



This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

Independent verification report

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

Pursuant to article 49 of the Code of Commerce, we have verified, with the scope of a limited assurance engagement, the accompanying Consolidated Statement of Non-Financial Information ("SNFI") for the year ended 31 December 2024 of Nueva Pescanova, S.L. (Parent company) and subsidiaries (hereinafter "Nueva Pescanova" or the Group) which forms part of the Group consolidated management report.

The content of the SNFI includes information additional to that required by current mercantile legislation in relation to non-financial information, which has not been covered by our verification work. In this respect, our work was limited solely to verifying the information identified in "Annex I. Index of contents required by Law 11/2018, of 28 December" included in the accompanying SNFI.

Responsibility of the directors of the Parent company

The preparation of the SNFI included in Nueva Pescanova's consolidated management report and the content thereof, are the responsibility of the directors of Nueva Pescanova, S.L. The SNFI has been drawn up in accordance with the provisions of current mercantile legislation and following the criteria of the *Sustainability Reporting Standards* of the *Global Reporting Initiative* ("GRI Standards") selected as per the details provided for each matter in the "Annex I. Index of contents required by Law 11/2018, of 28 December" of the aforementioned Statement.

This responsibility also includes the design, implementation and maintenance of the internal control considered necessary to allow the SNFI to be free of material misstatement due to fraud or error.

The directors of Nueva Pescanova, S.L. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the SNFI is obtained.

Our independence and quality management

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

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

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The engagement team consisted of professionals specialising in Non-financial Information reviews, specifically in information on economic, social and environmental performance.

Our responsibility

Our responsibility is to express our conclusions in a limited assurance independent report based on the work we have performed. We carried out our work in accordance with the requirements laid down in the current International Standard on Assurance Engagements (ISAE) 3000 Revised, 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 in the Guidelines for verification engagements of the Statement of Non-Financial Information issued by the Spanish Institute of Auditors ("Instituto de Censores Jurados de Cuentas de España").

In a limited assurance engagement, the procedures performed vary in nature and timing of execution, and are less extensive, than those carried out in a reasonable assurance engagement and accordingly, the assurance provided is also lower.

Our work consisted of posing questions to management as well as to the various units of the Group that were involved in the preparation of the SNFI, of the review of the processes for compiling and validating the information presented in the SNFI, and in the application of certain analytical procedures and review procedures on a sample basis, as described below:

- Meetings with Group personnel to understand the business model, policies and management approaches applied, principal risks relating to these matters and to obtain the information required for the external review.
- Analysis of the scope, relevance and integrity of the content of the SNFI for the year 2024, based on the materiality analysis carried out by the Group and described in section "Introduction", taking into account the content required by current mercantile legislation.
- Analysis of the procedures used to compile and validate the information presented in the SNFI for the year 2024.
- Review of information relating to risks, policies and management approaches applied in relation to material matters presented in the SNFI for the year 2024.
- Verification, by means of sample testing, of the information relating to the content of the SNFI for the year 2024 and that it was adequately compiled using data provided by the sources of the information.
- Obtaining a management representation letter from the directors and management of the Parent company.

Conclusion

Based on the procedures performed in our verification and the evidence we have obtained, nothing has come to our attention that causes us to believe that the SNFI of Nueva Pescanova, S.L. and its subsidiaries, for the year ended 31 December 2024 has not been prepared, in all material respects, in accordance with the provisions of current mercantile legislation and following the criteria of GRI selected as per the details provided for each matter in the "Annex I. Index of contents required by Law 11/2018, of 28 December" of the aforementioned Statement.



Nueva Pescanova, S.L. and its subsidiaries

Use and distribution

This report has been drawn up in response to the requirement established in current Spanish mercantile legislation and therefore may not be suitable for other purposes and jurisdictions.

PricewaterhouseCoopers Auditores, S.L.

Alejandro Cobas Piñeiro

28 February 2025



**REPORT ON THE NON-FINANCIAL
STATEMENT OF
NUEVA PESCANOVA, S.L.,
AND ITS GROUP COMPANIES,
FOR THE NINE-MONTH PERIOD
ENDED 31 DECEMBER 2024**

