



# Non-Financial Information Statement

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Transparency in our actions.  
**Angulas Aguinaga Group**

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2022



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# 1.- Scope of application

This report includes the non-financial information statements of the group for which Vicuña Directorship, S.L. is the parent company (“**the Group**” or “**the Angulas Aguinaga Group**” or “**Angulas Aguinaga**”), and forms part of the management report for the Group’s consolidated financial statements.

All the information contained in this report refers to the year 2022.

This non-financial information statement includes matters of a social, environmental and governance nature that are material to the Group, and was prepared in keeping with the requirements established in Law 11/2018, of December 28, on non-financial and diversity reporting. Said law was passed by Spain’s Parliament on December 13, 2018 and amends the Code of Commerce, the revised text of the Corporate Enterprises Act enacted by means of Royal Legislative Decree 1/2010, of July 2, and Law 22/2015, of July 20, on the Auditing of Accounts, with respect to non-financial and diversity reporting (in turn derived from Royal Decree Law 18/2017, of November 24). In this context, a series of GRI standards were selected based on the disclosure requirements contained in Law 11/2018, the Group’s sector of activity, and the materiality analysis carried out.

It was also drawn up taking into consideration the guidelines on non-financial reporting issued by the European Commission (2017/C 215/01) in response to Directive 2014/95/EU. In addition, it takes into account the contents of the Global Reporting Initiative’s sustainability reporting guidelines (GRI Standards).

This non-financial information statement presents the Group’s environmental, social and governance performance at a consolidated level.

The quantitative information contained in this document covers the following subsidiaries and industrial facilities:

COMPANY	COUNTRY	BUSINESS AREA
VICUÑA DIRECTORSHIP, S.L.	Spain	Group holding company
MAVERICKS DIRECTORSHIP, S.L.	Spain	Group holding company
LAGUMAR SEAS, S.L.	Spain	Central services of the Group
ANGULAS AGUINAGA, S.A.	Spain	Production and marketing of fish products
RIUNIONE INDUSTRIE ALIMENTARI S.R.L.	Italy	Marketing of fish products
DELIGUSTI SPA	Italy	Production and marketing of fish products
ANGULAS AGUINAGA FRANCE, SAS	France	Marketing of fish products

And the industrial facilities (production plants, warehouses, R&D centers) included for purposes of the environmental report:

COMPANY	COUNTRY	NAME OF CENTER (TOWN)
ANGULAS AGUINAGA, S.A.	Spain	Irura (Guipuzcoa)
ANGULAS AGUINAGA, S.A.	Spain	Burgos (Burgos)
ANGULAS AGUINAGA, S.A.	Spain	Palencia (Palencia)
ANGULAS AGUINAGA, S.A.	Spain	Cambados (Pontevedra)
ANGULAS AGUINAGA, S.A.	Spain	Sant Esteve Sesrovires (Barcelona)
RIUNIONE INDUSTRIE ALIMENTARI S.R.L.	Italy	Genova (Genova)
DELIGUSTI SPA	Italy	Melegnano (Milan)

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# 2.- Introduction to the Company

Angulas Aguinaga is a Spanish multinational food company with a mission to revolutionize the food industry in service of the consumer. The Group is comprised of more than 800 professionals distributed over 7 work centers in Spain and Italy.

## 2.1. Historical development

### 1974

#### THE ORIGIN - INNOVATION IN THE FACE OF UNCERTAINTY

Angulas Aguinaga was founded in 1974 by three family companies that decided to join forces and create the largest company in the elver sector. When the eel market began to fall drastically in the early 80s, the company was faced with a reduction in supply and decided to create a natural substitute: La Gula del Norte®. This product is a surimi-based elver substitute that has been a great success thanks to its high quality and ease of preparation.

With the birth of La Gula del Norte®, the foundations were laid for what would become the modern fish shop, represented by the introduction of the first bar-coded product in the fishmonger's section. At the same time, the manufacturing plant in Irura became the first surimi factory in Europe, increasing volume of elver sales by a factor of seven.

### 2006

#### LEADERS IN MODERN FISHING

Angulas Aguinaga spread this same DNA for innovation to the remaining fishing categories, paving the way for modern fishing. The acquisitions of MARISCOS LINAMAR (2014), VIVEROS MERIMAR (2018), and COPESCO&SEFRISA (2021) accelerated the creation of modern fishing in Spain.

### 2019

#### BUILDING A MULTINATIONAL

Angulas Aguinaga has increased its presence in Italy and France since 2019 in the process of becoming a multinational food company. On this path, the acquisitions of RIUNIONE (2019) and DELIGUSTI (2021) allowed a group of more than 80 employees to join the project with two reference brands from the Italian market, "LA RIUNIONE" and "DELIGUSTI".

1974	1991	2001	2006	2008	2014	2017	2018	2019	2020	2021
										



## 2.2. The mission:

### *“Revolutionize the food industry in service of the consumer”*

Angulas Aguinaga seeks to “revolutionize the food industry in service of the consumer.” Serving consumers in an area as important as food requires responding to the needs of today’s consumers, while at the same time addressing the major challenges that society faces globally and in the long term. Thus, our model is comprised of the following main elements:

• **The study and research of consumer behavior** to identify current and future needs.

• **The technological revolution in products and processes.** Nowadays, more than ever, the challenges we face as a society require combining internal R&D capacity and collaboration with the open innovation ecosystem.

• **Innovation in all the organization’s processes, covering both the technological and management areas.** Serving the consumer requires questioning the status quo not only in terms of our products but also with respect to our operations and way of working.

## 2.3. Business model: Innovation and People

The company’s mission requires it to lead the way in those markets where it competes. To do so, its activity is based on its Innovation and People business model.

### INNOVATION

At Angulas Aguinaga innovation is part of its DNA, as evidenced by the fact that the Group is constantly working on the development of new products as well as improvements to processes with a view to achieving maximum efficiency and sustainability.

The Group has been investing in R&D since the 1990s as pioneers in the food sector, with the aim of “revolutionizing the food industry in service of the consumer.” An internal laboratory was already created in 1991 to advance technology and innovation.

The Group is a pioneer in terms of innovation and created the first Innovation Center in 2018 dedicated to consumer research.

At Angulas Aguinaga innovation is understood transversally, not only with respect to new products launched on the market, but in a much broader sense, improving process efficiency, developing sustainable designs and packaging, new marketing techniques or organizational management. Thus, the R&D&I strategy focuses on generating added value and product differentiation, while also focusing on people, including both consumers and those who work for them.

### PEOPLE

At Angulas Aguinaga, people and innovation are two of the essential pillars in its strategy. In this sense, people represent the Group’s main asset as generators and creators of innovation who are, consequently, ultimately responsible for its success. The Group believes in teamwork and, in this spirit, has committed itself to training, attracting and retaining talent, as well as launching programs that help reconcile personal and working life for the whole Angulas Aguinaga family.

#### Values.

- **Leadership in innovation and brands:** Angulas Aguinaga leads the way for the markets where it operates through innovation
- **Team/people:** Angulas Aguinaga believes in team work and is committed to caring for its employees and developing them professionally. Loyalty and attracting talent, taking pride in our partners, making all members of the Group feel proud they belong to Angulas Aguinaga, and making those who are not part of our organization yet want to join, represents one of our main values as an enterprise.
- **Quality:** Angulas Aguinaga prioritizes the quality of its processes to offer products in which it can take pride.
- **Integrity/responsibility:** Angulas Aguinaga always acts within the law. Integrity is the responsibility of both the company as well as each of its employees.
- **Commitment:** Angulas Aguinaga manages and protects its resources and reputation, as well as its brands.





## 2.4. Our brands



**This product represents the emblematic brand of the Group that markets surimi-based elver substitutes.**

Gula del Norte® has enjoyed great success thanks to the high quality of its products, its versatility and suitability for everyday life, as well as its ability to transform everyday situations into unique moments. Angulas Aguinaga S.A. owns two patents which acknowledge the inventive dimension



behind the product as well as the manufacturing process, allowing for the introduction of an innovative and disruptive product in the market.

The brand was born from the tradition and union of several families who abandoned elver fishing in 1991 in order to start commercializing surimi-based elver substitutes.



**This brand markets products prepared with high quality surimi obtained from the best cut of fish,**

which promote well-being thanks to content high in protein content and low in fat. With the launch



of the Krissia® brand in 2001, a new product category emerged: the first refrigerated sumi bars, catering to the need for a healthy diet with a rich, highly nutritious and easy solution.

**AGUINAMAR®**

**The Aguinamar® brand offers consumers an easy and tasty way to enjoy quality seafood products.**

Selected by experts and marketed in a microwaveable package ready to serve directly at the ta-



ble. Since its launch in 2017, the brand has marketed the following products: mussel, Donostian "pintxo," seafood "pintxo," prawn, octopus, cod and squid rings.



**This brand specializes in high quality cod and smoked salmon.**

That offers convenient formats to meet consumer needs. The products boast great quality thanks to the origin of the raw materials and the unique production process, which combines traditional techniques and state-of-the-art technology. The

Group included this brand in its portfolio in 2021 as part of the acquisition of Copesco & Sefrisa S.A.

The Royal® brand is also responsible for commercializing the Group's products in international markets, with a special focus on the French market.



**This brand is based in the Italian market, a leader in the salmon sector .**

Which offers a wide range of fish and canned products. As part of Angulas Aguinaga's international commitment, Riunione was included in its portfolio in 2019 to expand further in Italy.



**Angulas Aguinaga PROFESIONAL**

**This brand offers solutions to the restaurant and catering channel in Spain, marketing versatile quality products and recipes.**

Adapted to the needs of both hoteliers and distributors while providing value-oriented solutions.

Since the launch of the brand in 2019, Angulas Aguinaga Profesional can boast a wide range of products, comprised of its three main reference brands: La Gula del Norte®, Krissia®, and Aguinamar®.





## 2.5. Strategic Plan 2020-2025: Nos Salimos

### A multinational food company

The 2020-2025 Strategic Plan, presented in 2020, will enable the Group to continue growing with a view to becoming a multinational food company through two strategic pillars: innovation and people.

The name of this Plan is “Nos salimos” in Spanish, which translates as follows in the different contexts, summarizing the three most important aspects of the plan:

#### EXCELLENCE IN FISHING

Contribute innovation and growth in sea products for each of the Group's brands, such as La Gula del Norte®, Krissia®, Aguinamar®, Royal® or Riunione®.

#### BEYOND FISHING

We are leaving the fishing sector in a historic first, directing our activity towards new categories and sections, leading to a fourth product range and breaking into the ready meal segment.

#### HEADING TOWARDS EUROPE

We are committed to internalization of the company, focusing on Italy and France, where we plan to increase our market penetration over the coming years.





# 3.- Sustainability

The Group has assumed sustainable growth as a basic pillar in its management strategy, with a clear commitment to social welfare and economic progress, as well as innovation in all areas, as evidenced by the numerous R&D&I projects in which it participates both individually and in cooperation with other companies.

## 3.1. Double materiality analysis

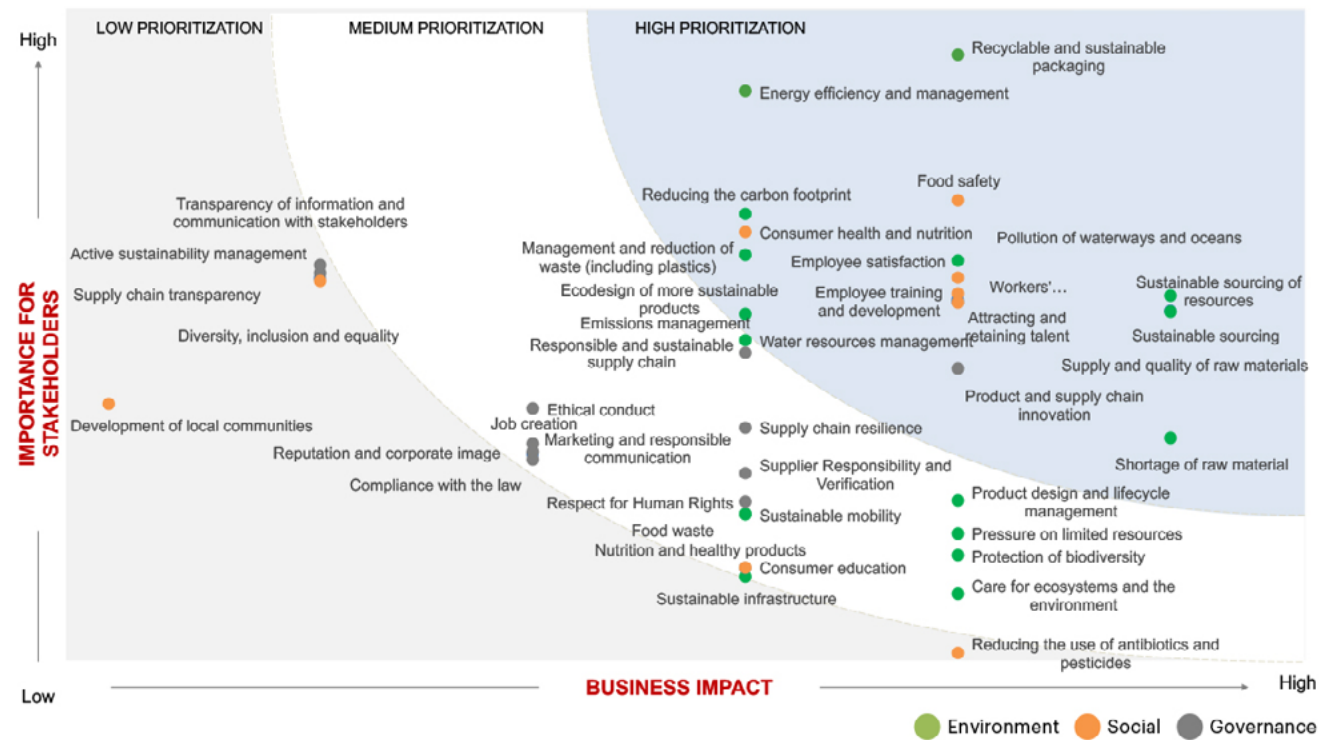
The Group performed a double materiality analysis to lay the foundations for a sound sustainability policy with which the Group can identify itself. Subsequent to reviewing internal/external sources, workshops with employees, and interviews with stakeholders (investors, customers, suppliers), some 43 material issues were selected covering social, environmental and governance matters.

