



**REPORT ON THE NON-FINANCIAL
STATEMENT OF
NUEVA PESCANOVA, S.L.,
AND ITS GROUP COMPANIES,
FOR THE YEAR ENDED MARCH 31, 2022**

*This is a free translation of a document originally written in Spanish.
In the event of any discrepancy, the Spanish language version prevails.*

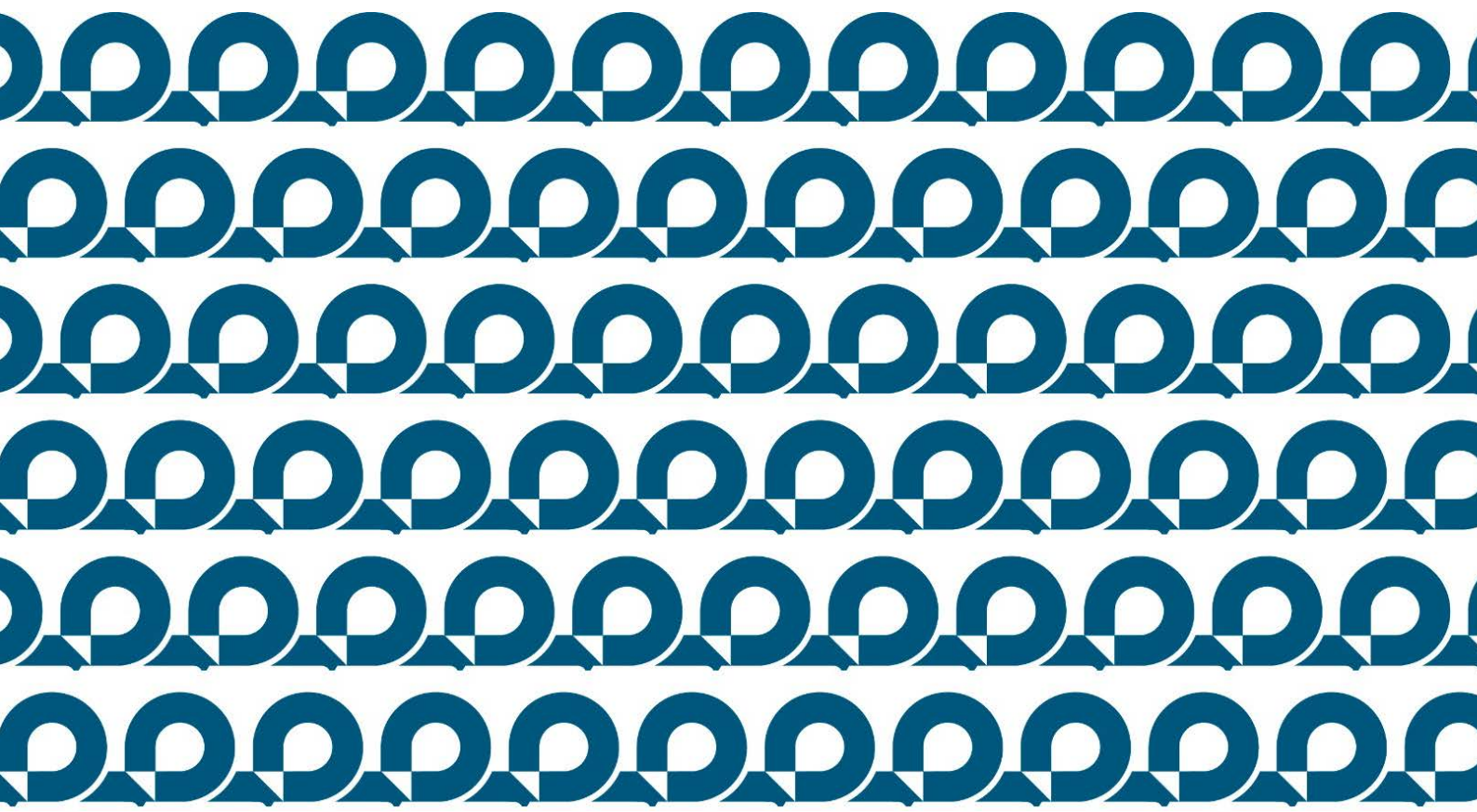


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I. INTRODUCTION

The Report on the Non-financial Statement (hereinafter, the Report) of the Nueva Pescanova Group (hereinafter and indistinctly the Group or the Nueva Pescanova Group) has been authorized for issue by the Board of Directors of the parent company (Nueva Pescanova, S.L.), in the terms and with the content set out in the Commercial Code and the Royal Legislative Decree 1/2010 of July 2, approving the new wording of the Companies Law¹, and Law 22/2015, of July 20, and is part of the Management Report for *the year ended March 31, 2022* of the Consolidated Annual Accounts of Nueva Pescanova, S.L.²

This Report includes information on environmental, social, people (i.e., our professionals), human rights, anti-corruption, and bribery issues, as well as other information on the Group, in accordance with the requirements and contents of the mentioned Commercial Code (sections 5, 6 and 7 of article 49) and companies Law (article 262.5) taking into account the International Global Reporting Initiative (GRI) framework. In accordance with the Spanish regulations, the Report have been verified by the independent external firm, KPMG Asesores, S.L.

The scope of the information contained in this Report comprises all Nueva Pescanova Group companies that are included in the consolidation scope, as described in the Consolidated Annual Accounts.

II. GENERAL ISSUES ON THIS NON-FINANCIAL STATEMENT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2022

1. Business model

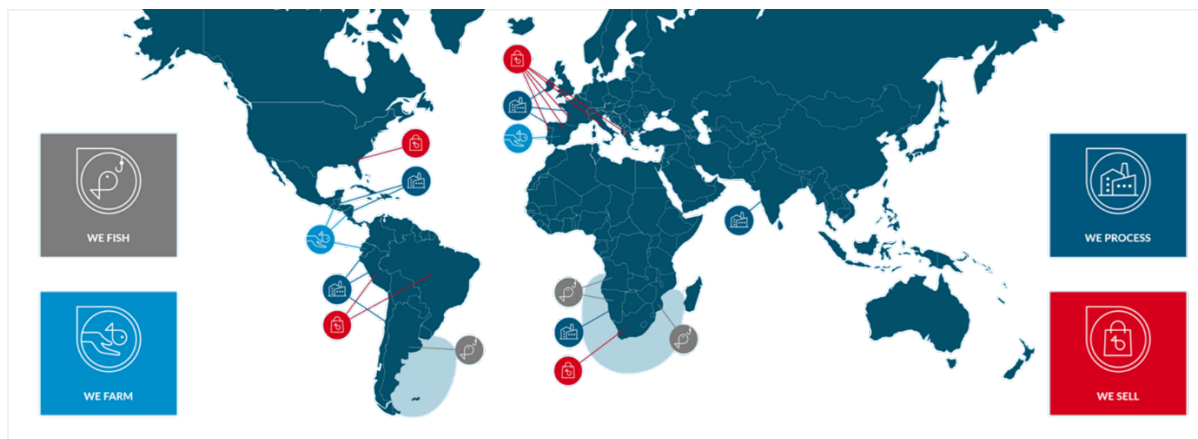
1.1 Overview and major markets

The Nueva Pescanova Group is a Spanish multinational company engaged in capture fisheries, aquaculture, processing, and commercialization of seafood products that was born to transform the seafood industry and bring the freshness of the sea to consumers' tables.

With more than 11,000 employees on average in this financial year, the Group companies are present in 18 countries on four continents, selling almost 70 seafood species in 80 countries in the five continents.

¹ Both bodies of law were amended by articles 2 and 3 respectively, of Law 5/2021, of April 12, providing the consolidated wording of the Companies Law, approved by Royal Legislative decree 1/2020, of June 2, and other financial regulations, with regard to the promotion of the long-term involvement of shareholders in listed companies; amendments that have already been included in this Report for the year ended 31 March 2022.

² In accordance with the provisions of article 28 of the Articles of Association of Nueva Pescanova, S.L., in its new wording approved at the Extraordinary General Meeting of Shareholders of February 23, 2021: "The financial year will begin on April 1 of each year and will end on March 31 of the following year. (...)".



The Nueva Pescanova Group has had the opportunity to fully transform itself to become a leader, a leadership that is sustainable over time in all its activities.

Within this process, the Nueva Pescanova Group has shaped its current *DNA*, which gives life and meaning to the whole Group. *Our DNA* is based on three basic pillars:



1. We work together to be the best food company in the market by bringing the freshness of the sea to the consumer's table.

The Nueva Pescanova Group is one of a kind in the seafood sector due to the level of vertical integration. The control over seafood products from origin to market is one of our differential values, which allows to have a fully traceable value chain to always offer the best quality to consumers.



WE FISH

with more than **60 fishing vessels** in the best fishing grounds of the Southern Hemisphere:

Argentinean red shrimp, cephalopods and hake, to name a few, in South America

Prawns, hake and kingklip, among other, in Africa



WE FARM

in a 7,000 ha farming area:

Vannamei shrimp in Ecuador, Guatemala and Nicaragua.

Turbot in Spain.



WE PROCESS

in **17 processing plants** located in **10 countries**:

Spain, Peru, Ecuador, France, Namibia, Nicaragua, Guatemala, Argentina, Ireland and India



WE SELL

In **80 countries** on 5 continents.

Our commercial offices are located in:

Spain, France, Greece, Italy, Portugal, USA, Brazil, Peru and South Africa.

Nueva Pescanova Group, leader in the seafood sector, is immersed in the execution of its Strategic Plan: "Journey to growth" to be implemented in the 2020-2024 time horizon. With this strategic framework, the Group focuses on the consumer, turning the Pescanova platform into a differential competitive advantage, based on five pillars:

- (i) Bring differentiated seafood products to those markets that value them most;
- (ii) Consumer-centric, by adding value;

- (iv) Improve productivity, efficiency & sustainability throughout the whole value chain;
- (v) Transform the organization to materialize change; and
- (vi) Assess the best way to get there: organically, through mergers or alliances.

With the implementation of this Strategic Plan, the Group will be able to strengthen its position as a benchmark in the marketing of seafood, based on an agile and dynamic organizational structure that is based on the knowledge and experience of the Group in all the activities that make up the value chain.



2. We rely on our brand and innovation to fish, farm, select and process the best product wherever it may be.

The Group has been bringing the best seafood to millions of homes around the world for more than 60 years, making innovation, freshness and quality the hallmarks of the *Pescanova* brand. Our brand is at the 'top of mind' of consumers, being one of the top ten most chosen brands by Spaniards, according to Kantar Worldpanel's 'BrandFootprint Spain2021', the most comprehensive ranking of the most chosen FMCG brands in Spain. In this report Pescanova ranks 5th in terms of penetration³ in Spanish households.

On November 8, 2021 we opened in O Grove (Pontevedra, Spain) the *PESCANOVA BIOMARINE CENTER* the first privately owned aquaculture research center in Spain, which, with an investment of 7.5 million euros, positions our Group at the forefront of aquaculture research and sustainability worldwide, becoming a reference center in the improvement of health, nutrition, animal welfare, and the farming of new species. Despite its private nature, it is a center open to collaborate with other private or public institutions (such as universities), promoting technological development and research in the world of aquaculture.

More than 40 researchers work at *PESCANOVA BIOMARINE CENTER*, they have already achieved the world-wide milestone of closing, for the first time in history, the reproduction cycle of farmed octopus, achieving that not only the specimens born in captivity have reached their adulthood, but that they can reproduce outside their natural habitat. Today we are already working with the fifth generation of octopuses and in the very near future we will market the first octopuses born in captivity. We currently have several projects underway in collaboration with technology partners, universities and research centers, to advance digital transformation and sustainability. An example of this is the work carried out with Microsoft regarding the use of Artificial Intelligence and Big Data technologies in shrimp aquaculture, allowing to control 100% of the processes automatically and in real time, enhancing harvests efficiency and sustainability, guaranteeing food traceability and improving animal health and welfare.

³ Brand penetration measures how many people buy a particular brand with regards to total population.

The facilities of the *PESCANOVA BIOMARINE CENTER* house a **MUSEUM**, envisioned as an informative space open to the public with the main purpose of raising awareness in society about the importance of caring for marine ecosystems for the future of the planet, in addition to touring the history of aquaculture, which began in China in 3,500 BC, as well as its benefits and future prospects (<https://www.pescanovabiomarine.com/>).

The *PESCANOVA BIOMARINE CENTER* is located on an area of 4,000 m² and it has a photovoltaic solar park for self-consumption of 1,433 m² with capacity to produce 290 MWh per year.



3. We believe our first responsibility is the sustainability of natural resources and of our partner communities, whose trust we build and maintain by acting ethically and creating value.



PLANET

The sustainable management of natural resources and respect for ecosystem and the environment, to ensure availability and quality for future generations, guarantee the success of our operations and the future of our Group.



PEOPLE

The respect for diversity, safety, professional growth and the pride of belonging to the Group are the foundations of our success along with the trust relationships with suppliers, customers, consumers and communities.



PRODUCT

Facilitating the access of nutritious, healthy, tasty, innovative and responsibly produced seafood products to the markets.



COMMUNITIES

We acknowledge the value of seafood products and we strive for the development of more prosper communities by generating wealth and job and training opportunities wherever we are present.

Respect for the planet and the communities in which the Group is present, for the people who make up the Nueva Pescanova Group and the commitment to the markets through our products, are the pillars that support our *Corporate Social Responsibility Strategy*.

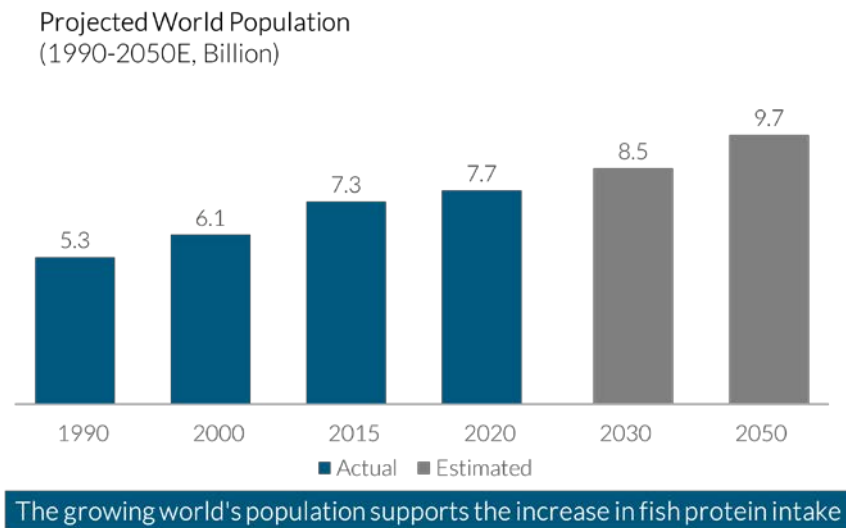
In the reporting period, the Group has defined its sustainability objectives, quantifying its targets and setting timelines for their achievement, below are some of the most remarkable:



- By 2025, ensure the **traceability** of 100% of raw material and products, wild caught and farmed, under Global Dialogue on Seafood Traceability (GDST) 1.0 standard.
- By 2025, ensure that 100% of the headcount benefits from legal, fair and decent **employment**, formalized and evidenced by a valid work contract, and complemented by talent management, diversity and equality, recruitment, health and safety at work, training and professional development plans, verifiable in a transparent manner.
- By 2030, ensure the **sustainable sourcing** of 100% of wild caught and farmed raw materials in our products.
- By 2030, ensure that 100% of our processing plants and processes are **certified** as compliant with environmental, quality and food safety benchmarks.
- **Carbon footprint** reduction (scopes 1 and 2) by 3% per year, aiming at a 30% reduction by 2030 and 50% reduction by 2040, from the 2020 baseline; gradual **offsetting** of residual emissions, scopes 1 y 2, aiming at a net zero emission by 2040, combined with the effort in reducing emissions.

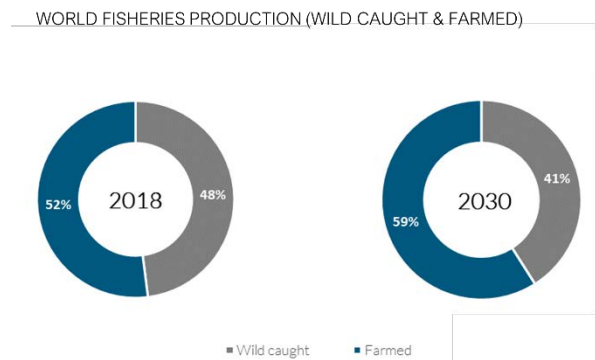
1.2 Business environment, competitive framework, and future trends

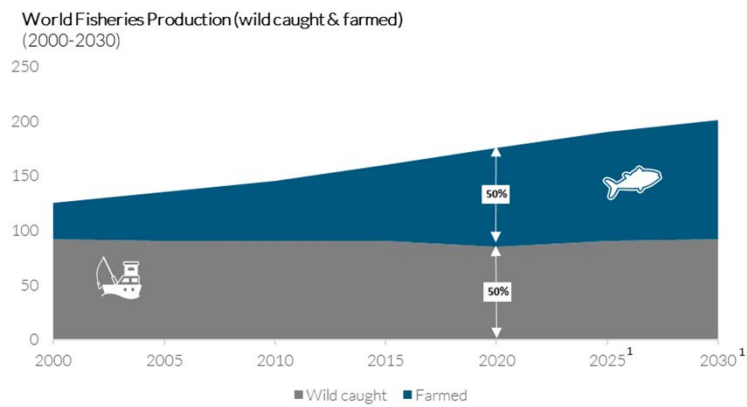
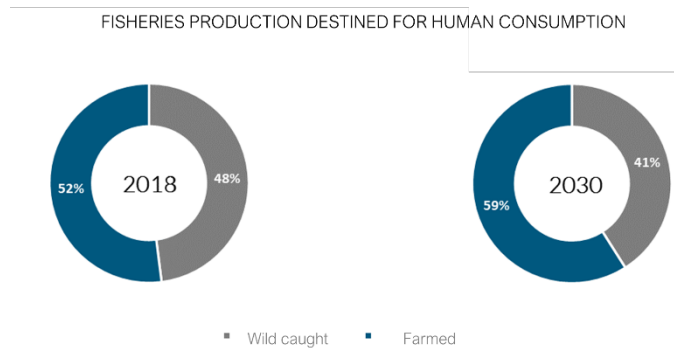
The expected increase in the world's population and economic growth will affect demand for food and animal protein. By 2030, the world's population is expected to reach 8.5 billion, and 9.7 billion by 2050, which will mean an increase in demand for marine protein:



Source: Nueva Pescanova compilation based on UN's reports.

Aquaculture is the answer to meet the growing demand for marine protein since capture fisheries productions will remain stable, subject to the continuous search for sustainable resources and their preservation. In this regard, according to FAO's estimates, farmed species are expected to contribute a 53% share of the global fisheries production and 59% of the fisheries production destined to human consumption by 2030:

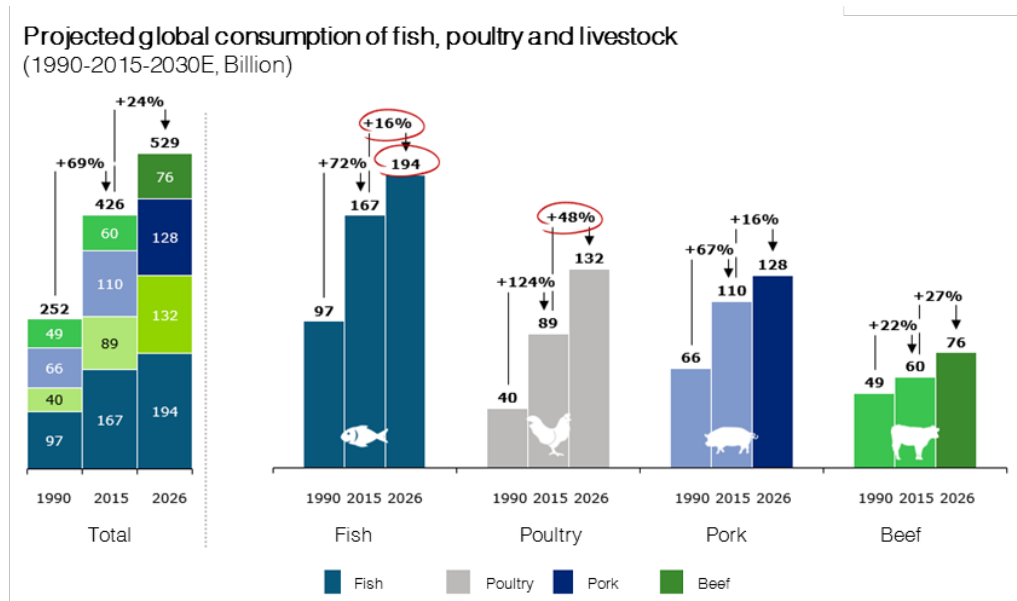




(¹) FAO's Projected Global Fisheries Production

Source: Nueva Pescanova compilation based on FAO's data.

Marine protein competes (share of stomach) with other animal proteins, the charts below show the expected growth in production for the 2015-2026 period:



Source: Nueva Pescanova compilation based on OECD and FAO data.

Fishery products consumption is a habit and tradition in many countries, being a primary source of essential nutrients. Seafood consumption provides energy, protein, and other important nutrients, such as long-chain polyunsaturated fatty acids. All this makes it possible to foresee that the demand for seafood consumption will keep on increasing.

In this reporting period ended March 31, 2022, it was still latent the exposure to environmental, operational, and economic risks, with the outbreak, in the first quarter of 2020, of the Coronavirus *COVID-19* pandemic, which still affects the whole Group due to its global scale. In this sense, the Group adapted at the time, and has continued to do so opportunely during this year, to this environment of economic uncertainty and serious global health and humanitarian crisis, whose adverse effects have continued to be present, through different actions, always prioritizing the *safety of our professionals and the quality and food security of our products*.

Throughout this Report, we have included information about the measures and protocols implemented by the Group, as well as *COVID-19* related data, in the financial year ended March 31, 2022.

It is also noteworthy that, as a result of the incorporation of Nueva Pescanova, S.L., to the Alternative Fixed Income Market (MARF, in Spanish), the Board of Directors approved on July 22, 2021 a document called *"Code of Conduct in the Fixed Income Market (MARF) of the Nueva Pescanova Group"* (MARF Code of Conduct) in order to facilitate knowledge and compliance by the Group and/or external professionals that can be seen affected by the rules governing the MARF, especially as regards existing prohibitions on market abuse (market manipulation, insider trading and unlawful disclosure of inside information). In this sense, in compliance with the provisions of article 4 of the MARF Code of Conduct of the Group, the Compliance Unit proceeded to constitute the Registry of Affected Persons, the appropriate Responsible Declaration of Compliance with the MARF Code of Conduct contained in its Annex I was collected from the affected professionals and three (3) monothematic training sessions were given by the Director of the Compliance Unit on the same days. 18, 19 and 20 October 2021 (in Spanish and English) attended by a total of 74 Group professionals from around the world.

1.3 Organization and structure of the Nueva Pescanova Group

The governing body of the parent company of the Nueva Pescanova Group (Nueva Pescanova, S.L.), is a Board of Directors, consisting of 5 members and organized in 3 committees that have their own rules and regulations⁴.



Governance, Responsibility and Sustainability Committee

With competencies in appointments, corporate social responsibility, corporate governance, organization, pay, business ethics, institutional integrity, compliance, and non-financial reporting.



Audit, Control and Finance Committee

With competencies in the field of Risk Control, Internal Control System, Financial Reporting, the process of preparation and issue of Annual Accounts and monitoring Auditors' work.



Commerce and Strategy Committee

With competencies in the field of commercial strategy and compliance with the Group's Strategic Plans.

At a corporate level, the Nueva Pescanova Group is organized around a functional or matrix structure. The Executive Committee of the Nueva Pescanova Group (which we internally call COMEX) consists of the CEO, the Chief Officers of the Business Divisions (Fishing, Aquaculture, Industrial and Sales in Spain and International Sales) and the Chief Officers of Supporting Divisions (Transformation & Categories, Marketing & Innovation, Finance and Administration, Operations, Human Resources, and Systems and Processes). There are two other Corporate Offices, whose Chief Officers are not part of the COMEX, and report directly to the CEO, these are the Corporate Office for Communication and Institutional Relations, and the Corporate Office of Corporate Social Responsibility.

⁴ The Board of Directors of Nueva Pescanova, S.L., at the meeting held on May 31, 2021 resolved to approve: (i) the 6th version of the Board of directors Regulation; (ii) the 4th version of the Governance, Corporate Responsibility and Sustainability Committee Regulation; (iii) the 4th version of the Audit, Control and Finance Committee Regulation; and (iv) the 3rd version of the Commerce and Strategy Committee Regulation.

On the other hand, there are certain Corporate Offices that report directly to the Board of Directors of Nueva Pescanova, S.L., through their Committees, namely, the Corporate Office for Upstream Strategy, through the Commerce and Strategy Committee; the Corporate Office for Internal Audit, through the Audit, Control and Finance Committee; and the Corporate Office for Legal Advice and Compliance through the Governance, Responsibility and Sustainability Committee⁵. These three Corporate Offices report to the Chairman.

As regards to the ownership structure of the parent company of the Group, Nueva Pescanova, S.L., Abanca Corporación Bancaria, S.A., is the majority shareholder, with more than 97% shareholding.

2. Corporate Social Responsibility (CSR)

Written in our Corporate *DNA*, “*our commitment to the sustainability of natural resources and of our partner communities, whose trust we build and maintain by acting ethically and creating value*” is one of the unwaivable principles on which we base our business activity.

The Nueva Pescanova Group's *CSR Master Plan* is based on this *DNA* and founded on respect for the *Planet*, the personal and professional development of the *People* who make up the Group, the commitment to the markets through our *Products* and the contribution to improving the quality of life of the *Communities* in which we are present. All ensuring the comprehensive observance of the principles of *business ethics, institutional integrity and compliance with applicable regulations*, as provided in *Our Code of Ethics* and other provisions in our *Corporate Governance and Compliance Regulatory System*.

Our *CSR Strategy* also bears in mind our *Partners*, who make possible the existence and growth of the Group, our stakeholders, and the *Society* as a whole, considering its changes and demands that are particularly sensitive to the *environmental impacts* of business activity, to *fair and equitable treatment of workers* and *social rights* and *good corporate governance*, all in line with “*ESG*” criteria.

In the reporting period, the Group had defined its sustainability objectives, based on priority material aspects, having quantified its targets and determined timelines for their achievement. In this process it has been decisive the measurement of the performance of our Non-financial Statements since 2018 and the report on the progress on sustainability of 2020. To ensure compliance of the commitments made, we have advanced in the development of the *Pescanova Blue Sustainability Program* and the *Responsible Action Program (RAP)*, and we have implemented programs for *Measurement and Performance, Transparency*, and *Environmental (Carbon) Offsetting*, thus supplementing our Master Plan, as described in 2.2 and following sections in this report.

⁵ Until the afore mentioned resolution of the Board of Directors of Nueva Pescanova, S.L. of May 31, 2021, called “Governance and Corporate Responsibility Committee”.

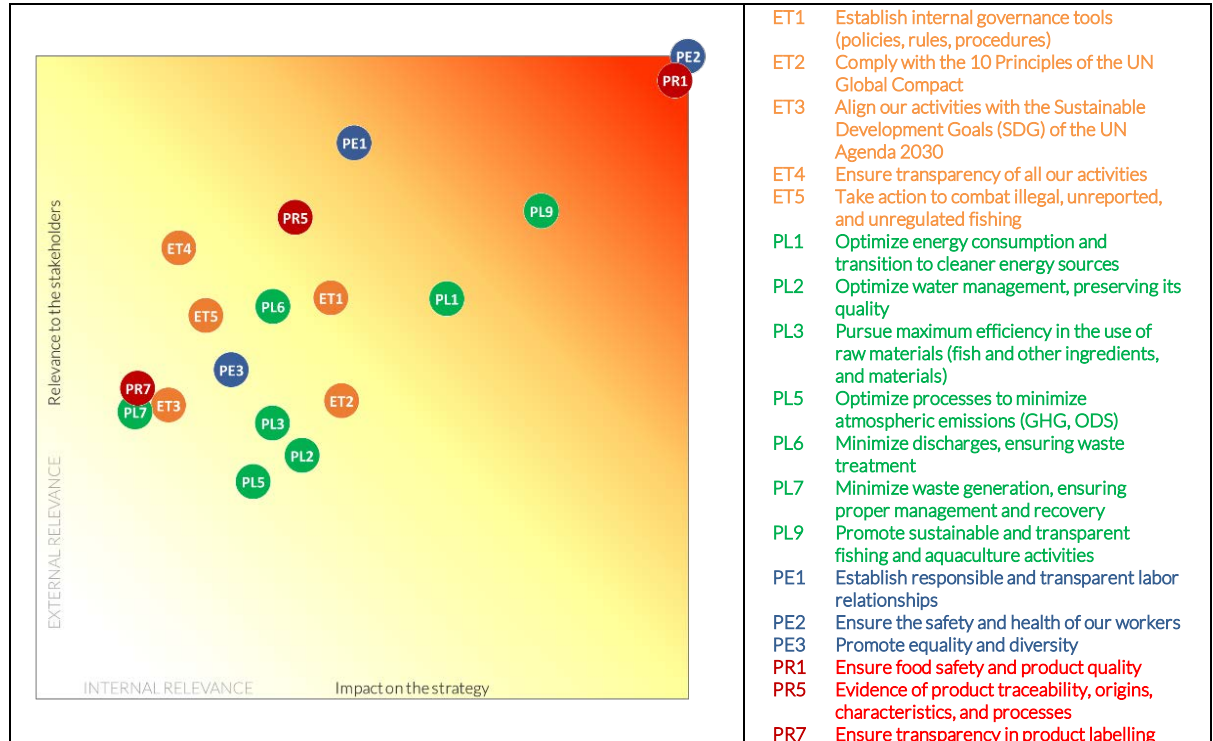


Outline of our CSR Master Plan which, based on our DNA and guiding principles (Planet, People, Product and Communities) defines corporate and sectoral policies, and establishes the current Responsible Action and Sustainability Programs and the coming Performance and Measurement, Sustainability Transparency and Environmental (carbon) Offsetting Programs.

2.1 Materiality

At the Nueva Pescanova Group, we align our Corporate Social Responsibility (CSR) strategy with the priorities expressed by our stakeholders through the preparation of a materiality analysis. The materiality exercise helps us identify the most relevant and priority actions to be implemented by the Group's companies in their different business areas.

In the *Materiality Analysis 2021*, valid for the period 2021-2022, 46 relevant issues were analyzed, of which, after their corresponding analysis, we identified as *material aspects the most priority 18* that we show below:



Group's Materiality Matrix, resulting from the Prioritization Analysis of material aspects and importance according to stakeholders 8ET: Ethics, integrity and Compliance; PL - Planet; PR - Products, PE- People).

