of employees working full-time

58% of the fragrance and flavor team are women

-27% in lost time injuries compared with 2024

€425,649 invested in the community (+26% compared with 2024)

We develop solutions that contribute to protecting the planet

100% renewable electricity across our production plants

84% of waste recovered through valorization processes

New partnerships with public administrations and environmental organizations to promote ecosystem restoration

We create a culture of responsible governance

55% of employees trained in the Code of Ethics

Launch of the 2025 Cybersecurity Plan

Over 50% of employees trained in cybersecurity

250 suppliers (representing 71% of our procurement spend) have signed the Code of Conduct

New corporate policy on the responsible use of artificial intelligence

CREATING A BETTER LIFE. THAT
IS WHAT WE WANT TO BRING
TO THE WORLD

WE CREATE VALUE FROM
OUR ESSENCE

UNDERSTANDING WHAT
MATTERS: IMPACTS, RISKS
AND OPPORTUNITIES

WE CREATE WELLBEING FOR
PEOPLE AND SOCIETY

WE DEVELOP SOLUTIONS THAT
CONTRIBUTE TO PROTECTING
THE PLANET

WE CREATE A CULTURE OF
RESPONSIBLE GOVERNANCE

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**Creating
a better life**



We have improved our sustainability ratings: we have retained the EcoVadis Gold Medal (scoring 84 points) and, in the Carbon Disclosure Project (CDP) assessment, we have improved by two levels, achieving a B rating in both climate change and water management.

02

We create value from our essence



What is essential is invisible to the eye. At Lucta, we have worked with invisible essences since our very beginnings, with a clear aim: to generate well-being. This initial drive, intangible yet profound, has shaped the spirit of the entire company.



Vanilla

Used in all types of notes, it gives the fragrance an oriental character.

What drives us

Our strength lies in what cannot be seen: in the flavors, fragrances, and animal feed additives we create with passion, and in the values that sustain us. The sense of smell, the most primitive of all the senses, meets cutting-edge technology to connect tradition and innovation, science and emotion, intangible values and tangible results.

At Lucta, we understand that a company is more than a business: it is a living organism that interacts with the community and acts in line with the world it seeks to help build. Caring for people today also means caring for the environment in which they live. Each flavor, fragrance, or additive reflects what we want to contribute: generosity, respect, trust, and the honesty of a family-owned company with an international outlook and deep roots in its heritage.

Trends change; values endure. That is our essence, what drives us every day and the legacy we want to leave behind.

**“Wherever we go, life
gets better for people
and the world around
them.”**

Creating a better life

What guides us

Trust

We lead with empathy, integrity and the highest ethical standards to build long-term relationships.



Accuracy

We focus on tailored solutions that generate authentic emotions and experiences.



Commitment

We foster a family-like environment in all our interactions, ensuring a legacy of mutual success.



Adaptability

We embrace change with resilience and evolve to overcome challenges.



Generosity

We take care of our customers, communities, people, and the planet to make a meaningful impact.



Passion

We fully engage with what we do, driving us to go further and consistently inspire others.



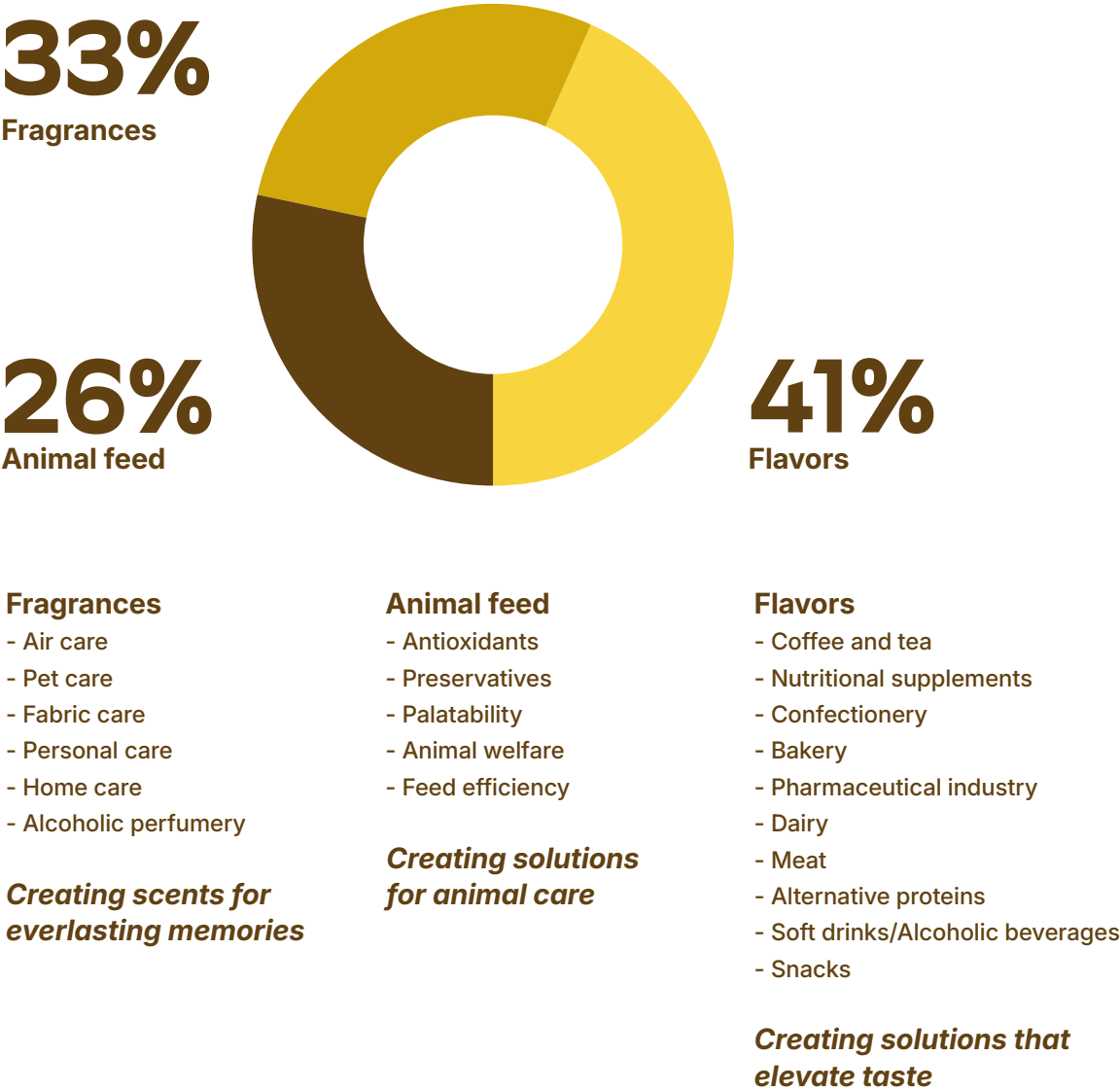
What we do

We operate through **three specialized divisions** dedicated to the design, manufacture and sale of **flavors** for the food industry, home and personal care **fragrances** (including alcoholic perfumery), and flavors and additives for **animal feed**.

We serve a wide range of industries, each with its own specific needs and expectations. This market diversity challenges us and, at the same time, enhances our creative and technical capabilities. As a result, we develop truly tailored solutions and ensure high-quality products that precisely meet each customer’s needs.

With more than 75 years of experience (we are a family-owned company founded in 1949 in Barcelona) at Lucta we combine expertise and innovation with a constant forward-looking mindset, committed to the well-being and progress of people and their environment.

Three divisions, one shared essence



The percentages refer to consolidated sales by division.

A year of Quintessence: global creativity, shared talent and common future

The strategic integration between Lucta and Quintessence has significantly strengthened the Fragrance division, expanding its capabilities, global reach, and creative network. In addition, our 13 production facilities allow us to deliver fragrances anywhere in the world with greater speed, flexibility, and efficiency.

Synergies that are already delivering results

In just one year, collaboration between Lucta and Quintessence teams has led to several key milestones:

- **New sampling robot at the Newhaven creative center**, enhancing operational capability and efficiency.
- **Joint creation of Cupra Scent**, an iconic project that brings together the perfumery talent of both companies. Developed with the Ernesto Ventós Foundation, this olfactory journey captures the essence of Cupra.
- Quintessence's participation in **Beautyworld Middle East** with The Olfactive Atlas collection, celebrating ingredients, cultures, and scent landscapes from around the world.



Looking to the future: expanding value and global impact

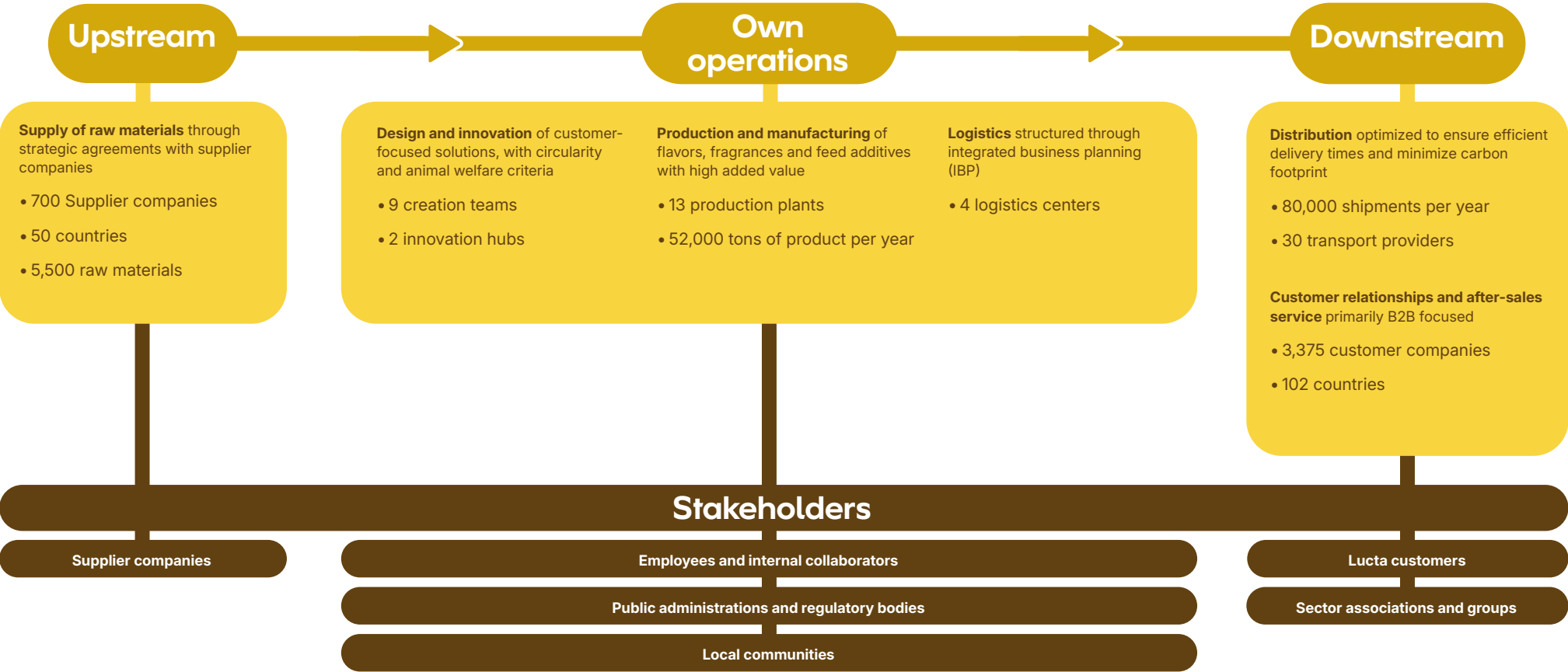
After this first year of integration, key opportunities are emerging to continue moving forward. The most relevant include:

- **Global harmonization of the raw material palette.**
- **Direct sourcing at origin** with access to key producing markets for raw materials and essential oils (India, China).
- **Development of Asian markets.**
- **Shared innovation**, integrating current and future technologies to deliver greater value to customers.
- **System and process unification**: building a common language to improve operations, information flow, and efficiency.
- **Quintessence's new global center in Newhaven**, with enhanced sensory and operational capabilities.

How we create value

Lucta’s value chain spans from raw material sourcing to the delivery of solutions to customers in food, fragrance, and animal nutrition, ensuring traceability, quality, and sustainability throughout the entire process.

Our value chain

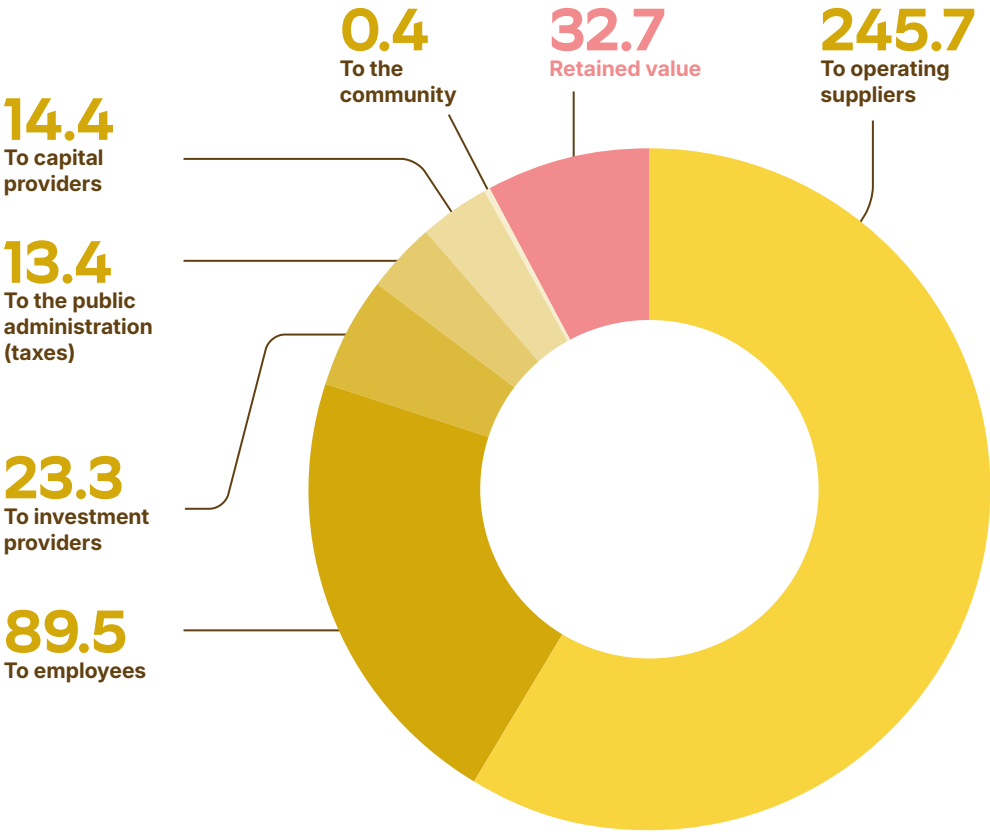


Value generated and distributed

The analysis of value generated and distributed allows us to understand how our activity contributes to the economy, to people, and to the environment. This section transparently shows how we translate our results into impact for our stakeholders.

€419.4 M
Economic value generated

€386.7 M
Value distributed
+10% compared with 2024



Data taken from the consolidated annual financial statements.

Net income, income from associated companies and financial investments, income from the sale of assets and subsidiaries, as well as other operating income, are presented on an accrual basis. Income and expenses arising from currency translation differences are not included in the value distribution.

The economic value distributed to suppliers (operating expenses), employees, and public administrations represents costs incurred during the reporting period and is presented on an accrual basis. Other items only include payments made during the reporting period and are therefore not presented on an accrual basis.

These key financial figures are based on the consolidation perimeter of the Lucta Group, as disclosed in Note 1.2 of the consolidated financial statements. The line item "economic value distributed to the public administration" also includes taxes paid and other levies. "Retained economic value" cannot be directly compared with profit after tax from continuing operations in the Lucta Group's consolidated financial statements, as some items only include cash-flow-related transactions. This means that certain non-cash income and expenses, such as deferred taxes or results from associated companies, are not included.

CREATING A BETTER LIFE. THAT IS WHAT WE WANT TO BRING TO THE WORLD

WE CREATE VALUE FROM OUR ESSENCE

UNDERSTANDING WHAT MATTERS: IMPACTS, RISKS AND OPPORTUNITIES

WE CREATE WELLBEING FOR PEOPLE AND SOCIETY

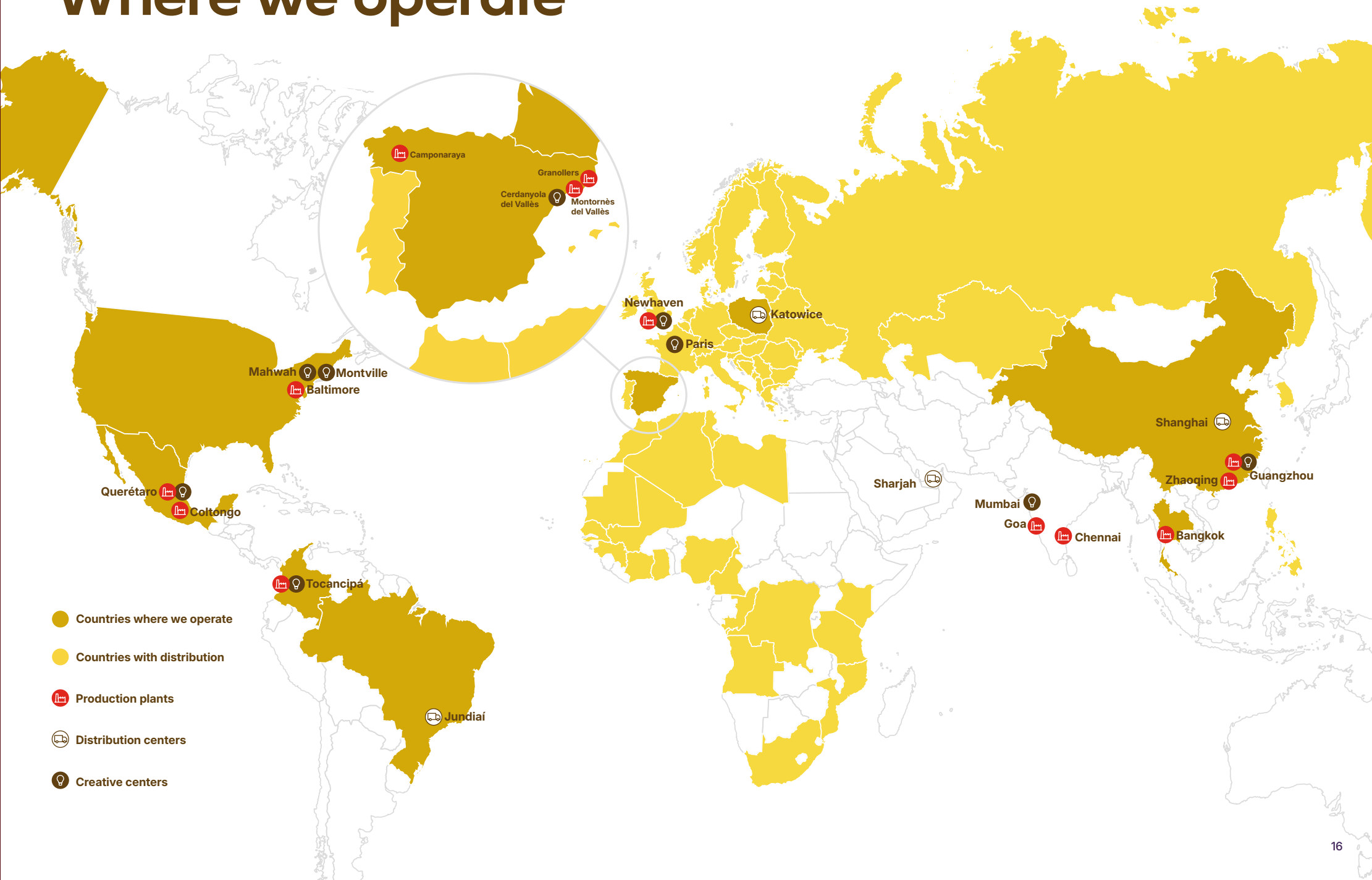
WE DEVELOP SOLUTIONS THAT CONTRIBUTE TO PROTECTING THE PLANET

WE CREATE A CULTURE OF RESPONSIBLE GOVERNANCE

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Where we operate



Growing closer to our customers

In 2025, we continued expanding our production footprint with the aim of strengthening what truly matters: proximity, the ability to respond more effectively, and efficiency in a rapidly changing global context. Each new facility allows us to manufacture closer to where our solutions are needed, reduce unnecessary transport, and become more agile. This is our way of growing in balance, reinforcing our industrial strength.

New liquid flavors plant in Thailand

In 2025, Lucta completed the construction of its new liquid flavors manufacturing plant in Thailand, designed to efficiently and locally supply the animal feed market in Southeast Asia. The new facility strengthens the Group's industrial presence in the region and forms part of its strategy for growth and proximity to key markets.

The plant is currently in the pre-commissioning phase and, as of the reporting date, is not yet operational, pending completion of validation and start-up processes.



Commissioning of the new plant in Granollers: a boost to the future of our fragrances

This year, we took a major step forward with the commissioning of the new fragrance production plant in Granollers, a site designed with energy efficiency, safety, and sustainability in mind.

This investment allows us to increase production capacity, strengthen traceability, and offer a more agile and closer service to our customers.



Sustainability built into plant design

Improved working conditions

The design incorporates ergonomic improvements and better indoor air quality thanks to more closed processes and reduced diffuse emissions.

Efficient water use

Water use in cleaning has been eliminated through CIP systems using solvents, avoiding effluent generation and the need to build a wastewater treatment plant. Water-saving measures have also been introduced in shared areas.

Reduced waste generation and resource optimization

Automated dosing systems allow direct use from supplier containers, reducing waste and product losses.

100% renewable energy and energy efficiency

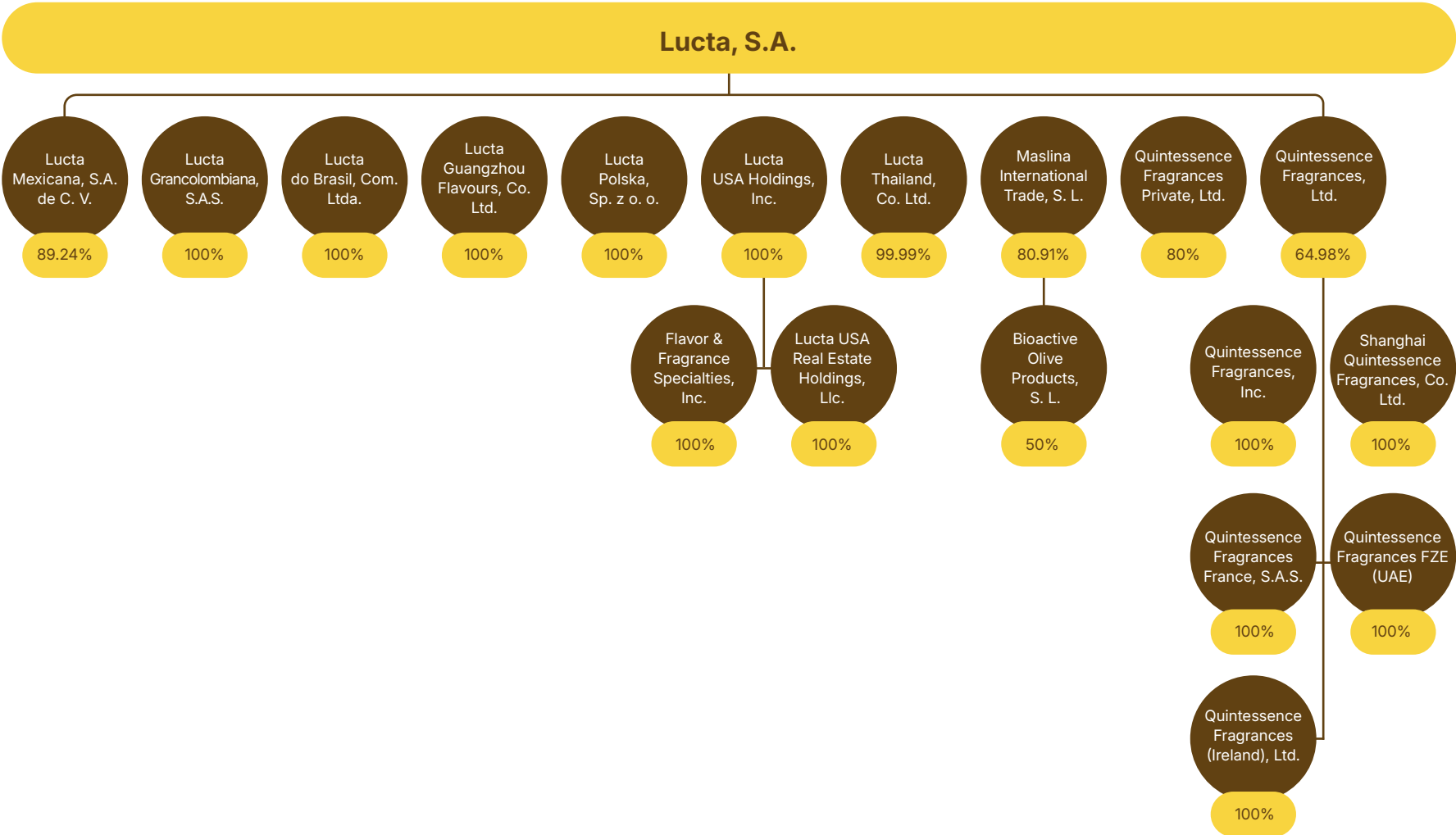
The plant operates on 100% renewable electricity and integrates high-efficiency equipment and optimized HVAC systems that reduce energy consumption.

Reduced atmospheric emissions

The use of CO₂ as a refrigerant avoids fluorinated gases and helps reduce the carbon footprint.

How we are organized

Lucta, S.A., headquartered in Madrid, is the parent company of the Lucta Group and is not publicly listed.

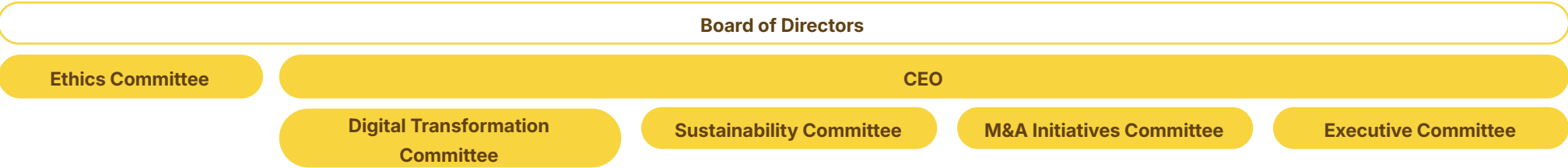


As of December 31, 2025.

Our governance model

Lucta’s governance structure is built around two main bodies: the Board of Directors and the Executive Committee. In addition, we have specialized committees that address key areas for

the Group’s growth and development. These forums help drive strategic decision-making and ensure management remains aligned with our values and purpose.



Board of Directors

The company’s highest governing body, responsible for leading, managing, administering, and representing Lucta. It is composed of nine directors, four of whom are independent.

Members of the Board of Directors

Desarrollo de Técnicas Modernas, S. L. (represented by Ernesto Ventós Soler-Cabot) <i>President</i>	Olor de Barcelona, S. L. U. (represented by Pedro de la Rosa Martínez)	Helena Torras de la Serna
Grupo Inversor para el Desarrollo, S. L. (represented by Carlos Ventós Omedes) <i>Chief Executive Officer</i>	Desarrollo de Investigaciones para la Industria, S. L. (represented by Alejandro Ventós Omedes)	María Belén Amatriain Corbi
José Luis Noguera Figuerol	Carlos Prada Oliveros	Philippe Margueritte
		Miguel Trias Sagnier <i>Non-executive secretary</i>
		Alexandra Vidal Mancha <i>Deputy non-executive secretary</i>

Executive Committee

The body responsible for reviewing and deciding on the organization’s day-to-day matters. It meets regularly and is composed of 14 members, each representing a different area of the Group.