These material matters are as follows:

ENVIRONMENT	SOCIAL
Energy efficiency and management	Attracting and retaining talent
Sustainable infrastructure	Job creation
Reducing the carbon footprint	Diversity, inclusion and equality
Emissions management	Health and safety for employees
Sustainable mobility	Satisfaction of employees
Contamination of waterways and oceans	Training and development of employees
Management of water resources	Consumer health and nutrition
Care for ecosystems and the environment	Educating the consumer
Recyclable and sustainable packaging	Healthy food and products
Eco-design of more sustainable products	Food safety
Product design and management of life cycle	Reduced use of antibiotics and pesticides
Management and reduction of waste (including plastics)	Development of local communities
Raw material sourcing and quality	Responsible and sustainable chain supply
Sustainable origin of resources	
Sustainable sourcing	Supply chain resilience
Scarcity of raw materials	Responsibilities of suppliers and supplier verification
Pressure on scarce resources	
Protection of biodiversity	Respect for human rights
GOVERNANCE	
	Food waste
	Innovations for products and supply chains
	Active management of sustainability
	Supply chain transparency
	Transparency in information and stakeholder communication
	Ethical behavior
	Compliance with legislation
	Corporate reputation and image
	Responsible marketing and communication



Once both impact and financial materiality have been assessed, the result of the double materiality matrix is as follows, with the Group's priority issues presented in the upper right-hand corner.



The main material issues were grouped and defined based on this prioritization, laying the foundations for the Group's Sustainability Policy and relating them to the United Nations Sustainable Development Goals.



The 9 material topics are presented below together with their respective subtopics as well as the related SDGs:

Material topics		ODS	
Clustered material topic	Subtopics Included	Total	
01 Sustainable packaging	<ul style="list-style-type: none"> <li>Recyclable and sustainable packaging</li> <li>Ecodesign of more sustainable products</li> <li>Product design and lifecycle management</li> </ul>		
02 Food safety	<ul style="list-style-type: none"> <li>Food safety</li> </ul>		
03 Consumer health and nutrition	<ul style="list-style-type: none"> <li>Consumer health and nutrition</li> </ul>		
04 Energy efficiency and management	<ul style="list-style-type: none"> <li>Reducing the carbon footprint</li> <li>Sustainable mobility</li> <li>Sustainable infrastructure</li> <li>Emissions management</li> </ul>		
05 Management of waste resources and discharges	<ul style="list-style-type: none"> <li>Management of waste, water resources and discharges (plastic included)</li> </ul>		
06 Employee well-being and satisfaction	<ul style="list-style-type: none"> <li>Workers' health and safety</li> <li>Employee satisfaction</li> </ul>		
07 Attraction, development and loyalty of talent	<ul style="list-style-type: none"> <li>Employee training and development</li> <li>Attracting and retaining talent</li> </ul>		
08 Water resources management	<ul style="list-style-type: none"> <li>Water resources management</li> </ul>		
09 Sustainable sourcing of resources	<ul style="list-style-type: none"> <li>Sustainable sourcing of resources</li> <li>Sustainable sourcing</li> <li>Shortage of raw material</li> </ul>		

As a consequence of the sustainability plan, a sustainability policy was designed in line with the Group's policies on other matters, policies which establish the basis governing the sustainability plan and provide the Group with the basis for all employees and stakeholders.

## 3.2. Sustainability Plan

The Group's sustainability strategy is based on the sustainability matters defined in the materiality analysis, thanks to which it was possible to identify priorities for stakeholders: employees, investors, suppliers, customers, regulatory bodies and associations. This analysis helps the Group ensure its strategy is aligned with the concerns and expectations of whoever interacts with the Group or is affected by its activities.

These concerns and expectations provide the basis for the Group's four pillars of sustainability, allowing it to generate long-term value throughout the value chain and for all its stakeholders. These four pillars, developed in line with innovation and people, in turn develop the ten sustainability commitments for Angulas Aguinaga as fundamental pillars of the Group's business model.

### 3.2.1. Innovation in our products

A fundamental part of the Angulas Aguinaga Group's innovation process culminates in its products, protecting and creating value through a commitment to sustainable sourcing, applying product innovation in design, composition and packaging, focused on making products that benefit the health and well-being of consumers.

The following matters are covered by this commitment:

#### Raw material sourcing

The Group aims to ensure the sustainable origin of the raw materials it uses and to incorporate the principles of social, environmental and economic sustainability in the procurement process, guaranteeing supply and assisting suppliers in achieving these objectives.

#### Sustainable packaging

The Group seeks to reduce the environmental impact of packaging by minimizing the proportion of packaging used for its products as well as encouraging reuse and recycling. To this end, the Group works pro-actively with suppliers and waste managers to promote the search for packaging that strikes a balance between quality, food safety and sustainability.

#### Nutrition in our products and consumers

The Group develops products and recipes which satisfy the nutritional and sensory needs of consumers via responsible and truthful communication. This encompasses the study of consumer needs and how they evolve over time, continual analysis of literature and new scientific studies on food properties, legislative monitoring, technological development, as well as a commitment to accessible information throughout the chain.

### 3.2.2. Innovation in our operations

The Group also innovates in all its operations, availing itself of the technological revolution so as to minimize the impact of its activities and pursue continued improvement, committing itself to the following aims:

#### Energy efficiency and management

The Group manages the use of energy throughout the value chain and the reduction of greenhouse gas emissions to mitigate the effects of climate change. Promoting responsible consumption and encouraging the use and maximum recovery of energy, as well as the use of renewable energies and other more environmentally friendly alternatives or technologies.

#### Management of waste, water resources, and spills

The Group manages resources efficiently to ensure responsible consumption, promoting circular economy practices, ensuring that less waste reaches landfills and promoting the valorization of waste into by-products, reducing food waste and minimizing the pollution of rivers, oceans and other waterways.

#### Food safety

The Group focuses on preparing products that comply with all current legal requirements and do not pose any risk to consumer health, seeking to implement a culture of food safety throughout its value chain.

### 3.2.3. Care and development of our people

People are the Group's most valuable asset, and their well-being and satisfaction are thus the basis of its success. Since people make innovations and products possible, the Group focuses on attracting, developing and retaining talent, thereby permitting differentiation and growth. Specifically, the matters for which objectives have been defined are as follows:

#### Attracting, developing and retaining talent

The Group will develop the capacities, skills, and competencies of its employees to promote a culture of innovation and continue strengthening a sense of belonging and commitment.

#### Well-being and satisfaction of employees

The Group is committed to creating a safe, healthy and flexible work environment in which its employees can develop, promoting diversity in a multicultural workspace and ensuring work-life balance.

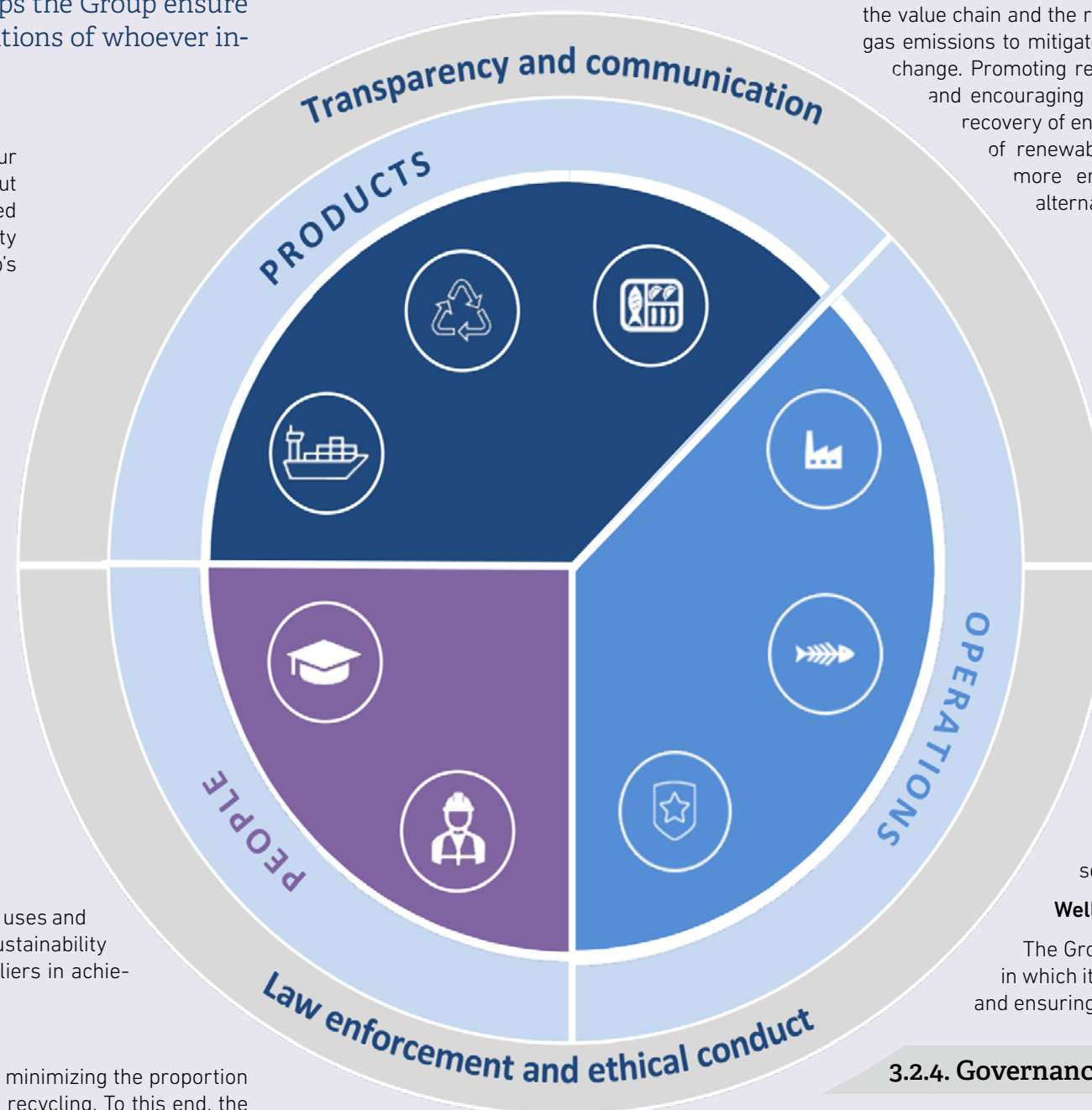
### 3.2.4. Governance

#### Transparency and communication

Transparency and communication are understood as a means to guaranteeing clear and accurate public information on the Group's different areas of activity, especially in terms of its performance in financial, environmental and social matters.

#### Legislative compliance and ethical behavior

Compliance with the law and ethics will involve making an active effort to apply this Policy in accordance with legislation and acting with integrity. In the context of the Angulas Aguinaga Group, this means paying special attention to actions against bribery, corruption and business conflicts, in addition to promoting the values and principles that underpin its Code of Conduct.

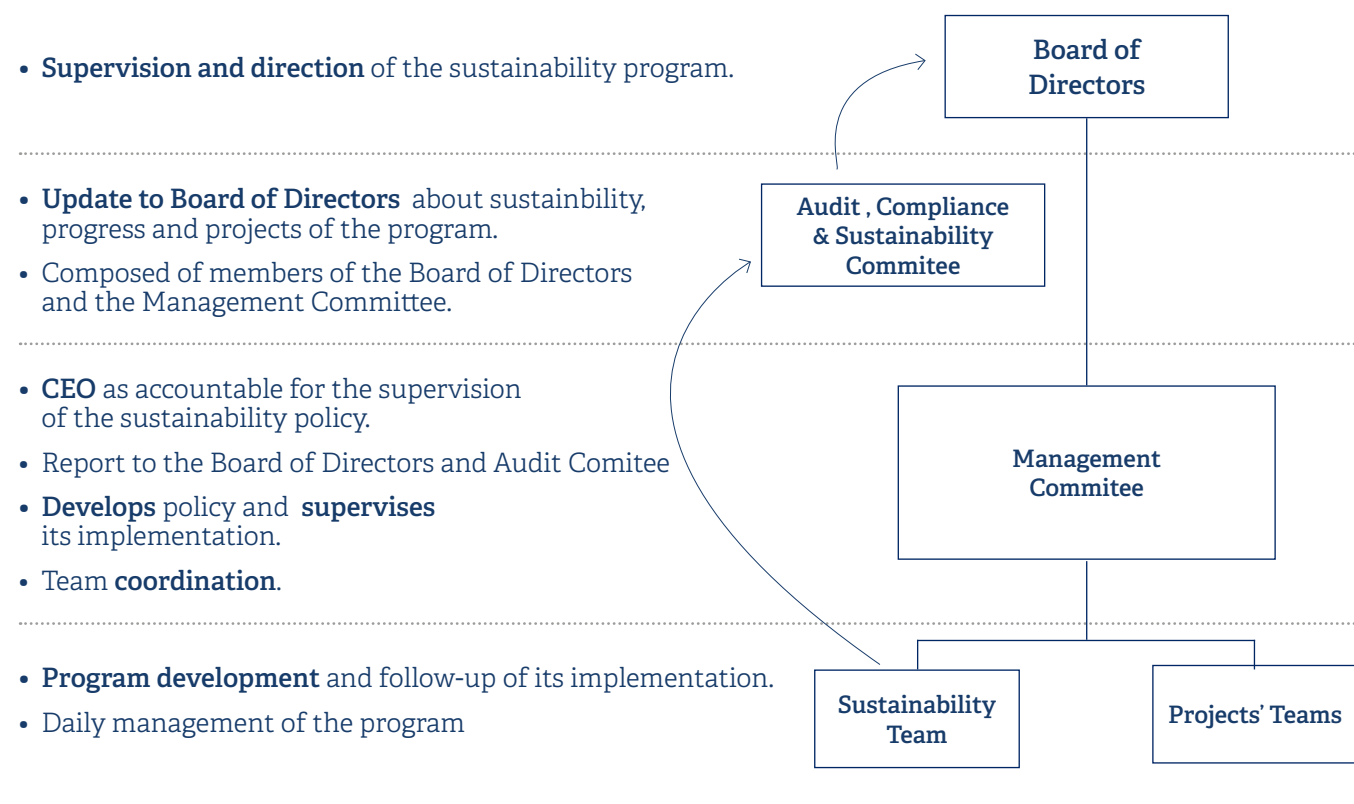




### 3.3. Sustainability structure

The inclusion of sustainability as a Group strategy at all levels requires proper management and governance in order to equip the organization with the necessary tools for development and implementation of the sustainability plan.