The 18 identified material aspects imply a rapid and objective response as they may substantially affect, positively or negatively, the capacity of the Group companies to create shared value in the short, medium or long-term, as concluded in the priority, relevance and impact analysis of the Nueva Pescanova Group's stakeholders.

The most relevant material aspects are:

- *PE2 Ensure the safety and health of our workers.*
- *PR1 Ensure food safety and product quality.*

Both are imperative for a responsible company, which ensures top quality and food safety, for all food products it harvest, handles and processes at each of its facilities, while providing excellent labor relations where safety and health plans for the protection of the physical and moral integrity of its more than 11,000 employees are paramount elements.

In addition, in this category of material aspects to be urgently implemented are the following:

- **Seven environmental aspects** centered on a fundamental aspect of the Group's activity (sustainable fisheries and aquaculture) and on essential issues of **rational management of the use of natural resources and energy, and the resulting emissions and discharges:**
 - *PL9 Promote sustainable and transparent fishing and aquaculture activities;*
 - *PL1 Optimize energy consumption and transition to cleaner energy sources;*
 - *PL6 Minimize discharges, ensuring waste treatment;*
 - *PL3 Pursue maximum efficiency in the use of raw materials (fish and other ingredients, and materials);*
 - *PL2 Optimize water management, preserving its quality;*
 - *PL5 Optimize processes to minimize atmospheric emissions (GHG, ODS);*
 - *PL7 Minimize waste generation, ensuring proper management and recovery;*
- **Five governance, ethics and compliance aspects** that prove the need to define strategies and plans aligned with strong principles and commitments in the governance of our activities, legal compliance and transparency, along with the commitment to most demanding principles of responsibility and sustainability:
 - *ET1 Establish internal governance tools (policies, rules, procedures);*
 - *ET2 Comply with the 10 Principles of the UN Global Compact;*
 - *ET4 Ensure transparency of all our activities;*
 - *ET5 Take action to combat illegal, unreported, and unregulated fishing;*
 - *ET3 Align our activities with the Sustainable Development Goals (SDG) of the UN Agenda 2030.*

- Other four aspects, two of them related to people management such as *labor responsibility* and *promotion of equality and diversity*, and two related to products, such as *traceability* and *labelling transparency*.
 - *PE1 Establish responsible and transparent labor relationships;*
 - *PR5 Evidence of product traceability, origin, characteristics, and processes;*
 - *PE3 Promote equality and diversity;*
 - *PR7 Ensure transparency in product labelling;*

2.2 Measurement and Performance Program

As part of the Nueva Pescanova Group's commitments to responsible and transparent communication, and to accountability to our internal and external stakeholders, we work every year to improve and expand information on our performance.

The measurement of the consumption and emissions of our activity has proven to be an essential tool to know the magnitude of our environmental footprint, as well as the potential impact on the quality of the environment and on the availability of natural resources.

We believe that only through measurement we can identify the critical points in the value chains associated with our products and make informed decisions that allow us to focus our efforts on reducing operational and reputational risks, minimize our impact and offset those that cannot be avoided.

We base the capture of data and the communication of the resulting information on criteria and principles collected in standards or methodologies that allow the comparison of KPIs reported in successive years and with those of other organizations.

We use the criteria of the Global Reporting Initiative (GRI) standards for the preparation of quantitative KPI for voluntary reporting in our sustainability, sustainable development, measurement, progress and performance reports.

2.2.1 Sustainability commitments, targets and objectives

In May 2021, after the review by our Executive Committee (COMEX), the Board of Directors of Nueva Pescanova, S.L. resolved to approve the sustainability commitments, targets and objectives, which are publicly disclosed on our website, in the *Progress report on sustainability objectives 2020*, (available at www.pescanovablue.com) in compliance with the objectives of Transparency in Sustainability Program.

Among the commitments, targets and objectives approved, we highlight for their relevance to this report the following:

<i>Topic</i>	<i>Target</i>	<i>Timeline</i>
<i>Sustainable sourcing</i>	By 2030, ensure 100% sustainable sourcing of wild caught and farmed raw materials in our products.	2030
	By 2025, ensure the traceability of 100% of wild caught and farmed raw materials and products under the GDST 1.0 standard.	2025
<i>Responsible operations</i>	By 2030, ensure that 100% of our processing plants and processes are certified by environmental management benchmarks.	2030
<i>Responsible operations</i>	By 2030, ensure that 100% of our processing plants and processes are certified by quality and food safety benchmarks.	2030
<i>Emissions and carbon footprint</i>	Reduce carbon footprint (scopes 1 and 2) by 3% per year, aiming at a cut of 30% by 2030 and of 50% by 2040, starting from the 2020 baseline. Gradually offset scope 1 and 2 residual emissions, towards a net-zero emission target by 2040 in combination with the emissions reduction effort.	2040
<i>Rational use of water</i>	Continuous improvement of the efficiency KPI for the water consumed to ensure the production objective and reporting the KPI [m ³ /t prod] annually	Ongoing (2021)
<i>Waste management and recovery of sub-products</i>	By 2030, Zero Waste for 100% of operations, reporting recovery solutions for any waste generated. Minimize the production of organic subproducts in our operations and via circular economy solutions recover them.	Ongoing (2021)
<i>Food loss</i>	Quantify and report, annually, the relevant KPIs to measure commitment to reduction of food losses in the supply chain of our products.	Ongoing (yearly)
<i>Labor responsibility</i>	By 2025, transparently verifiable 100% of the workforce must benefit from legal, fair and decent employment, formalized and evidenced by a valid employment contract, complemented by talent management, diversity and equality, recruitment, occupational safety and health, training and professional development. Zero accidents and an annual reduction of 10% of Occupational Hazards Prevention KPI: incidence, frequency and severity rates.	2025 (ongoing) (yearly)

2.2.2 ESG Performance

In accordance with the governance policies and commitments of the Nueva Pescanova Group, we are committed to the continuous improvement of our performance towards more sustainable operations and products. We see that society expects a little more than we can currently offer, and we believe that we can do better.

Thus, we have set out to characterize our companies and assess their exposure to a variety of ESG (Environmental, Social and Governance) risks. That is why we have launched an ESG performance measurement process using Bureau Veritas' CLARITY tool, based on self-questionnaires with second-party evaluation by accredited Bureau Veritas auditors.

The ESG questionnaires selected from the CLARITY tool focus on four modules in the environmental and social fields:

- (1) Labor/Social + (2) Health & Safety; labor and social field, responding to the principles of our PEOPLE pillar.
- (3) Environment and Biodiversity + (4) Climate Change; environmental field, responding to the principles of our PLANET pillar.

The results of the defined metrics will help us establish comparisons between different companies and work centers of the Group and analysis of scenarios, in order to identify opportunities for improvement and specific objectives/KPIs on which they will focus.

The opportunity that simultaneously offers us this analysis of ESG KPIs through the aforementioned CLARITY tool, with the visibility of the benchmarking of the World Benchmarking Alliance (included later in this document), responds to the mandate of the Board of Directors of Nueva Pescanova, S.L., and to the recommendations of its Governance, Responsibility and Sustainability Committee for continuous improvement in ESG matters.

2.3 Sustainability program 'Pescanova Blue'

The *Sustainability Program 'Pescanova Blue'* is the Nueva Pescanova Group's operational answer to its positioning in the 4 *CSR* pillars (*Planet, People, Product* and *Communities*). With this program we ensure that we transparently document all the work that the Group does to make its operations and products more sustainable. With a view to meeting this objective, we have defined the Corporate Sustainability Policy of the Nueva Pescanova Group, as a governance tool, to align the Group's activities with:

- **Five sustainability principles** in the areas at **sustainable sourcing, labor responsibility, responsible operations, more prosperous communities, and ethical and upright behavior** aligned with compliance obligations and objectives.
- The concept of **sustainability evidence**, through a system for the recognition of such evidence in its environmental, social, and economic spheres, which is used to prove compliance with the five above mentioned principles.
- A **comprehensive plan of initiatives** designed to conduct and document the sustainable use of natural resources and the responsible action in the activities carried out by the companies of the Nueva Pescanova Group.

2.3.1 ESG Performance

Regarding sustainable sourcing, the *Sustainability Program 'Pescanova Blue'* uses and recognizes 4 types of sustainability evidence:

- **Type I – Third-party audit certificates** from private sustainability benchmarks (*ecolabels*) for fisheries or aquaculture that comply with FAO's responsible fishing principles, such as sustainability certification schemes recognized by the *Global Sustainable Seafood Initiative* (GSSI).
- **Type II – Compliance with the requirements of the Private Sustainable Fisheries Benchmark** of the Nueva Pescanova Group in force for the different countries or species.
- **Type III – Complementary actions on fisheries and/or aquaculture sustainability**, such as fisheries improvement projects (FIPs) or aquaculture improvement projects (AIPs) managed and documented in a transparent and adequate manner.
- **Type IV – Compliance with fisheries performance assessment** criteria according to globally accepted sustainability measures in accordance with *FishSource* scientific profiles platform.

In May 2021 we published our *Progress report on sustainability objectives 2020*, including information regarding identified sustainability evidence, in both the fisheries and the aquaculture divisions, regarding the Group's sustainable sourcing, and we also set the target: by 2030, ensure 100% sustainable sourcing of wild caught and farmed raw materials in our products.

The challenge is to have enough information to prove the sustainability of these activities, so that the basic information can be objectively and transparently contrasted.



By 2030, ensure 100% sustainable sourcing of wild caught and farmed raw materials in our products.

In addition, we have actively participated in the development of the *Seafood MAP* platform, promoted by GSSI, as a new tool that allows generating alternative evidence of sustainability based on responsible action in the various spheres of sustainability.


We also identified, as positive actions in the promotion of sustainable sourcing, the close cooperation in the audit processes of third-party certifications, such as ASC in Nicaragua, and the active relationship with NGOs that promote and develop fisheries improvement projects (FIP), such as SFP, WWF and CEDEPESCA, in the maintenance or development of the FIPs in which we participate (red shrimp in Argentina, mahi-mahi in Peru); which we support (toothfish and Illex squid/squid in Argentina) or products supplied to us (giant squid in Peru).

2.3.2 Responsible operations

The certification of the facilities and processes involved in the sourcing, handling and processing of raw materials and seafood is an integral part of our commitment to sustainability, responsibility, quality and food safety.

Responsible and respectful with the environment and with the product processing can be evidenced by third-party audit certificates from private benchmarks of environmental management, quality and food safety, demonstrating compliance with the principles defined in these benchmarks

Our Corporate Policies on Sustainability, Environmental Responsibility and Quality and Food Safety assume the commitment to ensure certification of all facilities, processes and products by sustainability, environmental, and quality and food safety benchmarks, under the principles of sustainable sourcing and responsible operations, for which we have set 2030 as the deadline to achieve this objective, and on which we will continue to disclose progress made.

 By 2030, ensure that 100% of our processing plants and processes are certified by environmental management benchmarks.



Map of certificates of the fishing and aquaculture (shrimp and turbot) operations and industrial facilities of the Nueva Pescanova Group

2.3.3 Labor responsibility

We have made progress in backing the international standardization of working conditions for fishing crews, by taking part in the working group *FISH (Fairness, Integrity, Safety and Health) Standard for Crew*, and started the audit of our fishing operation in Namibia with Bureau Veritas. After carrying out the face-to-face audit in March 2022, we are now in a normal period of resolution of incidents for the obtaining of the relevant certificate.

In July 2021 we obtained the 5Z certification (Zero Accidents, Zero Disease, Zero Waste, Zero Inequality and Zero Unawareness) and the corresponding *5Z Excellence seal* awarded by the International Foundation ORP (FIORP). This certification is the highest business distinction of the 5Z culture, which recognizes and values the Group's commitment to building a corporate culture that is committed to safety, sustainability, health, uniqueness and sensitivity. The company obtained 4,738 points out of 5,000, being the one that has achieved the highest score so far worldwide, in the audit carried out based on the 5-Zeros methodology developed by FIORP. This measurement includes KPIs such as the reduction of accidents, the promotion of physical and mental health, the sustainable use of resources, development of talent, transparency and diversity. The scope of the certificate includes the Industrial Centers in Arteixo, Catarroja, Chapela, Paterna and Porriño, the Back Offices in Chapela, Bouzas and Madrid, the Nueva Pescanova Biomarine Center and the Insuiña workplaces in Chapela, Mougás and Xove.

The Group companies in Guatemala (NOVAGUATEMALA) and Peru (NOVAPERÚ) are certified as compliant with **SMETA/SEDEX** (4 pillars and 2 pillar, respectively), evidencing responsible performance and acknowledgement from an ethical social and environmental point of view. This certificate covers, apart from the principles in the ETI (*Ethical Trading Initiative*) code, such as preventing forced, slave and child labor, freedom of association, safe and hygienic working conditions, decent wages and benefits and other, also aspects related to foreign work, subcontracting, remote work, fight against corruption or in environmental management. Both spheres are: labor regulations, Health and Safety (2 pillars) and Environment and Business Ethics (4 pillars).

GLOBALG.A.P. certificates of the operation of PROMARISCO (Ecuador), CAMANICA (Nicaragua) and INSUIÑA (Spain) are extended to the **GRASP** (that stands for "GLOBALG.A.P. Risk Assessment on Social Practices") module, and they have been verified as "Fully Compliant. In the auditing process, this module assesses social practices in our operations, tackling specific issues regarding health, safety and well-being of workers, it is a tool that helps companies to prove compliance with both, national and international, labor laws.

2.4 Program for Environmental Compensation

Environmental compensation is provided in the form of a resource-based (non-monetary) investment capable of protecting, generating or storing resources similar to those affected. We distinguish between two types of compensation: (i) Compensation for the impacts associated with consumption and emissions resulting from our activity and presence; and (ii) Biodiversity offsetting focused on the restitution of ecological functions, habitats and species potentially adversely affected, to safeguard the capacity to generate the associated ecosystem services.

The measures of mitigation and compensation of our environmental footprint and adaptation to climate change advocate the focus of most of our actions aimed at improving efficiency in equipment and processes, such as in the use of energy and natural resources, and minimizing the generation of emissions, waste and spills.

In this sense, we consider it important to highlight the effort of the Nueva Pescanova Group in favor of technological upgrading and investment in new measurement, control and optimization equipment for our operations, pursuing maximum efficiency. In parallel, we work with our people in changing habits and adopting good practices; with supply chains in the search for better technical solutions, materials and services; and with communities where we have a relevant role, in raising awareness and direct collaboration in mitigation and compensation projects, with a special focus on biodiversity and the environment.

In this reporting period, we have invested in knowledge and quantification of initiatives aimed at compensating greenhouse gas (GHG) emissions through actions that sequester and store CO₂. In particular, we highlight the projects for afforestation and reforestation of native plants, including trees of various species and mangroves in the surroundings of our shrimp farms in Ecuador, Guatemala and Nicaragua.

In addition, compensation actions at the farms of our subsidiary in Nicaragua, CAMANICA, have been quantified via collaboration with local forest experts. The quantification of GHG emissions offsetting, by the sequestration of CO₂ by forest and afforested areas, is part of the Program for Environmental Compensation with a double objective, promoting compensation actions and measure the progress made towards the Nueva Pescanova Group target of being carbon neutral by 2040.

In this sense, the quantification of annual CO₂ sequestered in the reforested area of CAMANICA is translated into an area of 1,022.98 ha of mangrove (*Rhizophora* spp.) and 126 ha of teak (*Tectona grandis*) forest, both of them in the El Viejo, Chinandega (Nicaragua) region. It was estimated that the CO₂ sequestered by these two systems of, the teak plantation stores up to 4,860.2 tCO₂/year and the native mangrove forest stores up to 7,203.7 tCO₂/year, considering the total are of 1,149.0 ha measured. In 2021, up to 12,063.9 tCO₂ have been sequestered. Also, we have launched and built additional projects complementing these objectives, such as the upkeep of nursery gardens of native plants and the cooperation with local initiatives for reforestation with the plants of these nursery gardens

Similar initiatives are under way in PROMARISCO (Ecuador) and NOVAGUATEMALA (Guatemala), we are working on their quantification and verification in order to have them included in future reports.

2.5 Program on Sustainability Transparency

We intend to communicate to the stakeholders of the companies of the Nueva Pescanova Group the commitments, objectives and targets, the progress made in meeting these objectives and targets, and other relevant aspects regarding the planning and execution of projects and action plans in the various topics dealt with in the field of sustainability.

The transparent disclosure of reports will help our companies incorporate relevant information into their decision-making, reporting on the actions implemented and measuring their impact, in all the companies in the Group, their operations and related value chains.

We want this disclosure on progress towards our Sustainability Initiatives to be accountable and transparent, which is why we make it public through our corporate website and other public platforms. In addition, we comply with the commitment of "transparency and accountability" assumed in the different Corporate and Sectoral Policies that we have approved within these fields and issues.

2.5.1 Traceability

In this reporting period we have concluded Phase I of the traceability pilot project under GDST 1.0 (*Global Dialogue on Seafood Traceability*) and the *IBM Food Trust™* platform of IBM, with 2 fishing vessels belonging to our Argentinean company ARGENOVA and two shrimp farms of PROMARISCO (our subsidiary in Ecuador). Also, we have launched Phase II to implement the traceability tool in all shrimp vessels of ARGENOVA and in all PROMARISCO's own and others' farms. We expect to have this Phase concluded in the first half of 2022, thus allowing us to offer markets traceability based on GDST criteria: food safety, legality and sustainability evidence.

2.5.2 Disclosure

In the financial year ended March 31, 2022, we have disclosed all the information regarding programs that make up the *CSR Strategy of the Nueva Pescanova Group*, in our corporate website (<http://www.nuevapescanova.com/compromiso>), and the production and updating of contents for the websites of the different Group companies; namely:

- <https://www.pescanova.es/sostenibilidad/>
- <https://www.pescanovausa.com/sustainability/>
- <https://www.pescanova.pt/sustentabilidade/>
- <https://www.pescanova.gr/biosimotita/>
- <https://www.pescanova.fr/a-propos-de-nous/>
- <https://www.pescanova.it/sostenibilita/>

We have actively participated, in cooperation with GDST (Global Dialogue on Seafood Traceability), in different conferences on seafood traceability, like those hosted by FAO in Vigo's Port, the *Seafood Expo North America*, as well as other hosted by AECOC in Barcelona, and by the EU through the *Market Advisory Council* of DG Mare.

Additionally, and within the "*Corporate Academy*" of the Nueva Pescanova Campus (the Group's e-Learning platform), the course "*Corporate Policy of Corporate Social Responsibility (CSR)*" was launched on February 24, 2022, which allows the Group's professionals to better understand our CSR strategy, as well as the different Policies and Programs of Responsible Action (RAP). Until March 31, 2022, a total of 11 professionals of the Group's companies have completed this online course. In addition, within this Corporate Academy, the courses "*Sustainable Development Goals*" and "*The Group's contribution to Sustainable Development*" are offered, this courses have been taken and passed by 44 and 45 people, respectively.

2.6 Responsible Action Program

The *Responsible Action Program (RAP)*, is set out in 4 general plans inspired by the guiding principles of the *CSR Master Plan*.

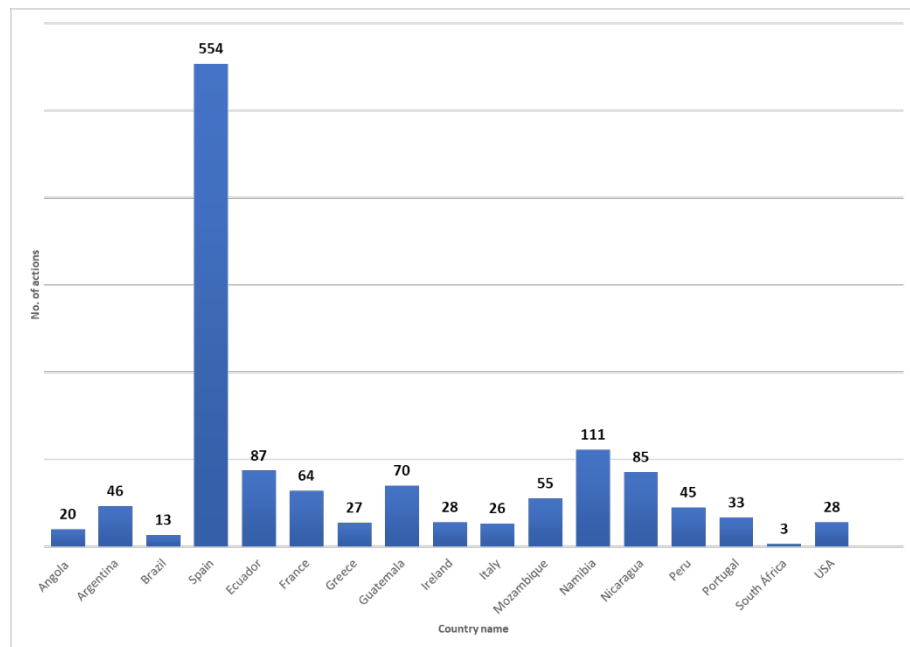
- 'A Common Planet';
- 'People First';
- 'Product Excellence'; and
- 'Growing together with our Partner Communities'.

In the reporting period ended March 31, 2022, we have inventoried and documented a total of **1,295** responsible actions, with a scope of action of the total of companies and countries that make up the Nueva Pescanova Group in its different fields of activity (fishing, aquaculture, industrial and commercial).

These actions are allocated to the 4 general plans responding to the 4 pillars of our CSR Master Plan, as detailed below:



By country in which the Nueva Pescanova Group carries out its activity, the 1,295 responsible actions are distributed as follows:



Number of responsible actions of the Nueva Pescanova Group in 17 countries and 33 workplaces (11 of them located in Spain)

2.7 Contribution to Sustainable Development

The *CSR Master Plan*, through the *Sustainability Program 'Pescanova Blue'* and the *Responsible Action Program*, are aligned with the UN 2030 Agenda. This alignment has been nailed down in the adoption of commitments to *Sustainable Development Goals (SDGs)* in all our activities, and this is reinforced by our status as participants in the Global Compact through its Spanish Network. This commitment is measurable and transversal to the countries where the Nueva Pescanova Group is present, and we report it annually in our *Contribution to Sustainable Development Report* (which can be checked at <https://www.nuevapescanova.com/en/engagement/corporate-social-responsibility/contribution-to-sustainable-development/>)

The **1,295 actions** documented by the above-mentioned *RAP*, within the Group's Corporate Social Responsibility analyzed for their contribution to the *SDGs*, through the achievement of its 169 specific targets, show how the Nueva Pescanova Group is contributing to each of the 17 goals.

Thus, our *RAP* sees reflected its performance in the **17 SDGs**, with a greater impact on Objectives nº 12 "Responsible consumption and production" nº 8 "Decent work and economic growth", and nº 9 "Industry, innovation and infrastructure":



Number of responsible actions and their contribution to each Sustainable Development Goals in the 17 countries analyzed in which the Nueva Pescanova Group is present.

2.8 Recognition

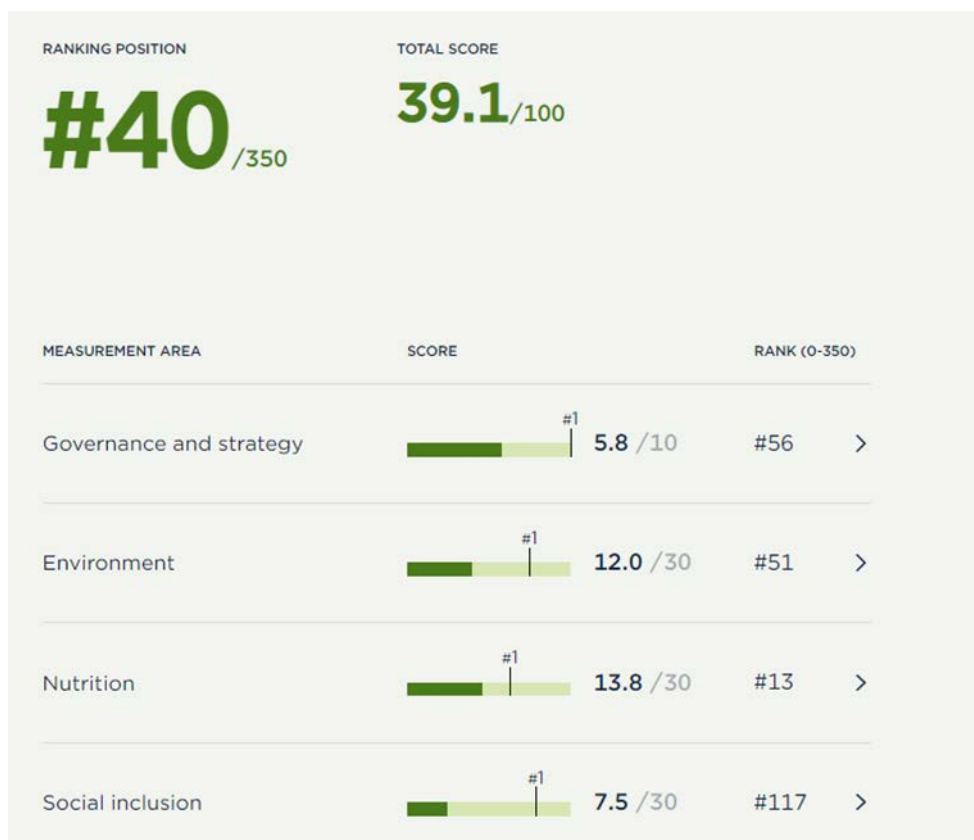
In October 2021 the Nueva Pescanova Group in its commitment to contribute to the sustainability of the planet in agreement with the SDGs in the UN's 2030 Agenda for Sustainable Development, was recognized as the first fishing company worldwide that contributes most to the achievement of a sustainable industry, according to the ranking of the *Seafood Stewardship Index 2021* of the *World Benchmarking Alliance (WBA)*.

Also, the Nueva Pescanova Group ranked third among the most influential seafood companies (<https://www.worldbenchmarkingalliance.org/research/seafood-stewardship-index/>) in this index that assesses and ranks the most relevant companies in the seafood sector. It also stands out for being the only Spanish company in the ranking and for the success of the measures implemented, climbing two positions compared to the last edition of this ranking, published in 2019.

The methodology followed by the WBA measures the performance in 4 areas: Governance and Strategy, Ecosystems, Traceability and Social Responsibility. The company stands out thanks to its commitment for the implementation of the GDST 1.0 standard by 2025. It also stands out in its governance structure and in its performance in reducing the impact on ecosystems, animal welfare policies, or its leadership in the "zero use" of prophylactic antibiotics. Regarding social responsibility policies, respect for human rights, the promotion of fair work or ethical action are the most remarkable aspects.



This recognition adds to the 40th position obtained in September 2021 in the *Food and Agriculture Benchmark* also published by the WBA, assessing the 350 most influential companies in the food and agriculture sector worldwide. In the analysis of performance in specific sustainability criteria, we managed to be the first seafood company in the ranking (<https://www.worldbenchmarkingalliance.org/publication/food-agriculture/companies/nueva-pescanova-3/>), and also the first Spanish company in every category. The measurement areas of performance are four: Governance and Strategy, Environment, Nutrition and Social Inclusion. The company achieves its best performance in Governance and Strategy, and in Nutrition.



3. Business ethics, institutional integrity, and regulations compliance

The Nueva Pescanova Group's *CSR Master Plan* guarantees, as discussed in the previous Chapter, the comprehensive observance of the most demanding principles of business ethics, institutional integrity, and regulatory compliance. This commitment to ethical, honest, responsible and transparent behavior is oriented and implemented through our *Corporate Governance and Compliance Regulatory System* (or *Internal Regulatory System*), that consists of Our Code of Ethics, our Providers' Ethical and Social Charter the Governance Standards for Corporate Bodies and other Internal Committees, Corporate Policies, Sectoral or Local Policies and Internal Standards, as clearly explained in our corporate website (<http://www.nuevapescanova.com/en/engagement/corporate-social-responsibility/integrity/>), as well as in our commercial website in Spain (<https://www.pescanova.es/cumplimiento-y-buenas-practicas/>).

To ensure the knowledge and compliance with Our Code of Ethics and the other standards that make up this *Internal Regulatory System* we have our *Compliance Unit* headed by the Group's *Chief Ethics & Compliance Officer* who, among other functions and competencies contained in Our Code of Ethics and in our own Operating Rules, informs and advises employees of the Group so that they may have in-depth knowledge on the guidelines and work in line with them. Likewise, through the *Compliance Channel* (in the web application hosted on the corporate intranet PESCANET, in addition to other alternative communication channels) and managed by the Compliance Unit, any professional of the Group may submit any query on this matter and report possible non-conformities or breaches of our Regulatory System.

In this respect, it should be noted that Nueva Pescanova, S.L., was a finalist in the III Edition of the Expansión Awards for Good Practices in Compliance (2021 Edition) in the category of "*COMPANY WITH BEST PRACTICES IN COMPLIANCE 2019/2021*" (<https://premioscompliance.expansion.com/>).

4. Group's Policies relevant to the Non-Financial Statement

At March 31, 2022, the main policies of the Nueva Pescanova Group with an impact on the issues referred to in the Non-Financial Statement (environmental, social and related to our people, respect for human rights, anti-corruption and related to society and other stakeholders) are summarized below:

- *Our Code of Ethics⁶.*
- *Providers' Ethical and Social Charter.*
- *Corporate Policy on Risk Control⁷.*
- *Handbook on Risk Management and Control⁸.*
- *The Internal Audit Charter⁹.*
- *Compliance Unit Regulations¹⁰.*
- *Corporate Policy on Good Business Practices in Food Contracting and Conflict Resolution.*
- *Corporate Criminal Risk Prevention Policy¹¹.*
- *Our Anti-Corruption Code.*
- *Handbook (General part) on the program for Criminal Risk Prevention of the Nueva Pescanova group in Spain¹²*
- *Handbook (Special part) on the program for Criminal Risk Prevention of the Nueva Pescanova group in Spain¹³*
- *Regulations and Privacy Policy of the Compliance Channel.*
- *Corporate Procedure for the drafting of Internal Regulations (Standard O).*
- *Corporate Personal Data Protection Policy.*
- *Regulations of the Data Protection and Privacy Committee.*
- *User Handbook of the Information and Communication Systems¹⁴.*
- *General Plan on Security Measures for the Protection of Personal Data in the Nueva Pescanova Group.*

⁶ 2nd version approved by the Board of Directors of Nueva Pescanova, S.L. at the meeting held on May 31, 2021

⁷ 2nd version approved by the Board of Directors of Nueva Pescanova, S.L. at the meeting held on May 31, 2021

⁸ 2nd version approved by the Board of Directors of Nueva Pescanova, S.L. at the meeting held on May 31, 2021

⁹ 2nd version approved by the Board of Directors of Nueva Pescanova, S.L. at the meeting held on May 31, 2021

¹⁰ 4th version approved by the Board of Directors of Nueva Pescanova, S.L. at the meeting held on May 31, 2021

¹¹ In this reporting period 2 versions were approved by the Board of Directors of Nueva Pescanova, S.L., the 3rd version at the meeting held on May 31, 2021 and the 4th version on June 29, 2021

¹² In this reporting period, the Compliance Unit approved the following versions of this Handbook (General Part) 5th version May 4, 2021; 6th version July 5, 2021; and 7th version on January 26, 2022.

