



KPMG Asesores, S.L.  
P.º de la Castellana, 259 C  
28046 Madrid

## **Independent Assurance Report on the Non-Financial Statement of Nueva Pescanova, S.L., and its group companies, for the year ended 31 March 2023**

(Translation from the original in Spanish. In case of discrepancy, the Spanish language version prevails.)

To the Shareholders of Nueva Pescanova, S.L.:

Pursuant to article 49 of the Spanish Code of Commerce, we have performed a limited assurance review of the accompanying Non-Financial Statement (hereinafter NFS) of Nueva Pescanova, S.L., (hereinafter the Parent) and its group companies (hereinafter the Group) for the year ended 31 March 2023, which forms part of the consolidated Directors' Report of the Group for the year ended 31 March 2023.

The NFS includes additional information to that required by prevailing mercantile legislation concerning non-financial information, which has not been the subject of our assurance work. In this respect, our work was limited exclusively to providing assurance on the information contained in the "Table of contents required by Lay 11/2018 of 28 December" table of the accompanying NFS.

### **Directors' Responsibility**

---

The Directors of the Parent are responsible for the content and authorisation for issue of the NFS included in the Group's consolidated Directors' Report. The NFS has been prepared in accordance with prevailing mercantile legislation and selected Sustainability Reporting Standards of the Global Reporting Initiative (GRI Standards) based on each subject area in the "Table of contents required by Lay 11/2018 of 28 December" table of the aforementioned NFS.

This responsibility also encompasses the design, implementation and maintenance of internal control deemed necessary to ensure that the NFS is free from material misstatement, whether due to fraud or error.

The Directors of the Parent are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the NFS was obtained.

### **Our Independence and Quality Control**

---

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international independence standards) issued by the International Ethics Standards Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.



(Translation from the original in Spanish. In case of discrepancy, the Spanish language version prevails.)

Our firm applies International Standard on Quality Management 1 (ISQM1), which requires us to design, implement and maintain a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team was comprised of professionals specialised in reviews of non-financial information and, specifically, in information on economic, social and environmental performance.

## **Our Responsibility**

---

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed.

We conducted our review engagement in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE).

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement, and consequently, the level of assurance provided is also lower.

Our work consisted of making inquiries of management, as well as of the different units and areas of the Parent that participated in the preparation of the NFS, reviewing the processes for compiling and validating the information presented in the NFS and applying certain analytical procedures and sample review tests, which are described below:

- Meetings with the Parent's personnel to gain an understanding of the business model, policies and management approaches applied, the principal risks related to these matters and to obtain the information necessary for the external review.
- Analysis of the scope, relevance and completeness of the content of the NFS for the year ended 31 March 2023 based on the materiality analysis performed by the Parent and described in the "Materiality" section, considering the content required by prevailing mercantile legislation.
- Analysis of the processes for compiling and validating the data presented in the NFS for the year ended 31 March 2023.
- Review of the information relative to the risks, policies and management approaches applied in relation to the material aspects presented in the NFS for the year ended 31 March 2023.
- Corroboration, through sample testing, of the information relative to the content of the NFS for the year ended 31 March 2023 and whether it has been adequately compiled based on data provided by the information sources.
- Procurement of a representation letter from the Directors and management.



(Translation from the original in Spanish. In case of discrepancy, the Spanish language version prevails.)

## **Conclusion**

---

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the NFS of Nueva Pescanova, S.L., and its group companies, for the year ended 31 March 2023 has not been prepared, in all material respects, in accordance with prevailing mercantile legislation and selected GRI Standards based on each subject area in the "Table of contents required by Lay 11/2018 of 28 December" table of the aforementioned NFS.

## **Use and Distribution**

---

This report has been prepared in response to the requirement established in prevailing mercantile legislation in Spain, and thus may not be suitable for other purposes and jurisdictions.

KPMG Asesores, S.L.

*(Signed on original in Spanish)*

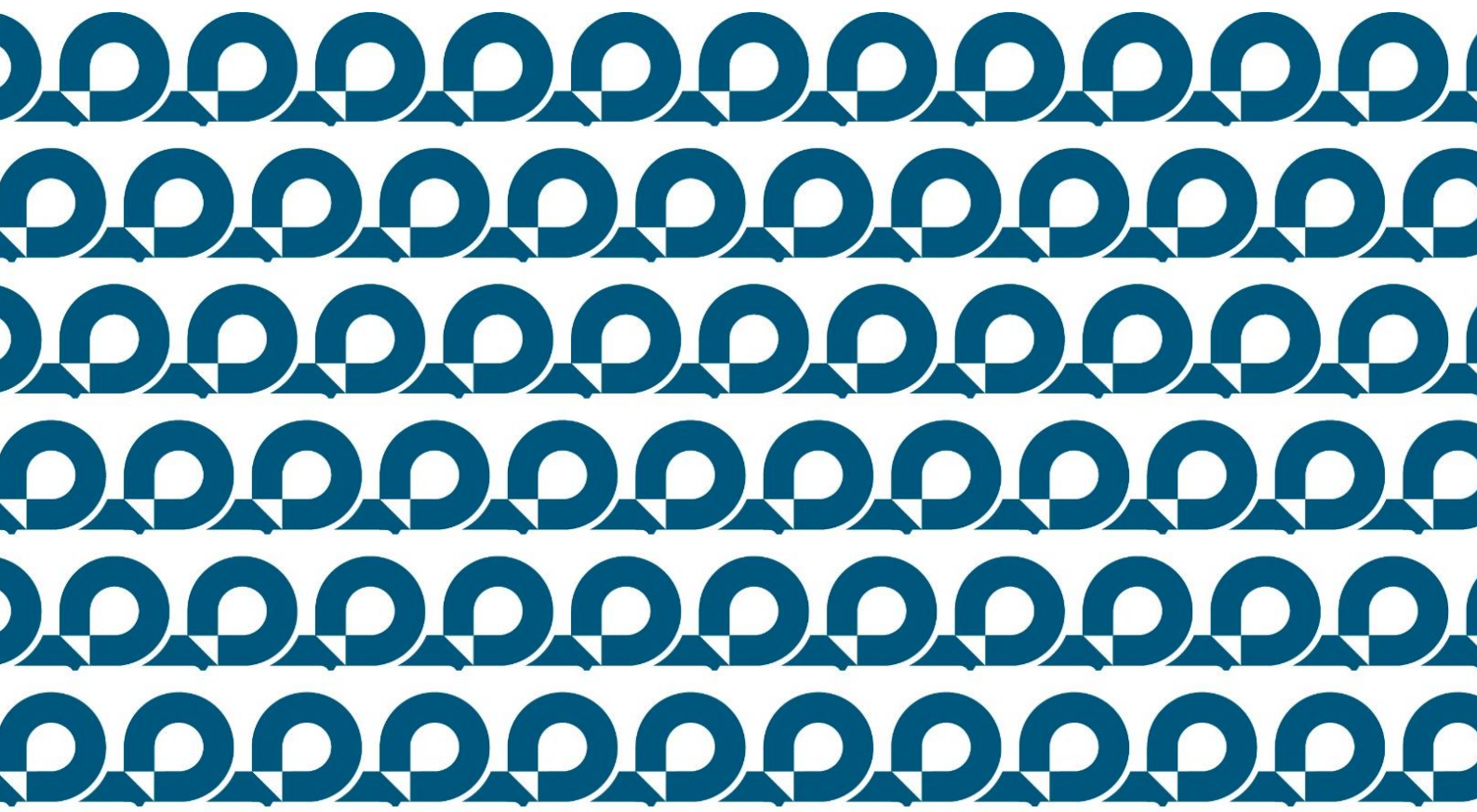
Patricia Reverter Guillot

1 June 2023



**REPORT ON THE NON-FINANCIAL  
STATEMENT OF  
NUEVA PESCANOVA, S.L.,  
AND ITS GROUP COMPANIES,  
FOR THE YEAR ENDED MARCH 31, 2023**

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



I. INTRODUCTION.....	5
II. GENERAL ISSUES ON THIS NON-FINANCIAL STATEMENT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2023.....	5
1. Business model.....	5
1.1 Overview and major markets	5
1.2 Business environment, competitive framework, and future trends	11
1.3 Organization and structure of the Nueva Pescanova Group	14
2. Corporate Social Responsibility (CSR).....	15
2.1 Materiality	16
2.2 Measurement and Performance Program	18
2.3 'Pescanova Blue' Sustainability program	20
2.4 Environmental Compensation Program	22
2.5 Transparency in Sustainability Program	24
2.6 Responsible Action Program	25
2.7 Contribution to Sustainable Development	26
2.8 Recognition	27
3. Business ethics, institutional integrity, and regulations compliance ( <i>Compliance</i> ).....	30
4. Group's Policies relevant to the Non-Financial Statement.....	32
5. Risks related to issues included in the Non-Financial Statement.....	35
III. INFORMATION ON ENVIRONMENTAL ISSUES.....	37
1. General Overview.....	37
2. Sustainable use of resources.....	39
2.1 Rational use of water	39
2.2 Consumption and efficient use of raw materials	41
2.3 Energy consumption, efficiency and use of renewable energies.	41
3. Circular economy and waste prevention and management.....	44
3.1 Waste generated by the Nueva Pescanova Group	44
3.2 Prevention measures, recycling, and reuse of waste material	45
3.3 Other ways for waste recovery and disposal	45
3.4 Actions to combat food waste.	46
4. Climate change.....	46
4.1 Fishing fleet	51
4.2 Processing Plants	51
5. Protecting biodiversity.....	52
5.1 Preserving and restoring biodiversity	52
5.2 Potential impact on protected areas	54
6. Other pollution disclosures.....	55
IV. DISCLOSURES ON SOCIAL ISSUES AND OUR PEOPLE.....	56

<b>1. Employment.....</b>	<b>56</b>
1.1 Employees	56
1.2 Type of employment contract	58
1.3 Lay offs	59
1.4 Average pay	59
1.5 Pay-gap.	65
1.6 Average pay to members of the Board of Directors and Senior Officers	65
1.7 Disconnect from work.	66
1.8 People with disabilities	68
<b>2. Work Organization .....</b>	<b>69</b>
2.1 Working time	69
2.2 Absenteeism	71
2.3 Reconciliation and co-responsibility of both parents	71
<b>3. Health and safety .....</b>	<b>72</b>
3.1 Health and Safety Conditions in the workplace	72
3.2 Occupational accidents and diseases	73
<b>4. Labour relations.....</b>	<b>74</b>
4.1 Social dialogue and promotion of our professionals involvement in management	74
4.2 Collective bargaining agreements	75
4.3 Occupational health and safety in the collective bargaining agreements	75
<b>5. Talent development and management.....</b>	<b>78</b>
5.1 Training and learning	78
5.2 Internal promotion	79
5.3 Performance assessment	79
5.4 Succession	79
5.5 Training hours	80
<b>6. Equality.....</b>	<b>80</b>
6.1 Promoting equal treatment and opportunity for women and men	80
6.2 Equality plans	81
6.3 Measures adopted to promote employment.	83
6.4 Preventing sexual and gender harassment	85
6.5 Universal access for people with a disability	87
6.6 Fight against discrimination and diversity management	88
<b>V. INFORMATION ON RESPECT FOR HUMAN RIGHTS.....</b>	<b>88</b>
<b>1. Introduction.....</b>	<b>88</b>
<b>2. Internal policies.....</b>	<b>89</b>
<b>3. Due diligence and precautionary procedures .....</b>	<b>93</b>
3.1 Training and awareness raising	93
3.2 Notices of the Compliance Unit	94
3.3 Compliance Audits	95
3.4 Annual Responsible Statements on Compliance	96

3.5	Document of Acknowledgment of Receipt and Acceptance of the Decalogue of Our Code of Ethics	96
3.6	Responsible Statement of Our Providers' Ethical and Social Charter	97
3.7	Compliance channel	97
3.8	Providers' ethical channel	98
<b>VI.</b>	<b>INFORMATION REGARDING FIGHT AGAINST CORRUPTION, BRIBERY AND MONEY LAUNDERING</b>	<b>98</b>
<b>1.</b>	<b>Introduction</b>	<b>98</b>
<b>2.</b>	<b>Internal Policies</b>	<b>98</b>
<b>3.</b>	<b>Due diligence and precautionary procedures</b>	<b>100</b>
3.1	Training and awareness raising	100
3.2	Notices, awareness raising campaigns and other actions of the Compliance Unit.	101
3.3	Compliance Audits	102
3.4	Register of Gifts	103
3.5	Annual Responsible Statements on Compliance and Relations with Public Authorities and Officials	104
3.6	Document of Acknowledgment of Receipt and Acceptance of the Decalogue of Our Code of Ethics	105
3.7	Responsible Statement of Our Providers' Ethical and Social Charter	105
3.8	Compliance channel	105
3.9	Providers' ethical channel	106
<b>4.</b>	<b>Contributions to associations, foundations, and non-profit entities (NGOs)</b>	<b>106</b>
<b>VII.</b>	<b>INFORMATION ON THE COMPANY AND OTHER STAKEHOLDERS</b>	<b>106</b>
<b>1.</b>	<b>Introduction</b>	<b>106</b>
<b>2.</b>	<b>Sustainable development</b>	<b>106</b>
2.1	Local employment and development	106
2.2	Local population and territories	108
2.3	Local communities and dialogue channels	110
2.4	Association and sponsorship	111
<b>3.</b>	<b>Subcontracting and providers</b>	<b>112</b>
3.1	Social, gender equality & environmental issues, social and environmental responsibility	112
3.2	Providers supervision and audits	112
<b>4.</b>	<b>Consumers</b>	<b>113</b>
4.1	Measures for consumers' health and safety	113
4.2	System for claims, complaints, and their resolution	118
4.3	Privacy and personal data protection	120
<b>5.</b>	<b>Tax disclosures</b>	<b>122</b>
5.1	Results obtained.	122
5.2	Corporate Income Tax	122
5.3	Public Grants	122
<b>VIII.</b>	<b>ANNEX I. TABLE OF CONTENTS REQUIRED BY LAW 11/2018 OF 28 DECEMBER</b>	<b>123</b>

## 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 Law<sup>1</sup>, and Law 22/2015, of July 20, and is part of the Management Report for *the year ended March 31, 2023* of the Consolidated Annual Accounts of Nueva Pescanova, S.L.<sup>2</sup>

This Report includes information on environmental, social, people (i.e., our professionals), human rights, anti-corruption, bribery and money laundering 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, 2023

### 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 10,000 employees on average in this financial year, the Group companies are present in 16 countries (at the closing of the reporting period) on four continents, selling almost 70 seafood species in 80 countries in the five continents.

---

<sup>1</sup> 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; specifically, this Report for the year ended 31 March 2023, already includes information about social issues and regarding personnel contained in the fourth paragraph of section 6.II of article 49 on the Code of Commerce as amended by the mentioned Law 5/2021 which, pursuant to its second Transitory Disposition, became effective twelve months after its publication in the Spanish Official Gazette (i.e., April 13, 2022).

<sup>2</sup> In accordance with the provisions of article 28 of the Articles of Association of Nueva Pescanova, S.L., financial years will begin on April 1 of each year and will end on March 31 of the following year, so this report refers to the **financial year beginning on April 1, 2022 and ended on March 31, 2023**.





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 **59 own fishing vessels**  
In the best fishing grounds in  
the Southern Hemisphere:

**Argentinean red shrimp,  
cephalopods and hake**, among  
other, 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 branches are  
located in:

Spain, France, Greece, Italy,  
Portugal, USA, 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;
- (iii) Improve productivity, efficiency & sustainability throughout the whole value chain;
- (iv) Transform the organization to materialize change; and
- (v) 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 Spain 2022', the most comprehensive ranking of the most chosen FMCG brands in Spain. In this report Pescanova ranks 5<sup>th</sup> in terms of penetration<sup>3</sup> in Spanish households.

Since its opening in November 2021, the Nueva Pescanova Group has in O Grove a town in Pontevedra (Spain) the **PESCANOVA BIOMARINE CENTER** the first privately owned aquaculture research center in Spain, which, after an initial investment of 7.5 million euros, positions our Group at the forefront of aquaculture research and sustainability worldwide, currently being a reference center in the improvement of animal health, nutrition and welfare; sustainability and the research for the rearing of new aquaculture 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 20 professionals 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 automatically control 100% of the processes in real time, enhancing harvests efficiency and sustainability, guaranteeing food traceability and improving animal health and welfare.

---

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

The **PESCANOVA BIOMARINE CENTER** has a built area of 4,000 m<sup>2</sup> and a photovoltaic solar park for self-consumption of 1,433 m<sup>2</sup> with a capacity to produce 290 MWh per year. Its construction, following the sustainability philosophy of the Nueva Pescanova Group, has been certified as compliant with the "*BREEAM (Building Research Establishment Environmental Assessment Method) Sustainable Construction Standard*", obtaining two stars rating. *BREEAM* promotes a more sustainable construction that has an impact on savings, health and environmental benefits for all people linked to the life of a building (tenants, users, developers, owners, managers, etc.) while transferring the Corporate Social Responsibility of the company to society and the market in an unequivocal and easily perceptible way.

On May 12, 2022, the **PESCANOVA BIOMARINE CENTER**, in line with its commitment to the principles of animal welfare and respect, reached an agreement with *MAAVi (MAking A Vision)*, the R+D+i center of *Kimitec Biogroup, S.L.* (company engaged in the development and innovation of natural agricultural products), to continue advancing in obtaining biological and healthy products that improve the quality of species and their habitat in aquaculture. Via this collaboration, both companies (through *Kimitec's MAAVi Innovation Center*, Europe's largest research center focused on natural agriculture and one of the largest natural technology hubs for the transformation of food systems in the world), will continue to research and develop innovative biological solutions to improve the animal health, nutrition and welfare of aquaculture species. Among other, they will do research and development of natural probiotics to improve the immune system of animals, generating passive protection. In addition, research will be carried out into the development of new feeds for farmed species, developed from the upcycling of by-products, such as those parts of the fish caught in the wild which are not used for human consumption; or in new natural products that protect them from possible diseases.

On December 23, 2022, the **PESCANOVA BIOMARINE CENTER** obtained the *GLOBAL GAP (Good Agricultural Practice)* certification for turbot (*Scophthalmus maximus*) and octopus (*Octopus vulgaris*) farming. The latter being the first facility in the world to obtain such certification for. *Global GAP* is the world's leading certification standard for three types of farm production (crops, livestock and aquaculture), allowing to objectively ensure that food has been produced following quality guidelines and good practices.

The **PESCANOVA BIOMARINE CENTER** has been recognized as one of the top innovators in the FMCG sector in Spain on the sixth edition of the *Observatory of Innovation in FMCG* of the *Institut Cerdà* presented in Madrid (Spain) on February 9, 2023. In this way, the role of the Center is recognized among the projects that help respond to the challenges faced by the sector and that contributes "*to develop the national aquaculture sector, an essential industry to increase seafood production and achieve a productive and resilient food system*". In this sense, the study points out that our Center has become "*a benchmark for its results and impact on the sector*" and recognizes "*its contribution to achieving a sustainable, resilient and productive aquaculture sector*".

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/>).

In this reporting period, the museum has received more than 3,600 visitors from both Spain and abroad (especially in guided tours for groups), highlighting the organized visits for schools. Likewise, sector related conventions and meetings have been held in the Museum's facilities, such as the GSSI Steering Committee meeting.



**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* which is included in the *Corporate Policy of Corporate Social Responsibility of the Nueva Pescanova Group*.

On June 8, 2022, Nueva Pescanova, S.L., launched its first *Promissory Note Program Linked to Sustainability* in BME's Alternative Fixed Income Market (MARF), of up to 75 million euros, thus demonstrating its commitment to guarantee the social and environmental sustainability of all its activities, including financial ones. This issue was preceded by the publication, in May, of our Regulatory Framework for Sustainability Linked Finance with the sustainability program of the Group '*Pescanova Blue*', and a series of Sustainable Development Goals defining indicators with direct impact in relation to traceable raw materials and fair employment of crews.

This issue of Sustainability-Linked Promissory Notes is in addition to the first issuance of promissory notes in the MARF that was launched in 2021 with a program that could reach a maximum outstanding balance of 50 million, thus diversifying its funding sources and at the same time to flexibly access professional investors. With the renewal of the Promissory Note Program, which has now been granted the status of Sustainability-Linked Financing, the company will continue to issue short-term debt with maturities of up to 24 months. Since the incorporation of Nueva Pescanova, S.L., to the MARF in 2021, we have adopted a "**Code of Conduct in the Fixed Income Market (MARF) of the Nueva Pescanova Group**" (MARF Code of Conduct) approved by the Board of Directors on July 22, 2021, so that the Group's professionals and/or external professionals who may be affected by the same are aware of and comply with the rules governing the MARF, especially with regard to existing prohibitions on market abuse (market manipulation, insider dealing and unlawful disclosure of inside information). In this sense, in compliance with the provisions of article 4 of the Group's MARF Code of Conduct, the Compliance Unit keeps the Register of Affected Persons duly updated, gives training sessions, and collects from the affected professionals the appropriate *Responsible Declaration of Compliance with the MARF Code of Conduct*.

In this reporting period, the Group has made progress in meeting its **sustainability goals**. Among these goals, which have been set and promoted by the Board of Directors of Nueva Pescanova S.L., the most relevant are:



- By 2025, ensure the **traceability** of 100% of raw material and products, wild caught and farmed, under 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 **compensation** of residual emissions, scopes 1 y 2, aiming at a net zero emission by 2040, combined with the effort in reducing emissions.