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

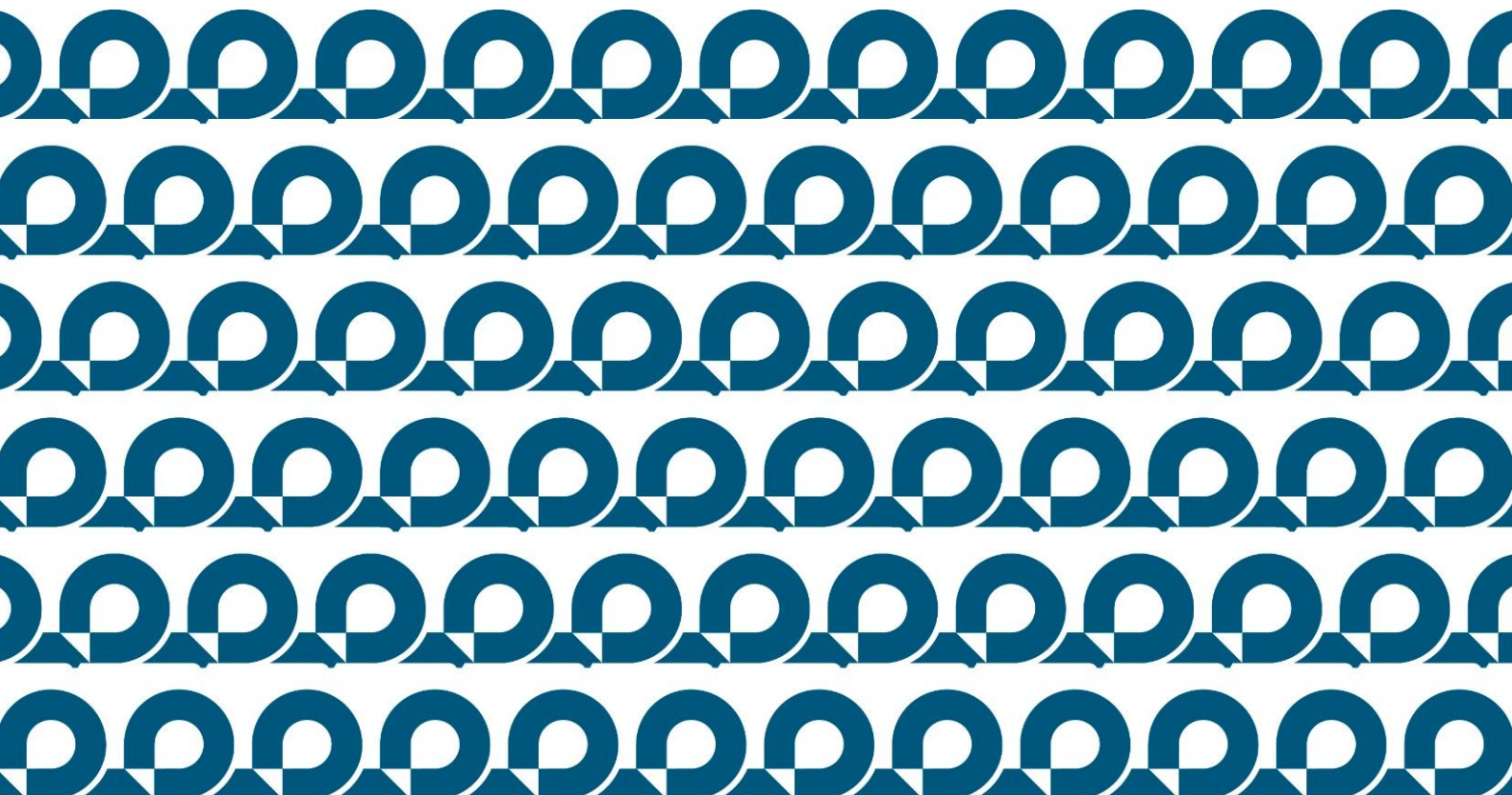


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I. INTRODUCTION

The Non-Financial Information Statement Report (hereinafter, the Report) of the Nueva Pescanova Group (hereinafter and interchangeably, the "Group" or "Nueva Pescanova Group") has been prepared by the Board of Directors of the parent company (Nueva Pescanova, S.L.) in accordance with the terms and contents set out in the Commercial Code and Royal Legislative Decree 1/2010 of 2 July, which approves the consolidated text of the Spanish Companies Act. It forms part of the Management Report for the *nine-month financial period ended 31 December 2024*, accompanying the Consolidated Annual Accounts of Nueva Pescanova, S.L.¹.

This Report includes information on environmental and social matters, issues relating to the Group's employees, human rights, and the fight against corruption, bribery, and money laundering, as well as other relevant information about the Group, in accordance with the requirements and contents established in the Commercial Code and the Spanish Companies Act, and taking into consideration the international Global Reporting Initiative (GRI) framework.

The scope of the information contained in this Report covers all subsidiaries of Nueva Pescanova, S.L. included within the consolidation perimeter, as duly described in [Annex I](#) of the Consolidated Annual Accounts.

II. GENERAL MATTERS REGARDING THIS NON-FINANCIAL STATEMENT FOR THE NINE-MONTH PERIOD ENDED 31 DECEMBER 2024

1. [Business model](#)

1.1 Overview and major markets

The Nueva Pescanova Group is a Spanish multinational company specialising in the fishing, farming, processing, and marketing of seafood products.

It had an average workforce of over 10,000 employees during the financial year, working across the Group's various companies located in 16 countries, and markets around 70 species of fish and shellfish in 80 countries.

¹ In accordance with the provisions of Article 28 of the Articles of Association of Nueva Pescanova, S.L., as amended by resolution of the Extraordinary General Meeting of Shareholders held on 26 September 2024, the financial year shall begin on 1 January and end on 31 December each year. Therefore, this report refers to the financial year commencing on 1 April 2024 and ending on 31 December 2024.



Over the years, the Nueva Pescanova Group has undergone a complete transformation to strengthen the application of sustainability criteria across all its activities, shaping its current **DNA**, which is built on three core pillars:



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

The Group holds a unique position in the sector due to its high level of vertical integration. Controlling seafood products from source to market is one of our key distinguishing values, enabling full traceability throughout the entire chain to consistently deliver the highest quality to consumers.



WE FISH

With **53 own fishing vessels** in the best fishing grounds in the Southern Hemisphere:

Argentine red shrimp, cephalopods and hake, among others, in South America.
Prawns, Cape hake and kingklip, among others, in Africa.



WE FARM

On 7.000 ha of farming area:

Vannamei shrimp in Ecuador 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** of 5 continents.

Our commercial branches are located in: Spain, France, Greece, Italy, Portugal, USA, Peru and South Africa.

The Group's Strategic Plan (2024–2028) is structured around four key pillars:

- **Commercial Strategy:** The objective is to improve commercial margins by promoting best practices across the different markets and channels in which we operate. Key levers include the reorganisation of the commercial structure, portfolio rationalisation, and the refocusing of marketing and communication strategy.
- **Focus on Operations and Origin:** The aim is to achieve operational excellence in service and cost efficiency at fishing and aquaculture origins, as well as in processing plants at both source and destination.
- **Organisational Restructuring and Talent Plan:** The Group aims to establish a lean, agile, and dynamic structure, capable of anticipating and successfully responding to shifts in the competitive market. This is supported by the implementation of a dedicated Talent Plan.
- **Business Transformation:** Through the Business Transformation area, we will accelerate the execution of operational transformation via cross-cutting projects, capturing value throughout the chain.

With the implementation of this Strategic Plan, the Group will strengthen its position as a leading player in seafood marketing, underpinned by an agile and dynamic organisational structure built on the Group's knowledge and experience across all activities within its value chain.



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

For over 60 years, the Group has made innovation, freshness, and quality the hallmarks of the **Pescanova** brand, which ranks among the top 10 most chosen brands by Spanish consumers and holds 5th place in the ranking of food brands by household penetration in Spain.

Since 2021, the Group has operated the **Pescanova Biomarine Center**, the first private aquaculture research centre in Spain, located in O Grove (Pontevedra). It is a benchmark facility focused on improving health, nutrition, animal welfare, sustainability, and the study of new aquaculture species. The centre was established with the aim of collaborating with other public (such as universities) and private institutions to promote technological development and research in the field of aquaculture.



3. We are committed to the sustainability of natural resources and of our partner communities, whose trust we build and maintain by acting ethically and creating value.

Respect for the planet, the communities in which the Group operates, the people who work within it, and our commitment to the markets through our products are the core pillars set out in the *Nueva Pescanova Group's Corporate Social Responsibility Policy*, as defined below.



PLANET

The sustainable management of natural resources and respect for ecosystems and the environment to ensure their availability and quality for future generations, guarantees the operational success and future of our Group.



PEOPLE

Respect for diversity, safety, professional growth and pride of belonging to the Group are the bases for our success and for maintaining trust in our relationships with suppliers, clients, consumers and communities.



PRODUCT

We supply the markets with nutritious, healthy, tasty and innovative seafood products, produced responsibly.



COMMUNITIES

Aware of the value of seafood products, we strive to develop more prosperous communities, generating wealth, job opportunities and training wherever we are present.