¹³ In this reporting period, the Compliance Unit approved the following versions of this Handbook (Special Part) 5th version May 4, 2021; 6th version July 5, 2021; and 7th version on January 26, 2022.

¹⁴ 2nd version approved by the Executive Committee (COMEX) on January 26, 2022.

- *Inventory of Personal Information Assets of the Nueva Pescanova Group in Spain.*
- *Registration of Data Processing Activities of the Nueva Pescanova Group in Spain¹⁵.*
- *Security Document on the Protection of Personal Data of the Nueva Pescanova Group in Spain¹⁶.*
- *Standard Procedure for Food Donations.*
- *Corporate Policy and General Procedure on Procurement¹⁷.*
- *Corporate Policy and General Procedure for Travel and Representation Expenses.*
- *Corporate Policy and General Procedure on Talent Management.*
- *Corporate Policy and General Procedure for Recruitment, Selection, Onboarding and Offboarding.*
- *Corporate Policy Occupational Safety and Health.*
- *Corporate Policy on Proxies.*
- *Corporate Policy on Corporate Social Responsibility.*
- *Corporate Policy on Institutional Relations.*
- *Corporate Policy on Sustainability¹⁸.*
- *Handbook on Visual Identity of the Conformity Marking 'Pescanova Blue'¹⁹.*
- *Corporate Policy on Cooperation and Development Aid²⁰.*
- *Sectoral Policy on Responsible Capture Fisheries²¹.*
- *Sectoral Policy on Responsible Aquaculture²².*
- *Corporate Procedure for the Approval of Raw Materials from Sustainable Capture Fisheries and Aquaculture.*
- *Corporate Policy on Corporate Volunteering²³.*
- *Corporate Policy on Quality and Food Safety.*
- *Corporate Policy and General Procedure for the Management of International Mobility.*
- *Corporate Policy and General Procedure on Compensation and Benefits Management.*
- *Corporate Policy on Remote Working in the Nueva Pescanova Group and General Procedure on Remote Work Management of the Nueva Pescanova Group in Spain.*

¹⁵ In this financial year the Committee on Data Protection and Privacy of the Nueva Pescanova Group has approved the following version of this registry: 8th version on June 15, 2021; and 9th version on June 3, 2011.

¹⁶ In this financial year the Committee on Data Protection and Privacy of the Nueva Pescanova Group has approved the following version of this Security document: 5th version on June 15, 2021; and 6th version on June 3, 2021.

¹⁷ The 2nd version of the General Procedure on Procurement of goods and services (procurement Procedure) was approved by the Executive Committee (COMEX) on December 21, 2021.

¹⁸ 2nd version was approved by the Executive Committee (COMEX) on April 28, 2021.

¹⁹ 2nd version was approved by the Executive Committee (COMEX) on April 28, 2021.

²⁰ 2nd version was approved by the Executive Committee (COMEX) on April 28, 2021.

²¹ 2nd version was approved by the Executive Committee (COMEX) on April 28, 2021.

²² 2nd version was approved by the Executive Committee (COMEX) on April 28, 2021.

²³ 2nd version was approved by the Executive Committee (COMEX) on April 28, 2021.

- *General Procedure for the Telematic System for the Recording of Working Hours at certain companies and/or work centers of the Nueva Pescanova Group in Spain.*
- *Protocol of Action in the field of Mobbing, Sexual and/or Gender Harassment and Discrimination of Pescanova España, S.L.U.*
- *Integrity Program Handbook of Argenova, S.A.*
- *Corporate Policy on Environmental Responsibility.*
- *Corporate Policy on Responsible Management of People.*
- *Handbook and protocol of the Program on Compliance with the Financial Intelligence Act of the Novanam Group (Namibia) – prevention on money laundering²⁴*
- *Corporate Statement on Risk Appetite²⁵.*
- *Handbook on Internal Auditing²⁶.*
- *Policy on the Storage and Deletion of Personal Data of the Nueva Pescanova Group in Spain²⁷.*
- *Corporate Policy on Industrial Responsibility²⁸.*
- *Code of Conduct regarding the Alternative Fixed-Income Market²⁹.*

5. Risks related to issues included in the Non-Financial Statement

The Nueva Pescanova Group, like any other multinational group of its size and geographical diversity, is subject to various inherent risks in the different countries, activities and markets in which it operates. Therefore, the relevant corporate risks of all the Group's activities and businesses are adequately identified, evaluated, managed and controlled, having established the necessary mechanisms and principles for their proper management, with a level of risks that allows the Group's strategic objectives to be achieved.

In this financial year, the Group has continued to work on the implementation of a specific Governance Model for Risk Management. Thus, the *Risk Management System of the Nueva Pescanova Group* established and approved by the Board of Directors of Nueva Pescanova, S.L. has been completed, which revolves on the general principle of integral risk management, which includes continuous activities of identification, measurement, control, monitoring, communication and dissemination of the Group's risks and the control actions established to manage them.

²⁴ This Protocol was approved by the Steering Committee of the Novanam Group on February 14, 2022.

²⁵ Approved by the Board of Directors of Nueva Pescanova, S.L. at the meeting held on May 31, 2021.

²⁶ Approved by the Chief Internal Audit Officer on September 29, 2021.

²⁷ Approved by the Executive Committee (COMEX) on October 27, 2021.

²⁸ Approved by the Executive Committee (COMEX) on November 29, 2021.

²⁹ Approved by the Board of Directors of Nueva Pescanova, S.L. at the meeting held on July 22, 2021.

This *Risk Management System* consists of the following internal regulatory components:

- *Corporate Policy on Risk Management of the Nueva Pescanova Group.* It establishes the set of basic principles and the general framework of action for the management of risks of all kinds faced by the Group.
- *Handbook on Risk Control and Management:* Develop the Corporate Risk Management Policy of the Nueva Pescanova Group, establishing the methodology to be applied by the different organizational units in the risk management process.
- *Corporate Statement on Risk Appetite:* Establishes the amount of risk that the organization is willing to accept in the achievement of its objectives.
- *Map of Inherent and Residual Risks:* it contains the assessment of the different risks relevant to the Group (classified into five categories: environmental, strategic, operational, compliance and reporting risks), considering their impact and probability of occurrence, which are treated correlatively in the *Residual Risk Map*, prepared after the analysis of the mitigation and transfer actions implemented in the Group for each of these inherent risks. The general risks assessed related to Non-Financial Reporting include, but are not limited to, the following: (i) Social, political and legal instability; (ii) Scarcity/disappearance of fishery resources; (iii) Non-compliance with the Regulations on the Prevention of Corruption; and (iv) Breaches of Criminal Law.

In March 2022, the Nueva Pescanova Group received the *Safe Company Award to a Galician Company*, granted by the Inade Foundation, and which values the most pro-active, innovative or sophisticated conduct in the management of business risks.

Additionally, and in the context of the aforementioned Risk Maps, the Group has identified a series of risks that have arisen as a result of the appearance of the *COVID-19 pandemic*. In the analysis of how the pandemic has affected and affects the Group, it has been possible to see that, although there is a generic risk such as the possible appearance of future pandemics, other risks or threats that are a consequence of this have been revealed. Operational risks have been detected that are fundamentally linked to possible ruptures or slowdowns in the supply chain, derived from a stop of the activity in one of our suppliers along the value chain, and with cybersecurity, since with the implementation of remote work the connections can be returned more vulnerable. In the commercial sphere, there is a risk related to household consumption patterns, which during the pandemic have been modified as a result of confinement measures and limitations on the right to assemble. Finally, risks linked to the economic environment have been identified, since the pandemic has meant a crisis at a global level, causing the loss of purchasing power in many families as a result of the lack of resilience of the business fabric and provoking, additionally, added uncertainty about the volatility of prices, exchange rates and the rest of the main macroeconomic magnitudes.

Similarly, as regards to compliance related risks, the specific assessment of the inherent criminal risks relevant to the Group in Spain – taking into account the system of criminal liability of legal entities and the ancillary consequences of articles 31 bis and 129 of the Spanish Criminal Code–, is contained in our *Matrix of Criminal Risks and Controls*, is an integral part of the *Criminal Risk Prevention Program of the Nueva Pescanova Group* (which also includes the Corporate Policy on the Prevention of Criminal Risks, the Anticorruption Code, the Handbook for the Prevention of Criminal Risks (General Part), the handbook of Prevention of Criminal Risks (Specific Part), and the Guidelines for the Supervision and Monitoring of the Criminal Risk Prevention Program). In view of the Group's activities, for the purposes of Non-Financial Statement, the relevant inherent criminal risks are: **(i)** Corruption between individuals and public authorities or officials in international business activities; **(ii)** The omission of occupational safety and health measures in breach of occupational risk prevention rules; **(iii)** The conduct of polluting activities in violation of the rules for the protection of natural resources and the environment; **(iv)** The shipping, dispatch, handling or alteration of medicinal products for veterinary use; **(v)** Improper handling or adulteration of food, additives or other food agents; **(vi)** Bribery of public authorities or officials; **(vii)** Trafficking influences to official or public authority.

For the management of all the Group's risks referred to in this section, the Board of Directors of Nueva Pescanova, S.L., has the collaboration of the Audit, Control and Finance Committee which, as an informative and advisory body of the Board, without delegated duties, supervises and reports on the evaluation, control and monitoring of the relevant risks, in coordination with the Corporate Internal Audit Department and the different Corporate Business and Support Departments of the Group, whose duty is to identify the application of specific risk policies and their analysis and direct monitoring, all without prejudice to the powers that in matters of governance, ethics and compliance, responsibility and sustainability (including issues on non-financial reporting) is assigned, also informative and advisory, without delegated duties, the Governance, Responsibility and Sustainability Committee, in coordination with the Compliance Unit and the Corporate Department of Corporate Social Responsibility (CSR).

III. INFORMATION ON ENVIRONMENTAL ISSUES

1. General Overview

In our *2021 Materiality Analysis* we identified the priority of developing performance optimization measures for our companies that validates the improvement of the efficiency of processes and equipment regarding fishing, aquaculture, and seafood processing activities. This *Analysis* highlights the optimization of the use of natural resources and energy. In both cases, this optimization means producing more (biomass or packaged finished products) and better (more efficient and better quality), with less (resources, energy, and waste).

At the same time, the Group has implemented projects to protect the natural environment, preserve biodiversity and further environmental improvement, having enforced for this purpose *Corporate Policies on Sustainability*, and *Environmental and Industrial Responsibility* as well as *Sectoral Policies on Responsible Fishing* and *Responsible Aquaculture*.

The governance of the activities entails a commitment to compliance, measurement, reporting and transparency. The Key Performance Indicators (KPI) presented in the following sections comply with this objective and are aligned with the guiding principle 'Planet' of the Nueva Pescanova Group's *CSR Master Plan*.

In addition, the *Food Safety, Quality and Environment System (FSQEMS)* (SACMA in Spanish) of the Nueva Pescanova Group is based on the appropriate hazard analysis and critical control points (HACCP), the identification and assurance of compliance with all legal requirements relating to food safety, quality, and the environment, in each of the countries in which we are present, as well as on the certification of our processes related to quality, food safety and environment management. This establishes the reference framework of the Nueva Pescanova Group when setting and reviewing business objectives aimed at improving our products, service to our customers and environmental respect.

The Nueva Pescanova Group, aware of its environmental responsibility, as well as the possible impact on the same that its activities may produce, is firmly committed to the protection and conservation of the environment and the prevention of pollution in all its activities, products, and services. To this end:

- We set objectives that consider environmental aspects as an integral part of our business decisions.
- We comply with applicable legal requirements (hard law) and other requirements voluntarily assumed (soft law) in all our activities, products, and services.
- We promote the use of resources sustainability and the reduction of waste in our current and future operations.
- We promote the continuous improvement of our *Food Safety, Quality and Environment System (FSQEMS)*.
- We develop training and/or awareness plans for our employees on food safety, quality and environmental issues related to their work.
- We carry out communication and awareness-raising actions on our environmental policy to all people, implementing it and keeping it present at all levels of the organization.

In this sense, and as part of the organization of the Nueva Pescanova Group there is a Corporate Quality and Environment Office (within the Operations Department), whose responsibility is to lay down the guidelines and ensure compliance with our *Food Safety, Quality and Environment System (FSQEMS)*, as (described in detail in section 3 of Chapter VII of this Report. This Corporate Quality and Environment Office consists of 30 people in the environmental field (at March 31, 2022), who ensure the prevention and minimization of environmental hazards in each of the Group companies.

Likewise, the Nueva Pescanova Group has an environmental liability policy, for up to 10,000,000 euros, to cover potential costs for restoring environmental and pollution damages that could arise in conducting our fish farming, logistics, commercialization, seafood processing, fishing and/or any other related activities. In this sense, the Nueva Pescanova Group does not recognize any provision for risks and expenses, or contingencies related to environmental protection, since such risks are covered by the environmental liability policy. In this sense, it is worth mentioning the Analysis of Environmental Risks performed in 2021 at the processing facilities in Arteixo, Chapela and Porriño, as provided by law, concluding that in none of the three cases it is necessary to constitute a financial guarantee, thanks to having an ISO14001 certificate in force in each of the three aforementioned production centers.

As regards to *Certifications*, in the field of environmental management, the 6 industrial and aquaculture centers in Spain are *ISO14001* certified, also our turbot farming operation is *EMAS (Eco-Management and Audit Scheme)* certified. As to our vannamei shrimp operations, this are certified as compliant with sustainable aquaculture production (farms, hatcheries), and the relevant chains of custody in processing plants in Ecuador (*GLOBALG.A.P., BAP and ASC*), Guatemala (*BAP and ASC*) and Nicaragua (*GLOBALG.A.P., BAP and ASC*). As to the fishing operations, the Cape Hake fishery in Namibia, where we have fishing operations, is certified by the Marine Stewardship Council (MSC) sustainable fishing benchmark. In addition, the Group has implemented a Private Sustainable Fisheries Benchmarking in Namibia for hake fishing, which complies with FAO's principles of responsible fishing, which is subject to independent annual audits by *Bureau Veritas* since its implementation in 2013.

The scope of the environmental data contained in this Chapter refers to all countries where we undertake fishing, aquaculture, and product processing activities, except for Ireland and South Africa as the activities there and their potential environmental impact are not significant in the context of the Nueva Pescanova Group in this reporting period. Therefore, the countries in which environmental risks are targeted are the 9 following: Argentina, Ecuador, Spain, France, Guatemala, Mozambique, Namibia, Nicaragua, and Peru.

2. Sustainable use of resources

Optimizing the use of natural resources, including biological resources, aims to drive efficient production through more sustainable processes. Due to the importance of natural resources in the Group's activities, already identified as key in our *Materiality Analysis*, our commitment is focused on the rational use of water, materials, and energy.

2.1 Rational use of water

The rational use of water in the different processes identified in the companies of the Nueva Pescanova Group is a cross-cutting operational management and environmental sustainability objective. Depending on the particularities of the activity that uses this resource, a distinction is generated between the consumptive use (in which water is used for its characteristics and its quality or quantity is in some way reduced) and non-consumptive (in which the use of water is temporary and does not affect its quantity or quality, as is the case, for example, of the use of water as growing environment in aquaculture).

The table below, regarding the financial year ended March 31, 2022 shows the total volume of water used by source, indicating the relative usage of each of the Group companies in the respective countries and the generic activity in which it is used:

April 1, 2021 – March 31, 2022			
Source	Volume of water used [x1,000 m ³]	Scope (Countries)	Usage
Surface water, including water from wetlands, rivers, lakes and oceans	798.1	Ecuador, Spain and Nicaragua	Industrial use
Underground water	1,000.5	Ecuador, Spain, Guatemala, Nicaragua and Peru	Industrial use, human consumption, washing and cleaning
Rainwater directly collected and stored by the company	0.2	Mozambique	Washing and cleaning
Municipal water supply or other public or private water services	917.9	Argentina, Ecuador, Spain, France, Mozambique, Namibia and Nicaragua	Human consumption, processing, washing and cleaning.
Total	2,716.6 (2,691.6 in 2020; Δ+1%)		
Water use efficiency KPI [m ³ /t prod]	13.19 (14.26 en 2020; Δ-8%)		
Non-consumptive use			
Surface water, including water from wetlands, rivers, lakes and oceans	4,174,307.9 (2,708,272.8 in 2020; Δ+54%)	Ecuador, Guatemala, Spain, Namibia and Nicaragua	Culture medium in aquaculture farms, cooling of refrigeration equipment

Given the importance of responsible use and consumption of water resources, in the Group's strategy and the CSR Master Plan in this reporting period we have continued to monitor the projects implemented to improve the performance in the activities and countries where we operate.

2.1.1 Technical solutions for streamlining water usage.

The Group's fishing operations in countries like Mozambique allows it to continue with projects such as the collection of rainwater for washing and cleaning processes or the reduction of dependence on the external supply of drinking water to ships through the installation of evaporative water treatment plants.

In the same way, at the Group's Industrial Centers we have implemented good practices that improve cleaning processes as well as new processes that minimize water consumption.

Among the new processes and/or equipment that pursue the optimization of water use, we highlight the following:

- Industrial Center in Porriño (Spain): replacement of wet pumps by vacuum pumps in the mincers.
- Industrial Center in Porriño (Spain): Incorporation of the reverse osmosis process for the recovery and reuse of water.
- Industrial Center in Lüderitz (Namibia): Replacement of three plate freezers that were thawed with fresh water by a freezing tunnel that uses hot air in the thawing process.

Additionally, preventive maintenance is carried out to prevent water leaks in the different areas.

2.1.2 Wastewater treatment to reduce pollution and environmental impact.

In response to compliance with the different regulatory frameworks for the control of industrial environmental impacts, as well as environmental management and monitoring programs derived from monitoring measures indicated in impact studies or environmental licenses, wastewater from the activities at the Group's workplaces is treated (purified).

The Group has its own treatment plants in INSUIÑA (Industrial Center in Mougás, Spain), NUEVA PESCANOVA BIOMARINE CENTER (Spain), in PESCANOVA ESPAÑA (in the Industrial Centers in Arteixo, Chapela and Porriño in Spain), in NOVANAM (Industrial Center in Lüderitz in Namibia), in PESCAMAR (Mozambique), in PROMARISCO (Ecuador), in CAMANICA (Nicaragua) and in ARGENOVA (Puerto Deseado, Argentina), that replace the septic tanks and allow the reduction of wastewater with a consequent reduction in purification related energy use and financial costs.

Similarly, sewage and bilge water are treated on board our fishing vessels prior to their discharge.

2.2 Consumption and efficient use of raw materials

The responsible use of natural resources through the different steps of the value chain of our products requires all our companies to conduct a day-to-day management of raw materials regarding their origin, quantity, and quality, whether renewable or not. The use of certified raw materials in food ensures responsible action in occupational health and safety, as well as in animal welfare. Raw materials identified as relevant are quantified for management purposes and for performance indicators (KPIs) reporting and are classified as: (i) Principal (from capture fisheries and aquaculture, i.e., fish biomass, crustaceans, cephalopods, etc.); (ii) Auxiliary (ingredients and other materials necessary for the preparation of the finished product); and (iii) Packaging material (such as cardboard for packs and cartons, trays or plastics for bags, trays, retractable film, etc.).

The KPI shown below, for the reporting period ended March 31, 2022, translates the investment in identified raw materials into finished products, from the different Group's activities: Fishing, in Argentina, Mozambique, and Namibia; Aquaculture including hatcheries, grow out ponds, and processing facilities, in Ecuador, Spain, Guatemala and Nicaragua; Processing and production, in France (Industrial Centers in Boulogne-Sur-Mer and Lorient), Spain (Industrial Centers in Arteixo, Catarroja, Chapela, Paterna and Porriño), Namibia and Peru.

April 1, 2021 – March 31, 2022	
Activity and country	Efficient use of raw material KPI [kg RM/kg processed]
Aquaculture	
Ecuador	2.02
Spain	1.13
Guatemala	2.21
Nicaragua	3.57
Fishing	
Argentina	1.13
Mozambique	1.07
Namibia	1.54
Processing	
Spain	1.08
France	1.17
Namibia	1.40
Peru	1.33

2.3 Energy consumption, efficiency and use of renewable energies.

Apart from an appropriate use of natural resources, optimization of energy use is essential to improve the environmental performance derived from our activities, as the production of non-renewable electricity and the combustion of fossil fuels result in the emission of GHGs into the atmosphere. Of the decarbonization measures defined for the companies of the Nueva Pescanova Group, it is worth mentioning those that aimed at reducing the environmental impact on the atmosphere through the reduction of GHG emissions, are intended to an industrial restructure, by encouraging the replacement of more polluting fuels with less polluting ones in the processing equipment, and the switch to energy from renewable sources.

In this last section, the most relevant investments made for the installation of photovoltaic parks in the following industrial centers: INSUIÑA (Xove, Spain), NUEVA PESCANOVA BIOMARINE CENTER (in O Grove, Spain), PESCANOVA ESPAÑA (Arteixo, Catarroja, Chapela, Paterna and Porriño), NOVANAM (Lüderitz and Walvis Bay in Namibia), in CAMANICA (with water heating by means of polypropylene geomembrane in hatcheries and grow-out farms) and in PROMARISCO (in automatic feeders in crop farms).

In the section on improving energy efficiency, it is worth mentioning the investment in new and more efficient equipment, such as: New condenser in the processing plant of PROMARISCO in Ecuador; Incorporation of a high efficiency engine in a cold compressor at the Industrial Center in Arteixo in Spain; New water feed pumps in both INSUIÑA centers (Mougás and Xove) in Spain; New compressors in the Centro Industrial Xove (Spain); New compressor in cold stores, new tunnel and a better insulation of the chilling pipes in the Centro Industrial Porriño (Spain); Renewal of two freezing tunnels and two grading machines at the NOVAGUATEMALA processing plant (Guatemala); The installation of a temperature control devices and sensors in the freezing tunnels and in the hold of ships to optimize energy consumption in the PESCAMAR fleet (Mozambique); Implementation of electricity consumption monitoring systems on various equipment that allows optimizing energy use according to the needs in both NOVANAM industrial centers in Namibia (Lüderitz and Walvis Bay); The renovation of two compressors at the Industrial Center in Lüderitz (Namibia); The continuation of the process of renovation of trawl doors and fishing nets to minimize contact with the seabed, as well as installation of flowmeters that regulate the daily consumption of diesel; Or, to cite the most outstanding, the progressive replacement of the previous lighting by LED systems in those centers in which it was not concluded in the previous year.

Energy used in our activities and energy efficiency KPI in this reporting period are shown below:

April 1, 2021 – March 31, 2022	
Source of energy	Energy consumption [MWh]
Diesel	515,345.8
Natural gas	40,731.6
Other fuel	20,634.4
Electricity (national electric grids)	131,442.5
Electricity from renewable sources (30%; 29% in 2020)	39,147.0
Total	747,301.3 (697,109.4 in 2020; Δ +7%)
Energy efficiency KPI [MWh/t prod]	3,63 (3.69 in 2020; Δ -2%)

Energy efficiency KPI (energy used to produce finished products), by activity and country, for the year ended March 31, 2022, is shown in the table below:

April 1, 2021 – March 31, 2022	
Activity and country	Energy efficiency KPI [kWh/kg prod]
Aquaculture ³⁰	
Ecuador	2.4
Spain	8.5
Guatemala	4.0
Nicaragua	7.4
Fishing	
Argentina	5.7
Mozambique	36.5
Namibia	3.8
processing ³¹	
Spain	2.1
France	1.6
Namibia	1.3
Peru	0.4

3. Circular economy and waste prevention and management

The different activities of the Group waste generated is classified, segregated and managed, in the fishing fleet, the aquaculture farms and processing plants in those countries in which the Group is present, working with Authorized Waste Management Providers, who are responsible for the proper treatment of this waste.

3.1 Waste generated by the Nueva Pescanova Group

The Nueva Pescanova Group, in its fishing, aquaculture and processing operations classifies the waste generated by hazardousness and recovery method used. The table below shows the quantities identified in the financial year ended March 31, 2022:

April 1, 2021 – March 31, 2022	
Type and recovery	Amount [t]
Hazardous waste to waste management provider	181.0
Non-hazardous waste	19,252.3
Recycled	4,559.7
Composted	2,678.6
Recovered	2,236.4
To waste management provider	9,777.6
Recovered organic waste	13,474.3
	(12,548.9 in 2020; Δ+7%)

³⁰ This indicator depends on the farming process (intensive/extensive) and life cycle of the species reared.

³¹ This indicator depends on the complexity of the processing line and freezing requirements.

Pursuant to good practices and applicable regulations, hazardous waste must be shipped to Authorized Waste Management Providers in charge of performing the proper waste treatment available.

3.2 Prevention measures, recycling, and reuse of waste material

In the different countries in which the Group is present there are plans and programs that contribute to improve environment management regarding prevention, recycling, and reuse of waste material.

Through the implementation of the **Waste Management Plans**, cardboard, plastic, glass, metal, oil sludge and sand are segregated and delivered to the relevant waste management provider. We have also implemented **Non-Hazardous Waste Management Plans**.

In the industrial center we also contribute to the reduction and recycling of was though actions that entail the gradual replacement in the composition of plastic material by other material that contains recycled material.

3.3 Other ways for waste recovery and disposal

To guarantee a responsible and sustainable user of marine biological resources, the Group also encourages **circular economy solutions of fisheries sub-products**. We believe that the integral use of fish is essential to fulfill this purpose. Thus, projects are implemented, and alliances are promoted in those countries where we undertake fishing, or seafood processing activities, to define solutions for the recovery of by-products from these activities, to produce fishmeal and fish oil for animal feed industries. Apart from reducing the amount of organic waste and misused valuable natural resources, these partnerships contribute, in many cases, to generating jobs and the socio-economic development of the communities in which we are present.

Worth mentioning are the recovery of sub-products below:

- For production of animal feed from: toothfish skin and heads at the Industrial Center in Puerto Deseado in ARGENOVA (Argentina), shrimp shells and heads in PROMARISCO (Ecuador) and CAMANICA (Nicaragua), bones, skin and fish trims in both industrial centers of NOVANAM (Namibia), as well as different organic sub-products in the Industrial Centers in Arteixo, Chapela and Porriño (Spain).
- For the production of manure to soil recovery from: toothfish skin and heads at the Industrial Center in Puerto Deseado in ARGENOVA (Argentina), shrimp shells and heads in the Industrial Center in Boulogne-sur-Mer of NUEVA PESCANOVA FRANCE (France).
- And last, for the production of biofuel from shrimp shells and heads in the Industrial Center in Lorient (Francia) of NUEVA PESCANOVA FRANCE.

3.4 Actions to combat food waste.

The fight against food waste is a priority and constant concern for a food Group of companies like ours. Moving ahead with our objective in this field and continuing in our 2020 report, the Group continues to deepen en agreements, operations, practices and programs to reduce waste from/of the food we produce.

The reduction of organic leftovers and waste at the processing plants as well as the prevention of food waste in the Group's operations through the continuous improvement of demand management and stocks optimization are key targets for the Group in its **CSR Master Plan**.

Also, the Group has continued to make donations to non-profit entities and institutions that collect food to meet the food needs of the most disadvantaged people and groups, in precarious and/or social exclusion situations, as well as collaborative work through the associations we are members of, through their working committees.

4. Climate change

The Group is aware that the activity of our companies in the different phases of the value chain and production involves the emission of certain substances, including GHGs, which, depending on their warming potential, contribute to the greenhouse effect in the atmosphere and consequently favor climate change.

It is our duty to work to identify and quantify our environmental footprint caused by the emission of the substances for which the Group is responsible and, with this information, to decide responsibly the switch to more efficient processes and practices with a lower environmental impact. These change actions, which are part of the Group's decarbonization plan, include improving the energy efficiency of combustion equipment and electricity usage, the preferential use of materials and products that, throughout their life cycle, generate equally fewer emissions and lower energy usage, the energy recovery of the waste we generate, the increase in the production and/or usage of renewable energy, and the reduction of losses and waste, as well as the recovery of byproducts at all stages of our chain. We determine the sources, inefficient processes and identify opportunities to improve or replace equipment or processes to achieve a reduction in usage and the corresponding GHG emission per unit of finished product.

The Group is currently measuring the footprint of its activities, describing processes, and identifying opportunities to improve performance and efficiency. The Group is working to get a more precise picture of our profile and our operations to be able to define both the short and medium-term goals, and the most suitable strategies to achieve them, always aligned with the principles described in the *Corporate Sustainability Policy* of the Nueva Pescanova Group.

The incidence of climate change, especially when it involves atmospheric and ocean circulation of temperature and nutrients, may have a potential impact on the availability of commercial fisheries species and, therefore, represents a risk to the fishing activity, both by decreasing ecosystem productivity, species recruitment and growth (with impact on fishing grounds management and access to fishing quotas), and in fish distribution at different depths (with an impact on fishing effort) or geographical distribution (with impact on the access to resources and fishing rights). In both cases, the potential impacts on food safety and access to marine animal protein, as well as the political impact on the management of access to fishing grounds and resources, is considered. Similarly, it can be anticipated an effect on productive and regenerative capabilities in extensive aquaculture due to the interference of the sourcing, regulation and support services existing in these ecosystems.

Increasing the efficiency of industrial processes currently emitting GHGs is an essential aspect of the Nueva Pescanova Group's environmental management and we understand it as described by the *United Nations Intergovernmental Panel on Climate Change* (IPCC). In the Nueva Pescanova Group, we are aware that our fishing, aquaculture, and processing activities require to use a significant amount of energy (electricity and fuels), we also need to use refrigerant gases in for our freezing and product preservation processes, we also consider product transport and distribution, as well as raw materials used.

Worth mentioning are the responsible actions in the fight against climate below:

- As regards to the replacement of refrigerant gas, we note the change of refrigerant gas in the processing plant of PROMARISCO (Ecuador), in the fresh fish processing plant of PESCANOVA ESPAÑA in Vigo (Spain), in the Industrial Center in Boulogne-sur-Mer of NUEVA PESCANOVA FRANCE, as well as the gradual replacement of small equipment in the Industrial Center in Chapela and the air conditioning system in the Industrial Center in Porriño, Spain.
- As regards to the fleet, the incorporation of two new fishing units ('Ponta Macalonga' and 'Ponta Timbué') in Mozambique to replace older ones, has allowed the user of refrigerant gas with lower calorific value than that of those previously used.
- Change of fossil fuels by other less polluting ones – As part of the project for the gradual replacement of diesel by natural gas in the Industrial Center in Arteixo (Spain), 2 diesel powered boilers were replaced by 1 natural gas powered one.