In September 2022, we have published the second edition of the *Progress Report on Sustainability Goals* publicly disclosed on our website, under the Group's *Sustainability in Transparency Program*:

<https://www.nuevapescanova.com/en/engagement/corporate-social-responsibility-2/transparency/>

In this field of sustainability of natural resources, we must highlight a relevant milestone that occurred in this reporting period. Thus, on September 1, 2022, our parent company, Nueva Pescanova, S.L., launched the **NUEVA PESCANOVA FOUNDATION**<sup>4</sup>, a non-profit organization whose objective is to contribute to the sustainable development of the seafood industry and to promote, develop and implement all kinds of initiatives that, in relation to fishing, aquaculture, processing and marketing activities, contribute to its social, environmental and economic sustainability. Additionally, it will promote R&D and diffusion of the seafood industry developments.

With this non-profit entity, the Nueva Pescanova Group seeks to go one step further in its commitment to the protection and conservation of the oceans and seas through actions aimed at promoting the sustainable use of natural resources, the health and productivity of ecosystems and value creation in the environment in which it operates.

On March 23, 2023, the **NUEVA PESCANOVA FOUNDATION** made public its first action to contribute to the sustainable development of the marine industry, through the organization of the **Galicia Forum for Global Sustainability of Seafood Products** (<https://gssgaliciaforum.com/>). This forum aims to lead, from Galicia, the dialogue on the sustainability of seafood at an international level, bringing together the leading voices in the field and offering a global vision on the commitments, demands, challenges and opportunities that mark the current sustainability of seafood at an environmental level, social and economic.

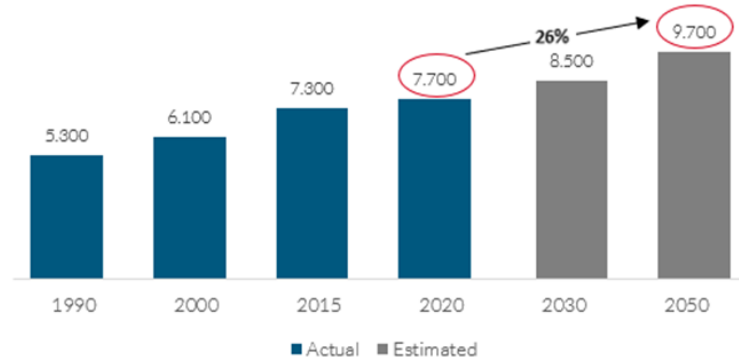
## 1.2 Business environment, competitive framework, and future trends

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:

---

<sup>4</sup> By Order of the Galician Authorities (Vicepresidencia Segunda and Consellería de Presidencia, Justicia y Deportes) of the Xunta de Galicia, the NUEVA PESCANOVA FOUNDATION was classified of interest for the promotion of the social economy and the development of the productive economy of Galicia ([https://www.xunta.gal/dog/Publicados/2022/20221222/AnuncioV0654-141222-0001\\_es.html](https://www.xunta.gal/dog/Publicados/2022/20221222/AnuncioV0654-141222-0001_es.html)). [https://www.xunta.gal/dog/Publicados/2022/20221222/AnuncioV0654-141222-0001\\_es.html](https://www.xunta.gal/dog/Publicados/2022/20221222/AnuncioV0654-141222-0001_es.html)). Afterwards, by Resolution of the Consellería del Mar of the Xunta de Galicia of January 24, 2023, the NUEVA PESCANOVA FOUNDATION was declared of interest for Galicia, ordering its registration in the Register of Foundations of Interest for Galicia ([https://www.xunta.gal/dog/Publicados/2023/20230207/AnuncioG0427-250123-0001\\_es.html](https://www.xunta.gal/dog/Publicados/2023/20230207/AnuncioG0427-250123-0001_es.html)). [https://www.xunta.gal/dog/Publicados/2023/20230207/AnuncioG0427-250123-0001\\_es.html](https://www.xunta.gal/dog/Publicados/2023/20230207/AnuncioG0427-250123-0001_es.html)). The NUEVA PESCANOVA FOUNDATION is registered in the Register of Foundations of Interest for Galicia (Section of the Consellería del Mar of the Xunta de Galicia) under registration number 2023/2.

**Projected World Population**  
(1990-2050E, Million)

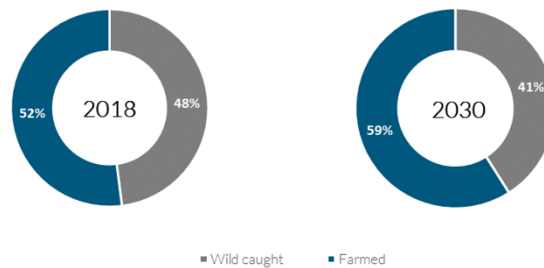


The growing world's population supports the increase in seafood protein intake

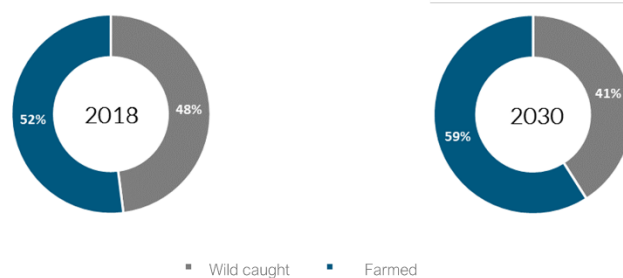
Source: Nueva Pescanova compilation based on UN's reports.

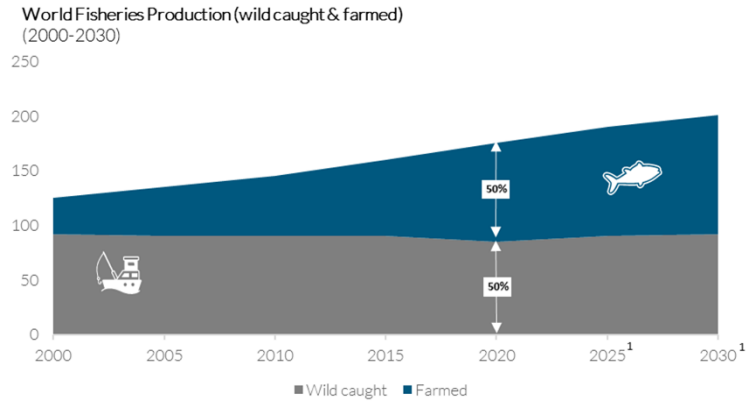
Aquaculture is the answer to meet the growing demand for marine protein since capture fisheries productions will remain stable, subject to the continuous search for sustainable resources and their preservation. In this regard, according to FAO's estimates, farmed species are expected to contribute a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

WORLD FISHERIES PRODUCTION (WILD CAUGHT & FARMED)



FISHERIES PRODUCTION DESTINED FOR HUMAN CONSUMPTION



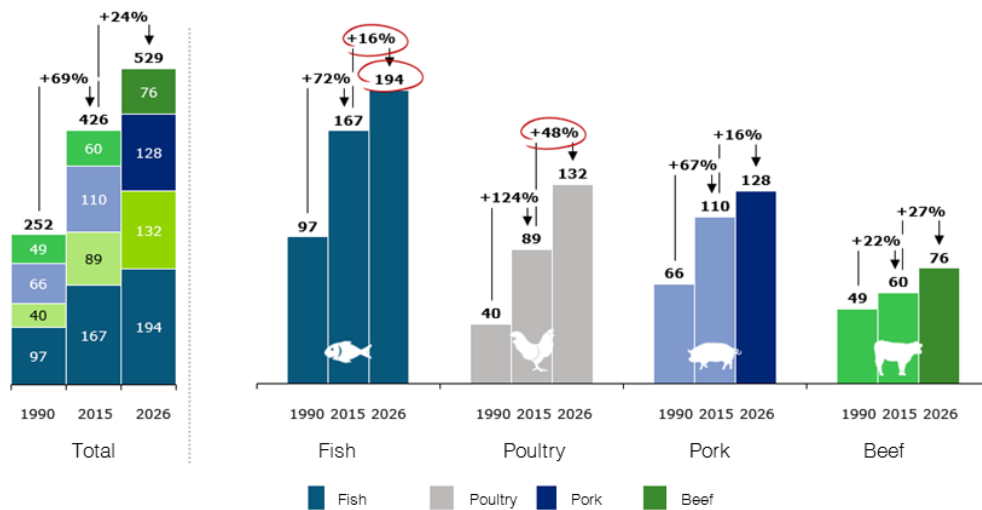


(<sup>1</sup>) FAO's Projected Global Fisheries Production

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:

**Projected global consumption of fish, poultry and livestock**  
(1990-2015-2030E, Billion)



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 growing.

### 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 regulations<sup>5</sup>.



#### 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, Industry, Sales in Spain and International Sales) and the Chief Officers of Supporting Divisions (Marketing & Innovation, Finance and Administration, Operations, People, and Systems and Processes). The Chief Corporate Social Responsibility Officer, and the Corporate Directors of Shellfish, Fish and Strategy and Transformation report directly to the CEO but are not part of the COMEX.

On the other hand, there are certain Corporate Officers that report directly to Chairman of the Board of Directors of Nueva Pescanova, S.L., and report to the Board of Directors 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 Committee.

<sup>5</sup> the current version of the Nueva Pescanova, S.L.'s Board of directors Regulation (the 7<sup>th</sup>) was approved by the Board of Directors at the meeting held on April 28, 2022; whilst the current versions of the Governance, Corporate Responsibility and Sustainability Committee Regulations (4<sup>th</sup>) and the current version of the Audit, Control and Finance Committee Regulation (4<sup>th</sup>); and the current version of the Commerce and Strategy Committee Regulation (3<sup>rd</sup>), were ratified by resolution of the Board of Directors at the meeting held on May 31, 2021.

Apart from the above-mentioned regulations, from the Group's governance point of view is worth mentioning the approval by the Board of Directors of Nueva Pescanova, S.L. at the meeting held on April 28, 2022, of the *Corporate Policy on Governance and Relationship among Companies fo the Nueva Pescanova Group*, that sets: (i) the principles for the relationship between the Group's parent company and the rest of the Spanish and foreign companies; (ii) the principles for handling conflicts of interest among the Group companies; (iii) the criteria for appointing Group's Representatives in the corporate bodies of the subsidiary companies; and (iv) the duties of loyalty of the Representatives appointed by the Group as proprietary representatives in its different subsidiary companies.

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

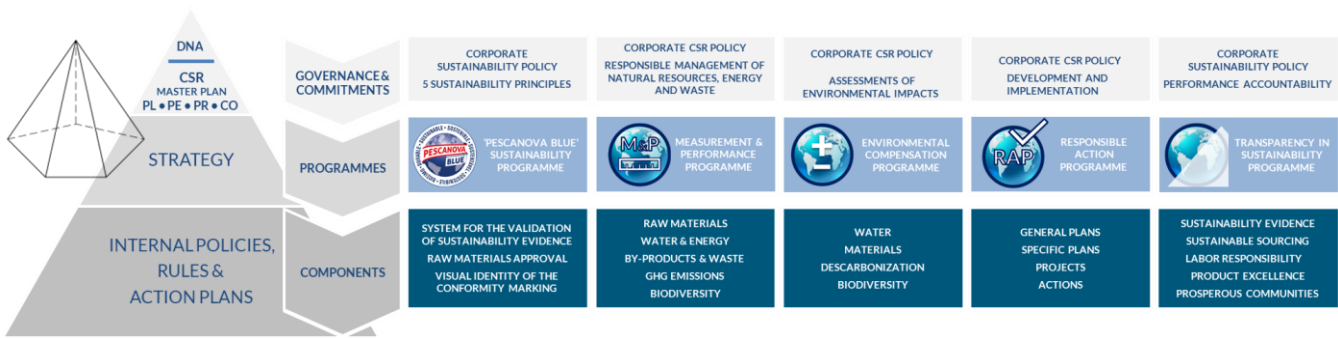
## 2. Corporate Social Responsibility (CSR)

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 goals, 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 the *Measurement and Performance, Transparency in Sustainability*, and *Environmental Compensation programs*, thus supplementing our Master Plan, as described in 2.2 and following sections in this report.



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 Responsible Action and Sustainability Programs and the Performance and Measurement, Sustainability in Transparency and Environmental Compensation Programs.

## 2.1 Materiality

At the Nueva Pescanova Group, we want to align our Corporate Social Responsibility (CSR) and Sustainability strategies with the expectations expressed by our stakeholders through the preparation of a materiality analysis.

We have followed the methodology proposed by the Global Reporting Initiative (GRI) 101 for the definition of relevant aspects, the consultation of internal and external stakeholders, the prioritization and identification of material aspects and their validation. The detailed methodology and other relevant information are published in the *2023 Materiality Analysis Report*, available on our corporate website:

<https://www.nuevapescanova.com/en/engagement/corporate-social-responsibility-2/analisis-de-materialidad/>

The 13 most priority aspects, among a total of 27 relevant issues identified, have been defined as material aspects for the Nueva Pescanova Group for the period 2023-2024. Among the material aspects, four essential aspects stand out for the Nueva Pescanova Group:

- ET3 RESPONSIBLE FISHING AND AQUACULTURE** (Ensure responsible fishing and aquaculture operations in compliance with the principles of FAO and Legal, Reported and Regulated Fisheries)
- PR1 FOOD SAFETY AND QUALITY** (Ensure safe processes and effective controls to deliver high-quality seafood that customers and consumers can trust)
- PE3 HEALTH AND SAFETY** (Safeguard at all times and in all situations, the physical and moral integrity of the professionals of the Nueva Pescanova Group)
- PL4 SUSTAINABLE FISHING AND AQUACULTURE** (Promote sustainable and transparent fisheries and aquaculture, including animal welfare and sustainably sourced feed for aquaculture)

*Responsible fishing and aquaculture (ET3)* and *sustainable fishing and aquaculture (PL4)* are essential elements in the carrying out of the main production activities of the Group, *food safety and quality (PR1)* in the processing and supply of our food products to society, are demands that we put in each and every one of the links of the value chain of our company from the source (fishing and aquaculture), to the markets, and the *safety and health of our workers (PE3)* are the basis that allows us to offer excellent labour relations to our more than 10,000 employees.

We also found four **key aspects in environmental sustainability** with a focus on **energy (PL1)** and the efficiency of equipment and processes, with practical implications for **circular resource management (PL3)** and the achievement of the commitment **to be carbon neutral by 2040 (PL2)**. The aspect of protection and conservation of **biodiversity (PL5)** (especially marine and coastal biodiversity) is fundamental for the success and sustainability of the Group's own business as it ensures the high biological productivity on which we depend in our productive and extractive activities.

**PL1 ENERGY** *(Optimize the use of energy; transition to renewable energies; and reduce the energy intensity of our products and processes).*

**PL2 CARBON NEUTRAL** *(Reduce the carbon footprint of our processes and promote environmental compensation projects with the goal of becoming carbon neutral by 2040).*

**PL3 EFFICIENCY AND CIRCULAR ECONOMY** *(Efficiently manage water and materials, minimizing waste and discharges, ensuring their treatment and promoting circular economy solutions).*

**PL5 BIODIVERSITY** *(Promote projects and measures to preserve biodiversity and improve the health and productivity of the oceans).*

We also found a clear commitment to quality, decent and safe employment based on principles of labour responsibility as a pillar of social sustainability in our Group, backed by robust governance appropriate to the ESG needs and risks identified by and for the Group:

**PE1 LABOUR RESPONSIBILITY** *(Establish accountable and transparent labour relations).*

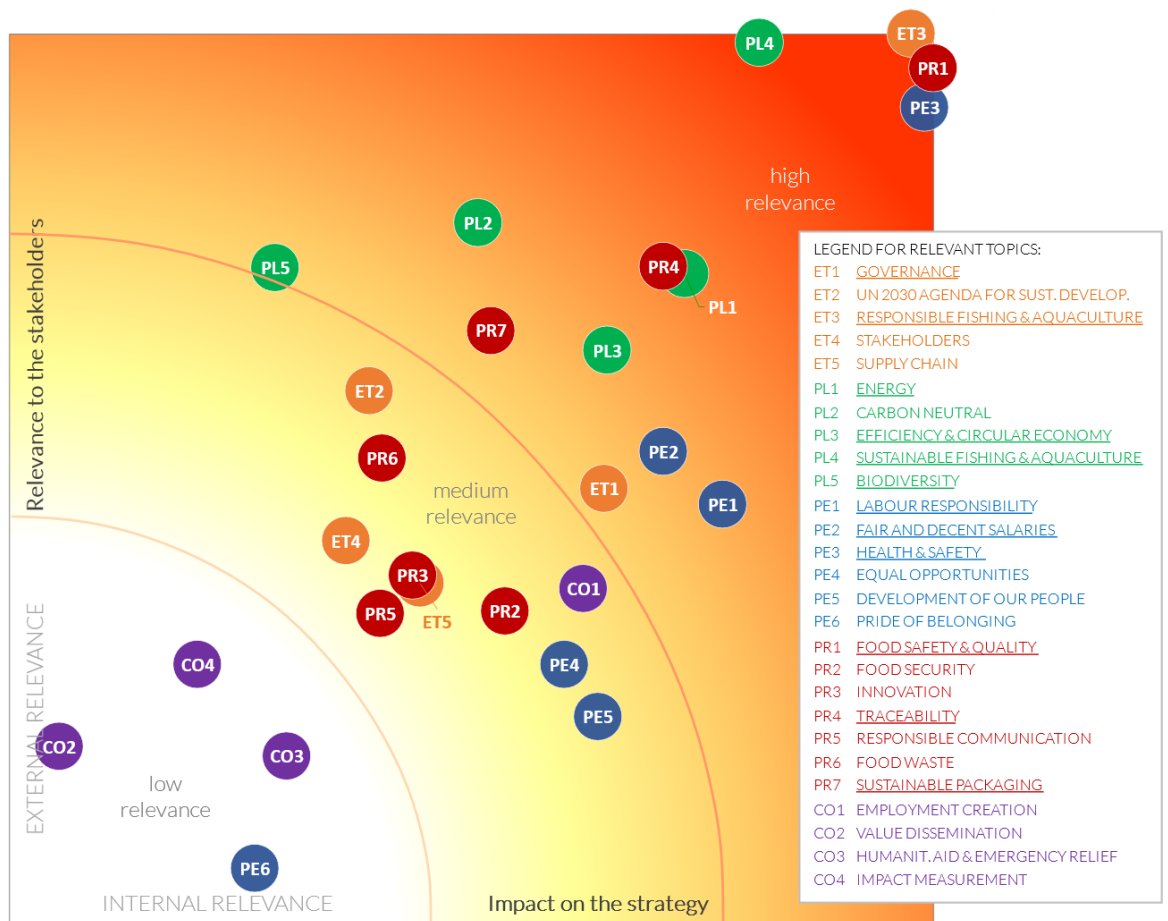
**PE2 FAIR AND DECENT PAY** *(Promote a fair and decent pay and a transparent system of compensation and benefits -living wage).*

**ET1 GOVERNANCE** *(Strengthen good governance by improving the implementation and communication of our policies).*

As to the aspects related to our products, we highlight the **traceability assurance systems (PR4)** of raw materials and related products, as well as the relevant processes, as they are essential for transparency in compliance with legal, quality and food safety, environmental and social/labour issues, helping to comprehensively improve our performance. We also see the development of solutions for a more **sustainable packaging (PR7)** as another material issue:

**PR4 TRACEABILITY** *(Implement tools and systems to guarantee the traceability of information on lawfulness, food safety, sustainability evidence, among others, of our raw materials, ingredients and products; and the processes used).*

**PR7 MORE SUSTAINABLE PACKAGING** *(Promote the use of reusable, recyclable or compostable packaging).*



Group's Relevance and Materiality Matrix, resulting from the assessment of relevant and material aspects (the most relevant are underlined in the legend box) according to our consultation to stakeholders and the relevance of each aspect for them (ET: Ethics, integrity and Compliance; PL - Planet; PE - People; PR - Products; CO - Communities).

## 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 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 compensate 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.

And last, 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 goals

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 goals, of which the most relevant for the report are:

<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.	2040
	Gradually compensate scope 1 and 2 residual emissions, towards a net-zero emission target by 2040 in combination with the emissions reduction effort.	
<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 <sup>3</sup> /t prod] annually	Continuous (2021)
<i>Waste management and recovery of by-products</i>	By 2030, Zero Waste for 100% of operations, reporting recovery solutions for any waste generated.	Continuous (2021)
	Minimize the production of organic by-products in our operations and via circular economy solutions recover them.	
<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.	Continuous (yearly)
<i>Labour 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.	2025 (continuous)
	Zero accidents and an annual reduction of 10% of Occupational Hazards Prevention KPI: incidence, frequency and severity rates.	(yearly)

## 2.3 'Pescanova Blue' Sustainability program

The *'Pescanova Blue' Sustainability Program* 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, labour responsibility, responsible operations, more prosperous communities, and ethical and upright behavior** aligned with compliance obligations and objectives (Compliance).
- 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 Sustainable Sourcing

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

- **Type I – Third-party audit certificates** from private sustainability standards (*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 Standard for Sustainable Fisheries** of the Nueva Pescanova Group in the countries and species for which it is in force.
- **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 September 2022 we published our *2022 Progress report on sustainability objectives* (available on our corporate website: <https://www.nuevapescanova.com/en/engagement/corporate-social-responsibility-2/transparency/>), including information regarding identified sustainability evidence, in both the fisheries and the aquaculture divisions, regarding the Group's sustainable sourcing, and **we set the target: by 2030, ensure 100% sustainable products with sustainability evidence.**

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**, 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.