In this context, the following chart defines the governing bodies together with related responsibilities and the periodicity of meetings or reporting.



### 3.4. Sustainability assessment

During 2022, the Group carried out the EcoVadis sustainability assessment, which involves exhaustive evaluations and divides the entire scope of the Group's sustainability practices into four major blocks for purposes of assessment: Environment, Labor Practices and Human Rights, Ethics, and Sustainable Sourcing. The Angulas Aguinaga Group obtained the Silver classification, placing it in the 85th percentile as compared to the companies in the sector evaluated with the EcoVadis methodology.



### 3.5. Adherence to the United Nations Global Compact

The Angulas Aguinaga Group will join the United Nations Global Compact starting in 2023, thereby reaffirming its commitment to sustainability and supporting the ten principles on human rights, labor, the environment and anti-corruption. The Group's commitment to make the United Nations Global Compact and its principles a part of its corporate culture and daily operations has become one of its strategic lines of action.

By including the ten principles of the UN Global Compact in its strategies, policies and procedures, and by establishing a culture of integrity, the Group not only fulfills its basic responsibilities towards people and the planet, but also lays the foundation for long-term success.



**United Nations Global Compact**

The Ten Principles of the United Nations Global Compact are derived from: the Universal Declaration of Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention against Corruption.



#### Human rights

**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 that they are not complicit in human rights abuses.

#### Labour Standards

**Principle 3:** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

**Principle 4:** Businesses should support the elimination of all forms of forced and compulsory labor.

**Principle 5:** Businesses should support the effective abolition of child labor.

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

#### Environment

**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.

#### Anti-corruption

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

## 4.- Innovation in our Products

Innovation in the Angulas Aguinaga Group not only covers the creation of products that meet consumer needs, but also the commitment to protect and create value through sustainable sourcing, product design which incorporates sustainable packaging, while always focusing on the preparation of products that benefit health and nutrition for consumers.

### 4.1. Raw material sourcing

The Group seeks to ensure the sustainable origin of its resources and incorporate the principles of social, environmental and economic sustainability in the sourcing process, guaranteeing supply and assisting suppliers in achieving these objectives.

In this regard, the Group's activity in raw material sourcing is aligned with the United Nations SDG numbers 12 and 14, "Responsible Consumption and Production" and "Life below water," and specifically with respect to commitments 12.2 and 14.1:

*"By 2030, achieve the sustainable management and efficient use of natural resources."*



*"By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution."*

#### Certification in the management of value added purchases

For an area as sensitive as procurement, pursuing excellence in its management with the support of other strategic areas has become a duty for the Group, especially after some very complex recent years in terms of supply chain issues, rising prices of raw materials, and complexity in services for reasons of a global nature.

As a consequence, in its desire to provide the organization with the most efficient, professional and ethical purchasing management possible, the Group has been certified since 2020 under the European Purchasing standard UNE 15896: 2008 (Value Added Purchasing Management), accrediting the best practices in purchasing management, awarding them a certificate endorsing their commitment to management excellence for stakeholders and with respect to competitors.

The scope of the certification applies to all the Group's plants in Spain, except for the Barcelona plant, which has yet to be included in the certification scope given its recent acquisition (2021), as in the case of the Group's two plants in Italy. The Group's plan is to obtain certification for the Barcelona plant by 2023.



The five pillars of the standard cover the following areas and provide the basis for management of purchasing processes, among which raw material purchases stand out:

Procurement strategy;

The Group’s procurement policy can be summarized in the context of the following objectives:

<b>01</b> Ensure a global procurement structure which supports the strategic objectives of the Group in terms of quality, delivery, costs, and service.	<b>02</b> Establish, maintain develop the supplier portfolio.	<b>03</b> Be a department committed to achieving the Group's strategic objectives .	<b>04</b> Contribute to results and the creation of value in the enterprise.
<b>05</b> Respect the Group's values.	<b>06</b> Continual improvement and innovation .	<b>07</b> Establish an active policy for sustainable purchases: procurement strategy which integrates environmental, social and governance criteria.	

The Group has implemented a long-term tender program for different supplies, services, and raw materials, as well as performing continual risk analyses. Said are arranged via the following steps:

- Definition of the product’s and service’s characteristics
- Definition of the evaluation criteria
- Evaluation of offers
- Communication of choice
- Registries of applications and contracts awarded

The Group has established a code of conduct for suppliers, which is sent to all new suppliers for their signatures, and includes matters relating to the environment, ethics, human rights, and issues of social concern. By signing the document, suppliers undertake to respect the considerations included with respect to said matters as defined by the Group.

Improvements to processes;

One of the keys to effectively manage procurement is correct systematization, documentation, and assessment with respect to improvements for internal processes in the procurement area.

Management of performance indicators;

The procurement team can make use of specific performance indicators (KPIs) that assist the organization in analyzing possible deviations with respect to defined objectives, monitoring the approval of suppliers, and assessing which actions and projects are necessary for achieving the objectives.

Knowledge management;

One of the main objectives of the procurement teams is to share knowledge throughout the organization given the multidisciplinary nature of managing procurement activities with suppliers from a wide variety of backgrounds, sectors, cultures, and markets. Visits to congresses or trade fairs allow the team to become aware of the latest trends, technologies and market situations in order to be able to make the best decisions in the area of purchasing management. One of the keys to success in this process is sharing this knowledge about the latest trends with the remaining teams.

Transparency and ethics

As in all of the Group’s processes, transparency and ethics must be present in all decision making processes, with the procurement area representing a benchmark in this respect.

The mussel: a sustainable raw material

Mussels are a product of vital importance for Angulas Aguinaga since it specializes in their purification, cleaning, packaging and marketing via the Aguinamar®, Linamar®, Royal® and Riunione® brands. The Group has a specific plant in Galicia for this product family, very close to the mussel breeding sites, with operations that are as sustainable as possible given that the transportation distance from the breeding and collection point to the processing, packaging and distribution plant is reduced.

In 2022, the project known as *“Advanced technologies and digitalization for the integral improvement of the production of Galician molluscs”* was initiated in collaboration with the Xunta de Galicia and the ANFACO-CECOPESCA technology center.

The main objective of the project, which is co-financed by the Xunta de Galicia through the Galician Innovation Agency (Gain), is to promote the breeding and sustainable development of Galician mussels. The aim is to introduce improvements to mollusc production along the entire value chain: from the raw material to transformation into a finished product, applying advanced technologies and digitalization at all times.



The project is divided into three main lines of work:

1. Developing mussel seed cultivation processes, which will reduce dependence on wild seed to improve the sustainability and continuity of the species.
2. Improving the sanitary and nutritional quality of this mollusc and the valorization of discarded mussels through the extraction of bioactive substances.
3. Integration of artificial intelligence tools to support decision-making in production processes and thereby increase efficiency in production processes.

Angulas Aguinaga is committed to mussel production in Galicia, where the mussel sector has 3,000 production units located in the Rías Baixas and produces more than 250,000 tons of mussels per year, making it the leading European producer of mussels.

## 4.2. Sustainable packaging

The Group seeks to reduce the environmental impact of packaging, encouraging reuse and recycling, working pro-actively with suppliers and waste managers to promote the search for packaging that strikes a balance between quality, food safety and sustainability.

Thus, the group's packaging activity is aligned with the United Nations SDG 12 "Responsible consumption and production," and specifically with respect to its commitment 12.5:

*"By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse."*



The Group's packaging strategy focuses on increasing recyclable and recycled materials, as well as reducing the materials required for perfect product preservation.

### 4.2.1. Commitment to recycling and recycled materials

Currently, of the Group's total materials, 75% are recyclable and 45% are recycled.

The Group makes use of a management system that allows it to perform production activities in accordance with quality standards that improve sustainability data. This has permitted the Group to reduce its use of plastics by more than 100 tons over the last ten years.

Of this significant reduction in plastic consumption, it is worth highlighting the project to replace the main packaging of the Krissia® brand of surimi sticks, where plastic multi-material film is replaced by a recyclable paper film with the properties necessary for the perfect preservation of the product in terms of quality and food safety.

To monitor the information, the Group has defined follow-up indicators as a control for the objectives set with respect to the composition of materials: the percentage of recyclable and compostable packaging and the percentage of recycled packaging.



### 4.2.2. Reduction of materials introduced to the market

One of the objectives of the packaging sustainability plan is to reduce product packaging materials with a view to becoming more efficient in the use of resources, while always ensuring product quality and considering the environment.

The Group has designed a plan for projects and strategies that includes different measures to reduce materials placed on the market in order to achieve responsible consumption, while at the same time collaborating in the reduction of packaging waste.

The progress of packaging design optimization is monitored through such indicators as Kr/Kp, which relates the weight of packaging used to the amount of product in the finished goods. The Group thereby makes representative information available for purposes of implementing measures and setting clear targets for improvement.

The following table presents the quantities of packaging and raw materials consumed during 2022 as compared to the previous year:

THE VICUÑA GROUP			
CONSUMPTION OF RAW MATERIALS	QUANTITY 2022	QUANTITY 2021	QUANTITY
Main raw materials originating from sea	36.455.561	38.476.372**	kg
Paper and cardboard packaging	2.114.846	3.041.804	Kg
Wood packaging	48.304*	9.798	Kg
Plastic packaging	1.916.912	2.520.114	Kg
Metal packaging***	1.725	9.917	Kg
Glass packaging	2.886	54.140	Kg

\* The wood packaging data for 2022 is higher than the figure for 2021 as a result of improved data collection as well as inclusion of all the Group's plants

\*\* The main raw materials data points obtained from the sea in 2021 were recalculated to cover the Group's entire scope

\*\*\*Data corresponding to the sum of the aluminum and steel packaging groups with respect to the 2021 report



## 4.3. Nutrition in our products and consumers

The Group develops products and recipes which satisfy the nutritional and sensory needs of consumers via responsible and truthful communication. This matter includes studying consumer needs and how they change over time, as well as continual analysis of literature and new scientific studies on food properties, legislative monitoring, technological development, and the commitment to accessible information throughout the chain.

In this regard, the Group's activity in nutrition is aligned with United Nations SDG 2 "Zero Hunger," specifically with respect to its commitment 2.1.

*"By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round."*



The Group's strategy regarding this commitment is focused on the following:

### 4.3.1. Working for our consumers to achieve nutritional improvements in our products

For Angulas Aguinaga, the nutritional profile of its products and their benefits for consumers represent an essential pillar. Consequently, special attention is paid to this matter in all areas of the Group, and especially in the areas of product development, quality, and R&D.

- Commitment to ensuring food safety in products, installations and processes, obtaining the highest standards of food safety certification.
- The Group's Quality, R&D and Nutrition teams work on continual improvement for consumer products, ensuring their safety and quality as well as their nutritional and sensory properties.

During 2022, the following initiatives, projects and awards stand out with respect to the improved nutritional quality of products:

#### NAOS strategy

Angulas Aguinaga is part of the *Collaboration plan for improving the composition of food and beverages* launched by the Spanish Agency for Food Safety and Nutrition (AESAN) as part of the Spanish Strategy for Nutrition, Physical Activity and the Prevention of Obesity (NAOS Strategy), fulfilling the objective of a 10% reduction of salt for products prepared with surimi.

#### Krissia® Protein Plus

Launching Krissia® Protein Plus was an important milestone in 2022, representing the first reference brand which contains a higher percentage of protein and does not contain sugar additives.

Krissia® Protein Plus received an award in the category of Best Protein Product in the third edition of the Healthy Food Awards of the Men's Health Hearst España® magazine. The committee of experts selected Krissia® Protein Plus as it is a protein rich product which helps consumers follow a healthier diet.



#### Clara Food and Home Awards

In addition, Aguinamar® Mussels and Royal® Smoked Salmon received the awards for Best Healthy Product and Best Traditional Product, respectively, at the Clara Food and Home Awards.

#### Tolerance project

The Group carries out a strict control of allergens throughout the value chain in all product references, to offer solutions for people suffering from food intolerance and/or food allergies. The Group's commitment goes beyond this and also involves collaborating with other companies and important research centers for the TOLERANCE Project, which has obtained very favorable results in two of the main brands: La Gula del Norte® and Krissia®.