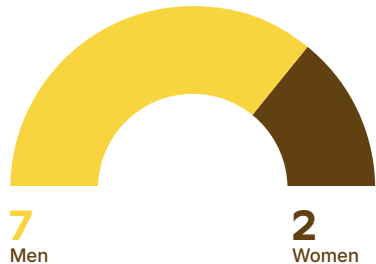
Members of the Executive Committee

Albert Xambó <i>Group Managing Director</i>	Jordi Jolis <i>Purchasing Group Director</i>
Alexandra Vidal <i>Tax & Legal Group Director</i>	Bardo Bevelander <i>Chief Financial and Corporate Officer</i>
Alexandre Cevallos <i>Technical Services Group Director</i>	Olga Orts <i>Finance Director Europe</i>
Aurora Ventura <i>HR & Talent Group Director</i>	George Assaker <i>Flavors Director Europe</i>
Gemma Tedó <i>Innovation Group Director</i>	Javier Marín <i>Fragrances Director Europe</i>
Miquel Escuder <i>Operations Group Director</i>	Javier Naval <i>Feed Additives Director Europe</i>
José Luis Camarero <i>BP & IT Group Director</i>	Helder Rodrigues <i>Feed Additives Director Americas</i>

COMPOSITION OF THE GOVERNING BODIES

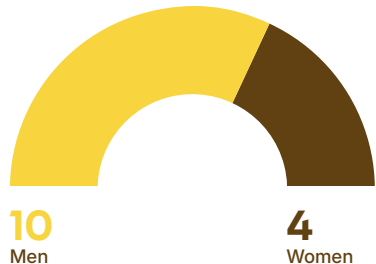
Board of Directors

9 members



Executive Committee

14 members



In 2025, women represented 22% of the Board of Directors and 29% of the Executive Committee.

Specialized committees

These committees aim to strengthen the governance model in strategic areas for the Group.

- **Ethics Committee.** Established in 2017 and reporting directly to the Board of Directors, this body is responsible for developing, updating, and overseeing the criminal risk prevention framework. It also ensures the proper application of the Group's Code of Ethics and helps reinforce an ethical business culture across all Lucta activities.
- **Digital Transformation Committee** Also created in 2017, this committee is responsible for driving the application of digital technologies (mainly artificial intelligence) across processes, services, and assets. Its role is to prioritize and monitor these initiatives to improve efficiency, create greater value for customers, and explore new opportunities and business models.
- **Sustainability Committee.** Established in 2022, its mission is to promote and develop a sustainability strategy and culture that generates a positive impact on society, the planet, and the company itself.
- **M&A Initiatives Committee.** Created in 2025, this committee identifies, analyzes, and evaluates potential acquisition opportunities within the Lucta Group. Closely aligned with corporate strategy, it reports directly to the Chief Executive Officer, who presents initiatives and decisions to the Board of Directors.

Each local company also has its own **subsidiary Board of Directors**, responsible for daily managerial decisions and the implementation of corporate policies and procedures. This model enables more agile management adapted to the realities of each region, improves responsiveness, and contributes to a more balanced distribution of responsibility and leadership.

2025

Creation of the M&A Initiatives Committee

How we innovate

At Lucta, we understand innovation as a tool to improve life in all its dimensions. Through a *One Health* approach, we work to develop sensory solutions that contribute to the well-being of people, animals, and the environment. Continuous research, creative talent, and close collaboration between teams enable us to advance toward more responsible products, anticipate emerging needs, and deliver solutions that support the balance between health and sustainability.

24
new ingredients developed

2
new patents

35
collaborations with
research centers

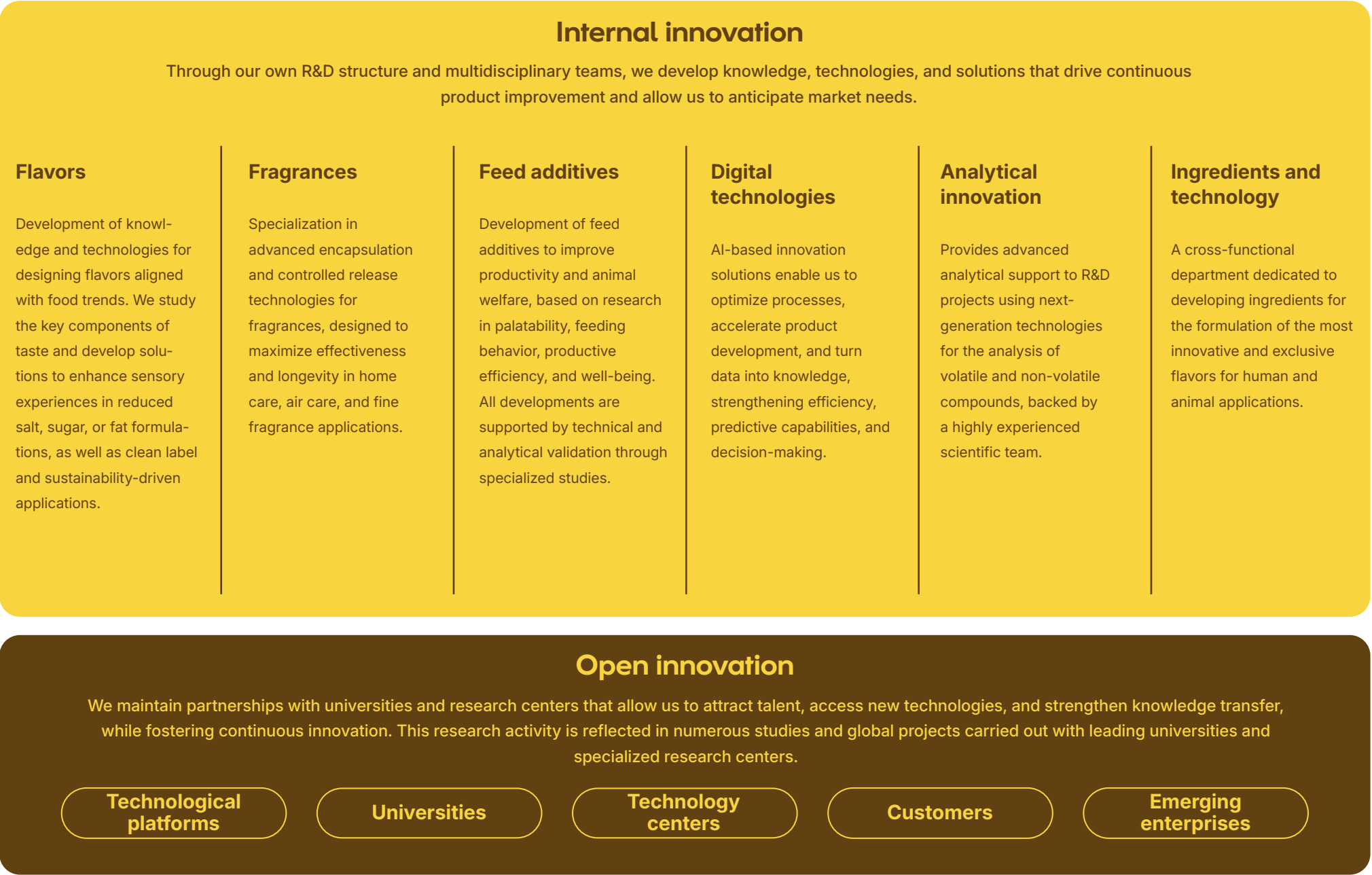
25
scientific publications

91
new analytical
techniques

2
innovation hubs in
Spain and China



Our innovation model



Sustainable solutions born from innovation

Fragrances

LuctaCaps Pure UP®: a new generation of vegan and biodegradable capsules

2025 marked the commercial consolidation of **LuctaCaps Pure UP®**, our microencapsulation technology launched in 2024. This new generation of vegan and biodegradable capsules demonstrates that it is possible to combine **efficacy and sustainability** while maintaining the olfactory performance of previous versions and delivering a more intense, longer-lasting fragrance on dry fabrics.

The perfumes used in this line have been redesigned to optimize stability and performance, and include an allergen-free version suitable for hypoallergenic detergents.

The main technological challenge has been **maintaining performance despite the biodegradable nature** of the capsules, a breakthrough that reinforces our commitment to reducing microplastics and advancing responsible development.

Growth of our certified fragrances

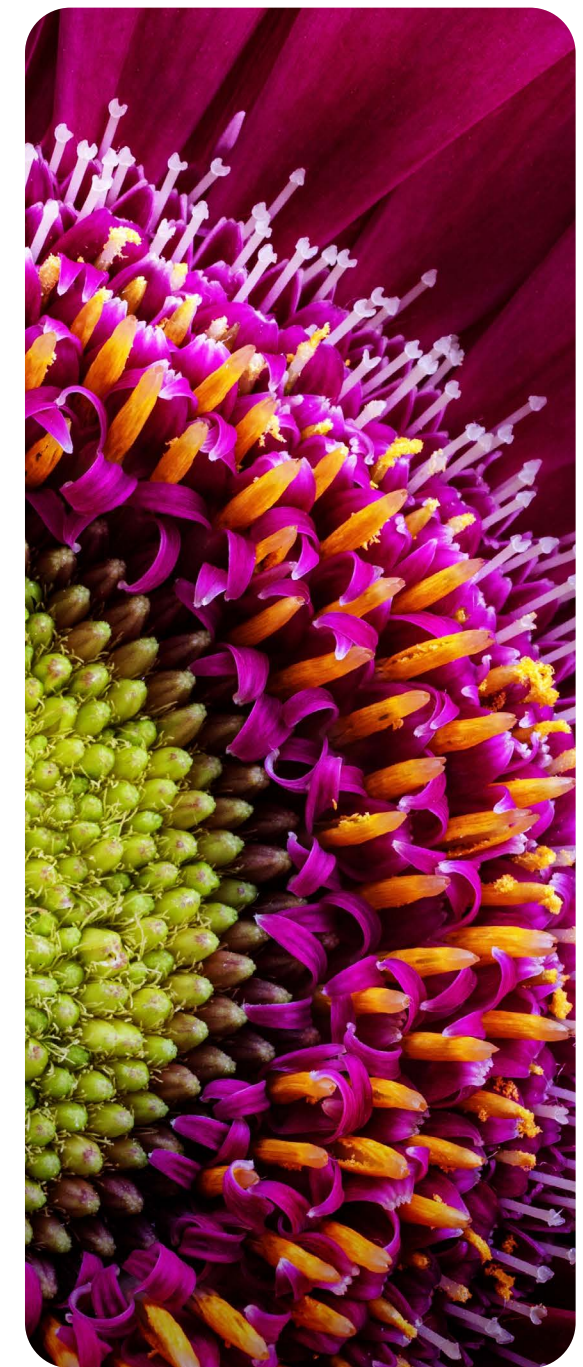
Throughout 2025, we significantly increased sales of fragrances certified as **Ecocert, biodegradable, and Ecolabel**, surpassing the previous year's results. This growth reflects the trust of our customers in solutions that ensure the use of ingredients obtained through processes that respect biodiversity and the responsible use of resources.

Fragrances that support more sustainable washing

We support our customers in their transition toward more sustainable consumption models, particularly those aimed at reducing water and energy use. In this context, we have developed fragrances specifically designed for **short-cycle detergents, dissolvable strips, and single-dose formats**, enabling a high-quality sensory experience while minimizing the environmental impact of washing.

Strengthening our natural ingredient palette

Lucta continues to expand its portfolio of natural ingredients, many of them produced using renewable energy and with biodegradable properties. In 2025, our portfolio includes **243 natural raw materials**, a 9.5% increase compared with 2023 (Lucta Spain data). This development reinforces our commitment to more responsible formulations that are aligned with market



Flavors for human food

Plant-based solutions to accelerate the protein transition

The global growth of plant-based products reflects a shift in consumer preferences toward options that are more respectful of the environment and animal welfare. We develop **sensory solutions** that enhance the taste, texture, and overall experience of plant-based foods and beverages, with specific lines for plant-based drinks and alternative protein products.

Flavors and colorants based on natural and renewable ingredients

Growing demand for natural ingredients is transforming the agri-food sector. In response to this demand, we develop **flavors formulated exclusively from renewable raw materials** (such as spices, essential oils, and botanical extracts) that replace synthetic options and deliver a sensory profile more aligned with current consumer expectations.

In Europe, 30% of our recent creations are already based on natural ingredients. In addition, we incorporate natural colorants such as beetroot, turmeric, spirulina, and safflower, while reducing the use of synthetic colorants.

Flavor solutions to reduce sugar without sacrificing taste

Through advanced masking and sweetness-enhancing technologies, we develop flavor solutions that allow for reduced sugar content without compromising sensory experience. These innovations enable us to create **lower-calorie products while maintaining flavor profiles** that are appealing and aligned with health and wellness trends.

Intense taste with less salt, fat, and MSG

Using flavor modulators and natural extracts, we maintain intensity and sensory enjoyment in products with **reduced sodium, fat, or monosodium glutamate**. These technologies make it possible to formulate more balanced alternatives aligned with health and wellness trends, without sacrificing the organoleptic quality expected by consumers.



Animal feed and welfare

Development of new ingredients through the valorization of byproducts

In 2025, we advanced the technological development of ingredients based on byproducts from the agri-food industry, with the aim of upcycling and reintegrating them into animal feed applications. In collaboration with the AINIA technology center, we are evaluating the extraction of **bioactive compounds from olive pomace**, as well as the feasibility of obtaining key flavor ingredients through thermal processes from **brewing industry byproducts**, contributing to the reduction of agri-food waste.

In addition, within the framework of the **Olivebiome** project, developed together with Maslina, the Andalusian Foundation for Biotechnology, and AINIA, two viable candidates have been obtained through fermentation processes based on olive mill pomace and tomato byproducts. These will be further evaluated in later stages in broiler chicken and piglet diets.

We have also promoted more environmentally friendly extraction technologies, **eliminating the use of organic solvents** in the production of compounds of interest for human food and animal feed applications. These projects, developed with Maslina, enable the valorization of byproducts from the olive oil and wine industries and support the development of safer and more sustainable ingredients.



Efficient plant-based solutions

For the pet food sector, Lucta is driving the development of **animal-free palatants**, expanding our portfolio of solutions aligned with more sustainable production and consumption models.

This approach replaces animal-derived protein with plant-based proteins and achieves formulations that are up to three times more concentrated. As a result, product performance is optimized while contributing to a reduction in lifecycle-related emissions.

Precision nutrition

In 2025, we continued contributing to the international Agrifutures Meat Chicken consortium, coordinated by the University of Queensland. This year, progress was presented on innovative poultry diets aimed at reducing reliance on soy through the **inclusion of local legumes (chickpeas, fava beans, lentils, lupins, and peas)**.

Results demonstrate the feasibility of wheat and canola based diets with minimal amino acid supplementation.





Nutritional efficiency applied to aquaculture

Lucta develops nutritional solutions for aquaculture backed by years of expertise in applied animal science. Our knowledge of palatability allows us to **optimize voluntary feed intake**, while also supporting improved digestive efficiency and contributing to animal health and welfare. This approach results in products designed to add value across the entire food chain.

Animal welfare: non-invasive methods and advanced models

We reinforce our commitment to reducing the use of experimental animals by developing alternative methodologies. In collaboration with the Bosch i Gimpera Foundation (University of Barcelona), we have developed a **complex *in vitro* intestinal model based on porcine organoids** that accurately reproduces intestinal physiology without the need for live animals.

In parallel, we are optimizing biomarkers measured in **non-invasive biological samples** (saliva, urine, and feces), such as calprotectin, cortisol, chromogranin A, and inflammatory markers. These tools will allow for a more precise assessment of animals’ physiological status under challenges associated with climate change.

Knowledge sharing and training of new researchers

We continue to promote the training of scientific talent. In 2025, we hosted two undergraduate students at our facilities, where they were trained in techniques related to thermally processed flavors and encapsulation methods. We also welcomed PhD students from the University of Queensland and Krakow, bringing them closer to industrial research.

In addition, we participated in **12 international scientific conferences** in which we presented **24 communications** and contributed to the publication of **2 articles in technical journals, 5 scientific articles and 1 book chapter**. Our activity was complemented by our presence in innovation forums, such as the Innovation Fair (UAB) and the TARS meeting in Thailand, reinforcing our role in knowledge creation and dissemination.

The Lucta Group's new Animal Welfare Statement

In 2025, the Lucta Group approved its **Animal Welfare Statement** which explicitly sets out the principles and commitments guiding the ethical and responsible treatment of animals across all activities where animal welfare is relevant, particularly in research and development.

This approach is supported by internationally recognized frameworks and guided by scientific, ethical, and sustainability criteria, with a strong commitment to continuous improvement and transparency. Since 2013, this commitment has been further strengthened through collaboration with **AWEC (Animal Welfare Ethics Committee)**, an organization affiliated with the Autonomous University of Barcelona.

The statement applies to all Lucta Group business units and employees, with particular focus on the Feed Additives division, Lucta's Swine Experimental Unit (SEU), and third parties collaborating with the company on research activities involving animals.

All animal studies are conducted under the appropriate authorizations and are overseen by the Institutional Animal Care and Use Committees (IACUCs) of the Autonomous University of Barcelona, as well as by the relevant regulatory authorities. Personnel involved in these activities receive specialized training in animal handling and welfare.

Before any study begins, an internal assessment is conducted in accordance with the 3Rs principle: Replacement, Reduction, and Refinement.

**The Lucta Group's
Animal Welfare
Statement aligns
with recognized
international
standards and is
guided by a science-
based approach
grounded in
ethical principles
and continuous
improvement.**

How we are advancing in digitalization

Digital transformation is a strategic pillar that strengthens our competitiveness, improving operational efficiency, and ensuring more integrated management across all regions where we operate.

Advanced tools for digital transformation

As part of our digital transformation strategy, and following several years of collaboration between technical and business teams, we have consolidated two **state-of-the-art** tools that enhance operational efficiency, technical rigor, and increasingly sustainable management.

- **FRED (Fragrance Research Engine and Designer).**
Incorporates artificial intelligence to strengthen the sustainable management of olfactory knowledge within the Fragrances division. It maps the descriptors of more than 150,000 fragrances and relates them through olfactory distance, enabling more informed and efficient product development decisions.
- **TESS (Technical Expert Support System).**
Uses advanced artificial intelligence models to enhance traceability, technical consistency, and efficiency within the Technical Services division. It functions as a digital twin, projecting critical parameters from technical specifications and facilitating their standardization, reducing duplication and improving process quality.

We have also implemented an **AVEVA MES (Manufacturing Execution System)** at the new Granollers fragrance plant to digitalize manufacturing instructions through tablets and automate dosing, production, and cleaning processes, improving both traceability and operational efficiency. The system integrates and coordinates the PLC/SCADA platform, dosing robot, Paternoster system, measurement equipment, and ERP, ensuring fully connected and reliable production control.

In addition, we completed the **SAP rollout at Lucta Colombia and Lucta Thailand**, while implementation at Lucta Mexico is planned for 2026.

Driving the responsible use of artificial intelligence

In 2025, Lucta continued to advance the responsible adoption of artificial intelligence. As part of this effort, we launched an **e-learning program** on generative AI for teams across Europe and the Americas. The program focused on practical applications, responsible AI use, prompt engineering skills, and real-world use cases in a professional setting.

This initiative was accompanied by two strategic milestones. First, the **approval of the Corporate policy on the responsible use of artificial intelligence**, which establishes the principles for safe, ethical, and trust-based innovation. Second, the **deployment of ChatGPT Enterprise** as a corporate tool, providing a professional and secure environment aligned with the company's information protection standards.

The partnerships we build

Building partnerships is essential for moving forward. That is why we actively participate in key organizations that promote innovation, sustainability, and knowledge development in our areas of expertise. These collaborations allow us to learn, contribute, and grow alongside organizations that share our challenges and our vision for the future.

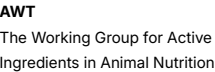
In 2025, we joined the **GRID Community of Granollers**, a collaborative initiative bringing together local businesses and public authorities to promote sustainability and the circular economy. This membership reinforces our commitment to the local community and enables us to participate in shared services (such as the joint collection of organic waste in Coll de la Manya), as well as technical workshops, presentations, and knowledge-sharing forums.

With industry associations

Spain



Europe



The Americas



International



With sustainability initiatives



We collaborate with AWEC, an organization affiliated with the Autonomous University of Barcelona that promotes improvements in animal welfare through scientific knowledge and applied technical support.



We participate in the **Science Based Targets (SBTi)** initiative to establish science-aligned climate targets.



We support the **United Nations Global Compact** and align our strategy and operations with its ten principles and the **Sustainable Development Goals**.



We use **Sedex** as a tool for responsible supply chain management and ESG performance assessment, including **SMETA** social audits.



We are members of **Responsible Care** the chemical industry's voluntary initiative focused on **continuous improvement** in safety, health, environmental protection and responsible communication.



We adhere to the **IFRA-IOFI Sustainability Charter** an industry commitment to advancing sustainable practices in the flavors and fragrances sector.



We are members of the **Roundtable on Sustainable Palm Oil (RSPO)**, which promotes the responsible production and use of palm oil with a positive impact on people and the planet.

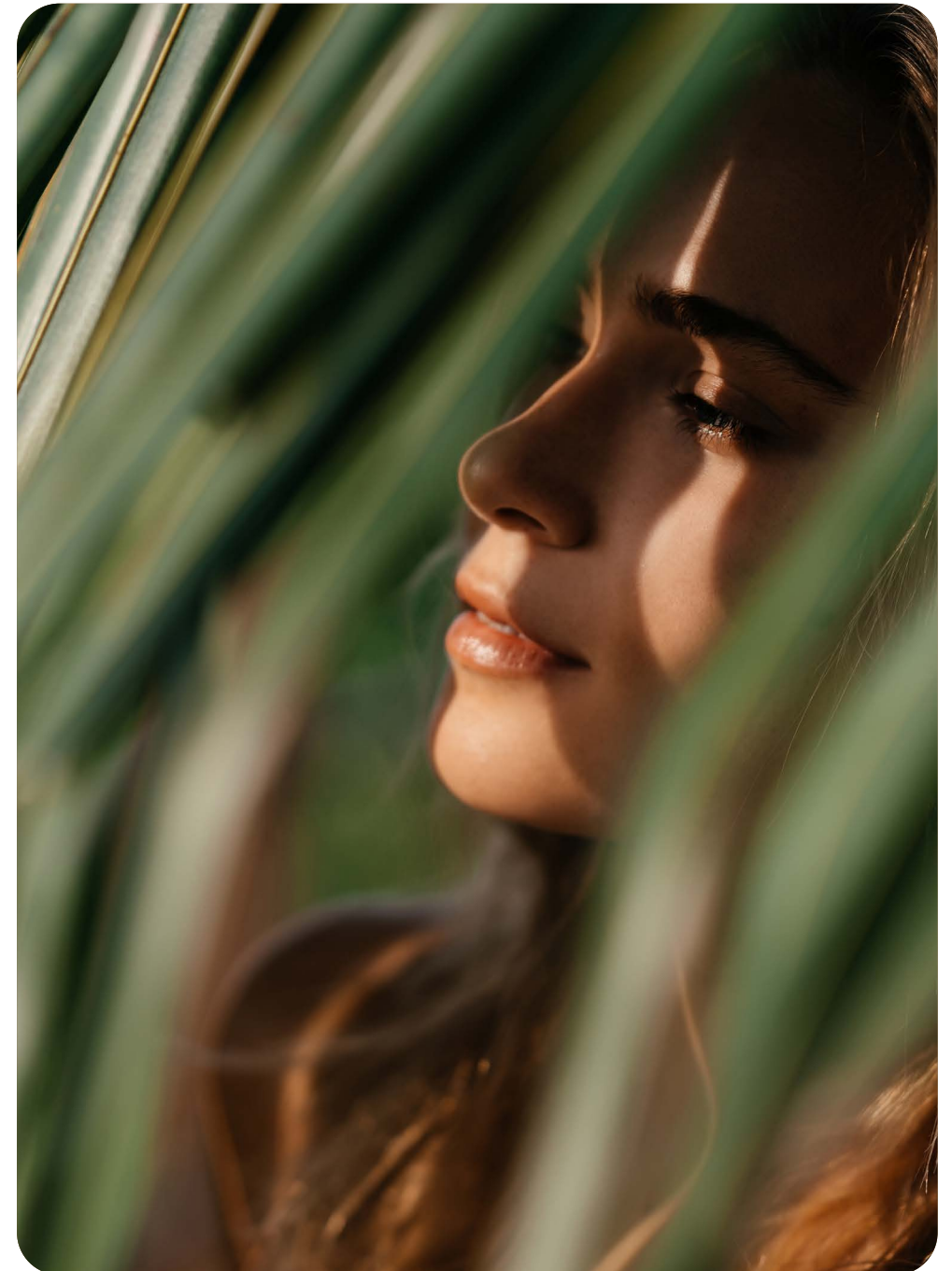
Our certifications

Quality consolidated globally

Implementing quality management systems is part of who we are. Since obtaining our first **ISO 9001** certification in Spain in 1997, we have extended this commitment across all Group facilities and built a management system aligned with international best practices.

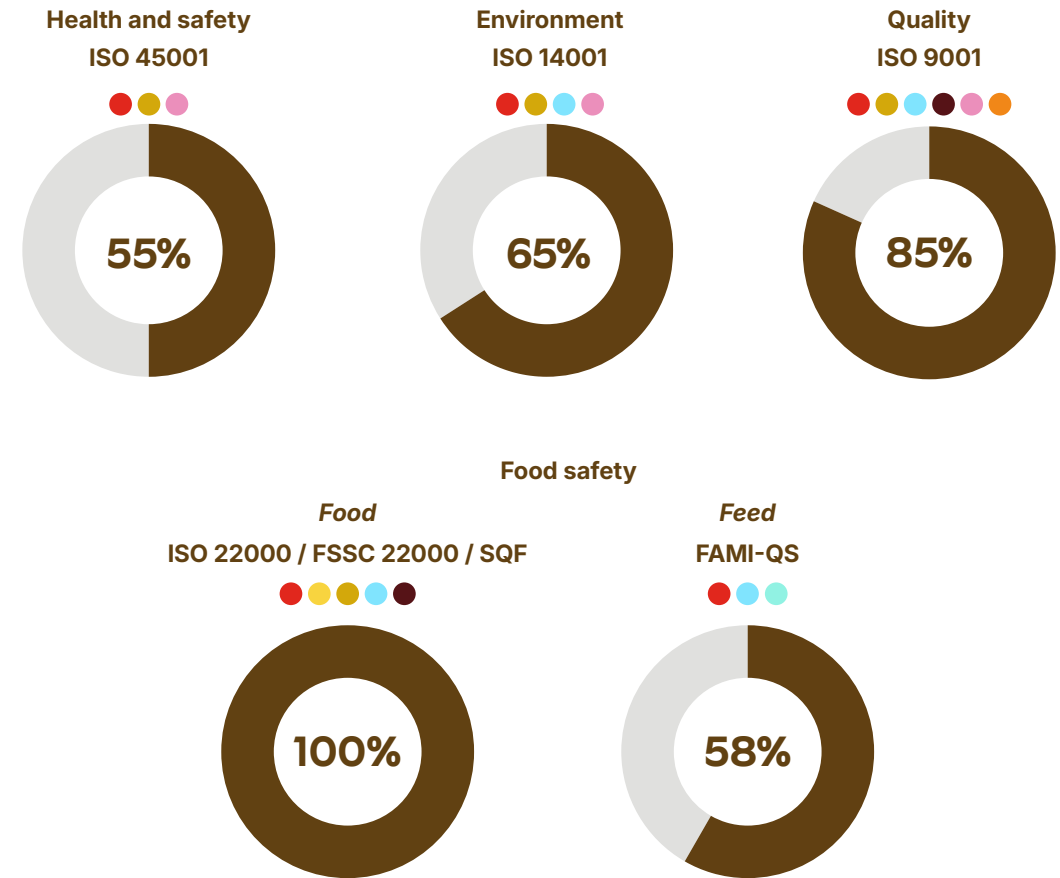
The certifications earned between 1997 and 2025 reflect more than 25 years of continuous improvement, annual external audits, and an ongoing commitment to product safety and customer confidence.

**All our plants operate
under globally
recognized standards.**



Management system certifications

Through internationally recognized standards, we ensure regulatory compliance, continuous improvement, and process traceability.



In 2025, Lucta Spain expanded its scope with FSSC 22000 certification for pet food, and Lucta Thailand obtained FAMI-QS certification. Both milestones reinforce our commitment to quality and food safety.

03



Understanding what matters: impacts, risks, and opportunities

Understanding which issues matter today, and which will define our future, is essential for moving forward with consistency and purpose. That is why, in 2025, we took a key step: analyzing our business from a broad and honest perspective in order to better understand our impact and the factors that will shape our future development.



Aldehyde C-16

Main molecule used to recreate the strawberry note.

Sustainability at Lucta: a journey that led us to our purpose

Sustainability at Lucta is not a collection of milestones, but a continuous journey that has shaped who we are. Looking back, we understand that all these decisions followed a clear direction: building a company that improves life wherever it is present.