In September 2022, Nueva Pescanova, S.L. established the *Nueva Pescanova Foundation*, a non-profit organisation whose objective is to contribute to the sustainable development of the seafood industry. Its mission is to promote, develop, and implement all types of initiatives related to fishing, aquaculture, processing, and marketing activities that support sustainability in its social, environmental, and economic dimensions. It also provides support and solidarity in response to emergencies or natural disasters through the donation of financial, material, or technological resources. In addition, the Foundation promotes R&D and knowledge-sharing within the seafood industry. In November 2024, it organised the second *Global Sustainable Seafood Galicia Forum*.

1.2 Business Environment, Competitive Landscape, and Future Trends

The projected growth of the global population and continued economic development are key factors shaping the demand for food—and in particular, for animal-based protein. By 2030, the world population is expected to reach 8.5 billion, and 9.7 billion by 2050, which will drive increased demand for marine protein.

Aquaculture is the main response to this growing demand for marine protein, while wild-capture fisheries are expected to remain stable, subject to ongoing efforts to ensure resource sustainability and conservation. In this context, as highlighted in FAO analyses, aquaculture is forecast to account for 54% of total seafood production and 60% of the seafood available for human consumption by 2032.

1.3 Organisation and Structure of the Nueva Pescanova Group

Nueva Pescanova, S.L. has a Board of Directors, supported by three advisory and consultative Committees, which include both Board members and selected senior executives of the Group. Each Committee operates under its own internal rules of procedure:



Governance, Responsibility, and Sustainability Committee

This committee is responsible for matters related to appointments, corporate social responsibility, corporate governance and organization, remuneration, business ethics, institutional integrity, regulatory compliance, and non-financial reporting.



Audit, Control, and Finance Committee

This committee is responsible for risk management, the internal control system, financial reporting, the preparation of annual accounts, and overseeing the work of the external auditors.



Commercial and Strategy Committee

This committee is responsible for the commercial strategy and ensuring the implementation of the Group's Strategic Plans.

At the corporate level, the Management Committee is composed of the Chief Executive Officer and the General Directors of the following areas: Fishing; Aquaculture; Commercial, Marketing and Innovation; Finance, Systems, Communication and CSR; Operations; Human Resources; Legal Advisory and Compliance; and Business Transformation.

Additionally, certain functions report directly to the Board of Directors of Nueva Pescanova, S.L., such as the Internal Audit Department and the General Secretariat.

Regarding the ownership structure of the Group's parent company, ABANCA Corporación Bancaria, S.A. is the majority shareholder, holding over 98.6% of its share capital.

2. Social Corporate Responsibility (CSR)

The Group's CSR Master Plan is rooted in our **DNA**: "a commitment to the sustainability of natural resources and the communities in which we operate, acting ethically, maintaining their trust, and creating value." It is based on respect for the **Planet**, the personal and professional development of the **People** who make up the Group, commitment to the markets through our **Products**, and contributing to the improvement of the quality of life of the **Communities** where we are present. All of this is underpinned by full adherence to the principles of **business ethics**, **institutional integrity**, and **regulatory compliance**, in accordance with the provisions set out in our **Code of Ethics** and the rest of our **Corporate Governance and Regulatory Compliance System**.

Our *CSR Strategy* also places great emphasis on our *Partners*, who make the existence and growth of the Group possible, on our stakeholders, and on *Society* as a whole, responding to their evolving needs and demands—particularly those sensitive to the *environmental impacts* of business activities, *fair and equitable treatment of workers* and *social rights*, and *good corporate governance*—all in line with *ESG* criteria.

We continue to measure the progress on sustainability objectives based on priority material aspects, having quantified targets and set deadlines for their fulfilment. A key part of this process has been the performance measurement presented in our Non-Financial Information Statements (NFIS), the compliance of which we report in the annual Progress Reports on Sustainability Objectives.

2.1 Materiality

At the Group, we aim to align our CSR and Sustainability strategies with the expectations expressed by our stakeholders through a materiality analysis.

We have followed the methodology proposed by the Global Reporting Initiative (GRI 101) for defining relevant aspects, consulting with both internal and external stakeholders, prioritising and identifying material issues, and validating the results. The detailed methodology and other relevant information are published in the *2023 Materiality Analysis Report*, available on our corporate website.

From a total of 27 identified relevant topics, the Group has defined 13 material aspects, among which four stand out as non-negotiable for the Group:

- ET3 RESPONSIBLE FISHING AND AQUACULTURE:** *Ensure responsible fishing and aquaculture operations, complying with FAO principles and legal, reported, and regulated fisheries.*
- PR1 FOOD SAFETY AND QUALITY:** *Ensure safe processes and effective controls to deliver high-quality seafood products that customers and consumers can trust.*
- PE3 HEALTH AND SAFETY:** *Safeguard the physical and moral integrity of the Group's professionals at all times and in all situations.*
- PL4 SUSTAINABLE FISHING AND AQUACULTURE:** *Promote sustainable and transparent fishing and aquaculture practices, including animal welfare and sustainable feed for aquaculture.*

Regarding environmental sustainability, four key aspects stand out:

- PL1 ENERGY:** *Optimize energy use, transition to renewable energy sources, and reduce the energy intensity of our products and processes.*
- PL2 CARBON NEUTRAL:** *Reduce the carbon footprint of our processes and drive environmental compensation projects with the goal of carbon neutrality by 2040.*
- PL3 EFFICIENCY AND CIRCULAR ECONOMY:** *Efficiently manage water and materials, minimizing waste and discharges, ensuring proper treatment, and promoting circular economy solutions.*

PL5 BIODIVERSITY: *Promote projects and measures for biodiversity conservation and the improvement of ocean health and productivity.*

Three basic principles related to quality, decent, and safe employment are also identified:

PE1 LABOUR RESPONSIBILITY: *Establish responsible and transparent labour relations.*