### 2.3.3 Labour 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 successfully concluded the audit for certifying as compliant with FISH the fishing fleet of NOVANAM (Namibia) by *Bureau Veritas*. The relevant evidence of compliance is available at: <https://fishstandard.com/fish-certifications/>. We are still in the process of certifying the fishing fleets of the Nueva Pescanova Group companies and we are currently in the process of internal verification and preparation of the audit for the fleet of ARGENOVA (Argentina), that will take place in 2023.

We maintained the 5Z certification (Zero Accidents, Zero Disease, Zero Waste, Zero Inequality and Zero Unawareness) and the corresponding *5Z Excellence label* 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), Peru (NOVAPERÚ) and Ecuador (PROMARISCO) are certified as compliant with **SMETA/SEDEX**, 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 labour, 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.

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, labour laws.



VANNAMEI FARMING		TURBOT FARMING	
NOVAGUATEMALA	IFS - BAP - ASC CoC - Organic Prod.	INSUIÑA MOUGÁS	ISO 14001 - EMAS - GLOBALG.A.P.
CAMANICA	IFS - GLOBALG.A.P. - BAP - ASC - ASC CoC	INSUIÑA XOVE	IFS - ISO 14001 - GLOBALG.A.P.
PROMARISCO	IFS - GLOBALG.A.P. - BAP - ASC - ASC CoC		
ABAD OVERSEAS	IFS - FSSC 22000 - ASC - ASC CoC	FISHING COMPANIES	
		NOVANAM (DOP)	IFS - Sustainable Fisheries - MSC - MSC CoC
		NOVANAM (SCT)	IFS - Sustainable Fisheries - MSC - MSC CoC
		ARGENOVA	BRC - HACCP
		EIRANOVA	HACCP
		COMMERCIAL OFFICES	
		PESCANOVA USA	MSC/ASC CoC
		PESCANOVA HELLAS	MSC/ASC CoC - ISO 22000 - ISO 9001
INDUSTRIAL CENTRES			
ARTEIXO (ES)	IFS - ISO 14001 - ELS - Organic Prod. - MSC/ASC CoC		
CHAPELA (ES)	IFS - ISO 14001 - ELS - SAE - MSC/ASC CoC		
PORRIÑO (ES)	IFS - ISO 14001 - ELS - SAE - HALAL - Organic Prod. - MSC/ASC CoC		
PATERNA (ES)	IFS - ISO 14001 - MSC/ASC CoC		
CATARROJA (ES)	IFS - MSC/ASC CoC		
FRANCIA (LOR/BOU)	MSC/ASC CoC		
NOVAPERU	BRC - FSMA		

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

## 2.4 Environmental Compensation Program

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 compensation focused on the restitution of ecological functions, habitats and species potentially adversely affected, to safeguard the capacity to generate the associated ecosystem services.

The mitigation and compensation measures 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 (see more detailed information at: <https://www.nuevapescanova.com/en/engagement/corporate-social-responsibility-2/environmental-compensation-programme/>).

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 CO<sub>2</sub>. 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 compensation, by the sequestration of CO<sub>2</sub> 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 reforested area of CAMANICA is translated into an area of 1,023 ha of mangrove (*Rhizophora* spp.) and 126 ha of teak (*Tectona grandis*) forest, both in El Viejo, Chinandega (Nicaragua) region, and in PROMARISCO (in Ecuador) of at least 163 ha of mangrove forest. It was estimated that the CO<sub>2</sub> sequestered was 8,352 tCO<sub>2</sub>/year (in the native mangrove forest) and up to 4,860 tCO<sub>2</sub>/year (in the teak forest). 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 plants from these nursery gardens.

## 2.5 Transparency in Sustainability Program

We intend to communicate to our stakeholders 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 stakeholders 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 Goals* to be accountable and transparent, which is why we make it public through our corporate website (see <https://www.nuevapescanova.com/en/engagement/corporate-social-responsibility-2/transparency/>) 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 over the last years, which are also available on our corporate website.

### 2.5.1 Traceability

In this reporting period we have undertaken Phase II of the project under GDST (*Global Dialogue on Seafood Traceability*) standard based on food safety, lawfulness and sustainability evidences criteria, and the platform *IBM Food Trust™* (IFT) of IBM, addressing its implementation in the fleet of our Argentine subsidiary ARGENOVA from the catch of the Red Shrimp until it reaches the Spanish market and in the farming and processing of Vannamei shrimp from PROMARISCO (our subsidiary in Ecuador), from the farm to the market.

We have worked with IBM to adapt its IFT tool to the requirements of the GDST traceability standard, reviewed all key data capture processes along the value chain, and automated the collection of data from the systems of the companies and industrial centers of the group and its transmission to the IFT platform for their management. We have also worked with Gradient for the design and implementation of a collaborative platform that allows us to capture the data required by the GDST standard from third-party providers and send them to the IFT platform.

It should be noted that, since the beginning of 2023, with the aim of participating in the global dialogue on traceability, the Group is part of GDST governing bodies, and has participated in different conferences on the importance of traceability in the seafood sector, such as the Global Seafood Expo in April 2022 in Barcelona, and at SENA 2023 in Boston.

## 2.5.2 Disclosure

In the financial year ended March 31, 2023, we have disclosed all the information regarding programs that make up the *CSR Strategy of the Nueva Pescanova Group*, on 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/>

On the Group's e-Learning platform, we have launched the "*CSR Academy*" that is active and houses a total of 6 courses, of which 3 are related to Policies of the CSR Department, such as the "*Corporate Policy of Corporate Social Responsibility*", the "*Corporate Policy on Sustainability*" and the "*Corporate Policy on Cooperation and Development Aid*". The other 3 relate to the "*Sustainable Development Goals*", "*Group's contribution to Sustainable Development*" and "*Materiality*". These six courses aim to bring Corporate Social Responsibility and Sustainability closer to all employees of the company, doing so in a visual and enjoyable way.

## 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*:

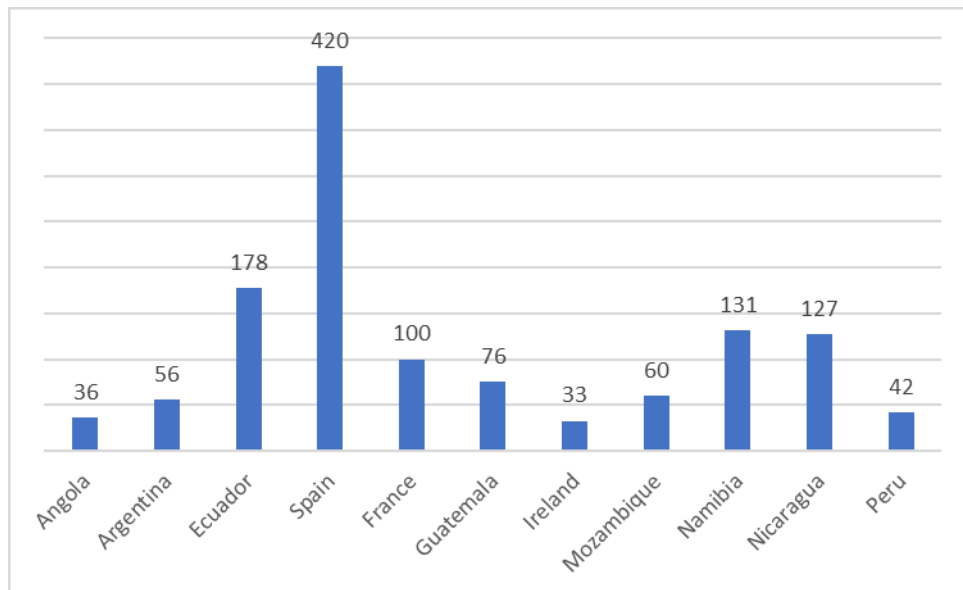
- 'A Common Planet';
- 'People First';
- 'Product Excellence'; and
- 'Growing together with our Partner Communities'.

In the reporting period ended March 31, 2023, we have inventoried and documented a total of **1,259** responsible actions, with a scope of action of the companies and countries that make up the Nueva Pescanova Group in its fishing, aquaculture and industry divisions.

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 1,259 responsible actions are distributed as follows:



Number of responsible actions of the Nueva Pescanova Group in 11 countries with fishing, aquaculture and/or industrial operations

## 2.7 Contribution to Sustainable Development

The *CSR Master Plan*, through the '*Pescanova Blue*' Sustainability Program 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* (available at <https://www.nuevapescanova.com/en/engagement/corporate-social-responsibility/contribution-to-sustainable-development/>)

The **1,259 responsible actions** documented in the above-mentioned *RAP*, within the Group's Corporate Social Responsibility, are analyzed for their contribution to the *SDGs*, through the achievement of its 169 specific targets, and show how the Nueva Pescanova Group is contributing to each of the 17 goals.

Thus, our *RAP* sees reflected its performance in the **16 SDGs**, with a greater impact on **Goal 8 "Decent work and economic growth"**, and **Goal 12 "Responsible consumption and production"** as shown in the chart below:



Number of responsible actions and their contribution to each Sustainable Development Goals in the 11 countries in which the Nueva Pescanova Group undertakes its fishing, farming and processing operations.

## 2.8 Recognition

### World Benchmarking Alliance (WBA)

The *World Benchmarking Alliance* (WBA, <https://www.worldbenchmarkingalliance.org/>) has included Nueva Pescanova in their ranking for our significant contribution to sustainable development and the UN 2030 Agenda, thus promoting more sustainable and inclusive supply chains in the sectors in which we participate.

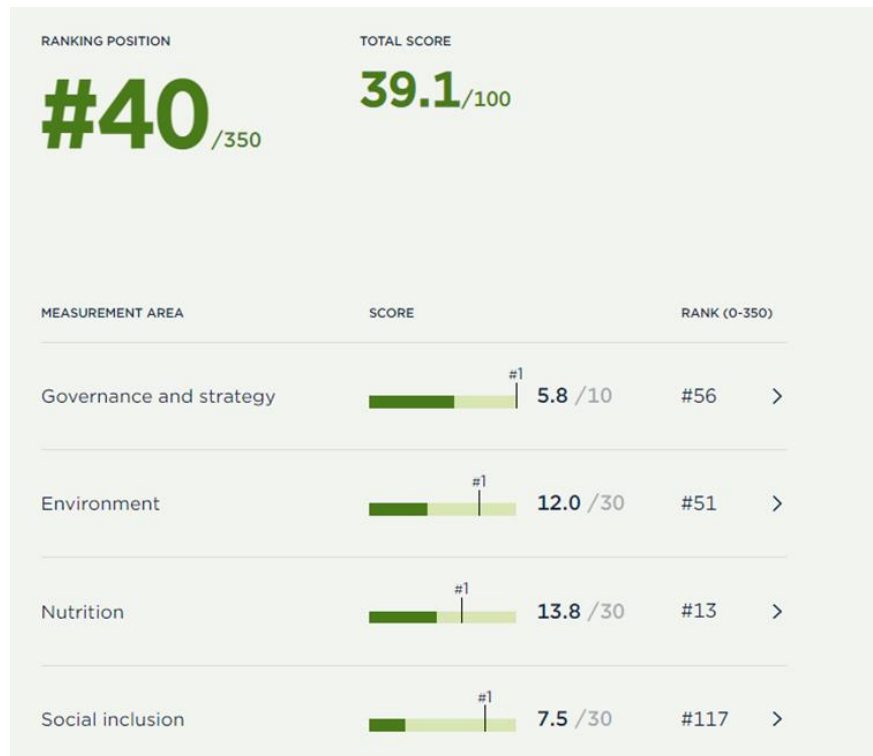
Our strong commitment to governance and transparency, and the good position obtained in the *Seafood Stewardship Index 2021* (<https://www.worldbenchmarkingalliance.org/seafood-stewardship-index/>), which ranks how the world's leading seafood companies contribute to the sustainable management of oceans and coastal ecosystems and implement responsible social practices) and in the *Food and Agriculture Benchmark 2021* (<https://www.worldbenchmarkingalliance.org/food-and-agriculture-benchmark/>), which ranks the world's most influential companies on key issues for food systems transformation), positions us at the forefront of fisheries and aquaculture companies.

Likewise, in the *Seafood Stewardship Index 2021*, the Nueva Pescanova Group stands out for being the only Spanish company in the ranking and for the success of the measures implemented; up two positions compared to the last edition of the 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 Group 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 40<sup>th</sup> position obtained in September 2021 in the *Food and Agriculture Benchmark* also published by the WBA, after 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 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.



Additionally, in the first 3 months of 2023 we have started off our participation in a new benchmarking led by WBA – the *Nature Benchmark 2023* (<https://www.worldbenchmarkingalliance.org/nature-benchmark/>). The nature transformation will examine how the impacts of business contribute to stable and resilient ecosystems which enable humanity and nature to co-exist within planetary boundaries on biodiversity, climate, land, oceans and water. The benchmark assessments will measure and track corporate performance towards a nature-positive future by measuring how companies are reducing their impact and even regenerating ecosystems.

The schedule proposed by WBA for these 3 benchmarks includes a consultation period of publicly available information that goes from February to May 2023, followed by periods of analysis and dialogue, to end with the publication of the new reports and rankings in the last quarter of 2023.

#### **Global Child Forum (GCF)**

We are proud to have been recognized as "Achievers" in the *Global Child Forum's 2022* (<https://globalchildforum.org/>) international ranking assessing to what extent companies address children's rights, which ranked more than 300 of the world's most influential companies in the Food, Beverage and Personal Care sector (<https://globalchildforum.org/the-state-of-childrens-rights-and-business-2022-food-beverage-personal-care/>).

Our recognition as "Achievers" means that we have developed and implemented several policies and practices that address the impact of the organization on children's rights. We assume that while policies are important for creating change, they must be integrated into our practice and followed up through monitoring, transparent reporting and programs to create action for children's rights.

Thus, we are ranked as the first Spanish company and the first fishing company, in 31<sup>st</sup> place (out of 172 companies) in the 'Food and Beverages' ranking and 59<sup>th</sup> (out of 310 world companies) in the 'Food, Beverages and Personal Care' global ranking.



### 3. Business ethics, institutional integrity, and regulations compliance (Compliance)

Our commitment to the integral observance of the principles of business ethics, institutional integrity and regulatory compliance of the highest demand in the Nueva Pescanova Group is guided and implemented through our *Corporate Governance and Compliance Regulatory System* (or *Internal Regulatory System*), consisting of *Our Code of Ethics*, the *Providers' Ethical and Social Charter of the Nueva Pescanova Group*, the Governance Rules of the Corporate Bodies and other Internal Committees, the Corporate Policies (Global), the Policies (Sectoral or Local) and the Internal Rules. In this respect, our *Corporate Policy for the Prevention of Criminal Risks* and our *Anti-Corruption Code* also stand out.

In the field of criminal risk prevention (in which the set of risks and their controls and mitigation actions related to human rights violations play a leading role, as well as the prevention of bribery, corruption and money laundering and terrorist financing, among others), at a corporate level<sup>6</sup> we have implemented a *Criminal Risk Prevention Program* in accordance with the requirements of organization models and management of criminal risks provided for in article 31 bis of the Spanish Criminal Code, as well as for the prevention of criminal conduct that entails the imposition of ancillary consequences in the terms provided for in article 129 of the same Spanish legal text. During the 2022/2023 financial year, we have proceeded to transfer our Criminal Risk Prevention Program in Spain to a top internationally renowned technological risk management tool. As a result of this technological implementation, our Corporate Program has been configured according to the following components:

- A *Corporate Organizational Structure* for the management of criminal risks for the different Corporate Divisions and Departments of the Group.
- A *Regulatory Framework* composed of the Spanish Criminal Code (articles that regulate the criminal liability of the legal person, the crimes that are attributable to it, the penalties or ancillary consequences that could be imposed) and the Organic Law on Fight against Smuggling (in which the crimes of smuggling, its penalties and the regime of criminal responsibility of the legal person are typified). Criminal risks and their controls are accompanied by the corresponding articles of the Regulatory Framework.
- The internal regulatory documents that make up our *Internal Criminal Regulatory System* in which they are broken down and contain the set of specific corporate rules for criminal risk management (namely: *Our Code of Ethics*; the *Corporate Policy for the Prevention of Criminal Risks*; *Our Anti-Corruption Code*; the *Manuals (General and Special Part) on the Prevention of Criminal Risks*; the *Guide for the Supervision and Follow-up of the Criminal Risk Prevention Program*; *The Compliance Channel Regulation* and the *WhistleB® Privacy Policy of the Nueva Pescanova Group*; and, finally, the *Regulations of the Compliance Unit*).

---

<sup>6</sup> Certain foreign subsidiaries of the Nueva Pescanova Group have local Compliance Programs, specific to the criminal field, to address certain regulatory requirements in those jurisdictions; namely: (i) ARGENNOVA, S.A. (Argentine subsidiary), has an Integrity Program in accordance with and under the requirements of Law No. 27,401 on Criminal Liability of Legal Persons of the Republic of Argentina; or (ii) The NOVANAM Group (Namibian subsidiaries) of the Nueva Pescanova Group) has a Compliance Program pursuant to the *Financial Intelligence Act, (Act n° 13 of 2012)* on the prevention of money laundering, terrorist financing and proliferation financing risks.

- The *Matrix of Inherent Criminal Risks* (47 inherent risks), which contains the identification of the Group's inherent criminal risks in Spain, their reference and title, the description of each risk and its evaluation according to impact and probability criteria. The assessment of inherent criminal risks is carried out periodically by the members of the Executive Committee (COMEX), the last one having been carried out at its Meeting on December 20, 2022.
- The *Matrix of Control Activities and Controls* (general, concurrent or specific) associated with the Inherent Criminal Risks for their prevention, detection, correction, mitigation or elimination. Each Control Activities contains a set of controls according to the following structure: (i) Control Reference; (ii) Description of Control; (iii) Responsible for the Execution of the Control; (iv) Responsible for Control Validation; (v) Frequency of Control; (vi) Control sampling (methodology); and (vii) Evidence to be uploaded to the tool at the time of evaluation of compliance (execution).
- The *Residual Criminal Risk Matrix*, which is the result of the aggregate evaluation of the effectiveness of the execution (compliance) of each of the controls associated with each Inherent Criminal Risk, which is carried out annually by those responsible for Execution and Validation.

From the point of view of the organizational model for the management of Compliance risks, the *Compliance Unit* of the Nueva Pescanova Group, headed by the *Chief Ethics & Compliance Officer* of the Group appointed directly by the Board of Directors and has its own *Internal Regulations*, is an internal and permanent collegiate body, endowed with autonomy and independence of action, to which the Board of Directors of the Group entrusts, among other functions, to ensure the effective respect and compliance with our ethical, integrity and regulatory compliance standards (*Compliance*).

Similarly, the Compliance Unit is the body that processes and resolves communications received through the technological tool of our *Compliance Channel*, whose conditions of use, operating rules, reporting principles and procedural rules are regulated in the *Compliance Channel Regulations* and in the *WhistleB® Privacy Policy of the Nueva Pescanova Group*<sup>7</sup>. Through this Channel, any natural person, whether or not a professional of the Group and from anywhere in the world, can raise in a transparent and confidential manner, even anonymously, consultations or statements regarding Compliance. In addition to the *WhistleB®* tool, anyone can also submit consultations or complaints by email, by post or by telephone to the Chief Compliance Officer.

---

<sup>7</sup> As ruled in detail in Chapter II of the Compliance Channel Regulations (*Articles 6 to 13*), the *Internal Information System* of the Nueva Pescanova Group works and is configured as follows: (i) On the duties of truthfulness, accountability, proportionality, good faith and collaboration; (ii) In accordance with the principles of rationality, prudence, effective protection, necessity and proportionality, impartiality, hearing and cross-examination, presumption of innocence and secrecy of communications and privacy; and (iii) Under the guarantees of anonymity, confidentiality, no retaliation and protection of personal data.

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

At March 31, 2023, 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 Ethics.*
- *Providers' Ethical and Social Charter.*
- *Corporate Policy on Risk Control.*
- *Handbook on Risk Management and Control.*
- *The Internal Audit Charter<sup>8</sup>.*
- *Compliance Unit Regulations.*
- *Corporate Policy on Good Business Practices in Food Contracting and Conflict Resolution.*
- *Corporate Criminal Risk Prevention Policy<sup>9</sup>.*
- *Our Anti-Corruption Code<sup>10</sup>.*
- *Handbook (General part) on the program for Criminal Risk Prevention of the Nueva Pescanova group in Spain.*
- *Handbook (Special part) on the program for Criminal Risk Prevention of the Nueva Pescanova group in Spain.*
- *Compliance Channel Regulations<sup>11</sup> and WhistleB® Privacy Policy of the Nueva Pescanova Group<sup>12</sup>.*
- *Corporate Procedure for the drafting of Internal Regulations (Standard O).*
- *Corporate Personal Data Protection Policy.*
- *Regulations of the Data Protection and Privacy Committee.*
- *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.*

---

<sup>8</sup> 4<sup>th</sup> version approved by the Board of Directors of Nueva Pescanova, S.L. at the meeting held on April 28, 2022

<sup>9</sup> In this reporting period 2 versions were approved by the Board of Directors of Nueva Pescanova, S.L., the 5<sup>th</sup> version at the meeting held on October 19, 2022 and the 6<sup>th</sup> version on January 30, 2023

<sup>10</sup> In this reporting period, the Executive Committee (COMEX) of the Nueva Pescanova Group ratified two versions of this internal regulations: 2nd version on June 1, 2022; and 3rd version on October 27, 2022.