2021



Initial baseline year
for carbon footprint
including Scope 3



Group
Sustainability
Policy



Corporate
Compliance
Program

2022



First
Sustainability
Report

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2023

Lucta | & your wellbeing



Updated Code of Ethics

2024



Supplier Code of Conduct

Lucta | & the biodiversity



Further photovoltaic installations in Montornès del Vallès

2025



Definition of corporate purpose



Solar panel installation in Mexico

Lucta | & the food safety



Animal Welfare Statement

Improved EcoVadis and CDP sustainability ratings

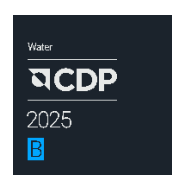
In 2025, we made significant progress in our sustainability commitment, achieving important improvements in our two main global assessments: EcoVadis and CDP.



In the **EcoVadis 2025** ranking, Lucta renewed its **Gold Medal**, scoring **84 points** (six more than the previous year). This places the company in the **top 5% of the highest-rated companies worldwide**, out of more than 150,000 organizations assessed. This result reflects progress across all evaluated areas, from environmental performance to ethics and responsible procurement.



In the **Carbon Disclosure Project** assessment, Lucta moved up two levels and achieved a **B rating in both Climate Change and Water**, marking a two-notch improvement compared with the previous reporting year and consolidating the progress made in previous cycles.



These results reflect progress in our sustainability strategy and in our SBTi-validated climate targets, as well as work carried out on emissions, water and energy reduction, environmental control, updates to the Code of Ethics, development of the supplier program, and biodiversity projects.

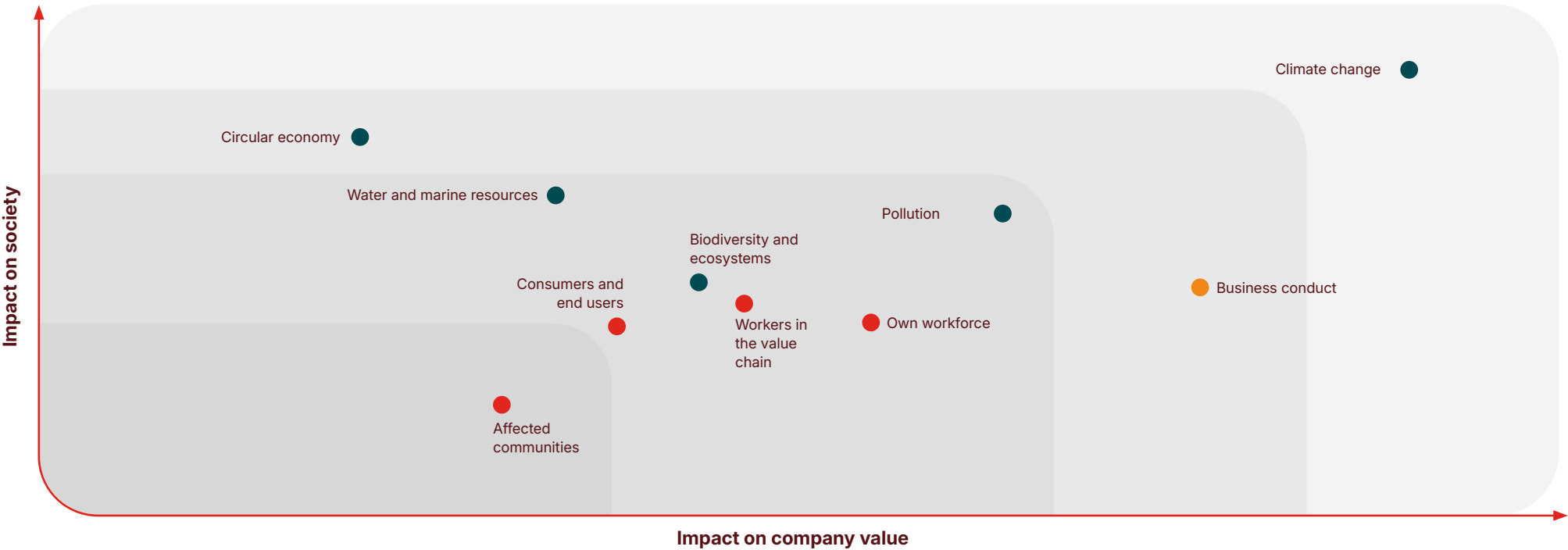
Double materiality assessment

In 2024, we conducted a **double materiality assessment** that allowed us to identify the **impacts, risks, and opportunities** associated with key environmental, social, and governance (ESG) topics for Lucta.

Material sustainability topics

Environmental Climate Change **ESRS E1** | Pollution - **ESRS E2** | Water and Marine Resources - **ESRS E3** | Biodiversity and Ecosystems -**ESRS E4** | Circular Economy - **ESRS E5**
Social Own workforce - **ESRS S1** | Workers in the value chain - **ESRS S2** | Affected communities - **ESRS S3** | Consumers and end users - **ESRS S4**
Governance Business Conduct - **ESRS G1**

Double materiality matrix



Impacts, risks, and opportunities by material topic

The double materiality analysis allowed us to organize and prioritize the issues that have the greatest influence on business sustainability and on our ability to create value. Based on this exercise, we defined material topics and assessed for each one the impacts we generate, **the risks we need to manage, and the opportunities we can leverage** to grow responsibly and competitively.

Social aspects

OWN WORKFORCE	UPSTREAM OWN OPERATIONS DOWNSTREAM	
IMPACTS	RISKS	OPPORTUNITIES
Positives ↑ Strengthening of a preventive culture across the organization. ↑ Creation of quality local employment contributing to economic development. ↑ Promotion of holistic well-being through training and healthcare services. ↑ Reinforcement of a culture of respect through training on preventing harassment in all its forms.	◆ A polarized working environment that may limit diversity, inclusion, and integration of people from different backgrounds and realities.	★ Increased engagement and productivity through skills development and talent acquisition. ★ Investment in health and safety that reduces accident rates and optimizes associated costs.
Negatives -		
WORKERS IN THE SUPPLY CHAIN	UPSTREAM OWN OPERATIONS DOWNSTREAM	
IMPACTS	RISKS	OPPORTUNITIES
Positives ↑ Ethical clauses in supplier contracts ensuring labor and fundamental rights.	◆ Exposure to sanctions and reputational damage due to insufficient oversight of ethics and labor rights in the supply chain.	★ Partnerships with responsible suppliers that strengthen traceability, reduce legal risks, and ensure supply continuity.
Negatives ↓ Potential social non-compliance within the supply chain with reputational impact.		
CONSUMERS AND END USERS	UPSTREAM OWN OPERATIONS DOWNSTREAM	
IMPACTS	RISKS	OPPORTUNITIES
Positives ↑ Product safety and quality assurance through audits and controls. ↑ Promotion of efficiency and value creation through customer education and co-responsible practices that optimize orders and reduce costs.	◆ Challenges in ensuring transparent communication aligned with labeling regulations and environmental claims, with potential reputational impact. ◆ Need for high standards of control and compliance in product safety to avoid regulatory or operational incidents.	★ Development of inclusive products for new segments, expanding the customer base and strengthening market penetration, with positive social and commercial impact.
Negatives -		

AFFECTED COMMUNITIES	UPSTREAM OWN OPERATIONS DOWNSTREAM	
IMPACTS	RISKS	OPPORTUNITIES
Positives -	♦ Reputational impact due to recurring complaints.	-
Negatives ↓ Potential generation of nuisances associated with industrial activity (such as odors or emissions) that may affect the perception of the surrounding environment and the quality of life of nearby communities.		

Environmental aspects

CLIMATE CHANGE	UPSTREAM OWN OPERATIONS DOWNSTREAM	
IMPACTS	RISKS	OPPORTUNITIES
Positives ↑ Promotion of renewable energy use and energy self-sufficiency. ↑ Progress on decarbonization commitments and climate transition plans.	♦ Dependence on conventional energy sources. ♦ Increased exposure of assets and operations to climate-related events and regulatory or market changes. ♦ Pressures on the availability and cost of raw materials and energy. ♦ Need for significant investment to support the energy and climate transition.	★ Development of sustainable solutions and products with lower dependence on natural resources. ★ Improved energy efficiency and reduced operating costs. ★ Implementation of climate transition plans, internal carbon pricing, and sustainable allocation frameworks. ★ Progress toward energy self-sufficiency and greater resilience to market volatility.
Negatives ↓ GHG emissions generated by operations, energy consumption, logistics, and the value chain, linked to climate change. ↓ Dependence on conventional energy sources with impacts on air quality and the energy transition.		

CIRCULAR ECONOMY	UPSTREAM OWN OPERATIONS DOWNSTREAM	
IMPACTS	RISKS	OPPORTUNITIES
Positives ↑ Implementation of waste reduction and prevention measures that optimize resources and improve operational efficiency. ↑ Recovery and reuse of internal waste as raw materials, promoting circularity and reducing waste generation.	-	★ Optimization of production processes through the reuse of materials and byproducts.
Negatives ↓ Generation of non-recovered waste at facilities, with potential environmental and operational impacts.		

POLLUTION	UPSTREAM OWN OPERATIONS DOWNSTREAM	
IMPACTS	RISKS	OPPORTUNITIES
Positives ↑ Responsible and controlled use of substances of concern. ↑ Implementation of systems to control air pollutant emissions.	♦ Increased costs and investments due to stricter regulatory requirements on microplastics, emissions, and substance management.	★ Innovation in biodegradable encapsulation systems. ★ Collaboration with suppliers to reduce environmental impacts across the value chain. ★ Investments in safe substance management and substitution with more sustainable alternatives. ★ Development of mechanisms such as plastic credits to drive circularity and market differentiation.
Negatives ↓ Use of plastic packaging in operations, with environmental impacts associated with end-of-life management. ↓ Emissions derived from the use and handling of certain substances in own operations or across the value chain.		

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BIODIVERSITY AND ECOSYSTEMS	UPSTREAM OWN OPERATIONS DOWNSTREAM	
IMPACTS	RISKS	OPPORTUNITIES
Positives ↑ Implementation of measures to protect and responsibly manage biodiversity. ↑ Sourcing of raw materials from areas with low risk of deforestation or environmental degradation.	◆ Climate-related changes affecting the availability and cost of key raw materials. ◆ Increased regulatory requirements on environmental protection and land use, with potential economic and reputational impacts. ◆ Increased costs due to scarcity of sustainable raw materials.	★ Strengthening operational resilience through practices that protect and restore biodiversity. ★ Implementation of raw material traceability systems, improving control and market positioning. ★ Optimized procurement planning that reduces waste and ensures availability of key resources.
Negatives ↓ Use of raw materials whose sourcing may be associated with habitat transformation and ecosystem pressure. ↓ Dependence on natural, animal, or marine-derived ingredients from sensitive environments, with potential pressure on species populations and ecosystem balance.		

WATER AND MARINE RESOURCES	UPSTREAM OWN OPERATIONS DOWNSTREAM	
IMPACTS	RISKS	OPPORTUNITIES
Positives ↑ Optimization and improvement of wastewater treatment systems. ↑ Progress in reducing water footprint.	◆ Increased investments required to meet stricter wastewater treatment and water management regulations. ◆ Potential economic impact due to water restrictions in drought contexts. ◆ Price volatility of marine-derived raw materials due to limited availability or regulatory changes.	★ Investment in efficiency, reuse, and water treatment technologies that optimize costs and reduce risks. ★ Improved operational resilience through more efficient and sustainable water management.
Negatives ↓ Water consumption in water-stressed contexts requiring responsible and efficient resource management. ↓ Industrial discharges with potential impacts on water quality and aquatic ecosystems. ↓ Sourcing of marine-derived ingredients with risk of pressure on marine ecosystems.		

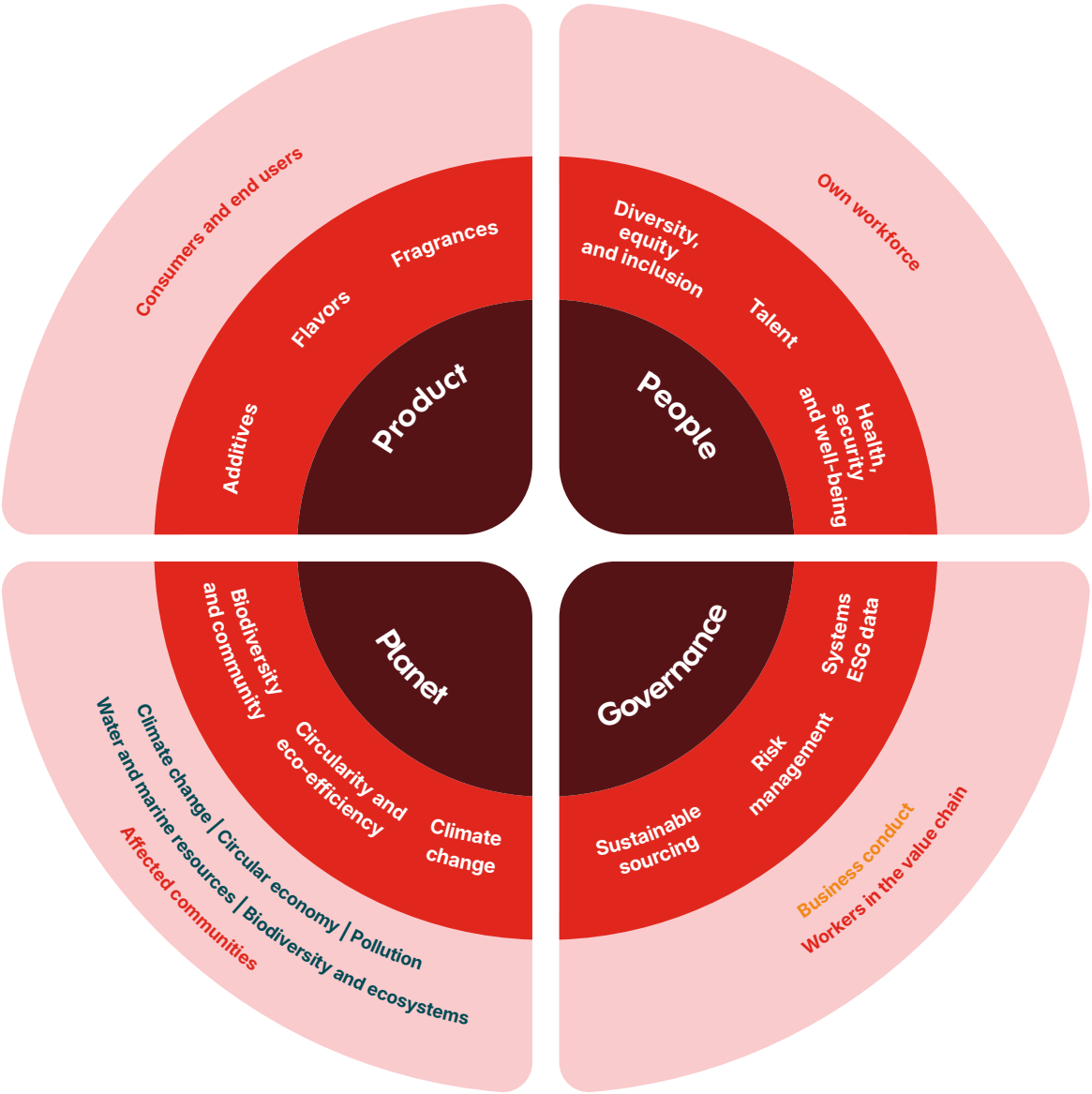
Governance aspects

BUSINESS CONDUCT	UPSTREAM OWN OPERATIONS DOWNSTREAM	
IMPACTS	RISKS	OPPORTUNITIES
Positives ↑ Strong governance with ESG commitment, clear structure, integrity policies, and a code of conduct that reinforce ethics, transparency, and accountability. ↑ Transparency in organizational information and sustainability performance, strengthening stakeholder trust. ↑ Collaboration with social entities and development of responsible initiatives, including product lines focused on animal welfare.	◆ Technological vulnerabilities and dependence on complex digitalization projects. ◆ Operational inefficiencies and lack of internal integration. ◆ Risk of non-compliance (anti-corruption, tax, accounting, or ESG-related) with legal and reputational impacts.	★ Access to capital and improved financing conditions due to strong governance and ESG alignment. ★ Strengthening of corporate culture, internal engagement, and strategic alignment. ★ Integration of sustainability and digitalization as drivers of efficiency and resilience. ★ Development of sector alliances and R&D initiatives that boost innovation and competitiveness.
Negatives ↓ Currency and interest rate volatility potentially creating financial pressure in the supply chain. ↓ Possible logistics disruptions linked to infrastructure constraints.		

Strategy and sustainability: a single roadmap

The sustainability roadmap is fully integrated into the strategic plan and forms part of a single vision and a shared decision-making framework. At Lucta, sustainability and strategy move together seamlessly, aligning purpose, growth, and long-term value creation.

In 2025, we closed the D-X Strategic Plan after achieving its main objectives, marking the beginning of a new strategic phase. This new stage defines our long-term vision and clearly sets out who we aim to become, how we want to evolve, and the impact we seek to generate, guiding our decisions and actions toward a stronger, more innovative, and more sustainable future.



Material topics

Environmental Social Governance

04

We create wellbeing for people and society



Well-being is one of the core pillars guiding how we move forward. It extends to our team, to those who place their trust in us, and to the communities we interact with. That is why we work to create healthier working environments, build trust-based relationships with our customers, and generate a positive impact on society.



Lavender Essential Oil

Aromatic, herbaceous and floral note. Its scent evokes nature and purity.

Diverse, supported teams with opportunities

At Lucta, people are a strategic pillar. We value internal talent as a driver of growth and are committed to ensuring a safe and healthy working environment.

We positively impact our workforce through a comprehensive health and safety system that supports people throughout their development. In addition, we see **opportunities** to further strengthen preventive health and occupational well-being programs, as well as to promote continuous training and professional development—recognizing that learning increases motivation, engagement, and performance.

1,351
employees

+31%
compared with 2024

Level of impact
(extent to which Lucta impacts this aspect)



Impact on risks and opportunities
(extent to which this aspect may impact Lucta)



Position in the value chain

Upstream | Own operations | Downstream

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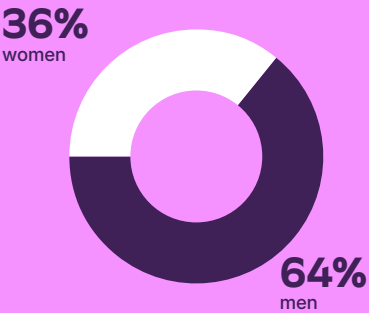
WE CREATE A CULTURE OF RESPONSIBLE GOVERNANCE

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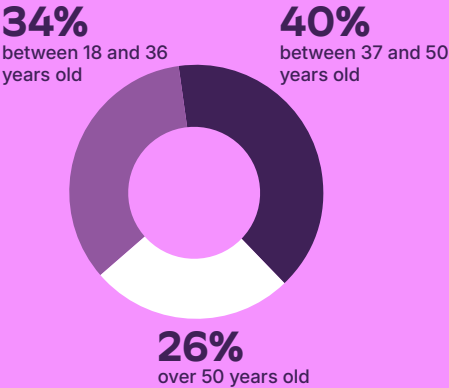
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WORKFORCE PROFILE

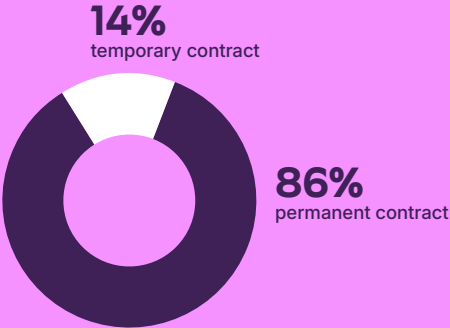
GENDER



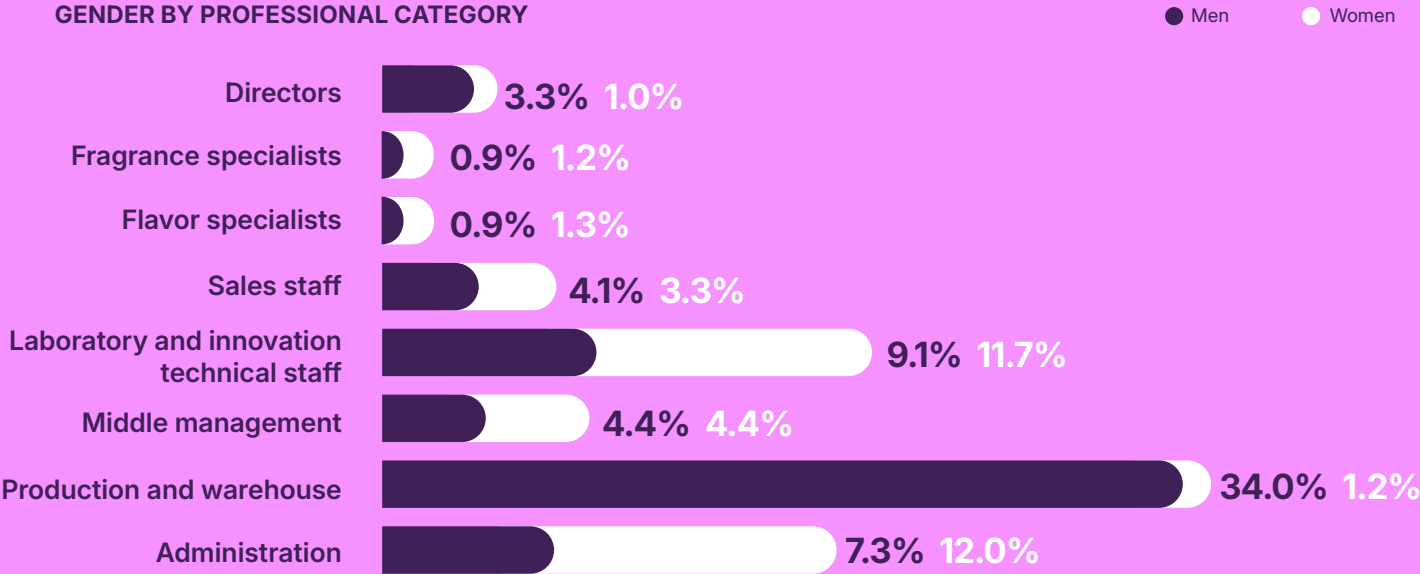
AGE



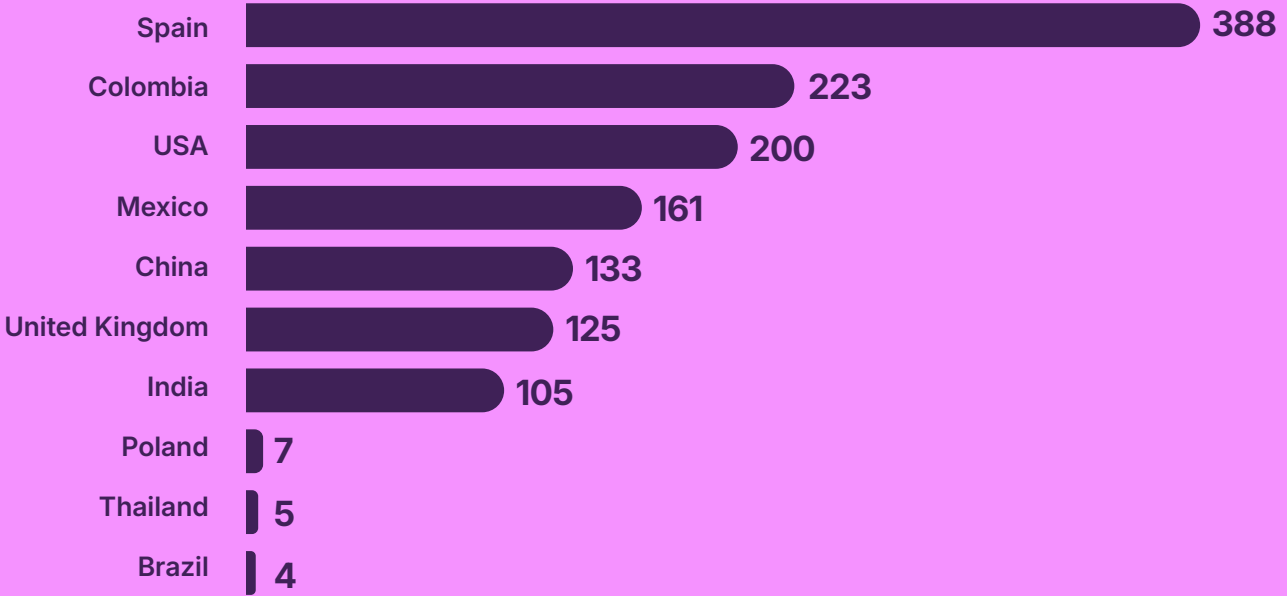
CONTRACT TYPE



GENDER BY PROFESSIONAL CATEGORY

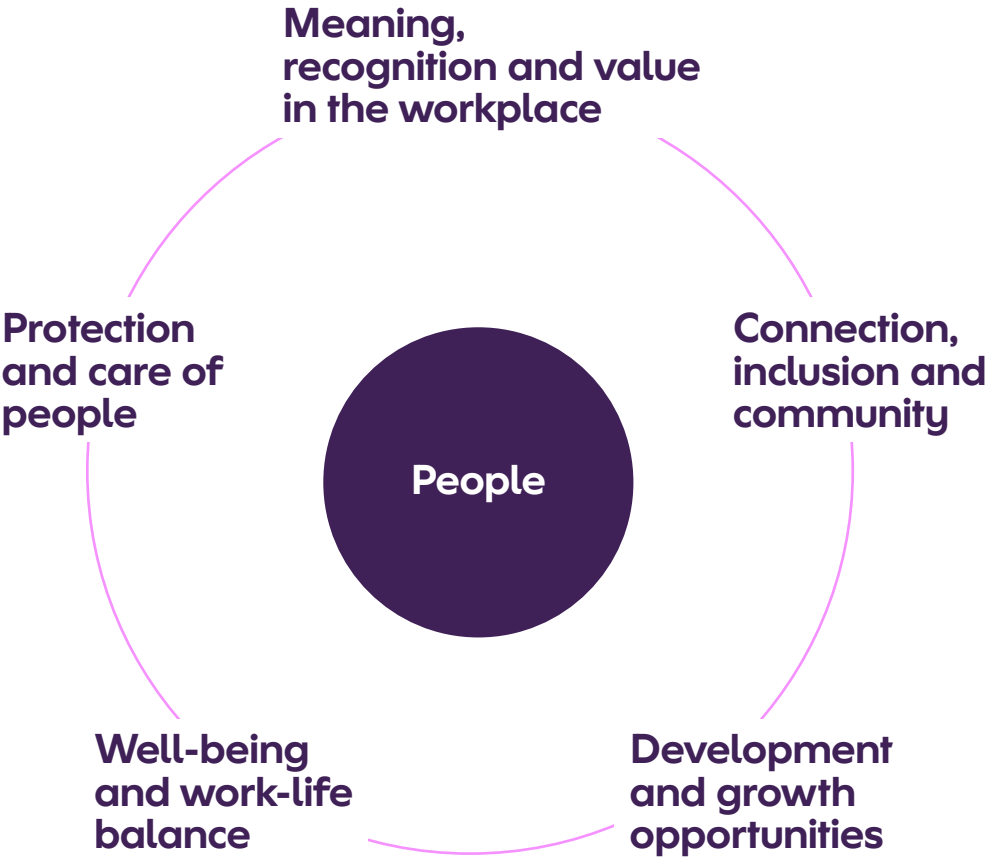


LOCATION



Commitments

Lucta's employees are the driving force behind our purpose to create a better life. That is why we work to build environments where work has meaning, care is real, and opportunities for growth are accessible to everyone.



To quality employment

At Lucta, we are committed to generating **stable and quality employment** that contributes both to business growth and to the development of the communities where we operate.