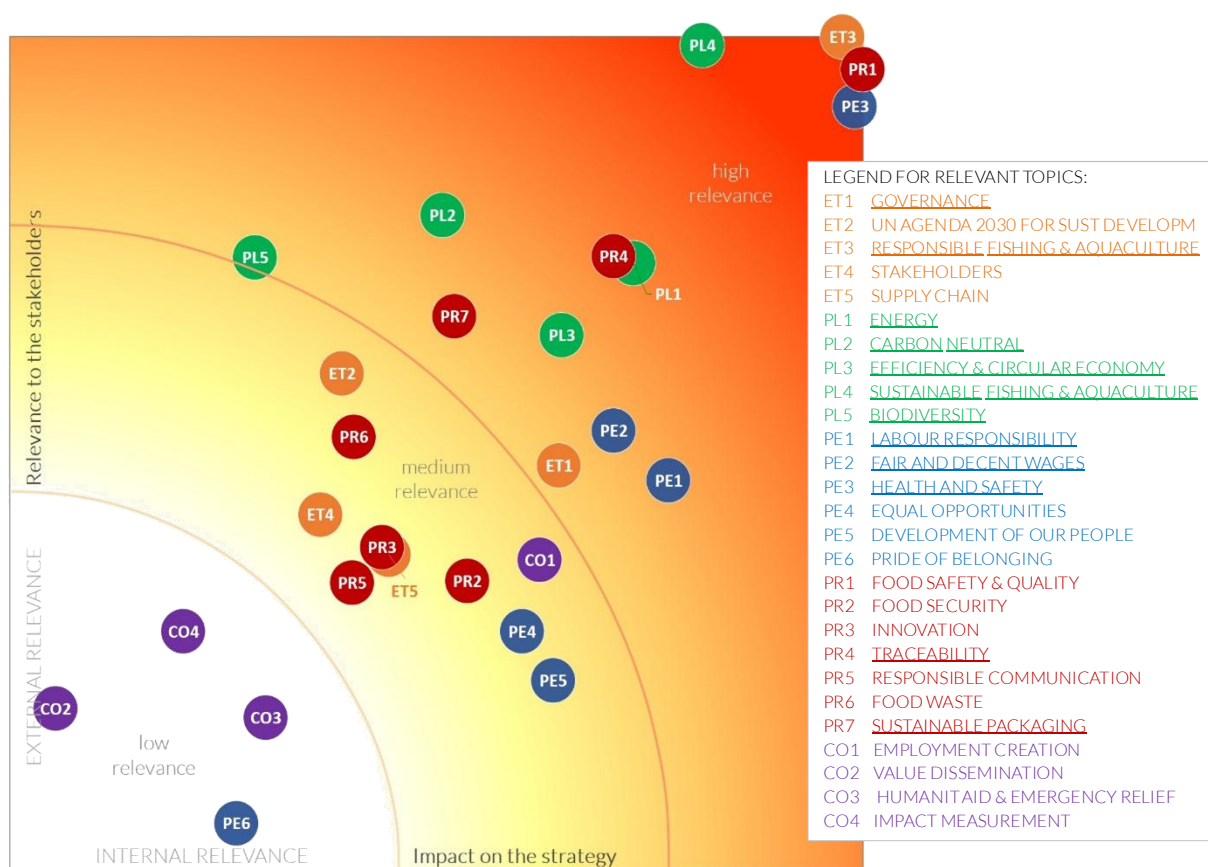
PE2 FAIR AND DECENT WAGES: *Promote fair and decent wages, along with a transparent compensation and benefits system*

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

For the aspects related to our products, we highlight:

PR4 TRACEABILITY: *Implement tools and systems to guarantee traceability of information regarding legality, food safety, sustainability evidence, and others related to our raw materials, ingredients, products, and the processes used.*

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



Materiality and Relevance Matrix of the Nueva Pescanova Group (ET – Ethics, Integrity and Compliance; PL – Planet; PE – People; PR – Product; CO – Communities).

2.2 Commitments, Targets, and Sustainability Objectives

The Nueva Pescanova Group has made a strong commitment to sustainability by integrating a series of measures into its business strategy aimed at minimising environmental impact, optimising the use of natural resources, and promoting responsible development throughout its entire value chain. The actions implemented by the various companies within the Group are aligned with these commitments and the objectives set within defined timeframes. These initiatives are subject to monitoring, measurement, and reporting through the implementation of specific programmes, allowing for evaluation of their effectiveness and ensuring transparency in meeting their targets.

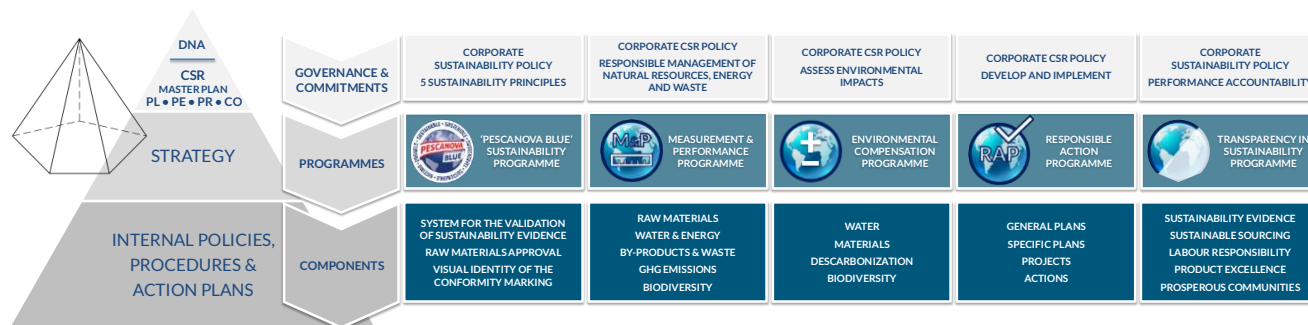
One of the Group's most significant strategic objectives is achieving carbon neutrality by 2040. To this end, the Group has designed a plan for the progressive reduction of carbon emissions in scopes 1 and 2, targeting a 30% reduction by 2030 and 50% by 2040, compared to the 2020 baseline. Additionally, any residual emissions that cannot be eliminated will be gradually offset through carbon absorption initiatives.

Alongside this commitment, the Nueva Pescanova Group has defined a series of additional objectives that must be met immediately, mandatorily, or continuously. These include guaranteeing product traceability to ensure food safety and the sustainability of marine resources; improving the recyclability of packaging materials used; optimising water consumption in production processes; efficiently and responsibly managing waste generated; and valorising by-products to reduce waste and promote a circular economy.

Furthermore, the Group maintains a strong commitment to labour responsibility by promoting safe and equitable working conditions across all its companies and fostering the wellbeing of its employees.

2.3 Programmes

To ensure the fulfilment of the commitments established, we have made progress in the development and implementation of the *'Pescanova Blue' Sustainability Programme*, the *Responsible Action Programme (PAR)*, the *Measurement and Performance Programme*, the *Transparency in Sustainability Programme*, and the *Environmental Compensation Programme*. These initiatives further enrich our CSR Master Plan and the Group's Sustainability Strategy, as detailed ahead in this document.



Scheme for the integration of the Sustainability, Measurement and Performance, Environmental Compensation, Responsible Action, and Transparency in Sustainability Programmes into the CSR Master Plan, originating from the Group's DNA and the guiding CSR principles: Planet, People, Product, and Communities, applying the defined Corporate and Sectoral Policies.

2.3.1. 'Pescanova Blue' Sustainability Programme

The *'Pescanova Blue' Sustainability Programme* is the Group's operational response to the positioning of its four CSR pillars: **Planet**, **People**, **Product**, and **Communities**. Through this programme, we ensure transparent documentation of all the Group's efforts to make its operations and products more sustainable.