Measures to mitigate and offset our environmental footprint and adaptation to climate change advocate the focus of most of our actions aimed at improving efficiency, both in the use of energy and natural resources, as well as in minimizing the generation of emissions, waste, and effluents. In this sense, it is considered important to highlight the effort that the Nueva Pescanova Group makes in technological modernization and investment in new equipment to measure, control and optimize the operations, pursuing maximum efficiency. As an example, we could mention the Aquaculture 4.0 (digitization of farming activity improving their efficiency and sustainability) and SEA2TABLE 4.0 (that promotes processing efficiency for a smart and sustainable food industry). At the same time, we work with our people on changing habits and adopting good practices; with supply chains in the search for better technical solutions, materials, and services; and with the communities where the Group plays a relevant role, in raising awareness and direct collaboration in projects for mitigating and offsetting emissions, with a particular focus on biodiversity and the environment.

We collaborate with governments and their scientific agencies in establishing better legal and biological frameworks for marine resources and for the protection and conservation of the environment going from the adaptation to climate change effects, both in capture fisheries and aquaculture, in seeking how to minimize the risks that would lead to a lower availability of resources and control the access to the same.

Based on the methodology recommended by the *Greenhouse Gas Protocol of the World Business Council for Sustainable Development (WBCSD)* and the *World Resources Institute (WRI)*, in the financial year ended March 31, 2022, the Group reported direct and indirect emissions linked to the operations of the Nueva Pescanova Group companies. Thus, emissions are classified under **Scope 1** (direct emissions) emissions resulting from the operation of fossil fuel combustion equipment owned or controlled by Group companies (both from static sources, including fugitive gas emissions from cooling and air conditioning equipment, as well as movable, like the fishing fleet and other vehicles); under **Scope 2** (indirect emissions) those linked to the generation of electricity acquired and consumed; and under **Scope 3** (indirect emissions) those caused by transport and cold storage of raw materials and products, and those related to the production of raw material for aquaculture activities by third parties, waste management, business trips and water supply:

April 1, 2021 – March 31, 2022	
Source of GHG emissions	GHG Emissions [t CO ₂ e]
Scope 1³²	
Emissions from static sources	99,385.9
Emissions form movable sources	87,795.2
Cooling and air conditioning	76,256.6
Total direct emissions Scope 1	263,437.7
Scope 2³³	
Electricity consumption	20,017.8
Total indirect emissions Scope 2	20,017.8
Total emissions Scopes 1+2	283,455.6
(objective the 3% annual reduction of emissions Scopes 1 and 2)	(331,670.7 in 2020; Δ-14.5%)
Scope 3³²	
Third party seafood farming	23,144.8
Logistics - Transport	20,850.4
Waste management	13,940.7
Logistics – Cold storage	1,593.7
Business trips	1,359.7
Water consumption	362.6
Total indirect emissions Scope 3	61,251.9
Total emissions Scopes 1+2+3	344,707.5
(Carbon footprint, total emissions)	(368,781.3 in 2020; Δ-6.5%)
GHG emission intensity indicator [tCO ₂ e/t _{PROD}]	1.67
	(1.95 in 2020; Δ-14.3%)

³² Source of conversion factors used: MITECO (2022) Emission Factors; Catalan Office for Climate Change (2020) Practical guide for the calculation of GHG emissions; DBEIS (2021) UK Government CGHG conversion Factors for Company reporting (GHG Reporting: Conversion factors); IPCC Guidelines for National GHG Inventories (2013, 2006)

³³ Source for emission factor by country: Primary data and IEA (2019) CO₂ emissions from fuel combustion.

The results obtained in the current year with regard to the carbon footprint of the Nueva Pescanova Group indicate a reduction of 6.5% in the absolute emission of tCO₂e and a reduction of 14.3% in the KPI related to production (KPI in tCO₂e/t_{PROD}).



Reduce carbon footprint (Scopes 1 and 2) by 3% per year, aiming at a 30% cut by 2030 and by 50% by 2040, from the 2020 baseline.

In May 2021, the Group has publicly set its commitment for carbon neutral by 2040. Such commitment entails the annual reduction by 3% of GHG emissions Scopes 1 and 2, The group has publicly set its commitment to carbon neutrality by 2040. This commitment entails the annual reduction of 3% in GHG emissions scope 1 and 2, so the results herein disclosed point to, first, the fulfillment of the annual objective (registering a 14.5% reduction in emissions scope 1 and 2 compared with the same type of emissions in the base year of 2020), and in second, that appropriate measures are being implemented to allow the Group's companies to improve their efficiency and performance so that, as a whole, similar improvements can continue to be evidenced in future years..

It is worth mentioning that, although the carbon neutrality target is based on the measurement and reporting of absolute indicators of GHG emission, we monitor and analyze with equal significance the progress of the KPI related to production, since it can add more relevant information in episodes of variation due to growth or contraction of the volume of fishing, farming, or industrial operations.

The table below shows the calculation of carbon footprint by type of activity (aquaculture, fishing, processing and logistics) and country:

April 1, 2021 – March 31 2022			
Activity	Total GHG emissions [t CO ₂ e]	Production [t _{PROD}]	GHG emissions intensity [t CO ₂ e/t _{PROD}]
Aquaculture (from hatchery to processing plant gate)			
Ecuador (shrimp, ca. 3,000 ha, including the processing plant)	79,952.0	47,881.1	1.67
Nicaragua (shrimp, ca. 4,000 ha, including the processing plant)	44,406.3	14,230.4	3.12
Guatemala (Shrimp, ca. 80 ha, including the processing plant)	11,896.9	6,325.7	1.88
Spain (turbot, ca. 6 ha)	5,130.6	3,242.0	1.58
Total 'Aquaculture'	141,385.8	71,679.3	1.97
Fishing (From catch to freezing)			
Argentina (16 vessels)	60,178.6	15,672.5	3.84
Mozambique (30 vessels)	48,115.8	3,186.0	15.10
Namibia (7 vessels)	42,490.9	24,831.0	1.71
Total 'Fishing'	150,785.3	43,689.5	3.45
Processing (from input to processing plant gate)			
Spain (5 industrial centers)	21,657.9	55,000.8	0.39
France (2 industrial centers)	5,794.9	12,610.1	0.46
Namibia (2 industrial centers)	1,760.8	16,081.2	0.11
Peru (1 industrial center)	532.2	6,911.1	0.08
Total 'Processing'	29,745.8	90,603.3	0.33
Logistics (transversal, corporate)			
Transport (air, land, maritime)	20,850.4	--	--
Storage (cold storage)	1,593.7		
Business trips	346.5	--	--
Total 'Logistics'	22,790.6		
Carbon footprint	344,707.5	205,972.0	1.67

Reducing GHG emissions is the result of continuous efforts to optimize the environmental performance of our fishing, aquaculture, and processing operations. For this reason, the Group works to promote specific projects and actions in some of the countries where we are present.



Gradually offset residual emissions Scopes 1 and 2, targeted at net zero emission by 2040, combined with the effort in reducing emissions.

As already mentioned in paragraph II.2.4., one of the fundamental points of the Environmental Compensation Program is to quantify the effort to offset GHG emissions through CO₂ sequestration (capture and storage) actions implemented in, or by, the companies of the Group. The actions in this program, specifically the initiatives launched by CAMANICA in Nicaragua, and whose impact we have already quantified, result in a total of 12,063.9 tCO₂, which means 27.2% of the company's GHG emissions of the CAMANICA offset by CO₂ sequestration projects, and 3.5% of the carbon footprint of the Nueva Pescanova Group in the current year. We are launching similar actions the quantification and verification of offsetting projects in other Group companies, pursuing the offsetting objective, to contribute to the achievement of the carbon neutrality target.

4.1 Fishing fleet

Measures for reducing the use of fuel in the fishing fleet are continuously applied on all our vessels in the different countries where the Group operates. The objective is to reduce direct emissions and achieve a more efficient fishing activity through the optimization of the *fish/fuel* ratio. The project for the partial renewal of the fleet results in a significant increase in the efficiency of the fishing operation. Thus, projects such as the reduction of the weight of trawl nets, the optimized design of doors and winches to haul the fishing gear and the change of lighting to LED technology on board have reduced the demand for power to the engine and indirectly save fuel. These savings, along with other energy efficiency management measures (such as the design and implementation of engine and other equipment maintenance programs, the installation of particulate filters and the use of more environmentally friendly fuels), have achieved a significant improvement in the environmental sustainability of our fleet.

4.2 Processing Plants

With similar management principles, industrial equipment replacement and maintenance programs are identified in the Group's plants to ensure a more efficient operation. These programs also pursue direct or indirect savings from energy (both fuel and electricity) used and improved activity, expressed in the "*energy (converted into kWh) by product quantity*" KPI.

We have implemented projects that pursue savings in electricity use through proper maintenance, replacement, and optimization of the operation of industrial equipment that can increase their *Coefficient of Performance (COP)* and generate significant savings in energy use.

Power Purchase Agreement (PPA) with the supplier ENDESA

In this respect, in all the Group's Industrial Centers in Spain and in the farming facilities of INSUIÑA we have entered a Power Purchase Agreement (PPA) with the supplier ENDESA that currently covers 60% (in the January-March 2022 period), and 50% (in the April- December 2021 period) of the electricity requirements from renewable sources, thus reducing GHG emissions to the atmosphere.

5. Protecting biodiversity

5.1 Preserving and restoring biodiversity

Fishing is intrinsically the capture of commercial (economically valuable) biological resources that, when poorly managed, can cause the depletion of populations of the targeted species and/or interfere with other species and thus threaten the balance of the marine ecosystem. For this reason, the Group seeks to ensure that its fishing activity is always governed by the principles of a rational management of biological resources and the maintenance of the biodiversity and environmental quality necessary for the proper performance of this ecosystem on which we depend.

In this regard, as expressly stated in Article 44.5 of *Our Code of Ethics*, in the Nueva Pescanova Group we are committed to and assume the principles and standards set out in FAO's *Code of Conduct for Responsible Fisheries*, and to the compliance and respect for international, national, regional, or local regulations governing the Law of the Sea and the aquaculture activities in force in the countries where we carry out our fishing and aquaculture activities.

The Group's principles of responsible fishing are centered on combating illegal, unreported and unregulated (IUU) fishing; adopting selective and environmentally safe fishing gear and practices; avoid overfishing in compliance with relevant management measures; minimizing waste in the capture, handling, processing and distribution of fish and seafood products; and on participating with governments and non-governmental organizations (NGOs) in the conservation of fishery resources and fisheries management and development.

Like we do with our fishing activity, we support aquaculture as an important source of animal protein, to reduce pressure on fishing grounds and ensure sustainable, safe, healthy, and controlled resources. Consequently, the Group is committed to responsible farming at its aquaculture farms to contribute positively to the preservation and long-term sustainable use of natural resources. Thus, we endorse an optimal use, to maintain availability and quality for current and future generations. Likewise, good environmental management and sustainable development are achieved, as we have adopted efficient and environmentally safe farming practices; we avoid overloading the ability of natural ecosystems to absorb waste and regenerate resources, we meet all relevant management measures and bring waste to the minimum in the rearing, handling, processing, and distribution of aquaculture products.

In addition, we have strengthened our commitment to responsible fishing and aquaculture and all the fishing and aquaculture activities are certified as compliant with sustainability standards by relevant, internationally recognized certifying bodies, whose principles align with those mentioned above, or at least comply with FAO's Code of Conduct for Responsible Fisheries.

In addition, equivalent principles are adopted for our processing activities with a particular focus on performing a prior assessment of the effects of our activity and/or facilities on the diversity and integrity of ecosystems in a potentially affected environment, based on the most reliable scientific and technical information, in order to minimize harmful ecological changes and the corresponding economic or social consequences arising from the activity, use and specific emissions, including land use and occupation, and to design and implement environmental and ecological mitigation and management plans deemed necessary.

In this regard, we have implemented the principles described above in several ways:

- By the continuous improvement in the design of fishing gear used to minimize the impact on non-targeted species, the reduction of by-catch and the direct impact on the seabed, with the invaluable assistance of our expert net makers.
- By preventing by-catch and the commercialization of *Endangered, Threatened and Protected species*, in accordance with the *International Union for Conservation of Nature (IUCN)*.
- Ensuring the proper implementation of fisheries control measures pursuant to the close seasons in countries like Mozambique, by stopping the fishing activity out of season with measures that discourage this practice, as well as a continuous monitoring.
- Using *tori lines* which are aimed at minimizing seabird bycatch, in fact the group is pioneer on the design and implementation of the use of this type of lines in the fishing grounds in Namibia. In the last financial year NOVANAM has cooperated with the NGO *Albatross Task Force* of the *Namibian Nature Foundation* to improve the placement of the tori lines for a better efficiency in the reduction of incidents with seabirds; according to this NGO, and so it has published, the estimated impact in the reduction of seabird deaths is 58%. These tori lines are also fitted on ARGENOVA's fleet in Argentina.
- Continuing with the conservation program for iguanas (*Iguana iguana*) in Nicaragua through our Group company CAMANICA (with animal nurseries, cooperation with the National University) with the release of 300 newborn iguanas in the last financial year, having reached 1,800 individuals released since the inception of this program, back in 2016.
- Strengthening programs for mangrove (*Rhizophora mangle*) reforestation, at the initiative of CAMANICA, with associated benefits (creation of habitats and nursery areas, reducing environmental pollution, soil erosion control and capture of CO₂). In the last financial year 24,000 propagules have been planted, with the participation of 120 people and through an alliance with the Municipal Council of Puerto Morazán.
- Maintaining the garden nursery of native plants in the farms of CAMANICA in Nicaragua with the objective of reforesting the surroundings of the farms and helping combat soil erosion. This last year a total of 32,000 plants of 30 different species have been transplanted to areas in danger of deforestation with the participation of 50 people and through an alliance with INAFOR. since the beginning of this project, in 2015, a total of 138,000 plants have been cultivated.
- Taking care and preserving a teak forest by CAMANICA in Nicaragua, that consists of 24,035 trees.
- Cooperation with the NGO Quetzalli regarding the study and analysis of migratory birds behavior when passing through the "Estero Real", to prevent the shrimp farming activity from interfering in their migrating cycle, acclaimed by the Quetzalli Group as "*an outstanding contribution in the research and monitoring of shorebirds in the Reserve of the Delta Estero Real, Chinandega, Nicaragua*".

- NOVAPERÚ has participated in the recovery of seabirds affected by the oil spill of the “Mare Dorium” in Peru’s central coast, on January 15, 2022. This cooperation has consisted on the donation of 100 kg of silverside to feed the seabirds rescued and kept at a rehabilitation center.

5.2 Potential impact on protected areas

Our business responsibility and sustainability programs pay special attention to environmental protection and conservation of the ecological characteristics and resources of ecosystems that may be affected by the specific activities of the companies of the Nueva Pescanova Group.

The Group is committed to comply with all national and international regulations applicable to monitoring the environmental and socio-economic impact of our activities through the design and implementation of supervising and monitoring programs in the field of different Environmental Impact Assessments (EIA) of our facilities and operations; environmental monitoring and farm management plans, by designing and promoting ecology and conservation projects; and by conducting complementary studies of biodiversity and environmental and social impact.

Bearing in mind that the consumption of living natural resources from the Group’s aquaculture and fisheries activities in Nicaragua, Guatemala, Ecuador, and Namibia, can have a potential impact on biodiversity and depending on the sensitivity of the environment regarding biodiversity and protection status, our aquaculture and fishing activities in these countries are governed by management plans and responsible action; namely:

- Implementation of evaluation, monitoring and mitigation programs related to our aquaculture activity.
- Conservation projects designed for impact mitigation and ecosystem health improvement.
- Sponsoring projects, over the last years, for the preservation of iguanas and sea turtles, and their release on to their natural habitats, or the plantation of mangroves and other native species of trees.

6. Other pollution disclosures

The emission of ozone-depleting substances (ODS) (GRI 305-6) refers, exclusively, to chlorodifluoromethane (refrigerant gas HCFC-22 or R-22), and dichlorofluoromethane (solvent, cleaning agent in cooling systems HCFC-141b or R-141b, for the financial year ended March 31, 2022, is reported in the table below:

April 1, 2021 – March 31, 2022	
Activity and country	ODS Emissions [t CFC-11e] ¹
Aquaculture	
Ecuador	0.32
Spain	-
Guatemala	-
Nicaragua	0.003
Fishing	
Argentina	1.02
Mozambique	0.39
Namibia	0.03
Processing	
Spain	0.01
France	-
Namibia	-
Peru	-
Total	1.77

(2.71 in 2020; Δ-34%)

¹ Source of Ozone Depletion Potentials (ODP): Montreal Protocol

We have identified as ODS emission prevention and minimization measures, regular maintenance of refrigerating equipment for cold stores on both fishing vessels and processing plants, as well as the necessary conversion of this equipment by switching to refrigerant gases with less or no Ozone Depletion Potential (ODP).

The *Materiality Matrix*, effective at March 31, 2022, for our fishing, aquaculture and processing activities has not identified any relevant noise or light pollution for the environment, these being minimized by the relevant mitigating measures. Emissions into the atmosphere of ozone-depleting substances (ODS) (GRI 305-6), as well as nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions (GRI 305-7), are not considered relevant in respect of the Group's activities.

IV. DISCLOSURES ON SOCIAL ISSUES AND OUR PEOPLE

1. Employment

1.1 Employees

Total head count of the Nueva Pescanova Group and its distribution by country and gender, at March 31, 2022, is shown below:

	March 2022		
	Female	Male	Total
Argentina	60	698	758
Brazil	-	5	5
Ecuador	551	1,813	2,364
USA	17	9	26
Spain	658	577	1,235
France	113	102	215
Greece	9	14	23
Guatemala	1,079	321	1,400
Ireland	13	15	28
Italy	9	10	19
Mozambique	30	439	469
Namibia	1,462	1,147	2,609
Nicaragua	301	1,532	1,833
Peru	56	56	112
Portugal	12	19	31
South Africa	3	3	6
Total	4,373	6,760	11,133

Total head count of the Nueva Pescanova Group and its distribution by country and age group, at March 31, 2022, is shown below:

	March 2022			
	<25	25-45	>45	Total
Argentina	26	426	306	758
Brazil	-	2	3	5
Ecuador	599	1,317	448	2,364
USA	-	17	9	26
Spain	24	640	571	1,235
France	32	105	78	215
Greece	1	12	10	23
Guatemala	456	819	125	1,400
Ireland	2	12	14	28
Italy	1	11	7	19
Mozambique	32	238	199	469
Namibia	128	1,612	869	2,609
Nicaragua	294	1,287	252	1,833
Peru	11	75	26	112
Portugal	-	10	21	31
South Africa	-	5	1	6
Total	1,606	6,588	2,939	11,133

Total head count of the Nueva Pescanova Group and its distribution by country and professional category, at March 31, 2022, is shown below:

Country	Senior management	Middle Management	Specialists	Administrative and Blue-Collar Staff	Total
Argentina	1	87	51	619	758
Brasil	1	3	-	1	5
Ecuador	1	193	333	1,837	2,364
USA	1	8	17	-	26
España	50	204	255	726	1,235
Francia	1	40	57	117	215
Grecia	1	18	4	-	23
Guatemala	1	67	40	1,292	1,400
Irlanda	1	8	2	17	28
Italia	1	6	1	11	19
Mozambique	1	59	46	363	469
Namibia	1	57	66	2,485	2,609
Nicaragua	1	48	372	1,412	1,833
Peru	1	16	31	64	112
Portugal	1	10	14	6	31
South Africa	1	3	-	2	6
Total	65	827	1,289	8,952	11,133

The figure does not agree with the figure in the Annual Accounts since we have not included the Chairman who has no employment contract with the Group.

1.2 Type of employment contract

Total head count of the Nueva Pescanova Group and its distribution by type of employment contract, at March 31, 2022, is shown below:

	Mach 2022		
	Full-time	Temporary	Total
Argentina	674	84	758
Brazil	5	-	5
Ecuador	2,330	34	2,364
USA	26	-	26
Spain	1,117	118	1,235
France	181	34	215
Greece	23	-	23
Guatemala	1,268	132	1,400
Ireland	28	-	28
Italy	16	3	19
Mozambique	163	306	469
Namibia	1,230	1,379	2,609
Nicaragua	1,821	12	1,833
Peru	55	57	112
Portugal	29	2	31
South Africa	6	-	6
Total	8,972	2,161	11,133

Total head count of the Nueva Pescanova Group and its distribution by type of employment contract by gender, age group, and professional category, at March 31, 2022, is shown below:

Professional Category	Full-time						Temporary						Total
	Female			Male			Female			Male			
	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	
Senior management	-	5	7	-	17	36	-	-	-	-	-	-	65
Middle management	4	146	90	7	254	299	-	3	-	-	7	17	827
Specialist	17	220	87	63	555	248	5	26	3	7	34	24	1,289
Administrative & Blue-Collar Staff	393	1,462	907	802	2,355	998	156	763	79	152	741	144	8,952
Total	414	1,833	1,091	872	3,181	1,581	161	792	82	159	782	185	11,133

Average headcount in the reporting period ended March 31, 2022, by full-time or temporary employment, gender, age group and professional category is shown below:

Professional Category	Full-time						Temporary						Total
	Female			Male			Female			Male			
	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	
Senior management	-	4	6	-	17	37	-	-	-	-	-	-	64
Middle management	4	155	93	9	281	318	-	6	1	-	10	16	893
Specialist	19	232	88	69	582	248	7	25	3	10	37	27	1,347
Administrative & Blue-Collar Staff	412	1,386	895	823	2,372	995	343	1,225	152	413	1,181	222	10,419
Total	435	1,777	1,082	901	3,252	1,598	350	1,256	156	423	1,228	265	12,723

Part-time employees excluded. In Spain, the number of part-time employees, at March 31, 2022 was 109. Part-time contracts are not considered in the collective agreements (or in industrial relations frameworks provided by local labor laws) in the other countries in which we are present.

1.3 Lay offs

The number of layoffs, by gender, age group and professional category, for the reporting period ended 2022, is shown in the table below:

Professional Category	Female			Male		
	<25	25-45	>45	<25	25-45	>45
Senior management	-	-	-	-	1	3
Middle management	-	3	5	1	8	13
Specialist	-	2	3	1	25	18
Administrative & Blue-Collar Staff	13	38	21	36	121	33
Total	13	43	29	38	155	67

1.4 Average pay

The average pay of the professionals of the Nueva Pescanova Group should be read in the context of the geographical diversity in which we operate, considering the differences in GDP and purchasing power of the different countries. Notwithstanding the above, the average pay by country, age and professional category is shown below:

Argentina	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	21,187	72,494	-	24,402	37,240
Specialist	-	25,530	91,797	-	-	-
Admin. & Blue-collar staff	4,156	12,145	11,301	5,053	10,745	8,874

Ecuador	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	12,469	16,697	27,178	-	22,125	33,817
Specialist	7,366	8,794	9,041	6,277	9,710	13,762
Admin. & Blue-collar staff	5,637	5,785	5,886	5,601	5,871	5,922

Spain	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior management	-	94,621	147,416	-	103,275	81,386
Middle management	-	42,156	58,910	-	41,937	53,451
Specialist	17,160	31,572	46,366	19,329	28,799	42,391
Admin. & Blue-collar staff	16,375	19,156	25,032	13,833	17,212	21,427

France	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	56,817	71,406	-	51,025	64,004
Specialist	20,940	29,353	30,577	22,040	30,439	31,863
Admin. & Blue-collar staff	14,397	22,594	23,254	12,191	23,529	23,326

Greece	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	49,146	65,837	15,469	40,580	30,937
Specialist	-	16,875	-	-	23,906	18,281

Guatemala	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	5,989	12,643	18,552	6,941	10,879	23,816
Specialist	4,655	6,415	9,034	6,067	7,483	12,584
Admin. & Blue-collar staff	4,398	4,484	4,687	3,992	4,263	4,456

Ireland	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	57,971	50,710	-	37,819	47,708
Specialist	-	-	37,440	-	-	21,840
Admin, & Blue-collar staff	16,224	28,310	26,402	-	16,477	20,368

Mozambique	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	32,442	32,834	-	19,394	8,317
Specialist	-	12,967	5,703	-	1,429	-
Admin, & Blue-collar staff	1,906	2,433	3,027	2,614	4,504	5,776

Namibia	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	14,840	53,833	72,578	-	31,173	34,747
Specialist	-	17,264	17,594	-	13,296	9,184
Admin, & Blue-collar staff	2,125	2,777	3,326	2,147	2,624	3,316

Nicaragua	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	19,830	49,001	4,921	15,543	36,303
Specialist	3,210	3,846	4,254	3,123	3,698	3,117
Admin, & Blue-collar staff	2,528	2,541	2,533	2,608	2,721	2,595

Perú	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	24,158	107,867	-	19,573	-
Specialist	-	7,638	9,036	-	7,170	4,286
Admin, & Blue-collar staff	3,660	4,147	4,329	4,117	3,797	3,625

Portugal	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	47,250	93,338	-	-	64,361
Specialist	-	22,060	25,060	-	22,553	21,595
Admin, & Blue-collar staff	-	20,283	22,295	-	-	19,800

For calculation purposes we have taken gross annual salaries. Since the calculation method has been changed, the data for the previous reporting period has not been included as evolution is not comparable. This data will be included in future reporting periods.

Senior and middle management have been grouped, except for Spain, for data protection reasons, not having enough number of employees in the senior management category.

Also, we have excluded pay for the group Companies in Brasil, Italy, South Africa and USA, since the number of employees is not significant.

Average pay of fleet staff on board Nueva Pescanova Group's fishing vessels, at March 31, 2022, by age group and professional category, is shown below:

Argentina	Male		
	<25	25-45	>45
Senior & middle management	-	39,897	51,456
Specialist	-	34,819	34,176
Admin, & Blue-collar staff	21,597	12,171	12,707

Mozambique	Male		
	<25	25-45	>45
Senior & middle management	-	43,926	34,060
Specialist	-	14,902	6,732
Admin, & Blue-collar staff	1,810	2,967	2,882

Namibia	Male		
	<25	25-45	>45
Senior & middle management	-	61,443	80,839
Specialist	45,000	26,776	22,925
Admin, & Blue-collar staff	2,008	3,867	7,781

For calculation purposes we have taken gross annual salaries. Since the calculation method has changed, the data for the previous reporting period has not been included as evolution is not comparable. It will be included for future reporting periods.

Pay to female workers has not been included because they are not comparable. At March 31, 2022, the number of females on board of fishing vessels is 13, whilst males are 1,103 (a total of 1,116).

1.5 Pay-gap.

The Nueva Pescanova Group is committed to and ensures the prevention of any type and form of direct or indirect discrimination based on gender, providing objective criteria and analytical systems for determining wages for its professionals, thus responding to any possible gender pay gap.

Gender pay-gap percentage data in the Nueva Pescanova Group is shown in the table below:

Country	Pay-gap
Argentina	16.1%
Ecuador	(5.8%)
Spain	10%
France	2.1%
Greece	30.1%
Guatemala	6.4%
Ireland	23.5%
Mozambique	(57.5%)
Namibia	5.1%
Nicaragua	(2.3%)
Peru	18.5%
Portugal	13.4%

The formula used for the calculation of pay-gap is: the median of the female pay less the median of the male pay divided by the median of the male pay. The median for each country by gender is calculated weighting the medians of the professional categories by gender. A negative gap means the median female pay is higher than the median male pay and vice versa.

For calculation purposes we have taken gross annual salaries. Pay for fleet staff has been excluded as male-female pay is not comparable.

We have also excluded pay in Group companies in Brazil, Italy, South Africa, and USA since the number of employees there is not significant.

1.6 Average pay to members of the Board of Directors and Senior Officers

Pay to members of the Board of Directors and Senior officers of the Nueva Pescanova Group is detailed in Note 17.3 of the Consolidated Annual Accounts of Nueva Pescanova, S.L., and its Group Companies, for the year ended March 31, 2022, although it is not broken down by gender for data protection reasons.

The pay to members of the Board of Directors, for the performance of their duties, for attending Board meetings, allowances and other consideration as provided in the articles of association is the same regardless of the member being male or female. Senior Officers are thirteen people, of which 11 are male and 2 female.

1.7 Disconnect from work.

The Nueva Pescanova Group policies on the right to disconnect from work are included in the relevant collective bargaining agreements (of the company or the sector, as the case may be) and, failing that, as set out in the labor regulations that apply in each country. In addition, "Our Code of Ethics" and other regulations in our Internal Regulatory System, expressly regulate the regime of use of information and communication systems provided to employees for the performance of their work.

In Spain, after the enforcement of the Organic Law 3/2018, of December 5, on Personal Data Protection and guarantee of digital rights, the right to digital disconnection, outside legal or conventionally established working hours, for workers is recognized, to guarantee respect for their rest time, leave and vacation, as well as their personal and family privacy. The arrangements for the exercise of this right shall consider the nature and object of the employment relationship, enhance the right to reconcile work and personal life and shall be subject to the provisions of collective bargaining agreements or, failing that, to what was agreed between the company and workers' representatives.

In this regard, Article 6.7 of the *General Procedure on Remote Working Management of the Nueva Pescanova Group* approved by the Executive Committee (COMEX) on December 22, 2020 provides as follows:

"The Nueva Pescanova Group guarantees the right of its employees to enjoy their leisure time without work interferences, as well as the prevention and reduction of the hazards from technological overexposure of its workers, all to avoid the negative consequences that could entail on their health and safety.

Therefore, the Nueva Pescanova Group recognizes all its employees the right to disconnect outside of the working hours. To promote this right, the Nueva Pescanova Group is committed to promoting measures that supports respect for the leisure time of all its workers.

To this end, the Nueva Pescanova Group expressly recognizes all employees, except for force majeure, exceptional situations or urgent need, the right not to respond to emails, messages, and calls outside their working hours.

The Nueva Pescanova Group is committed to prepare a corporate policy or internal standard on the right to disconnect ".

Also, and specifically, in the collective bargaining agreements of Pescanova España, S.L.U, the back-office in Chapela and the Industrial Centers in Porriño and Chapela, which have been signed in February and March 2022, a new chapter regarding right to disconnect has been included; in the particular case of the Commerce and back-office Center in Chapela, with the incorporation of good practices.

"Pescanova España S.L.U. guarantees the right of its employees to enjoy leisure time, as well as the prevention and limitation of the risk of technological overexposure, all in order to avoid the negative consequences that could entail on their health and safety.

Therefore, Pescanova España S.L.U. recognizes all its employees the right to digital disconnection outside working hours.

To promote this right, Pescanova España S.L.U. undertakes to promote measures that encourage respect for the leisure time of all its employees.

For this purpose, Pescanova España S.L.U. expressly recognizes all workers, except for force majeure, exceptional situations or urgent need, the right not to answer emails, messages and calls outside their working hours.