### 4.3.2. Promoting healthy food and life habits amongst consumers

For the Angulas Aguinaga Group, the promotion of a varied and balanced diet together with healthy habits among consumers represents a main strategy in its commitment to market products that benefit the health of consumers, as well as providing accurate information through responsible communication.

The measures addressed to promoting healthy nutrition and healthy habits include the following:



- Development of content for nutritional education and promoting a healthy and balanced diet. Dissemination of brands, recipes with detailed nutritional information and materials such as the "Healthy eating guide" or "Healthy Krissia® dish" through social networks.
- Training plan for health professionals with a view to communicating information on the nutritional and health properties of products based on science, so they may convey this information via recommendations to patients/consumers. This training is provided by specialist staff in the Group (nutritionists).
- The Group is a constant attendee at nutrition conferences and prepares technical-scientific content, amongst other matters.
- Collaboration with different Scientific Societies to support and promote healthy lifestyles in the Spanish population, some of which are listed below:

- Spanish Federation of Nutrition (FEN)
- Spanish Society of Community Nutrition (SENC)
- Spanish Academy of Nutrition and Dietetics (AEND)
- Spanish Society of Nutrition (SEÑ)
- Adherence to the "Sensible Nutrition" movement promoted by FIAB
- Official Associations of Nutritionists in Madrid (CODINMA) and Catalonia (CoDiNuCat)
- Association of Nutrition and Dietetic Nurses (AdENyD)
- Spanish Federation of Nutrition, Food and Dietetics Societies (FESNAD)
- Spanish Society of Food Sciences (SEDCA)

nally, it is worth noting that Angulas Aguinaga also promotes healthy nutrition and lifestyle habits amongst its workforce. As a consequence, in 2020 the Spanish Society of Dietetics and Food Sciences (SEDCA) awarded the Group with its **"We are nutritious"** seal. This recognition rewards the commitment to promoting healthy nutrition at the workplace together with the well-being of employees.



## The Mussel - a super food based in Galicia

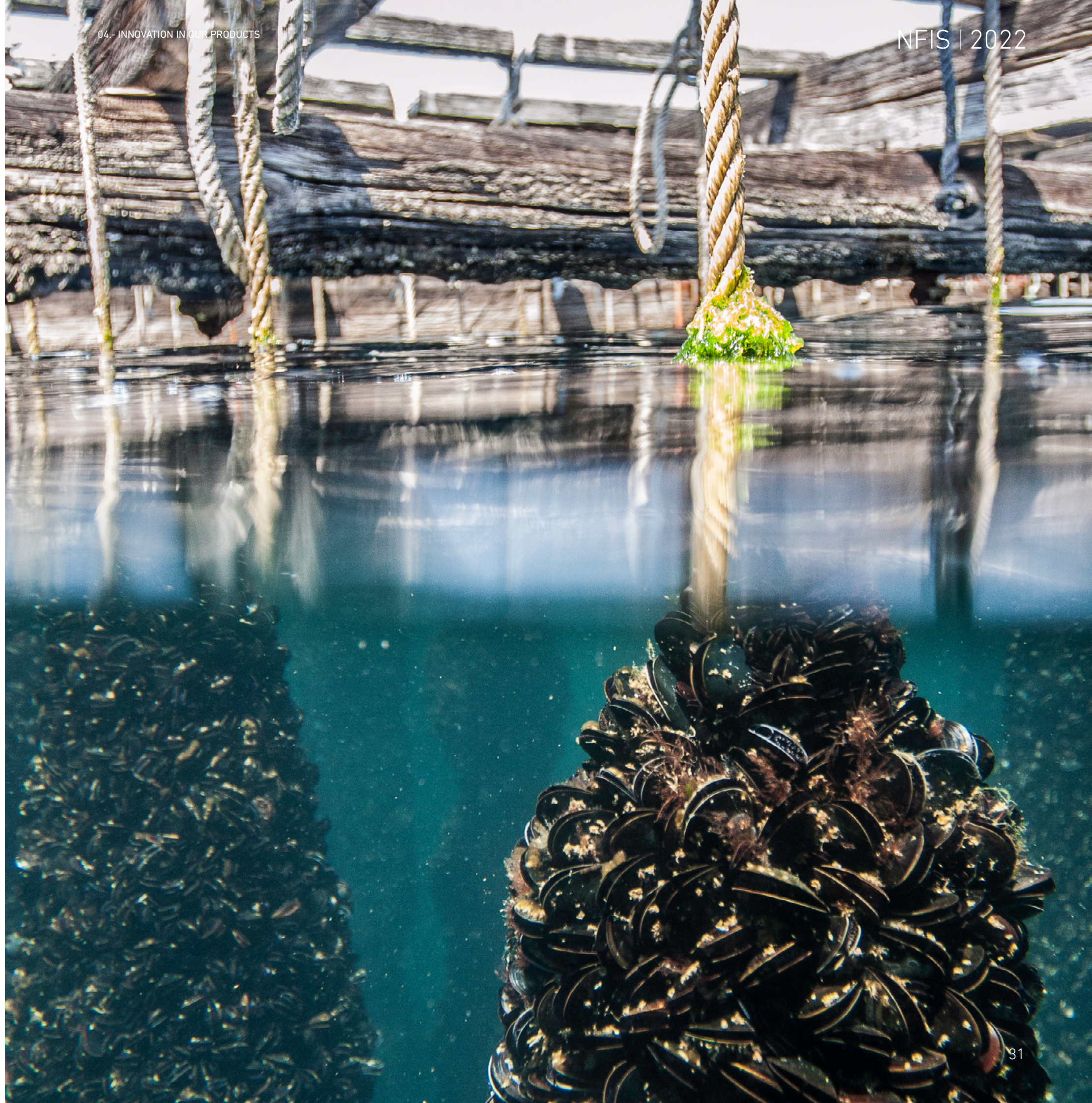
In 2022, the Aguinamar® brand carried out an action program to raise awareness with respect to the mussel production process, highlighting the origin and nutritional benefits of a local, healthy and natural product.

The list of benefits associated with the consumption of mussels is extensive: they strengthen the immune system, fight depression, provide good fats such as omega 3 or help repair tissues, amongst other. In addition, the outstanding properties of this food include calcium, especially necessary for growing children and women in adulthood; potassium, which facilitates the entry of nutrients into cells; magnesium, iodine and iron.

A study performed on the consumption of seafood products concluded that seafood represents the most highly valued food in terms of its nutritional value. The mussel is gaining strength thanks to the current trend in the food sector, related to locally sourced products full of nutritional properties that provide benefits to health.

The way this food is treated before it reaches the customer's table is fundamental to ensure that the nutrients do not disappear. In Galicia, the Rías Baixas have 3,300 rafts that produce more than 285,000 tons annually; and specifically, the Ría de Arousa is the geographical area where the most mussels are grown. These data place this autonomous community as the leading European mussel producer and the third worldwide, after China and Chile. Specifically, 60% of mussel production is carried out here.

The birth of Aguinamar in 2017 is directly related to the objective of responding to the need for today's consumers to include consumption of seafood products in an easy and simple way in their lives without investing a lot of time in the kitchen. At present, the Galician mussel plant of Angulas Aguinaga in Cambados boasts 10,000 square meters of modern facilities dedicated to production activities and the central offices, specialized in the purification, cleaning, packaging and commercialization of this food.





## 5. - Innovation in our operations

The Group innovates its operations through the technological revolution with a view to minimizing the impact of its activities and achieve continual improvements, ensuring the food safety of the products it makes and/or markets.

As an industrial Group, the management of operations, factories, energy and waste are vital for good performance in terms of sustainability. There is currently no environmental management system in place at any of the Group's plants, though the possibility of progressively implementing a management system and ISO 14001 certification is being evaluated.

The current and foreseeable effects of the Group's activities on the environment and, where applicable, health and safety, can be described as follows:

- **Electricity (carbon footprint)**, mainly related to consumption generated by the productive activities at the manufacturing plant and secondarily from the remaining systems which use electricity as their main source of energy (offices, lighting, etc.).
- **Gas (carbon footprint)** mainly corresponding to the boilers used for steam generation, hot water, or any other heat source necessary in the production processes.
- **Water (wastewater)** mainly generated after the use of mains water in the production processes.
- **Waste** generated by the Group's productive activity, mainly related to packaging in which raw materials are used or containers, rejects in finished products, etc.
- **Noise** generated by industrial activity (both internal and external)
- **Soil**, though the Group does not generate any direct impact, its industrial activities may do so.
- **Accidental leaks/spillages** at the industrial plant
- **Liquid nitrogen** consumed in deep-freezing processes.
- **Transportation (carbon footprint)** arising from the emissions generated by different vehicles, either due to the activity of the Group's own fleet of vehicles or from outsourced transportation services.
- **Refrigerant gases (carbon footprint)** arising from consumption and leaks in refrigeration equipment.

The Group's objective is to reduce its environmental impact in the different impact areas defined in the previous point, and to prioritize the relevance of material issues determined after concluding the double materiality analysis.

None of the plants operated by Group companies received any fines or penalties resulting from non-compliance with environmental legislation or regulations during either 2022 or 2021.

The Group has two employees dedicated to developing and executing the sustainability plan, which includes all the environmental strategies. In addition, each plant is run by management and maintenance teams that are responsible for ensuring that the environmental requirements for each plant are met. Management and coordination of the sustainability plan has been centralized in the Group's Transformation Department since 2022, with a view to providing visibility and relevance.

The Group has contracted environmental management insurance for all the Group's Spanish plants. This insurance covers environmental liabilities arising from damage both inside and outside the facilities due to contamination, as well as damage arising from transportation activities and storage tanks. The maximum coverage of the insurance policy amounts to €6,000,000. The Group is currently working on the inclusion of the Italian companies Riunione and Deligusti in this insurance policy.

Energy efficiency and management, waste management, water resources and spillages, together with food safety, comprise the commitments the Group has defined as part of its sustainability plan for operations, especially focused on environmental protection.

## 5.1. Energy efficiency and management

The Group manages the use of energy throughout the value chain and the reduction of greenhouse gas emissions to mitigate the effects of climate change. Promoting responsible consumption and encouraging the use and maximum recovery of energy, as well as the use of renewable energies and other more environmentally friendly alternatives or technologies.

Thus, the Group's activity in energy matters is aligned with the United Nations SDG 13 "Climate Action," and specifically with respect to its commitment 13.2:

*"Integrate climate change measures into national policies, strategies and planning."*



### 5.1.1. Commitment to responsible energy consumption: Energy audit

An energy audit was carried out at the Irura plant (the main energy consumer) in 2022 for purposes of analyzing the energy status of the facilities, defining the distribution of energy consumption among the different services, and proposing different measures to improve the plant's energy efficiency.

Thanks to this energy audit, a plan was designed for projects and actions with a view to improving energy management at the plant.

The Group's objective is to extend this energy audit to the remaining plants in order to improve energy efficiency at all its facilities and raise awareness in the organization with respect to this matter.

Specifically, several projects are being developed which focus on the impact of energy in different areas, such as the following:

- Waste heat recovery in refrigeration equipment to reduce gas consumption in boilers, thereby reducing energy dependence on natural gas as well as reducing CO2 emissions.
- Improvements to heat exchange processes in pasteurization in order to reduce steam consumption and consequently reduce the gas consumed by the boilers.
- Redesigning and engineering the current cooling systems to make them more efficient in terms of energy consumption and more environmentally friendly, as well as substituting refrigerants that are harmful to the environment with others that are more efficient.
- Reviewing the heat flows at facilities in order to provide the best possible insulation and avoid losses, thereby maximizing use of energy.
- Automation of operating processes for industrial equipment, such as cooling systems, for purposes of reducing consumption, operating hours, and optimizing the energy required to supply the plant according to its needs, while also making use of artificial intelligence technology.

### 5.1.2. Energy consumption in the Group

At the level of internal energy consumption, electricity represents the Group's main consumption, followed by natural gas and fuel consumption for the internal fleet of vehicles.

- **Electricity consumption:** mainly required for most productive equipment, industrial cold, luminaires, and office needs.
- **Consumption of natural gas:** necessary for steam generation in most factories, essential for the thermal processes to which products are subjected.
- **Fuel** for internal vehicles, using both petrol and diesel. .

At some of the plants, the Group has electric vans at its disposal for short-haul transport, thereby minimizing the environmental impact. Additionally, the entire fleet of trucks used by the Group for internal transportation of goods is electric.

Should the Group have to expand the fleet of internal and/or short-haul transport vehicles, it will always prioritize acquisitions of environmentally sustainable vehicles.

As far as external energy consumption is concerned, the main activity generating emissions is transportation. With respect to this, it is worth noting that the Group outsources transportation at most of its plants to third parties.

The only plants that have their own vehicles are the Palencia and Riunione plants, which use them to distribute the Horeca channel (Palencia plant) and cover routes not covered by external companies (Riunione), while at the same time monitoring consumption to determine its impact.

### 5.1.3. Energy Consumption and Carbon Footprint

In 2022, all the electrical energy consumed at the pants in Irura, Burgos, Barcelona and Palencia is exclusively obtained from 100% renewable sources that respect the environment and avoid CO2 emissions as well as other polluting gases, as certified by guarantees of origin. The total percentage of renewable energy acquired by the Group was 81%, as compared to 50% in 2021.

Most of the Group's electricity consumption is used for refrigeration and freezing systems at the production plants, essential to ensure the correct conservation and treatment of raw materials and products.

The refrigerant refills carried out in refrigeration systems are disclosed below together with their CO2 equivalents.