To achieve this objective, the *Nueva Pescanova Group's Corporate Sustainability Policy* has been established. As a governance tool, this policy aims to align the Group's activities with the following:

- **Five sustainability principles** across: *sustainable sourcing*, *responsible operations*, *labour responsibility*, *prosperous communities*, and *ethical and integrity-driven behaviour* aligned with regulatory compliance obligations and objectives.
- The concept of **sustainability evidence**, through a recognition system that identifies such evidence in environmental, social, and economic areas, used to demonstrate compliance with the above five principles.
- An **integrated plan of initiatives**, designed to guide and document the sustainable use of natural resources and responsible conduct in the activities carried out by the Group's companies.

Regarding sustainable sourcing, the '*Pescanova Blue*' Sustainability Programme recognises four types of sustainability evidence:

- **Type I – Third-party audit certificates** based on private fishery or aquaculture sustainability standards (ecolabels) that comply with the FAO's principles for responsible fisheries, such as sustainability certification schemes recognised by the *Global Sustainable Seafood Initiative* (GSSI).
- **Type II – Compliance with the requirements of the Group's Private Sustainable Fishing Standard**, applicable to the countries or species for which it is currently in force.
- **Type III – Complementary fishery and/or aquaculture sustainability actions**, such as *Fishery Improvement Projects* (FIPs) or *Aquaculture Improvement Projects* (AIPs) that are transparently and properly managed and documented.
- **Type IV – Compliance with fishery performance evaluation criteria** based on internationally accepted sustainability measures, as defined by the scientific profiling platform *FishSource*.

The **Progress Report on Sustainability Objectives**, available on our corporate website, includes information on these sustainability evidence, identified in both the fisheries and aquaculture areas, with respect to the Group's sustainable sourcing.

In addition, we have collaborated in the development of the **Seafood MAP** platform, promoted by the GSSI – a new tool that enables the generation of alternative sustainability evidence based on responsible action across various sustainability domains.

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

Responsible processing, respectful of both the environment and the product, may be evidenced through third-party audit certificates under private environmental management, quality, and food safety standards, demonstrating compliance with the principles defined in such standards.

Through our **Corporate Policies on Sustainability, Environmental Responsibility, and Quality and Food Safety**, we have committed to certifying facilities, processes, and products under sustainability, environmental, and food quality and safety standards, in line with the principles of sustainable sourcing and responsible operations, on which we will continue to report our progress.

2.3.2. Performance and Measurement Programme

As part of the Group's commitment to responsible and transparent communication, and to accountability towards both our internal and external stakeholders, we work each year to improve and expand the information we provide on our performance.

The measurement of resource consumption and emissions resulting from our activities has proven to be an essential tool for understanding the scale of our environmental footprint, as well as the potential impact on environmental quality and the availability of natural resources. This measurement enables us to identify critical points in the value chains associated with our products and to make informed decisions that help focus our efforts on reducing operational and reputational risks, minimising our impacts, and offsetting those that cannot be avoided. We base data collection and the communication of the resulting information on criteria and principles established in standards or methodologies that allow for the comparison of reported indicators over successive years and against those of other organisations.

Finally, we apply the GRI content principles when developing quantitative indicators for voluntary reporting in our sustainability, sustainable development, measurement, progress, and performance reports.

2.3.3. Environmental Compensation Programme

We distinguish between two types of compensation: (i) Compensation for the impacts associated with consumption and emissions resulting from our activities and presence, and (ii) Biodiversity compensation, which focuses on restoring ecological functions, habitats, and species that may be adversely affected, in order to safeguard the capacity to generate associated ecosystem services.

The mitigation and compensation measures for our environmental footprints, as well as adaptation to climate change, are central to most of our actions aimed at improving the efficiency of equipment and processes, optimising the use of energy and natural resources, and minimising the generation of emissions, waste, and discharges.

We have invested in knowledge development and the quantification of initiatives aimed at offsetting greenhouse gas (GHG) emissions through carbon capture and storage actions. Notably, we highlight afforestation projects using native species—including various tree species and mangrove—on land within our shrimp farming operations in Ecuador, Guatemala, and Nicaragua.

Additionally, compensation activities on the farms of our subsidiaries in Nicaragua and Guatemala have been quantified by local forestry experts. The quantification of GHG emissions offsets, via CO₂ capture by forests and afforested areas, is integrated into the Environmental Compensation Programme with the dual objective of promoting compensation actions and tracking progress towards the Group's carbon neutrality target set for 2040.

In this context, CO₂ capture and storage of up to 15,085.0 tCO₂ has been estimated for the plantation areas in Nicaragua (including mangrove and teak plantations), Ecuador, and Guatemala (mangrove areas). Furthermore, we have launched and characterised additional, complementary projects focusing on the maintenance of nurseries for endemic plant species and on collaborating in local reforestation initiatives using seedlings grown in these nurseries.

2.3.4. Responsible Action Programme

Through the *Responsible Action Programme (RAP)*, we have inventoried and documented the responsible actions undertaken by the Group around four overarching plans, inspired by the guiding principles of our *CSR Master Plan*:

- 'A Common Planet';
- 'People First';
- 'Excellent Product'; and
- 'Growing together with the Communities'.

2.3.5. Transparency in Sustainability Programme

During the financial year covered by this Report, we continued to make progress with the digital traceability project based on the GDST (Global Dialogue on Seafood Traceability) standard, which integrates food safety, legality and sustainability evidence criteria into IBM's IBM Food Trust™ platform.

During the reporting period, implementation was completed for vannamei shrimp, covering its farming and processing at our subsidiary Camanica, through to its transport to the Pescanova Spain processing centres. In addition, traceability maintenance processes during container unloading operations were strengthened through the internal development of IT solutions designed to prevent errors and ensure the reliable transfer of traceability data across a range of logistical scenarios.

In parallel, we collaborated with AINIA on the development of a user interface that enables users to extract information from the IBM Food Trust™ platform in a report format that is easy to understand and share. This initiative forms part of the Smart4SeaFood programme aimed at developing multi-factory technologies that enhance competitiveness, quality, and agility in decision-making across the seafood industry.

It is worth noting that, with the goal of actively contributing to the global dialogue on traceability, the Group is a member of GDST's governing bodies and has participated in various events promoting the importance of traceability in the seafood sector — including Seafood Expo Global 2024 in Barcelona.

Throughout the financial year ending 31 December 2024, we published comprehensive information on the various programmes forming the *CSR Strategy of the Nueva Pescanova Group* via our corporate website and by developing and maintaining content for the websites of the Group's different companies.

In addition, the Pescanova Online Campus offers internal staff access to various CSR-related courses within the "*CSR Academy*" section.

2.5 Contribution to Sustainable Development

The *CSR Master Plan*, through the '*Pescanova Blue*' Sustainability Programme and the *Responsible Action Programme*, is aligned with the United Nations 2030 Agenda. This alignment is reflected in our commitment to the *Sustainable Development Goals (SDGs)* across all our activities, further reinforced by our participation in the *UN Global Compact* through its Spanish Network.