Pescanova Spain S.L.U. undertakes to develop a corporate policy or other internal standard on digital disconnection, to contain, among other things, the following:

1. The right of employees to disconnect digital devices provided by the Company for their work, outside their working hours and during the time allocated to permits, leaves, holidays, leave of absence or reduction of working hours, is recognized, unless the causes of justified urgency stipulated in point 3 below are given.

2. In any case, in general, unless the emergency situations provided in 3 below occur, there will be no telephone calls, sending emails or messaging of any kind through the work tools provided by the Company outside employee's working hours, unless they do not imply the immediate realization of any task.

3. Justified exceptional circumstances shall be considered to exist in the case of cases that may pose a risk to persons or a potential damage to the business, the urgency of which requires the adoption of special measures or immediate responses.

4. In addition, for better management of working hours, the following shall be considered as good practice:

- Ensure that communications are sent exclusively to the people involved and with the essential content, simplifying the information.
- Schedule automatic responses, during periods of absence, indicating the dates on which he/she will not be available, the Company being responsible of designating contact details of the person to whom the tasks have been assigned during said absence.
- Limit the calls for meetings, videoconferences, presentations, reporting, etc., outside employees' working hours.
- Meetings by electronic means of communication within working hours will be encouraged, trying to avoid unnecessary movements.
- If these meetings are to be held outside working hours, attendance shall be voluntary and will be considered as effective working time.
- All meetings calls will include start and end time."

1.8 People with disabilities

At March 31, 2022, the Group has hired 115 people with disabilities.

2. Work Organization

2.1 Working time

Working time is regulated in own or sectoral collective bargaining agreements or in the labor regulations of application in each country in which we are present, establishing a maximum annual working time, with established shifts, among other issues. The Group considers the irregular distribution of the day, depending on the needs of the organization of the work, and rules the overtime, in accordance with the ceiling established in the labor laws applicable in the countries where we are present.

The Nueva Pescanova Group respects the minimum daily and weekly breaks provided for in the labor regulations of application, as well as the holidays established in the relevant work schedule.

Group's employees have the right to leave work, entitled to pay, for different reasons such as attending to/care of family members or the fulfillment of an inexcusable duty of a public and/or personal nature, through paid leave schemes.

As regards the *Register of Working Hours* in Spain, with the enforcement of Royal Decree-Law 8/2019, of 8th March, on urgent measures for social protection and the fight against job insecurity in the workplace (hereinafter RDL 8/2019 of 8 March) a series of provisions have been introduced to establish the register of the working hours, with a view to ensuring compliance with time limits and creating a framework of legal certainty.

In this sense, Article 10, second section, of Royal Decree-Law 8/2019 of 8 March, amended Article 34 of the Workers' Statute, adding a new paragraph 9, which lays down the legal obligation to register working hours, using a system for daily registration which shall include a specific beginning and end of the working day for each employee, without prejudice to the flexibility of working time.

Therefore, in the companies Novapesca Trading, S.L.U., Nueva Pescanova S.L. and Pescanova España S.L.U. (Centers of Commerce and Back-Office of Chapela and Madrid), in compliance with the existing regulations, and in accordance with the provisions in Article 34.9 of the Workers' Statute, the *Telematic System for the Recording of Working Hours* was implemented in 2020 through the regulation contained in a new *General Procedure* (which aims to regulate the Telematics System for the Recording of Working Hours), as well as the disciplinary regime for non-compliance with the obligations to register working hours for all workers in the aforementioned work centers through such Telematic System.

In the field of *Remote Working*, a practice that became generalized during the *COVID-19* pandemic, on July 1, 2020, the Group approved the *Corporate Policy on Remote Work of the Nueva Pescanova Group* and the corresponding *General Procedure on Remote Work Management of the Nueva Pescanova Group* whose objectives are to formally establish the criteria and requirements to qualify for the benefit granted by the Group to its professionals to work remotely.

In fact, these Group's policies on Remote Working seek to offer its employees a way of working that allows them to carry out their duties outside the premises of their usual workplace in the manner that best suits their personal needs, to achieve the balance between personal and professional life, and to achieve greater productivity and optimization of personal and Company's resources, as well as to comply with the recommendations of the authorities to promote remote working.

After the publication of Royal Decree-Law 28/2020, of September 22, on remote working, the above-mentioned Corporate Policy and the relevant General Procedure has been amended, this second version was approved by the Executive Committee (COMEX) at the meeting held on December 22, 2020.

With the aforementioned amendment, agreements were reached with the Employees' Legal Representatives in the Commerce and Back-office centers of Pescanova España S.L.U. in Chapela and the industrial centers in Chapela, Paterna and Catarroja.

In addition, in the new collective bargaining agreements of the Commerce and Back-office centers and the industrial centers in Porriño and Chapela, of Pescanova España S.L.U., signed in February and March 2022, a new article referring to Remote Work was also included:

"The Company promotes a remote work system for employees in those workplaces and commercial networks referred to in article 1 of this agreement, except for those positions that require an unavoidable physical presence for the performance of the relevant duties (laboratory personnel, operating personnel of the fish auction, and fish shop staff).

It is specifically accepted to extend under the same conditions the Remote Work Agreement of 16/10/2020 signed with the employees' Legal Representatives of the Commerce and Back-Office in Chapela, equating its validity to that of this Collective Bargaining Agreement, that is, until 12/31/2024."

In the case of the industrial centers in Chapela and Porriño, the company promotes remote work, except for those jobs directly linked to the processing activity or that due to their operations inevitably require the provision of work in person (production, logistics, maintenance, quality, etc.). Except for this situation are those jobs that from the organizational point of view do not collide with the processing activity.

In Nicaragua (CAMANICA) Remote Work was implemented as a preventive measure against **COVID-19**, for staff who are presumed to be directly or indirectly suspected with respiratory diseases.

In Ecuador (PROMARISCO) administrative staff worked from home, according to the provisions in the National Emergency Operations Committee (COE). According to the resolution of March 9, 2022, they are progressively returning to work in the office in accordance with the space available and in compliance with the company's biosecurity standards to avoid crowded spaces.

In accordance with the provisions established by the MSP for the return to work of vulnerable staff, the Company implemented a Medical Endocrinology and Cardiology Consultation Program, aimed especially at vulnerable staff identified at the Processing Plant and Shrimp Farms; as a result, there were 69 members of staff who made use of this benefit. From the Social Welfare department, follow-up was carried out from the identification and monitoring of vulnerable staff for their attendance and return to their workplaces.

In NOVAPERÚ, remote work was implemented for administrative staff as a preventive measure, reducing the number of people working in each room. At the end of 2021, 26.92% were working from home, 42.31% doing hybrid work (at home – in office) and 30.77% working in office. Currently 73.08% follow the hybrid model, 3.85% from home and 23.07% in office.

2.2 Absenteeism

The total number of hours of absenteeism for common illness in the companies of the Nueva Pescanova Group reached 506,627 in the reporting period ended March 31, 2022. We have not included data from Brazil, Greece, Italy, Portugal, South Africa, and the US, since this is not significant in the context of the Group.

2.3 Reconciliation and co-responsibility of both parents

The professionals of the Nueva Pescanova Group may adapt the duration and distribution of working hours to implement their right to work-life balance, within the possibilities that the Group always has, provided that the weekly/annual calculation of working hours is adhered to all in the terms and with the scope provided for in the collective bargaining agreements or labor regulations in force.

In addition, to the collective bargaining agreements or, where appropriate, the implementation of labor regulations, regulated paid permits such as for breastfeeding, reduction of work hours for the care of minors or a disabled person, leave to attend to personal or family circumstances, etc., which favor the reconciliation of the personal, family and work life of the Group's workers. And last, our *Corporate Policy on Responsible Management of People*, formally sets the commitments assumed by the Group with its professionals in the field of labor responsibility, including "an appropriate reconciliation of work and family life" (article 3.3).

Also, in the *I Equality Plan of Pescanova España, S.L.U.*, it has been identified as a priority subject, the reconciliation and co-responsibility, with 10 measures to ensure the exercise of the rights related to reconciliation and to facilitate the reconciliation of personal, family and work life.

3. Health and safety

3.1 Health and Safety Conditions in the workplace

The Nueva Pescanova Group has a *Corporate Occupational Safety and Health Policy* applicable to the whole Group. This Corporate Policy includes the commitment of the Group's Management to strict compliance with the obligations in the field of Safety and Health at Work, in accordance with the provisions of the different national and international standards and regulations, complying in all its aspects and being subject to an audit by FULL AUDIT carried out in 2021 with a positive result and certifying compliance. This commitment is reinforced in our *Corporate Policy for Responsible Management of People* whose article 3.2 states that the "occupational safety, health and hygiene of our professionals is non-negotiable and prevails over any other demand of the business or operations of the Group".

Within the Corporate Department of Human Resources of the Nueva Pescanova Group there is a Division of Occupational Health & Safety Hazard Prevention and Comprehensive Safety, which has designed and implemented for each field of activity of the Group a *Comprehensive System for the Management of the Prevention of Occupational Health & Safety Hazards* (described and structured in the *Handbook for the Management Occupational Health & Safety Hazard Prevention Plan*), strictly following the legal requirements of the countries in which we are present and even going beyond them in those cases where the regulations are not as advanced as in the Spanish legislation.

Likewise, there is a *Handbook on Work Operational Procedures* that contains a total 21 Preventive Procedures duly communicated to workers, thus ensuring compliance with the activities under specific labor safety standards and ensuring basic principles of safeguarding the safety of Group's workers.

Safe Work Sheets are also available for the Group's four main activities (fishing, aquaculture, processing and administration/commercial) that have been given to the Group's workers in the appropriate face-to-face training sessions.

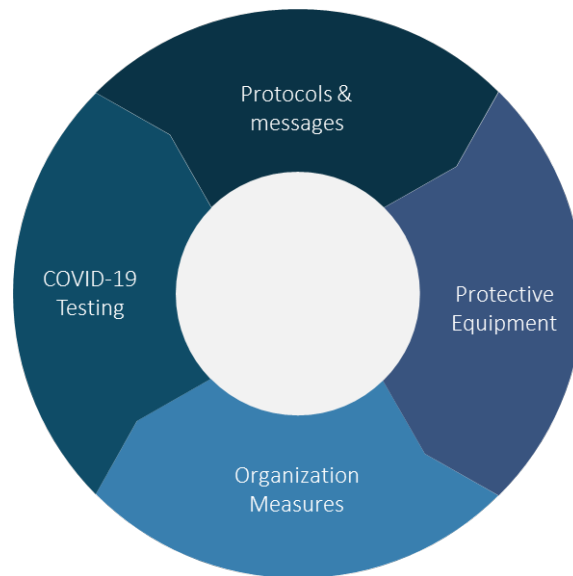
On the other hand, *Safety Handbooks* prepared according to the activities performed by the Group set the guidelines for safe work for the employees in of the four main activities mentioned in the above paragraph.

Each Group work center keeps the following *Records*, that are reviewed on an annual, quarterly, or monthly basis, in agreement with a set schedule:

- Occupational health and safety risks Assessment.
- Action plan.
- Ergonomic analysis.
- Hygienic measurements.
- Emergency and self-protection plans.
- Health surveillance.
- Regular safety visits.
- Accident inquiries.
- Activity report.
- Annual activity plan.
- Setting annual targets.
- Health and Safety Committee meetings.
- Prevention training.
- Accidents statistics.
- Analysis of accidents costs.
- In progress the development of psycho-social research at the workplaces in Spain.

The Corporate Department of Occupational Health & Safety Hazard Prevention and Comprehensive Safety prepares, annually, its *Activities Report*, *Efficiency Reports*, and the corresponding *Statistics Data* in all the countries where the Group is present. The improvement of health and safety conditions is checked year after year in the light of the results obtained, which prove a gradual reduction of the overall accidents in the Group. Also, the *Health and Safety Committee and Joint Committees* meetings set up in all our workplaces prepare the relevant *Annual Plans* setting objectives to be met every year.

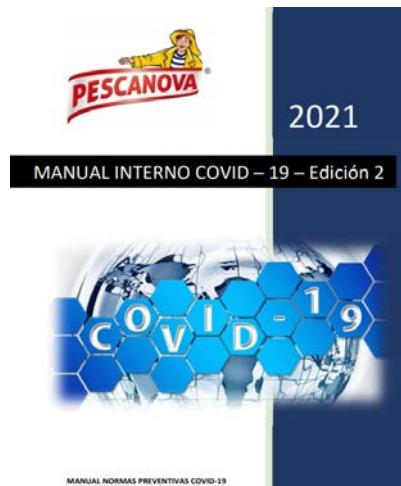
As regards to the *COVID-19* related *measures and protocols*, the Nueva Pescanova Group designed since the start of the pandemic until March 31, 2022, a series of protocols and implemented certain measures to ensure the safety and health of our professionals:



After the confirmation of the *COVID-19* pandemic in the first quarter of 2020, the Corporate Occupational Health & Safety Hazard Prevention and Comprehensive Safety Office reviewed the risks and hazards arising from *COVID-19* at all Group's workplaces, to be able to adapt them and ensure that all employees were working in a safe place. At the same time, an assessment of all staff at risk or especially sensitive staff to *COVID-19* was carried out to be able to define prevention, adaptation and protection measures so that they could carry out their work without putting their health at risk. The following are the measures and protocols implemented in the Group, globally, to fight against *COVID-19*, it is worth mentioning that at the start of the pandemic the Group made a great effort, economical and in human resources, to be in a position to ensure, firstly, the safety and health of our professionals and, secondly, as it could not be otherwise, the continuity of the business.

3.1.1 Protocols and messages:

- Review and publication of a general handbook that was given to all the Group's staff, that includes, among other things, *COVID-19* related standards for safe behavior at the workplace as well as Preventive and Reactive Protocols.
- Regular messaging to all staff, informing about the latest news on the pandemic, emphasizing on the need for compliance with all safe behavior standards. Among these messages, the CEO also gave periodic and regular video messages, updating the situation of the pandemic in the Group which were sent via email to the Group's professionals and were also uploaded to our intranet *PESCANET*.
- Training sessions for all employees.



3.1.2 Protective Equipment:

- Personal Protective Equipment:

In the reporting period ended March 31, 2022, we have handed more than 2,684,000 masks. We have also put at the disposal of our employees face shields, safety goggles, hydroalcoholic (disinfectant) gel bottles and nitrile gloves.

- Collective protective Equipment:

- Fitting protective screens to separate job stations.
- Placement of signage at every workplace.
- Placement of hydroalcoholic gel dispensers for hand disinfection.
- Increased cleaning and disinfection of workplaces, including weekly space spraying.
- Installation of air purification systems and automatic temperature taking systems.

3.1.3 Covid-19 testing:

- Staff tested: In the reporting period ended March 31, 2022, we carried out **15,000 antigen tests** and **24,000 PCR tests** to members of our staff.
- Non-staff tested: In the reporting period ended March 31, 2022, we carried out **1,200 tests** to non-staff or other people visiting our facilities.
- The Group entered two **cooperation agreements with laboratories**, both national and international, to make available to our professionals and their families the possibility to be tested for COVID-19.

3.1.4 Organization measures:

- As mentioned above, remote working was implemented when the first State of Emergency was declared in March 2020 in Spain, so that staff could continue working from home. Currently, the work in office/at home ratio is 60/40.
- Delivery of the *Welcome Pack* containing the necessary protective elements for returning to the office such as masks, hydroalcoholic gel and gloves, as well as information on safety and health advice to prevent the spread of *COVID-19*.
- Reduction of movement between work centers ban travel unless strictly necessary to ensure business continuity.
- Strict control of visits and contractors accessing work centers.
- Launching of a flu vaccination campaign, making them available and vaccinating all employees who request it. In this regard, more than **1,500 professionals** were vaccinated globally during the 2021 flu vaccination campaign, compared to 447 in 2020.
- In March 2021, the Nueva Pescanova Group was certified by AENOR (Spanish Association for Standardization and Certification), for our preventive and reactive protocols against *COVID-19*, thus continuously guaranteeing we apply effective measures to offer a safe workspace. At the same time, the certification also supports that these initiatives comply with the guidelines set by the Ministry of Health in terms of prevention and hygiene on *COVID-19*. The rigorous work carried out by AENOR assesses aspects such as hazards management, occupational health management, training on behavioral standards, organizational measures (space available and social distancing) and protection measures (use of personal protective equipment), as well as good cleaning and hygiene practices, information and constant communication, among others. In the reporting period ended March 31, 2022, AENOR renewed this certification.

3.1.5 Specific measures for the Fishing Division:

Also, the Group has designed measures adapted to the fishing activity, preparing protocols for the crews to start the fishing seasons, advancing their travel arrangements for their quarantine, PCR testing prior to embarking and 3 or 4 days stay at port, to confirm there are no positive cases onboard prior to departing to the fishing grounds.

3.1.6 Specific measures for the Aquaculture Division:

Similarly, specific measures were implemented at the farms in Ecuador (PROMARISCO) and Nicaragua (CAMANICA), by changing work shifts to make the least possible changes and reduce contacts, and screening all staff entering the farms.

3.2 Occupational accidents and diseases

3.2.1 Occupational accidents and rates

The table below shows the number of accidents by gender and the relevant accident rates of the whole headcount of the Nueva Pescanova Group in the reporting period ended March 31, 2022:

	Female	Male	Total
Nº of work accidents	102	213	315
Incidence rate	21.65	29.42	26.35
Frequency rate	9.87	13.17	11.89
Severity rate	0.22	0.34	0.30

Worked hours are the theoretical working hours in the collective bargaining agreements.

Data in relative numbers, whose calculation basis is as follows:

Incidence rate: number of accidents per 1,000 workers (nº of accidents/nº workers X 1,000).

Frequency rate: number of accidents per 1,000,000 hours worked (nº of accidents/hours worked X 1,000,000).

Severity rate: Days lost per 1,000 hours worked (days lost due to an accident/hours worked X 1,000).

3.2.2 Occupational diseases

In the reporting period ended March 31, 2022, no occupational disease has been reported in the Nueva Pescanova Group (this refers only to countries where the legislation provides for the existence of occupational diseases).

3.2.3 Awards

In the reporting period ended March 31, 2022, the Nueva Pescanova group has been awarded a price for the trajectory and commitment with well being and safety granted by the International ORP Foundation and UPC.

4. Industrial relations

4.1 Social dialogue and promotion of our professionals involvement in management

Regular meetings are held with employees' representatives of the different work centers (Workers' representatives, delegates, or whatever name that is given to the representatives of employees) in the countries in which the Group is present, to discuss issues related to the activities of the center; namely: work calendar; training plan; shifts; safety and health at the workplace; well-being; etc.

In November 2021, meetings were held with Employees' Legal Representatives of all the companies and workplaces in Spain, to comply with the procedure provided in art. 5.6. of Royal Decree 902/2020, of October 13, on equal pay on equal pay for women and men, prior to the preparation of the pay register of companies in Spain, Pescanova España S.L.U. and Insuiña S.L.

In January 2022, meetings have been held with the Legal Representatives of Pescanova España S.L.U., to present the results related to the pay register for the year 2021 as established in article 28.2 of the Workers' Statute and in article 5.2. of RD 902/2020, of October 13.

In Nicaragua, bilateral meetings have been implemented for farm division between workers' representatives (Joint Committee), Division Manager, Human Resources Assistant and 100% of workers where issues such as communication of minimum wages, calculation of overtime, working hours, complaints and suggestions on food, infrastructure conditions (dormitory, bathrooms and transportation).

4.2 Collective bargaining agreements

The percentage of employees of the Nueva Pescanova Group covered by a collective bargaining, of the company or the sector, by country at March 31, 2022 is shown below:

Country	% of employees
Argentina	81
Spain	98
France	100
Greece	100
Italy	100
Mozambique	100
Namibia	90
Portugal	100

In the other countries where the Nueva Pescanova Group is present and are not shown in the table above, employees are covered by the framework of industrial relations set out in local labor legislation.

In Spain, after a collective bargaining process with employees' legal representatives, agreements were reached, in early 2022, for the new collective bargaining agreements of the work centers of the company Pescanova España S.L.U. (Commerce and Back-office in Chapela (February 1, 2022); Industrial Center in Porriño (March 3, 2022) and Industrial Center in Chapela (March 23, 2022)) valid for 4 years (2021-2024).

4.3 Occupational health and safety in the collective bargaining agreements

4.3.1 General principle

The collective bargaining agreements or the applicable labor legislation in each of the countries in which we are present include specific chapters or sections on Occupational Health and Safety, thus promoting the safety and health of workers through the implementation of measures and the development of activities necessary for the prevention of occupational risks.

4.3.2 Prevention services

To ensure due participation in prevention, the Group facilitates the set-up of Safety and Health Committees in the workplaces in the countries in which we are present, also relying on the appropriate own- or third-party health prevention services.

In Nicaragua (CAMANICA) the prevention department coordinated the implementation of prevention measures on *COVID-19* obtaining excellent results, the staff developed their activities adopting the measures and carried out their work without interrupting the production processes. A scheme on training of occupational hazards prevention has been implemented, this scheme takes into account law issues, regulatory issues and functional issues that aim to reduce the percentage of accidents and absenteeism. This year a total of 1,786 employees were trained; in all centers there are properly trained emergency brigades.

In Guatemala (NOVAGUATEMALA) the Occupational Health and Safety Committee, together with the Medical Clinic, has held the following health conferences: Conference on hepatitis A, hepatitis B, pneumococcus and antitetanic, attended by 113 people, Conference on influenza and pneumococcus: 200 people, Conference on HIV: 31 people, Visual Inspection with Acetic Acid testing were carried out and information on family planning methods: 42 people. Likewise, the following talks have been carried out: Nutrition of pregnant women and delivery of prenatal: 25 people, Breastfeeding and availability of Lactation Room: 40 female workers benefit, Hepatitis A, hepatitis B, pneumococcus and antitetanic: 113 people; Influenza and pneumococcus: 200 people, Prevention of cervical cancer: 73 people.

In Ecuador (PROMARISCO), the Health and Safety Department prepared a Biosecurity Protocol for COVID-19 in accordance with the measures provided by the National Emergency Organizing Committee of Ecuador (COE) regarding prevention measures to be taken, questionnaire of COVID-19 symptoms, and biosecurity rules which were given through talks to all the staff in each work center, as well as the taking of rapid antibody tests by the staff of the medical dispensary, a result form was prepared, since PROMARISCO's medical dispensary has an operating permit from the Ministry of Public Health (MSP). In the following months, antigen tests were performed, the positive results of which were reconfirmed by an external laboratory. Among other measures, shields were placed in the workplaces, daily delivery of masks to staff, distancing was signaled in common spaces, alcohol gel dispensers, provision of containers for infectious waste, sanitization of buses, dressing rooms and dining rooms, which made the activities of the production processes are carried out without interruptions.

4.3.3 Health surveillance

The Group's workers are also guaranteed regular monitoring of their health condition, based on the risks inherent in the work, by the appropriate own- or third-party health surveillance provider.

In the reporting period, from April 1, 2021 to March 31, 2022, in Ecuador (PROMARISCO), and in collaboration with the Ecuadorian Ministry of Public Health, and as part of the Health Program, talks on reproductive health: 1,260 employees; breastfeeding: 854 employees; alcohol, tobacco and other drugs abuse: 1,620 employees; immunization and flu vaccination: 1,340 employees; vector diseases: 1,220 employees, these talks lasting one hour each. The talks given by PROMARISCO's staff, on first aid: 50 employees; nutrition; 1,752 employees; COVID-19 prevention measures: 1,886 people.

In coordination with the Public Health Ministry, 2,063 were given the first, second and boost jab of the COVID-19 vaccine at our facilities.

In Nicaragua (CAMANICA) health care awareness campaigns, with special emphasis on personal hygiene, and healthy habits, to 15 pregnant women, prevention of chronic diseases, to 15 employees; early detection of breast cancer and human papilloma complemented with PAP tests, physical examination of breasts and mammography for 266 female employees; and continued with COVID19 prevention campaign. Apart from these, there blood donation days, as well as vaccination against common diseases like flue: 623, tetanus: 135 employees, blood smear tests for malaria detection: 553 employees, and we started vaccination against COVID-19: 726 employees received the first, second and the boost injection, (all these activities were carried out in cooperation with Nicaraguan Health Ministry).

The medical team monitors the evolution of suspected cases to ensure adequate care and prompt improvement, carrying out 23 home follow-ups and 254 by telephone, in addition to the habilitation of two medical settings at the farms and hatcheries. The provision of 25 medical teams and the incorporation of 1 doctor and 4 additional nurses to the staff, which will contribute to strengthen the attention to our employees.

The medical team also contributes to the control of outbreaks for the elimination of mosquitoes through fumigation days for the control of vectors that cause diseases such as malaria, dengue, chikungunya and zika, total of 63 activities were carried out.

In Guatemala (NOVAGUATEMALA), constant campaigns were carried out to monitor the biosecurity protocol to prevent the spread of COVID-19. New employees (635 hires) have received as part of their onboarding, the biosecurity protocol to avoid the spread of COVID-19. Likewise, 2 vaccination days have been carried out with the support of the Guatemalan Social Security Institute: second dose Covid-19: 1,045 employees (September 6 and 7, 2021), third dose, or booster dose: 955 employees (January 26, 2022).

NOVAPERÚ updated its COVID-19 surveillance plan, third version, according to current regulations; it also increased the weekly hours (from 8 to 16) of the in-house doctor, providing training and awareness campaigns with special care in the prevention of COVID-19. It also monitors workers who have been affected by COVID-19. In addition, the medical staff and the HR representative were trained to perform nasal swabs, thus it was possible to get results more promptly. We currently have a nutritional service, carrying out monthly checks on workers who present a risk to their health, who also provides training on healthy life. Since local regulations requires it, temperature and oximetry were taken to all the staff.

Additionally, we entered an agreement with one of the largest pharmaceutical companies in Peru, to provide medicines to our staff anywhere in the country, having access to better prices and discounts and payment in interest-free installments.

4.3.4 Workwear and personal protective equipment

The Group's workers are provided, according to the needs of each workplace, activity, and occupation, with appropriate uniforms and work clothing for the prevention of occupational hazards to which they are exposed.

5. Talent development and management

In the Nueva Pescanova Group talent management is aligned with the Strategic Plan with a comprehensive approach, where all processes are interdependent, which allow us to standardize the policies on staff selection, training, and development pursuing excellence in all of them, aimed at contributing to creating value for the Group and our people.

Investing in the talent of our people allows us to continue to grow and launch future projects, to position the Nueva Pescanova Group as the best food company.

Therefore, the Group's DG People, has implemented innovative talent management strategies, aligned with present and future business challenges, that enable the development and satisfaction of the people who make up Group.

The corporate documents setting the principles for the Group's talent management are: *Corporate Policy on Talent Management* and our *General Procedure for Talent Management*. The latter establishes 4 separate subprocesses: namely, training and learning, internal promotion, performance assessment and succession. Furthermore, our *Corporate Policy on Responsible Management of People* includes both the Groups' commitment to "responsible management of our human team enables their personal and professional growth" (article 3.4), as well as those consisting of the "development of a value proposition that favors the selection, hiring and promotion of talent based on the professional and personal growth of our people, the commitment to the business project and the sense of belonging" and the "training and continuous evaluation of the performance of our employees as a formula for professional growth and development of our teams" (article 4).

5.1 Training and learning

To ensure that the Nueva Pescanova Group has trained people based on the requirements in its Strategic Plan and that serve as a reference in the ways of doing in the overall scope of the Group, the main objective of the training and learning process is to make available to workers an Annual Training Plan adapted to existing training needs, contributing to the development and growth of the professionals who are part of the Group.

The detection of training needs is carried out annually, in October. To do this, the HR Managers of the different Business Divisions of the Group proceed, in coordination with the different Managers (people who have the responsibility to lead others), to define what are the needs to be covered in the next year. Compulsory training (i.e., the one marked by the legislation of each country) must necessarily be included within the training needs. In addition, there is also the possibility to include training actions derived from the employee's annual assessment process through *Ábaco (Success Factors)* tool and development plans arising from the Action Plan on People.

Based on the information gathered in the detection of training needs, HR Managers proceed to establish the priority of these needs and, if deemed appropriate, include additional training necessary to meet the objectives of the relevant Business Division. Based on the above a budget for training which is sent to the DG People that analyses those needs and include the competencies catalogue for the preparation of the relevant *Annual Training Plan*.

For the training to reach all the employees of the Nueva Pescanova Group in the different countries and centers, in the reporting period ended March 31, 2022, we continue with the deployment of the “Campus Nueva Pescanova”, at present **1,693 people** can access the tool, in 17 countries, this represents a 60% increase vs the 1,053 people, in 10 countries, that had access to this tool at March 31, 2021.

5.2 Internal promotion

To provide greater transparency to the processes of promotion and appointments within the Group and establish validation criteria and circuits that ensure equal opportunities, the absence of any type of discrimination and, ultimately, the objectivity and impartiality in talent management, the Nueva Pescanova Group has implemented an internal process based on professional merits, the degree of compliance with performance objectives and competencies of the professionals of the Group. From April 1, 2021 to March 31, 2022, there have been **37 internal promotions**.

5.3 Performance assessment

To guarantee continuous training that ensures the maintenance of the competences of the Group's professionals, we have an annual performance assessment process of professionals based on two fundamental criteria: the degree of fulfillment of the objectives established and the skills required of each of the positions. From April 1, 2021 to March 31, 2022, **1,237 professionals** have gone through the performance assessment process.

5.4 Succession

The Nueva Pescanova Group has established a succession process within the organization whose purpose is to train and prepare the best possible talent to occupy positions of responsibility that are fundamental to the permanence, retention, sustainability, and good development of the Group.

5.5 Training hours

The table below shows the total number of training hours received by professionals in all Nueva Pescanova Group companies, by category, in the reporting period ended March 31, 2022:

Professional Category	Training hours
Senior management	1,246
Middle management	12,114
Specialist	14,339
Admin. & Blue-collar staff	38,360
Total	66,059

The number of professionals that have received some training in the reporting period ended March 31, 2022 reached **6,699 people**, this means a ratio of 9.86 hours training per professional.

6. Equality

6.1 Promoting equal treatment and opportunity for women and men

Both *Our Code of Ethics* (article 13) and *Our Providers' Ethical and Social Charter* (article 5.7) expressly include the principles on non-discrimination and equal opportunity for women and men.

Similarly, our *Corporate Policy on Talent Management* is based on the establishment of equal opportunity and treatment regardless of gender, race, religion, disability, marital status, sexual orientation, family situation, age, or any other condition (Article 4.d). Also, our *Corporate Policy on Recruitment, Selection, Onboarding and Offboarding* of professionals of the Group includes, among the basic values and principles of action in this field, the principles of non-discrimination (Article 3(a) and equal opportunity (Article 3(b)). Also, our *Corporate Policy on Responsible Management of People*, (article 3.3) reinforces the Group's commitment to abide by and promote "the effective and real equality between men and women, the diversity of our professionals and an appropriate reconciliation of family and work life".