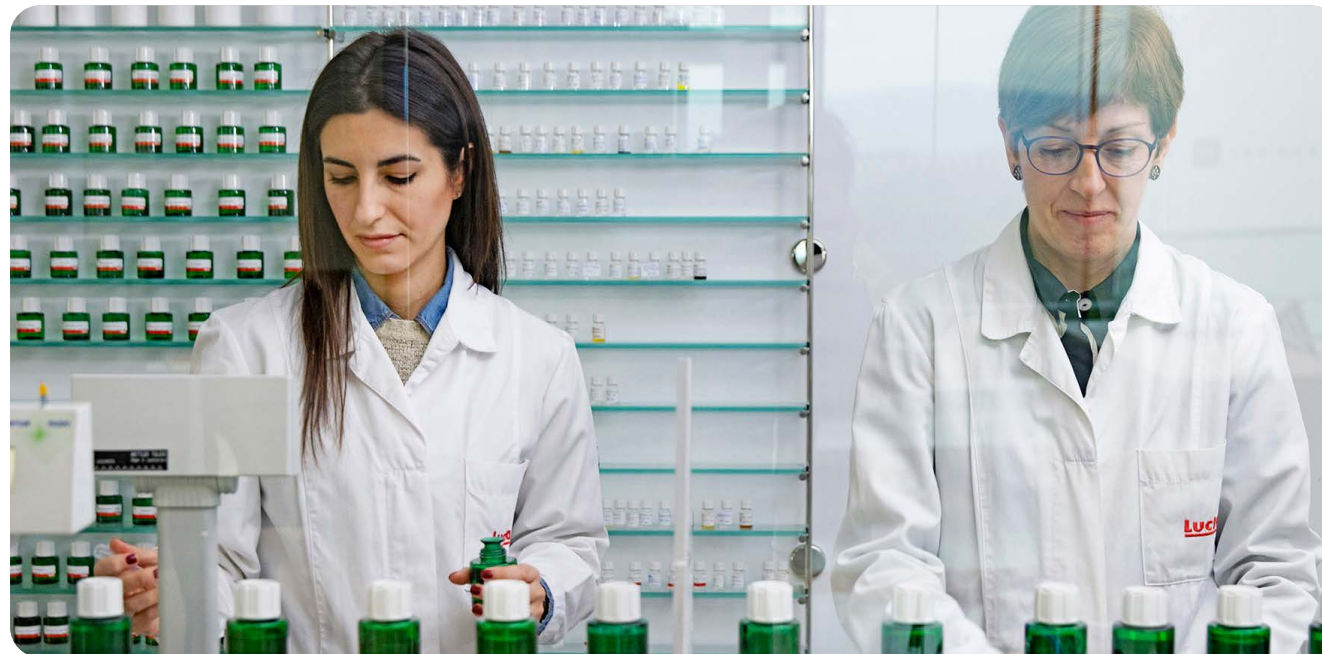
To diversity, equality and inclusion

We regularly assess our workforce composition with the aim of fostering diverse and representative teams. We foster an **inclusive, equitable, and bias-free working environment**, driven by the belief that diversity fuels innovation and strengthens our ability to respond in a constantly evolving global market

We work to minimize unconscious bias in recruitment, development, and talent management processes, creating spaces where everyone can grow and develop their potential on equal terms.

At Lucta Spain, we have specific tools and plans in place to promote diversity, equity, and inclusion in the workplace:

- **Equality Plan 2025-2028.** It includes specific initiatives aimed at strengthening diversity and inclusion, with a particular focus on the LGTBQ+ community.
- **Inclusive language guide.** A tool designed to promote respectful communication that reflects diversity, offering practical guidance to identify and avoid exclusionary language.
- **Protocol for preventing and addressing workplace harassment.** It sets out how to identify, report, and manage potential harassment situations, ensuring confidentiality, protection for those involved, and a prompt response from the organization.





Pay equity

We promote a **remuneration policy based on pay equity, transparency and recognition of talent**. Our compensation model is reviewed annually to ensure fairness, market alignment, and consistency with each person's performance and contribution.

This approach is complemented by flexible benefits that address different professional and personal needs, reinforcing a respectful and inclusive work environment. We believe that advancing equity and recognizing diversity strengthens team engagement, improves the quality of the solutions we develop, and enables us to better connect with a diverse and global customer base.

People with disabilities

At Lucta Spain, we comply with applicable regulations on the rights and inclusion of people with disabilities and actively promote their integration into the workplace. We provide adapted roles and collaborate with specialized organizations to facilitate access to employment, prevent social exclusion, and foster a diverse and inclusive work environment.

To training and professional growth

At Lucta, we see corporate culture as a living process shaped by people, decisions, and the way we learn and lead. For this reason, we place training and professional development at the center of our strategy and promote development pathways that reinforce a leadership style aligned with our values and prepared to support change.

This is the framework for our **leadership development programs**, designed as drivers of cultural transformation and professional growth.



To occupational and personal well-being

We offer a set of employee benefits aimed at protecting health, well-being, and personal development, while also strengthening work-life balance and recognition throughout each person's career within the company. This common framework is adapted to each company depending on local legislation and practices.

Health and protection

- **On-site medical service.** In-house medical service for consultations and emergency care during working hours.
- **Enhanced accident insurance.** Additional coverage to strengthen protection and safety for our teams.
- **Subsidized company cafeteria.** Balanced and varied meal options designed to promote healthy eating.
- **Flexible remuneration system.** Option to allocate part of remuneration to health insurance or childcare services, with tax advantages.

Training and development

- **Educational scholarship program.** Funding for higher education and specialized training linked to our employees' professional activity.
- **Grants for continuing education.** We offer grants for courses, certifications and professional skills development.

Support for families

- **School grants.** Financial contribution toward the education expenses of employees' children until adulthood.
- **Special needs support.** Financial assistance for families with members with disabilities.

Recognition and well-being

- **Seniority.** Special recognition for employees reaching 25 years of service in the company.
- **Commemorative gifts.** Christmas hampers and other gifts as a token of appreciation.

Work-life balance

- **Flexible working hours** to adapt the working day to personal and professional commitments.
- **Paid leave** for special circumstances.
- **Option of working remotely** from home one day a week.
- **Day off to celebrate birthdays.**

To health and safety

We approach occupational health and safety as a direct responsibility embedded in the way we work, design our processes, and make day-to-day decisions. Our approach is based on prevention, continuous improvement, and shared responsibility.

This model is structured around three key pillars:

- An **integrated and structured management system** with policies and procedures that systematically identify, assess, and control workplace risks.
- A **zero-accident target program**, which drives preventive actions and strengthens safety across all activities.
- A **preventive culture** that fosters physical and mental well-being and encourages everyone to take an active role in caring for their health and safety.

Thanks to this approach, we are moving toward a more aware and committed organization, where safety is part of the way we work.

Objective

Progress toward zero work-related accidents, with a continuous reduction in the lost time injury frequency rate.



Lucta has an occupational health and safety management system certified under ISO 45001 in Lucta Spain, Lucta Colombia, and Quintessence United Kingdom, ensuring a consistent approach aligned with international standards.

Actions

Our commitments are translated into concrete decisions and actions. Throughout 2025, we have implemented initiatives aimed at promoting equality and inclusion, strengthening training and professional development as drivers of growth, and reinforcing health and safety for our people.



Launch of the Equality Plan 2025-2028

Lucta Spain

The **Lucta Spain Equality Plan 2025-2028** represents the continuation and evolution of the first plan, with the aim of consolidating the progress achieved, identifying new areas for improvement, and adapting equality policies to the latest regulatory changes.

The plan incorporates an **intersectional gender approach** recognizing that inequalities may be exacerbated by factors such as age, disability, social background, or sexual orientation. In addition, in compliance with Royal Decree 902/2020, it includes a **pay audit** designed to ensure transparency and pay equity.



The actions implemented by Lucta in 2025 under the Equality Plan include:

- Appointment of the equality officer.
- Systematic publication of job vacancies on internal platforms.
- Definition of working condition indicators broken down by gender.
- Scheduling of training in alternative hours and accessible formats.
- Development of training for managers focused on inclusive leadership.
- Priority access for women to the Managerial Skills leadership development program.
- Monitoring the use of inclusive language in the wording of job advertisements.
- Launch of the training plan on the Code of Ethics and related protocols.



Training in the prevention of harassment and gender-based violence in the workplace

Lucta Colombia

Lucta Colombia delivered **company-wide training on preventing and responding to workplace and sexual harassment**, as well as gender-based violence against women and LGBTIQ+ individuals in the workplace. This initiative reinforces the company's commitment to creating safe, respectful, and inclusive working environments.

Promoting female leadership in the flavors and fragrances industry

Lucta USA

In 2025, Lucta USA strengthened its commitment to diversity, inclusion, and the professional development of women in the flavors and fragrances sector by **sponsoring the annual gala of Women in Flavor and Fragrance Commerce (WFFC)**, a leading event that recognizes and celebrates women who are transforming and elevating our industry.



Deployment of cultural transformation pathways

Lucta Spain | Lucta Colombia

During 2025-2026, two leadership development pathways have been implemented for different levels of responsibility within the organization:

- **Managerial Skills I (3rd edition)** focused on self-awareness, effective communication, team leadership, and change management. The program combines group sessions, individual coaching, and experiential activities designed to embed learning into day-to-day practice.
- **Executive Sessions II** further strengthened the strategic and emotional capabilities of the executive team. Across six sessions, topics included emotional intelligence in leadership, persuasive communication, conflict management, negotiation, and strategic leadership. The program was complemented by individual coaching sessions to support real integration of learning into leadership practice.

Managerial Skills sessions have also been delivered in Colombia (16 participants), and this model is planned to be expanded to other Group subsidiaries.

11

participants in Managerial
Skills I (3rd edition)

12

participants in
Executive Sessions II





The Creation School: developing talent from within

The Creation School is Lucta’s internal talent development program, designed as a long-term training pathway aimed at supporting professional growth in key areas such as design, chemistry, and perfumery.

Open to employees across different departments, the program combines theoretical training with hands-on application, enabling the development of technical, creative, and transversal skills. Aside from technical learning, the Creation School has become a space for exchange, connection, and personal development that fosters a more human, collaborative, and sustainable approach to leadership.

It also contributes to positioning Lucta as an attractive employer for young professionals, who find in the company an innovative, creative environment focused on growth. In 2025, the program included 4 participants in Spain, 4 in Mexico, and 6 in Colombia.

14

trainees

Internship program to support early-career talent

We establish collaboration agreements with universities, vocational training centers, and technical education institutions in our regions to offer internships that support the transition of young talent into the workforce. We provide students with the opportunity to apply their knowledge in a real business environment, develop key competencies, and gain professional experience aligned with their academic background.

81

work placement students



Launch of the “Lucta & the food safety” program

Lucta Spain

In 2025, we launched the “Lucta & the food safety” program, an initiative designed to promote communication and awareness of key topics such as hygiene best practices, processes, and regulations applied in the food industry. As part of this program, we carried out the following initiatives:

- **Food Safety Day**, a session for all employees to strengthen this culture and encourage its application beyond the workplace.
- **Food Hygiene and Safety Course**, with the participation of 180 employees.
- **Workshops**, including an interactive session and a dedicated workshop on labeling.

Lucta | **& the food
safety**





“Lucta & your wellbeing” program: awareness and prevention

Lucta Spain | Lucta China | Quintessence India

In 2025, we launched the **first edition of the First Aid Course** within the “Lucta & your wellbeing” program, aimed at strengthening response capabilities in emergency situations, both at work and in daily life. This theoretical and practical training covered key situations such as assisting unconscious individuals, controlling bleeding, identifying a stroke, and responding to burns.

Lucta Mexico

At Lucta Mexico, we have carried out various **health awareness and prevention initiatives**, including a breast cancer awareness talk, on-site physiotherapy sessions, and an eye health campaign. These initiatives aim to promote self-care, early detection, and overall well-being.



Strengthening a preventive culture and risk anticipation

We promote a **proactive approach to safety management**, aimed at anticipating risks and reducing them before they materialize, with the goal of strengthening shared preventive culture across the organization. Within this framework, the following **initiatives** were carried out in 2025:

- Improvements in manual handling of loads through technical and organizational measures.
- Implementation of systems to minimize splash-related risks in specific production processes.
- Reinforcement of workplace organization, procedures, and safety conditions in special tasks.
- Development of specific ergonomic prevention projects. At **Lucta Colombia**, the Ergomap project has enabled the identification and assessment of ergonomic risks, the promotion of safe working practices, and the prevention of musculoskeletal disorders, in collaboration with the University of La Sabana and with the addition of a physiotherapist to the team.
- Strengthening of emergency response protocols. At **Lucta Spain**, we delivered specialized training for second-response teams, aimed at operators in the fragrances, liquids, and solids areas, with the goal of reinforcing the safety of the Montornès del Vallès plant and preparing personnel for its commissioning.





Psychosocial assessment and support

Lucta Spain | Lucta Colombia

Psychosocial risks have become increasingly relevant in today's workplaces, shaped by organizational change, digitalization, and new ways of working. Aware of this context, Lucta addresses psychosocial health as a key element of employee well-being and organizational sustainability.

At Lucta Spain and Lucta Colombia, we have implemented psychosocial risk assessment and diagnostic systems that allow us to rigorously identify risk factors and define tailored action plans adapted to each local context. These assessments serve as a basis for implementing targeted improvements in areas where greater needs are identified, and for strengthening healthier and more balanced working environments.

At **Lucta Spain** this approach is **complemented by the support of external psychosocial intervention specialists**, who assist in the analysis, definition of preventive measures, and monitoring of implemented actions, ensuring a comprehensive and continuous approach to emotional and organizational well-being.

At **Lucta Colombia** we commemorated World Mental Health Day with awareness activities aimed at all employees. The initiative included talks, workshops, and educational resources to promote emotional well-being, stress prevention, and the importance of work-life balance.

Participation in the Brigade Olympics and in the Mutual Aid Committee

Lucta Colombia

In 2025, we participated for the first time in the **Brigade Olympics**, organized by the Group for Emergency Support and Critical Tasks (GAREC), a collaborative initiative among local companies to strengthen emergency response capabilities. This experience enabled the exchange of best practices, reinforced internal team coordination, and highlighted our commitment to emergency preparedness and integrated risk management.

We also actively participated in the **Mutual Aid Committee**, an inter-company cooperation forum where organizations from the sector share resources, experiences, and learnings in occupational health and safety.

Team building in nature

Lucta China

Lucta China organized a **team building day** at the Qingyuan Chimelong Forest Resort, designed to strengthen cohesion and team spirit. The experience combined contact with nature, wildlife discovery, and shared spaces, reinforcing bonds between employees in an inspiring environment away from daily work.

134
participants



Family Day: experiencing Lucta from within

Lucta Colombia | Lucta China

At **Lucta Colombia we celebrated Family Day** by opening our facilities to the families of Lucta employees. The day included guided tours of company processes, along with recreational activities and spaces designed to strengthen relationships.

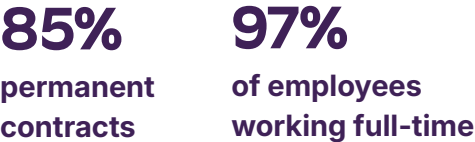
The **Family Day at Lucta China** was designed as an educational and engaging experience, aimed at sparking curiosity and learning among younger participants. The event included visits to laboratories, production areas, and offices, along with sensory and science workshops and hands-on activities.



Results



Quality
employment



Training



Equity



Pay gap by professional category



The gender pay gap refers to the percentage difference between the average salary of men and the average salary of women, based on total compensation as of December 31, 2025.

The incorporation of Quintessence India and the United Kingdom has had an impact on workforce composition and on the salary distribution within certain professional categories. In particular, the operators team categories, as well as the sales and creative team, show a more diverse structure in 2025, integrating different levels of responsibility within the same professional classification.

Health and safety

-27%

in lost time injuries
compared with 2024

2,242

health and safety training
hours

51

no-lost time injury (NLTI)¹
(60 accidents in 2024)

1.59

lost time injury rate (LTIR)³
(2.83 in 2024)

59.9

lost day rate (LDR)⁴
(33.3 in 2024)

5

occupational illnesses
(3 illnesses in 2024)

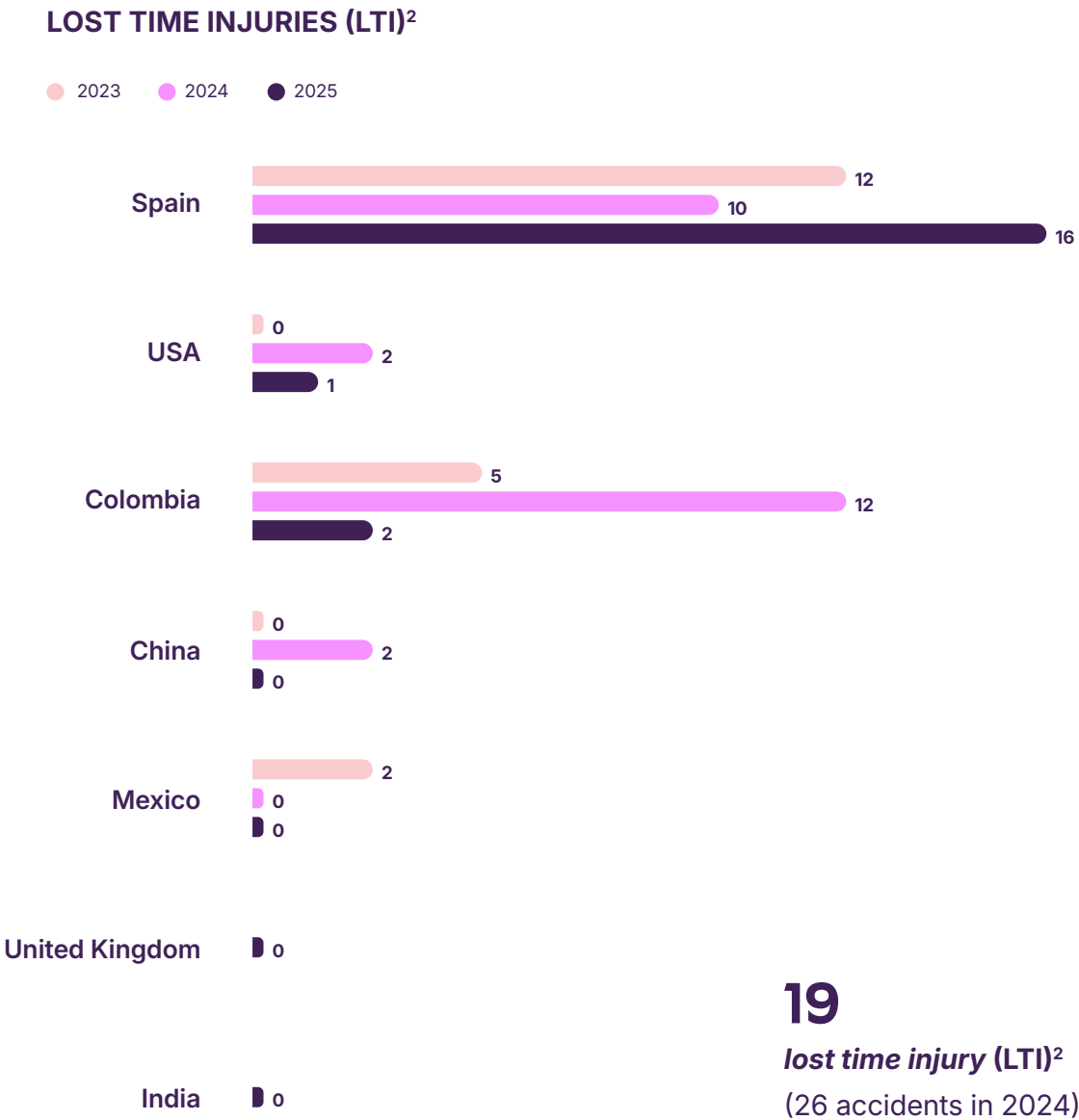
The indicators include all facilities within the reporting perimeter, including production plants, laboratories, and offices.

1. Refers to the number of work-related accidents not involving lost time.

2. Refers to the number of work-related accidents involving lost time.

3. Measures the quantity of accidents occurring in the workplace and leading to lost time: LTIR = (Total number of injuries resulting in lost time / Hours worked by staff) x 200,000

4. Measures the quantity of days that a person is off work because of a work-related accident: LDR = (Total number of days lost because of injury / Hours worked by staff) x 200,000



United Kingdom and India: correspond to Quintessence, integrated into the reporting perimeter in 2025.

People and rights in the supply chain

We aim to ensure fair and safe working conditions throughout our value chain, with particular attention to upstream primary sector activities, where the risk of human rights violations is higher. To generate a positive impact, we integrate ethical clauses into supplier contracts that promote social and labor standards aligned with our principles, strengthening corporate responsibility and our reputation.

We identify opportunities in building partnerships with suppliers that uphold high social and labor standards, strengthening traceability, reducing risks, and ensuring a more responsible and resilient value chain.



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Commitments

Our commitment to human rights in the supply chain is based on a **rigorous and progressive approach**, aimed at generating a real positive impact on people.



Actions

As a first step, we are **strengthening our due diligence mechanisms** by sending our Code of Conduct, which is a prerequisite for assessing compliance with human rights standards at supplier facilities.



Adherence to Supplier Code of Conduct

In 2025, we made further progress in strengthening a responsible supply chain by communicating our **Code of Conduct** to previously identified strategic suppliers and requesting their commitment as a foundation for building business relationships aligned with our values. This is only the **first step in a process that we will continue to develop** and consolidate in the coming years.

Principles of the Code of Conduct:

- **Respect for human rights and protection of children**
Lucta suppliers must ensure respect for internationally recognized human rights, explicitly prohibiting child labor and ensuring compliance with International Labour Organization (ILO) standards and applicable legislation, always under the principle of the highest level of protection. Individuals under 18 may not perform hazardous work or night work, except within legally regulated training or apprenticeship programs.

- **Guarantee of fundamental labor rights**
Suppliers must respect fundamental labor rights throughout their operations and supply chains, including the prohibition of forced labor, slavery, or human trafficking, as well as freedom of association and collective bargaining, and must ensure fair, equitable, inclusive working conditions free from discrimination, harassment, or violence.
- **Health, safety, and well-being at work**
Suppliers must ensure safe and healthy working environments through proper risk management, worker training, and the implementation of preventive measures, as well as responsible management of chemical agents and the availability of emergency plans and basic services.
- **Cooperation, dialogue, and continuous improvement**
Lucta promotes open communication and collaborative relationships with suppliers to jointly advance toward increasingly demanding social and ethical standards.

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suppliers (representing 71% of our procurement spend) have validated and signed the Code of Conduct.



Quality, safety and confidence for customers and users

Product safety and quality are key pillars of our management approach. Through rigorous audits and controls, we ensure regulatory compliance and operational excellence, while also promoting customer education and shared responsibility to optimize ordering processes, improve efficiency, and generate shared value.

In this area, we identify challenges related to transparent communication and the need to maintain high control standards to prevent regulatory or operational incidents. At the same time, there are significant opportunities in the development of inclusive products aimed at new segments, expanding our customer base and strengthening both social and commercial impact.





Commitments

Ensuring product quality and safety, as well as compliance with applicable legislation and standards, is a fundamental pillar of Lucta.



We apply rigorous control criteria and continuous risk assessment to protect health, safety, and the environment, ensuring that our products are safe and fit for use. Quality and safety management is a cross-cutting priority across all our operations and is key to preserving customer trust and preventing negative impacts.

All our products comply with applicable local and international regulations, as well as specific customer requirements. We take a proactive approach to regulatory changes, actively participating in international industry associations to anticipate legal developments, assess their impact on our portfolio, and define actions that ensure product continuity and compliance in the market.

Actions

In line with our commitments, throughout 2025, we carried out a range of actions aimed at strengthening control, traceability, and information management across the entire value chain, helping to reinforce trust among customers, consumers, and other stakeholders.



Safety review of raw materials

We carry out an annual **review of the safety of all raw materials within the Group**, incorporating regulatory updates (CLP, REACH), labeling requirements, and information provided by suppliers. In 2025, this process enabled us to update 404 raw materials, strengthening alignment with the latest regulatory developments.

We also make our regulatory expertise available to our customers and provide clear and transparent information to ensure the safe use of our products, including usage guidelines, maximum recommended levels, and labeling requirements.

Strengthening transparency and product information access

In 2025, we consolidated improvements in transparency and product information access through **digital systems** that enable the automated generation of technical data sheets, safety data sheets, allergen and nutritional declarations, and product labels. This approach ensures agility, consistency, and reliability in the information provided to customers.



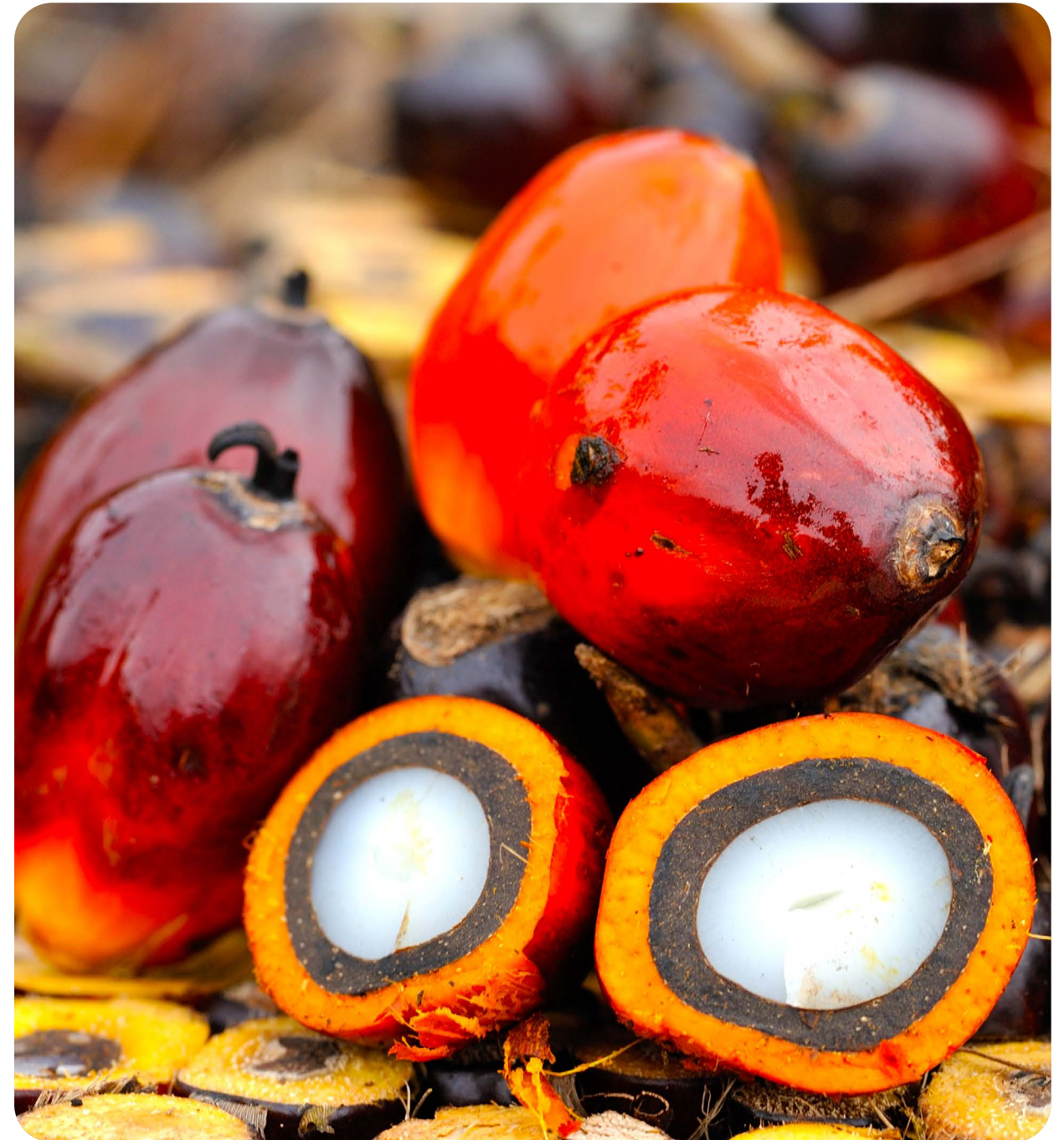
Reducing the use of palm oil and strengthening traceability

During the year, the Group carried out a comprehensive **analysis of all raw materials** to identify palm derivatives and other raw materials covered by EU Regulation (EU) 2023/1115 on deforestation. This work included reviewing supply traceability back to origin, with the aim of identifying risks and ensuring regulatory compliance.

Advanced monitoring of food alerts

In response to the increase in food safety alerts in Europe, we strengthened **active monitoring of the Rapid Alert System for Food and Feed (RASFF)**, integrating this information into our analytical controls and ongoing supplier assessments. This preventive approach allows us to anticipate risks, ensure product safety, and protect customer confidence.

In 2025, as in the previous year, no product withdrawals due to food safety reasons affecting Lucta were recorded.



Results

Product documentation is available in more than 26 languages, complemented by specific certificates (such as kosher, halal, GMO-free status, or origin certificates), as a result of ongoing progress in automation and improved efficiency in information management.

0 food safety alerts



Transition toward more sustainable palm sourcing

Palm oil and its derivatives carry significant environmental risks, particularly linked to deforestation and biodiversity loss in certain producing regions. In this context, Lucta works to reduce its exposure and move toward a more responsible and transparent sourcing model.

Currently, these raw materials represent only 1.4% of total global usage, and we are promoting their progressive substitution. More than 90% of formulations containing palm or palm-derived ingredients are concentrated in the Flavors division.