2.6 Recognitions

World Benchmarking Alliance (WBA)

The World Benchmarking Alliance (WBA) recognised us for our significant contribution to sustainable development and the UN 2030 Agenda, promoting more sustainable and inclusive supply chains in the sectors where we operate.

Our commitments to governance and strategy, traceability, respect for natural ecosystems, biodiversity and the environment, social responsibility, nutrition, and transparency have been acknowledged in the following benchmark assessments:

- The *Seafood Stewardship Index* measures how the world's leading seafood companies contribute to the sustainable management of oceans and coastal ecosystems and implement responsible social practices. This assessment includes the 30 most influential companies in the seafood sector. Their significant global influence enables them to accelerate positive change. These 30 companies set the standard for others in the industry due to their size, influence, and reach. In the most recent *Seafood Stewardship Index* ranking, we achieved 1st place globally among fishing companies and 2nd place overall among the 30 companies assessed, improving our position compared to the 2021 ranking (3rd global) and 2019 ranking (5th global).
- The *Food and Agriculture Benchmark* encourages the 350 most influential food and agriculture companies worldwide to apply sustainable business practices throughout their operations, as well as to use their influence to motivate value chain partners to do the same. In the *Food and Agriculture Benchmark* ranking, we placed in the top 5% of assessed companies, achieving 2nd place among animal protein producers, 12th place among food and beverage manufacturers and processors, and 16th place globally among the 350 companies evaluated. We improved our standing compared to the 2021 ranking, where we were 5th (+3), 30th (+18), and 40th (+24) respectively.
- The *Nature Benchmark* evaluates how corporate impacts contribute to stable and resilient ecosystems that enable humanity and nature to coexist within planetary boundaries in terms of biodiversity, climate, land, oceans, and water. The assessment measures and tracks corporate performance towards a positive future for nature, observing how companies reduce their impact and even regenerate ecosystems. Our result places us in the top 10%, ranking 28th globally among the 350 companies analysed in this first edition of the *Nature Benchmark*.
- The *Social Benchmark* ranks the world's 2,000 most influential companies based on their responsibility to meet society's fundamental expectations regarding respect for human rights, provision of decent work, and ethical conduct. In this first edition of the *Social Benchmark*, we ranked 61st in the Food, Agriculture and Forestry sector, and 96th globally, placing us in the top 5% of companies evaluated.

- *Global Child Forum (GCF)*

In the 2024 fiscal year, the *Children's Rights Benchmark from the Global Child Forum (GCF)* evaluated us on our performance in minimising the risk of significant impacts on children's rights.

Our result classifies us as "Achievers" and places us in the top 10% among the 1,802 companies assessed, meaning we have developed and implemented various policies and practices that address the organisation's impact on children's rights.

3. Certifications

The Group holds various specific certifications in the fields of aquaculture and fisheries sustainability, environmental management, labour, food safety and quality, among others, with the following standing out:



Certifications map of the Nueva Pescanova Group.

3.1 Aquaculture and Fisheries Sustainability Certifications

In terms of aquaculture, the Group holds sustainable aquaculture production certifications, including:

- **BAP** and **ASC** in Ecuador and Nicaragua.
- **BAP** in Guatemala.
- **GLOBALG.A.P.** for turbot farming in Spain.

As for fisheries, the Group holds:

- **Marine Stewardship Council (MSC)** certification for Cape hake fisheries in Namibia. Additionally, all industrial sites in Spain, Namibia, France, Ecuador, Nicaragua and Guatemala, as well as commercial subsidiaries in Portugal, Greece and the USA, hold the relevant **MSC** or **ASC** Chain of Custody certification.

3.2 Environmental Management System Certifications

The Group holds the following environmental management certifications:

- **ISO 14001** at six industrial and aquaculture sites in Spain.
- **EMAS** for turbot farming in Spain.

3.3 Labour-Related Certifications

Labour practices on fishing vessels are accredited through:

- **FISH (Fairness, Integrity, Safety and Health) Standard for Crew**. The Group maintains this certification for its Namibian fishing fleet and is preparing for audit of its Argentine fleet.

Regarding occupational health and management systems, work centres in Spain currently hold:

- **ISO 45001**, certifying best practices in occupational health and safety.
- **5Z Excellence** (*Zero Accidents, Illness, Waste, Inequality and Unawareness*), awarded by the International ORP Foundation (FIORP). This certification recognises the Group's commitment to building a corporate culture based on safety, sustainability, health, inclusion and awareness.

In addition, Insuiña in Spain holds:

- **GRASP (GLOBALG.A.P. Risk Assessment on Social Practices)**, a module that assesses social practices at operations, addressing topics such as workers' health, safety and well-being. The operation has been classified as "Fully Compliant".

3.4 Food Safety and Quality Certifications

Our *Food Safety, Quality and Environmental Management Systems (SACMA)* are built on compliance with the most rigorous, advanced, and internationally recognised standards and benchmarks:

- *IFS (International Featured Standards – Food)*: This certification ensures the quality and safety of our food products, providing the highest level of protection for customers and consumers and meeting demanding food safety and quality requirements. The Group holds this certification at its industrial facilities and at the processing plants for *vannamei* shrimp and turbot.

In addition to the implementation of this benchmark, certain plants or facilities within the Group also hold other certifications to adequately meet customer requirements, align with recommendations from the relevant authorities, or as part of specific Group strategies in this area.

Alongside external audits, the Group also conducts its own internal audits, primarily aimed at monitoring compliance with current legislation and certified standards, identifying deviations, and implementing corrective actions. From 1 April 2024 to 31 December 2024, a total of **27 internal audits** were carried out.

3.5 Other Certifications

Group subsidiaries such as Novaguatemala in Guatemala, Novaperú in Peru, Promarisco in Ecuador, Skeleton Coast Trawling in Namibia, and the industrial site in Porriño, Spain (with “Self-Assessment Questionnaire” only), are affiliated with the following platform:

- **SMETA/SEDEX**, through which they demonstrate their responsible performance and gain recognition from an ethical, social, and environmental perspective. This certification covers the principles of the ETI (Ethical Trading Initiative) code, including the prevention of forced, slave and child labour, freedom of association, safe and hygienic working conditions, as well as aspects related to migrant labour, subcontracting, remote work, anti-corruption, and environmental management.

4. Business Ethics, Institutional Integrity, and Regulatory Compliance

Our commitment to the highest standards of business ethics, institutional integrity, and regulatory compliance is guided by our **Corporate Governance and Regulatory Compliance System** (or **Internal Regulatory System**). This system comprises **Our Code of Ethics**, the **Nueva Pescanova Group’s Supplier Ethical and Social Charter**, the Governance Rules for Corporate Bodies and other Internal Committees, the Corporate (Global) Policies, the (Sectoral or Local) Policies, and Internal Rules. Notable elements in this area include our **Corporate Policy on Criminal Risk Prevention** and our **Anti-Corruption Code**.