In addition, article 5.4 of our *Corporate Policy for the Prevention of Criminal Risks* ("Defense of fair labor relations") reflects the Group's commitment to the rejection of any form of employment discrimination on the basis of ideology, religion, beliefs, membership of an ethnicity, race or nation, gender, sexual orientation, family situation, illness or disability, for holding the legal or union representation of workers, by kinship with other professionals of the Group or by the use of official languages in each of the countries where we operate.

On the other hand, collective bargaining agreements and/or labor regulations in the countries where we operate establish the general principle of promoting equality between women and men, a commitment to equal treatment and opportunity in the workplace, as well as to the adoption of measures aimed at preventing any type of labor discrimination between men and women.

Also, in Spain, there is an initiative carried out by a group of female professionals of the Nueva Pescanova Group called *Women in Pescanova (WIP)*, aimed at:

- Give visibility to the women in the Group.
- Generate forums for debate and improvement, be a think tank for the company in certain matters.
- Encourage the setting of integration practices in the processes of selection, training, promotion, and pay, without undermining the principles of merit and capacity.
- Create a coalition to detect and support female talent.

WIP brings together a group of women with very similar interests, who operate in network and in small circles, with leaders or moderators responsible for strengthening the groups and any projects related to their objectives.

In the reporting period ended March 31, 2022, we arranged *8 meetings of this think tank*, and also its participation in one Executive Committee meeting and in one Governance Committee meeting.

On March 8, 2022, on occasion of the International Women's Day, we publicly announced we endorsed the *UN's Women's Empowerment Principles (WEPs)*, a set of seven principles to promote gender equality and women's empowerment at work, market and communities (https://www.pactomundial.org/wp-content/uploads/2017/03/Women-s-Empowerment-Principles_2011_es-pdf.pdf).

Thus, the Nueva Pescanova Group has gone a step further in its commitment to promote the real and effective equality within the Group, having started an assessment process to identify process to identify strengths and areas for improvement to enhance female leadership and talent, as well as to promote the presence of women in positions of responsibility. Currently, the company contributes to Sustainable Development Goal (SDG) number 5 with 122 responsible actions aimed at achieving this goal in the different communities in which it is present.

6.2 Equality plans

The companies of the Nueva Pescanova Group in Spain and the employees' legal representatives showed their firm commitment to the general principle of promoting equality between women and men, equal treatment and opportunities in the workplace, as well as the adoption of measures aimed at avoiding any type of employment discrimination between men and women.

On June 14, 2021, Pescanova España, S.L.U., signed its first Equality Plan with the employees' legal representatives of the trade unions Comisiones Obreras (CCOO) and the Unión General de Trabajadores (UGT), thus recognizing our explicit commitment to the promotion of equal opportunities and treatment between men and women.

The Plan, prepared by the Joint Committee on Equality, the Employees' Legal Representatives and the Management of the Company, is valid for four years and includes 53 specific measures that the company will gradually adopt. The priority objective is the integration of the gender perspective in the different divisions with actions to be developed: selection; recruitment; professional classification; training; professional promotion; pay; reconciliation and co-responsibility; underrepresentation; labor, sexual, gender-based and/or discriminatory harassment; gender violence; company culture; communication and awareness raising; prevention of occupational hazards and occupational health.

Within the new Equality Plan, ten areas for improvement have been identified, prioritizing those related to Reconciliation and Co-responsibility. In this sense, Pescanova España, S.L.U., will grant permits to pregnant women to attend childbirth preparation courses and prenatal exams; a paid leave of up to two weeks prior to childbirth for working women; a paid leave for national and international adoptions; and will facilitate the reconciliation of personal life, family and work, with actions such as being able to accompany the children to school at the beginning of the Primary school year. In addition, it will guarantee the fulfillment of the individual and non-transferable rights for breastfeeding until the minor reaches 9 months that, in the event that it is chosen to accumulate those days, it is possible to extend this permit to the first year of the baby; also, the duration of maternity and paternity leave may also be extended by one more week.

Among other measures, it is the increase from two to three years for the leave for the care of dependent relatives, or the coincidence of vacation periods of people who, by judgment or custody agreement of children, have been assigned certain dates for care of minors.

In addition, the body in charge of the design of the Plan has explored 9 other areas of action, related to selection and hiring; promotion; training; pay; underrepresentation; gender-based and/or discriminatory workplace/sexual harassment; gender-based violence; company culture, communication and awareness-raising; and prevention and occupational health.

At the same time, the negotiation of the Equality Plans of the companies of the Nueva Pescanova Group in Spain, is in the phase of proposal of measures whose priority objective is the integration of the gender perspective in the Policies and Plans of the Group in the different areas in which the actions to be developed are divided: selection; hiring; professional classification; training; professional promotion; pay; reconciliation and co-responsibility; underrepresentation; mobbing sexual and gender harassment and/or discrimination; gender related violence; company culture; communication and awareness-raising; occupational health and safety.

In this Plan it is included a Protocol to prevent and deal with harassment at work, either moral, sexual, or gender based. This Protocol establishes a commitment to providing information, prevention, mediation, and suppression of conduct in the field of harassment at work, as well as the establishment of an internal, summary procedure with all confidentiality guarantees that the matter requires, to channel the complaints that may occur and promote its solution within the Group, seeking as main objectives:

- The commitment to an environment free of sexual or gender harassment, by implementing appropriate conditions so that reporting procedures are known to all employees and the process is carried out with the maximum guarantees for all parties involved.

- The prevention of behaviors leading to sexual or gender harassment, by training people in the prevention of this type of situations.

Also, on January 13, 2022 it has been reached an agreement with the Committee negotiating the Equality Plan for Pescanova España S.L.U. for the incorporation of the “pay audit” in this Plan, as an integral part and mandatory content of the Plan, governed by Royal Decree 902/2020, of October 13.

This pay audit is aimed at getting all information required to check that the pay system in the Company complies with the effective enforcement of the equality between women and men in terms of pay (art. 7.1. RD 902/2020, of October 13).

In Nicaragua (CAMANICA) the Good Labor and Social Practices Policy was implemented, which ratifies our commitment to equality and access to work for men and women in order to ensure transparent processes, accordingly, e-mail communication campaigns have been carried out as well as programs for the presentation of the said policy.

6.3 Measures adopted to stimulate employment.

The Nueva Pescanova Group has adopted certain measures to stimulate employment, such as:

- Participation in job fairs and other events organized by universities and training centers in the different countries where the Group performs its activity, which allow us to connect with students and recent university graduates entering the labor market.
- Alevín Program: an initiative for initiative for new graduates that includes a one-year training period in the workplaces in Spain and the subsequent incorporation in one of the Group's companies in 17 countries, thus promoting international careers. On September 16, 2021, the first edition was launched with the incorporation of 15 people, of different ages, education and nationalities, in the teams of the different business divisions: processing, aquaculture, fishing, commercial, marketing and innovation.
- Recruitment of trainee students to encourage the insertion of young people into the labor market.
- Dual Vocational Training: on April 9, 2021 the Nueva Pescanova Group, as part of its commitment with training and employment, has incorporated 12 Dual Vocational Training, middle-degree, students of Food Products Processing, to take an internship at the Industrial Centers in Chapela and Porriño.

This initiative provides students with better knowledge by working in a company and helps them improve their skills to enter the labor market.

- The Group's commitment to bring down to the minimum temporary hiring through Temporary Work Agencies and, only use it exceptionally in search for a new recruitment model in which employment stability is the ultimate objective, as set out in the collective bargaining agreements and/or applicable labor regulations in the countries where we are present.

- In Nicaragua (CAMANICA) we visit local communities with little or no economic activity or sources of employment to establish contact with its people to let them know about the Group, as well as the labor benefits of belonging to it. Likewise, agreements are entered with universities, pursuant to which we welcome the best performing students who are given the opportunity of internships in different areas, and in turn serve as pools for the recruitment of new talent for the company as trainees.
- In Ecuador (PROMARISCO) the III Trainee Program concluded in March 2021, after which the participants were selected to take challenging positions in the company: 5 of them as hatchery supervisors and another one as technical assistant. This trainee program is aimed to recruit, develop, and attract new talent from young professionals recently graduated in Aquaculture, Agronomy, Fisheries and Environmental studies, who are given the opportunity to work and rotate through the different departments in PROMARISCO shrimp farms over a 6-month period. In March 2022 started the search for candidates of the IV Trainee Program.
- In Ecuador (PROMARISCO), in 2020, concluded the I Maintenance Apprentices Program, the purpose of this program is to recruit, recently graduated students in industrial/automobile mechanics, electro-mechanics, electricity and/or industrial electronics to become part of the maintenance staff of the shrimp farms. The methodology followed was Learning-by-doing and lasted 3 months. At the end of the program, four apprentices were hired to cover vacant positions.
- In Guatemala (NOVAGUATEMALA) we continue to share our recruitment plans with the people in villages surrounding Champerico, where the processing plant is located. For this purpose, we used mass media, radio, TV and notices. Of the 635 people hired, 350 got to know the job opportunity through the different media used; and 285 people were recommended by the staff of Novaguatemala.
- Also, in Guatemala (NOVAGUATEMALA) work continues to be done to attract students graduated from the Centro Experimental del Pacífico – CEPAC-, for administrative and blue-collar positions to give them the opportunity to develop professionally encouraging them to continue their university studies. This has allowed us to hire 13 former students of CEPAC (5 for admin. positions and 8 for blue collar positions). At present we are addressing graduates from the University of Retalhuleu to attract them belong to the company.
- In NOVAPERÚ we work hand in hand with the district where the plant is located and with the surrounding districts for the realization of calls for employment, this is one of the main means of mass convocation for the processing division, especially at fishing season time.

- In Mozambique (PESCAMAR), we continue with the Program for Strengthening of Professional Skills in Mozambique's Maritime-Fishing Sector, in collaboration with Escola Matola de Pescas, which aims to improve the employability of young people in the African country by adapting their training to the needs of the fishing industry and thus also contributing to enriching the generational replacement plan for fleet crews. In the last reporting period, we hired 13 students.

6.4 Preventing sexual and gender harassment

Article 12.3 of *Our Code of Ethics*, states that the Group rejects all manifestations of violence, harassment at work, physical, sexual, mental, moral or any other types of abuse, abuse of authority and all other conduct that creates an intimidating, humiliating or offensive environment for Group's employees.

Similarly, *Our Providers' Ethical and Social Charter* provides, in article 5.2, that the providers of the Nueva Pescanova Group will not allow in their organization any form of harassment, abuse of authority or intimidation, humiliation or offensive treatment to the personal rights of their employees and collaborators.

Our *Corporate Policy for the Prevention of Criminal Risks* provides, in article 4.1, that the Nueva Pescanova Group rejects violence and will punish any manifestations of physical or verbal violence, threats, coercion or extortion, workplace, sexual, psychological or moral harassment, abuse of authority in the workplace and any other conducts that create a disturbing or offensive environment for the physical or moral integrity of its professionals or other third parties with which the Group interacts.

In the collective bargaining (where they exist) and applicable labor regulations include a ban on any type of harassment.

In Pescanova España, S.L.U., within the scope of the Equality Plan, negotiations have taken place between the company and the legal representatives of employees to agree to *Protocol of Action in the field of Mobbing, Sexual and/or Gender Harassment and Discrimination of Pescanova España, S.L.U.* Under this Protocol, the company set up a Harassment Committee (consisting of three people: one representing the company, one representing employees and the other one of the Prevention of Occupational Hazards Department) which is primarily intended to receive, investigate, and resolve any Harassment Complaints that may occur, in accordance with the rules of procedure contained in this Protocol of Action. In the context of this Protocol of Action on Labor, Sexual and/or Gender Harassment and Discriminatory of PESCANOVA SPAIN, S.L.U., approved by the Company's Equality Commission on October 29, 2019, whose 2nd version was reviewed, updated and approved on April 23, 2021. In the financial year ended March 31, 2022, no file has been dealt with in application of the same.

Likewise, our Portuguese Group company (PESCANOVA PORTUGAL LTDA.) has a *Code of Good Conduct for the Prevention and Combating Harassment at Work*, where, among other content, an internal procedure for reporting and investigating any form of harassment at work is described.

Similarly, NOVAGUATEMALA has a specific internal procedure regarding non-discrimination and harassment at work which also describes how to proceed if a professional of the Group knows or is the victim of an episode of this nature.

In their onboarding, the 635 new hires in this period have been presented with our Code of Ethics, and emphasis is placed on the absolute rejection of harassment and labor discrimination, making them aware of the procedure of how to report in the case of any abuse of power or sexual harassment that may occur. At the same time, there is an open-door policy and suggestion boxes, to send your comments and opinions anonymously. Once a month, these mailboxes are reviewed, a record is drawn up where the comments issued by the collaborators are recorded and the corresponding investigations are carried out, to follow up on their concerns.

In Nicaragua (CAMANICA) we continue with the "Zero Harassment Policy" implemented and aimed at creating a work environment free from any harassment or behaviors that violate the physical or emotional safety of people, by setting the guiding principles of behavior for all the professionals of the Group, as established in *Our Code of Ethics* (Chapter II. General Ethical Principles and Good Business Practices of Nueva Pescanova Group).

In addition, in Nicaragua, the Zero Harassment policy was implemented, where a communication, awareness and empowerment plan has been carried out for all CAMANICA employees so that they can identify, stop and report if they are suffering any kind of harassment.

In Ecuador (PROMARISCO) the internal procedure of "Identification and Attention of Cases of Discrimination, Labor Harassment and all forms of violence against women in the workplace" was implemented since November 2020, to enable a communication channel and internal action channels between the company and employees, in order to establish prevention measures and guarantee timely attention in possible case of violation. The identification and intervention of these behaviors are applicable to all PROMARISCO work centers, where any employee may establish contact with the Department of Social Welfare.

Annually, talks to raise awareness of the *Protocol for the Identification and Attention of Cases of Discrimination, Workplace Harassment and all forms of violence against women in the workplace* are given to all the staff of the different workplaces.

NOVAPERÚ has a procedure for the Prevention and Punishment of Sexual Harassment, which establishes the powers and responsibilities of the administrative bodies; ensuring a private, confidential, impartial investigation and complying with due process. It has a committee, which is formed by the General Manager, an HR representative and two employees' representatives guaranteeing parity in terms of gender and number.

The staff onboarding process, includes the relevant training on sexual harassment, providing triptychs and visual material for the greater understanding of the workers and they are informed about the process to follow in case they feel victimized or are witness an act of harassment at the workplace.

6.5 Universal access for people with a disability

In Spain, the Nueva Pescanova Group has entered a cooperation agreement with Asociación *Down Vigo* for the employability of people with Down Syndrome or intellectual disability to promote the integration of these people into society.

On April 28, 2021 the Nueva Pescanova group and Down Vigo renewed their agreement to favor the incorporation of people with intellectual disability to the labor market.

The renewal of this agreement seeks to continue improving the training of people with Down Syndrome in the industrial centers that the Group has in the province of Pontevedra.

For the Nueva Pescanova Group, this initiative represents a new opportunity to formalize one of the Company's principles with the community: to establish ties of collaboration and solidarity that favor integration and promote equality and diversity.

In our Ecuadorian Group company (PROMARISCO), training in sign language is carried out periodically for the social workers in the Welfare Division and for the Recruiting department, for them to improve communication with hearing impaired staff and facilitating their inclusion in the workplace.

The Social Welfare Department in Ecuador, in coordination with the Medical Department and the Recruitment Department, between April 2021 and March 2022, carried out different activities to allow the inclusion of people with disabilities to comply with article 47 of the Law on Disabilities. To date, we have hired 17 replacements and 65 people with different disabilities: 35 hearing impaired, 17 with physical disabilities, 2 with intellectual disability, 1 with language disability, 1 with psycho-social disability and 9 vision impaired.

Likewise, our Nicaraguan Group company (CAMANICA), has posted notices in health centers, schools and in the offices of the Ministry of Labor, with the aim of promoting internal vacancies for people with different capacities, at present they have hired hearing impaired people, people with restricted mobility, vision impaired people or people with special communication skills.

In Guatemala (NOVAGUATEMALA) there are 9 members of blue-collar staff who are hearing impaired or have some physical disability all of them have the same rights, opportunities, and benefits as any other member of the staff.

In NOVAPERU, regulations require having 3% of personnel with disabilities, currently there are workers with disabilities, and we continuously strive to cover this percentage of inclusion

In addition, on August 6, 2021, the General Directorate of the Spanish Public Employment Service has granted the request for a declaration of exceptionality presented by the company Pescanova España S.L.U. and authorized the adoption of alternative measures consisting of the conclusion of a contract for the provision of services with a special employment center, with a validity of three years.

Likewise, in the companies of the Group, Nueva Pescanova S.L. and Insuiña S.L., the proposed alternative measures have consisted of the donation of 10,168 euros to the Asociación Down Vigo; and €10,168 to the Association in favor of people with intellectual disabilities of the Province of Pontevedra (ASPANAEX), respectively. The authorization of the aforementioned alternative measures has been approved by the Consellería de Emprego e Igualdade of the Xunta de Galicia (Galician Authorities for Employment and Equality), through its Territorial Headquarters of Pontevedra, on October 4, 2021 and February 24, 2022, respectively, both of them are valid for 3 years.

6.6 Fight against discrimination and diversity management

Our Code of Ethics reflects respect for people as a fundamental principle in labor relations, it promotes a respectful working environment to achieve a positive working climate, as well as the rejection of any type of conduct or behavior that could encourage discrimination, as already stated in preceding sections of this Chapter.

V. INFORMATION ON RESPECT FOR HUMAN RIGHTS

1. Introduction

As stated in *Our Code of Ethics*, the Nueva Pescanova Group is committed and linked to human and labor rights recognized in national and international law and to the principles on which the *UN Global Compact* is based, which derive from statements by the United Nations on human rights, environmental and anti-corruption issues; the United Nations Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights; the OECD Guidelines for Multinational Enterprises; as well as other documents that may replace or supplement those referred to above.

In this regard, as already mentioned in this Report, the Nueva Pescanova Group (through its parent company Nueva Pescanova, S.L.) joined in 2019 the *UN Global Compact* and the *Spanish Global Compact Network*.

2. Internal policies

Numerous normative documents of our *Corporate Governance and Compliance Regulatory System* show the principles of action and standards of conduct in relation to respect for internationally recognized human and labor rights, in particular as regards to **freedom of association**, the **right to collective bargaining**, the **elimination of discrimination** in employment and occupation, the **elimination of any form of forced or compulsory labor**, as well as the **effective abolition of child labor**, as set out below:

- *Our Code of Ethics* (article 10. "Commitment to human and labor rights"; article 12. "Respect for people"; and article 13. "Principles of non-discrimination and equal opportunity").
- *Our Providers' Ethical and Social Charter* (article 5. "Commitment to the internationally recognized basic human and labor rights").
- *Corporate Policy for the Prevention of Criminal Risks* (article 5. "Defense of fair labor relations").

- *Program for the Prevention of Criminal Risks in the Nueva Pescanova Group in Spain:*
Crimes related to violation of human and labor rights (i.e.: imposition of harmful working or social security conditions; illegal employment of immigrant or minors; illegal labor trafficking; fraudulent emigration; labor discrimination; illegal limitation of freedom of association and the right to strike; omission of security and hygiene measures; and illegal or illegal immigration of foreigners) are duly assessed in the *Criminal Risks and Controls Matrix*³⁴ of the Criminal Hazard Prevention Program, having implemented both general and specific controls of surveillance and control for their prevention, detection and/or correction.
- *Corporate Policy on Corporate Social Responsibility* (articles 5. “People”; and 7. “Communities”).
- *Sectoral Policy on Responsible Aquaculture* (article 3. “General principles and objectives for responsible aquaculture practices”); and article 4. “Specific measures for responsible aquaculture practices”).
- *Sectoral Policy on Responsible Capture Fisheries* (article 3. “General principles and objectives for responsible capture fisheries practices”; article 4. “Specific measures for responsible capture fisheries practices”; and article 6. “Guidelines of Responsible Conduct for Fishing Vessels”).
- *Corporate Policy on cooperation and Development Aid* (article 4. “fields of action and projects for cooperation and development aid”).
- *Corporate Policy on Corporate Volunteering* (article 3. “Corporate volunteering in the Nueva Pescanova Group”; and article 4. “Scope and reporting principles of corporate volunteering of the Nueva Pescanova Group”).
- *Corporate Policy on Corporate Institutional Relationships* (article 4. “Commitments in Institutional Relations with our stakeholders”; article 5. “Operating principles in institutional relationships of the Nueva Pescanova Group with authorities and public officers”).
- *Corporate Policy on Talent Management* (article 4. “Operating values and principles”).
- *Corporate Policy on Recruitment, Selection, Onboarding and Offboarding* (article 3. “Basic operating values and principles related to recruitment, selection, onboarding and offboarding professionals in the Nueva Pescanova Group”).
- *Corporate Policy on Remote Working in the Nueva Pescanova Group* (article 6. “Voluntariness and reversibility”; 7 “Employment conditions”; 8 “Equal opportunities”, or 9 “Collective rights”).
- *Corporate Policy on Responsible Management of People of the Nueva Pescanova Group* (article 3.1 “Our Labor responsibility Commitment”).
- *Corporate Policy on Responsible Processing of the Nueva Pescanova Group* (articles 3 “General Principles on Responsible Processing”; and 4 “Specific measures for a responsible processing actions”).
- *Corporate Policy on Procurement* (article 3. “Operational standards and principles in procurement”).

³⁴ The Criminal Risks and Controls Matrix classifies controls as follows: “Control Description”; “Evidence”; “Person Responsible for the Control”; “Control Classification” and “Type of Control”.

- *General Procedure for the Procurement of Goods and Services* (Sections 5.4 "Management of Framework and Commission Contracts and the legal review of purchase contracts" and 5.6 "Spot purchasing process")

3. Due diligence and precautionary procedures

3.1 Training and awareness raising

In reporting period ended March 31, 2022, the Chief Compliance Officer has conducted several live training sessions via the *Microsoft Teams* platform with different professionals of the Nueva Pescanova Group.

At those training sessions, approximately one and a half hours each, and called "*Management of Compliance Risks in the Nueva Pescanova Group*", different modules are devoted to human and labor rights issues (i.e.: rejection and absolute prohibition of any form of child labor and forced or compulsory labor; protection of labor and social security rights; respect for the exercise of the rights of association, syndication, collective bargaining and strike; protection and defense of ethnic minorities and indigenous people; protection and promotion of occupational safety and health; safeguarding physical and moral integrity and indemnity; promoting equal opportunities for men and women; and seeking adequate reconciliation of work and family life).

In the reporting period ended March 31, 2022, these online training sessions given by the Chief Compliance Officer in Group companies were attended by a total of **67 professionals**, over a total of approximately **12.5 training hours**.

In addition to these online live training sessions, the Group's e-Learning platform ("*Campus Nueva Pescanova*") there is a specific section called "*Nueva Pescanova Group Compliance Academy*" in which there are hosted different training courses on compliance that are mandatory for the professionals of the Nueva Pescanova Group who have access to the same. Specifically, in the period to which this report refers, on November 29, 2021, we launched a new mandatory online course called "*Ethics and Compliance in the Nueva Pescanova Group*" containing different gamification and a final test that needs 7 out of 10 correct answers to pass it. Among the contents of this online course stand out, precisely, our rules of conduct and rules of action in terms of respect for human and labor rights.

613 professionals of the Nueva Pescanova Group, both in Spain and abroad, have taken and passed the course (online courses are available in Spanish, English and Portuguese) in the reporting period ended March 31, 2022,

3.2 Notices and Corporate Intranet *PESCANET*

Whenever a corporate body approves a new corporate rule, this is communicated to the organization, via an e-mail from the owner of the standard containing a brief description of its content in Spanish and English and attaching the wording of the standard in Spanish, English, French and Portuguese.

Similarly, the standards that make up the Group's Regulatory System of Corporate Governance and Compliance are hosted under the "**COMPLIANCE**" tab of the Corporate Intranet PESCANET in its different versions and languages (Spanish, English, French and Portuguese). The "**COMPLIANCE**" tab is, in turn, subdivided into the following regulatory categories serving as a centralized repository of our internal standards: "Compliance Channel", "Governance Standards", "Ethics and Compliance", "Corporate Policies", "Internal Standards", "Personal Data Protection" and "Prevention of Criminal Risk".

In the reporting period ended March 31, 2022, the Compliance Unit, through the e-mail account (unidad.cumplimiento@nuevapescanova.com) sent a total of 10 notices, the most relevant being:

- Email of May 4, 2021 reporting on the approval of a new version (v5) of the Criminal Risks and Controls Matrix and the Handbooks (General and Special parts) of the Program on Criminal Risk Prevention.
- Email of May 31, 2021 reporting on the approval by the Board of Directors of the new versions of Our Code of Ethics, Compliance Unit Regulations and the Corporate Policy on Criminal Risk Prevention, containing a short description of the amendments made.
- Email of July 5, 2021 reporting on the approval by the Board of Directors of a new version of the Corporate Policy on Criminal Risk Prevention that needed to be amended due to an amendment of the Spanish Criminal Code governed by Organic Law 8/2021, of June 4, on the comprehensive protection of children and young people from violence, as well as the new version (v6) Risks and Controls Matrix and the Handbooks (General and Special parts) of the Program on Criminal Risk Prevention.
- Email of January 26, 2022, reporting on the approval by the Compliance unit of a new version (v7) of the Handbooks (General Part and Special Part) of the Criminal Risks Prevention Program.

3.3 Annual Responsible Statements on Compliance

Annually, the members of the Board of Directors and certain professionals of the Nueva Pescanova Group accept and sign a *Responsible Statement on Compliance*, by which they take on, among other, commitments that expressly and specifically relate to human and labor rights.

However, on February 23, 2021, the Extraordinary General Meeting of Partners of Nueva Pescanova, S.L.U., approved an amendment to article 28 of its Articles of Association establishing a new closing date for its financial year (from April 1 of each year to March 31 of the following year) and in order to coincide the signature and acceptance of the aforementioned Annual Responsible Statements with at the beginning of the financial year, the Compliance Unit resolved that for the 2021/2022 financial year referred to in this Report (from April 1, 2021 to March 31, 2022), a new acceptance and signature of said Annual Statement would not be requested, validating for these purposes those accepted and signed in the three-month period ended March 31, 2021.

Thus, as shown in our Report on the Non-Financial Statement for the 3-month financial period ended March 31, 2021 (<https://www.nuevapescanova.com/nuevapescanova/wp-content/uploads/2021/11/EINF-Marzo-2021.pdf>), a total of **709 Group professionals** worldwide had signed their relevant Responsible Statement on Compliance according to the following breakdown:

- The 5 members of the Board of Directors of Nueva Pescanova, S.L.U. accepted and signed a document titled “*Annual Responsible Statement on Regulatory Compliance, Performance of Office and Conflict of Interest Situations*”.
- The members of the Executive Committee (COMEX) and the members of the Steering Committee (43) of the Nueva Pescanova Group, accepted and signed a document titled “*Annual Responsible Statement of Personal Notification, Acceptance and Compliance with our Code of Ethics, our Corporate Policy on the Prevention of Criminal Risks and the rest of the standards in Corporate Governance and Compliance Regulatory System*”.
- Additionally, the professionals of the Nueva Pescanova Group, both in Spain and abroad, that are directors of the Group companies, attorneys-in-fact, persons authorized and/or with signature or electronic certificate or access to online bank accounts, as well as any other employee in key positions and/or responsible for managing teams, also accept and sign the same document “*Annual Responsible Statement of Personal Notification, Acceptance and Compliance with our Code of Ethics, our Corporate Policy on the Prevention of Criminal Risks and the rest of the standards in Corporate Governance and Compliance Regulatory System*”. The number of professionals of the Nueva Pescanova Group who signed this document were 395 in Spain and 266 in foreign Group companies.

3.4 Document of Acknowledgment of Receipt and Acceptance of the Decalogue of Our Code of Ethics

Any new entrant to the Nueva Pescanova Group accepts and signs at the time of hiring a document titled “*Document of Acknowledgement of Receipt and Acceptance of the Decalogue of Our Code of Ethics*”. This Decalogue contains 7 standards of conduct regarding “*Labor and Human Rights*”. In reporting period ended March 31, 2022, **5,101 professionals** of the Nueva Pescanova Group worldwide have accepted and signed this “*Document of Acknowledgement of Receipt and Acceptance of the Decalogue of Our Code of Ethics*”³⁵.

3.5 Responsible Statement of Our Providers’ Ethical and Social Charter

All Providers of the Nueva Pescanova Group (including providers, suppliers, or temporary employment agencies) shall accept and sign the *Responsible Statement* attached to *Our Providers’ Ethical and Social Charter*.

³⁵ In relation to this quantitative data, it must be borne in mind that there are professionals of the Group (especially in our Vannamei shrimp farms) who are hired on a casual, temporary or harvest basis, and every time they sign a new employment contract, they must sign again the “*Document of Acknowledgement of Receipt and Acceptance of the Decalogue of Our Code of Ethics*”, this means that there may be professionals who accept and sign it several times in the same calendar or financial year.

By signing the said responsible declaration, a provider expressly and without reserves accepts *Our Providers' Ethical and Social Charter* (and, therefore, the standards of conduct and prohibitions provided in article 5 regarding “*commitment to the internationally recognized basic human and labor rights*”) and confirms, among other things, that neither the individual signing it (as legal representative) nor the company he/she represents, nor its directors or legal representatives, have been sentenced by final judgment for committing crimes, related to, among other, human trafficking, prostitution, sexual exploitation, corruption of minors, illegal trafficking of labor, immigration fraud, promoting or inciting hate, hostility, discrimination or violence against other people.

In the reporting period ended March 31, 2022, a total of **474 Providers** worldwide have accepted and signed the *Responsible Statement* attached to the *Providers' Ethical and Social Charter of the Nueva Pescanova Group*.

3.6 Compliance channel

The Nueva Pescanova Group makes available to all its professionals anywhere in the world its “*Compliance Channel*”, whose operation is governed by the *Regulations* and *Privacy Policy of the Compliance Channel*. Consultations or allegations of non-compliance (confidentially, with all guarantees and without fear of retaliation) can be brought before the Compliance Channel. In the reporting period ended March 31, 2022, of the **twenty-two (22)** Consultation and Complaint Files processed by the Compliance Unit, none dealt with possible human rights violations, related to the principles of non-discrimination, the prohibition of the use of child labor, as well as all forms of forced or compulsory labor, the rights of freedom of association and collective bargaining, as well as the rights of ethnic minorities and indigenous people (article 10 “*Commitment to human and labor rights*” and article 13 “*Principles of non-discrimination and equal opportunity*” in *Our code of Ethics*.)