<sup>11</sup> 2<sup>nd</sup> version ratified by the Compliance Unit on September 30, 2022.

<sup>12</sup> Ratified by the Compliance Unit on September 30, 2022

- *Registration of Data Processing Activities of the Nueva Pescanova Group in Spain<sup>13</sup>.*
- *Security Document on the Protection of Personal Data of the Nueva Pescanova Group in Spain<sup>14</sup>.*
- *Standard Procedure for Food Donations.*
- *Corporate Policy and General Procedure on Procurement.*
- *Corporate Policy and General Procedure for Travel and Representation Expenses.*
- *Standard Procedure of the Nueva Pescanova Group in Spain for the Management of Travelling Expenses of External Personnel<sup>15</sup>.*
- *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 Sustainability*
- *Handbook on Visual Identity of the Conformity Marking 'Pescanova Blue'.*
- *Corporate Policy on Cooperation and Development Aid.*
- *Sectoral Policy on Responsible Capture Fisheries.*
- *Sectoral Policy on Responsible Aquaculture.*
- *Corporate Procedure for the Approval of Raw Materials from Sustainable Capture Fisheries and Aquaculture.*
- *Corporate Policy on Corporate Volunteering.*
- *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.*

---

<sup>13</sup> In this reporting period, the Committee on Data Protection and Privacy of the Nueva Pescanova Group has approved the following version of this registry: 10<sup>th</sup> version on September 29, 2022; and 11<sup>th</sup> version on March 22, 2023.

<sup>14</sup> In this financial year the Committee on Data Protection and Privacy of the Nueva Pescanova Group has approved the following versions of this Security document: 7<sup>th</sup> version on September 29, 2022; and 8<sup>th</sup> version on March 22, 2023.

<sup>15</sup> 2<sup>nd</sup> version approved by the Chief Operations Officer on February 23, 2023.

- *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<sup>16</sup>.*
- *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)*
- *Corporate Statement on Risk Appetite.*
- *Handbook on Internal Auditing<sup>17</sup>.*
- *Policy on the Storage and Deletion of Personal Data of the Nueva Pescanova Group in Spain.*
- *Corporate Policy on Industrial Responsibility.*
- *Code of Conduct regarding the Alternative Fixed-Income Market (MARF).*
- *Handbook for the preparation of the Report on the Non-financial Statement of the Nueva Pescanova Group<sup>18</sup>.*
- *Corporate Policy on Governance y Relations between Nueva Pescanova Group Companies<sup>19</sup>.*
- *Corporate Policy on Human Rights of the Nueva Pescanova Group<sup>20</sup>.*

---

<sup>16</sup> 2<sup>nd</sup> version approved by the Chief People Officer on November 30, 2022.

<sup>17</sup> 2<sup>nd</sup> version approved by the Chief Internal Audit Officer on March 10, 2023.

<sup>18</sup> Approved by the Executive Committee of the Nueva Pescanova Group on June 23, 2022.

<sup>19</sup> Approved by the Board of Directors of Nueva Pescanova, S.L., on April 28, 2022.

<sup>20</sup> Approved by the Executive Committee of the Nueva Pescanova Group on February 27, 2023.

## 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.

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, and pivots 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. For doing so, the Group has a technological tool for risk management, through with Risk Managers report, on a monthly basis, the occurrence or not of events associated to the risks identified for each division, as well as Key Risk Indicators (KRI) and the status of the different mitigation actions and related controls. This technological tool allows to undertake the appropriate assessment of the controls related to each of the identified risks.

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

- ***Corporate Policy on Risk Management of the Nueva Pescanova Group***: establishing 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***: explaining 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***: establishing the amount of risk that the organization is willing to accept in the achievement of its objectives.
- ***Map of Inherent and Residual Risks***: containing 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.

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. We have detected operational and commercial risks, risks related to the economic environment and to cybersecurity, since with the implementation of remote work e-connections can be more vulnerable.

In addition, from a geopolitical and economic point of view, this reporting has been marked by the **war in Ukraine**, which among other consequences has triggered an increase in the price of energy, a very significant increase in inflation worldwide, as well as a series of restrictions on international trade derived from the imposition of international financial sanctions by different international organizations and countries on Russia and Belarus. In this sense, the increase in energy prices, international transport of goods and supplies of raw materials (the global inflationary situation in general) has had the logical impact on the Group's activities, not so much the specific international financial sanctions imposed on the aforementioned countries given that the Group's businesses with commercial operators in these countries is not relevant.

In the specific scope of our **compliance risks** related to criminal regulations, these are identified as relevant and are periodically evaluated by the Group's Executive Committee (inherent criminal risks), which are accompanied by different controls whose effective execution is evaluated annually (thus calculating our residual criminal risks), establishing, if appropriate, action or remediation plans to solve non-conformities or, where appropriate, action plans if it is necessary to align the value of any residual criminal risk to the risk appetite for compliance (low) set by our Board of Directors. For the purposes of this Non-Financial Information Statement, the most 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., with the collaboration of the Audit, Control and Finance Committee which, as informative and advisory body of the Board, without delegated duties, supervises and reports on the assessment, 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, 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) are assigned to the Governance, Responsibility and Sustainability Committee, also an informative and advisory body, without delegated duties, that works 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 *2023 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 operations. This *Analysis* highlights the optimization of the use of natural resources and energy which means we most produce more (biomass and packed finished product) and better (more efficient and better quality), with less (resources, energy, or 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 on *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 Industry Division), 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 4.1 of Chapter VII of this Report. This Corporate Quality and Environment Office consists of 25 people in the environmental field (by March 31, 2023), 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 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 standard.

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 Angola 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 following 9: 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, 2023 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, 2022 – March 31, 2023			
Source	Volume of water used [x1,000 m <sup>3</sup> ]	Scope (Countries)	Use
Surface water, including water from wetlands, rivers, lakes and oceans	757.0	Ecuador and Spain	Industrial use
Groundwater	1,024.6	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	1,368.8	Argentina, Ecuador, Spain, France, Mozambique, Namibia and Nicaragua	Human consumption, processing, washing and cleaning.
<b>Total</b>	<b>3,150.6</b> (2,716.6 in 2021/22; Δ+16%)		
Water use efficiency KPI [m <sup>3</sup> /t prod]	13.25 (13.19 in 2021/22; Δ0.4%)		
Non-consumptive use			
Surface water, including water from wetlands, rivers, lakes and oceans	<b>4,608,692.4</b> (4,174,307.9 in 2021/22; Δ10%)	Argentina, Ecuador, Spain, Guatemala, Namibia and Nicaragua	Cultivation medium in aquaculture ponds, 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, the Group's Industrial Centers follow 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): incorporation of a new machine, which uses less water, for the processing of "Peskitos".
- Industrial Center in Porriño (Spain): commissioning of the reverse osmosis equipment and process for the recovery and reuse of water.
- Industrial Center in Paterna: installation of a brine evaporator, in August 2022, to improve the waste parameters and reduce the volume of brine waste.
- Industrial center in Lüderitz (Namibia): installation of skimmers in the cleaning process.
- Industrial center in PROMARISCO (Ecuador): replacement of metal tanks for fiber tanks to avoid water pollution from rust residues and thus optimize water use.
- Fleet in Mozambique: installation of water treatment plants, via evaporation, in 20% of the fleet, to have them on board 100% of the fleet this year.

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 the PESCANOVA BIOMARINE CENTER (Spain), in PESCANOVA ESPAÑA (in the Industrial Centers in Arteixo, Chapela, Paterna and Porriño), 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, 2023, translates the investment in identified raw materials into finished products, from the different Group's activities: **(i)** Fishing, in Argentina, Mozambique, and Namibia; **(ii)** Aquaculture including hatcheries, grow out ponds, and processing facilities, in Ecuador, Spain, Guatemala and Nicaragua; and **(iii)** 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, 2022 – March 31, 2023	
Activity and country	Efficient use of raw material KPI [kg RM/kg processed]
<b>Aquaculture</b>	
Ecuador	2.17
Spain	1.14
Guatemala	1.78
Nicaragua	3.87
<b>Fishing</b>	
Argentina	1.09
Mozambique	1.12
Namibia	1.47
<b>Processing</b>	
Spain	1.03
France	1.14
Namibia	1.28
Peru	1.27

## 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, it is significant the power generated at the photovoltaic parks in: INSUIÑA (Xove, Spain), PESCANOVA BIOMARINE CENTER (in O Grove, Spain), PESCANOVA ESPAÑA (Arteixo, Chapela, Paterna and Porriño), NOVANAM (Lüderitz and Walvis Bay in Namibia), in CAMANICA (generated in the solar panels fitted on the automatic feeders in the farms).

As regards to energy efficiency, in equipment and processes, it is worth mentioning:

- Industrial center in Xove (INSUIÑA): through a lesser need to pump water, thus reducing the energy consumption.
- Industrial center in Porriño (PESCANOVA ESPAÑA): installation of new pumps that allow the mincer to produce more kg/hour, an improvement in energy efficiency.
- Industrial center in Porriño (PESCANOVA ESPAÑA): replacement of equipment with more efficient ones: new compressor and a frequency converter on the pump of the hydraulic power station.
- PESCANOVA BIOMARINE CENTER (NUEVA PESCANOVA): installation of new higher performance gas boilers.
- Industrial center in Paterna: progressive installation of LED lighting. Last year we replaced 50% of the light installation, having reached 85%.
- PESCAMAR: progressive installation of LED lighting, last year lighting was changed on the fishing vessels Antares IV and Efripel 1.
- NOVAPERU: Preparation of a code of good practices that includes measures like adjustment of temperature of the cold store, keeping doors closed to prevent leaks of cold air, tuning lights off whenever they needed, turning off the waste tank whenever it is empty, etc.
- Industrial Center in Lorient (NUEVA PESCANOVA FRANCE): Installation of a boiler heat recovery circuit.

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

April 1, 2022 – March 31, 2023	
Source of energy	Energy consumption [MWh]
Diesel	452,360.5
Natural gas	36,950.7
Other fuels	13,156.7
Electricity consumed	159,068.5
<b>Total</b>	<b>661,536.4</b> (708,154.3 in 2021/22; $\Delta$ -7%)
Electricity from renewable sources <b>(37%, 51% in 2021/2022)</b>	59,264.0
Energy efficiency KPI [MWh/t prod]	2.78 (3.63 in 2021/22; $\Delta$ -23%)

The increase in electricity from renewable sources is linked to power consumption from our own photovoltaic parks, as well as through Power Purchase Agreements (PPAs).

Energy efficiency KPI (energy used to produce finished products), by activity and country, for the year ended March 31, 2023, is shown in the table below:

April 1, 2022 – March 31, 2023	
Activity and country	Energy efficiency KPI [kWh/kg prod]
<b>Aquaculture<sup>21</sup></b>	
Ecuador	1.9
Spain	7.7
Guatemala	2.4
Nicaragua	3.0
<b>Fishing<sup>22</sup></b>	
Argentina	4.9
Mozambique	34.0
Namibia	3.5
<b>Processing<sup>23</sup></b>	
Spain	1.8
France	1.4
Namibia	1.0
Peru	0.3

### 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 of the Group, 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, 2023:

<sup>21</sup> This indicator depends on the farming process (intensive/extensive) and life cycle of the species reared.

<sup>22</sup> This indicator depends on specific use, i.e., propulsion, operation, freezing on board.

<sup>23</sup> This indicator depends on the complexity of the processing line and freezing requirements.

April 1, 2022 – March 31, 2023	
Type and recovery	Amount [t]
Hazardous waste to authorized waste manager	533.5
Non-hazardous waste	14,854.2
Recycled	3,105.2
Composted	4,625.9
Recovered	1,279.7
To authorized waste manager	5,843.4
Recovered organic by-products	12,934.4
	(13,474.3 in 2021/22; ▲-4%)

This year, for the first time, we are classifying as hazardous waste the sand used for stripping paint from the hulls of vessels at the shipyard, for maintenance and services provided to third parties. Previously, this was classified as “unknown destination”.

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

### 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.

Pursuant to our *Waste Management Plans*, cardboard, plastic, glass, metal, oil sludge and sand are segregated and delivered to the relevant *Authorized Waste Manager*. We have also implemented *Non-Hazardous Waste Management Plans*.

In the industrial centers we also contribute to the reduction and recycling of waste through 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 by-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 examples of recovery of by-products below:

- For production of animal feed from: **(i)** toothfish skin and heads at the Industrial Center in Puerto Deseado in ARGENOVA (Argentina); **(ii)** shrimp shells and heads in PROMARISCO (Ecuador) and CAMANICA (Nicaragua); **(iii)** bones, skin and fish trims in both industrial centers of NOVANAM (Namibia), as well as **(iv)** different organic by-products in the Industrial Centers in Arteixo, Chapela and Porriño (Spain).
- For the production of fertilizers and soil amendments from: **(i)** toothfish skin and heads at the Industrial Center in Puerto Deseado in ARGENOVA (Argentina), **(ii)** 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, the Group continues to deepen in agreements, operations, practices and programs to reduce waste from/of the food we produce.

The reduction of organic waste and losses 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 allocate it to cover the food needs of the most disadvantaged people and groups, in situations of precariousness and/or social exclusion, as well as collaborative work through the associations we are members of, through their Work Committees.

## 4. Climate change

The Group is aware that the activity of our companies in the different stages of the value chain and production involves the emission of certain substances, including GHGs, which, depending on their global 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 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 by-products 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 Policy on Sustainability* 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 provisioning, regulating and support services offered by 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 the use of a significant amount of energy (electricity and fuels), we also need to use refrigerant gases for our freezing and product preservation processes, and for product and raw materials transportation and distribution as well.

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 (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.

- As regards to the replacement of fossil fuels with other less polluting ones and as part of our 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 compensate 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) projects. 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 compensating 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.

Working with the methodology recommended by the *Greenhouse Gas Protocol of the World Business Council for Sustainable Development (WBCSD)* and the *World Resources Institute (WRI)*, the Group reported direct and indirect emissions linked to the operations of the Nueva Pescanova Group companies, in the financial year ended March 31, 2023. 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 stationary sources, including fugitive gas emissions from cooling and air conditioning equipment, and mobile, like the fishing fleet and 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, 2022 – March 31, 2023	
Source of GHG emissions	GHG Emissions [t CO <sub>2</sub> e]
<b>Scope 1<sup>24</sup></b>	
Emissions from stationary sources	93,481.8
Emissions from mobile sources	78,779.7
Cooling and air conditioning	74,381.4
<b>Total direct emissions Scope 1</b>	<b>246,642.9</b>
<b>Scope 2<sup>25</sup></b>	
Electricity consumption	16,632.3
<b>Total indirect emissions Scope 2</b>	<b>16,632.3</b>
<b>Total emissions Scopes 1+2</b>	<b>263,275.2</b>
(3% annual reduction goal for Scope 1 and 2 emissions)	(283,455.6 in 2021/22; Δ-7.1%)
<b>Scope 3<sup>24</sup></b>	
Third party seafood farming	17,091.8
Logistics - Transportation	22,762.4
Waste management	8,600.0
Logistics – Storage/Cold storage	1,010.1
Business trips	1,774.3
Water consumption	527.0
<b>Total indirect emissions Scope 3</b>	<b>51,765.6</b>
<b>Total emissions Scopes 1+2+3</b>	<b>315,040.8</b>
(Carbon footprint, total emissions)	(344,707.5 in 2021/22; Δ-8.6%)
GHG emission intensity indicator [tCO <sub>2</sub> e/t <sub>PROD</sub> ]	1.32
	(1.67 in 2021/22; Δ-20.9%)

The results obtained in the current year regarding the carbon footprint of the Nueva Pescanova Group indicate a reduction of 8.6% in the absolute emission of tCO<sub>2</sub>e and a reduction of 20.9% in the KPI related to production (KPI in tCO<sub>2</sub>e/t<sub>PROD</sub>).



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

In May 2021, the Group already publicly set its commitment for carbon neutral by 2040. Such commitment entails the annual reduction by 3% of GHG emissions Scopes 1 and 2, so the result herein disclosed firstly point to the accomplishment of the annual target (7.1% reduction of GHG emissions scope 1 and 2 compared with the same type of emissions in the previous reporting period, and 20.6% when compared with the base year of 2020), and in secondly, that appropriate measures are being

<sup>24</sup> Source of conversion factors used: MITECO (2022) Emission Factors; Catalan Office for Climate Change (2022) Practical guide for the calculation of GHG emissions; DBEIS (2022) UK Government CGHG conversion Factors for Company reporting (GHG Reporting: Conversion factors); IPCC Guidelines for National GHG Inventories (2014, 2006).

<sup>25</sup> Source for emission factor by country: Primary data and IEA (2022) CO<sub>2</sub> emissions from fuel combustion.

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, 2022 – March 31 2023			
Activity	Total GHG emissions [t CO <sub>2</sub> e]	Production [t <sub>PROD</sub> ]	GHG emissions intensity [t CO <sub>2</sub> e/t <sub>PROD</sub> ]
<b>Aquaculture</b> (from <i>hatchery</i> to processing plant gate)			
Ecuador (shrimp, ca. 3,000 ha, including the processing plant)	76,072.1	67,722.0	1.12
Nicaragua (shrimp, ca. 4,000 ha, including the processing plant)	35,403.8	29,031.4	1.22
Guatemala (shrimp, ca. 80 ha, including the processing plant)	8,780.5	6,421.0	1.37
Spain (turbot, ca. 6 ha)	4,029.2	3,365.4	1.20
<b>Total 'Aquaculture'</b>	<b>124,285.6</b>	<b>106,539.8</b>	<b>1.17</b>
<b>Fishing</b> (From catch to freezing)			
Argentina (15 vessels)	51,736.4	16,930.3	3.06
Mozambique (30 vessels)	48,111.1	3,303.4	14.56
Namibia (10 vessels)	43,781.3	21,065.1	2.08
<b>Total 'Fishing'</b>	<b>143,628.9</b>	<b>41,298.8</b>	<b>3.48</b>
<b>Processing</b> (from input to processing plant gate)			
Spain (5 industrial centers)	17,062.1	54,380.2	0.31
France (2 industrial centers)	3,878.4	10,689.0	0.36
Namibia (2 industrial centers)	1,559.8	15,593.3	0.10
Peru (1 industrial center)	524.6	9,364.3	0.06
<b>Total 'Processing'</b>	<b>23,024.9</b>	<b>90,026.8</b>	<b>0.26</b>
<b>Logistics</b> (transversal, corporate)			
Transport (air, land, maritime)	22,762.4	--	--
Storage (cold storage)	1,010.1		
Business trips	328.9	--	--
<b>Total 'Logistics'</b>	<b>24,101.4</b>		
<b>Carbon footprint</b>	<b>315,040.8</b>	<b>237,865.4</b>	<b>1.32</b>

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

As already mentioned in section II.2.4., one of the fundamental points of the *Environmental Compensation Program* is to quantify the effort to compensate GHG emissions through CO<sub>2</sub> 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 PROMARISCO (Ecuador), and whose impact we have already estimated, result in a total of 13,212.2 tCO<sub>2</sub>, which means 4.2% of the emissions Scopes 1 and 2 of the Nueva Pescanova Group compensated by CO<sub>2</sub> sequestration projects. We are launching similar actions the quantification and verification of compensation projects in other Group companies, pursuing the compensation 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.

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 energy supplier ENDESA ENERGÍA RENOVABLE, S.L. that covers 60% 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 sound 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 continuously improving 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 by-catch, in fact the group is pioneer on the design and implementation of the use of this type of gear in the fishing grounds in Namibia. In the previous 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 (with animal nurseries, cooperation with the National University) with the release of 310 newborn iguanas in this reporting period, having reached 2,110 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 CO<sub>2</sub>). In this reporting period, 5,500 propagules have been planted, with the participation of volunteers from local communities 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 we have donated and grown a total of 30,300 plants of 30 different species that have been transplanted to areas in danger of deforestation through an alliance with INAFOR, and the help of volunteers. Since the beginning of this project, in 2015, a total of 168,300 plants have been grown.



- Taking care and preserving a teak forest by CAMANICA in Nicaragua, that consists of 24,035 trees in 126 ha.

Detailed information on biodiversity preservation initiatives under the *Environmental Compensation Program* is available at <https://www.nuevapescanova.com/en/engagement/corporate-social-responsibility-2/environmental-compensation-programme/>

## 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.

Detailed information on dissemination of potential environmental impact and initiatives for environmental protection under the *Transparency in Sustainability Program* is available at [https://www.nuevapescanova.com/compromiso/responsabilidad-social-corporativa-2/transparencia\\_sostenibilidad/](https://www.nuevapescanova.com/compromiso/responsabilidad-social-corporativa-2/transparencia_sostenibilidad/).