In the area of criminal risk prevention, at the corporate level we have implemented a **Criminal Risk Prevention Programme** in accordance with the requirements of the organisational and management models for criminal risk set out in Article 31 bis of the Spanish Criminal Code, as well as to prevent criminal conduct that may lead to ancillary penalties under Article 129 of the same legislation. Our Corporate Programme is based, among other things, on the following components:

A **Regulatory Framework** comprising the Spanish Criminal Code and the Organic Law on the Suppression of Smuggling; The internal regulatory documents that form part of our **Internal Criminal Regulatory System**; The **Inherent Criminal Risk Matrix**; The **Control Activities and Controls Matrix**; and The **Residual Criminal Risk Matrix**.

From an organisational standpoint, the **Group's Compliance Unit** is an internal, permanent, collegiate body with autonomy and independence in the performance of its duties. The Group's Board of Directors entrusts it, among other responsibilities, with ensuring effective compliance with our ethical standards, integrity policies, and regulatory obligations.

5. Risks Related to Matters Covered in the Non-Financial Information Statement

As with any multinational group of its size and geographical diversity, the Group is exposed to various risks across the different countries, activities, and markets in which it operates. Accordingly, the Group's material corporate risks are properly identified, assessed, and controlled, with mechanisms and principles in place to ensure sound risk management. This allows the Group to maintain a level of risk that supports the achievement of its strategic objectives, integrating risk management into key corporate and business processes and adopting a proactive approach.

The **Nueva Pescanova Group's Risk Management System**, established and approved by the Board of Directors of Nueva Pescanova, S.L., is based on the general principle of comprehensive risk management. It includes ongoing activities for identifying, quantifying, controlling, monitoring, communicating, and reporting the most relevant risks that could impact the Group, along with the mitigation and transfer measures put in place to manage them — all with the overarching goal of supporting the Group in achieving its objectives.

To this end, the Group maintains an inventory of its most significant risks, grouped into categories based on their nature (environmental, strategic, operational, compliance, and reporting risks). This inventory is periodically reviewed and updated. Each identified risk is assigned a responsible manager (risk owner) and is assessed in terms of impact and likelihood, to prioritise those that pose the highest level of risk.

A technological risk management tool supports this process, facilitating the maintenance and updating of the risk inventory and periodic quantification exercises. The tool also enables risk owners to report monthly on the risks they manage, including whether any risk-related events have occurred and the status of associated mitigation and transfer measures. The system also allows for audits and evaluations of these mitigation and transfer actions for each identified risk.

The **Risk Management System** includes a governance model composed of several internal regulatory components (all approved by the Board of Directors of Nueva Pescanova, S.L.), including:

- **Nueva Pescanova Group Corporate Risk Management Policy**, which defines the core principles and overarching framework for managing all types of risk across the Group.
- **Risk Management and Control Manual**, which elaborates on the Corporate Risk Management Policy and sets out the methodology to be applied in the risk management process.
- **Corporate Risk Appetite Statement**, which defines the maximum level of risk the Group is willing to accept in pursuing its objectives.
- **Inherent and Residual Risk Maps**, which assess the various material risks faced by the Group (categorised as outlined above) in terms of impact and probability. These are subsequently addressed in the **Residual Risk Map**, drawn up after analysing the mitigation and transfer actions implemented for each of the inherent risks.

To manage the Group's risks, the Board of Directors of Nueva Pescanova, S.L. is supported by the Audit, Control and Finance Committee, an advisory and consultative body (without delegated powers) that oversees and reports on the evaluation, control, and monitoring of material risks. This work is carried out in coordination with the Corporate Internal Audit Department and the various Corporate Business and Support Functions (risk owners), which are responsible for implementing specific risk policies and for the direct analysis and monitoring of those risks. Additionally, the Governance, Responsibility and Sustainability Committee — also advisory and consultative — contributes to oversight in areas related to governance, ethics and compliance, responsibility, and sustainability.

III. INFORMATION ON ENVIRONMENTAL MATTERS

1. General Matters

Our **2023 Materiality Analysis** highlights the priority of ensuring the most sustainable performance through the implementation of measures based on more efficient processes that respect natural capital. A key takeaway from this **Analysis** is the optimisation of natural resource and energy use. This means producing more (biomass or packaged final product) and doing so better (more efficiently and at higher quality) with less (resources, energy, or waste), while respecting ecosystems and their biodiversity, and using traceability as a tool for transparency.

In line with these material aspects, the Group has in place **Corporate Policies on Sustainability, Environmental** and **Industrial Responsibility**, as well as **Sectoral Policies on Fisheries and Aquaculture Responsibility**. It also maintains initiatives focused on protecting the natural environment, conserving biodiversity, and promoting environmental improvement.

Fully aware of its environmental responsibility, as well as the potential impacts of its activities and its dependence on nature, the Group is firmly committed to the protection and conservation of the environment, to preventing pollution across all its activities, products, and services, and to preserving the ecosystems on which it depends. To this end:

- We set objectives that incorporate environmental considerations into our business decision-making.
- We comply with all applicable legal requirements and other voluntarily assumed obligations in all our activities, products, and services.
- We promote the rational use and more sustainable management of natural resources, minimising waste generation and repurposing by-products through circular economy solutions.
- We promote continuous improvement of the *Food Safety, Quality and Environment System (SACMA)*.
- We deliver training and/or awareness-raising programmes for our employees on food safety, quality, and environmental issues relevant to their work.
- We carry out communication and awareness-raising actions regarding our policies for all individuals, implementing them and keeping them present at all levels of the organisation.

In this regard, the Group has a Corporate Department for Quality, Food Safety and Environment (within the Group's General Operations Division). This Corporate Department ensures the prevention and mitigation of environmental risks across all Group companies.

In addition, the Group holds an environmental liability insurance policy, which provides coverage for environmental damage and for any third-party damage caused by pollution arising from its activities. As of the date of this report, the Group has not recorded any provisions for risks, expenses or contingencies related to environmental protection, as these risks are covered by the aforementioned environmental liability insurance policy.

2. Sustainable Use of Resources

Optimising the use of natural resources, including biological ones, aims to drive efficient production through more sustainable processes. Given its importance to the Group's operations — already identified as a key issue in the *Materiality Analysis* — we focus our commitment on the rational use of water, materials, and energy.

2.1 Rational Use of Water

The rational use of water across the various processes identified within the Group's companies is a cross-cutting objective for both operational management and environmental sustainability.

We distinguish between consumptive use (where water is used in a way that alters its quality or quantity, thereby reducing it in some form) and non-consumptive use (where water is only used temporarily without affecting its quantity or quality — for example, when used as a medium for cultivation in aquaculture).