Outside the strict channels of the Compliance Channel, a trade union organization submitted to the Argentine authorities a complaint form for alleged employment discrimination against our Argentine subsidiary for not providing free access to the Wi-Fi network/signal with which our fishing vessels in that country are equipped to all crew members. After the timely transfer of the aforementioned complaint to the Argentine subsidiary in April 2021, the appropriate allegations of discharge were prepared, in a timely manner, and filed before the public body dealing with this file in May of the same year, at the end of this reporting period there is no resolution yet.

3.7 Providers' ethical channel

Pursuant to article 15 of *Our Providers' Ethical and Social Charter*, the Providers of the Nueva Pescanova Group (and third parties that participated in tenders for services or supplies to be Providers of the Nueva Pescanova Group) are entitled to make Inquiries and submit Non-Compliance Claims for behaviors that are contrary to Our Provider's Ethical and Social Charter (among which are behaviors contrary to article 5 regarding internationally recognized basic human and labor rights) by a professional at the Nueva Pescanova Group, or other by another Provider through the Providers' Ethical Channel (canal.etico.proveedor@nuevapescanova.com), that is managed by the Chief Compliance Officer. In the reporting period ended March 31, 2022, no complaints of possible human rights violations have been raised through the Providers' Ethical Channel.

VI. INFORMATION REGARDING FIGHT AGAINST CORRUPTION, BRIBERY AND MONEY LAUNDERING

1. Introduction

The Nueva Pescanova Group strongly rejects any type or form of corruption and maintains a zero-tolerance policy against all kinds of corrupt behavior, conduct or practice in both the public and private sectors. Similarly, the Group is firmly committed to the prevention of corporate criminal risks and to the non-conduct of practices that may be considered irregular in the development of its relations with its stakeholders, including those relating to money laundering and the financing of terrorism.

2. Internal Policies

Various components of our Corporate Governance and Compliance Regulatory System demonstrate these commitments and reflect corporate measures for the prevention of any form of corruption, bribery, and money laundering, as stated below:

- *Our Code of Ethics* (articles 20. "Gifts and hospitality"; 21. "Conflicts of interest"; 39. "Relations with the public sector and political parties"; 40. "Donations and social activities"; y 41. "Corporate crime prevention").
- *Our Providers' Ethical and Social Charter* (article 7. "Honesty and integrity in the company's activities").
- *Corporate Policy on the Prevention of Criminal Risks* (articles 9. "Fight against corruption in the public and private sectors"; and 10. "Prevention of money laundering and financing terrorism").
- *Anticorruption Code of the Nueva Pescanova Group* (article 3. "Gifts and invitations"; article 4. "Conflicts of interest"; article 5. "Use of intermediaries or consultants"; article 6. "Relations with public authorities and officials"; article 7. "Participation in political and/or public matters"; article 8. "Solidarity, Charitable and Sponsorship Actions"; article 9. "Truthful, fair and transparent financial and non-financial information"; article 10. "The alarm signals of corruption and its diligent management").

- *Criminal Risks Prevention program.*
- Corruption and bribery offences (corruption between individuals and in international economic activities, bribery, influence trafficking and misappropriation of public funds), as well as those relating to money laundering and financing terrorism, are properly assessed in the *Criminal Risks and Controls Matrix*³⁶ in the Criminal Risk Prevention Program of the group in Spain, having implemented both general and specific controls of surveillance and control for their prevention, and/or correction.
- *Integrity Program Handbook of ARGENOVA, S.A.:*
- It establishes the model of organization, prevention, management and control of Integrity Risks (regarding corruption related to Public Bodies) of the company of the Nueva Pescanova Group in Argentina, in accordance with and under the requirements of Law No. 27,401 Criminal Liability of Legal Persons of the Argentine Republic and aligning the Corporate Compliance System at the Group level and the Company's internal rules at local level with the provisions of Articles 22 ("Integrity Programs") and 23 ("Integrity Program Contents") of Law No. 27,401.
- *Handbook and Protocol on Compliance with the Financial Intelligence Act (FIA) of the NOVANAM Group.*
- It establishes out the set of organizational and operational third-party due diligence measures implemented in the Novanam Group (Namibia) to ensure compliance with Namibian regulations on the prevention of money laundering, terrorist financing and proliferation (Financial Intelligence Act).
- *Corporate Policy on Procurement* (article 3. "Operational standards and principles in procurement").
- *General Procedure for the Procurement of Goods and Services* (Sections 5.4 "Management of Framework and Commission Contracts and the legal review of purchase contracts" and 5.6 "Spot purchasing process")
- *Corporate Policy on Travelling and Representation Expenses* (article 3. "General principles on travelling and representation expenses in the Nueva Pescanova Group").
- *Corporate Policy on Recruitment, Selection, Onboarding and Exit* (Article 3. "Values and basic principles of conduct in respect of recruitment, selection, onboarding and exit for professionals of the Nueva Pescanova Group").
- *Corporate Policy on Institutional Relations* (article 4. "The Commitments in Institutional Relations with our Stakeholders"; and article 5. "Action principles in the institutional relations of the Nueva Pescanova Group with public authorities and officials").
- *Action Protocol for Food Donations* (article 3. "Exclusions to the implementation of this Action Protocol and prohibitions").

³⁶ The Criminal Risks and Controls Matrix classifies controls as follows: "Control Description"; "Evidence"; "Person Responsible for the Control"; "Control Classification" and "Type of Control".

3. Due diligence and precautionary procedures

3.1 Training and awareness raising

In the reporting period ended March 31, 2022, the Chief Compliance Officer has conducted several live training sessions via the *Microsoft Teams* platform with different professionals of the Nueva Pescanova Group online training sessions with different professionals of the Nueva Pescanova Group, which included aspects related to prevention of corruption, bribery, money laundering with the Nueva Pescanova Group.

In these training sessions, of approximately one and a half hours each and called "*Compliance Risk Management in the Nueva Pescanova Group*", different modules are dedicated to issues related to the prevention of corruption and money laundering through the analysis of the Group's corporate rules that contain provisions, rules of conduct and principles of action in this field; specifically: "Integrity" section of Our Code of Ethics; the rules of compliance with the law and integrity provided for in the Ethical and Social Charter of the Supplier; and the anti-corruption and anti-money laundering and terrorist financing regulations provided for in the Corporate Policy for the Prevention of Criminal Risks and in Our Anti-Corruption Code.

As mentioned in section 3.1 of Chapter V of this Report, these online training sessions given by the Chief Compliance Officer within the Group companies were attended by **67 professionals**, over a total of **19.5 training hours** in the reporting period ended March 31, 2022.

In addition to these online live training sessions, the Group's e-Learning platform ("*Campus Nueva Pescanova*") there is a specific section called "*Compliance Academy*" in which there are hosted different training courses on compliance that are mandatory for the professionals of the Nueva Pescanova Group who have access to the same. Specifically, in the period to which this report refers, on November 29, 2021, we launched a new mandatory online course called "*Ethics and Compliance in the Nueva Pescanova Group*" containing different gamifications and a final test that needs 7 out of 10 correct answers to pass it. Among the contents of this online course stand out, precisely, our rules of conduct in the field of integrity, prevention of corruption and money laundering which are included in *Our Code of Ethics*.

As mentioned in Section 3.1 of Chapter V, the total number of users that have taken and passed one or both two modules, in the reporting period ended March 31, 2022, has been **613 professionals** of the Pescanova Group both in Spain and abroad (these online courses are available in Spanish, English and Portuguese).

And last, with the *Integrity Program* implemented in our subsidiary Argentina, ARGENOVA, on April 14 and 16, 2021 two online training sessions for the staff at the work centers in Buenos Aires and Puerto Deseado (**52 professionals**) both of them called "*Integrity Workshops*" at with it was analyzed the legal system of the criminal responsibility of legal person for corruption crimes arising from Law 27,401, also the different components of our Integrity Program, corporate alignment and control activities implemented locally were dealt with.

3.2 Notices, Corporate Intranet PESCANET, and awareness raising campaigns.

As mentioned in paragraph 3.2 of Chapter V of this Report, the reporting period ended March 31, 2022, the Compliance Unit, through the e-mail account (unidad.cumplimiento@nuevapescanova.com) sent a total of 10 notices, the most relevant being on the effect of corruption prevention and money laundering, as follows

- Email of May 4 2021 reporting on the approval by the Compliance Unit of a new version (V5) of the Risks and Controls Matrix and the Handbooks (General and Special parts) of the Program on Criminal Risk Prevention.
- Email of May 31, 2021 reporting on the approval by the Board of Directors of the new versions of Our Code of Ethics, Compliance Unit Regulations and the Corporate Policy on Criminal Risk Prevention, containing a short description of the amendments made.
- Email of July 5, 2021 reporting on the approval by the Board of Directors of a new version of the Corporate Policy on Criminal Risk Prevention that needed to be amended due to an amendment of the Spanish Criminal Code governed by Organic Law 8/2021, of June 4, on the comprehensive protection of children and young people from violence, as well as the new version (v6) Risks and Controls Matrix and the Handbooks (General and Special parts) of the Program on Criminal Risk Prevention.
- Email of January 26, 2022, reporting on the approval by the Compliance unit of a new version (v7) of the Handbooks (General Part and Special Part) of the Criminal Risks Prevention Program.

In addition, Compliance Unit sent a communication, in Spanish and English, to the entire Group attaching the Anti-Corruption Code in the different languages of the Group (Spanish, English, French and Portuguese) with a short explanation/summary on rules of conduct and prohibitions on prevention and fight against corruption (public and private) contained in that internal regulatory document.

Additionally, and as it has been done in previous years, when Christmas is near, the Compliance Unit carries out an awareness-raising action in the field of corruption prevention, specifically, in relation to the rules governing the acceptance and/or delivery of gifts and signs of hospitality. In this context, the Compliance Unit sent the organization the following two communications:

- Email of November 18, 2021 with an informative note from the Compliance Unit, in Spanish and English, whose subject was: CHRISTMAS GIFTS (2021): COMPLIANCE RULES, reminding the entire Group the applicable instructions regarding Christmas gifts, in accordance with the rules of conduct for the prevention of corruption in the public and private sectors contained in our Internal Regulatory System and, more specifically, the provisions of our ANTI-CORRUPTION CODE (whose text in Spanish, French, English and Portuguese was attached again to this email message).
- Email of December 10, 2021, the Compliance Unit sent an email to the entire Group, in Spanish and English, as a reminder of the mandatory instructions to be followed in relation to gifts, presents and hospitalities received at Christmas 2021, included in the previous email of November 18, 2021.

3.3 Annual Responsible Statements on Compliance

As mentioned in the section regarding respect for human rights (Section 3.3 of Chapter V of this Report), every year, the members of the Board of Directors, members of the Executive Committee and members of the Senior Leadership Team (SLT) of the Nueva Pescanova Group as well as certain professionals of the Group accept and sign the “*Annual Responsible Statement regarding compliance with Our Code of Ethics, our Corporate Policy on the Prevention of Criminal Risks and the rest of the standards in Corporate Governance and Compliance Regulatory System*”, in which among other things, they take on commitments regarding the prevention of public and private corruption, money laundering and financing terrorism.

As mentioned in Section 3.3 of Chapter V of this Report, the Compliance Unit resolved that for the 2021/2022 financial year to which this Report refers (from April 1, 2021 to March 31, 2022), a new acceptance and signature of said Annual Statement would not be requested, validating for these purposes those accepted and signed in the three-month period ended March 31, 2021, in that period a total of **709 professional** of the Group worldwide had accepted and signed those statements.

3.4 Document of Acknowledgment of Receipt and Acceptance of the Decalogue of Our Code of Ethics

The Decalogue of *Our Code of Ethics* that is accepted and signed by new hires of the Nueva Pescanova Group, by signing the “*Document of Acknowledgement of Receipt and Acceptance of the Decalogue of Our Code of Ethics*” there are 8 standards of conduct that expressly refer to “*Integrity*” and “*Transparency and Honesty*”.

As mentioned in Section 3.4 of Chapter V of this report, in the reporting period ended March 31, 2022, the mentioned “*Document of Acknowledgement of Receipt and Acceptance of the Decalogue of Our Code of Ethics*” has been accepted and signed by a total of **5,101 professionals** of the Nueva Pescanova Group worldwide³⁷

3.5 Responsible Statement of Our Providers’ Ethical and Social Charter

Upon signing the *Responsible Statement* accepting the *Providers’ Ethical and Social Charter of the Nueva Pescanova Group*, it is confirmed, among other things, that neither the individual signing it (as legal representative) nor the company he/she represents, nor its directors or legal representatives, have been sentenced by final judgment for committing crimes, related to, among other, public, or private corruption, money laundering, and financing terrorism. Similarly, the said *Responsible Statement* includes an express statement on the concurrence or non-concurrence of potential situations of conflict of interest with the Nueva Pescanova Group and its professionals.

As mentioned in section 3.5 of Chapter V of this Report, in the reporting period ended March 31, 2022, **474 providers** worldwide have accepted and signed the *Responsible Statement of Our Providers’ Ethical and Social Charter*.

³⁷ In relation to this quantitative data, it must be borne in mind that there are professionals of the Group (especially in our Vannamei shrimp farms) who are hired on a casual, temporary or harvest basis, and every time they sign a new employment contract, they must sign again the “*Document of Acknowledgement of Receipt and Acceptance of the Decalogue of Our Code of Ethics*”, this means that there may be professionals who accept and sign it several times in the same calendar or financial year.

3.6 Compliance channel

As mentioned in Section 3.6 of Chapter V of this Report. (“information of respect for human rights”), the Nueva Pescanova Group makes available to all its professionals anywhere in the world its *“Compliance Channel”*, whose operation is governed by the *Regulations and Privacy Policy of the Compliance Channel*, that guarantee *confidentially* and the absence of any kind of retaliation, among other principles, regarding informers (whistleblowers) that make use of this channel to connect with the Compliance Unit. Also, on the issue of corruption, the professionals of the Group may and must put forward any consultation or denunciation of non-compliance of the internal regulations of the Corporate Governance and Compliance Regulatory System of the Group on the subject of fight against corruption (already mentioned in previous sections, which are timely analyzed, investigated and resolved by the Compliance Unit, which could propose, if deemed appropriate and fitting, the adoption of preventive and/or corrective measures.

3.7 Providers’ ethical channel

In the reporting period ended March 31, 2022, no complaints about possible irregular behavior regarding prevention of corruption, bribery, money laundering or financing terrorism in the terms provided in articles 6 and 7 of Our Providers’ Ethical and Social Charter were processed through the Providers’ Ethical Channel.

4. Contributions to associations, foundations, and non-profit entities (NGOs)

In the reporting period ended March 31, 2022, the Nueva Pescanova Group has made contributions to associations, foundations and non-profit entities amounting to **332,003 euros**.

VII. INFORMATION ON THE COMPANY AND OTHER STAKEHOLDERS

1. Introduction

The *Corporate Policy on Institutional Relations*, which was approved by the Board of Directors of Nueva Pescanova, S.L. at the meeting held on March 27, 2019, includes the identification and detail of our *keystakeholders* and our channels for communication with them, setting a Corporate Registry of Institutional Relations, that is reported to the Board of Directors through the *Corporate Governance and Responsibility Committee*. These are the specific stakeholders that have been identified: Public Bodies; Ruling and Supervising Organisms, Partners, Academy and Research; Non-Governmental Organizations, Employees, Providers and Suppliers; Customers, Consumers, Competitors, Environmental Agencies, Mass Media, Associations and Local Communities and the Society at large.

2. Sustainable development

2.1 Local employment and development

The personal and professional development of the *People* who make up the Nueva Pescanova Group and the contribution to improve the quality of life of the *Communities* in which the Group is present are an essential part of the strategy of the *CSR Master Plan* of the Nueva Pescanova Group.

The capture fisheries activities in Africa and Latin America and the shrimp farming operations in Latin America encourages the creation of jobs and local development, favoring training in the fishing, farming, and processing of seafood products as well as the development of local economy.

The Group generates 85.8% of its employment in Africa and Latin America, where it develops projects that are part of the material aspects relevant to our Group. Thus, in the *People* pillar of the *CSR Master Plan* the Group is committed to promoting the professional and personal development of our people, enhancing their talent and professional career, as well as with labor responsibility ensuring compliance with the labor legislation in each country. In the *Communities* pillar of the *CSR Master Plan*, we promote the creation of jobs through knowledge and technology transfer, spearheading social development projects and investing in assets and infrastructures that improve living conditions in the local communities in which the Group is present.

The table below show the breakdown of the employees by geographical area of Nueva Pescanova Group:

Geographical area	Female	Male	Total
Africa	1,495	1,589	3,084
Central & South America	2,047	4,425	6,472
Europe & USA	831	747	1,578
Total	4,373	6,761	11,134

In this financial year ended March 31, 2022, we have continued with literacy and basic general education programs in countries such as Ecuador, which enable a better level of individual education among the Group's workers and a better organization as a team, 26 employees enrolled with Ecuador's educational programs in the last reporting period.

In addition, we have continued with the professional internship programs in Ecuador and Nicaragua.

The focus on education and the ongoing training of the teams is the lever on which the Group promotes local development from investments in employment-generating assets in the communities in which it is present.

In this reporting period ended March 31, 2022, it has formally concluded the public/private cooperation agreement (Public Private Partnerships for Development (APPD in Spanish), *"to strengthen the maritime-fishing capabilities in Mozambique"* with the Spanish Agency for International Cooperation for Development (AECID in Spanish), the Mozambican Group Company (PESCAMAR), the School of Fisheries in Matola (Mozambique), the Maritime and Fisheries Polytechnic Institute of the Atlantic (IPMPA in Spanish), Nueva Pescanova, S.L., The project, conditioned by *COVID-19* and which has been managed on-line, has had as main achievements: the incorporation since 2018, of 62 students from the School of Matola in Pescamar, the adaptation of the schools curriculum to SCTW (Standards of Training, Certification and Watchkeeping for Seafarers) regulations, the improvement of the school's bibliography, and the incorporation of safety equipment, engines, and lifeboats to the school material, allowing it to improve the quality of its education on fishing. We are currently working to start a new phase of this Public Private Partnerships for Development, with the aforementioned partners.

2.2 Local population and territories

In Africa, the Group has a great presence in Namibia and Mozambique employing 2,609 people in Lüderitz and Walvis Bay (Namibia) and 469 people in Beira (Mozambique), where it has developed programs for the transfer of knowledge in fisheries-related trades, including fishing net manufacturing/repair, thus promoting the development of local employment.

The Group (through NOVANAM) contributes with education programs in Lüderitz (Namibia) with a Kindergarten for the children of our professionals, in which in the financial year ended March 31, 2022, 83 boys and girls are cared for, the total number of children attending, since the beginning of the project in 2010, is 1,200.

In Latin America, the Group is present in Guatemala, Nicaragua, Ecuador, Peru, Brazil, and Argentina, where we continue to advance with environment management programs with the reforestation of native flora and mangroves and repopulation of native fauna, like the iguana, helping in the preservation of the Estero Real in Chinandega (Nicaragua).

In the social aspect, the Group continues with our important education program, through Fundación Fundanova, at the school in the Guatemalan town of Champerico Colegio Experimental del Pacífico (CEPAC), providing education, in the financial year ended March 31, 2022, to 725 students, from Pre-Primary, Primary, Basic and Diversified education levels. The School had to adapt to the situation arising from *COVID-19*, by keeping constant contact with the students through a program for the delivery and collection of homework/assignments, and by taking part in programs implemented by the Ministry of Education for the delivery of food to students' families.

In the context of the health, social, and economic crisis caused by the *COVID-19* pandemic worldwide, the Group has contributed, in the social sphere, by carrying out various actions to support society, it is worth mentioning donations amounting to **€509,525**.

Of total donations, that reached €509,525, up to €452,107 (89%) refer to food donations (104,064Kg). Other donations were in cash (€16,937) and other donations (€40,481). It is worth mentioning the donation of fishing and maritime material for €8,863 to the Escola de Pescas de Matola in Mozambique; with the APPD reported in 2.1 above. The table below shows the breakdown of donation by company and type of donations:

Company name	Type of donation	Amount (kilos)	Value (euros)
Promarisco	Cash	-	1,287
Promarisco	Other	-	9,168
Pescanova Italia	Food	140	1,200
Pescanova Portugal	Cash		2,000
Pescanova Portugal	Food	10,757	35,250
Eiranova	Cash	-	900
Marnova	Cash	-	271
Marnova	Food	765	1,343
Namibia	Food	3,451	4,841
Novaguatemala	Food	6,794	46,635
Novaguatemala	Other	-	69
Camanica	Cash	-	5,025
Camanica	Food	7	38
Camanica	Other	-	12,806
Argenova	Cash	-	2,004
Argenova	Food	2,923	7,217
Argenova	Other	-	7,489
Novaperú	Food	2,088	4,745
Novaperú	Other	23,490 (*)	2,086
Pescanova Grecia	Cash	-	500
Pescanova Grecia	Food	844	4,910
Pescanova USA	Cash	-	4,950
Pescanova España	Food	75,914	342,287
Pescamar	Other	-	8,863
Pescanova Francia	Food	381	3,641
Total		104,064	509,525

(*) This amount in kilos refers to the donation of cardboard to the NGO Aniquem, that offers treatment to children who have suffered burns.

In Spain there were all food donations, 75,914 Kg totaling **€342,287**. These donations were shared among different entities of a social nature destined all of them to soup kitchens or associations whose main task is the distribution or preparation of food to households in need, the table below shows the detail of such donations:

Recipient	Amount (kilos)	Value (euros)
A FUNDACIÓN	4,542.00	9,183.85
ADECUA PICASSENT	1,445.86	7,821.67
ASOCIACIÓN AYUDA AL NECESITADO - AFAN	4,475.20	6,489.54
ASOCIACIÓN F.P SOLIDARIO INGENIO	3,377.40	18,777.72
ASOCIACIÓN OPORTUNIDADES DE VIDA	1,157.20	6,908.88
ASOCIACIÓN VIDA DIGNA	25,103.92	77,078.20
BANCO ALIMENTOS LAS PALMAS	732.00	2,628.72
BANCO ALIMENTOS MADRID	6,051.51	54,232.77
BANCO ALIMENTOS RIAS ALTAS	7,978.92	63,094.93
BANCO DE ALIMENTOS VIGO - PONTEVEDRA	3,860.43	17,972.87
CARITAS DIOCESANA - Meira	927.14	1,834.88
ECONOMATO BELLAVISTA CORUÑA	130.00	403.00
FORMACIÓ I TREBALL	4,622.00	20,353.76
FUNDACION AYUDA A UNA FAMILIA	1,492.00	6,872.10
FUNDACIÓN CASA CARIDAD - HOGAR SAN JOSE	2,874.86	10,068.73
LA OBRA SOCIAL "SANTA MARÍA JOSEFA"	1,424.24	8,062.22
LEGIONARIOS DE CRISTO	204.00	1,026.46
PARROQUIA SAN PEDRO REGALADO	682.66	5,077.40
PROYECTE SOLIDARI AL BARRI DE TRINITAT VELLA	2,408.00	10,031.72
REMAR - VIGO + MADRID	1,609.00	10,080.62
SIEMPRE CONTIGO	816.00	4,286.88
Total	75,914.34	342,286.92

In the reporting period ended March 31, 2022, the *Volunteers Office* of the Nueva Pescanova Group in Spain (governed by the *Corporate Policy on Corporate Volunteering*) has focused on promoting a culture of social action and participation, through the development of social or solidarity cooperation projects and environmental projects seeking and establishing alliances in the closest boundaries, thereby reinforcing the Group's commitment to society at large and, in particular, to the communities to which we belong through corporate volunteer actions. All this marked by the *COVID-19* pandemic that has affected the actions and their implementation.

The main activities carried out by the *Volunteers Office* are shown below:

- The Solidarity Breakfasts, in the Group's headquarters in Chapela, raised €2,730.05, that were given to different associations like ASPANAEX €1,016.91 and ASANOG €1,103.30.
- The collection of books among the employees of the Back Office of PESCANOVA ESPAÑA, S.L.U., that were shipped to the CEPAC school in Guatemala with whom we usually cooperated, reaching 740 BOOKS. In addition, another 115 books subsequently collected among the Group's employees were also delivered to the HOGAR SAN JOSÉ- where children from families in vulnerable situations live.

- Collaboration in cleaning the local environment, such as that carried out in the protected area of Cabo Udra in the province of Pontevedra; 35 employees and their families volunteered to participate in the cleaning the environment project LIBERA 1m² BASURALEZA together with ECOEMBES and SEO/Bird Life, at which 90 kilos of garbage were collected.
- Christmas market: through a craft stand located in the lobby of our headquarters in Chapela, raising €250 from the sale of crafts made by users of the Asociación Lenda Saúde Mental (association that cares for people suffering from mental health problems), which were given to this Association.
- Campaign for the collection of household equipment and clothes in cooperation with the Council of Redondela and Asociación Damán, the approximately 120 kilos collected were sent to Ukraine, through the RED CROSS.

2.3 Local communities and dialogue channels

The relationships of the Nueva Pescanova Group and its professionals with its Stakeholders are based on collaboration, cooperation, involvement, and two-way communication capable of building trust relationships on an on-going basis, built on ethical principles, equal treatment, transparency, and active listening, allowing to consider the legitimate interests of the same and effectively communicating information on the activities and businesses of the Nueva Pescanova Group. Among the Stakeholders formally identified, "local communities" understood as the group of people who relate to each other, according to certain legal and customary organizational rules, and who share the same culture in a certain space or time and are related to the companies of the Nueva Pescanova Group stand out.

The Nueva Pescanova Group has established channels of dialogue with these stakeholders to actively listen to their needs and expectations and to provide ethical and effective transfer of information from the activities of the different companies of the Group, thus establishing action plans that generate shared value. In addition to the usual communication channels in accordance with the Group's corporate communication strategy, which are the main channels for directing the Group's relationships with its stakeholders, there are other channels of dialogue with these local communities through the promotion, management, and development of educational, cultural or sports activities.

2.4 Association and sponsorship

In all the countries and locations where the Group is present, we are members of local, regional, or national associations that contribute to the social, economic, and environmental development, by setting permanent channels of dialogue with stakeholders in each country.

In a succinct way, such associations pursue the representation and interests of the fisheries, aquaculture, seafood processing and commercial industries, as well as the sustainability of these products, improving their quality, innovation, or comprehensive waste management, among other objectives. In view of the relevant areas identified and merely enunciatively, below there are some of the associations of which Group companies of the Nueva Pescanova Group are member, in Spain or in the different countries where we are present; namely:

- i. **Capture Fisheries:** ARVI (Cooperativa de Armadores de Pesca del Puerto de Vigo); CEPESCA (Confederación Española de Pesca); AMAPIC (Asociación Mozambiqueña de Armadores de Pesca Industrial de Langostino); CAPA (Cámara de Armadores de Poteros de Argentina), NHFA (*Namibian Hake Fishing Association*); CNFA (*Confederation of Namibian Fishing*); o COLTO (*Coalition of Legal Toothfish Operators*).
- ii. **Aquaculture:** APROMAR (Asociación Empresarial de Acuicultura de España); CETGA (Clúster de Acuicultura de Galicia); ANDA (Asociación Nicaragüense de Acuicultores); and CNA (Cámara Nacional Acuicultura de Ecuador).
- iii. **Processing:** ASEFAPRE (Asociación Española de Fabricantes de Platos Preparados); ANFACO–CECOPECA (Asociación Nacional de Fabricantes de Conservas de Pescados y Mariscos – Centro Técnico Nacional de Conservación de Productos de la Pesca, España); AME (Asociación Multisectorial de Empresas de Alimentación y Bebidas, España); or FIAB (Federación Española de Industrias de Alimentación y Bebidas).
- iv. **Commerce:** AECOC (Asociación Española de Codificación Comercial); CONXEMAR (Association of Wholesalers, Importers, Processors, and Exporters of Seafood products (wild caught and farmed)); GS1 Portugal – CODIPOR (Associação Portuguesa de Identificação e Codificação de Produtos); PROMARCA (Asociación Española de Empresas Fabricantes de Marcas Líderes de Gran Consumo); CENTROMARCA (Associação Portuguesa de Empresas de Produtos de Marca); o FMRE (Foro de Marcas Renombradas Españolas).
- v. **Sustainability:** GSSI (Global Sustainable Seafood Initiative); SFP (Sustainable Fisheries Partnership); ECOEMBES (Ecoembalajes España, S.A.); or SPV (Sociedade Ponto Verde, Portugal).
- vi. **R+D & Quality:** AINIA (Instituto Tecnológico de la Industria Agroalimentaria, Spain); or AEC (Asociación Española para la Calidad).
- vii. **Advertising and communication:** AEA (Asociación Española de Anunciantes); AUTOCONTROL (Organismo Independiente de Autorregulación de la Industria Publicitaria en España).
- viii. **Governance:** Global Compact (Spanish Network of the UN Global Compact).

Regarding sponsorships, the Nueva Pescanova Group, through its Spanish and foreign companies, takes part in various initiatives and projects in the social, cultural, educational, development and cooperation fields, among other, in the countries and local communities in which it is present.

3. Subcontracting and providers

3.1 Social, gender equality & environmental issues, social and environmental responsibility

Pursuant to our Corporate Policy on Procurement (article 3), in the approval and/or choice of suppliers, it shall be considered the ethical commitment, institutional integrity, sustainability and good corporate reputation of the candidates. To this end, the professionals of the Nueva Pescanova Group shall consider positive that a candidate has its own Code of Ethics or similar document in the field of conduct and good business practices and, in any case, shall ensure in a reasonable manner that the candidate to be approved or chosen is not or has not been related to activities or practices contrary to the principles contained in article 36.1 of *Our Code of Ethics*.

Likewise, in the *General Procedure for the Procurement of Goods and Services of the Nueva Pescanova Group (Procurement Procedure)*³⁸, it is established that any master, commission and brokerage agreements and, in general, any procurement contract, in addition to the signing of the Ethical and Social Charter of the Supplier, "*those requirements and conditions implemented by the Group at any time and related to our non-financial information (namely: regulatory, sustainability, governance, social responsibility, human, social and labor rights, integrity, prevention of corruption and money laundering, environment, etc.) shall be applicable*".

Additionally, upon signing the *Providers' Ethics and Social Charter* of the Nueva Pescanova Group, by signing the *Responsible Statement* attached thereto, our providers take on a series of commitments regarding social, gender equality, environmental and social and environmental responsibility issues, among other (articles 5, 6, 11 and 12).

3.2 Providers supervision and audits

Upon signing, and accepting our *Providers' Ethics and Social Charter*, the providers of the Nueva Pescanova Grupo consent to carry out verification activities to verify their proper compliance. For these purposes, Providers shall authorize the Nueva Pescanova Group and/or third parties designated by the Nueva Pescanova Group to carry out the appropriate checks, facilitating the means and access to their facilities, as well as the necessary documentation to ensure such checks in relation to compliance with this document. A Provider's failure to comply with our *Providers' Ethics and Social Charter* may, considering its severity and other concurrent circumstances, entail the immediate and early termination of its contractual relationship with the Nueva Pescanova Group, without prejudice to any other measures that may correspond to the Nueva Pescanova Group in due defense of its legitimate interest.