## 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, 2023, is reported in the table below:

April 1, 2022 – March 31, 2023	
Activity and country	ODS Emissions [t CFC-11e] <sup>1</sup>
<b>Aquaculture</b>	
Ecuador	0.29
Spain	-
Guatemala	-
Nicaragua	0.003
<b>Fishing</b>	
Argentina	0.73
Mozambique	0.41
Namibia	-
<b>Processing</b>	
Spain	-
France	-
Namibia	-
Peru	-
<b>Total</b>	<b>1.433</b>

(1.77 in 2021/22;  $\Delta$ -19%)

<sup>1</sup> Source of Ozone Depletion Potentials (ODP): Montreal Protocol

We have identified as measures for the prevention and minimization of Ozone Depleting Substances (ODS) emissions, the 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 March 31, 2023, for our fishing, aquaculture and processing activities has not identified as 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<sup>26</sup> of the Nueva Pescanova Group and its distribution by country and gender, at March 31, 2023, is shown below:

	March 2023		
	Female	Male	Total
Argentina	61	666	727
Ecuador	551	1,664	2,215
USA	16	10	26
Spain	659	550	1,209
France	93	105	198
Greece	10	16	26
Guatemala	628	197	825
Ireland	14	18	32
Italy	8	6	14
Mozambique	29	661	690
Namibia	1,433	1,005	2,438
Nicaragua	317	1,163	1,480
Peru	70	68	138
Portugal	14	18	32
South Africa	3	2	5
<b>Total</b>	<b>3,906</b>	<b>6,149</b>	<b>10,055</b>

<sup>26</sup> Production in Guatemala and Nicaragua has been very low, so head count was adjusted accordingly. There is a high level of temporary workers in these countries so when production comes down the number of workers has dropped significantly when compared to 2022. On the other hand, in Mozambique in 2022, the fishing season started in April, whilst in 2023 it started in mid-March it is for this reason that headcount at 31/03/2022 is higher than at 31/03/2023.

Total head count of the Nueva Pescanova Group and its distribution by country and age group, at March 31, 2023, is shown below:

	March 2023			
	<25	25-45	>45	Total
Argentina	19	390	318	727
Ecuador	502	1,274	439	2,215
USA	-	17	9	26
Spain	25	597	587	1,209
France	19	100	79	198
Greece	-	10	16	26
Guatemala	187	524	114	825
Ireland	2	12	18	32
Italy	-	9	5	14
Mozambique	22	417	251	690
Namibia	65	1,496	877	2,438
Nicaragua	215	1,045	220	1,480
Peru	14	90	34	138
Portugal	-	11	21	32
South Africa	-	4	1	5
<b>Total</b>	<b>1,070</b>	<b>5,996</b>	<b>2,989</b>	<b>10,055</b>

Total head count of the Nueva Pescanova Group and its distribution by country and professional category, at March 31, 2023, is shown below:

Country	Senior management	Middle Management	Specialists	Administrative and Blue-Collar Staff	Total
Argentina	1	87	50	589	727
Ecuador	1	181	335	1,698	2,215
USA	1	8	17	-	26
Spain	42	189	243	735	1,209
France	-	38	49	111	198
Greece	1	21	4	-	26
Guatemala	2	54	30	739	825
Ireland	1	7	2	22	32
Italia	1	5	-	8	14
Mozambique	2	61	38	589	690
Namibia	1	63	65	2,309	2,438
Nicaragua	1	74	400	1,005	1,480
Peru	2	16	28	92	138
Portugal	1	10	15	6	32
South Africa	1	2	-	2	5
<b>Total</b>	<b>58</b>	<b>816</b>	<b>1,276</b>	<b>7,905</b>	<b>10,055</b>

*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, on March 31, 2023, is shown below:

	Mach 2023		
	Full-time	Temporary	Total
Argentina	646	81	727
Ecuador	2,215	-	2,215
USA	26	-	26
Spain	1,170	39	1,209
France	180	18	198
Greece	26	-	26
Guatemala	825	-	825
Ireland	26	6	32
Italy	14	-	14
Mozambique	156	534	690
Namibia	1,178	1,260	2,438
Nicaragua	1,473	7	1,480
Peru	49	89	138
Portugal	30	2	32
South Africa	5	-	5
<b>Total</b>	<b>8,019</b>	<b>2,036</b>	<b>10,055</b>

Total head count of the Nueva Pescanova Group and its distribution by type of employment contract by gender, age group, and professional category, on March 31, 2023, 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	7	-	13	33	-	-	-	-	1	-	58
Middle management	5	142	89	4	244	302	-	3	-	1	13	13	816
Specialist	16	234	97	77	568	212	4	13	3	2	26	24	1,276
Administrative & Blue-Collar Staff	238	1,257	929	594	1,956	998	60	719	86	69	803	196	7,905
<b>Total</b>	<b>259</b>	<b>1,637</b>	<b>1,122</b>	<b>675</b>	<b>2,781</b>	<b>1,545</b>	<b>64</b>	<b>735</b>	<b>89</b>	<b>72</b>	<b>843</b>	<b>233</b>	<b>10,055</b>

Average headcount in the reporting period ended March 31, 2023, 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	-	5	7	-	15	35	-	-	-	-	-	-	62
Middle management	6	147	90	7	278	301	-	2	-	-	13	16	860
Specialist	22	256	94	93	609	235	6	24	2	6	33	24	1,404
Administrative & Blue-Collar Staff	377	1,463	935	666	2,168	1,011	301	1,188	139	421	1,103	214	9,986
<b>Total</b>	<b>405</b>	<b>1,871</b>	<b>1,126</b>	<b>766</b>	<b>3,070</b>	<b>1,582</b>	<b>307</b>	<b>1,214</b>	<b>141</b>	<b>427</b>	<b>1,149</b>	<b>254</b>	<b>12,312</b>

Part-time employees excluded. In Spain, the number of part-time employees, on March 31, 2023 was 119. Part-time contracts are not considered in the collective agreements (or in industrial relations frameworks provided by local labour 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 March 31, 2023, is shown in the table below:

Professional Category	Female			Male		
	<25	25-45	>45	<25	25-45	>45
Senior management	-	-	1	-	1	4
Middle management	1	6	3	2	20	25
Specialist	3	11	2	5	34	26
Administrative & Blue-Collar Staff	138	204	27	82	184	34
<b>Total</b>	<b>142</b>	<b>221</b>	<b>33</b>	<b>89</b>	<b>239</b>	<b>89</b>

*The increase in the number of lay offs in respect of the previous reporting period is due to the fact that in the period that goes from April 1, 2022 and March 31, 2023 there have been a series of staff restructuring processes mainly in Nicaragua and Guatemala.*

### 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<sup>27</sup> by country, age and professional category, on March 31, 2023, is shown below:

Argentina	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	4,204	41,402	116,381	-	39,100	64,482
Specialist	-	33,175	-	-	-	-
Admin. & Blue-collar staff	10,099	21,045	22,403	8,321	20,055	17,220

Ecuador	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	14,086	19,595	22,880	10,575	26,605	33,832
Specialist	8,200	8,865	9,470	12,828	10,752	13,541
Admin. & Blue-collar staff	6,153	6,299	6,341	6,020	6,322	6,386

Spain	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior management	-	102,963	148,558	-	104,594	86,623
Middle management	-	42,953	61,235	-	43,887	54,483
Specialist	22,946	33,443	49,212	12,884	30,417	44,212
Admin. & Blue-collar staff	16,541	19,714	24,945	14,183	17,957	22,491

<sup>27</sup> The change in pay in Guatemala and Nicaragua compared to the 2021/2022 reporting period is due to the already mentioned staff restructuring processes. It has also been identified an increase in overall pay due to collective bargaining negotiations. And last, the increase in pay in Argentina is directly due to the inflation in that country.

France	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	64,003	66,919	-	51,137	61,590
Specialist	19,870	29,951	31,581	23,695	32,067	32,774
Admin. & Blue-collar staff	20,993	24,397	24,618	15,793	24,830	25,140

Greece	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	45,573	60,160	-	36,871	38,848
Specialist	-	24,109	-	-	27,773	21,094

Guatemala	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	6,269	15,732	18,023	10,132	11,366	25,992
Specialist	5,072	6,956	7,975	5,643	8,867	-
Admin. & Blue-collar staff	4,692	4,785	5,045	4,649	4,698	4,686

Ireland	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	37,728	67,782	-	-	47,708
Specialist	-	-	37,440	-	-	21,840
Admin, & Blue-collar staff	10,974	27,164	21,391	-	16,438	20,368

Mozambique	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	24,075	26,637	-	21,212	9,379
Specialist	-	7,311	5,803	-	1,715	-
Admin, & Blue-collar staff	1,789	3,076	3,112	2,816	3,925	4,452

Namibia	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	43,427	72,798	-	38,161	35,674
Specialist	-	17,353	13,502	-	16,832	8,116
Admin, & Blue-collar staff	2,112	2,868	3,240	2,486	2,634	3,147

Nicaragua	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	11,860	33,831	5,011	11,495	31,369
Specialist	3,149	3,684	3,326	3,074	3,908	3,654
Admin, & Blue-collar staff	2,757	2,753	2,739	2,860	2,857	2,767

Peru	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	24,036	98,090	-	19,582	-
Specialist	-	7,083	-	3,526	7,774	6,208
Admin, & Blue-collar staff	3,511	4,403	4,312	3,817	3,908	3,988

Portugal	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Senior & middle management	-	57,750	95,467	-	-	66,439
Specialist	-	26,397	28,726	-	23,814	22,470
Admin, & Blue-collar staff	-	-	21,887	-	-	20,014

*For calculation purposes we have taken gross annual salaries. Senior and middle management have been grouped, except for Spain, not having enough number of employees in the senior management category.*

*Also, we have excluded pay for the group Companies in 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, on March 31, 2023, by age group and professional category, is shown below:

Argentina	Male		
	<25	25-45	>45
Senior & middle management	-	46,067	57,284
Specialist	-	40,318	47,849
Admin, & Blue-collar staff	-	10,193	12,237

Mozambique	Male		
	<25	25-45	>45
Senior & middle management	-	25,454	33,917
Specialist	-	21,911	6,228
Admin, & Blue-collar staff	2,669	1,015	2,248

Namibia	Male		
	<25	25-45	>45
Senior & middle management	-	67,781	76,815
Specialist	-	27,795	14,284
Admin, & Blue-collar staff	9,130	4,582	7,108

*Pay to female workers has not been included because they are not comparable. On March 31, 2023, the number of females on board of fishing vessels is 58, whilst males are 1,274 (a total of 1,332).*



Average pay by country, age and professional classification on March 31, 2022, was as follows:

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

	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Ireland						
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

	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Mozambique						
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

	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Namibia						
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

	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Nicaragua						
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

	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Peru						
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

	Male			Female		
	<25	25-45	>45	<25	25-45	>45
Portugal						
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. 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 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, on 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. Pay to female workers has not been included because they are not comparable. On March 31, 2022, the number of females on board of fishing vessels was 13, whilst males were 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 2022/2023	Pay-gap 2021/2022
Argentina	20.8%	16.1%
Ecuador	(7.8%)	(5.8%)
Spain	8.8%	10%
France	2.0%	2.1%
Greece	26.6%	30.1%
Guatemala	2.8%	6.4%
Ireland	18.0%	23.5%
Mozambique	(19.4%)	(57.5%)
Namibia	7.1%	5.1%
Nicaragua	(2.8%)	(2.3%)
Peru	15.0%	18.5%
Portugal	17.3%	13.4%

Variation in respect of the 2021/2022 reporting period is directly linked to the changes in pay above mentioned.

*The formula used for the calculation of pay-gap is: the median of male-pay less the median of the female-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 USA, Italy, and South Africa, 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, 2023, 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 eleven people, of which ten are male and one 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 labour 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 were signed in February and March 2022, respectively, 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."*

A similar reference has also been incorporated into the collective bargaining agreement of the Industrial Center in Arteixo Industrial Center (Spain), approved and signed in October 2022, in its article 17:

*"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 is committed to promoting measures that encourage respect for 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.*

*Justified exceptional circumstances shall be considered to exist in cases that may pose a risk to persons or potential damage to the business, the urgency of which requires the adoption of special measures or immediate responses. In this case, the necessary workers would be called by telephone. Meetings shall be convened in such a way that the scheduled end time coincides with the end of the working day. If it is not possible to finish within working hours, or if they are called after hours, attendance, except urgently, will be voluntary. Pescanova España S.L.U undertakes to develop a corporate policy or other internal standard regarding digital disconnection. "*

On the other hand, some of the Group companies, have implemented the blocking of workers' email when they are absent due to vacation, medical disability or leave for permits provided by law in order to guarantee a disconnection from the workplace. In addition, it has also been implemented the use of automatic responses in the email, when the collaborator is absent due to vacations, temporary disability, medical and/or granted leaves.

Also, in the footer of emails and automatic replies a reference to digital disconnection has been included. On the other hand, the vacation plan of the members of a team are visible, so that everyone is informed of the vacation time of their colleagues and avoid the connection with such person during that period. Also, on a monthly basis, employees make a declaration to confirm that they have taken the established breaks each week.

## 1.8 People with disabilities

On March 31, 2023, the Nueva Pescanova Group has hired 92 people with disabilities.

## 2. Work Organization

### 2.1 Working time

Working time is regulated in own or sectoral collective bargaining agreements or in the labour 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 labour laws applicable in the countries where we are present.

The Nueva Pescanova Group respects the minimum daily and weekly breaks provided for in the labour 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 section 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* has implemented in 2020 through the regulation contained in our *General Procedure* (which aims to regulate the Telematic 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 November 2022, the mentioned *General Procedure of the Telematic System for the Recording of Working Hours* was amended, the 2<sup>nd</sup> version was communicated to all the staff in 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 the field of *Remote Working*, a practice that became generalized during the *COVID-19* pandemic, since 2020, the Group has in force a *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.

In this sense, 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, respectively, include a new article referring to Remote Work:

*"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 (Spain), 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.

On December 2, 2022, the Legal Representatives of the workers in the Industrial Center in Porriño (Spain), entered an agreement for the application of the Group's *Corporate Policy on Management of Remote Working* and its *General Procedure* effective from December 2, 2022 to December 31, 2024.

Workers are free to manage their working time, as long as they work the contracted total working hours. At the offices there is no system to track working hours, the total number of working hours applies to all workers. However, at the processing plants there is a system to track working hours. In respect of Remote Work (or teleworking), it is worth mentioning that there is a remote working policy in force that allows teleworking a maximum of 2 days/week, as long as the job position allows to do so. Although a worker can freely choose which days he/she is working off-site, these days can never be changed according to the personal needs of each worker.

In Portugal, working hours are flexible, although there is no system to track working hours. On the other hand, it is worth mentioning that remote work has been implemented and workers have the possibility of teleworking one day a week. That day is chosen voluntarily by the worker and can also be changed for another if required (the day of teleworking may vary from one week to another).

Finally, in the US there is a remote work policy applicable to all employees, regardless of their position in the company. The practice of remote work is extendable up to 100% of the working day (possibility of teleworking from Monday to Friday). As far as working day registration is concerned, there is no specific tracking system.

## 2.2 Absenteeism

The total absenteeism, in hours, due to common illness in the companies of the Nueva Pescanova Group reached 150,476 in the reporting period ended March 31, 2023 (in Spain) and 317,531 hours in the rest of the countries, also in the reporting period ended March 31, 2023 (506,627 in the Nueva Pescanova Group in the reporting period ended March 31, 2022). We have not included data from 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 labour regulations in force.

In addition, to the collective bargaining agreements or, where appropriate, the implementation of labour 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 labour 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.

PESCANOVA USA has implemented a *Paid Time Off (PTO) policy* by which employees are given a designated amount of leave time that includes all paid leave categories (vacation, sick time, or personal time off). Minimum duration of this benefit is 3 weeks and employees can earn up to 6 weeks depending on the time they have been working for the company.

### 3. Health and safety

#### 3.1 Health and Safety Conditions in the workplace

The Nueva Pescanova Group has a *Corporate Policy on Occupational Safety and Health* 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. 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".

The Corporate Department of Human Resources of the Nueva Pescanova Group has in place, 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. In this sense, the of Prevention of Occupational Hazards Division in Spain serves as support and consultation for the rest of the countries, especially for those preventive activities that are legally enforceable and are shared between the legislation of the foreign country and Spain. The Spanish procedures have been forwarded to all countries as guidelines.

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 labour safety standards and ensuring basic principles of safeguarding the safety of Group's workers.

On the other hand, *Safety Handbooks* prepared according to the four activities performed by the Group set the guidelines for safe work for the employees.

Within the procedures there is access to the following Records that can be used by the head of each country as guide for the implementation of their own prevention plan, always trying to comply with the law of their respective countries):

- 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 information & training.
- Accidents statistics.
- Analysis of accidents costs.

In 2023, the activity report required by law in Spain will be prepared, afterwards each country will prepare its own report using the Spanish report as a guide. Also, Annual Plans that are carried out set accident rate objectives.

The improvement of occupational health and safety conditions is monitored through the results obtained. In Spain, in addition, we have set up Health and Safety Committees, in the work centers with legal representatives of workers.

Because we are no longer in a global health emergency, although PCR and antigen tests have still been carried out, especially for travel management, they are not currently performed internally in the company as this disease has been already classified as a common disease, except for health personnel.

In Spain, in this reporting period, we have purchased a few tests that are kept at the different centers for specific circumstances. In this respect, it is important to note that as of 2022, after mass vaccination, COVID related initiatives have been eased and, therefore, it is no longer necessary to implement measures as in previous periods. On May 9, 2022, we released a final statement on the use of masks in the workplace, indicating that the use of masks is not compulsory from a prevention of occupational hazards point view, although they should be worn in the processing plants for food safety reasons.

One of the main activities in this reporting period was the planning of the pre-audit and audit for *ISO 45001 OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT*, which we have been certified as compliant.

In addition, this pre-audit was coordinated with the external company *Easy Tech* and the Certification Body *IMQ*, this process was carried out in all our work centers in Spain.

## 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, 2023:

	Female	Male	Total
N° of work accidents	71	221	292
Incidence rate	13.00	29.21	22.41
Frequency rate	6.05	13.63	10.45
Severity rate	0.11	0.30	0.22

*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 (n° of accidents/n° workers X 1,000).*

*Frequency rate: number of accidents per 1,000,000 hours worked (n° 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, 2023, 2 cases of occupational disease were 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, 2023, 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. Labour 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 Nicaragua (CAMANICA) we have implemented work meetings for the farms division attended by workers, the joint commission, division manager, human resources assistant and 100% of the workers, at these meetings issues such as information on minimum wages, overtime calculation, working hours, complaints and suggestions on food, infrastructure conditions (accommodation, bathrooms and transport) are addressed.

In Ecuador (PROMARISCO) we have set up a biannual communication space that consists of meetings with all the staff of the Processing Plant, the shrimp farms and the hatcheries, in order to discuss requirements about accommodation, whenever necessary, and work conditions in general to prepare an action plan to meet these needs and their follow-up. In addition, annual training is held for representatives of the Joint Committees and Sub-Committees with the aim of updating them to the country's labour regulations.

In Guatemala (NOVAGUATEMALA), we have implemented quarterly meetings that we call "Nova Listens", in which employees from each division meet with the People Department to let them know their concerns, changes, requests and/or any comments, dealing with general issues of the workplace.

## 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 on March 31, 2023 is shown below:

Country	% of employees
Argentina	85
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 labour relations set out in local labour 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), effective for a 4-year period (2021-2024).

In October 2022, an agreement was reached for the collective bargaining of Pescanova España, S.L.U. Industrial Center in Arteixo, effective for a 4-year period (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 labour 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 OHS division, in collaboration with the Medical Clinic, has coordinated vaccination campaigns against COVID-19 obtaining excellent results in reducing infections. Thus, in 2022, there were 3 vaccination days, where 2,861 professionals got their dose. These vaccination days were carried out with the support of the Nicaraguan Ministry of Health.

In Guatemala (NOVAGUATEMALA), the Occupational Health and Safety Committee carried out a survey of occupational hazards by division and position, the results of these survey have been published and proved to be very useful, mainly in each section of the Champerico Processing Plant. In addition, the following trainings have been provided as part of the occupational health and safety program: **(i)** 33 employees participated in the training for handling fire extinguishers; **(ii)** 36 employees participated in first aid trainings; **(iii)** two drills were carried out at the Champerico Processing Plant with the participation of 1,222 employees, from both shifts, in the first half of 2022 and 582 employees, from both shifts, in the second half of the year; and **(iv)** 52 employees participated in training in the correct handling and use of forklifts.

In Ecuador (PROMARISCO), the Occupational Health and Safety Division updated the Biosafety Protocol against COVID-19 in accordance with the measures provided by the National Emergency Committee of Ecuador (COE) that determines prevention measures and biosafety standards; talks were given to 2,148 employees. The COVID-19 questionnaire is also used. In this sense, anyone developing COVID-19 symptoms is antigen tested, if the test result is positive, this is reconfirmed with an external laboratory with a PCR test and reported to the Ecuadorian Institute of Social Security (IESS), he/she must stay at home for 5 days, prior to returning to work and wear mask for 5 more days. Among other measures, the company placed screens in the workplaces, provides masks on a daily basis to staff, placed social distancing signs in common spaces, installed hydroalcoholic gel dispensers, provided containers for infectious waste, sanitizes transfer buses, dressing rooms and dining rooms, to allow the activities of the production processes to be carried out uninterruptedly.