In Spain, over the past two years we have reduced the use of palm oil raw materials and derivatives by 15%, reflecting our efforts to reformulate and prioritize more sustainable alternatives. At the same time, we have significantly increased the share of certified raw materials: currently, 64% of the palm oil and derivatives used in Spain are RSPO certified, compared with 23% two years ago.

+300 products formulated with palm-free raw materials in Spain

2% of raw materials used are derived from palm oil and its derivatives

Recognition from strategic customers

In 2025, **Barcel**, the snacks division of **Grupo Bimbo**, named Lucta its **Global Supplier of the Year**, an exceptional recognition awarded during the Global Supplier Meeting and Sustainability Summit held in Mexico City. Lucta was selected from among all Barcel suppliers worldwide (from packaging providers to ingredient manufacturers) and the award highlights the close collaboration and shared commitment to driving innovation, quality, and sustainability throughout the value chain.



In the same year, Lucta also received **Sigma's Responsible Supplier recognition for the 2023-2026 period**. This distinction acknowledges compliance with the customer's standards in sustainability, ethical conduct, and responsible supply chain management, further strengthening the trust placed in us by our strategic customers.

These achievements reinforce our collaborative approach with strategic customers and our commitment to integrating purpose, technical expertise, and continuous improvement to advance more responsible, innovative, and future-ready solutions.

Community: opportunities, knowledge and social cohesion

We view our relationship with the community as an opportunity to create shared value and strengthen social cohesion in the areas where we operate. Through long-term partnerships with local organizations, donations, and support for social, educational, and environmental initiatives, we actively contribute to the development of the communities around us.

Level of impact
(extent to which Lucta impacts this aspect)



Impact on risks and opportunities
(extent to which this aspect may impact Lucta)



Position in the value chain

Upstream | Own operations | Downstream

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**We build
trust-based
relationships
with our local
stakeholders
through social
and educational
programs that
strengthen our
connection with
the community.**

Commitments

Our commitment to society is focused on creating a positive and lasting impact on people, knowledge, culture, and the communities around us. Through educational, scientific, cultural, and social initiatives, we contribute to community development and reinforce our commitment to creating value beyond our business activities.



To educational and professional opportunities with lasting social impact

We strengthen our commitment to education, youth employability, and social inclusion through long-term partnerships with institutions and foundations that create meaningful and sustained opportunities over time.

To collective well-being by supporting science and research

We believe that science is a driver of progress and collective well-being. For this reason, we support medical research projects and prevention programs that help improve quality of life and advance knowledge of diseases with a significant social impact.



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To art and culture through the olfactory experience

Through the Ernesto Ventós Foundation, we view art and culture as powerful vehicles for learning, inclusion, and sensory development. Our commitment focuses on bringing art linked to the world of fragrances closer to society through educational and cultural initiatives that engage the sense of smell and enrich the artistic experience.

To a positive impact on our local environment

We feel deeply connected to the communities where we operate. For this reason, we support local initiatives that make a direct contribution to social cohesion and well-being in our surrounding communities.

Actions

Our initiatives range from supporting young talent and research to promoting cultural and scientific outreach, educational innovation, and community projects in the regions where we operate. While diverse in scope and geography, they all share a common objective: creating social value, promoting equal opportunities, and contributing to the sustainable development of local communities.



Contributing to the education and employability of young talent

Lucta Spain

Princess of Girona Foundation

We are trustees of the Princess of Girona Foundation, which promotes **free programs and activities to improve the employability of young people** and supports them in defining their professional purpose. The Foundation also works with the next generation of teachers to transform the education model and adapt it to future challenges.



Fundació Fundación
Princesa de Girona

IESE Business School

As a Patron Company since 2014, we contribute to IESE International Foundation's permanent research and scholarship fund. The returns generated by the fund are allocated to **MiM, MBA, and MRM scholarship programs** for talented candidates requiring financial support, as well as to **academic chairs and research centers** in areas of strategic importance to society and the business community.

This collaboration has a lasting impact on the development of responsible leaders and on the generation of knowledge with both social and business purpose.



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IQS Business Foundation

We maintain a long-standing collaboration with the IQS Business Foundation, of which we have been a member since 1979. In 2025, our contribution was allocated to the general support of the Foundation's activities and to its **scholarship program** for undergraduate and double-degree students with academic excellence and limited financial resources.

During the 2025-2026 academic year **three students** have benefited from these scholarships, which have supported access to and continuity in higher education and promote equal opportunities.



Nen Déu Foundation

In the field of social and labor inclusion, we collaborate with the Nen Déu Foundation by supporting its training and job placement program for administrative assistant roles.

This initiative benefits **eight people with intellectual disabilities** who receive **specialized training**, support, and career guidance, strengthening their autonomy and integration into the labor market. We also contribute to inclusive leisure through the sponsorship of a charity concert.



TECH4CHANGE 2025

TECH4CHANGE is an **educational program** developed at IES Marqués de Suanzes (Madrid), supported by various donors, aimed at introducing programming, robotics, and the Internet of Things to students in 1st and 4th grade of compulsory secondary education. The initiative connects technological learning with the resolution of social and environmental challenges aligned with the Sustainable Development Goals. In 2025, TECH4CHANGE involved **103 students**, with more than 47% girls, helping to reduce the gender digital divide.





Collaboration with leading research centers

Lucta Spain

Contigo Foundation Against Women’s Cancer

We collaborate with the Contigo Foundation Against Women’s Cancer in the development of the **VARIANCANCER project**, a study focused on analyzing genetic variants that may influence the development and clinical behavior of breast and endometrial cancer. The project uses a multidisciplinary approach to identify key genetic factors with the potential to improve diagnosis and therapeutic effectiveness.



International Osteoarthritis Foundation (OAFI)

In the field of joint health, we renewed our collaboration with the International Osteoarthritis Foundation (OAFI), supporting its campaign for the **early diagnosis and prevention of osteoarticular diseases**. Through a mobile unit, fast, safe, and highly predictive tests are carried out to detect early risk of osteoarthritis and osteoporosis.



Catalan ALS Foundation Miquel Valls

We support the Catalan ALS Foundation Miquel Valls, with our contribution allocated to the **ALS research group at the Bellvitge University Hospital**. The project aims to understand the molecular mechanisms of the disease, develop biomarkers for improved diagnosis, identify new therapeutic targets, and support the launch of clinical trials with therapeutic potential. In this way, we contribute to scientific progress in addressing a neurodegenerative disease that continues to represent a major medical and social challenge.



Activities on art and the sense of smell with the Ernesto Ventós Foundation

The Ernesto Ventós Foundation works to make sensory experiences more accessible, fostering curiosity and enriching the way people experience art.



"Essences and Absences" event

In February, the Foundation held the **"Essences and Absences"** event, designed to explore the relationship between **science, art, and the sense of smell** from multiple perspectives, including medicine, gastronomy, perfumery, and visual arts.

Coinciding with **World Anosmia Day** the event helped raise awareness of this condition and its impact on quality of life. The event took place at the Colonia Güell site and brought together a distinguished panel of experts from different disciplines, creating a space for interdisciplinary reflection and dialogue.





Olfactory consulting projects

The Foundation’s olfactory consulting program for institutions, museums, and companies integrates scent as a cultural and experiential tool, incorporating a sensory dimension into exhibition and corporate projects. In 2025 the Foundation implemented **16 initiatives** within the framework of this program. Among them, the creation of an exclusive fragrance for the **exhibition “Rodoreda, a forest”** at the Barcelona Centre of Contemporary Culture, designed to enhance the visitor’s immersive experience.

Program of workshops

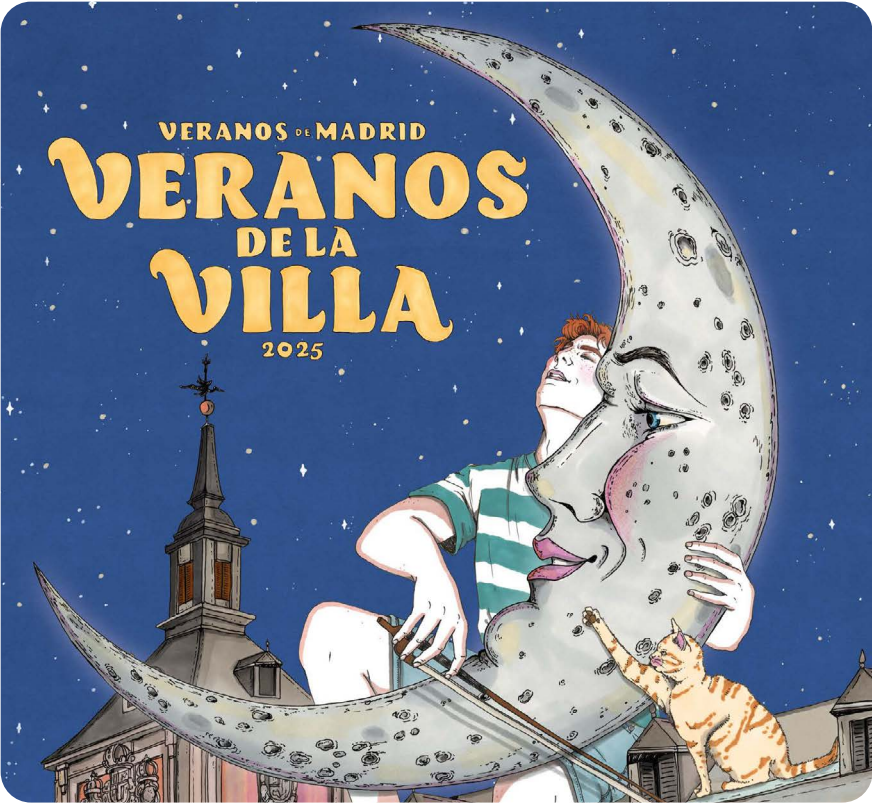
In 2025, the Foundation continued its program of workshops focused on the sense of smell, designed for **educational communities, the general public, and users of various organizations**. The sessions combine conceptual approaches with sensory practice, encouraging creativity, scent memory, and expression through aromas.

872 participants from schools, foundations, and other institutions

Olfactory route at Veranos de la Villa

Between June and August, during the 41st edition of Veranos de la Villa, the Ernesto Ventós Foundation launched an olfactory route through cultural and tourist landmarks in Madrid, inviting visitors to rediscover the city through scent.

The route connected iconic locations through aromas linked to their history and memory (from violet to leather) and concluded at Serrería Belga with a fragrance created by Lucta specifically for the festival. The initiative offered an innovative sensory experience that brought together culture, emotion, and heritage.



Community well-being and cohesion initiatives

We also work closely with **municipal councils and public entities**, contributing to the organization of local festivals, cultural events, and community celebrations that strengthen local identity and community life.

We also participate in **sporting events, school competitions, and educational activities**, supporting initiatives that promote values such as effort, teamwork, and civic engagement.

We also support **schools, local associations, and social organizations**, particularly in more vulnerable contexts, helping to develop community projects in the municipalities where we operate.

While the financial scale of these contributions is lower than that of other strategic programs, their social impact is significant. Through these collaborations, we help strengthen local social fabric, promote inclusion, and support social and cultural development in the areas where we are present.

Community service program Lucta China

We support a **program that provides assistance to secondary school students from ethnic minority groups** in Qinghai, organized by the China Flavor & Fragrance Industry. This initiative brought together several companies in the sector to contribute to educational development in the region.

The program focused on improving the learning and development environment for these students through targeted support and mentoring activities. Lucta representatives, together with other industry companies, donated educational materials and supplies, reinforcing a message of support and closeness to the students.





MEPZ RUN 2025 Charity Race
Quintessence India

Quintessence India is an active member of the **MEPZ Manufacturer Association** (MEPZMA) and participates in its Advisory Committee on Social and Welfare Initiatives. In line with its commitment to ethical responsibility, the company sponsored MEPZ RUN 2025, a charity race that brought together 6,000 participants from across India and other countries.

Quintessence employees played an active role in promoting social initiatives, particularly around environmental sustainability and blood donation, and took part in the activities organized as part of the event.



Women's empowerment programs
Quintessence India

In 2025, Quintessence India strengthened its social impact in India through initiatives focused on women's empowerment. Throughout the year, we supported **programs to combat human trafficking** in collaboration with **Anyay Rahit Zindagi**, provided vocational training and economic opportunities to survivors of violence, and funded prevention initiatives addressing abuse and exploitation, with an emphasis on education and community awareness.

"Dreams that bloom" program
Lucta Colombia

As part of its partnership with Parque Jaime Duque, in 2025 we supported the "Dreams that bloom" program, developed in collaboration with **Proyecto Unión Foundation**. This initiative aimed to provide support, care, and a sense of **solidarity for children in vulnerable situations**, promoting well-being, hope, and opportunities for development.

One of the most representative activities was the community run "Dreams under construction," a charity event that brought together employees, partners, and local communities around this cause. Lucta served as the main sponsor, reinforcing its commitment to social cohesion and positive local impact.

Results



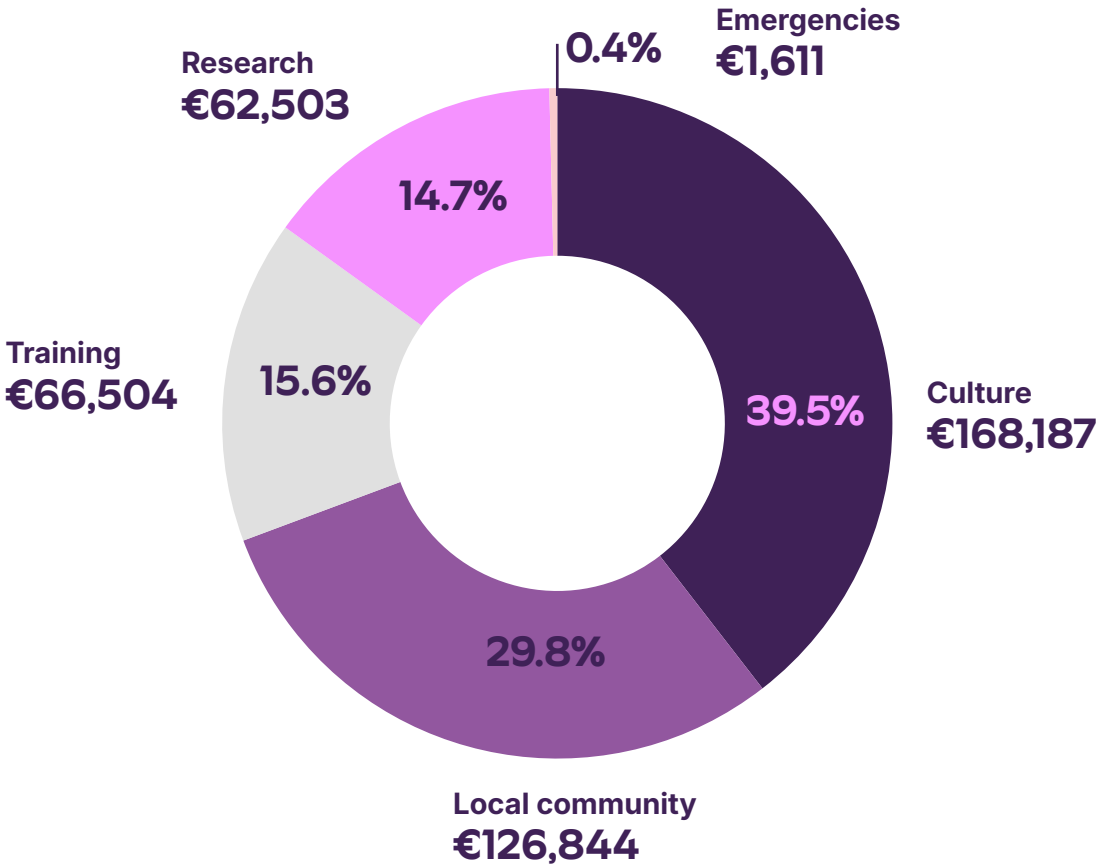
€425,649

invested in the community

+26%

compared with 2024

TYPES OF PROJECTS SUPPORTED



05

We develop
solutions that
contribute to
protecting the planet



Improving energy and operational efficiency is a key driver in our transition toward a more competitive model with a lower environmental footprint. Over the past year, growth and perimeter expansion have led to higher consumption and increased waste generation. However, we remain focused on decarbonization, circularity, and operational resilience.



Juniper Essential Oil
Strong and spicy aroma reminiscent of gin.

Climate action: mitigation, adaptation, and energy transition

The climate crisis is one of the major global challenges, with direct impacts on both the availability of natural raw materials (identified as a **risk** due to disrupted production cycles and the increased frequency of extreme weather events) and the rise in emissions associated with industrial activity. Against this backdrop, Lucta integrates climate change management as a strategic priority, directing its efforts toward both impact mitigation and the identification of new **opportunities** for innovation and operational improvement.

Level of impact
(extent to which Lucta impacts this aspect)



Impact on risks and opportunities
(extent to which this aspect may impact Lucta)



Position in the value chain

Upstream | Own operations | Downstream

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Lucta has defined a long-term roadmap that guides its decisions, investments, and climate objectives, with carbon neutrality as its guiding horizon.

In this context, **Lucta's 2050 Vision toward a Net Zero target** is based on a strategy that integrates both mitigation and adaptation to climate change in a complementary way.



In terms of **mitigation**, the climate roadmap sets quantified targets to reduce emissions across Scopes 1, 2, and 3, with interim milestones before 2030 that lay the foundation for the progressive decarbonization of our operations.

The **adaptation strategy** is embedded in medium- and long-term planning as a key element to ensure business continuity and supply chain stability.



Objectives

Decarbonization plan

Commitment 2030

- Reduce Scope 1 and 2 emissions by 42%, and Scope 3 emissions by 25% (compared with 2021).

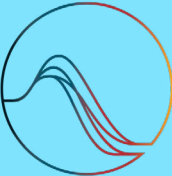
Acceleration

- 100% renewable electricity in production plants starting in 2025.
- 20% of electricity consumption from self-generation by 2036.
- Improve eco-efficiency through process digitalization.
- Reduce the environmental impact of raw materials (LCA-based approach).
- Collaborate with carbon-intensive suppliers.
- Promote recyclability and recycling of product packaging.

Ambition 2050

- Reduce absolute emissions by 90%.
- Offset and neutralize residual emissions.
- Establish strategic partnerships that drive long-term decarbonization.

Short-term emission reduction targets have been validated by the Science Based Targets initiative (SBTi) and are aligned with a 1.5°C scenario.

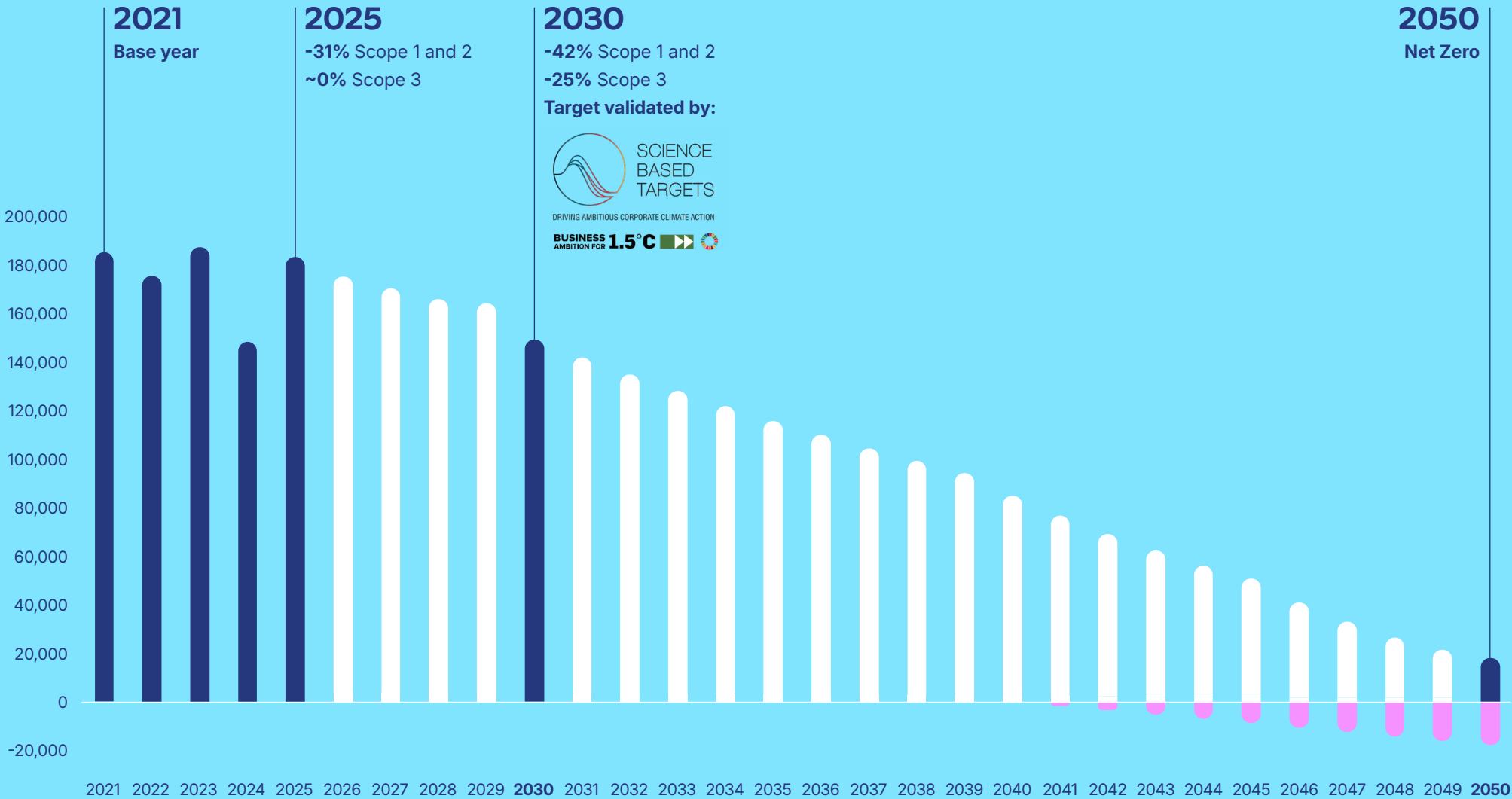


SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

**BUSINESS
AMBITION FOR 1.5°C**  

Toward the Net Zero target



Actions

Lucta’s climate strategy is built around improving process efficiency, transitioning to renewable energy, and integrating climate criteria into products, operations, and the value chain.

In 2025, the main actions focused on strengthening monitoring and control systems, consolidating the use of renewable electricity, and optimizing operational processes.



Increasing solar self-generation capacity

Lucta Spain | Lucta Mexico

Lucta is advancing its energy transition through an integrated approach that combines the **purchase of renewable electricity** with **photovoltaic self-generation** at its main production sites. The company operates solar installations in Spain and Mexico, which generated more than 460 MWh in 2025, helping reduce emissions associated with electricity consumption and strengthening the energy resilience of operations.

In 2025, the expansion of the photovoltaic installation in **Montornès del Vallès** allowed the site to cover **4%** of its energy consumption with on-site solar power.

In Mexico, the **Querétaro** plant already covers **25%** of its energy demand through its photovoltaic installation.



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Thanks to the combination of solar self-generation and the purchase of energy with guarantees of origin, 100% of the electricity consumed in the Group's production plants in 2025 came from renewable sources.

Mobility Plan 2025-2030

Lucta Spain

As part of the development of the company mobility plan, we launched a mobility survey aimed at encouraging safer and more sustainable commuting.

With a 64% participation rate among employees, the results show a high dependence on private vehicles (around 98%), largely influenced by the location of the facilities.



Based on this analysis, we have structured the **Mobility Plan** for the next five years around three main areas of action:

Sustainable transport

- Expansion of bicycle and scooter parking facilities, including charging points for electric bicycles.
- Promotion of public transportation use through employee incentives.

Efficient use of vehicles

- Feasibility study to facilitate employee carpooling.
- Expansion of the existing network of electric vehicle chargers.
- Progressive renewal of the company fleet with low-emission options.

Support measures

- Mobility protocols in response to air pollution alerts.
- Engagement with public authorities to improve infrastructure.
- Internal awareness campaigns and training on sustainable mobility.



Sustainability Day Initiative: strengthening climate culture

Lucta China

In 2025, Lucta China held a new edition of the Sustainability Day Initiative, designed to strengthen corporate sustainability culture and encourage employee engagement in the company's climate goals. The initiative involved 64 employees from all departments at the Guangzhou and Zhaoqing plants. The program was structured into three activities aligned with Lucta's climate strategy:



Knowledge Competition: a team-based contest on carbon neutrality focused on solving environmental challenges.



Climate Puzzle: a group activity designed to help participants understand the relationship between industrial activity, emissions, and climate change, and to reflect on key levers for reduction.



Trash to Treasure: a circular economy activity focused on transforming waste into new objects to encourage reuse.

Results



Greenhouse gas emissions

Lucta measures its **greenhouse gas (GHG) emissions** (GHG) each year across **Scopes 1, 2 and 3** in accordance with the GHG protocol. This exercise forms the basis for understanding our climate impact and enables rigorous, ongoing monitoring of progress in emissions reduction.

In 2025, Scopes 1 and 2 emissions decreased by 30% compared with 2021 (base year) and by 2% compared with 2024. Scope 1 emissions increased by 12% year on year (mainly due to higher energy consumption) and by 6% compared with 2021. Scope 2 emissions have been reduced to near zero thanks to the use of 100% renewable electricity.

Most emissions are concentrated in purchased goods and services (71%), followed by transportation and distribution of finished products (12%) and downstream processing of sold products (8%), highlighting the importance of the value chain in the company's overall footprint.

Against this backdrop, the company continues to deepen its value chain analysis, with a particular focus on raw materials, and to strengthen relationships with suppliers and the assessment of their environmental performance.

In parallel, and as part of improvements to measurement systems, a specialized software tool was implemented in 2025, helping to optimize and systematize carbon footprint calculations. This transition required an adjustment phase, including updates to emission factors and data management processes.

As a result, in the coming years the carbon footprint will be recalculated to fully integrate methodological improvements from the new software, as well as the expanded reporting boundary, which now includes the companies Quintessence and Maslina.

It is worth noting that in 2025 the Scopes 1, 2, and 3 carbon footprint was independently verified by a third party with a positive outcome, reinforcing the reliability of the reported data.