In this reporting period we have not been made aware of any breach to our Providers' *Ethics and Social Charter* by any of the Providers who have signed it worldwide.

Regarding the approval of our providers of raw material and in the field of Food Safety, Quality and Environment, in this reporting period we have performed **50 audits** to providers of raw material, these audits were either onsite and/or remote.

³⁸ 2nd version approved by the Executive Committee (COMEX) on December 21, 2021

4. Consumers

As mentioned in section 4 of Chapter II of this Report, the Nueva Pescanova Group has its own code of conduct and good business practice (*Our Code of Ethics*) that establishes a set of conduct principles and guidelines aimed at ensuring an ethical, honest, and responsible conduct of all its professionals. Thus, in terms of Quality and Food Safety *Our Code of Ethics*, reads:

- The quality and excellence of the products offered by Nueva Pescanova Group is paramount. In this regard, the Group is committed to selling high-quality food products that comply with the strictest standards on safety and food preservation. To do so, the Group shall carry out an extensive control of its products and processes regarding food safety and health.
- The Group bets on bringing to the market products that meet the requirements and guarantees set forth by applicable legislation on quality, composition, and shelf-life to offer its customers optimum products of the highest quality. To do so, the Group shall only work with providers that provide the relevant certificates on quality and food safety. In addition, the Group will maintain, always, internal processes in place to detect potential health risks for the people, including necessary measures to resolve quality issues. In this sense, the Group has implemented the guidelines and policies necessary to offer its customers and consumers fresh and top-quality products.

And this is because consumers are the foundation of our value offering, based on meeting their needs and meeting their expectations, therefore our products meet the strictest levels of food safety and quality, are healthy, nutritious, and pleasurable, and the production processes are developed with the best available techniques and are based on efficiency and sustainability.

4.1 Measures for consumers' health and safety

In particular, the Group's *Corporate Policy on Quality and Food Safety* is aligned with our *Corporate Policy on CSR* and, more specifically, with the commitments we assume in the *Products* pillar in our *CSR Strategy*. One of the commitments assumed regarding this pillar is to offer consumers innovative and healthy seafood products, researching and communicating the importance of the nutritional value of seafood products in their diet. The most relevant projects in this reporting period regarding nutrition and sustainability of packaging material are the following:

- *Melipop project*: the Group has collaborated in a study called 'Melipop', by donating seafood products for a clinical trial with children at risk of suffering from obesity, aimed at the prevention of childhood obesity by following a Mediterranean lifestyle.
- *Medkids project*: consists of a project in collaboration with Research and Technological Centers for development of new fish-based products that contribute to improve the eating habits of children, to prevent obesity, based on a Mediterranean diet pattern. The benefits for children will be endorsed by clinical studies.
- *Anisakischeck project*: this is a cooperation project regarding the development of a system for automatic detection of anisakis in frozen fish while being processed.

- *Continuous Improvement of Nutritional Composition project:* consists of an improvement, if that is possible, of the nutritional profile of Pescanova products as the healthiest option. To improve their nutritional profile, we seek to increase the nutrients that are to be favored, such as fiber, vitamins, minerals and proteins and reduce the contents of other nutrients whose consumption should be restrained such as salt and saturated fats.
- *Sustainable and Recyclable Packaging Materials project:* this is an internal methodology, PACKSCORE, to assess the recyclability of our packaging material that we have implemented together with an action plan to achieve the goal of having all our packaging material recyclable, as well as material optimization, increased use of recycled plastic and the use of more sustainable materials.

Stemming from the Strategic Plan and the target to contribute to a better deployment of the *Quality and Food Safety Function* in the Group, we continue to deploy our **Quality Excellence PESCANOVA** whose pillars are:



The Quality Excellence **PESCANOVA** program is based on our *Food Safety, Quality and Environment Management System (FSQEMS)* with special reinforcement and improvement in aspects related to the 5 pillars described below:

- **People Plan:**
 - *Organization:* align the Quality organization with that of the Company, by arranging duties and structures in the Departments.
 - *Empowerment:* with a development plan for the Quality teams allowing them to grow and become more agile in decision making.
 - *Quality Culture:* advocating for the Quality Culture Project so that each and every person that belongs to the Nueva Pescanova Group live and feel quality as part of their daily lives.
- **Product Plan:**
 - *Product check:* Increase the knowledge of our products over their useful lives, both at the point of sale and kept at our facilities, in order to set, if proved necessary, improvements or corrections.

- *Be trust*: Product that with each purchase reinforces our consumers' trust of in our brand.
- **Methods Plan:**
 - *Digitalization*: have a tool with all modules required for centralizing and standardize quality management with the Nueva Pescanova Group.
 - *Standardization*: Plan for attaining certifications, ensuring legal compliance in terms of Food Safety, fleet and supplies.
 - *Customers*: Align the quality standards of the most demanding customers to the rest of our customers.
- **Suppliers Plan:**
 - *SQA (supplier quality assurance) Team*: Develop and implement a Supplier Quality Assurance Program (SQA) for all the Nueva Pescanova Group to ensure that suppliers and raw material are safe, quality and sustainable. Suppliers homologation is recognized by all business units.
- **Environmental Plan:**
 - *Verification and registry of environmental legal compliance*: Use tools that reinforce environmental legal knowledge in each country and facilitate the verification of compliance in a centralized and standardized manner within the Nueva Pescanova Group.
 - *Promote and encourage environmental policy*: Reinforce training in the Environmental Responsibility Policy, promoting an Environmental Culture project so that each person who is part of the Group lives and feels environmental management as part of their daily responsibility.
 - *Certificates*: internal Audits for monitoring/verification and a Plan for international implementation of Environmental and Aquaculture certification.

Our *FSQEMS* pivots, in turn, around two systems:

- Compliance with legal requirements (*Food and Environmental Compliance*): Through the *INTRAL* tool we receive a permanent, personalized, and updated service on Hygiene and Food Safety regulations, as well as the legal Environmental and Industrial Safety requirements.
- Hazard Analysis and Control of Critical Points (*HACCP*): A system to control and analyze the hazards and critical control points of potential food contamination by microbiological, physical, and chemical agents. Our HACCP sub-system has been implanted following the seven basic principles in the *Codex Alimentarius*.

As far as Governance and Management of our *FSQEMS*, the Corporate Office for Quality and Environment is responsible for setting the guidelines for the *FSQEMS* of the Nueva Pescanova Group and verifying its compliance.

On the other hand, the managers of the industrial centers, and other production and commercial units are the ultimate responsible for the proper and effective operation of *FSQEMS*. The person responsible of the *FSQEMS* in the industrial centers, who depend hierarchically on Corporate Office for Quality and Environment, is responsible for the daily management of *FSQEMS* in accordance with the guidelines set out by the Corporate Office and send the relevant information and report promptly whenever there are non-conformities and/or critical deviations.

As regards to *Certifications*, our *FSQEMS* are based on the compliance with requirements in the most demanding, international, most advanced, and most prestigious certifying bodies:



Apart from the implementation of these benchmarks, certain Group's processing plants or centers may also have other certifications to adequately satisfy the requests of our customers, aligned with the recommendations coming from competent authorities and/or in the execution of the Group's strategies in this field.

In all cases, the certifications and benchmarks implemented at our centers and processing plants (cf. map in section II.2.3.2 responsible operations) are audited to evaluate compliance with the established requirements. These audits are carried out by external auditors belonging to duly accredited bodies and, where possible, by technicians of organizations of recognized international prestige in this field (such as, LRQA (Lloyd's Register Quality Assurance), SGS (Société Générale de Surveillance), Bureau Veritas, Control Union, among other). The periodicity of these audits is set out by each of these certifying bodies.

Apart from these external audits, the Nueva Pescanova Group performs its own internal audits whose main objective is to monitor compliance with current legislation, identify deviations and implement corrective actions. In the reporting period from April 1, 2021 to March 31, 2022, a total of **52 internal audits** have been carried out on *IFS*, *ISO14001*, *GLOBAL GAP*, *BAP*, *INP* certifications and decalogues.

Another important element or component of *FSQEMS* are our own *Food Technical Standards* (*hereinafter FTSS*), that set the specific requirements applicable to Nueva Pescanova Group companies in the field of Food Safety, Quality and Environment which are mandatory and inexcusable. Compliance with requirements in our *FTSS* is mandatory in all the Group. The number of *FTSS* approved by the Corporate Office for Quality and Environment and in force at March 31, 2022 is 34, plus three handbooks and five procedures.

Corporate Office for Quality and Environment has its own intranet or web portal on Food Safety, Quality and Environment Systems (*FSQEMS PORTAL*) to be used by all Group's employees with competence in this field. Our *FSQEMS PORTAL* is a basic management and improvement tool, it includes a home page with open access to those users authorized from all the Nueva Pescanova Group companies and a set of pages dealing with FSQEMS of each company whose access is restricted to the users authorized in each of them (access codes are provided by the Corporate Office for Quality and Environment).

The home page of the *FSQEMS PORTAL* is managed by the persons of this Corporate Office and its objective is to offer users, in an easy and integrated way, access to several resources and services related to Food Safety, Quality and Environment (Applicable Documentation – Food Technical Standards, Handbooks, Specifications, etc.); Applications – complaints and actions management-; Internet Fora; News and Events or Links of Interest).

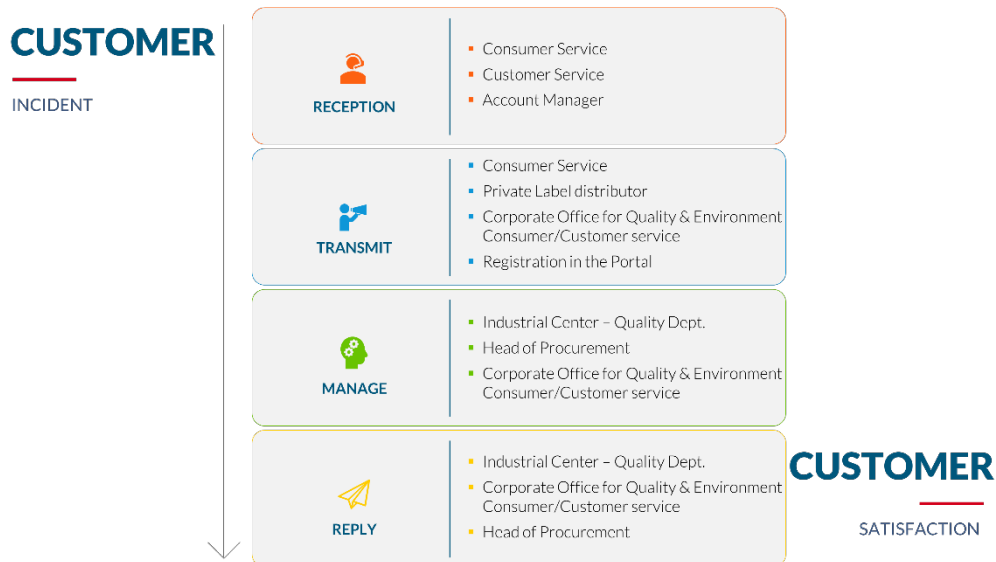
All the group companies, through the Portal or via e-mail, with the periodicity determined by the system or as soon it is received or generated, must provide the Corporate Office for Quality and Environment the following mandatory records:

- *Food Safety, Quality and Environment*
 - Certificates of compliance with private audit benchmarks (*IFS, GLOBAL GAP, etc.*).
 - Audit reports on Action Regulations and Plans (*IFS, ISO 9001, etc.*).
 - Audit reports from customers and action plans.
 - Inspection records issued by competent authorities.
 - Updated Product Control Plan.
 - Results from microbiologic and chemical analysis (SO_2 , contaminants, heavy metals, residues, etc.) included in the Product Control Plan.
 - Results from microbiologic and chemical analysis (SO_2 , contaminants, heavy metals, residues, etc.) performed by customers or inspection authorities.
 - Complaints that have not been processed through the Portal.
- *Environment*
 - Annual Environmental Legal Compliance Report.
 - Inspection records issued by competent authorities.
 - Result for environmental analysis (discharges, atmospheric emissions, noise, etc.).

Thus, apart from the routine filing of records in the *FSQEMS PORTAL*, the Corporate Office for Quality and Environment can monitor in real time any deviation and/or non-conformity that the people responsible for *FSQEMS* have reported.

4.2 System for claims, complaints, and their resolution

Consumers and customers are at the heart of our activities, so the Nueva Pescanova Group has a *Complaint Management Handbook (M-02* as coded in *FSQEMS*), whose objective is to define the general for receiving, processing, and managing complaints made by customers and consumers. This handbook is based on the following process and graphic chart: getting and management of claims made by customers and consumers. The above handbook is based on the route and graphical diagram below:



The implementation of a *Complaints Management System* aims to:

- Streamline the process from reception to internal distribution of complaints.
- Standardize the actions undertaken by the different divisions of the Nueva Pescanova Group.
- Provide the information that enables decision-making oriented towards improving satisfaction of customers and consumers.

As regards to the *PROCESS FOR THE MANAGEMENT, CONSULTATION AND MONITORING THE COMPLAINTS RECEIVED*, this is done, through an application in our FSQEMS PORTAL:

- To access the complaints section, it is necessary to be registered as complaints manager with a “user code” and “access code” provided by and centralized in the Corporate Office for Quality and Environment.
- The commercial operator who receives a complaint must reply to the customer/consumer confirming that they have received the complaint and that the same will be immediately processed and managed within 24 hours, at most. All complaints are processed and managed through the system, regardless of their relevance or seriousness, and no prior assessment is made to consider their inclusion, or not, in the system.

- The commercial operator designated in each company of the Nueva Pescanova Group will open a complaint provided it has been received from a customer/consumer (External Complaints) or arises from having detected a non-conformity regarding a product/service supplied by another company belonging to the Group (Internal Complaints).
- On the other hand, those assigned to carry out the internal management of the system will also enter a complaint in case they receive it directly (via e-mail, telephone, internal communication etc.), indicating the company or office of the Group from which it was received. The entering of a complaint in the application must be done on the same day it is received or within 2 days at most.
- The description of the complaint must include all available information about the incident detected, providing photographs and other documents that can facilitate its internal management.
- The commercial operator designated will, as soon as possible, contact the affected customer/consumer to confirm the information available, give a final answer and if this is not possible indicate the next steps and the continuation of the internal investigation.

The Corporate Office for Quality and Environment monitors the steps taken regarding all complaints received on an individual basis to establish the supervision of the procedures carried out and /or make the request for the opening of corrective and /or preventive actions if deemed necessary. Specifically, in the *FSQEMS* there is a handbook for the Management of Corrective and Preventive Actions (*M-03* as coded in *FSQEMS*) aimed at:

- Standardize actions taken by the different business units of the Nueva Pescanova Group.
- Provide information that enables improvement-oriented decision-making.

These actions are also managed through a specific section in our *FSQEMS PORTAL*.

In this sense, all complaints received during the last 12 months, classified by origin/cause, are reviewed monthly. In those cases where seriousness and/or repetitiveness advises it, corrective actions and/or substantial improvement projects will be requested to ensure the eradication of the same. The Corporate Office for Quality and Environment sends a Monthly Report to the Group's commercial companies and industrial centers to facilitate the review of incidents and the implementation of actions.

In addition, and as a further quality indicator, complaints are reviewed, also monthly, by analyzing: **(i)** The number of complaints of the last 12 months compared to the same period of the previous year; **(ii)** Detail of last month's complaints; **(iii)** The number of complaints based on the classification (origin) of the last 12 months; and **(iv)** The number of complaints per tons processed.

In the reporting period ended March 31, 2022, through the *FSQEMS PORTAL* we have received **662 complaints**, of which 351 were from consumers and 311 from customers, mainly related to organoleptic characteristics, packs and packaging, defective products, or presence of foreign matter.

4.3 Privacy and personal data protection

The Nueva Pescanova Group has a *Compliance Program for Personal Data Protection* contains the following documents:

- *Corporate Personal Data Protection Policy of the Nueva Pescanova Group.*
- *Regulations of the Data Protection and Privacy Committee.*
- *User Handbook of the Information and Communication Systems of the Nueva Pescanova Group.*
- *General Plan on Security Measures for the Protection of Personal Data in the Nueva Pescanova Group.*
- *Inventory of Personal Information Assets of the Nueva Pescanova Group in Spain.*
- *Registration of Data Processing Activities of the Nueva Pescanova Group in Spain.*
- *Security Document on the Protection of Personal Data of the Nueva Pescanova Group in Spain.*
- *Policy for the Keeping and Erasure of Personal data of the Nueva Pescanova Group in Spain.*
- *Policy on privacy of the Users' Service of the Nueva Pescanova Group.*

The *Data Protection and Privacy Committee* of the Nueva Pescanova Group is made up by the Chief Compliance Officer, the Chief Systems and Processes Officer/Chief Cybersecurity Officer, a person of the Legal Advice and Compliance, the Corporate Manager of Labor Relations and the Corporate Head of e-Commerce and Digital Marketing.

This Committee was set up to ensure and supervise the implementation of the *Corporate Personal Data Protection Policy*; its operation and actions are supervised by the Group's Executive Committee (COMEX). In addition, this Committee acts as *Data Protection Delegate* for the companies of the Nueva Pescanova Group in Spain, (Nueva Pescanova, S.L. and Pescanova España, S.L.U.; Novapesca trading, S.L.U., Insuiña, S.L.U. and Nueva Pescanova Biomarine Center, S.L.U.) (<https://sedeagpd.gob.es/sede-electronica-web/vistas/infoSede/consultaDPD.js>)

In the reporting period ended March 31, 2022, the *Data Protection and Privacy Committee* met twice (June 15, 2021 and March 3, 2022), pursuant to the notices sent by the Chairman calling these meetings and including the relevant agendas. Minutes were drawn of these meeting indicated issues dealt with and resolutions adopted. Also, in the reporting period ended March 31, 2022, the *Data Protection and Privacy Committee* sent 4 emails to the professionals of the Nueva Pescanova Group informing about certain amendments to the Compliance Program on Personal Data Protection (June 15, June 29, October 27, 2021 and March 7, 2022).

With regard to the exercise of individual rights on personal data of consumers and other users through the *Mailbox of the Data Protection and Privacy Committee* (comite.datos.privacidad@nuevapescanova.com), in the reporting period ended March 31, 2022, 3 files have been processed and favorably resolved, most of them were related to the erasure of personal data.

In accordance with the provisions in the *User Handbook of the Information and Communication Systems of the Nueva Pescanova Group* and in the *Security Document on Protection of Personal Data of the Group in Spain*, there are procedures for the management of incidents and security breaches handled by the Corporate Office of Systems and Processes (Corporate Cybersecurity Office), which periodically reports to the *Data Protection and Privacy Committee*. In the reporting period ended March 31, 2022, there have been no relevant incidents or security breaches that have presented a serious risk to the rights and freedoms of natural persons.

5. Tax disclosures

5.1 Results obtained.

The result before tax and consolidation adjustments for the financial year ended March 31, 2022, by Cash Generation Unit (CGU)³⁹, is shown below:

CGU	March 2022
Aquaculture - Vannamei	(4,032,792)
Commercial & Other	5,036,453
Fishing - Africa	(2,154,288)
Fishing - Southern Cone	8,983,557
Total	7,832,929

5.2 Corporate Income Tax

The global tax on corporate income paid in the reporting period ended March 31, 2022 (cash (or settlement) approach) by the Nueva Pescanova Group was 1,698,000 euros.

5.3 Public Grants

In the reporting period ended March 31, 2022, several Spanish and foreign companies of the Nueva Pescanova Group have been awarded public grants for a global amount of 114,668 euros.

³⁹ The countries in each of those CGUs are the following: **CGU Aquaculture - Vannamei** (Ecuador, Guatemala, and Nicaragua); **CGU Commercial & Other** (Brazil, Spain, France, Italy, Ireland, Greece, Portugal, South Africa, and USA); **CGU Capture Fisheries - Africa** (Namibia, Mozambique, and Angola); and **CGU Capture Fisheries - Southern Cone** (Argentina and Peru).

ANNEX I. TABLE OF CONTENTS REQUIRED BY LAW 11/2018 OF 28 DECEMBER

Pursuant to the provisions in Law 11/2018 of 28 December on Non-Financial and Diversity Information, the following is a table of equivalences between the issues to be covered by the Non-Financial Reporting Statement in accordance with Law 11/2018 of 28 December and the corresponding general and thematic standards of the *Global Reporting Initiative* (GRI) taken as a reference to report appropriate information on such material aspects, also indicating the page number in this Report containing such information:

Table of contents required by Law 11/2018			
Disclosures required by Law 11/2018	Materiality	Response in report page(s)	Reporting criterion GRI chosen (Version of 2016 unless otherwise indicated)
OVERVIEW			
A brief description of the business model that must include the business environment, organization and structure	Material	5-13	GRI 102-2 GRI 102-7
Markets in which the reporting entity operates	Material	5-8	GRI 102-3 GRI 102-4 GRI 102-6
Objectives and strategies of the organization	Material	5-12,16-17	GRI 102-14
Main factors and trends that may affect your future evolution	Material	9-12	GRI 102-14 GRI 102-15
Reporting framework	Material	5	GRI 102-54
Materiality Principle	Material	14-16	GRI 102-46 GRI 102-47
ENVIRONMENTAL ISSUES			
Management approach: Description and results of policies on these issues as well as the main risks related to these issues which are relevant to the group's activities	Material	14, 17-25, 28-30	GRI 102-15 GRI 103-2
Detailed overview			
Detailed information on the current and foreseeable effects of the company's activities on the environment and, where appropriate, health and safety	Material	32-34	GRI 102-15
Environmental assessment or certification procedures	Material	34	GRI 103-2
Resources dedicated to the prevention of environmental risks	Material	33-34	GRI 103-2
Application of the precautionary principle	Material	33-34	GRI 102-11
Amount of provisions and guarantees for environmental risks	Material	34	GRI 103-2
Pollution			
Measures implemented to prevent, reduce or repair emission that seriously affect the environment; taking into account any type of atmospheric pollution from a certain activity, including noise and light pollution	Material	50	GRI 305-6

Table of contents required by Law 11/2018			
Disclosures required by Law 11/2018	Materiality	Response in report page(s)	Reporting criterion GRI chosen (Version of 2016 unless otherwise indicated)
Circular economy and waste prevention and management			
Measures for the prevention, recycling, reuse, other forms of waste recovery and disposal	Material	39-40	GRI 103-2 GRI 306-4 (2020) regarding weight of hazardous and non-hazardous waste
Actions to combat food waste	Material	40-41	GRI 103-2
Sustainable use of resources			
Water use and water supply according to local constraints	Material	34-36	GRI 303-3 (2018) regarding source of water used GRI 303-5 (2018)
Consumption of raw materials and measures taken to improve the efficiency of their use	Material	36-37	GRI 103-2 GRI 301-1 regarding efficiency of raw materials use
Direct and indirect energy usage	Material	38-39	GRI 302-1 GRI 302-3
Measures taken to improve energy efficiency	Material	37-38	GRI 103-2
Use of renewable energy	Material	37-38	GRI 302-1
Climate change			
Greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	Material	43-45	GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4
Measures taken to adapt to the consequences of climate change	Material	41-46	GRI 103-2
Voluntary medium- and long-term targets for the reduction of greenhouse gas emissions and the means implemented for this purpose	Material	43-45	GRI 103-2
Biodiversity protection			
Measures taken to preserve or restore biodiversity	Material	47-49	GRI 304-3 regarding measures adopted to preserve biodiversity
Impacts caused by activities or operations in protected areas	Material	49	GRI 304-2
SOCIAL AND PERSONNEL ISSUES			
Management approach: Description and results of policies on these issues as well as the main risks related to these issues which are relevant to the group's activities	Material	14, 28-30, 62-63, 71, 73-77	GRI 102-15 GRI 103-2

Table of contents required by Law 11/2018			
Disclosures required by Law 11/2018	Materiality	Response in report page(s)	Reporting criterion GRI chosen (Version of 2016 unless otherwise indicated)
Employment			
Total number and distribution of employees by country, gender, age group and professional category	Material	51-52	GRI 102-8, GRI 405-1 regarding distribution of employees by country, gender, age group and professional category
Total number and distribution of employment contract modalities and annual average of indefinite contracts, temporary contracts and part-time contracts by gender, age group and professional category	Material	52-53	GRI 102-8 regarding total number of employees by type of contract and type of contract by gender, age group and professional category
Number of layoffs by gender, age and professional category	Material	53	GRI 103-2
Average pay and evolution broken down by gender, age group and professional category or equal value	Material	54-56	GRI 405-2 regarding average pay by gender, age group and professional category
Pay gap, pay for equal jobs or average pay in society	Material	57	GRI 405-2 regarding the comparison of average pay for female and male employees by professional category and location with significant operations.
Average pay of directors and senior officers, including variable pay, allowances, compensation, payment to long-term savings systems and any other pay broken down by gender	Material	57	GRI 405-2 regarding the comparison of average pay for female and male employees by professional category
Implementation of work disconnection policies	Material	57-59	GRI 103-2
Number of employees with a disability	Material	59	GRI 405-1 regarding employees distribution by other diversity indicators
Organization of work			
Organizing working time	Material	59-61	GRI 103-2
Number of absence hours	Material	61	GRI 403-9 (2018) regarding absence hours
Measures to facilitate life-work reconciliation and encourage co-responsibility of both parents	Material	61-62	GRI 103-2
Health and safety			
Occupational health and safety conditions	Material	62-66	GRI 103-2 GRI 403-1 (2018) GRI 403-2 (2018) GRI 403-3 (2018) GRI 403-7 (2018)

Table of contents required by Law 11/2018			
Disclosures required by Law 11/2018	Materiality	Response in report page(s)	Reporting criterion GRI chosen (Version of 2016 unless otherwise indicated)
Occupational accidents, in particular their frequency and severity, as well as occupational diseases; broken down by gender	Material	67	GRI 403-9 (2018) regarding number and rate or accidents GRI 403-10 (2018) regarding occupational diseases
Labor relations			
Organization of social dialogue including procedures to inform and consult staff and negotiate with them	Material	67-68	GRI 103-2
Mechanisms and procedures of the company to promote the involvement of staff in the management of the company, in terms of reporting, consultation and participation	Material	67-68	GRI 103-2
Percentage of employees covered by collective bargaining agreement by country	Material	68	GRI 102-41
Balance of collective agreements, particularly in the field of occupational health and safety	Material	68	GRI 403-4 (2018)
Training			
Policies implemented in the field of training	Material	28-29, 71-72	GRI 103-2 GRI 404-2
Total number of training hours by professional category	Material	73	GRI 404-1 regarding total training hours by professional category
Universal integration and access			
Universal integration and access of people with a disability	Material	79-80	GRI 103-2
Equality			
Measures taken to promote equal treatment and opportunities for women and men	Material	73-76	GRI 103-2
Equality plans, measures taken to promote employment, protocols against sexual or gender harassment	Material	74-76	GRI 103-2
Policy against all types of discrimination and, where appropriate, diversity management	Material	81	GRI 103-2
RESPECT FOR HUMAN RIGHTS			
Management approach: Description and results of policies on these issues as well as the main risks related to these issues which are relevant to the group's activities	Material	78,81-83	GRI 102-15 GRI 103-2
Implementation of due diligence procedures			
Implementation of human rights due diligence procedures and prevention of human rights violation risks and, where appropriate, measures to mitigate, manage and remedy possible abuses committed	Material	83-84	GRI 102-16 GRI 102-17 GRI 412-2

Table of contents required by Law 11/2018			
Disclosures required by Law 11/2018	Materiality	Response in report page(s)	Reporting criterion GRI chosen (Version of 2016 unless otherwise indicated)
Complaints of human rights violations	Material	78, 86-87	GRI 103-2 GRI 406-1
Measures implemented for the promotion and enforcement of the fundamental provisions of ILO's Conventions relating to respect for freedom of association and the right to collective bargaining; elimination of discrimination in employment and occupation; elimination of forced or compulsory labor; effective abolition of child labor	Material	83-84	GRI 103-2 GRI 407-1 GRI 408-1 GRI 409-1
FIGHTING CORRUPTION AND BRIBERY			
Management approach: Description and results of policies on these issues as well as the main risks related to these issues related to the group's activities	Material	87-88, 92	GRI 102-15 GRI 103-2
Measures taken to prevent corruption and bribery	Material	88-89	GRI 103-2 GRI 102-16 GRI 102-17 GRI 205-2
Measures to combat money laundering	Material	90-91	GRI 103-2 GRI 102-16 GRI 102-17
Contributions to foundations and non-profit entities	Material	92	GRI 102-13
INFORMATION ABOUT SOCIETY			
Management approach: Description and results of policies on these issues as well as the main risks related to these issues which are relevant to the group's activities	Material	92-93	GRI 103-2
Company's commitments to sustainable development			
The impact of company's activity on employment and local development	Material	92-93	GRI 103-2
The impact of the activity of the company on local populations and the territory	Material	94-97	GRI 103-2 GRI 413-1 GRI 413-2
The relationships with local community actors and dialogue with local communities	Material	97-98	GRI 102-43 GRI 413-1
Partnership or sponsorship actions	Material	92, 95-98	GRI 103-2
Subcontractors and suppliers			
Incorporation in the procurement policy of social, gender equality and environmental issues	Material	99	GRI 103-2
Consideration in relationships with suppliers and subcontractors of their social and environmental responsibility	Material	99	GRI 102-9 GRI 103-2

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Disclosures required by Law 11/2018	Materiality	Response in report page(s)	Reporting criterion GRI chosen (Version of 2016 unless otherwise indicated)
Monitoring systems and audits and their results	Material	100-101	GRI 102-9 GRI 308-2, GRI 414-2 regarding number of providers assessed
Consumers			
Measures for consumer health and safety	Material	100-104	GRI 103-2 GRI 416-1
Complaint systems, complaints received and their resolution	Material	105-107	GRI 103-2 GRI 418-1
Tax reporting			
Benefits obtained by country	Material	108	GRI 103-2
Corporate income tax paid	Material	108	GRI 103-2
Public grants received	Material	108	GRI 201-4 regarding public grants received

The Directors of Nueva Pescanova, S.L. have authorized the issue of this Non-Financial Statement of Nueva Pescanova, S.L. and subsidiary companies for the financial year ended March 31, 2022 which has been prepared from information provided by the Management of the Group.

This report, together with the consolidated annual accounts and management report on the consolidated annual accounts shall be given to the auditor of the Parent Company for the issue of the audit report provided for in Article 269 of the Companies Law.

Chapela, May 31, 2022

José María Benavent Valero
Chairman

Ignacio González Hernández
Managing Director

Javier Carral Martínez

José Fafián Seijo

Marco Enrique Nieto Montero