REFRIGERANT GAS	REFILL (kg) 2022	REFILL (kg CO2 equivalent) 2022	REFILL (KG) 2021	REFILL (kg CO2 equivalent) 2021
R-410-A	34	65.416	3	5.772*
R-449-A	215	274.989	488	625.616*
R-744	4.940	4.940	10.980	10.980
R-134-A	61	78.650	49	63.700*
R-407-H	256	492.288	255	489.404*
R-404-A	-	-	50	196.756*
R-407-F	55	91.735	32	53.568*
R-422-D	-	-	3	6.183*
R-453-A	18	29.448	-	-
R-717	450	-	-	-
R-448A	283	360.004	-	-

\*The changes in CO2 kg data relating to refrigerant gas refills are the result of updating the emission factors as per the MITECO document of July 2022 on emission factors, carbon footprint registration, offsets and CO2 absorption projects.



Fuel and electricity consumption corresponding to 2022 and 2021 is broken down as follows:

	FUEL	QUANTITY 2022	QUANTITY 2021	UNITS
Vehicles	Gasoline	6.907	4.581	Liters
	Gas oil	169.670	178.914	Liters
Stationary combustion equipment	Natural gas	19.867.740	19.990.939	Kwh
	Gasoil C	34.750	39.540*	Liters
	Butane gas	3.984	2.460	Kg
Electricity	Electricity	22.936.891	23.624.182	Kwh

\*The data for Gasoil C in 2021 was modified in light of new data reported.

#### 5.1.4. Scope 1 and 2 emissions

The Group performs a calculation of CO<sub>2</sub> emissions for scopes 1 and 2, which can be controlled internally since they are generated by burning fuel or indirectly by electrical consumption, respectively.

As for scope 3, which represents indirect emissions generated in the value chain, such as products and services that are purchased, movement of employees, waste disposal, use of products sold, transportation and distribution, etc.

The Group's plants periodically report their emissions, while also internally reporting the main sources of consumption for purposes of monitoring energy management. The Group is currently focusing on measurement and management of CO<sub>2</sub> emissions, while SO<sub>x</sub> and NO<sub>x</sub> emissions are not being measured.

The CO<sub>2</sub> emissions generated by the Group's activity in scopes 1 and 2 are disclosed below:

THE VICUÑA GROUP			
FUEL	2022	2021	UNITS
Scope 1	4.171.351	4.221.192	kg CO <sub>2</sub> e
Scope 2	1.128.724	3.059.332*	kg CO <sub>2</sub> e
<b>Total</b>	<b>5.300.075</b>	<b>7.280.524</b>	<b>kg CO<sub>2</sub>e</b>

\* Data from 2021, in scope 2 change by inclusion in the calculation methodology the electricity with Guarantees of Origin to the update of emission factors according to the MITECO document of emission factors, carbon footprint record, July 2022 carbon dioxide offset and absorption projects.

The decrease in scope 2 emissions as compared to 2021 is a consequence of the increased renewable energy purchases, which went from a share of 50% for the Group's total in 2021 up to 81% in 2022.

Taken as a whole, the Group has reduced its impact of scope 1 and 2 emissions by 27% as compared to 2021.

#### 5.1.5. Scope 3 emissions

The Group does not at present use any specific calculation method for measuring scope 3 emissions. The difficulty in obtaining accurate information from all suppliers, customers and consumers involved throughout the Group's value chain, together with the large amount of data and sources to consult, has made the calculation impossible to date.

In 2023, the Group decided to carry out a project for measurement of scope 3, which will involve analysis of all processes and activities in order to identify measurement categories and collect the information necessary for calculation of emissions throughout the value chain, both upstream and downstream.

#### 5.1.6. Noise emission

At an internal level, since noise generated by productive plants can be harmful to health, annual measurements are performed at each workplace to ensure implementation of appropriate measures. Where necessary, corrective or preventive measures are taken. Production personnel also avail themselves of noise mitigation equipment.

#### 5.1.7. Impact of light

At an internal level, due to regulations and the prevention of occupational health risks, annual measurements are performed so that appropriate measures may be taken to avoid these risks. These measures may include increasing or decreasing the amount of light used at the workplace.



## 5.2. Management of waste, water resources, and spills

The Group manages resources efficiently to ensure responsible consumption, promoting circular economy practices, ensuring that less waste reaches landfills and promoting the valorization of waste into by-products, reducing food waste and minimizing the pollution of rivers, oceans and other waterways.

Thus, the Group's activity with respect to waste, water resources, and spills is aligned with United Nations SDG 12 ("Responsible production and consumption") and SDG 14 ("Life below water"), and specifically with respect to their commitments 12.3 and 14.c, respectively:

*"By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses."*



*"Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in the United Nations Convention on the Law of the Sea, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of 'The Future We Want.'"*

The Group has designed a waste reporting mechanism which allows it to monitor waste generated at each of its plants on a monthly basis, in order to:

1. Maintain an up-to-date database in which waste generation at each plant can be consulted.
2. Implement the necessary measures or project proposals based on said data with a view to improvement in waste management, reduction of waste generation or valorization of waste generated.

The waste generated by the Group is broken down as follows:

### 5.2.1. Hazardous waste

HAZARDOUS WASTE	QUANTITY (KG) 2022	QUANTITY (KG) 2021
Mineral oil	716	2.400
Batteries	Not available	55
WEEE (waste from electrical and electronic equipment)	Not available	758
Sewage sludge	142.540	200.580
Contaminated Plastic Packaging	3	89
Toners (printers)	200	33
Fluorescent lighting	240	55
Plastic waste	Not available	181
Discarded chemical products	Not available	208
Metal canister destruction	200	240
Small devices with hazardous components and built-in batteries	6	178
Paint and varnish waste	Not available	117
<b>Total</b>	<b>143.905</b>	<b>204.894</b>

\* The lines with not available data for 2022 indicate that no collections were carried out during the period.

### 5.2.2. Non-hazardous waste

NON-HAZARDOUS WASTE	QUANTITY (KG) 2022	QUANTITY (KG) 2021
Packaging + organic	839.158	841.819
Plastic	85.140	10.143
Cardboard/paper	635.190	544.380
Inert	433.740	480.268
Wood	39.318	47.387
Expanded polystyrene foam	51.000	54.891
<b>TOTAL</b>	<b>2.083.546</b>	<b>1.978.888</b>



5.2.3. Water consumption

The Group uses freshwater in its manufacturing processes, mainly the following:

- Steam generation for the thermal processes applied when cooking raw materials, in pasteurization processes, as well as for generation of sanitary hot water, among others.
- Human water consumption and cleaning activities at facilities.

In addition, in the specific case of the Group’s plant in Pontevedra, processed seawater is used which, after washing and purifying the mussels, is returned to the Arousa estuary under the same conditions as before extraction. In order to reduce usage of seawater and enhance quality in production processes, the Group has for years been committed to the purification of process water through a recirculation system (closed circuit), which is combined with an open purification circuit, also introducing waste filters and thereby reducing the energy needed for pumping seawater.

EXTRACTION SOURCES	WATER (m³) 2022	WATER (m³) 2021
Total water captured from environment	4.544.280	4.348.235
Water from mains supply	449.535	411.316
Recirculated sea water*	4.094.745	3.936.919

\* Water extracted and returned to the sea under the same capturing conditions

The Group’s companies carry out different initiatives to minimize water consumption, amongst which the following stand out:

- Development of start-up and shutdown protocols for facilities so that users close water valves to reduce consumption.
- The Group’s companies that acquire new water-consuming machinery consider low consumption and efficiency in use as a fundamental factor, in line with the Group’s concern regarding the current water shortage.
- Review of processes and consumption times to optimize them and make the best possible use of water resources used.
- 

5.2.4. Valorization of waste

One of the Group’s main objectives with respect to waste involves maximization of recovered waste in order to provide the waste generated with a second life and thereby promote recircularity, essential as a strategy for optimal use of resources.

During 2022, 3,211,488 kg of organic waste was generated (SANDACH - animal by-products not intended for human consumption), corresponding to both category 3 (1,027,536 kg) and category 2 (2,183,952 kg). The Group is committed to seeking a sustainable way to deal with waste, striving to reuse waste as a raw material for other sectors or products, and boosting the circularity of resources.

Among the main categories of SANDACH waste which the Group generates and reuses, the following stands out:

- Remains of salmon heads and salmon rest raw materials, used for producing animal feed of the highest quality.
- Mussel shell, used as a raw material for manufacturing natural compost.



Against Food Waste - TOO GOOD TO GO®

One of the initiatives promoted by the Group for reducing food waste is adherence to the Too Good To Go® platform.

The main objective of this platform is to contribute to creating a global movement against food waste. To this end, its application was designed to provide food producing companies such as the Angulas Aguinaga Group with an outlet for products close to their expiry dates while also providing for the delivery of high quality and perfectly safe products to consumers at very competitive prices.

During 2022, the Group made a substantial contribution by placing 9,208 product units on the market, representing an impact corresponding to a reduction of CO2 emissions by 23,020 kg.

5.2.5. Biodiversity: protection and impact

As a measure to reduce the impact on biodiversity and climate change, the Group companies are registered under the following certifications for the sale of products with these specifications:

- MSC (Marine Stewardship Council): this non-profit organization sets standards for sustainable fishing and traceability of certified sustainable fishery products, including standards for the cultivation and collection of seaweed.
- ASC (Aquaculture Stewardship Council): together with MSC, this organization ensures a responsible process for seafood farming.
- GlobalG.A.P: pursues the objective of achieving safe and sustainable agricultural production worldwide.
- Likewise, the Palencia plant is also registered with the Sustainable Fish Program (SFP).
- In the case of the Galicia plant, it opted for the “Bio Vivo” mussel business line in its gift basket and protective atmosphere modalities. This involves using mussels from organic crops, a feature that has been certified by CRAEGA (Regulatory Council for Ecological Agriculture in Galicia).

Since the Group has no production centers or offices in protected areas or areas of high biodiversity, its impact on biodiversity is insignificant.

## 5.3. Food safety

The Group is focused on developing products that fulfill all current legal requirements and pose no risk to consumer health, seeking a food safety culture throughout its value chain.

Thus, the Group's activity with a clear focus on food safety is aligned with SDG 2 of the United Nations ("Zero Hunger"), and specifically with respect to its commitment 2.4:

*"By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality."*



### 5.3.1. Food safety for customers and consumers

Customers and consumers are the main pillar for development, evolution, and growth in the Group, which performs various actions with the following objectives:

- Offering them an extensive, healthy and unique portfolio of products
- Anticipating and satisfying their consumption needs
- Guaranteeing the stringent quality of its products and services by going beyond the legally stipulated quality standards and requirements to embrace other more exacting ones
- Ensuring their health and safety by upholding the strictest food safety rules.

In order to meet these objectives, special attention is dedicated to the Quality Control and Food Safety systems.

- Good Manufacturing Practices (GMP): practices covering the handling, packaging, storage and transportation of fresh products.
- Hazard Analysis and Critical Control Points (HACCP): a system for identifying and controlling potential issues that may arise during the design and production processes.
- Quality Assurance Standards, such as the IFS (International Food Standard), which is one of the highest food safety distinctions for all European distribution sectors.

In this context, all of the Group's plants have obtained their respective quality and food safety certifications.

### Technology to guarantee food safety and quality

In the context of the Bind 4.0 program promoted by the Basque Government's Business Development Agency, one of the main axes of the Group's open innovation strategy, a project was launched in 2022 with the technology startup CLCircular to improve the digitalization component in logistics operations and food safety assurance.

By installing high-tech sensors in the vehicles used by the Group for distributing products, real-time access to critical parameters is gained for correct product preservation. Indicators such as temperature, luminosity or humidity make it possible to control and ensure that products reaching customers enjoy all the guarantees in terms of food safety and quality, as well as helping to minimize food waste.

### 5.3.2. Product and service labeling

In line with the Group's objective for transparent and truthful communication, all products marketed by the Group comply with the labeling regulations applicable in each country. The Group's Quality Department has a specific area dedicated to labeling and legal texts.

### 5.3.3. Customer and consumer care services

The packaging for all the products marketed by the different companies that make up the Group provide consumers with information on nutritional qualities, as well as the physical address of the company and, where applicable, the web address, e-mail address and telephone number.

The different consumer care services function like data collection centers and generate information used in the quality system. Complaints are dealt with by telephone, e-mail or through the website, depending on the data provided by the customer. A case file is created for each incident and reported internally to Quality Management, which carries out internal follow-ups and reviews the corresponding quality system should an incident have occurred, activating the necessary mechanisms to resolve the issue.

Likewise, statistical follow-ups carried out periodically for all incidents and improvements proposed by consumers are reviewed at the different Management Committee meetings held on a monthly basis in each company.

This customer and consumer service is centralized at the Group's headquarters, located in Irura (Gipuzkoa).



### 5.3.4. Incidents during the year

Throughout 2022, there were no reports of any health alerts detected at points of sale.

In 2021, a listeriosis health alert was recorded for the Royal brand marinated smoked salmon produced at the Barcelona plant. This health alert was declared by the Andalusian health authorities and was handled quickly and efficiently by our Barcelona plant. No consumer cases of listeriosis were associated with this alert.

As far as consumer complaints about products are concerned, there were no "non-conformities" affecting the food safety of the final consumer during either 2022 or 2021. All non-conformities are analyzed in order to establish improvement plans for the most relevant ones. Additionally, this information is analyzed for purposes of introducing product improvements.

The following table presents the nonconformities which arose during 2002 as a percentage of kilograms sold for each of the plants:

PLANT	% 2022	%2021
Irura	0,001	0,001
Burgos	0,0023	0,0012
Galicia	0,0024	0,0011
Palencia	0,0007	0,0016
Barcelona	0,0022	0,0021
Riunione	0,0004	0,0006
Deligusti	0,00015	0,0002

### 5.3.5. Internal audits and supplier audits

Periodic audits are carried out as a measure for providing assurance with respect to quality and the processes carried out at the Group's factories (internal) as well as with suppliers (external).