And last, NOVAPERU has hired a nutritionist who is responsible for the obesity program, whose objective is to prevent, detect and take care, timely and adequately, of the people who have been diagnosed with obesity, in order to improve their quality of life and avoid complications for the workers with this condition as a result of a poor or unhealthy diet. The company has opened a lactation room, provided training on the benefits of breastfeeding and handed leaflets to all staff about the lactation room and its importance.

#### **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 Ecuador (PROMARISCO), from April 2022 to March 2023, and in collaboration with the Ecuadorian Ministry of Public Health, and as part of the Health Program, talks on (i) reproductive health: 425 employees; (ii) breastfeeding: 805 employees; (iii) alcohol, tobacco and other drugs abuse: 546 employees; (iv) HIV: 462 employees; (v) cerebral vascular accident (CVA): 450 employees; (vi) immunization and flu vaccination: 2,215 employees; (vii) vector diseases: 659 employees; and (viii) professional diseases: 1,019 employees. The talks given by PROMARISCO's staff, on first aid: 135 employees; nutrition: 766 employees. In collaboration with the Ministry of Public Health and in our commitment to the health of our employees, staff were immunized with the second boost jab against COVID-19, a process benefiting 1,223 employees of our Hatchery, Shrimp Farms and Processing Plant.

In Nicaragua (CAMANICA) there were health care awareness campaigns, with emphasis on personal hygiene; talks on breastfeeding: 10 female employees; early detection of breast cancer and human papilloma complemented with PAP tests, physical examination of breasts and mammography for 384 female employees; the company continued with COVID19 prevention campaign. Apart from these, there were blood donation days, as well as vaccination against common diseases like influenza: 177 employees. The medical team also helps with the control of vector-borne outbreaks, planning fumigation days to eliminate mosquitoes that are vectors for diseases like malaria, dengue, chikunguña and zika, a total of 150 activities were carried out.

In NOVAGUATEMALA, the Medical Clinic continued with the COVID-19 protocol issued in 2021, so it trained 290 new employees on the measures implemented in the workplace; 36 employees participated in the training of techniques to lift heavy objects and prevention of lumbago and 27 employees participated in the training of safety and personal hygiene.

NOVAPERÚ updated its COVID-19 surveillance plan, according to current regulations; it also increased the weekly hours (from 8 to 16) of the Occupational Physician, providing training and awareness with special care in the prevention of COVID-19. Workers who were affected by COVID-19 were monitored. In addition, the medical staff and the Head of Human Resources were trained to perform nasal swabs, thus obtaining results more quickly. Currently there is a nutritional service, carrying out monthly controls on workers who show health risks and providing training on healthy living. A nurse was added to the medical service working 16 hours per week, in this way the Processing Plant has some sort of medical assistance for almost the entire week. 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, 2023, we continue with the deployment of the “Nueva Pescanova Campus”, at present **1,734 people** can access the tool, in 16 countries, this represents a 2.42% increase vs the 1,693 people that had access to this tool on March 31, 2022.

## 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, 2022 to March 31, 2023, there have been **29 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, 2022 to March 31, 2023, **1,584 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, 2023:

Professional Category	Training hours
Senior management	816
Middle management	12,841
Specialist	14,815
Admin. & Blue-collar staff	33,340
<b>Total</b>	<b>61,812</b>

The number of professionals that have received some training in the reporting period ended March 31, 2023, was **8,539 people**, this means a ratio of 7.24 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 labour relations") reflects the Group's commitment to the rejection of any form of employment (or any other kind of) discrimination on the basis of ideology, religion, beliefs, family situation, belonging to an ethnicity, race or nation, national origin, gender, age, sexual identity or orientation, or gender reasons, aporophobia or social exclusion, 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 any of the official languages in each of the countries where we operate.

On the other hand, collective bargaining agreements and/or labour 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 labour 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 networks and in small groups, with leaders or moderators responsible for strengthening the groups or any project related to their objectives.

In the reporting period ended March 31, 2023, this think-tank set up 5 events of, debate forums, events with relevant guests, a coffee-chat with our CEO, Ignacio González, as well as an event organized on March 16, 2023, to celebrate the 5<sup>th</sup> anniversary of the WIP Pescanova Group.

On March 8, 2023, on occasion of the International Women's Day, a communication was made to the workforce in Spain, through the corporate communication platform *PESCANET*, to commemorate the struggle of women to achieve equality, invite them to remember the progress made to date and reflect on the challenges that still lie ahead.

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 223 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.

In 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 for 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; labour, sexual, gender-based and/or discriminatory harassment; gender violence; company culture; communication and awareness raising; prevention of occupational hazards and occupational health.

Within this 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.

The monitoring committee of the Equality Plan, also constituted in 2021, as the surveillance and monitoring body, holds periodic meetings to measure and evaluate the actions foreseen in the Equality Plan, identified in nine areas of action.

Among them, in the field of communication and awareness raising, the Equality Plan includes a series of measures aimed at disseminating, applying and improving the legally established rights of women who are victims of gender violence. Thus, and on the occasion of the International Day for the Elimination of Violence against Women, on November 24, 2022, the staff of Pescanova España S.L.U., through *PESCANET*, was informed of a video within the campaign of "*Zero tolerance towards any form of violence against women*".

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.

This Plan includes 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, in 2022 it was 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).

On September 7, 2022, it was constituted the negotiating committee of the I Equality Plan of the Group company INSUIÑA, S.L.U., for the negotiation and preparation of the diagnosis of the situation, the priority measures that will be part of the equality plan, as well as for the preparation of the protocol of action on harassment in the workplace.

In Ecuador (PROMARISCO) and for the first time, on November 12, 2022, it was launched for the women of the company who wish to obtain the type G license, an essential requirement that authorizes them to handle heavy machinery. We had 10 workers enrolled in the program, which lasted four months, so that, in the future, when vacancies arise, they can become Forklift Operators of the different divisions of the company. Additionally, a management skills training program for women was given from September 15 to 23, 2022 in which more than 40 women of the company who hold leadership positions participated.

In Nicaragua (CAMANICA) the Good Labour 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 promote employment.**

The Nueva Pescanova Group has adopted certain measures to promote 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 labour 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 16 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. Once concluded the training period, since September 2022, these people have joined Group companies in different countries.
- Recruitment of trainee students to encourage the insertion of young people into the labour market.
- The Nueva Pescanova Group, following its commitment with training and employment, continues to cooperate with Dual Vocational Training educational centers, and has incorporated students from different training studies. This initiative provides students with better knowledge by working in a company and helps them improve their skills to enter the labour 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 labour regulations in the countries where we are present.
- On the other hand, 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 labour 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 divisions. And last, the implementation of the ***Trainees Program*** is under way, this is a six-month training program that covers the whole production chain and is aimed at young new graduates in Aquaculture Engineering, Industrial Engineering and Food Science. In this reporting period, the company hired 3 trainees, two for the farms and one for the hatcheries.
- In addition, in Ecuador, for the fourth consecutive year, PROMARISCO launched its ***IV Aquaculture Trainees Program***, which seeks to attract and develop young professionals recently graduated in aquaculture, agronomy and fisheries studies, and provide them with comprehensive training for 6 months in the company's farming division; at the end of this training period the company chooses the best to become part of the PROMARISCO staff. In this reporting period, 5 new professionals that took part in this program were hired. Additionally, in this reporting period, we took part in 5 Job Fairs, promoted by the Ministry of Labour, Educational Units, Higher Education Institutions and Technical Training Centers, with the idea of promoting job opportunities and offer a space for professional guidance to students, undergraduates and graduates.

- 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 banners, through these actions the company hired 293 people. Also, 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 5 former students of CEPAC (in blue collar positions). At present we are addressing university students, who carry out supervised internships and/or supervised professional practice, to carry out their research in the company, thus obtaining a professional database.
- And last, 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, we reject violence and will punish and expressly prohibit any form of physical or verbal violence, threats, coercion or extortion, sexual or work-related aggression or harassment, psychological or moral harassment, abuse of authority or superiority, as well as any other act or behavior that is hostile, humiliating, degrading, offensive or prejudicial to the dignity and moral integrity of persons. In addition, in section 2 of this same article 4, we sanction the zero-tolerance approach that the Nueva Pescanova Group follows in respect of sexual, or gender based harassment at work, professional and business context, expressly showing our commitment to act *"(...) energetically towards any professional of the Nueva Pescanova Group who, either in the work environment or in their business relations with third parties, solicits favors of a sexual nature from a person, thus causing an intimidating, hostile or humiliating situation, or when these favors are solicited taking advantage of the work situation or of the hierarchical superiority they may have over the victim, or under the threat (express or tacit) of causing them a harm regarding their legitimate work, professional, commercial or business expectations, 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 addition, in our *Criminal Risks Prevention Program*, we have timely evaluated and managed the criminal risk of sexual harassment in the workplace or the provision of services (article 184 of the Spanish Criminal Code), to which are coupled 39 control activities duly inventoried with their corresponding execution controls, responsible for execution and validation, methodology and evidence of compliance.

In the collective bargaining (where they exist) and applicable labour 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 Labour, 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 2<sup>nd</sup> version was reviewed, updated and approved on April 23, 2021. In the financial year ended March 31, 2023, no file has been dealt with in application of the same.

Also, in respect of the Equality Plan of the Group Company INSUIÑA, S.L.U., the negotiating committee approved on March 29, 2023, the *Protocol of Action in the event of Sexual Harassment in the Workplace* and on that same day the Harassment Committee was constituted, all the staff was informed about the contents of this protocol that is also available at the corporate intranet PESCANET.

Likewise, our Portuguese Group company (PESCANOVA PORTUGAL LTDA.) has a *Code of Good Conduct for the Prevention and Combating Harassment at Work*, approved by the management of the Pescanova Portugal Lda., at the meeting held on January 18, 2019, where, among other content, an internal procedure for reporting and investigating any form of harassment at work is described.

In Ecuador (PROMARISCO) the internal procedure of "Identification and Attention of Cases of Discrimination, Labour Harassment and all forms of violence against women in the workplace" was implemented, 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.

And last, NOVAPERU 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 labour market and continues improving the training of people with Down Syndrome in the industrial centers that the Group has in the province of Pontevedra (Spain).

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 2022 and March 2023, 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 people who have dependents with some sort of disability (replacements) and 59 collaborators with different disabilities: 33 hearing impaired, 16 with physical disabilities, 1 with intellectual disability, 1 with language disability, 1 with psycho-social disability and 7 vision impaired.

Likewise, our Nicaraguan Group company (CAMANICA), has posted notices in health centers, schools and in the offices of the Ministry of Labour, 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 addition, on August 6, 2021, the General Directorate of the Spanish Public Employment Service accepted 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 euros 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.

On December 22<sup>nd</sup>, it was renewed the donation to Asociación Down Vigo for the year 2022, amounting to 2,796.21 euros.

## 6.6 Fight against discrimination and diversity management

*Our Code of Ethics* reflects respect for people as a fundamental principle in labour 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 labour 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*.

A relevant milestone that took place in this reporting period, as already mentioned in previous Chapters, is the approval by the Executive Committee (COMEX) on February 27, 2023 of the *Corporate Policy on Human Rights of the Nueva Pescanova Group*. This Corporate Policy, mandatory in all companies and for all professionals of the Nueva Pescanova Group, aims to specify and implement our commitment towards Human Rights, both in the development of our activities in the internal value chain, from source, i.e., fishing and aquaculture to markets, and in external supply chains, taking into account the relationships with our suppliers of goods and/or services, as well as defining the principles to be applied for due diligence in this respect, all from a risk-based responsible supply chain management approach. Specifically, *Chapter II* describes in detail these specific commitments and due diligence in terms of respect for Human Rights assumed both internally and in our supply chain (suppliers, subcontractors and employees), identifying the due diligence measures (ordinary or reinforced, as a result of the appropriate risk assessment of third parties) to be carried out to ensure internal and external alignment. with these commitments, as we will explain in more detail in the following sections of this Chapter.

## 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 labour and Human 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 labour**, as well as the **effective abolition of child labour**, as set out below:

- *Our Code of Ethics* (article 10. “Commitment to human and labour 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 labour rights”).
- *Corporate Policy for the Prevention of Criminal Risks* (article 4 “Protection of integrity and physical and moral indemnity and article 5. “Defense of fair labour relations”).
- *Corporate Program for Prevention of Criminal Risks*

Criminal risks (crimes) related to the violation of labour and human rights are perfectly identified, analyzed, assessed and managed in our Corporate Program for Prevention of Criminal Risks, all of which are linked to appropriate control activities duly inventoried with their corresponding annual execution controls, responsible for execution and validation, methodology and evidence of compliance; namely: **(i)** Attacks on the moral integrity of persons in the workplace<sup>28</sup>; **(ii)** Sexual harassment in the workplace or the provision of services<sup>29</sup>; **(iii)** Imposition of harmful working or Social Security conditions<sup>30</sup>; **(iv)** Illegal employment of immigrant workers or minors<sup>31</sup>; **(v)** Illegal trafficking in labour<sup>32</sup>; **(vi)** Fraudulent emigration<sup>33</sup>; **(vii)** Employment discrimination<sup>34</sup>; **(ix)** Unlawful limitation of freedom of association and the right to strike<sup>35</sup>; **(x)** Omission of occupational health and safety measures in violation of occupational risk prevention regulations<sup>36</sup>; **(xi)** Clandestine or illegal immigration of aliens<sup>37</sup>; and **(xii)** Fomenting, promoting or inciting hatred, hostility, discrimination or violence against groups<sup>38</sup>.

---

<sup>28</sup> 39 Control activities.

<sup>29</sup> 39 Control activities.

<sup>30</sup> 46 Control activities.

<sup>31</sup> 39 Control activities.

<sup>32</sup> 39 Control activities.

<sup>33</sup> 42 Control activities.

<sup>34</sup> 47 Control activities.

<sup>35</sup> 38 Control activities.

<sup>36</sup> 48 Control activities.

<sup>37</sup> 42 Control activities.

<sup>38</sup> 56 Control activities.

- *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 "Colective rights").
- *Corporate Policy on Responsible Management of People of the Nueva Pescanova Group* (article 3.1 "Our Labour 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").
- *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").

As referred to in the introductory section of this Chapter, special and separate mention in this respect should be made to the principles of action, standards of conduct, commitments and due diligence measures specifically contained in our *Corporate Policy on Human Rights*.

Thus, the basic principles of action regarding respect for Human Rights of the Nueva Pescanova Group are set out in article 4 of the Corporate Policy as follows:

- Identify the potential impacts that the operations and activities carried out by the Group, directly or through a third party, may generate on Human Rights.
- Have a due diligence system that identifies the situations and activities with the greatest risks of violation of Human Rights, to develop mechanisms for the prevention and mitigation of said risks, as well as repairing the impacts if they materialize.
- Periodically evaluate the effectiveness of the due diligence system through monitoring indicators, with a special focus on those places where it carries out its activity where there could be a greater risk of violation of Human Rights.
- Communicate the result of the evaluation of the effectiveness of the due diligence system in the public non-financial information that is issued annually, as well as in corporate social responsibility and sustainability reports on our contribution to the Sustainable Development Goals and other documents, all periodically available on the Group's corporate website.
- Promote a culture of respect for Human Rights and actions aimed at raising the awareness of professionals in this matter in all Group companies.
- Have grievance mechanisms, with sufficient guarantees and adequate resolution procedures, to deal with potential cases of violation of Human Rights.
- Adopt as soon as possible the appropriate measures in the event of detecting a violation of human rights in the Group's workplaces and facilities (including fishing vessels, aquaculture farms and transformation/ processing plants) or those of its suppliers and inform the competent authorities of this so that they can take the appropriate actions when said violation may constitute an administrative, criminal, or any other type of infraction.

Regarding the specific commitments to respect Human Rights of the Group and its professionals, the following stand out (article 5):

- We reject any form of child labour, per the provisions contained in this regard in the Conventions of the International Labour Organization (ILO) and, especially, in its Convention 138 on the minimum age for admission to employment and in its Convention 188 on the work in the fishing industry.

- We reject any form of forced or compulsory labour, as well as any other manifestation or type of modern slavery such as debt bondage or any other form of involuntary labour, through deception or under coercion, threat or abusing a situation of need or special vulnerability, sex trafficking, human trafficking, illegal labour trafficking, fraudulent emigration, illegal immigration, or illegal recruitment, and use of child soldiers.
- We respect the freedom of association, the right to strike and collective bargaining.
- We respect the right to move freely within each country, rejecting and being expressly prohibited the deduction or withholding of the remuneration due to workers of any expense or charge for their hiring, the retention of their personal documents (including identification cards or equivalent identification documents, passports, driving licenses or residence or work permits), as well as improperly, illegally or illegitimately, impeding or limiting the right of workers to freely leave the premises, work centers or facilities of the Group.
- We set the salaries of our professionals by applicable laws, respecting minimum wages, overtime, and social benefits. In this sense, and whenever possible, in the strict application of local labour regulations regarding minimum wages, the Nueva Pescanova Group will guarantee its workers that they will receive a minimum living wage that allows them to cover their own basic needs and of their families, including housing, nutritional, educational, and sanitary, considering the indicators or indices of the cost of living of the country in question.
- We guarantee that our professionals conduct their work under appropriate safety, health, and hygiene standards, with strict compliance with applicable regulations on occupational hazards prevention, adequately evaluating the occupational hazards they face in their activity, and preventing or minimizing sufficiently, as appropriate, the probability of occurrence of accidents or occupational diseases or carrying out work in such conditions that may endanger their physical or mental integrity.
- We reject any form of discrimination for any condition.
- We reject any conduct or action of humiliation, demeaning or discredit, or actions directly or indirectly fomenting, promoting or inciting hate, hostility, discrimination or violence against groups or individuals for belonging thereto for racist, anti-Semitic, anti-gypsy, or other motives referring to ideology, religion or beliefs, family situation, membership of an ethnic group, race or nation, national origin, sex, sexual orientation or identity, for reasons of gender, aporophobia, illness or disability, as well as the public denial, trivialization or exaltation of crimes of genocide, crimes against humanity or persons and goods protected in case of armed conflict, or glorification of their authors.
- We respect the rights of ethnic minorities and indigenous and tribal people in the places where we are present, and we favor an open dialogue that integrates different cultural backgrounds.

- We respect the right of all our partner communities to enjoy a quality and sound environment, considering their expectations and needs, including customary law, when recognized in local national law, and access to and use of ecosystem services offered by the natural environment.

These same commitments are required in our supply chain as described in similar terms in article 6 of the mentioned Corporate Policy on Human Rights.

### 3. Due diligence and precautionary procedures

#### 3.1 Training and awareness raising

The Chief Compliance Officer provides *ad hoc* online live training sessions on Compliance to certain new hires of the Group in Spain and abroad or to new appointments of the Group at corporate level (generally people who hold management positions). In these training sessions, lasting approximately 1 and a half hours, a presentation is made with the title "**Compliance Risk Management in the Nueva Pescanova Group**", which is also given in digital format to the attendees, who must sign the appropriate Attendance Record. In these training sessions, different modules are dedicated to analyzing the issues related to respect for human rights contained in Our Code of Ethics, the Ethical and Social Charter of the Supplier or in the Corporate Policy on the Prevention of Criminal Risks (namely: rejection and absolute prohibition of any form of child labor and forced or compulsory labor; protection of labor and social security rights; respect for human rights; respect for human rights; exercise of the rights of association, unionization, collective bargaining and strike; protection and defense of ethnic minorities and indigenous peoples; protection and promotion of occupational safety and health; safeguarding physical and moral integrity and indemnity; promotion of equal opportunities for men and women; and search for an adequate and/or sufficient reconciliation of family and work life). In this reporting period, the Chief Compliance Officer has only given **one online training session** to a new hire of the Group on February 21, 2023.

In addition to the aforementioned live online training sessions, within the Group's e-Learning platform ("Nueva Pescanova Campus") there is a specific section called "Nueva Pescanova Group Compliance Academy" in which different courses in the field of Compliance are hosted and are available to Nueva Pescanova Group professionals with access to the same, consisting on a game-based training, and a final test, that requires 7 out of 10 correct answers to pass it. Specifically, in the year ended March 31, 2023, a total of **63 professionals** of the Nueva Pescanova Group both in Spain and abroad have completed and passed one of the following online courses: "**ETHICS AND COMPLIANCE IN THE NUEVA PESCANOVA GROUP**"; "**OUR CODE OF ETHICS**"; or "**PREVENTION OF CRIMINAL RISKS AND CORRUPTION IN THE NUEVA PESCANOVA GROUP**". Among the contents of these online courses stand out, precisely, our rules of conduct and rules of action in terms of respect for human and labor rights.



And last, within the process of Compliance Audits carried out by the Chief Compliance Officer, training sessions are given, which include in their content the analysis of the Group's standards of conduct in terms of respect for human rights. During this year and within the Compliance audit process in our subsidiary in Ecuador (PROMARISCO), a training session was held on July 27, 2022 for a total of **41 professionals**.