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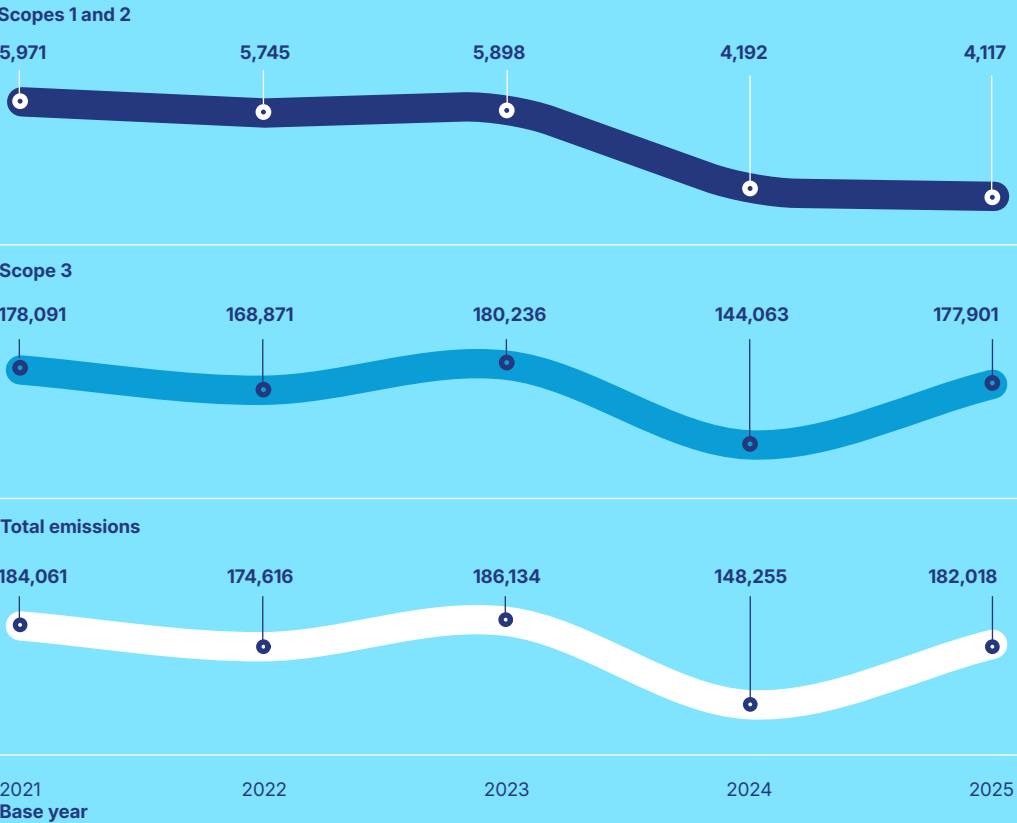
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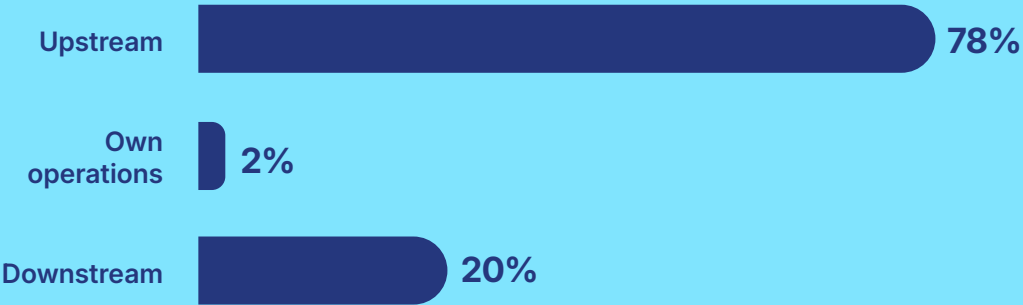
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LUCTA GROUP CARBON FOOTPRINT (t CO₂eq)



EMISSIONS ACROSS THE VALUE CHAIN



Upstream	
Scope 3	
Purchased goods and services	71%
Capital goods	3%
Waste generated in operations	1%
Business travel	1%
Employee commuting	1%
Leased assets	<1%
Energy-related activities	<1%
Transport and distribution of goods	<1%

Lucta (own operations)	
Scope 1	2%
Scope 2	<1%

Downstream	
Scope 3	
Transport and distribution of goods	12%
Processing of sold products	8%
End-of-life treatment of sold products	<1%

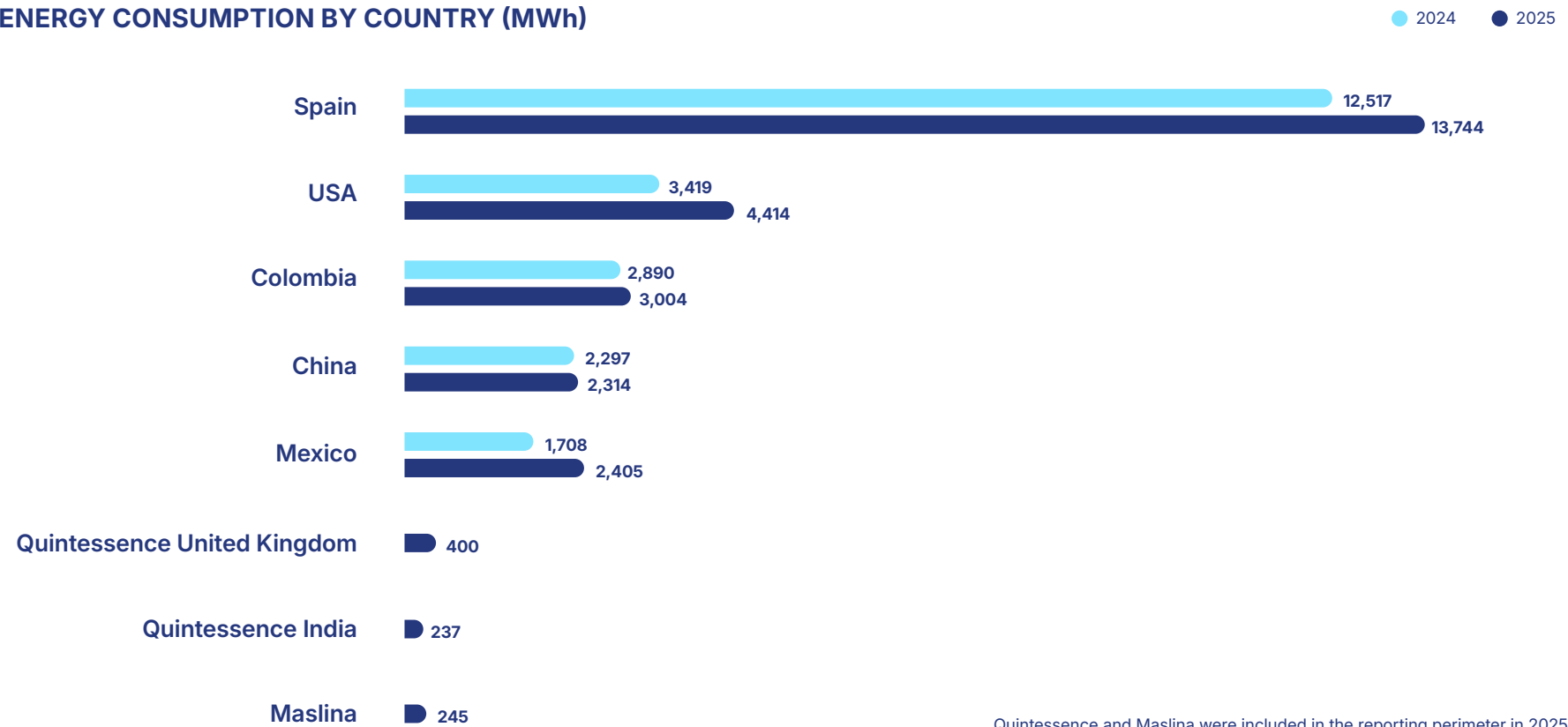


Energy consumption

In 2025, the Group's energy consumption increased by 16% compared with 2024, mainly due to the expansion of the reporting perimeter (with the incorporation of the Quintessence and Maslina plants and the commissioning of the Zhaoqing facility, which together contribute around 2,000 MWh per year), as well as a 5% increase in output at the sites already reported. This was also driven by higher operational activity at certain sites, linked to the commissioning of new atomization equipment and the extension of shift patterns.

Energy intensity (consumption per ton produced) also increased, indicating that the rise in consumption is not solely explained by production growth. This trend highlights the need to strengthen the energy efficiency strategy by implementing measures that improve operational performance and support the continued decoupling of production growth from energy consumption, as had been achieved in the previous two years.

ENERGY CONSUMPTION BY COUNTRY (MWh)



Quintessence and Maslina were included in the reporting perimeter in 2025.

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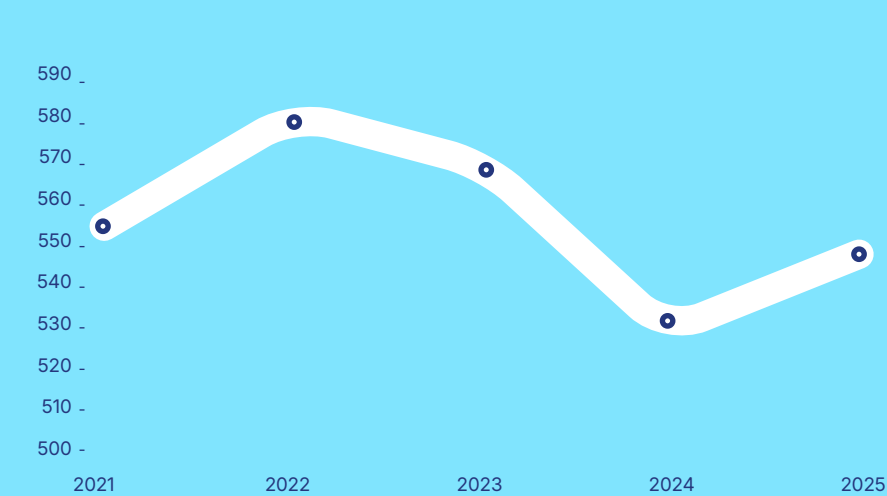
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ENERGY INTENSITY (kWh/t)



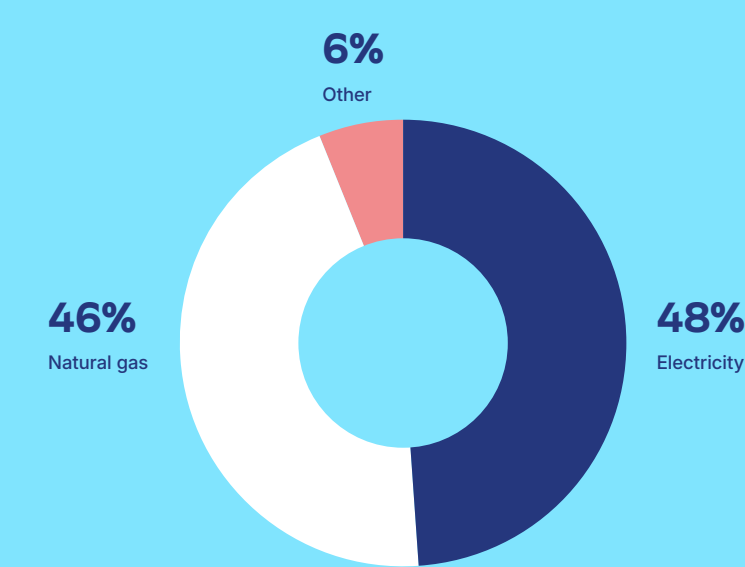
26,402 MWh

total energy consumption
(22,831 MWh in 2024)

549 kWh/t

energy intensity
(530 kWh/t in 2024)

ENERGY CONSUMPTION BY SOURCE



100%

of the electricity consumed in the Group's production plants is from renewable sources

Circular economy and resource recovery

The circular economy is a key area for optimizing resources across the entire value chain, from suppliers to our own operations and the end use of products. In this context, waste generation at our facilities, particularly non-recyclable waste, represents a negative environmental impact that may lead to operational, regulatory, and reputational risks.

At the same time, circularity creates **opportunities** to improve production efficiency through the reuse of materials and byproducts, reduce the consumption of virgin resources, and advance toward more resilient and competitive production models.



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**The circular
economy is
a strategic
lever to reduce
waste, optimize
resources, and
strengthen the
efficiency and
competitiveness
of our operations.**

Commitments

Lucta promotes a **zero waste to landfill** commitment across its plants, prioritizing prevention, reuse, recycling, and recovery over disposal.



Waste management is structured around three main pillars:

- Minimize waste generation through process optimization and efficient inventory management.
- Improve source segregation to increase reuse, recycling, and recovery.
- Apply alternative treatment routes that reduce final disposal in landfill.

In the field of **packaging** the company works to reduce environmental impact, improve recyclability, and optimize material use, particularly plastics. These commitments are embodied in three key challenges:

- Assume extended producer responsibility.
- Reduce the use of virgin plastic.
- Increase recyclability and circularity of materials.

In parallel, Lucta integrates circular economy criteria into product and raw material design, promoting the valorization of byproducts and the development of new solutions.

Objectives

- **Achieve the target of zero waste to landfill in production plants** (less than 10% of waste sent to landfill).
- **Implement the 4R Packaging Program.**
- **Integrate circular economy criteria in product development** strengthening byproduct valorization, the use of alternative raw materials, and strategic partnerships.

Actions

As part of its circular economy strategy, Lucta promotes a set of initiatives aimed at reducing the environmental impact of its waste, optimizing resource use, and maximizing material recovery.



Incorporation of Maslina: biotechnology applied to plant byproducts

Lucta has incorporated Maslina as a strategic partner to further develop its **circular economy model based on the valorization of byproducts from the olive sector.**

The partnership with Maslina is key to the development of the Olivebiome project, which applies biotechnology to convert plant byproducts (olive pits, artichoke residues, green asparagus, tomato skin and pulp) into prebiotic and probiotic ingredients for swine and poultry feed, contributing to animal welfare and a more efficient use of resources.

Over the last two years, we have doubled sales of products containing bioactives developed from byproducts.



4R Packaging Program

Lucta has implemented the **4R Packaging Program (Reduction, Recyclability, Recycling and Reuse)** to address the challenges associated with circularity in packaging. Initially launched in Lucta Spain and now expanding across the Group, it focuses on the following initiatives:

- Use of recycled and recyclable materials.
- Promotion of reuse through shared systems.
- Optimization of packaging capacity relative to product volume.



90%

of pallets are made of
recycled material

100%

of cardboard boxes are made
from recycled material

100%

of secondary and tertiary
packaging is recyclable

12%

of pallets are used within
shared pooling systems

11%

reduction in packaging-to-
product ratio (Kr/Kp), reversing
a 10-year upward trend

Comprehensive composting program

Lucta Colombia

In 2025, Lucta Colombia optimized its composting program through the **implementation of a new modular system** that allows the integrated treatment of coffee grounds from cafeteria machines, organic waste from the cafeteria and production processes, and sludge generated at the wastewater treatment plant.

This improvement represents a significant evolution compared with previous years, when the process focused exclusively on sludge treatment.



Transformation of plastic waste into furniture

Lucta Colombia

The project, launched in 2023 through collaboration with a waste management partner, **transforms plastic** generated at Lucta (both in production and office areas) into **furniture and materials** such as benches, plant pots, pergolas, and shelving, which are then reused within our own facilities.

Progress toward a collective packaging management model

Lucta Spain | Lucta Colombia

In the area of extended producer responsibility, the company channels its obligations through collective extended producer responsibility schemes (SCRAPs) responsible for packaging management.

In **Spain**, Lucta is a member of ENVALORA and actively participates in the design and development of its collective model for industrial packaging management. During 2025, the company expanded its commitment by joining additional SCRAP schemes across the European Union, further strengthening regulatory compliance and responsible packaging management in the different countries where it operates.

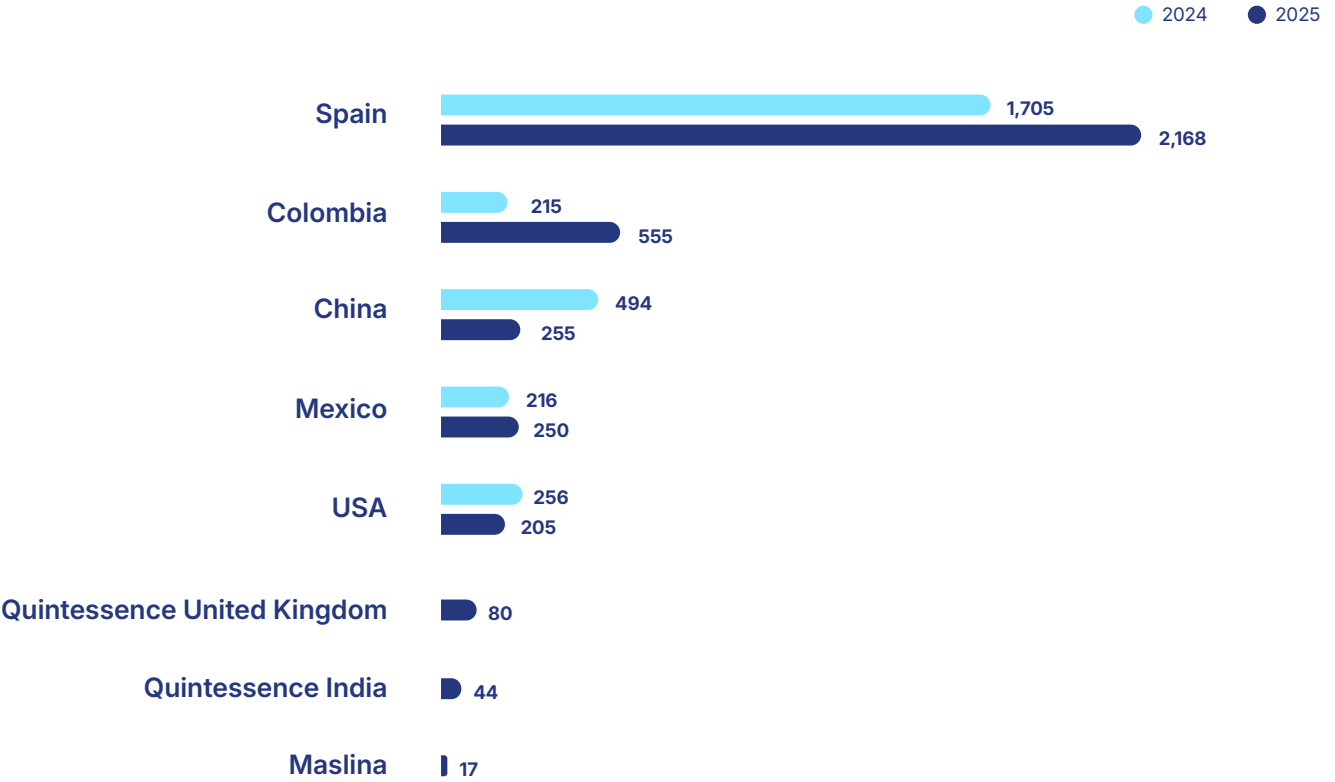
In **Colombia**, Lucta is a member of the empAtica system, through which it has integrated its toll manufacturers into a shared extended producer responsibility model. This approach improves traceability, increases collection efficiency, and promotes material recovery.

Results

In 2025, waste generation increased by 24% compared with 2024, equivalent to approximately 700 additional tons. This increase is mainly explained by the expansion of the reporting perimeter (with the incorporation of Quintessence and Maslina), the commissioning and ramp-up of new plants, particularly those in Zhaoqing (China) and Granollers (Spain), and a 5% increase in production compared with the previous year.



WASTE GENERATED BY COUNTRY (t)

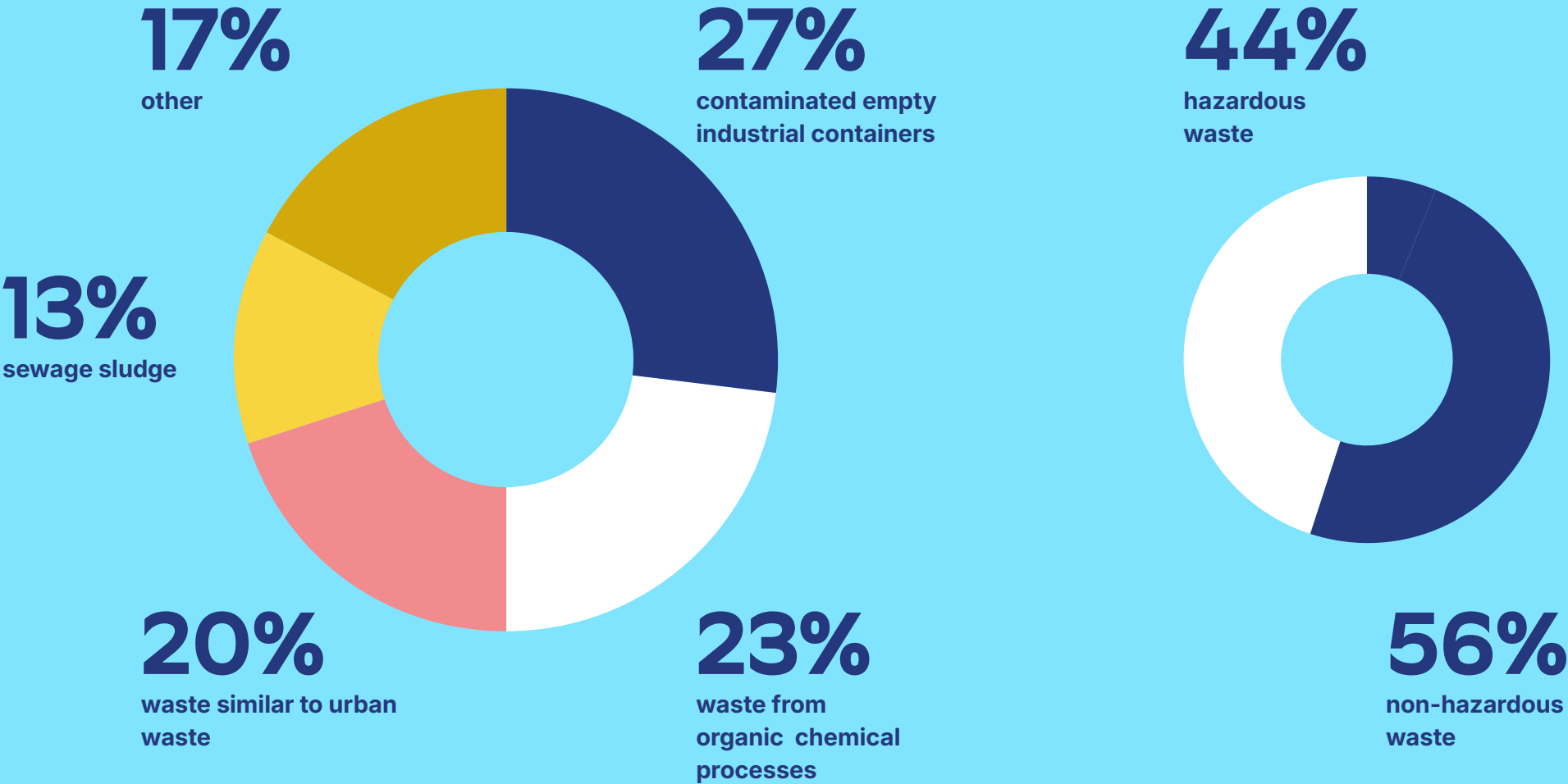


Quintessence and Maslina were included in the reporting perimeter in 2025.

3,572 t
of waste generated
(2,887 t in 2024)

84%
of recovered waste
(81% in 2024)

TYPE OF WASTE GENERATED



Air quality: emissions control and continuous improvement

The flavors and fragrances sector presents specific challenges related to odor management. We work to minimize impacts associated with atmospheric emissions through the responsible use of chemicals and the implementation of air quality control systems.

Level of impact
(extent to which Lucta impacts this aspect)



Impact on risks and opportunities
(extent to which this aspect may impact Lucta)



Position in the value chain

Upstream | **Own operations** | Downstream

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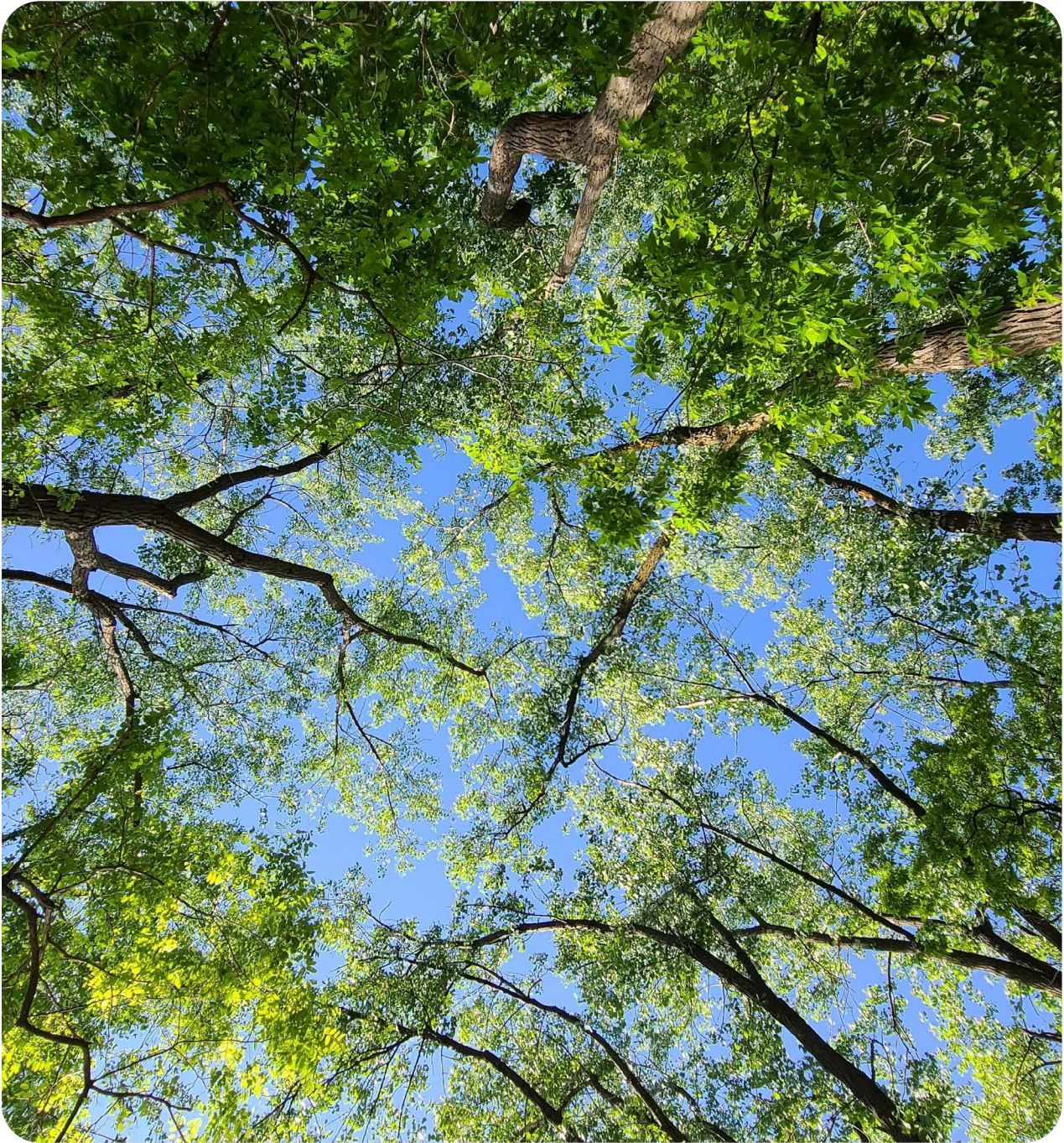
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Commitments

Lucta is committed to integrating prevention, control, and continuous improvement criteria across its operations, supported by innovation and responsible management.

Objective

Ensure healthy environments for our workforce and local communities by mitigating emissions and odors.



Actions

The control and monitoring of atmospheric emissions is a priority for Lucta across all its operations. Through rigorous measurement systems and recognized methodologies, we work to ensure regulatory compliance, reduce environmental impacts, and protect community health, while continuously improving air quality management.



Emissions control and monitoring

Lucta Spain | Lucta China | Lucta Mexico

We carry out annual monitoring of volatile organic compound emissions and other atmospheric pollutants, such as dust and particulate matter, systematically verifying compliance with legal limits.

We conduct periodic odor pollution studies using dynamic olfactometry, in accordance with UNE-EN 13725, at our production plants in Guangzhou and Montornès del Vallès. This method allows us to quantify odor concentration, assess potential community impact, verify the effectiveness of implemented measures, and define action priorities for continuous improvement.



Odor mitigation plan

Lucta Spain

We have an **odor mitigation plan** in place based on a preventive, technological, and operational approach, aimed at minimizing the impact of emissions on the surrounding environment.

- **Optimization of treatment and dispersion systems**
We design our plants with advanced emissions treatment technologies, incorporating activated carbon filters and scrubbers.
- **Measurement and control of pollutants**
We continuously strengthen our monitoring and control systems for atmospheric pollutants, with the aim of standardizing these controls across all production sites.
- **Good practices in chemical storage and handling**
We apply and promote good practices for the storage and handling of chemicals in order to minimize odor generation and dispersion.

This integrated approach allows us to anticipate potential impacts, improve the environmental performance of our operations, and strengthen the trust of the local communities.

Results

6.6 t
of volatile organic compounds
(5.8 t in 2024)

0.6 t
dust and particulate
matter (0.3 t in 2024)

Each year we measure emissions of volatile organic compounds (VOCs) and other pollutants, such as dust and particulate matter. These controls show that emissions consistently remain within established legal limits. The differences that can be observed from one year to another are mainly due to changes in production levels at the time measurements are taken.

Measurements are carried out at plants in Spain, Mexico, and China. In the case of Mexico, only particulate matter data is available.



Care and regeneration of biodiversity

In the area of biodiversity and ecosystems, the progressive use of more sustainable ingredients helps reduce impacts on natural environments and preserve biological diversity.

At the same time, we continue to strengthen practices that protect and restore biodiversity, while advancing traceability systems for raw material sourcing to improve control and transparency.