Internal audits are used by the Group to control the internal processes at production plants and ensure quality for both manufactured products as well as food safety and production processes. At the same time, audits are carried out for suppliers to ensure that processes, procedures and supply specifications are fulfilled, thereby guaranteeing that supplies are carried out under optimal conditions in terms of quality and safety.

	2022	2021
Internal audits	7	7
External audits	8	1
<b>Total audits</b>	<b>15</b>	<b>8</b>





# 6. - Care and development of our people

People represent a basic pillar for the Group, fundamental for the provision of a safe, healthy and flexible work environment where employees can thrive, promoting a diverse and multicultural work space, in all its groups, while maintaining work-life balance.

## 6.1. Well-being and satisfaction of employees

Non-financial key performance indicators for 2022 are presented below. The data relating to the number of employees, employment contracts, dismissals, and average remuneration was based on employees under contract as of 12/31/2022.

### 6.1.1. Employees

The total number and distribution of the Angulas Aguinaga Group's employees, by gender and country, at December 31, 2022 is presented below:

Employees by country	2022			2021		
	Male	Female	Total	Male	Female	Total
Spain	377	362	739	391	348	739
Italy	43	44	87	39	44	83
France	1	1	2	0	1	1
<b>TOTAL</b>	<b>421</b>	<b>407</b>	<b>828</b>	<b>430</b>	<b>393</b>	<b>823</b>

Since people represent a fundamental pillar of our business model together with innovation, special attention is dedicated to focus on their well-being given that they generate innovation and are consequently responsible for the Group's success.

Thus, though 2021 and 2022 were not easy years, the job positions of all professionals were nevertheless protected.

Likewise, despite the Group's sector having been hit particularly hard by the COVID-19 crisis, transport strikes, and increased costs, the Group was able to maintain the working conditions of its personnel without having to resort to any labor regulation mechanism.

The total number and distribution of employees in the Angulas Aguinaga Group, by gender and category, is as follows as of December 31, 2022:

Employees by age and category	2022			2021		
	Male	Female	Total	Male	Female	Total
<30	51	50	101	58	46	104
Administrative staff/operators	35	26	61	42	26	68
Manager	6	17	23	6	12	18
Technical staff	10	7	17	10	8	18
>50	114	98	212	111	88	199
Administrative staff/operators	85	81	166	78	73	151
Manager	16	12	28	20	10	30
Technical staff	11	4	15	12	3	15
Executive	2	1	3	1	2	3
30<X<50	256	259	515	261	259	520
Administrative staff/operators	178	179	357	170	182	352
Manager	42	59	101	49	57	106
Technical staff	30	19	49	36	19	55
Executive	6	2	8	6	1	8
<b>TOTAL</b>	<b>421</b>	<b>407</b>	<b>828</b>	<b>430</b>	<b>393</b>	<b>823</b>



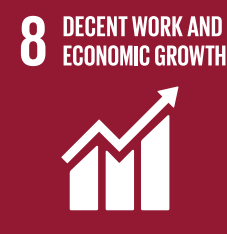
As can be seen in the above table, women make up 48% of the total workforce as compared to 52% for men. Analysis of gender distribution for each age group, presents no relevant differences.

Analyzing the seniority of staff shows that the average number of years for the Group's workforce is 8 years. Specifically, 39% of staff have been employed by the Group for less than 5 years, 39% have been under contract for between 5 and 15 years, while 22% have been employed for more than 15 years.

One of the Group's sustainability goals aligned with SDG 8 "Decent work and economic growth" is to increase employee satisfaction.

Specifically, under SDG 8.5:

*"By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value."*



To this end, flexible work was introduced in 2022 followed by flexibility in working hours and in the enjoyment of holidays, boosting team commitment, motivation and efficiency. Likewise, a digital disconnection policy was also implemented, promoting the appropriate use of digital tools as well as a flexible culture that adapts to the needs of the business, ensuring that break times and work-life balance is respected.

In addition, in terms of job quality, the Group is committed to developing the skills, abilities and skills of its employees to promote a culture of innovation and continue strengthening a sense of belonging and commitment. In order to measure employee engagement, the annual employee survey was launched for the first time, obtaining a favorable result in the Employee Engagement Index.

In line with the Group's mission "to revolutionize the food industry in service of the consumer," it is firmly committed to recruiting and retaining existing talent.

In this spirit, the Group has established a specific procedure which is protected by its Code of Conduct, establishing the following principles for selection and recruitment of personnel:

- Non-discrimination of any candidate during the staff selection process will be guaranteed.
- The evaluation of candidates will be based on job position requirements, and will be conducted objectively, transparently, respecting the principle of equal opportunities between women and men.
- Selection shall be based on merit and competence in terms of job performance, and not on gender, age or any other personal or family circumstances.

The knowledge and suitability of the person for the position will be assessed by means of precise and comparable parameters and indicators which will be established prior to initiating the selection process.

### 6.1.2. Digital disconnection

As stated above, it is essential for the Group to create a flexible work environment in which employees can thrive, promoting a diverse and multicultural space throughout the Group and amongst all its members, while maintaining a balance between work and private life. To this end, flexible work was introduced this year, followed by flexibility in working hours and in the enjoyment of holidays, boosting commitment, motivation and efficiency in our teams.

As a result, and subsequent to the entry into force of Organic Law 3/2018, of December 5, on Personal Data Protection and guaranteeing digital rights, worker rights to digital disconnection were recognized in order to guarantee respect for their break time, permits and vacations, as well as personal and family privacy, beyond the legally or conventionally established working hours. The Group has also implemented a digital disconnection policy, promoting the appropriate use of digital tools as well as a flexible culture that adapts to the needs of the business, ensuring that break times and work-life balance is respected.



### 6.1.3. Organization of work

It is vital for the Group to create a healthy and flexible work environment in which employees can maintain a balance between work and private life, prioritizing stability with respect to contracts, social benefits, conciliation measures, and wages.

Working time is regulated in the sector's collective bargaining agreements to which we are party, establishing a maximum annual working day and well-defined shifts, amongst other issues.

The Group allows for irregular distribution of the working day, depending on organizational needs, as well as regulated overtime, respecting the minimum daily and weekly break periods established in applicable labor legislation, as well as the working holidays established in the appropriate labor calendar.

In addition, in situations where family members require assistance or care, amongst others, the Group's employees have the right to absent themselves from work while maintaining the right to remuneration.

#### 6.1.4. Gender equality

The Group is firmly committed to equal opportunities, conditions, responsibilities as well as gender equality. A clear example of this can be seen in its training programs, as they are aimed at all employees regardless of gender. Proof of this is the parity of men and women in the Group's current workforce.

An Equal Opportunities Committee has been set up in the Group to diagnose, design and draw up the Equality Plans for the Group's companies.

This Equality Committee is in the process of refining the Equality Plans, which will include an up-to-date evaluation, programming with the specific measures necessary to deal with the deficiencies, problems and areas of opportunity detected, lines of action and objectives for coming years, as well as follow-up indicators and an assessment of the degree of compliance achieved with respect to them.

#### 6.1.5. Universal accessibility for people with disabilities

In the Angulas Aguinaga Group, as stated in our Code of Conduct, we are firmly committed to the principle of non-discrimination and we do not accept any exclusion for persons with disabilities.

In this spirit, the Group has boosted different initiatives in Spain relating to social and labor inclusion. This commitment means that during 2022, in addition to hiring 7 people with disabilities, we also collaborated with several special employment centers, an initiative to which we allocated more than €121,500, thereby once again exceeding the minimum annual amount required by law.

Further, at the Guipúzcoa and Burgos plants we collaborate with such an employment center for purposes of laundry services as well as classification and replacement of work clothes. The Cambados and Vilaxoan (Pontevedra) plants also work with Ilunion laundry services.

Likewise, we have been collaborating with the Nou Xamfra Foundation for more than 15 years. The Foundation acts like a special work center, performing the packaging and labeling functions for products manufactured at the Barcelona plant. In addition, sporadic contracts are arranged for campaigns involving other services for other special centers in the area, such as MITON.

In this way, we enhance staff awareness with respect to diverse capacities, sharing a real and consistent practice over time and thereby providing value to the organization.

Employees with disabilities	Spain	Italy	France	Total
2022	7	3	-	10
2021	11	2	-	13

#### 6.1.6 Safety, Health and Wellbeing

The Group has made the integral care of the people who make it up a priority. Our Health and Safety Policy evidences that we are committed to complying with all current regulations on health and occupational risk prevention, looking out for the health and safety of all our workers, focusing on improvements to production processes, adapting machinery and equipment, thereby improving labor conditions.

Hours of absenteeism	2022	2021
Male	93.443	45.281
Female	46.745	30.868
Total	140.187	76.149

As a Group, we place particular value on expanding the training of our workers, instilling a preventive culture and promoting specialization in job positions, providing training for the handling of machinery, first aid skills, emergencies, etc.

The work centers have Health and Safety Committees which allow us to take possible improvements and employee suggestions into account at all times, in addition to all the other measures necessary for maintaining outstanding health and safety conditions at the plants.

Finally, it is worth noting that the collective bargaining agreements or labor regulations applicable in each country include specific chapters or sections on occupational health and safety, thereby promoting the health and safety of all people through the application of measures and the development of activities necessary for the prevention of work-related risks.

Given the increase seen in 2022, absenteeism is an important challenge to be met. Notwithstanding the above, the causes which led to the increase have been clearly identified and are common to all the companies operating in the Group's sphere of influence.

The following actions were implemented internally to improve the absenteeism rate:

- Follow-ups of daily and monthly absenteeism rates by each company for all their work centers
- Establishing objectives to reduce absenteeism rates for each of the persons in charge of plants and human resources
- Analysis of how absenteeism is distributed by type of contingency (common contingencies, accidents, paid leave, etc.)
- Action plan based on results obtained in the follow-up.

Number of accidents by gender	FEMALE			MALE			TOTAL
	With sick leave	Without sick leave	Commuting accident	With sick leave	Without sick leave	Commuting accident	
2022	18	13	2	23	21	1	78
2021	19	14	3	21	37	-	94

	2022			2021		
	Female	Male	Total	Female	Male	Total
Number of professional illnesses	2	2	4	-	-	-
Index for severity of accidents	0,78	1,27	1,03	2,52	5,33	3,93
Index for frequency of accidents	26,88	29,49	28,29	21,32	26,43	23,87
Working days lost due to accidents	524	993	1.517	2.248	4.237	6.485

\*The data for 2021 was restated with respect to the NFIS published in 2021 in order to standardize calculation criteria for 2022.



## 6.2. Attracting, developing and retaining talent

The Group is also committed to developing the abilities, skills, and knowledge base of its workers to promote a culture of innovation and continue strengthening a sense of belonging and commitment throughout the Group.

### 6.2.1. Types of employment contract

The total number and distribution of the Group's employment contract types at December 31, 2022 is presented below in terms of permanent, temporary and part-time contracts by gender and age:

Type of contract	2022					2021				
	Perma- nent	Tempo- rary	Temp. part time	Perm. part time	Total	Fijo	Tempo- rary	Temp. part time	Perm. part time	Total
<30	90	7	3	1	101	98	5	-	1	103
Male	46	3	2	-	51	57	-	-	-	57
Female	44	4	1	1	50	41	5	-	1	46
>50	202	4	3	3	212	193	5	1	-	198
Male	110	3	-	1	114	108	4	-	-	112
Female	92	1	3	2	98	85	1	1	-	86
30<X<50	501	10	3	1	515	511	4	-	5	515
Male	249	4	3	-	256	259	2	-	-	261
Female	252	6	-	1	259	252	2	-	5	254
<b>TOTAL</b>	<b>793</b>	<b>21</b>	<b>9</b>	<b>5</b>	<b>828</b>	<b>802</b>	<b>14</b>	<b>1</b>	<b>6</b>	<b>823</b>

Temporary contracts are mainly associated with substitutions (such as maternity or paternity permits) or a passing need to strengthen the workforce. The Group promotes stability in employment, as reflected in the fact that 99% of its contracts are permanent and only 1% are temporary.

### 6.2.2. Dismissals

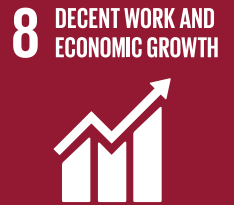
Dismissals in the Group are the result of exceptional circumstances rather than collective redundancy schemes.