### 3.2 Notices of the Compliance Unit

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, 2023, the Compliance Unit, through the e-mail account ([unidad.cumplimiento@nuevapescanova.com](mailto:unidad.cumplimiento@nuevapescanova.com)) sent a total of 7 e-mails, the most relevant being:

- E-mail sent on October 21, 2022, in Spanish and English, informing the organization about the approval by the Board of Directors of Nueva Pescanova, S.L., of a new version (the 5<sup>th</sup>) of the Corporate Policy for the Prevention of Criminal Risks of the Nueva Pescanova Group, briefly explaining the changes introduced in it with respect to the previous version<sup>39</sup> and attaching the text of the Corporate Policy in Spanish, English, French and Portuguese.
- E-mail sent on November 16, 2022, in Spanish and English, informing the organization about the launching and implementation of a new technological tool of the Compliance Channel (*WhistleB*<sup>®</sup>) in Spanish, English, French, Portuguese, Italian, Greek and Afrikáans, as well as about the approval of the 2<sup>nd</sup> version of the Regulations of the Compliance Channel and the new *WhistleB*<sup>®</sup> Privacy Policy of the Nueva Pescanova Group.

---

<sup>39</sup> Amendment made in paragraph 1 and introduction of a new paragraph 2 in article 4 ("Protection of integrity and physical and moral indemnity") in order to adapt it to certain amendments of articles 173 and 184 of Spanish Criminal Code introduced by the Organic Law 10/2022, of 6 September, on the Comprehensive Guarantee of Sexual Freedom; addition of a new paragraph 5 in article 4, to incorporate the amendment of article 510 of the to the Spanish Criminal Code by Law 6/2022, of 12 July, that is supplementary to Act 15/2022, of 12 July, on Integral Equality of Treatment and Non-discrimination, as amended by Organic Act 10/1995, of 23 November.

- E-mail sent on February 1, 2023, in Spanish and English, by which the organization was informed about the approval by the Board of Directors of Nueva Pescanova, S.L., of a new version (the 6<sup>th</sup>) of the Corporate Policy on the Prevention of Criminal Risks of the Nueva Pescanova Group, briefly explaining the changes introduced in it with respect to the previous version<sup>40</sup> and attaching the text of the Corporate Policy in Spanish, English, French and Portuguese.

### 3.3 Compliance Audits

The Chief Compliance Officer performs "Compliance Audits" to the foreign subsidiaries of the Nueva Pescanova Group, which have the following milestones: **(i)** Completion by the Management of the subsidiary of the document called "Compliance Self-Assessment Questionnaire of the Foreign (non-Spanish) Subsidiaries of the Nueva Pescanova Group" which includes several blocks related to compliance with our internal standards regarding respect for human and labor rights; **(ii)** Completion by local Legal Advisors (internal or external) of the document titled "Questionnaire to Legal Advisors of Foreign Subsidiaries on Compliance" which includes questions regarding the regime for the protection of human and labor rights existing in the country; **(iii)** Delivery of online training sessions on the management of Compliance risks in the Nueva Pescanova Group (including those related to human rights) to certain groups of professionals of the subsidiaries considered key from the perspective of Compliance; **(iv)** Meetings via video-conference with Management and Legal Advisors to review the answers given to the aforementioned Questionnaires and detect possible weaknesses and/or points for improvement, as well as possible action plans or continuous improvement; **(v)** Issuance and submission to the Management of the subsidiary of the appropriate "Compliance Audit Report" which, in addition to collecting the content of the Compliance audit carried out, contains the set of recommendations or instructions that the subsidiary will have to implement, with the consequent proposal of action and follow-up plan; and **(vi)** Closing meeting of the Compliance audit.

In the reporting period ended March 31, 2023, the Chief Compliance Officer has performed a "Compliance Audit" to our subsidiary in Ecuador (PROMARISCO), having issued the appropriate Report dated August 8, 2022. Within this Compliance Audit, on July 27, 2022, from 10:00 a.m. to 12:00 p.m. (local time in Ecuador), the Chief Compliance Officer gave an online training session to certain professionals of PROMARISCO, who had been previously identified as relevant, that was attended by a total of **41 people**. This session addressed, among other issues, our standards of conduct and rules of action in terms of respect for human and labor rights.

---

<sup>40</sup> Amendment of Articles 5.1 ("Defense of fair labour relations"), 7.2 ("Prevention of fraud and related conduct") and creation of a new section 4 in Article 10 ("Prevention of money laundering, terrorist financing and smuggling") of the Corporate Policy in order to incorporate the amendments introduced in the Spanish Criminal Code and in the Organic Law on the Repression of Smuggling by Organic Law 14/2022, of December 22, on the transposition of European directives and other provisions for the adaptation of the European Union criminal legislation, and reform of crimes against moral integrity, public disorder and smuggling of dual-use weapons.

### 3.4 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 labour rights.

In the reporting period ended March 31, 2023, a total of **1,147 professionals** of the Group subscribed the 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 the 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 the 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, Our Anticorruption Code 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 an annual document in the field of compliance 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 Anticorruption Code of the Nueva Pescanova Group*”. The number of professionals who signed this document in the reporting period ended March 31, 2023 were 473 in Spain and 626 in foreign (non-Spanish) Nueva Pescanova Group companies.

### 3.5 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 “*Labour and Human Rights*”. In reporting period ended March 31, 2023, **4,108 professionals**<sup>41</sup> 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*”.

---

<sup>41</sup> 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 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*.

By signing the said responsible statement, 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 labour 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 labour, immigration fraud, promoting or inciting hate, hostility, discrimination or violence against other people.

In the reporting period ended March 31, 2023, a total of **417 Providers** worldwide have accepted and signed the *Responsible Statement* attached to the *Providers' Ethical and Social Charter of the Nueva Pescanova Group*.

### 3.7 Compliance channel

The Compliance Channel of the Nueva Pescanova Group is a global, direct and unified communication channel through which any person, belonging or not to the Group (employees, suppliers, customers or other stakeholders and third parties in general), from anywhere in the world and with all guarantees and without fear of retaliation, can contact the Compliance Unit in a transparent and confidential manner, and even anonymously, to submit Compliance-related consultations or complaints <https://www.nuevapescanova.com/en/engagement/corporate-social-responsibility-2/integrity/>

Pursuant to Article 4.1 of the regulations of the Compliance Channel Compliance-related issues on which, among many other, Consultations and Complaints submitted to the Compliance Unit may deal are precisely those related to possible violations of human rights and fundamental freedoms.

In the reporting period ended March 31, 2023, of the **twenty (20)** 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 labour, as well as all forms of forced or compulsory labour, 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 labour rights*” and article 13 “*Principles of non-discrimination and equal opportunity*” in *Our Code of Ethics*; as well as article 5 “*Specific Human Rights commitments of the Nueva Pescanova Group and its professionals*” and article 6 “*Specific commitments to respect Human Rights in our supply chain*” in *Our Corporate Policy on Human Rights*).

Outside the strict channels of the Compliance Channel, there has been no denunciation, complaints or claims about possible human rights violations relating to the principles of non-discrimination, the prohibition of the use of child labour and forced and compulsory labour, rights to freedom of association, unionization, collective bargaining and strike, as well as the rights of ethnic minorities and indigenous peoples.

### 3.8 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 labour rights) by a professional at the Nueva Pescanova Group, or other by another Provider through the Providers' Ethical Channel ([canal.etico.proveedor@nuevapescanova.com](mailto:canal.etico.proveedor@nuevapescanova.com)), that is managed by the Chief Compliance Officer. In the reporting period ended March 31, 2023, 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, as well as compliance with the regime of international sanctions (financial and non-financial) imposed by the different international organizations on countries, individuals and legal entities.

### 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* (article 9. "Fight against corruption in the public and private sectors"; and article 10. "Prevention of money laundering and financing terrorism and smuggling").
- *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. Annual Statements for the Compliance Unit"; 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:*

Criminal risks (crimes) related to corruption and bribery, money laundering and the financing of terrorism are duly identified, analyzed, evaluated and managed in our Corporate Program on Criminal Risk Prevention, all of which have the appropriate control activities duly inventoried with their corresponding controls of execution of annual periodicity, responsible for execution and validation, methodology and evidence of compliance; namely: (i) Alteration of prices in public tenders and auctions<sup>42</sup>; (ii) Corruption between individuals and public authority or official in international economic activities<sup>43</sup>; (iii) Money laundering and terrorist financing<sup>44</sup>; (iv) Illegal financing of political parties<sup>45</sup>; (v) Bribery of public authority or official<sup>46</sup>; (vi) Influence peddling of a public official or authority<sup>47</sup>; and (vii) Necessary cooperation or complicity in the embezzlement of public funds<sup>48</sup>.

- *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<sup>49</sup>.

- *Handbook and Protocol on Compliance with the Financial Intelligence Act (FIA) of the NOVANAM Group:*

It establishes the set of organizational and operational third-party due diligence measures implemented in the Novanam Group (Namibia) to ensure compliance with Namibian

---

<sup>42</sup> 31 control activities.

<sup>43</sup> 56 control activities.

<sup>44</sup> 56 control activities.

<sup>45</sup> 43 control activities.

<sup>46</sup> 47 control activities.

<sup>47</sup> 47 control activities.

<sup>48</sup> 41 control activities.

<sup>49</sup> We have identified, analyzed and assessed 14 Risks of Integrity, to which we have linked a series of controls, both globally (30) and locally (7).

regulations on the prevention of money laundering, terrorist financing and proliferation (Financial Intelligence Act)<sup>50</sup>.

- *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").

### 3. Due diligence and precautionary procedures

#### 3.1 Training and awareness raising

The Chief Compliance Officer conducts *ad hoc* online training sessions on compliance with certain new hires at new hires of the Group in Spain and abroad or to new appointments of the Group at corporate level (generally people who hold management positions). In these training sessions, lasting approximately 1 and a half hours, a presentation is made with the title "**Compliance Risk Management in the Nueva Pescanova Group**", which is also given in digital format to the attendees, who must sign the appropriate Attendance Record. In these training sessions, different modules are dedicated to analyzing the issues related to corruption and money laundering through the analysis of the Group's corporate regulations containing provisions, rules of conduct and action principles in this respect, namely: the "integrity" section in Our Code of Ethics; rules for compliance with law and integrity provided in Our Providers' Ethical and Social Charter; and the rules related to anticorruption, prevention of money laundering and the financing of terrorism provided in the corporate Policy on Prevention of Criminal Risks and in Our Anticorruption Code. As mentioned in section 3.1 in Chapter V of this report, in this reporting period the Chief Compliance Officer has given one online training session to a new hire of the Group on February 21, 2023.

---

<sup>50</sup> In compliance with the Handbook and protocol of the Program on Compliance with the Financial Intelligence Act we have implemented a series of actions or due diligence measures on third parties consisting of identification obligations, risk assessment by client, review of official lists of the main international organizations in the field of international sanctions, storing of customers documentation, identification of the ultimate beneficiary or beneficial owner, procedure for reporting suspicious transactions to the control authority, audits of compliance in the Handbook and Protocol as well as training and awareness raising actions for professionals involved in the execution of these due diligence measures.

In addition to these online live training sessions, the Group's e-Learning platform ("*Nueva Pescanova Campus*") 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. As mentioned in Section 3.1 of Chapter V, in the reporting period ended March 31, 2023, **63 professionals** of the Nueva Pescanova Group both in Spain and abroad have taken and passed some of the following online courses: "**ETHICS AND COMPLIANCE IN THE NUEVA PESCANOVA GROUP**"; "**OUR CODE OF ETHICS**" or "**PREVENTION OF CRIMINAL RISKS AND CORRUPTION IN THE NUEVA PESCANOVA GROUP**". Among the contents of this online courses some of the more relevant refer to rules of conduct on the filed of integrity, prevention of corruption and money laundering provided for in different corporate regulations.

And last, within the Compliance Audits process performed by the Chief Compliance Officer in the foreign subsidiary companies there are training sessions that include the analysis of the Group's rules of conduct in respect of the prevention of corruption and money laundering. As mentioned in Section 3.1 of Chapter V, as part of the Compliance audit process in our subsidiary in Ecuador (PROMARISCO), a training session was held on July 27, 2022 for a total of **41 professionals**.

### 3.2 Notices, awareness raising campaigns and other actions of the Compliance Unit.

As mentioned in section 3.2 of Chapter V of this Report, the reporting period ended March 31, 2023, the Compliance Unit, through the e-mail account ([unidad.cumplimiento@nuevapescanova.com](mailto:unidad.cumplimiento@nuevapescanova.com)) sent a total of 7 notices, the most relevant being on the effect of corruption prevention and money laundering, as follows

- Email of June 2, 2022, in Spanish and English, reporting on the approval by the Executive Committee of the 2<sup>nd</sup> version of Our Anticorruption Code, briefly explaining the amendements made<sup>51</sup>, attaching the new document in Spanish, English, French and Portuguese.
- Email of October 31, 2022, in Spanish and English, reporting on the approval by the Executive Committee of the 3<sup>rd</sup> version of of Our Anticorruption Code, briefly explaining the amendements made<sup>52</sup>, attaching the new document in Spanish, English, French and Portuguese.

---

<sup>51</sup> Adaptation of the Code to organizational changes; New wording to the definition of conflict of interest; Amendment of the procedure regarding personalized seasonal symbolic gifts, incorporation of the Register of Christmas Gifts and the List of third party recipients of seasonal gifts of the Group; Amendment of the procedure for reporting conflict of interest situations; Introduction of the Responsible Declaration of contacts with authorities and public officials; Amendment concerning prior communication for carrying our solidarity, charity or sponsorship actions; and changes in the warning signs of corruption and its management in a diligent manner

<sup>52</sup> Amendment of Article 6.5 in the sense that the Responsible Statement of Contacts with Public Authorities or Officials will be sent annually instead of quarterly.



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 14, 2022, in Spanish and English, whose subject was: CHRISTMAS GIFTS (2022): GROUP'S ANTICORRUPTION 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 Anticorruption Code. Underscoring the amendment of the Anticorruption Code approved by the Executive Committee on October 27, 2022, namely: the keeping of a Register of Christmas Gifts and the List of third Parties who are offered Christmas gifts, which shall be sent to the Chief Compliance Officer.
- Email of December 7, 2022, as a reminder of the mandatory instructions to be followed in relation to gifts, presents and hospitalities received at Christmas 2022, included in the previous email of November 14, 2022.

In this chapter on the prevention of bribery, corruption and money laundering it is necessary to mention the actions carried out by the Compliance Unit of the Group regarding the compliance with the international financial sanctions procedure imposed by various international agencies and countries on certain Russian and Belarusian activities, individuals, entities and companies. In this regard, controls have been strengthened to ensure compliance with these international sanctions by carrying out reinforced due diligence actions with respect to customers or suppliers of potential risk in this respect (more exhaustive analysis of the ownership structures and management bodies of risk entities, periodic review of the updates of the different lists of international sanctions -screening-, specific advice to the Group's business divisions with history of commercial transactions with operators in these countries, etc.).

### 3.3 Compliance Audits

As mentioned in section 3.3 of Chapter V of this report, the Chief Compliance Officer performs "Compliance Audits" to the foreign subsidiaries of the Nueva Pescanova Group, which have the following milestones: (i) Completion by the Management of the subsidiary of the document called "Compliance Self-Assessment Questionnaire of the Foreign (non-Spanish) Subsidiaries of the Nueva Pescanova Group" (which includes several blocks of questions related to compliance with our internal standards and rules regarding prevention of corruption and money laundering in the Nueva Pescanova Group); (ii) Completion by local Legal Advisors (internal or external) of the document titled "Questionnaire to Legal Advisors of Foreign Subsidiaries on Compliance" (including a set of questions regarding the legal standards on the prevention of corruption and money laundering in the country); (iii) Delivery of online training sessions on the management of Compliance risks in the Nueva Pescanova Group (including those related to corruption, bribery, money laundering, financing terrorism, with special emphasis on the rules and standards of conduct included in Our Anticorruption Code ) to groups of professionals of the subsidiaries considered key from the perspective of Compliance; (iv) Meetings via video-conference with Management and Legal Advisors to review the answers given to the aforementioned Questionnaires and detect possible weaknesses and/or points for improvement, as well as possible action plans or continuous improvement; (v) Issuance and submission to the Management of the subsidiary of the appropriate "Compliance Audit Report" which, in addition to collecting the content of the Compliance audit carried out, contains the set

of recommendations or instructions that the subsidiary will have to implement, with the consequent proposal of action and follow-up plan; and (vi) Closing meeting of the Compliance audit.

As mentioned in section 3.3 of chapter V of this report, in the reporting period ended March 31, 2023, the Chief Compliance Officer has performed a "Compliance Audit" to our subsidiary in Ecuador (PROMARISCO), having issued the appropriate Report dated August 8, 2022. Within this Compliance Audit, on July 27, 2022, from 10:00 a.m. to 12:00 p.m. (local time in Ecuador), the Chief Compliance Officer gave an online training session to certain professionals of PROMARISCO, who had been previously identified as relevant, that was attended by a total of 41 people. This session addressed, among other issues, our standards of conduct and rules of action in terms of prevention of corruption, bribery, money laundering and financing terrorism.

### 3.4 Register of Gifts

As mentioned in previous sections, on June 1, 2022, the Executive Committee of the Nueva Pescanova Group approved, at the proposal of the Chief Compliance Officer, a new version (v\_2) of the ANTICORRUPTION CODE OF THE NUEVA PESCANOVA GROUP introducing a series of rules to improve the control for the prevention of public and private corruption. Among those provisions, in this respect, it is worth mentioning the following:

- Preparation of the Register of Christmas Gifts, though the incorporation of section 13 of article 3 that reads as follows:

*"The Group General Management of People for the corporate area Spain and the Directors or Persons/Human Resources Managers of each work center of the Nueva Pescanova Group (both in Spain and abroad) shall keep a **REGISTER OF CHRISTMAS GIFTS**, which shall be sent to the Director of the Compliance Unit no later than **15 JANUARY** of each year. This Register (which may be saved in an Excel file) shall contain the following information in columns: Sender, Recipient, Brief description of the gift, day of delivery to the recipient and whether or not it has been returned by the recipient to the People/Human Resources Department".*

In compliance with this provision in Our Anticorruption Code, the Chief Compliance Officer has been receiving those Registers from the different subsidiary companies in the Group throughout January 2023, which he has analyzed, and mailed the senders the appropriate indications and comments, as well as replying to incidents or remarks considered relevant to the appropriate governance bodies.

- Establishment of a new procedures for institutional “Seasonal Symbolic Gifts” to be sent by the Group at certain times of the year (for instance at Christmas time), by including a new letter e in the section 14 of Article 3, as follows:

*The list of third parties and seasonal symbolic gifts mentioned in the previous paragraph shall in any case be communicated to the Director of the Compliance Unit at least five (5) calendar days before the start of the corresponding shipments, so that he can formulate objections or request additional information on the gifts, or the recipients included in the above-mentioned list.*

In compliance with this provision in Our Anticorruption Code, the Chief Compliance Officer has been receiving those Registers from the different subsidiary companies in the Group throughout December 2022, which he has analyzed, and mailed the senders the appropriate indications and comments, as well as noting incidents or remarks considered relevant to the appropriate governance bodies.

### 3.5 Annual Responsible Statements on Compliance and Relations with Public Authorities and Officials

As mentioned in the section regarding respect for human rights (Section 3.4 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 relevant Annual Responsible Statement on Compliance, in which among other things, they take on commitments regarding the prevention of public and private corruption, money laundering and financing terrorism. In this respect, as already mentioned, in the reporting period ended March 31, 2023, a total of **1,147 professionals** of the Group worldwide had accepted and signed those statements.

In addition, with the amendment of Our Anticorruption Code, approved by the Executive Committee (COMEX) of the Nueva Pescanova Group, on June 1, 2022 (2<sup>nd</sup> version), introduced the compulsoriness for certain professionals of the Nueva Pescanova Group to periodically send the Chief Compliance Office a “*Responsible Statement of contacts with public authorities and officials*”<sup>53</sup>:

- The people required to present this Statement are the members of the Board of Directors of Nueva Pescanova, S.L., the members of the *Senior Leadership Team* (SLT) and the Corporate Directors who report directly to the CEO of the Group or the Chairman of the aforementioned Board of Directors (even if they are not members of the SLT).
- The Statement shows whether or not the people required to send it (or other persons hierarchically reporting to them, about which they are aware) have had contacts, conversations, meetings or encounters with Public Authorities or Officials during the period and, if so, they will be required to provide certain information (i.e., date, time, duration and place of the meeting (or means of communication used in the case of online meetings), identity of the Nueva Pescanova Group professional(s) attending, identity of the Authority(ies) or Public Official(s) attending and the administration/body/entity/company to which they belong or represent, and a brief summary of the subjects or issues discussed.

---

<sup>53</sup> As regards to the periodicity of this Statement, even when initially it was provided to be quarterly (2<sup>nd</sup> version of Our Anticorruption Code, of June 1, 2022), por operating and practical reasons it was finally determined that its should be annual (APRIL each year), pursuant to the 3<sup>rd</sup> version of Our Anticorruption Code approved by the COMEX on October 22, 2022.

Thus, between the months of June and July of 2022, all the people required to do so (51 professionals of the Nueva Pescanova Group worldwide) signed their *“Responsible Statement of contacts with public authorities and officials”*.

### 3.6 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 3.5 of Chapter V of this report, in the reporting period ended March 31, 2023, 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 **4,108 professionals** of the Nueva Pescanova Group worldwide<sup>54</sup>

### 3.7 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, **417 providers** worldwide have accepted and signed the *Responsible Statement of Our Providers' Ethical and Social Charter*.