Level of impact
(extent to which Lucta impacts this aspect)



Impact on risks and opportunities
(extent to which this aspect may impact Lucta)



Position in the value chain

Upstream | **Own operations** | Downstream

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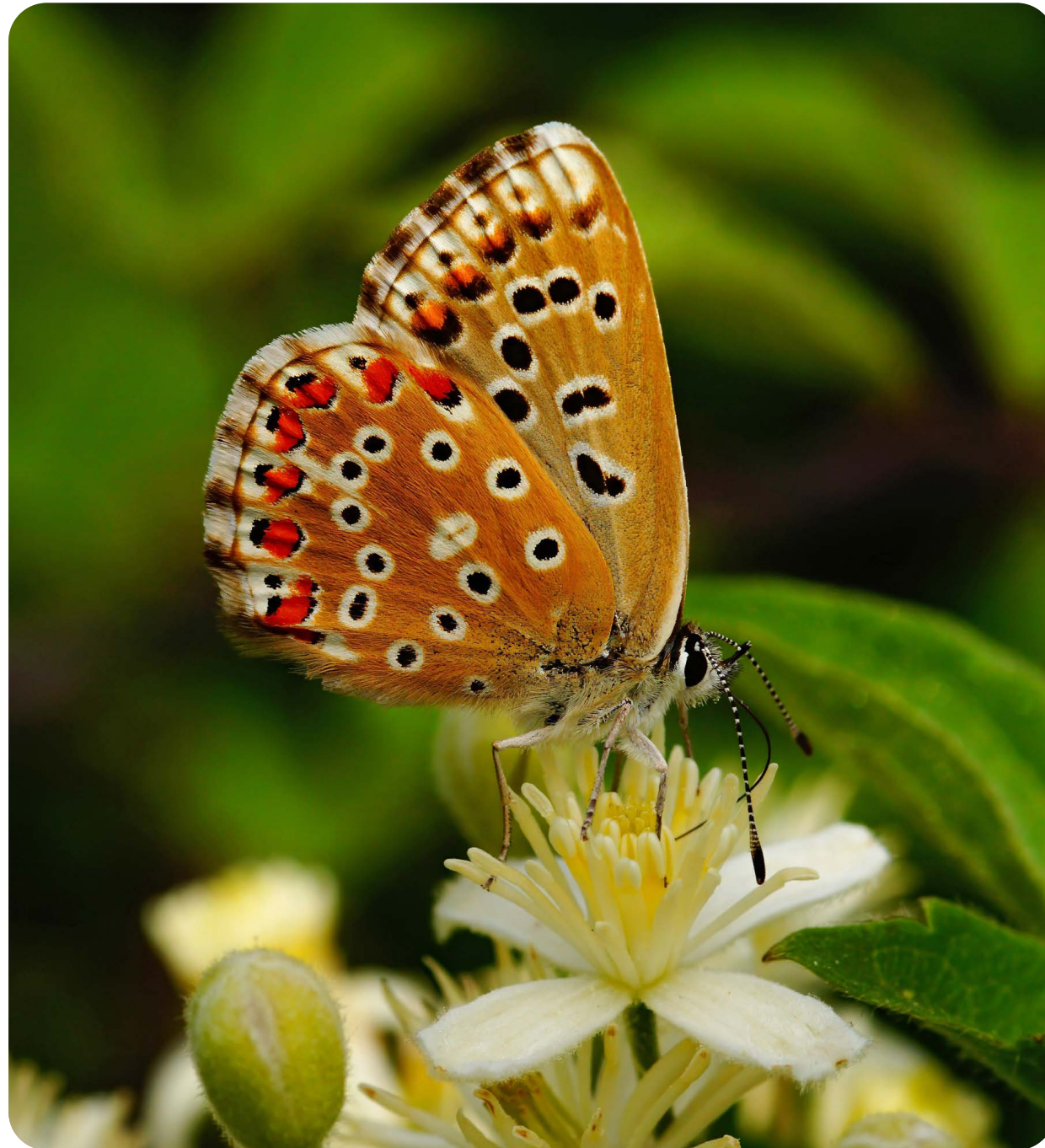
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We have a specific program, “Lucta & the biodiversity”, aimed at protecting, restoring, and enhancing local ecosystems through local projects developed in collaboration with the community.

Commitments



Lucta promotes the “**Lucta & the biodiversity**” program for the restoration and preservation of biodiversity in our immediate environment, understood as a shared commitment between the company, people, and the community.

The program is based on:

- Collaboration with nature conservation organizations, public administrations, local initiatives, and surrounding communities.
- Participation of Lucta teams in preservation and restoration activities.
- Long-term relationships between Lucta, the community, and nature, based on balance and shared benefits.

Lucta understands biodiversity not only as an environmental asset, but also as a shared human value, essential for climate adaptation and the protection of future generations.



Objectives

- **Develop a corporate volunteer program.**
- **Integrate biodiversity criteria** into our facilities management.
- **Increase internal awareness and training on biodiversity.**
- **Contribute to the care and regeneration of the local environment** in collaboration with the community.

Actions

These initiatives reflect our belief that everyone can play a role in caring for nature, creating a positive impact on landscapes, local ecosystems, and future generations. These initiatives reflect our conviction that everyone can play a role in caring for nature, generating a positive impact on the landscape, local ecosystems and future generations.



Scent Garden and areas for connecting with nature

Lucta Spain

- Creation of the Scent Garden, a space featuring Mediterranean aromatic plants, designed according to sustainability, low-maintenance, and biodiversity principles, and developed with the participation of a team of volunteers.
- Areas for people to connect with nature in La Pineda.
- Collaboration agreement with the Gestió Natural association and the Montornès del Vallès Town Council to restore the area surrounding the plant, where 37% of the site consists of green spaces.
- Continuation and monitoring of several initiatives, including the restoration of the most degraded areas through the removal of invasive species and the planting of native flora; the rehabilitation of the pine forest and the introduction of vegetation adapted to the Mediterranean climate; and the installation of nesting boxes for birds and bats as a biological pest control measure.





Butterfly sanctuary and native species conservation in Tocancipá

Lucta Colombia

Through a partnership with Jaime Duque Park, Lucta promotes environmental initiatives that inspire regeneration and positive change.

- **“Scents that pollinate life” project at La Sabana Ecopark.** In collaboration with the Trees for My Country program, Lucta supports the creation of a pollinator conservation area that includes a butterfly sanctuary.
- **Support for the restoration of native species** including the spot-flanked gallinule, spectacled bear, condor, and native bee populations.

A number of additional initiatives were also carried out around the Tocancipá plant during 2025:

- **Identification of species and biodiversity inventory** in the green area surrounding the Tocancipá facility.
- **Installation of nesting boxes** for birds of prey and small birds, three insect hotels, and protective signage to support the conservation of the thickhead ground snake.
- **Planting of native species** and presentation, during Family Day, of a catalog of local flora and fauna species.
- **Wildlife protection protocol** to promote safe interactions between people and wildlife.



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Results



- **Creation of green spaces** (Scent Garden), restoration of degraded habitats, control of invasive species, planting of native flora, and promotion of functional biodiversity through nesting boxes and insect hotels at the Montornès del Vallès plant (Spain).
- **Protection of pollinators** through a butterfly sanctuary, conservation of native species, biodiversity inventories, and wildlife protection measures in the area surrounding the Tocancipá plant (Colombia).
- **Partnerships** with public authorities, NGOs, and local environmental organizations to maximize positive impact and support ecosystem restoration.



Efficiency in water management

We integrate water efficiency criteria into our production processes. However, inadequate water management or limited water availability resulting from drought conditions represent significant risks to operational continuity. In this context, the company identifies **opportunities** in the implementation of wastewater treatment and reuse technologies, which can improve environmental performance, strengthen water resilience, and promote more sustainable resource use.

Level of impact
(extent to which Lucta impacts this aspect)



Impact on risks and opportunities
(extent to which this aspect may impact Lucta)



Position in the value chain

Upstream | Own operations | Downstream

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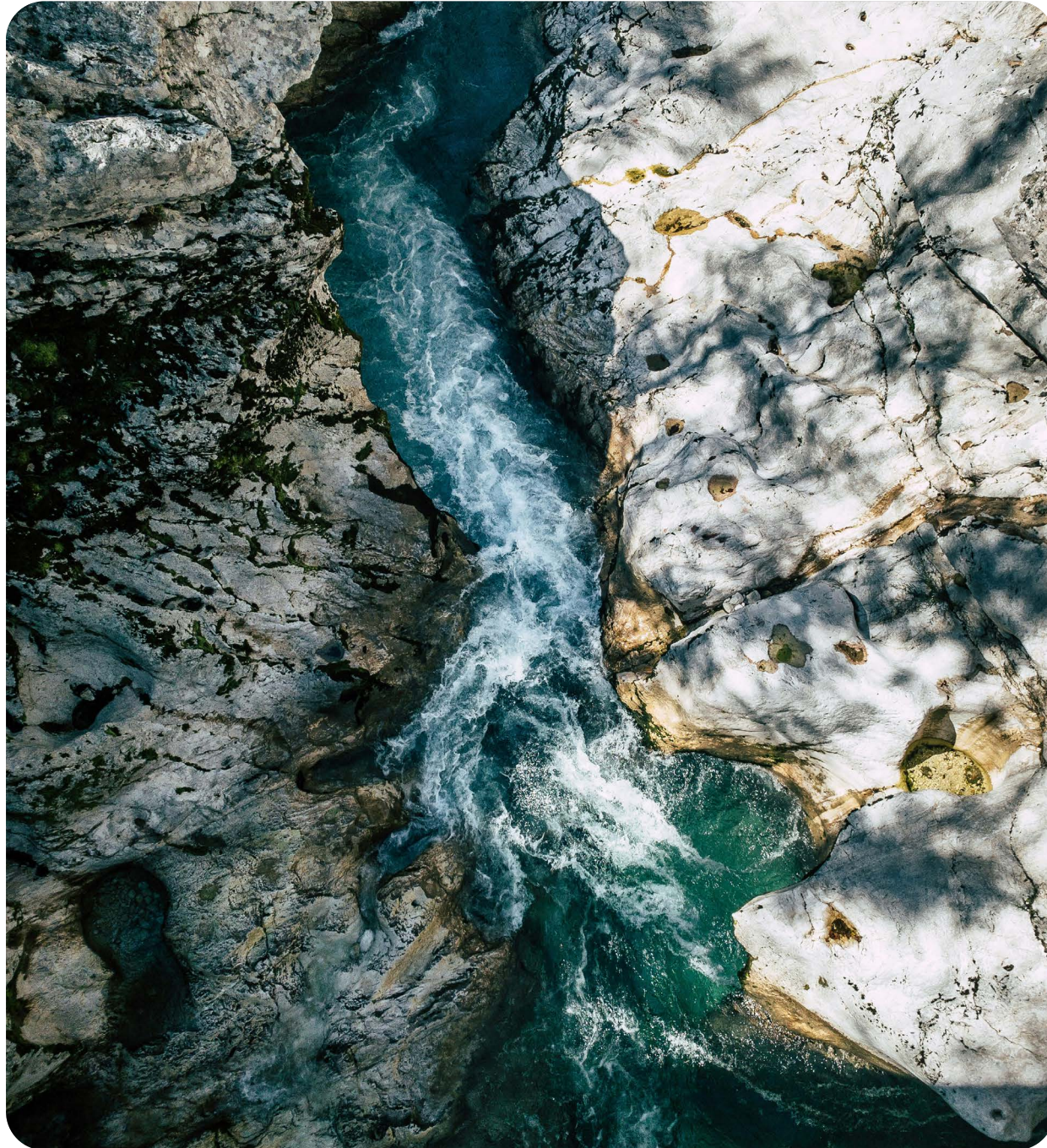
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**Aware of the
challenges
associated
with water
management, we
are strengthening
our commitment
to advancing a
more efficient
and resilient
model.**

Commitments



At Lucta, we are committed to continuously optimizing water use across all our processes while maintaining the highest standards of product quality, safety, and hygiene. We also work to incorporate circular economy principles into water management at our production facilities.

In response to the effects of climate change and increasing pressure on water resources, we are committed to **strengthening water efficiency** by implementing technical and operational improvements that help reduce consumption, anticipate water scarcity scenarios, and ensure the resilience of our operations.

We also maintain a strong commitment to protecting ecosystems by ensuring the **proper treatment of all wastewater** generated by our operations. To this end, we operate wastewater treatment plants in Spain, Mexico, Colombia, China, and India, through which we treat nearly 86,000 m³ of water annually, ensuring compliance with established quality standards.

Objectives

- **Reduce water consumption intensity by 10%** at operations located in water-stressed areas.



Actions



Expansion of the wastewater treatment plant in Querétaro

Lucta Mexico

At its Querétaro facility, Lucta expanded its wastewater treatment plant to strengthen wastewater treatment capabilities and ensure compliance with standards that exceed current legal requirements. This improvement not only enhances current environmental performance but also creates opportunities for future water reuse initiatives.



Results



In 2025, water consumption increased by approximately 36% compared to 2024, primarily due to the expansion of the reporting perimeter through the incorporation of Quintessence and Maslina (which account for 4% of total consumption), the start-up of the Zhaoqing plant (China), and a 5% increase in production activity.

Additional increases were also associated with operational factors. Notable contributors included higher production levels at the raw materials plant in Spain, a water-intensive operation, as well as the commissioning of a new spray dryer in Mexico and leaks —since resolved— in fire protection and cooling systems at the Guangzhou and Montornès del Vallès plants.

Lucta has chosen to measure and report water consumption, as all water used is supplied through the public water network and no direct withdrawals are made from natural water sources. As a result, water withdrawal is not considered material to our operations, and it is not possible to obtain direct or representative data on withdrawals.



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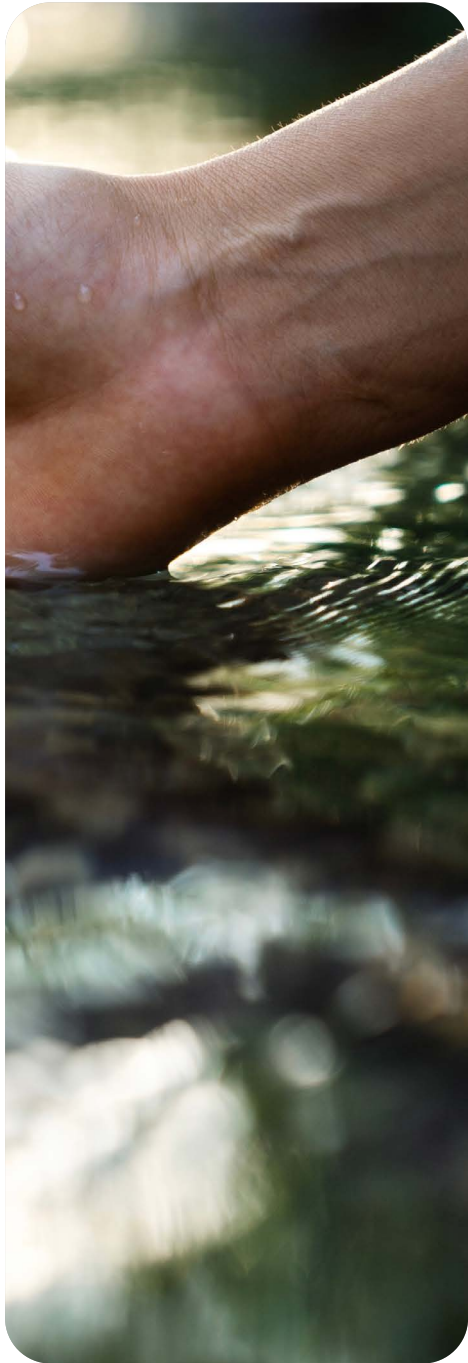
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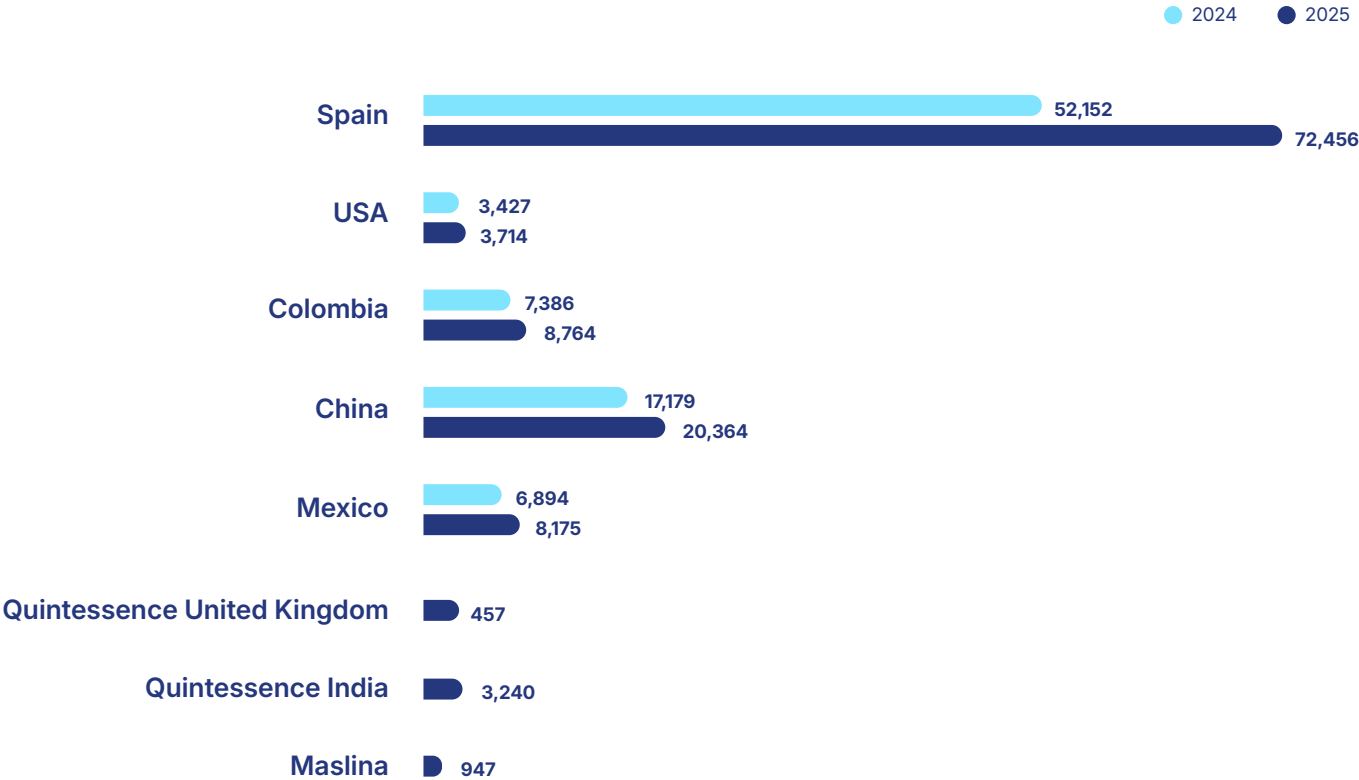
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WATER CONSUMPTION BY COUNTRY (m³)

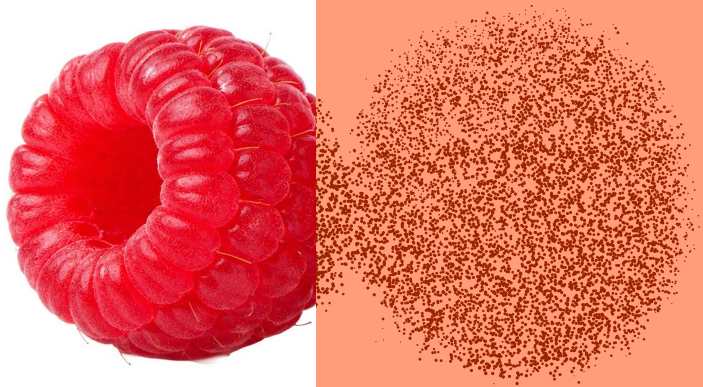


Quintessence and Maslina were included in the reporting perimeter in 2025.

118,117 m³
of water consumed
(87,038 m³ in 2024)

06

We create a culture
of responsible
governance



We believe responsible governance is not just a requirement, but a way of understanding the company and its role in society. We build our culture on integrity, transparency, and respect for regulations, convinced that a strong organization is one that acts consistently with what it says and does.



Oxyphenylon
A sweet, ripe raspberry aroma with floral undertones.

Ethical business conduct

We have a solid and transparent governance structure, strengthened by the digitalization of processes that improve operational efficiency and traceability. At the same time, consolidating and reinforcing our anti-corruption and anti-bribery policy helps strengthen our ethical culture, regulatory compliance, and organizational credibility.



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**We act with
responsibility,
integrity, and
rigor in all
countries where
we operate, with
zero tolerance
for legal, ethical,
or regulatory
violations.**

Commitments

We manage our activities responsibly and in compliance with the regulations of all countries where we operate. For us, *compliance* means that everyone associated with the company acts in accordance with the legal framework in their daily work. We do not tolerate any breach of applicable legislation, the Lucta Group Code of Ethics, or our internal policies and standards. We believe regulatory compliance is key to the sustainable success of our business.



To ethics

The Lucta Group Code of Ethics sets out the conduct guidelines that govern our actions. It reflects the principles of integrity that guide us as a responsible organization committed to regulatory compliance and ethical business conduct.

The body responsible for overseeing its compliance is the Ethics Committee, composed of the Finance, Human Resources, Operations, and Legal departments.

The **Ethics Committee** is an autonomous body within Lucta's organizational structure that reports directly to the Board of Directors, both structurally and functionally. It also supports local committees and delegations within the different companies of the Lucta Group.

Each company in the Lucta Group currently has its own ethics committee or local delegation, acting as a control structure to prevent, reduce, and mitigate compliance risks and to establish appropriate control measures. These local committees or delegates ensure a two-way flow of communication to achieve this objective.

To regulatory compliance

The **Corporate Policy** is designed to describe the company's crime prevention program and reflects the firm commitment of the organization and its management to its proper implementation and enforcement.

All employees are required to comply with these principles and to report any potential violations through the **Ethics Channel**, which brings together multiple reporting options. Through this system, anyone can report a potential non-compliance issue. Reports may be submitted anonymously or identified and are treated with strict confidentiality at all times. The channel is available to employees and third parties connected to the company's activities.

Violations are subject to penalties, particularly for directors and individuals in leadership roles, who are expected to act as role models in compliance matters.

Lucta’s Ethics Channel

The Lucta Ethics Channel operates through a **multichannel system** that ensures accessibility, confidentiality, and, where applicable, anonymity of all reports. It includes a global digital platform (Whistleblower Software/Formalize), accessible via the corporate website and QR codes at company facilities, as well as direct communication (verbal or written) with members of the Ethics Committee, in-person meetings or telephone contact upon the reporter’s request, and physical drop boxes for individuals without access to digital tools.

Regulatory compliance tools

- Risk map of criminal offenses and risk management
- Information security and data protection
- Relations with public authorities and government bodies
- Anti-corruption policy
- Anti-money laundering prevention
- Conflict of interest management
- Compliance with competition law and antitrust regulations
- Workplace harassment prevention
- Responsible use of artificial intelligence

Internal regulations

- Code of Ethics (2025)
- Corporate Compliance Policy (2024)
- Supplier Code of Conduct (2024)
- Information Security and Data Protection Policy (2024)
- Corporate Policy for the Responsible Use of Artificial Intelligence (2025)
- Anti-corruption Policy (2024)
- Internal Reporting Policy (Whistleblowing Policy) (2024)
- Protocol for the management, investigation, and resolution of reports received through the Ethics Channel (2024)
- Protocol for the prevention and response to workplace harassment (2023)
- Equality Plan (2025)
- Good practices for the prevention of money laundering and terrorist financing, and for compliance with EU restrictive measures (international sanctions) (2022)
- Policy on relations with public authorities, government bodies, state-owned companies, associations, and similar entities (2021)



To data protection

We have an **Information Security and Data Protection Policy** that establishes the principles, responsibilities, and measures required to ensure the confidentiality, integrity, and availability of information across the organization.

In addition, in 2025 we developed a **Corporate Policy for the Responsible Use of Artificial Intelligence**, designed to ensure the ethical, secure, and compliant use of AI, aligned with corporate values and the protection of individual rights.

To a responsible supply chain

Lucta has a **Supplier Code of Conduct**, a mandatory document for all suppliers and subcontractors that aims to promote a responsible, ethical supply chain aligned with its corporate values.

The document sets out commitments in areas such as **integrity and anti-corruption, human rights and child protection, fundamental labor rights, health and safety at work, environmental protection, and animal welfare**, as well as **responsible cooperation and communication**. It also promotes efficient resource use, emissions reduction, and pollution prevention, recognizing that the procurement of goods and services represents a significant portion of the organization's environmental impact.

Adherence to the Supplier Code of Conduct is a requirement to initiate or maintain business relationships with Lucta. Suppliers are committed to complying with its principles, cooperating in verification processes, and implementing corrective actions in the event of non-compliance, contributing to a more sustainable, transparent, and responsible supply chain.

720
suppliers

50
countries

Objectives

- **Train 100% of employees in the Code of Ethics.**
- **Expand risk management** by integrating ESG criteria, including the value chain.
- **Audit 100% of production plants** in accordance with SMETA (SEDEX).
- **Achieve 90% coverage of procurement value** through suppliers adhering to the Supplier Code of Conduct by 2026.



Actions



Updating the regulatory compliance framework

In February 2025, the Board of Directors of LUCTA, S.A. reviewed and approved an update of the Group's main corporate compliance instruments, thereby strengthening its governance and internal control framework. This action included:

- Update of the Code of Ethics.
- Review and consolidation of the Anti-Corruption Policy, integrating into a single document the policies applicable to customer and supplier relations, and aligning it with the requirements of UNE-ISO 37001 on anti-bribery management systems.
- Update of the Whistleblowing Policy, incorporating the Whistleblower Software (currently Formalize) platform as the main channel of the internal reporting system.

- Update of the internal reporting system policy (Ethics Channel), incorporating the Formalize platform as the main internal communication channel.
- Corporate Policy for the Responsible Use of Artificial Intelligence, aimed at regulating the use of AI tools within the Lucta Group, ensuring efficient, ethical, and safe use of this technology.

In 2025, the extension of the compliance policy to the Quintessence Group, recently acquired, was initiated, thereby strengthening the consistency and scope of the Group's governance system.

Handling non-compliance cases

All individuals associated with Lucta must report any suspicion of non-compliance with the Code of Ethics or compliance regulations through the Ethics Channel. Reports are recorded in a formal log, and if non-compliance is confirmed, the company applies corrective or disciplinary measures proportional to the severity of the case, which may include contract termination or legal action.

Over the past two years, the Lucta Group has received 11 relevant compliance-related reports, 45% of which were substantiated following investigation. Nor have any penalties been reported at any Lucta Group company with regard to a breach of economic, social or environmental regulations.

Confirmed non-compliance cases	2024	2025
Conflict of interest	1	0
Corruption and bribery	0	0
IT security	0	0
Equality and respect in the workplace	1	2
Documentary fraud	0	1
Antitrust regulations	0	0

Ethics training

The Ethics Committee actively promotes employee training in corporate compliance matters. In this context, in 2025 the Ethics Committee launched a **new training course** on *Corporate compliance and the internal reporting system*, which all employees of the Lucta Group are required to complete by the end of 2026.





Cybersecurity Plan 2025

The Lucta Cybersecurity Plan 2025 is structured around a set of policies, procedures, tools, and services designed to ensure information protection, business continuity, and regulatory compliance in digital security and data protection.

From a **regulatory and contractual** perspective, the plan includes confidentiality agreements, data processing agreements, the Information Security and Data Protection Policy, and the Corporate Policy for the Responsible Use of Artificial Intelligence. A disaster recovery plan is also in place, establishing procedures to ensure operational continuity in the event of critical incidents.

From a compliance standpoint, a project has been developed to align with the General Data Protection Regulation (GDPR) and the Spanish Organic Law on Data Protection and Digital Rights (LOPDGDD), including an activity report and the corresponding certification for Lucta.

From a risk management perspective, a **risk assessment of corporate compliance has been carried out to identify, assess, and prioritize cybersecurity and information security risks.**

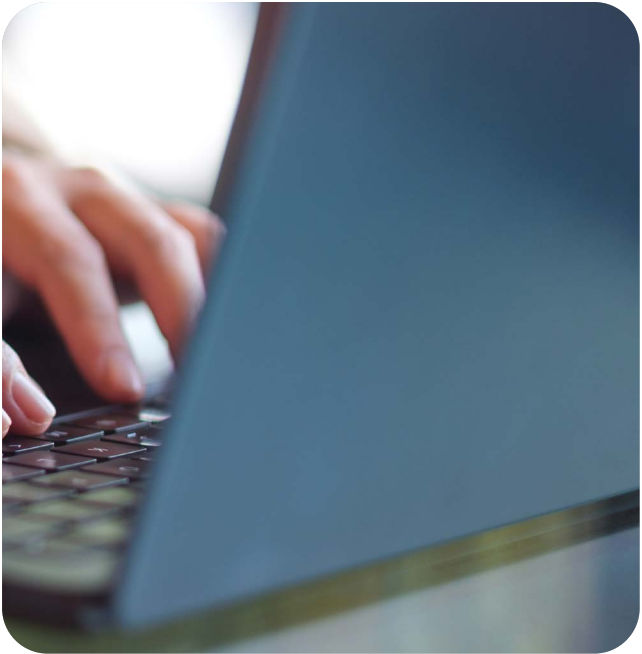
On the operational side, Lucta has a service that includes a 24/7 security operations center, a **cybersecurity incident response plan**, and a vulnerability management service. This service is complemented by periodic incident reporting.