The number of dismissals during 2022 is presented in the following table, broken down by gender, age and category:

Involuntary severance	2022			2021		
	Male	Female	Total	Male	Female	Total
<30	-	2	2	3	4	7
Administrative staff/operators	-	2	2	2	4	6
Manager	-	-	-	1	-	1
>50	9	3	12	6	1	7
Administrative staff/operators	4	3	7	5	-	5
Manager	2	-	2	1	-	1
Technical staff	3	-	3	-	-	-
Senior managers	-	-	-	-	1	1
30<X<50	9	6	15	11	16	27
Administrative staff/operators	5	4	9	7	9	16
Manager	-	1	1	-	3	3
Technical staff	4	1	5	4	4	8
<b>TOTAL</b>	<b>18</b>	<b>11</b>	<b>29</b>	<b>20</b>	<b>21</b>	<b>41</b>

In all employee-related issues, the Group's strategy is aligned with SDG 8 and, in this particular case, with SDG 8.5:

*"By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value."*



The average number of contracts is presented below:

Average number of contracts	2022					2021				
	Fixed	Tempo- rary	Temp. part time	Perm. part time	Total	Fixed	Tempo- rary	Temp. part time	Perm. part time	Total
Spain	725	10	3	18	756	744	9	1	5	759
Administrative staff/operators	501	9	3	18	531	503	6	-	5	514
Executive	9	-	-	-	9	9	-	-	-	9
Manager	136	-	-	-	136	143	-	1	-	144
Technical staff	78	1	-	-	79	88	3	-	-	91
General Management	1	-	-	-	1	1	-	-	-	1
Italy	79	5	1	-	85	80	5	-	2	87
Administrative staff/operators	63	4	1	-	68	66	4	-	2	72
Executive	1	-	-	-	1	-	-	-	-	-
Manager	14	1	-	-	15	14	1	-	-	15
Technical staff	1	-	-	-	1	-	-	-	-	-
France	2	-	-	-	2	-	-	-	-	-
Manager	2	-	-	-	2	-	-	-	-	-
<b>TOTAL</b>	<b>806</b>	<b>15</b>	<b>4</b>	<b>18</b>	<b>843</b>	<b>824</b>	<b>14</b>	<b>1</b>	<b>7</b>	<b>846</b>

Average number of contracts	2022					2021				
	Fixed	Tempo- rary	Temp. part time	Perm. part time	Total	Fixed	Tempo- rary	Temp. part time	Perm. part time	Total
Spain	725	10	18	3	756	742	9	1	5	758
<30	77	4	4	1	86	80	1	-	1	82
>50	185	2	5	2	194	181	2	1	1	185
30<X<50	463	3	9	-	476	482	6	-	3	491
Italy	79	5	-	1	85	81	5	-	2	88
<30	16	1	-	-	17	17	3	-	-	20
>50	23	1	-	1	25	20	1	-	-	21
30<X<50	41	3	-	0	44	45	1	-	2	48
France	2	-	-	-	2	-	-	-	-	-
30<X<50	2	-	-	-	2	-	-	-	-	-
<b>TOTAL</b>	<b>806</b>	<b>15</b>	<b>18</b>	<b>4</b>	<b>843</b>	<b>824</b>	<b>14</b>	<b>1</b>	<b>7</b>	<b>846</b>

### 6.2.3. 6.2.3. Average remuneration for personnel

The following tables present average remuneration by gender, age and category in the Group, excluding the data on remuneration for the owners of companies acquired during 2021 since the type of contract (of a fixed duration) and remuneration is not in line with the Group's remuneration scheme assigned to their category\*.

	2022			2021		
Remuneration	Salary			Salary		
Male	31.258			30.242		
Female	28.613			26.681		
<b>TOTAL</b>	<b>29.956</b>			<b>28.539</b>		
Remuneration by age	Male	Female	Total	Male	Female	Total
<30	22.281	24.052	<b>23.158</b>	20.570	23.297	<b>21.803</b>
>50	33.410	28.187	<b>30.984</b>	31.623	29.422	<b>30.656</b>
30<X<50	32.096	29.655	<b>30.868</b>	31.767	26.374	<b>29.081</b>
Remuneration by category	Total			Total		
Administrative staff/operators	23.223			21.733		
Manager	49.000			45.635		
Technical staff	27.732			26.875		
Executive	142.373			170.258		
Remuneration for executives and general management	Total			Total		
Male	148.903			183.404		
Female	124.958			139.622		

\*The remuneration data for 2021 was restated with respect to the NFIS published in 2021 in order to standardize calculation criteria for 2022.

In the case of directors, average annual remuneration amounts to €21,428.57, which is not broken down due to confidentiality issues and the fact that there were six men and one woman and no gender pay gap.

### 6.2.4. Pay gap

In accordance with the regulations currently in force, which are regulated by the Workers' Statute, contained in Organic Law 3/2007, of March 22, for effective equality between men and women, in Royal Decree 901/2020, of October 13, on equality plans and their registration, as well as in Royal Decree 902/2020, of October 13, on equal pay for men and women, the pay gap (differences between average salaries for men and women, and amongst the average salaries of men) recorded in the Group is presented by category.

The data by category will only be shown for 2022, given that the calculation method was been updated and changes over time periods are not retroactively comparable. The differences by category in the table below are the result of objective factors unrelated to gender discrimination or the existence of a pay gap.

	2022
Pay gap by categories	Total
Administrative staff/operators	1,4%
<b>Manager</b>	
Junior Manager (M1)	-7,1%
Junior Manager (M2)	1,7%
Manager	3,1%
Senior Manager	4,7%
Technical staff	7% (14,6%*)
Executive	5,2% (16%**)

\*Including technical staff under contract for over 15 years, all of whom are men.

\*\* Including the general director.

### 6.2.5. Social relations

All of the Group's employees are covered by the collective agreements to which they are party in every work center. In those plants where workers are formally represented, regular meetings are held in which issues of mutual interest are discussed in an atmosphere of cordial relations based on consensus.

### 6.2.6. Internal training

The Angulas Aguinaga Group aims to increase training hours and thus develop its employees, providing them with the means, programs and tools necessary to enhance their skills and knowledge.

Training is understood as a basic and fundamental element in the Group's corporate culture, which contributes to personal growth and professional development for the people who form a part of the organization.

Furthermore, the Group considers that training should be tailored to specific employee needs in accordance with their position and functions in the organization, aligned with the Group's objectives and strategy, in the firm belief that this is a decisive factor in increasing competitiveness.

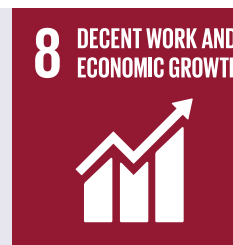
The Group's training program is structured around the following content:

- **Apprenticeship of general skills:** oriented towards acquisition of technical knowledge, regardless of the functional area.
- **Apprenticeship of professional skills:** covers a particular area of knowledge or tool.
- **Management style skills or knowledge:** relates to "how" someone should carry out a particular function.

Training hours	2022	2021
Executive	1.403	1.609
Manager	3.217	3.276
Technical staff	1.448	2.046
Administrative staff/operators	6.400	4.675
<b>TOTAL</b>	<b>12.468</b>	<b>11.606</b>

In this matter, the Group is aligned with SDG 8.8:

*"Protect labor rights and promote safe and secure working environments of all workers, including migrant workers, particularly women migrants, and those in precarious employment."*





# 7.- Governance

Governance is one of the Group's key pillars in its sustainability plan, which is why special attention is given to measures against bribery, corruption and commercial conflicts, in addition to promoting the values and principles that guide the Group's Code of Conduct.

## 7.1. Legislative compliance and ethical behavior

### 7.1.1. Human rights

As indicated in the Group's Code of Conduct, the updated edition of which was approved in 2022, the Group publicly declares its absolute rejection of any type of illicit and/or criminal practice, expressly stating that such practices are totally prohibited, without exception or limits, within the Group. Thus, it is committed to internally establishing standards and procedures that contribute to compliance with applicable legislation.

Everyone who forms a part of the Group should:

**Perform their function in the Group in strict compliance with applicable legislation**, avoiding any ethically unacceptable practices in accordance with strict criteria regarding honesty and moral integrity.

**Embrace, comply with, and respect** all Group policies, procedures and regulations in their respective fields of action.

**Act in a clear and transparent manner**, thereby ensuring that none of their actions may be interpreted as deceptive.

This Code of Conduct establishes a series of values, standards and behavioral guidelines applicable to all the Group's activities. In the event of a conflict amongst the values, standards and behavioral guidelines set forth in this Code and applicable legislation, the provisions of law shall prevail over this Code.

In addition to complying with prevailing legislation, applicable in all the territories where it operates, the Group is committed to:

- **Respecting internationally recognized human rights**, which encompass the rights set forth in the International Bill of Human Rights and the principles relating to rights set forth in the ILO (International Labor Organization) Declaration on Fundamental Principles and Rights at Work.
- **Maintaining a work environment free from all forms of sexual harassment**, whether gender-based or of any other nature, and regardless of whether it is between employees or with respect to customers or suppliers, or vice versa, thereby ensuring that all persons are treated equally and with dignity. Therefore, no discriminatory practices will be tolerated on the basis of race, color, gender, age, religion, ethnic or geographic origin, disability or any other illegitimate cause.
- **Respecting people's personal and family life and promoting reconciliation policies** that facilitate the best work-life balance.
- **Respecting the principles of equal treatment and opportunities in each and every area of the Group**, encouraging and offering the same opportunities in access to work and professional promotion, and fomenting a corporate culture based on merit. No discriminatory attitudes are tolerated.
- **Rejecting the use of any form of forced or compulsory labor**, as defined in Convention 29 of the ILO, and under no circumstances confiscating money or identity documents at the beginning of the employment relationship with a view to holding workers against their will.
- **Respecting the rights of children**, rejecting the use of child labor in accordance with its definition in the prevailing legislation in force in the country where the corresponding activities are being carried out, and always respecting the minimum age established in ILO Convention 138.

- **Recognizing the workers' right to form or participate in organizations set up for purposes of defending and promoting their interests**, not interfering in their choices in this regard, and likewise recognizing the workers' right to representation by unions and other forms of representation elected by the different work units in accordance with legislation and practices prevailing in the different countries where a labor relationship was contracted.

The Group's commitment to ethics and integrity includes the duty to report any inappropriate actions in light of the principles set forth in its Code of Conduct.

The obligation to report also extends to those cases in which there are well-founded suspicions of malpractice on the part of customers, suppliers or any other person or entity linked to the Group's economic activity.

All persons who form a part of the Group must endeavor to ensure compliance with the Code of Conduct, consult any doubts about its interpretation and report, in good faith and without fear of reprisals, any action contrary to the principles and conduct defined therein.

In addition to the hierarchical channel, the Group has established a procedure for managing notifications and consultations regarding irregularities or breaches of the Code of Conduct in order to encourage compliance with the Code and the standards contained therein.

The Group makes it easy for everyone in the Group, as well as its stakeholders, to consult doubts and notify irregularities or non-compliances that fall short of ethical standards of integrity or violate the guidelines established in the Code of Conduct, through the following channels:

Electronic channel:  
codigodeconducta@angu-  
las-aguinaga.es

Communication channel  
in the intranet and on the  
corporate website

Mail post addressed to the Ethics and Compliance Committee at the following address: Pol. Laskibar, 5. 20271, Irura (Gipuzkoa).

All notifications or consultations can be performed anonymously and must include a description of the subject matter. The processing of notifications and consultations corresponds to the CEC or a body it determines, and will be studied and dealt with confidentially. The personal data of the person reporting will be managed in accordance with the stipulations of applicable data protection laws of the country in question.

Reprisals will not be tolerated against those who have used the ethical channel in good faith to expose possible irregularities. The existence of the ethical channel is without prejudice to any other mechanisms considered appropriate to provide for the communication of potentially significant irregularities. No human rights violations were registered in the Group during either 2022 or 2021.

Failure to comply with the provisions of the Code of Conduct may lead to the application of corrective and/or disciplinary measures, corresponding to the system for penalties and fines provided for in applicable collective agreements as well as in the Workers' Statute and/or applicable legislation. The Group also reserves the right to take such punitive or legal measures it deems appropriate in defense of its interests.

The Group will communicate and disseminate the content of the Code of Conduct to its staff. Likewise, it will also be made available to external partners.

## 7.1.2. Measures against corruption and bribery

The Group strictly prohibits any behavior or practices which involve corruption, bribery or influence peddling with respect to customers, suppliers, business partners and civil servants or public, national or international institutions, including those related to money laundering.

Thus, in their relationships with third parties, the Group's employees may not offer or accept gifts or hospitality that go beyond the purely symbolic or that could be interpreted as an attempt to unduly influence a commercial, professional or administrative relationship.

This prohibition does not include expenses or hospitality that may be considered usual or customary in the market, in reasonable amounts, taking their nature, frequency and amount into account. In any case, they must be authorized by the employee's immediate superior.

Likewise, the Group does not permit the direct or indirect provision of gifts, hospitality or advantages to public representatives for purposes of exerting influence in its favor. It also strictly forbids taking advantage of a personal relationship in order to unduly influence an authority or civil servant. Further, the Group not only forbids offering, promising or delivering anything of value, but also forbids requesting, accepting or receiving anything of value as consideration for the performance or non-performance of any action which may provide benefits or advantages to any third party.

Any agreement with third parties which gives rise to a payment obligation for a Group company must be in written form, sufficiently describe the service arranged, and be authorized by the appropriate person in accordance with the company's systems and procedures.

Any payment to be made by the company must be made by check or bank transfer, and payments in cash or by bearer cheque without a receipt are expressly prohibited. The use of the latter two methods of payment must be kept to a minimum and reduced to insignificant amounts.

Any payment, whether direct or indirect, of commissions or any other form of remuneration for the purpose of obtaining orders or gaining any commercial advantage is expressly prohibited. Payments to commercial agents or representatives of the Group made as a result of the performance of their activities for the Group are an exception to the above, provided the payments are made in compliance with prevailing legislation.

## 7.1.3. Risk analysis

During 2021, the Group performed an assessment for purposes of identifying the main strategic, operational, financial, compliance and sustainability risks and analyzing their impact and the consequences they may have within the Group.

Following this analysis, the Group decided to focus on food safety, corporate defense, and cybersecurity throughout 2022.

### 7.1.3.1. Food safety:

The Group's companies operate in the food sector, making food safety a critical matter for the Group, which is consequently under the obligation to act in strict compliance with different regulations and laws.

The Group implements food safety programs via different protocols, identifying critical aspects and performing controls in order to neutralize the possible risk. Its food safety policy is based on the following premises:

- To guarantee the safety, quality and legality of all our products throughout their useful life, based on an integrated self-control system that allows us to continually monitor the parameters of the manufacturing system.