### 3.8 Compliance channel

As mentioned in Section 3.7 of Chapter V of this Report. (“information of respect for human rights”), any person, belonging or not to the Group (employees, suppliers, customers or other stakeholders and third parties in general), from anywhere in the world and with all guarantees and without fear of retaliation, can contact the Compliance Unit in a transparent and confidential manner, and even anonymously, to submit Compliance-related consultations or complaints:

<https://www.nuevapescanova.com/en/engagement/corporate-social-responsibility-2/integrity/>

---

<sup>54</sup> 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.

In accordance with the provisions of article 4.1 of the Compliance Channel Regulations, these are Compliance matters on which, among many others, the Consultations and Complaints submitted to the Compliance Unit may deal with, and specifically, those relating to: **(i)** Bribery and corruption; **(ii)** Money laundering, terrorism financing and non-proliferation; **(iii)** International sanctions (financial or non-financial) on countries, persons, or entities; **(iv)** Fraud and other economic, business, or financial crimes; **(v)** Other criminal offences (crimes or misdemeanors); **(vi)** Conflicts of interest; as well as any **(vii)** Other matters related to Our Code of Ethics, Our Providers' Ethical and Social Charter, the Corporate Policy for the Prevention of Criminal Risks, or the Anti-corruption Code of the Nueva Pescanova Group, when they do not refer to matters on which there are other specific communication channels for complaints, claims or incidents.

Therefore, any consultation or complaint of non-compliance that is related to any of the matters mentioned in the previous paragraph connected to the prevention of corruption and money laundering (and related conduct) are duly analyzed, investigated and resolved by the Compliance Unit, which could propose, if deemed fit and appropriate, the adoption of preventive and/or corrective measures, with the scope and in the terms provided in the aforementioned Regulations of the Compliance Channel of the Nueva Pescanova Group.

### 3.9 Providers' ethical channel

In the reporting period ended March 31, 2023, 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, 2023, the Nueva Pescanova Group has made contributions to associations, foundations and non-profit entities amounting to **€203,245.31**.

## 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 *key stakeholders* 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, Responsibility and Sustainability 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 labour responsibility ensuring compliance with the labour 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, for the reporting period ended March 31, 2023:

Geographical area	Female	Male	Total
Africa	1,465	1,668	3,133
Central & South America	1,627	3,758	5,385
Europe & USA	814	723	1,537
Total	3,906	6,149	10,055

In this reporting period, ended March 31, 2023, PROMARISCO has continued with its adult learning program in Ecuador, focusing on those who have not concluded their higher general basic education. This program has allowed to improve the level of individual education of the Group's workers and at the same time strengthen the organization as a team. To date 34 collaborators have enrolled in this educational program, after the last academic year that ended in February 2022 having reached an elementary and secondary education level. Following this program, 4 students were promoted to the 8<sup>th</sup> grade of basic education, thus having concluded their primary education, whilst other 4 have moved to the 3<sup>rd</sup> and 5<sup>th</sup> year of basic education. 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, 2023, 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 2,438 people in Lüderitz and Walvis Bay (Namibia) and 690 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, 2023, **89** boys and girls are cared for, the total number of children attending, since the beginning of the project back in 2010, is 1,289.

In Ecuador and Nicaragua where the Group is present through its vannamei shrimp farming activity, we have continued to advance with environment management and biodiversity conservation programs, the reforestation of native flora and mangroves and repopulation of native fauna. Through these projects we help preserve the Estero Real in Chinandega (an important nature reserve in 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, 2023, to **752** students, from Pre-Primary, Primary, Basic and Diversified education levels. The students are attending the school in person regularly maintaining anti-covid procedures. The school is also taking part in programs implemented by the Ministry of Education for the delivery of food to students' families.

In the reporting period ended March 31, 2023, the Group has contributed, in the social sphere, by carrying out various actions to support society, it is worth mentioning donations amounting to **€623,637**.

Of total donations, up to €432,581 (69% of total donations) refer to the value of 108,605 Kg of food donated. Other donations were in cash (€136,478) and other donations (€54,578).

In the other donations section, it is worth mentioning PESCAMAR's donation of an engine valued at €25,000 as maritime material to the Escola de Pescas de Matola in Mozambique; with the APPD reported in 2.1 above.

In the donations in cash section, it is worth mentioning NOVAGUATEMALA's donation valued at €44,139 to the Colegio Experimental del Pacífico (CEPAC), in the municipality of Champerico that is managed by FUNDANOVA.

The breakdown of the value of donations by company is shown in the table below:

Company name	Value (euros)
ARGENOVA	19,059
CAMANICA	10,313
EIRANOVA	550
PESQUERA LOBITO	804
NOVAGUATEMALA	44,477
NOVANAM	101,572
NOVAPERU	932
NUEVA PESCANOVA	32,946
PESCAMAR	28,357
PROMARISCO	10,736
PVA ESPAÑA	276,306
PVA GRECIA	1,085
PVA ITALIA	1,882
PVA PORTUGAL	94,617
<b>Total</b>	<b>623,636</b>

In Spain almost all donations were in food, reaching 75,092 Kg totaling **€270,287**. 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.

In the reporting period ended March 31, 2023, 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:

- On September 22, the proceeds from the **Solidarity Breakfasts** arranged by the employees of the Back Office in Chapela, together with the employees in C.I. Chapela and the Back Office in Madrid, amounting to €1,853.32, were handed to the most voted entity, i.e., ADICAM (Association of people diagnosed with breast and gynecological cancer). Proof of the consolidation of these **Solidarity Breakfasts** is the extension of the proposal to the offices of the Industrial Center in Chapela and the B.O. in Madrid, which translates into €1,878.27 collected in the last quarter of the year of which €1,000 were donated to the Spanish Cancer Association and €878.27 to AFAGA, since the proposal this year was to share the proceeds between the first two most entities chosen by the employees.
- In addition, in September took place the second annual collaboration with the Network of Marine Watchmen of Oceanids, "BASURALEZA POR ALIMENTOS" (Litter for food) this time we collected 4,500 kilos of litter in exchange of the same number of kilos of food donated to different Food Banks of the FESBAL (Spanish Federation of Food Banks).
- In this reporting period, 41.33 kilos of plastic bottle caps were collected in the offices and handed to the CASA DE LA CARIDAD FOUNDATION – HOGAR SAN JOSÉ – where children from families in vulnerable situations live, these bottle caps are recycled by a company with which they have entered an agreement,
- In partnership with Oceanidas a Network of Marine Watchmen, with whom we began to collaborate in 2020, we participated in the VIII Great International Seabed Cleanup, that translated into the donation of 10,400 Kg of food to the FOOD BANKS FEDERATION, the same amount as kilos of litter removed from the seabed along the coast.
- For the third year, the ELFS & SOCKS campaign was organized at Christmas, with the entity with the same name, which consists of the assignment of a child's wish letter to each worker who wants to participate as an Elf with the participation of 34 employees. In addition, we incorporated into the Christmas actions the sale of 16 solidarity calendars of the NGO BATIK, to help street children in Mozambique, for an amount of €255.
- And last, we held a **Christmas Market** in support of ADICAM. The proceeds from the sale of handicrafts that ADICAM put up for sale was €115.

### 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*); NFI (*National Fisheries Institute*) ANASCO (Asociación Nacional de Armadores) or 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); 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); CENTROMARCA (Associação Portuguesa de Empresas de Produtos de Marca); ANASCO (Asociación Nacional de Armadores); CALIDALIA; or Fundación San Telmo.
- v. **Sustainability:** GSSI (Global Sustainable Seafood Initiative); SFP (Sustainable Fisheries Partnership); ECOEMBES (Ecoembalajes España, S.A.); Stichting Global Sustainable or SPV (Sociedade Ponto Verde, Portugal).

- vi. **R+D & Quality:** AEC (Asociación Española para la Calidad).
- vii. **Advertising and communication:** AUTOCONTROL (Independent body for the self-regulation of the advertising industry in Spain).
- 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)*, 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 labour 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 the reporting period ended March 31, 2023 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 **109 audits** to providers of raw material, these audits were either onsite and/or remote.

#### 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.
- **Life-Refish Project:** This is a collaborative project whose objective is to create the first demonstration biorefinery for fish and seafood raw material that, through the implementation of the latest technology, allows the upcycling of these fish and seafood resources currently underused into products with high added value with great market potential.
- **Pezconocidos Project:** Ángel León, the Nueva Pescanova Group and Compass Group joined to add value to all fishery resources. This is a pioneering initiative of gastronomic innovation, which maximizes the use of fishing thanks to the development of new products made from fish that are hardly consumed today.
- **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 Role* 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:**
  - **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, Food Safety 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, Food Safety 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, 2022 to March 31, 2023, a total of **55 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 on March 31, 2023 is 36, plus three handbooks and five procedures.

Corporate Office for Quality, Food Safety 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, Food Safety 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).

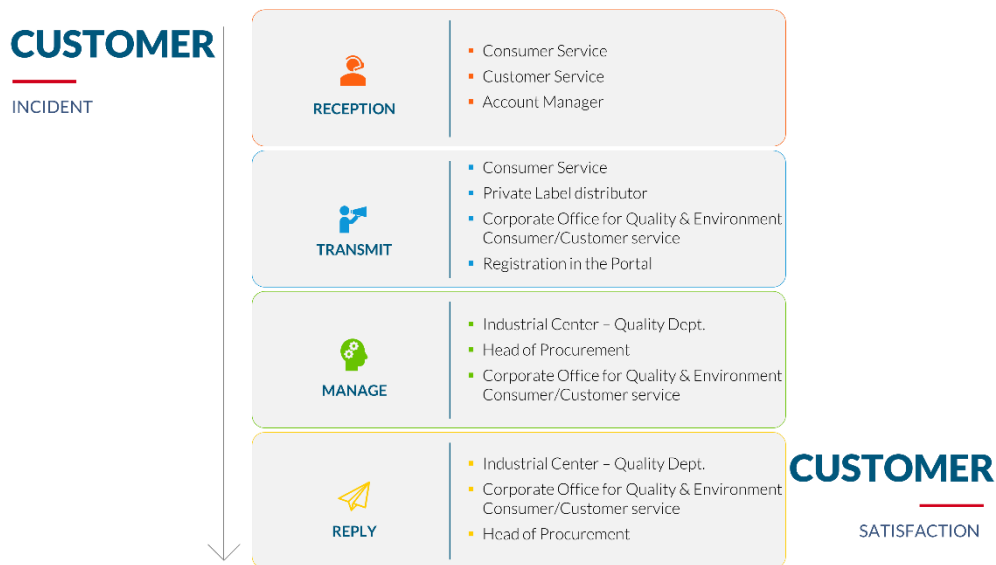
All the group companies, through the Portal or via e-mail, with the periodicity determined by the system or as soon it is received or generated, must provide the Corporate Office for Quality, Food Safety and Environment the following mandatory records:

- **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, Food Safety 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:



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, Food Safety and Environment.
- The commercial operator who receives a complaint must reply to the customer/consumer confirming that they have received the complaint and forward it to the Quality Department for the resolution of the same. All complaints are processed and managed through the system, regardless of their relevance or seriousness.
- 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 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, Food Safety 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, Food Safety 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, 2023, through the **FSQEMS PORTAL** we have received **569 complaints**, of which 346 were from consumers and 223 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 Policy on Personal Data Protection 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 Labour 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 Policy on Personal Data Protection*; 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., Nueva Pescanova Biomarine Center, S.L.U. and Alisios Sea Farm, S.L.U.) (<https://sedeagpd.gob.es/sede-electronica-web/vistas/infoSede/consultaDPD.js>)

In the reporting period ended March 31, 2023, the *Data Protection and Privacy Committee* met twice (September 29, 2022 and March 22, 2023), 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, 2023, the *Data Protection and Privacy Committee* sent 2 emails to the professionals of the Nueva Pescanova Group informing about certain amendments to the Compliance Program on Personal Data Protection (September 29, 2022 and March 27, 2023).

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](mailto:comite.datos.privacidad@nuevapescanova.com)), in the reporting period ended March 31, 2023, 6 requests related to the exercise of individual rights on the protection of personal data have been submitted, these request have been duly processed, resolved and communicated to the interested parties by the Committee.

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.

And last, with regard to staff training actions on the protection of personal data, the Compliance Academy of the Nueva Pescanova Campus has an online course titled "**THE PROTECTION OF PERSONAL DATA IN THE NUEVA PESCANOVA GROUP**". In the reporting period ended March 31, 2023, a total of **125 professionals** of the Nueva Pescanova Group both in Spain and abroad have completed and passed this online course.

## 5. Tax disclosures

### 5.1 Results obtained.

The result before tax and consolidation adjustments for the financial year ended March 31, 2023, by Cash Generation Unit (CGU)<sup>55</sup>, is shown below:

CGU	March 2023
Aquaculture - Vannamei	(36,641,492)
Commercial & Other	(11,744,156)
Fishing - Africa	(17,847,683)
Fishing - Southern Cone	13,015,829
Total	(53,217,502)

### 5.2 Corporate Income Tax

The global tax on corporate income paid in the reporting period ended March 31, 2023 (cash or settlement) approach) by the Nueva Pescanova Group was 6,132,113 euros.

### 5.3 Public Grants

In the reporting period ended March 31, 2023, several Spanish and foreign companies of the Nueva Pescanova Group have been awarded public grants for a global amount of 3,301,191 euros.

<sup>55</sup> 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 and Mozambique); and **CGU Capture Fisheries - Southern Cone** (Argentina and Peru).

### VIII. 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 chosen 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 (Last version unless otherwise indicated)
<b>OVERVIEW</b>			
A brief description of the business model that must include the business environment, organization and structure	Material	6-10,12-16	GRI 2-6
Markets in which the reporting entity operates	Material	6-10,12	GRI 2-1 GRI 2-6
Objectives and strategies of the organization	Material	6-10,12-15,20	GRI 2-1
Main factors and trends that may affect your future evolution	Material	12-15	GRI 3-3
Reporting framework	Material	6	GRI 1
<b>ENVIRONMENTAL ISSUES</b>			
<b>Management approach:</b> 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	19,21-28,34-35,36-39	GRI 3-3
<b>Detailed overview</b>			
Detailed information on the current and foreseeable effects of the company's activities on the environment and, where appropriate, health and safety	Material	38-39	GRI 3-3
Environmental assessment or certification procedures	Material	39	GRI 3-3
Resources dedicated to the prevention of environmental risks	Material	39	GRI 3-3
Application of the precautionary principle	Material	39	GRI 2-23
Amount of provisions and guarantees for environmental risks	Material	39	GRI 3-3
<b>Pollution</b>			
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	56	GRI 3-3 GRI 305-7

Table of contents required by Law 11/2018			
Disclosures required by Law 11/2018	Materiality	Response in report page(s)	Reporting criterion GRI chosen (Last version unless otherwise indicated)
<b>Circular economy and waste prevention and management</b>			
Measures for the prevention, recycling, reuse, other forms of waste recovery and disposal	Material	46-47	GRI 3-3 GRI 306-1 GRI 306-2 GRI 306-3 GRI 306-4 y 306-5, regarding weight of hazardous and non-hazardous waste
Actions to combat food waste	Material	47	GRI 3-3
<b>Sustainable use of resources</b>			
Water use and water supply according to local constraints	Material	40-41	GRI 303-3 regarding source of water used GRI 303-5
Consumption of raw materials and measures taken to improve the efficiency of their use	Material	42	GRI 3-3 GRI 301-1 regarding efficiency of raw materials used
Direct and indirect energy usage	Material	44-45	GRI 302-1 GRI 302-3
Measures taken to improve energy efficiency	Material	42-43	GRI 3-3
Use of renewable energy	Material	50-51	GRI 302-1
<b>Climate change</b>			
Greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	Material	50-51	GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4
Measures taken to adapt to the consequences of climate change	Material	47-53	GRI 3-3
Voluntary medium- and long-term targets for the reduction of greenhouse gas emissions and the means implemented for this purpose	Material	50-52	GRI 3-3
<b>Biodiversity protection</b>			
Measures taken to preserve or restore biodiversity	Material	53-55	GRI 304-3 regarding measures adopted to preserve biodiversity
Impacts caused by activities or operations in protected areas	Material	55	GRI 304-2
<b>SOCIAL AND PERSONNEL ISSUES</b>			

Table of contents required by Law 11/2018			
Disclosures required by Law 11/2018	Materiality	Response in report page(s)	Reporting criterion GRI chosen (Last version unless otherwise indicated)
<b>Management approach:</b> 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	19,34-35,36-37,73,79,81-88	GRI 3-3
<b>Employment</b>			
Total number and distribution of employees by country, gender, age group and professional category	Material	57-58	GRI 2-7 and 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	59	GRI 2-7 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	60	GRI 3-3
Average pay and evolution broken down by gender, age group and professional category or equal value	Material	60-65	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	66	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	66	GRI 3-3
Implementation of work disconnection policies	Material	67-69	GRI 3-3
Number of employees with a disability	Material	69	GRI 405-1 regarding employees distribution by other diversity indicators
<b>Organization of work</b>			
Organizing working time	Material	70-72	GRI 3-3
Number of absence hours	Material	72	GRI 403-9 regarding absence hours
Measures to facilitate life-work reconciliation and encourage co-responsibility of both parents	Material	72	GRI 3-3



Table of contents required by Law 11/2018			
Disclosures required by Law 11/2018	Materiality	Response in report page(s)	Reporting criterion GRI chosen (Last version unless otherwise indicated)
<b>Health and safety</b>			
Occupational health and safety conditions	Material	73-74	GRI 3-3 GRI 403-1 GRI 403-2 GRI 403-3 GRI 403-7
Occupational accidents, in particular their frequency and severity, as well as occupational diseases; broken down by gender	Material	74-75	GRI 403-9 regarding number and rate or accidents GRI 403-10 regarding occupational diseases
<b>Labour relations</b>			
Organization of social dialogue including procedures to inform and consult staff and negotiate with them	Material	75	GRI 3-3
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	75	GRI 3-3
Percentage of employees covered by collective bargaining agreement by country	Material	76	GRI 2-30
Balance of collective agreements, particularly in the field of occupational health and safety	Material	76	GRI 403-4
<b>Training</b>			
Policies implemented in the field of training	Material	34,36-37,79-80	GRI 3-3 GRI 404-2
Total number of training hours by professional category	Material	81	GRI 404-1 regarding total training hours by professional category
<b>Universal integration and access</b>			
Universal integration and access of people with a disability	Material	88-89	GRI 3-3
<b>Equality</b>			
Measures taken to promote equal treatment and opportunities for women and men	Material	81-84	GRI 3-3
Equality plans, measures taken to promote employment, protocols against sexual or gender harassment	Material	82-84	GRI 3-3
Policy against all types of discrimination and, where appropriate, diversity management	Material	89	GRI 3-3

Table of contents required by Law 11/2018			
Disclosures required by Law 11/2018	Materiality	Response in report page(s)	Reporting criterion GRI chosen (Last version unless otherwise indicated)
<b>RESPECT FOR HUMAN RIGHTS</b>			
<b>Management approach:</b> 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	19,33-35,36-37,86-88,90-94	GRI 3-3
<b>Implementation of due diligence procedures</b>			
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	94-95	GRI 2-23 GRI 2-26
Complaints of human rights violations	Material	86-88,98-99	GRI 3-3 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 labour; effective abolition of child labour	Material	95-96	GRI 3-3 GRI 407-1 GRI 408-1 GRI 409-1
<b>FIGHTING CORRUPTION AND BRIBERY</b>			
<b>Management approach:</b> 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	19,33-35,36-37,99-101,106-107	GRI 3-3
Measures taken to prevent corruption and bribery	Material	101-103	GRI 3-3 GRI 2-23 GRI 2-26 GRI 205-2
Measures to combat money laundering	Material	102-103	GRI 3-3 GRI 2-23 GRI 2-26
Contributions to foundations and non-profit entities	Material	107	GRI 2-28
<b>INFORMATION ABOUT SOCIETY</b>			
<b>Management approach:</b> 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	19,34-35,36-37,107	GRI 3-3
<b>Company's commitments to sustainable development</b>			
The impact of company's activity on employment and local development	Material	108-109	GRI 103-2
The impact of the activity of the company on local populations and the territory	Material	109-111	GRI 103-2 GRI 413-1 GRI 413-2

Table of contents required by Law 11/2018			
Disclosures required by Law 11/2018	Materiality	Response in report page(s)	Reporting criterion GRI chosen (Last version unless otherwise indicated)
The relationships with local community actors and dialogue with local communities	Material	111-112	GRI 2-29 GRI 413-1
Partnership or sponsorship actions	Material	112-113	GRI 3-3
<b>Subcontractors and suppliers</b>			
Incorporation in the procurement policy of social, gender equality and environmental issues	Material	113	GRI 3-3
Consideration in relationships with suppliers and subcontractors of their social and environmental responsibility	Material	113	GRI 2-6
Monitoring systems and audits and their results	Material	113-114	GRI 2-6 regarding number of providers assessed
<b>Consumers</b>			
Measures for consumer health and safety	Material	114-119	GRI 3-3 GRI 416-1
Complaint systems, complaints received and their resolution	Material	119-121	GRI 3-3 GRI 418-1
<b>Tax reporting</b>			
Benefits obtained by country	Material	123	GRI 3-3
Corporate income tax paid	Material	123	GRI 3-3
Public grants received	Material	123	GRI 201-4 regarding public grants received