As part of our continuous improvement efforts, we are developing a Cyber Incident Management Plan to further strengthen response protocols.



Training on the use of artificial intelligence

During the year, Lucta delivered an online course on artificial intelligence and the use of ChatGPT designed specifically for the organization. The training covered AI fundamentals, how the tool works, guidelines for effective communication, and practical examples of workplace applications.



Supplier Program

In 2025, we continued rolling out the **Supplier Program**, launched in 2024 and structured in four phases, reflecting the level of commitment and integration of ESG principles:

- **Collaboration:** initial alignment of suppliers with the company's standards and expectations, establishing a common foundation for strong and structured cooperation.
- **Engagement:** strengthening commitment through risk assessments and the definition of concrete and binding targets.
- **Commitment:** consolidation of continuous improvement as a core element of the supplier relationship, systematically integrating ESG principles into performance.
- **Partner up:** development of strategic partnerships aimed at innovation and generating long-term positive and sustainable impact.

In 2025, we continued advancing in the identification and prioritization of key suppliers from a sustainability perspective, based on an analysis of the actual and potential impact of the supply chain, considering procurement volume and its relevance across four strategic areas: **climate change, biodiversity, human rights and health.**

This approach will be incorporated into the supplier approval protocol, currently under revision.

286
suppliers evaluated at
Lucta Spain



More sustainable procurement

We carry out several initiatives to promote more sustainable sourcing:

- **Direct sourcing at origin**, with the aim of reducing intermediaries, strengthening material traceability, and ensuring that the supply chain complies with high social and environmental responsibility standards.
- **Sourcing from local suppliers and distillers**, contributing to regional economic development and supporting local agriculture. One example of local sourcing is lavender, with procurement strengthened through regular visits from Lucta Spain to lavender fields in La Alcarria (Guadalajara) to gain first-hand insight into harvesting and steam distillation processes used to obtain high-quality essential oils.
- **Promoting the use of more sustainable solvents** through the incorporation of bio-based alternatives such as Augeo®, made from renewable raw materials. This solution delivers high performance compared with traditional solvents, with low odor, strong solubility, and high application versatility, helping to reduce environmental impact and responding to growing demand for more responsible, wellness-oriented products.



Results



Updated Code of Ethics

55%
of employees trained in the Code of Ethics

562
hours of cybersecurity training
delivered, reaching more than 50% of
the workforce

+250
suppliers have signed our Supplier
Code of Conduct (equivalent to 71% of
procurement value)

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THE PLANET

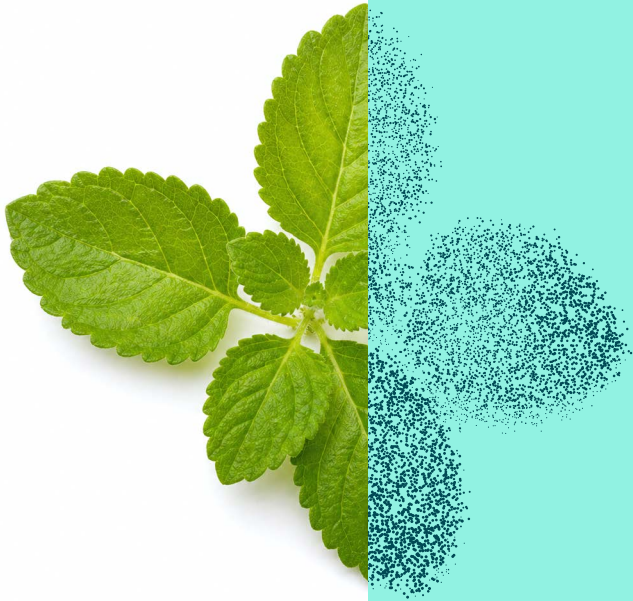
WE CREATE A CULTURE OF
RESPONSIBLE GOVERNANCE

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07

About this report



Patchouli Essential Oil
Earthy, woody, and moist note.

This report covering fiscal year 2025 (January 1 to December 31), compiles information on the economic, environmental, and social performance of the Lucta Group.

The information included in this report refers to all activities undertaken by the Lucta Group, both at the parent company and across all other group companies, corresponding to the scope of financial consolidation.

Lucta, S.A.
C/ Serrano, 110, 1.º, despacho 2
28006 Madrid

Lucta (Guangzhou) Flavours Co. Ltd.
No. 20, Suida St.,
Guangzhou Economic & Technological
Development District
510530 Guangzhou

Lucta USA Holdings, Inc.
Industrial Ave., 3
07430 Mahwah, New Jersey

Lucta USA Real Estate Holdings LLC
Industrial Ave., 3
07430 Mahwah, New Jersey
Flavor & Fragrance Specialties, Inc.
Industrial Ave., 3
07430 Mahwah, New Jersey

Lucta Mexicana, S.A. de C.V.
Ctra. Estatal, 100, El Colorado-Higuerillas
4200 Int.3-M / 3-N
Parque Industrial Aeropuerto
San Ildefonso
76295 Colón, Querétaro

Lucta Grancolombiana, S.A.S.
Ctra. Autódromo, km. 2
Tocancipá, Cundinamarca

Lucta do Brasil, Com. Ltda.
C/ Juvenal Arantes, 2500 - Galpão 10
13212-370 Medeiros,
Jundiaí, São Paulo

Lucta Polska, Sp. z o. o.
Kolejowa, 57
40-602 Katowice, Silesia

Lucta Thailand, Co. Ltd.
118/1 Tipco Tower, 29th Floor,
Rama 6 Road, Phayathai
Bangkok 10400

Quintessence Fragrances Private Limited
A-31 Phase-I, MEPZ
Special Economic Zone, Tambaram
Chennai, Tamil
Nadu – 600045

Quintessence Fragrances Limited
5 Elstree Gate, Elstree Way
Borehamwood
Hertfordshire WD6 1JD

Quintessence Fragrances Inc.
C/O PKF O'Connor Davies LLP
300 Tice Boulevard, Suite 315
Woodcliff Lake,
New Jersey, NJ 07677

Shanghai Quintessence Fragrances Co. Ltd.
Registered and tax address
41 Building, no. 398 Heqing Road
Minhang District, Shanghai

Quintessence Fragrances (Ireland)
Unit 3D North Point House, North Point
Business Park, New Mallow Road, Cork

Quintessence Fragrances FZE
SME-12, C Wing
Sharjah Research Technology and
Innovation Park
Sharjah

Quintessence Fragrances France
Registered and tax address
10 Rue de l'église
6059 Labosse

Maslina International Trade, S. L.
Polígono Industrial La Verde, nave A4
39608 Herrera de Camargo
Cantabria

Bioactive Olive Products, S. L.
Paseo de Castel Madama, s/n
41590 La Roda de Andalucía
Sevilla

The report has been prepared in accordance with the GRI Universal Standards 2021 of the Global Reporting Initiative (‘with reference to GRI’ option). These standards, widely recognized international frameworks in sustainability reporting, help organizations understand and communicate their economic, environmental, and social impacts related to business performance.

This report presents the topics identified as material, with their corresponding traceability in the content index in line with GRI requirements. In its preparation, the principles established in GRI 1: Foundation 2021 have been applied.

Comparability

Information is presented consistently and periodically, in line with GRI 1: Foundation 2021, enabling analysis of Lucta’s impacts over time and comparison with other organizations.

Relevance

Information is presented in a balanced and clear way, in line with GRI 1: Foundation 2021, providing an objective and understandable view of the organization’s positive and negative impacts.

Reliability

Information is presented with accuracy, completeness, and verifiability, in line with GRI 1: Foundation 2021, ensuring data that is correct, complete, and traceable, allowing proper assessment of the organization’s impacts.

Materiality

Information is presented in the context of sustainable development, in line with GRI 1: Foundation 2021, enabling a broader understanding of the organization’s impacts aligned with global challenges.

For further information about the Group’s activities or the content included in this sustainability report, you can contact us at info@lucta.com or through our social media channels:



@lucta



@luctagroup



Lucta



乐达创新

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**Creating
a better life**

08

Annexes



Cinnamon
Warm, sweet and enveloping scent that evokes winter.

Tables

Social indicators

GRI 2-4

Workforce

GRI 2-7, 401-1

Distribution of workforce by country		
	2024	2025
Lucta, S.A.	354	384
Flavor & Fragrance Specialties, Inc.	189	200
Lucta Grancolombiana, S.A.S.	204	223
Lucta Guangzhou Flavours, Co. Ltd.	132	133
Lucta Mexicana, S.A. de C.V.	137	161
Lucta Polska Sp. z o.o.	6	7
Lucta do Brasil, Com. Ltda.	4	4
Lucta (Thailand) Co. Ltd.	5	5
Quintessence Fragrances Limited		125
Quintessence Fragrances Private Limited	202	105
Maslina International Trade, S. L.	3	4
Total	1,031	1,351

Workforce as of December 31.

Distribution of workforce by age				
		2024		2025
18-36 years	31.9%	329	33.8%	456
37-50 years	42.9%	442	40.0%	541
>50 years	25.2%	260	26.2%	354
Total	100%	1,031	100%	1,351

Workforce as of December 31.

Distribution of workforce by professional classification and gender

					2024	
		Women		Men		Total
Directors	1.3%	13	3.9%	40	5.1%	53
Perfumers	0.5%	5	0.3%	3	0.8%	8
Aromists	1.7%	17	1.2%	12	2.8%	29
Sales staff	2.7%	28	5.0%	51	7.7%	79
Laboratory and innovation technicians	11.2%	115	7.7%	79	18.8%	194
Middle management	4.3%	44	4.9%	50	9.1%	94
Operators*	0.7%	7	36.4%	375	37.1%	382
Admin staff**	11.7%	121	6.9%	71	18.6%	192
Total	34.0%	350	66.1%	681	100%	1,031

Workforce as of December 31, 2024.

					2025	
		Women		Men		Total
Directors	1.0%	14	3.3%	45	4.4%	59
Perfumers	1.2%	16	0.9%	12	2.1%	28
Aromists	1.3%	17	0.9%	12	2.1%	29
Sales staff	3.3%	45	4.1%	55	7.4%	100
Laboratory and innovation technicians	11.7%	158	9.1%	123	20.8%	281
Middle management	4.4%	59	4.4%	59	8.7%	118
Operators*	1.2%	16	34.0%	459	35.2%	475
Admin staff**	12.0%	162	7.3%	99	19.3%	261
Total	36%	487	64.0%	864	100%	1,351

Workforce as of December 31, 2025. The category "Operators" includes production and warehouse personnel. The category "Admin staff" includes assistance and admin staff at divisions not included in other categories.

Contracts GRI 401-2

Types of contracts by gender											
						2024					
		Women		Men	Total			Women		Men	Total
Permanent contracts		30.4%	313	55.4%	571	85.7%	884	32.3%	437	53.1%	718
Temporary contracts		3.6%	37	10.7%	110	14.3%	147	3.7%	50	10.8%	146
Total		34.0%	350	66.1%	681	100%	1,031	36.0%	487	64.0%	864

Workforce as of December 31, 2025.

Remuneration GRI 2-21

Average remuneration by age				
			2024	2025
18-36 years			€29,690	€26,843
37-50 years			€53,360	€50,256
>50 years			€87,339	€80,333
Total			€54,375	€50,235

Workforce as of December 31, 2025. The remuneration data included in the table corresponds to the total amount actually paid during the year, including all salary components disbursed within the period. The figures have not been adjusted or annualized.

Average remuneration by gender and professional classification (€)										
						2024				
		Women	Men	Pay gap	Number of women	Number of men			Women	Men
Directors		€192,478	€239,247	19.5%	13	40			€201,659	€228,629
Sales and creative team		€97,129	€94,457	-2.8%	50	66			€79,543	€93,594
Middle management		€66,652	€62,218	-7.1%	44	50			€71,964	€66,014
Technicians and admin team		€38,793	€43,306	10.4%	236	150			€37,122	€36,569
Operators team		€42,495	€29,083	-46.1%	7	375			€25,781	€27,466
Total		€56,411	€53,329	-5.8%	350	681			€52,495	€48,961

Workforce as of December 31, 2025. The remuneration data included in the table corresponds to the total amount actually paid during the year, including all salary components disbursed within the period. The figures have not been adjusted or annualized.

Work-related accidents GRI 403-9, 403-10

Incident rate				
	2024		2025	
	Women	Men	Women	Men
Spain	-	4,448	1,502	5,608
USA	-	1,817	-	812
Colombia	2,225	6,942	2,067	596
China	2,229	1,248	-	-
Mexico	-	-	-	-
Poland	-	-	-	-
Brazil	-	-	-	-
Thailand	-	-	-	-
United Kingdom	-	-	-	-
India	-	-	-	-
Maslina	-	-	-	-
Total	603	3,635	643	1,891

Work-related accidents with time lost x 10⁵ / Average personnel exposed.

Frequency rate				
	2024		2025	
	Women	Men	Women	Men
Spain	-	25.39	8.57	32.01
USA	-	10.45	-	4.67
Colombia	11.59	36.15	10.76	3.1
China	11.61	6.5	-	-
Mexico	-	-	-	-
Poland	-	-	-	-
Brazil	-	-	-	-
Thailand	-	-	-	-
United Kingdom	-	-	-	-
India	-	-	-	-
Maslina	-	-	-	-
Total	3.31	19.84	3.56	10.31

Work-related accidents with time lost x 10⁶ / Total number of hours actually worked.

Training GRI 404-01

Hours of training by professional category		
	2024	2025
Directors	1,219	1,154
Perfumers	333	181
Aromists	670	529
Sales staff	2,246	703
Laboratory and innovation technicians	4,283	3,906
Middle management	2,451	2,279
Operators	3,045	5,423
Admin staff	4,615	2,230
Total	18,861	16,406

Environmental indicators

Energy GRI 302-1

Energy consumption (kWh)		
	2024	2025
Diesel	472,539	294,231
LPG	602,134	1,290,597
Natural gas	10,550,517	12,092,097
Gasoline	1,358	-
Propane gas	8,301	-
Electricity	11,196,382	12,725,251
Total	22,831,232	26,402,176
Energy intensity (kWh/t of product)		
	2024	2025
Electricity	260	265
Natural gas	245	251
Other	25	33
Total	530	549

The energy intensity is calculated considering all subsidiaries and excluding intercompany transactions within the Group.

Water GRI 303-1, 303-5

Water consumption by country (m³)		
	2024	2025
Spain	52,152	72,456
USA	3,427	3,714
Colombia	7,386	8,764
China	17,179	20,364
Mexico	6,894	8,175
Quintessence United Kingdom	-	457
Quintessence India	-	3,240
Maslina	-	947
Total	87,038	118,117

Energy consumption by country (kWh)								
	Electricity		Natural gas		Other		TOTAL	
	2024	2025	2024	2025	2024	2025	2024	2025
Spain	5,260,022	6,127,957	7,209,735	7,178,733	47,461	67,636	12,517,218	13,374,326
USA	1,527,904	1,655,720	1,883,147	2,757,976	8,301	-	3,419,352	4,413,697
Colombia	1,324,181	1,426,192	1,141,294	1,478,955	424,164	98,749	2,889,639	3,003,896
China	1,980,378	1,829,565	316,341	484,222	-	-	2,296,719	2,313,787
Mexico	1,103,897	1,114,308	-	-	604,406	1,290,597	1,708,303	2,404,906
Quintessence United Kingdom	-	208,891	-	190,876	-	-	-	399,767
Quintessence India	-	225,394	-	-	-	12,011	-	237,405
Maslina	-	137,223	-	1,335	-	115,836	-	254,394
Total	11,196,382	12,725,251	10,550,517	12,092,097	1,084,332	1,584,828	22,831,232	26,402,176

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Emissions GRI 305-1, 305-2, 305-3

Corporate carbon footprint by scope (t CO ₂ eq)		
	2024	2025
Scope 1	3,659	4,107
Fuel	2,140	2,653
Refrigerant gas leaks	283	273
Fleet	709	776
Manure and slurry management	48	4
Wastewater treatment	479	400
Scope 2	533	10
Electricity (<i>location-based</i>)	3,171	4,151
Electricity (<i>market-based</i>)	533	10
Scope 3	144,063	177,901
Category 1. Purchased goods and services	106,599	129,618
Category 2. Capital goods	3,866	6,201
Category 3. Life-cycle of fuels and the energy consumed	906	978
Category 4. Upstream transport and distribution of goods	8,344	160
Category 5. Waste generated in operations	733	1,270
Category 6. Business travel	1,844	1,301
Category 7. Employee commuting	1,730	2,145
Category 8. Leased assets	84	588
Category 9. Downstream transport and distribution of goods	6,487	21,575
Category 10. Processing of sold products	12,827	13,736
Category 12. End-of-life treatment of sold products	555	330
Category 15. Investments	89	0
Total (t CO ₂ eq)	148,255	182,018

Categories 11, 13 and 14 are not included within our scope, since they are not relevant for our activity.

Emissions by country (t CO ₂ eq)				
	2024			
	Scope 1	Scope 2	Scope 3	Total
Spain	1,896	12	69,117	71,025
USA	302	221	20,627	21,149
Colombia	700	125	23,495	24,320
China	307	-	15,828	16,135
Mexico	419	176	14,018	14,613
Brazil	15	-	51	66
Poland	20	-	509	529
Thailand	-	-	418	418
Quintessence UK				
Quintessence India				
Maslina				
Total	3,659	533	144,063	148,255

				2025
	Scope 1	Scope 2	Scope 3	Total
Spain	1,960	-	59,163	61,123
USA	502	-	24,806	25,308
Colombia	673	-	31,566	32,239
China	279	-	19,697	19,976
Mexico	530	-	22,939	23,469
Brazil	14	-	62	76
Poland	29	-	959	989
Thailand	-	-	862	862
Quintessence UK	49	-	11,544	11,593
Quintessence India	41	-	5,340	5,381
Maslina	29	10	963	1,003
Total	4,129	10	177,901	182,018

The emissions from fuels and electricity (Scopes 1+2) for Lucta Brazil, Lucta Poland and Lucta Thailand are included within Scope 3.

Waste GRI 306-3, 306-4, 306-5

Waste generation by type (t)	2024	2025
Contaminated empty industrial containers	812	974
Sewage sludge	405	469
Waste from organic chemical processes	692	802
Wooden packaging	258	259
Paper and cardboard	224	251
Residual waste	172	219
Absorbents and contaminated material	111	62
Waste from production process cleaning	71	2
Metals	22	39
Other minority waste	120	496
Total	2,887	3,572

Waste generated in plants at Lucta Spain, Lucta USA, Lucta Colombia, Lucta China, Lucta Mexico, Quintessence India, Quintessence United Kingdom, and Maslina.

Waste generation by hazardousness (t)	2024			2025		
	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total
Spain	646	1,059	1,705	847	1,320	2,168
USA	20	195	215	12	193	205
Colombia	334	160	494	341	213	555
China	174	42	216	214	41	255
Mexico	71	185	256	66	184	250
Quintessence United Kingdom	-	-	-	51	29	80
Quintessence India	-	-	-	39	5	44
Maslina	-	-	-	-	17	17
Total	1,245	1,641	2,887	1,571	2,002	3,572

Waste generated in plants at Lucta Spain, Lucta USA, Lucta Colombia, Lucta China, Lucta Mexico, Quintessence India, Quintessence United Kingdom, and Maslina.

Waste generation by treatment (t)	2025	%
Recycling	2,878	81%
Waste combustion to generate electricity	121	3%
Incineration	435	12%
Landfill	139	4%
Total	3,572	100%

Waste generated at the production plants of the Lucta Group. The category "Waste combustion to generate electricity" also includes cases of energy recovery such as landfill gas-to-energy (LFGTE).

Economic indicators

Profit generated

Profit generated by country (€)		
	2024	2025
Lucta, S.A.	16,538,507	21,313,084
Lucta Mexicana, S.A. de C.V.	8,129,074	5,643,430
Lucta Grancolombiana, S.A.S.	9,097,408	5,660,721
Lucta do Brasil, Com. Ltda.	293,649	408,138
Lucta (Guangzhou) Flavours, Co. Ltd.	1,863,718	2,368,925
Lucta Polska Sp. z o.o.	1,703,223	1,364,915
Lucta USA Holdings, Inc. and subsidiaries	11,619,233	11,091,081
Maslina International Trade, S. L.	649,472	-738,318
Lucta (Thailand) Co. Ltd.	805,287	611,307
Quintessence Fragrances Private Ltd.	-1,079,784	-6,131,571
Quintessence Fragrances Ltd.	189,603	530,013
Total	49,809,390	42,121,722

Taxes

Income taxes paid (€)		
	2024	2025
Lucta, S.A.	-2,914,077	-3,488,342
Lucta Mexicana, S.A. de C.V.	-3,571,440	-2,428,634
Lucta Grancolombiana, S.A.S.	-2,904,721	-2,705,617
Lucta do Brasil, Com. Ltda.	-153,076	-210,664
Lucta (Guangzhou) Flavours, Co. Ltd.	-349,710	-554,835
Lucta Polska Sp. z o.o.	-419,131	-362,071
Lucta USA Holdings, Inc. and subsidiaries	-3,753,013	-1,587,597
Lucta (Thailand) Co. Ltd.	-43,763	-137,865
Quintessence Fragrances Limited	N/A	-592,593
Quintessence Fragrances Private Limited	N/A	-1,980,367
Total	-14,108,932	-14,048,584

GRI content index

Statement of use	Lucta reports the information included in this GRI content index for the period from January 1 to December 31, 2025, using the GRI Standards as a reference.		
GRI 1 used	GRI 1: Foundation 2021		
GRI Standard	Page or direct answer	Principles of the Global Compact*	SDG
GRI 2: General Disclosures 2021			
2-1 Organizational details	19	10	16
2-2 Entities included in the organization's sustainability reporting	19	10	16
2-3 Reporting period, frequency and contact point	Date of last report: year 2025 Reporting cycle: annual	10	12, 16
2-4 Restatements of information	The companies Quintessence and Maslina are added to the scope of the report. The accident and absenteeism rates include data from Lucta's sales offices (Poland, Brazil and Thailand).	10	16
2-6 Activities, value chain and other business relationships	12,14	1, 2, 10	17
2-7 Employees	44-45	3, 4, 5, 6	5, 8
2-9 Governance structure and composition	20-21	1, 2, 10	16
2-11 Chair of the highest governance body	20		
2-12 Role of the highest governance body in overseeing the management of impacts	Responsibility for defining and monitoring the sustainability strategy lies with the Sustainability Committee. The body responsible for approving the strategy and its periodic review is the Board of Directors.		
2-20 Process for determining remuneration	60, 139	6	5, 8
2-22 Statement on the sustainable development strategy	4-5	1, 2, 10	7, 16
2-23 Policy commitments	124-127		

GRI Standard	Page or direct answer	Principles of the Global Compact*	SDG
2-24 Embedding policy commitments	Embedding is based on the principle of "integration" of commitments within all levels and activities of the Lucta Group.		
2-25 Processes to remediate negative impacts	39-41		16
2-26 Mechanisms for seeking advice and raising concerns	125	1, 2, 10	16
2-27 Compliance with laws and regulations	124-125	1, 2, 10	16
2-28 Membership associations	30-31	1, 10	17
2-29 Approach to stakeholder engagement	Lucta's stakeholder groups include individuals or groups whose interests are affected or could be affected by the organization's activities and business relationships, directly or indirectly, across its value chain.	1, 2, 10	16
2-30 Collective bargaining agreements	96.35% of the workforce at Lucta Spain is covered by the collective bargaining agreement for the chemicals sector. At all other subsidiaries, employees are not covered by any agreement, except for 29.81% of the workforce of Lucta Mexico, who are covered by the CTC (Confederation of Workers and Farmworkers).	3	8
Double materiality			
GRI 3: Material topics 2021			
3-1 Process to determine material topics	38	7, 8	12
3-2 List of material topics	38		
3-3 Management of material topics	42		

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UNDERSTANDING WHAT MATTERS: IMPACTS, RISKS AND OPPORTUNITIES

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GRI Standard	Page or direct answer	Principles of the Global Compact*	SDG
Climate change			
Adaptation to climate change			
201-2 Financial implications and other risks and opportunities due to climate change	40-41	7	13
Climate change mitigation			
305-1 Direct GHG emissions (scope 1)	94, 142	7, 8, 9	13
305-2 Energy indirect (Scope 2) GHG emissions			
305-3 Other indirect (Scope 3) GHG emissions			
Energy			
302-1 Energy consumption within the organization	95-96, 141	7	7, 8, 13
302-3 Energy intensity	96		
Water and marine resources			
Water - Water consumption			
303-1 Interactions with water as a shared resource	115-120		6
303-5 Water consumption	120, 141	7	6
Water - Water discharges			
303-2 Management of water discharge-related impacts	117-118	7, 8	6, 14
Biodiversity and ecosystems			
Factors with a direct impact on biodiversity loss - Climate change			
304-2 Significant impacts of activities, products and services on biodiversity	41	7	15
Factors with a direct impact on biodiversity loss - Changes in land, freshwater and marine use			
304-2 Significant impacts of activities, products and services on biodiversity	41	7	6

GRI Standard	Page or direct answer	Principles of the Global Compact*	SDG
Factors with a direct impact on biodiversity loss - Direct exploitation			
304-2 Significant impacts of activities, products and services on biodiversity	41	7	15
Circular economy			
Waste			
306-1 Waste generation and significant waste-related impacts	99-104, 143	7, 8, 9	6, 12, 13
306-2 Management of significant waste-related impacts	40		
306-3 Waste generated	103-104, 143		
306-4 Waste diverted from disposal	103, 143		
306-5 Waste directed to disposal	103, 143		
Own workforce			
Working conditions – Secure employment			
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	49	3, 4, 5, 6	5, 10
Working conditions - Health and safety			
403-1 Occupational health and safety management system	50, 57-58	3, 4, 5, 6	3
403-2 Identification of hazards, risk assessment and investigation into incidents	50, 57-58		
403-3 Healthcare services at work	50, 57-58		
403-5 Employee training in occupational health and safety	61		
403-6 Promotion of worker health	50, 57-58		
403-9 Injuries due to occupational accidents	26, in Annex III As in 2024, there were no deaths resulting from work-related accidents in 2025.		
403-10 Work-related ill health	61, 140		

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GRI Standard	Page or direct answer	Principles of the Global Compact*	SDG
Equal treatment and opportunities for all, gender equality and equal pay for work of equal value			
405-2 Ratio of basic salary and remuneration of women to men	60	6	5, 10
Equal treatment and opportunities for all - Training and skills development			
404-1 Average hours of training per year per employee	140	6	4, 8
Equal treatment and opportunities for all - Measures against violence and harassment in the workplace			
406-1 Incidents of discrimination and corrective actions taken	No cases of discrimination were detected in 2025.	6	5, 10
Equal treatment and opportunities for all - Diversity			
405-1 Diversity of governance bodies and employees	45	6	5, 10
Incidents related to consumer and end-user information – access to quality information			
417-2 Cases of breach connected with information and labeling of products and services	None identified.	7, 8, 9	12
Personal safety of consumers and end-users - Health and Safety			
416-1 Assessment of the health and safety impacts of the product and service categories	66-71	7	3
416-2 Cases of breaches regarding impacts on health and safety in the product and service categories	During 2025 we did not register any product recall affecting our Group as a result of published food safety alerts.	3, 4, 5, 6	3
417-2 Cases of breach connected with information and labeling of products and services	None identified.	8, 9	12
Business conduct			
Corporate culture			
2-23 Policy commitments (including values, principles, standards and codes of conduct)	122-127	1, 2, 10	7, 16
2-24 Embedding policy commitments	122-127	1, 2, 10	7, 16
201-1 Economic value generated	15		1

GRI Standard	Page or direct answer	Principles of the Global Compact*	SDG
Whistleblower protection			
2-16 Mechanisms to report ethical concerns	125	10	16
Animal welfare			
3-3 Management of material topics	28	7, 8	12, 15
Supplier relationship management, including payment practices			
308-1 New suppliers that were screened using environmental criteria	131	7, 8	12
Corruption and bribery			
205-3 Confirmed cases of corruption and actions taken	129	10	16

Principles of the United Nations Global Compact:

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence.

Principle 2: Businesses should make sure they are not complicit in human rights abuses.

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour.

Principle 5: Businesses should uphold the effective abolition of child labour.

Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.

Principle 7: Businesses should support a precautionary approach to environmental challenges.

Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.

Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

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Lucta