- To provide an effective traceability system that guarantees availability of relevant data.
- To maintain a multidisciplinary team with adequate scientific and technical knowledge to manage an effective HACCP system.
- To encourage and improve communication amongst the different members of the HACCP team by providing common work areas.

The Group trains and qualifies its employees to ensure they are the best managers for their job positions and are motivated to perform their tasks. The purpose of all the above is to make them aware of their responsibility towards the consumer in matters of food safety.

The Group is a leader in its sector, allocating significant resources to innovation and branding, investing in these fields on a recurring basis every year, and at all times seeking to satisfy the needs of customers by meeting the established quality requirements. To this end, the Group follows the IFS food safety and quality standards.

As far as consumer protection is concerned, the Group emphasizes the following matters:

- Compliance with prevailing legislation
- Preventing the appearance of food crises in the sector via microbiological control of the competitors' products
- Analyzing and performing controls with respect to our raw materials, primary packaging, subcontracting, and processes, with a view to guaranteeing the authenticity of our products
- Implement a food defense system to guarantee total safety for all our products.



#### 7.1.3.2. Corporate Defense:

In order to review the current preventive model, and considering its compatibility with the development of preventive models in foreign subsidiaries, a consolidation exercise was carried out for all Group companies. To this end, the following documents were updated and approved by the Board of Directors in 2022:

- Code of Conduct
- General compliance policy
- Ethics channel regulations
- Manual for the Management System of the Criminal Code Model
- Updated criminal code risk map.

A specific periodic training plan was also organized for all members of the organization, covering the following points:

- Risk scenario: criminal liability of the legal entity
- Main criminal risks to which the Group is exposed
- Presentation and explanation of the Model
- Responsibilities of Group Management and its employees with respect to the Model.

Thanks to this training plan, we prevent non-compliance with the following risks, amongst others:

- Breach of code of ethics and code of conduct
- Fraud, corruption, crime prevention and money laundering
- Possibility of non-compliance with general regulations
- Ignorance of tax / legal / regulatory implications
- Breach of contract.

#### 7.1.3.3. Cybersecurity

Information is a critical and essential asset which is of great value for performance of the Group's activity. This asset must be adequately protected with the necessary security measures against threats that may affect it, regardless of the formats, media, means of transmission, systems, or persons with access to the information, its processing or treatment.

Cybersecurity risks are also included in this section. The Group is active in the training of its employees in this area and has established procedures to prevent such threats.

It also has implemented various technological measures, such as:

- Approved data protection policy, adequate network infrastructure (firewalls, wifi access, network electronics, navigation possibilities, and design of connected industrial networks)
- Correct definition of user points (antivirus, mobile device management systems, permits, updates)
- Program for management and conservation of data (backup, use of the "cloud" or shared information)
- Security Operations Center (SOC) dedicated to monitoring, identifying, mitigating and remediating cybersecurity vulnerabilities and attacks.

## 7.2. Transparency and communication

The Group understands transparency and communication as essential for ensuring clear and accurate public information on different areas of its activity, especially in terms of its financial, environmental and social performance.

In this matter, the Group is aligned with SDG 12.6:

*"Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle."*

12 RESPONSIBLE  
CONSUMPTION  
AND PRODUCTION





## 7.2.1. Commitment to social responsibility and development of local communities

In the section for Social Responsibility, the Group conducts its business activities taking the welfare and socio-economic development of those local communities directly related to said activity into account.

Food banks and non-governmental organizations. During 2022, the Group mainly worked with food banks located in Spain and France, thereby contributing to meet the food needs of the disadvantaged population.

Below, we present a breakdown of said contributions



DONATIONS TO FOOD BANKS	2022	2021
Burgos Food Bank	264.768	247.220
Gipuzkoa Food Bank	87.676	125.153
Fundación Nassica (Albergue Sta. Maria)	137.162	109.903
Fesnad Fund. Madrid Food Bank	797	3.391
Las Palmas Food Bank	2.546	-
Rennes Food Bank	19.614	-
Andalucia Food Bank	-	17.237
Navarre Food Bank	-	328
<b>TOTAL</b>	<b>512.563</b>	<b>503.232</b>

## Commitment to sports and a healthy lifestyle

For Angulas Aguinaga, developing a sense of belonging to San Sebastian and Guipuzcoa is fundamental. The "Gipuzkoa Basket" basketball team has given us the opportunity to strengthen this connection further by naming a landmark building in the city "Angulas Aguinaga Arena." In addition, it is an entity that is dedicated to innovation, as evidenced by its initiatives to be a 100% sustainable club and as can be seen from its social impact plan and policy on member clubs.

Finally, from the perspective of Angulas Aguinaga as a food company, it represents a powerful platform to help our brands and products reach more consumers and become part of the city's culinary culture.



The Krissia ®, Aguinamar ®, La Gula del Norte ®, and Royal ® brands sponsor Basque Pelota events, a sport deeply rooted in Basque culture with a great socio-cultural impact on local communities.



On May 15, 2022, twelve of Angulas Aguinaga's employees participated in the 13th edition of the Gipuzkoa Enterprises Race, representing three teams (women, men and mixed).

Sponsorship of the BISON'S ECLUB team that enjoyed its debut in the 2022 League of Professional Video Games with a view to promoting healthy and nutritious products so they reach younger consumers.





## Employer brand

The Group believes in staying close to talent. In order to achieve this, it carries out various initiatives for purposes of communicating the value proposal offered by the Group to future team members.

### Programa ENTER.

ENTER Program. This program is aimed at those students or recent graduates who want to become part of the Angulas Aguinaga team. They engage in projects that meet real needs in the Group's strategy. The program is designed to be bi-directional, creating a relationship between those with little work experience and executive profiles with a high level of experience. In this approach, the latter become acquainted with new technological trends as well as the interests and concerns of younger generations, and ENTER participants are offered the opportunity to work with professionals who boast a rich professional background, thereby allowing for fast growth and adaptation to the enterprise.

### Dual Training.

We firmly believe in dual training, allowing students the opportunity to expand their knowledge and complete their training through challenges in the company. In 2022, the Group collaborated with several higher education institutions.

### Collaborations with Universities.

The Group encourages employees to participate in initiatives led by associations and universities native to the environment, through presentations and challenges aimed at students, amongst which the following stand out:

- University Challenge (AECOC)
- Deusto Business School
- University of Navarra.

## “You’re doing well”, a podcast by Krissia®

The Krissia® brand launched a campaign in 2022 aimed at supporting real lives and trying to reduce the demands we are subjected to every day.

Given the context in which we receive a lot of messages and guidelines, especially in the food sector, on how things should be done “perfectly”, more and more people are feeling the frustration of not being able to meet all expectations.



Thus, Krissia® products help in a simple way, allowing consumption of a high quality sustainable product with high protein content, providing the best company for real lives.

Thanks to the Krissia® podcasts, a “You’re Doing Well” podcast platform has been created. Special guests talk about their real lives in interviews and conversations so that listeners can get to know them a little better and discover their common purpose: to claim that, if you do what you can, you are doing it right.

During 2022, almost 70,000 people were able to listen to the program's content through the first six podcasts.



## San Sebastián Day La Tamborrada.

As is customary every January 20, San Sebastián Day was enjoyed with its most famous celebration: La Tamborrada.

La Tamborrada is celebrated with a parade of “drum and barrel” companies that play songs comprising the classic repertoire of the Tamborrada throughout the streets of the city. Participants are dressed in soldiers' uniforms or as cooks. The different groups that parade usually have something in common, such as belonging to the same culinary society, sports club, school, group of friends, etc.

In short, it is a proud day for the city on which different groups come together to enjoy, eat and enliven the city of San Sebastián for the entire 24 hours of the day.

Historically, elver represents the typical dish for La Tamborrada, and for more than three decades the products of La Gula del Norte® have been of primary importance in the celebration. To speak of La Tamborrada is to speak of La Gula del Norte®. So much so that, like every year, all the school children participating in the infantile part La Tamborrada enjoyed La Gula del Norte® products with their family and friends thanks to the dishes that Angulas Aguinaga distributed free of charge to more than 7,000 children in almost 60 schools.





# 8.- Tax information

The Group complies with its tax and social security obligations as applicable under prevailing legislation, and in accordance with its Code of Professional Conduct. This code expressly prohibits the unlawful circumvention of payments or the obtaining of undue tax benefits, as well as requesting subsidies, deductions or aid from public administrations by falsifying data or conditions.

The table breaks down country-by-country profits and income taxes paid.

PROFIT BEFORE TAX (€)	2022	2021
Spain	- 52.508	- 37.425
Italy	- 724	819
France	7	-
<b>TOTAL</b>	<b>- 53.225</b>	<b>- 36.606</b>

INCOME TAX PAID (€)	2022	2021
Spain	387	1.338
Italy	645	1.213
France	1	-
<b>TOTAL</b>	<b>1.033</b>	<b>2.552</b>

PUBLIC GRANTS RECEIVED	
2022	314
2021	477



# 9.- Appendix: Index of contents required by Law 11/2018

General areas

AREAS		REPORTING FRAMEWORK	REFERENCE
Business model	Description of the business model:	GRI 2-1 Organizational details	8-13
	Corporate environment	GRI 2-2 Entities included in the organization's sustainability reporting	
	Organization and structure	GRI 2-6 Activities, value chain and other business relationships	
	Markets in which the organization operates	GRI 2-9 Governance structure and composition	
	Objectives and strategies	GRI 2-23 Policy commitments	
	The main trends and factors that may affect its future development		
Policies and their results	Description of the policies applied by the group as well as the results of those policies, including the key indicators for pertinent non-financial results.	GRI 2-23 Policy commitments	In the whole document
		GRI 2-24 Embedding policy commitments	
Main risks and impacts identified	Main risks related to these questions and the group's activities, including, when relevant and proportionate, its commercial relations and products or services which may have negative effects on these areas.	GRI 3-3 Management of material topics	59-61

Environmental issues

AREAS		REPORTING FRAMEWORK	REFERENCE
Environmental management	Current and foreseeable effects of the company's activities	GRI 3-3 Management of material topics	33
	Environmental assessment or certification procedures	Internal criterion/GRI 201-2 Financial implications and other risks and opportunities due to climate change (accounting criterion)	
	Resources dedicated to preventing environmental risks	GRI 2-23 Policy commitments	
	Application of the precautionary principle	Law 26/2007 on Environmental Responsibility (if applicable)	
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	Actions to combat food waste	GRI 3-3 Management of material topics	
Sustainable use of resources	Responsible water consumption and supply based on local restrictions	GRI 3-3 Management of material topics GRI 303-3 Water withdrawal	27; 34-36; 40
	Consumption of raw materials	GRI 3-3 Management of material topics GRI 301-1 Materials used by weight or volume	
	Direct and indirect energy consumption	GRI 302-1 Energy consumption within the organization	
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	Use of renewable energies	GRI 302-1 Energy consumption within the organization	
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	Measures implemented for adapting to the consequences of climate change	GRI 3-3 Management of material topics	
	Reduction objectives established voluntarily	GRI 3-3 Management of material topics	
Protection of biodiversity	Measures taken to preserve or restore biodiversity	GRI 3-3 Management of material topics	41
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		GRI 405-1 Diversity of governance bodies and employees	
	<b>Total</b> number and distribution of types of employment contract		52
	<b>Annual</b> average number of permanent, temporary, and part-time contracts by gender, age, and professional category	GRI 2-7 Employees	52
	<b>Number</b> of dismissals by gender, age, and professional category	GRI 401-1 New employee hires and employee turnover	52
	Pay gap	Internal framework; the calculation was performed as per the following formula: (Average salary for women – Average salary for men)/ Average salary for men	54
	<b>Average</b> remuneration by gender, age, and professional category	Internal framework: average remuneration obtained during the year (includes total remuneration for the year, i.e. fixed salary and all variable remuneration, such as per diems, indemnities, saving plan payments, etc.).	54
	<b>Average</b> remuneration for Board members by gender		54
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<b>Organization of work</b>	Implementation of disconnection <b>policies</b> for employees	GRI 3-3 Management of material topics	48-49
	<b>Employees</b> with disabilities	GRI 405-1 Diversity of governance bodies and employees.	50
	<b>Organization</b> of working hours	GRI 3-3 Management of material topics	49
	<b>Number</b> of hours of absenteeism	Internal framework: absenteeism rate	51
<b>Workplace health and safety</b>	<b>Measures</b> aimed at improving work-life balance and ensuring a suitable balance between both parents	GRI 3-3 Management of material topics	48
	<b>Health</b> and safety conditions at the workplace	GRI 403-1 Occupational health and safety management system	51
	<b>Number</b> of accidents at work and occupational diseases by gender, frequency, and severity by gender	GRI 403-9 Work-related injuries  Frequency rate= Number of accidents with sick leave x 1.000.000/ number of hours worked (excluding commuting accidents)  Severity index= Number of working days lost x 1.000.000/ number of hours worked (excluding commuting accidents)	51

AREAS		REPORTING FRAMEWORK	REFERENCE
<b>Social relations</b>	<b>Organization</b> of management-labor engagement	GRI 3-3 Management of material topics	48
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<b>Reported</b> human rights violations	Internal framework: quantitative information on the number of complaints	58
<b>Advocacy and compliance with the provisions of the fundamental ILO conventions</b> related to safeguarding the freedom of association and the right to collective bargaining, the elimination of job and workplace discrimination, and the effective abolition of child labor	GRI 3-3 Management of material topics GRI 2-23 Policy commitments	57-59

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AREAS	REPORTING FRAMEWORK	REFERENCE
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	<b>Relationships</b> with members of local communities and the various forms of engaging them	GRI 3-3 Management of material topics	62-65
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