The following table shows the total volume of water used by source type, indicating the relative consumption or use by each of the Group's companies in the specified countries and their general area of activity:

1 April 2024 – 31 December 2024			
Source	Water Volume Used [x1,000 m ³]	Scope (Countries)	Assigned Use
Consumptive Use			
Surface water, including water from wetlands, rivers, lakes and oceans	668.1	Ecuador and Spain	Industrial
Groundwater	581.0	Ecuador, Spain, Guatemala, Nicaragua and Peru	Industrial, human consumption, washing and cleaning
Rainwater collected and stored directly by the organisation	0.2	Mozambique	Washing and cleaning
Municipal water supply or other public or private water services	706.4	Argentina, Ecuador, Spain, France, Mozambique, Namibia and Nicaragua	Human consumption, processing, washing and cleaning
Total (9 months)	1,955.7		
	(2,511.0 in 12 months in 2023/24)		
Water Use Efficiency Indicator [m ³ /t prod]	10.54		
	(10.95 in 2023/24; -3%)		
Non-consumptive Use			
Surface water, including water from wetlands, rivers, lakes and oceans (9 months)	2,071,709.3	Argentina, Ecuador, Spain, Namibia and Nicaragua	Aquaculture pond cultivation medium, refrigeration equipment cooling
	(3,619,239 in 12 months in 2023/24)		

The Group undertakes projects aimed at rationalising water consumption, follows best practices to improve cleaning processes, and develops new methods to minimise water use.

In line with compliance requirements under various regulatory frameworks for controlling the environmental impacts of industry—as well as environmental management and monitoring programmes, or measures established in environmental impact assessments or licences—wastewater generated by activities at our work centres is treated accordingly.

The Group operates its own wastewater treatment plants at the majority of its industrial sites. These facilities replace traditional septic tanks and help reduce both the volume of wastewater generated and the associated energy and financial costs of treatment.

Similarly, on board our fleet vessels, treatment of black water and separation of bilge water continue to be carried out prior to discharge.

2.2 Rational Use of Materials

The responsible use of natural resources involves the daily management of the origin, quantity, and quality of raw materials. The Group quantifies the materials identified as relevant for management and performance reporting purposes. These are classified as: (i) Primary (e.g. fishery and aquaculture products), (ii) Auxiliary (ingredients used), and (iii) Packaging.

The raw material consumption efficiency indicator reflects the conversion of raw materials into final products resulting from the Group's most representative activities for the financial years ended 31 December 2024 and 31 March 2024:

Activity and Country	1 April 2024 – 31 December 2024 Raw Material Consumption Efficiency Indicator [kg MP/kg prod]	1 April 2023 – 31 March 2024 Raw Material Consumption Efficiency Indicator [kg MP/kg prod]
Aquaculture		
Ecuador	1.48	1.78
SPain	1.10	1.15
Nicaragua	1.42	2.29
Fishing		
Argentina	1.18	1.13
Mozambique	1.13	1.13
Namibia	1.37	1.43
Processing		
Argentina	0.98	1.11
Ecuador	1.07	1.10
Spain	1.05	0.91
France	1.18	1.18
Guatemala	1.66	1.61
Namibia	1.57	1.53
Nicaragua	0.92	1.01
Peru	1.22	1.36

2.3 Rational Use of Energy

Optimising energy use is essential to improve the environmental performance of our activities. The Group has implemented a range of measures aimed at reducing atmospheric environmental impact by lowering greenhouse gas emissions. These initiatives focus on industrial reconversion, promoting the replacement of more polluting fuels with cleaner alternatives in industrial equipment, and switching to energy from renewable sources.

Of particular note is the generation of electricity through photovoltaic parks at industrial sites in Spain (Arteixo, Chapela, Paterna, Porriño, Xove, and the Pescanova Biomarine Center) and in Namibia (Lüderitz and Walvis Bay), as well as via solar panels on automatic feeders at aquaculture farms in Ecuador and Nicaragua. The Group also purchases electricity from renewable sources through preferential suppliers or Power Purchase Agreements (PPAs).

With regard to energy efficiency in equipment and processes, significant actions include water pumping using more efficient systems, the use of LED lighting in workplaces, industrial facilities, and vessels.

Energy consumption and intensity indicators for the Group's activities during the financial year covered by this Report are shown in the following table:

1 April 2024 – 31 December 2024	
Energy Source	Energy Consumption [MWh]
Diesel	329,408.3
Natural gas	42,966.5
Other fuels	6,273.0
Electricity consumed	96,990.0
Total (9 months)	475,637.8
	(617,777.8 in 12 months in 2023/24)
Electricity from renewable sources (57%, 46% in 2023/24; +11pp)	55,617.5 (67,703.6 in 12 months in 2023/24)
Energy intensity indicator [MWh/t prod]	2.56 (2.69 in 2023/24; -5%)

By activity and country, the energy intensity indicator (energy consumption per weight of final product) for the periods ending 31 December 2024 and 31 March 2024 is shown in the following table:

Activity and Country	1 April 2024 – 31 December 2024 Energy Intensity Indicator [kWh/kg prod]	1 April 2023 – 31 March 2024 Energy Intensity Indicator [kWh/kg prod]
Aquaculture²		
Ecuador	3.1	3.8
Spain	7.1	7.1
Nicaragua	3.0	4.0
Fishing³		
Argentina	6.2	6.0
Mozambique	31.6	28.2
Namibia	2.8	4.2
Processing⁴		
Argentina	8.5	8.2
Ecuador	0.8	0.8
Spain	1.8	1.4
France	1.3	1.3
Guatemala	2.9	3.9
Namibia	0.9	1.3
Nicaragua	0.8	1.1
Peru	0.4	0.1

3. Circular Economy and Waste Prevention and Management

In the Group's various activities, waste generated is classified, segregated, and managed—both in the fishing fleet and in aquaculture farms and processing plants—working with Authorised Waste Managers who ensure proper treatment.

² The indicator depends on the production process (intensive/extensive) and the lifespan of the farmed species.

³ The indicator depends on the specific consumption for propulsion, operation, and freezing on the vessels. The indicator for Mozambique reflects a lower catch per vessel per fishing day.

⁴ The indicator depends on the complexity of the processing line and freezing requirements.

3.1 Waste Generation in the Nueva Pescanova Group

In its various fishing, aquaculture, and processing activities, the Group classifies the waste generated according to its hazard level and type of recovery carried out. The following quantities identified for the periods ending 31 December 2024 and 31 March 2024 are provided below:

Type and Recovery	1 April 2024 – 31 December 2024 Generated Quantity [t]	1 April 2023 – 31 March 2024 Generated Quantity [t]
Hazardous waste for authorised management	275.1	461.6
Non-hazardous waste (of which):	19,952.0	26,710.5
Recycled	4,443.7	4,572.9
Composted	4,283.5	1,380.0
Recovered	653.5	1,477.0
For authorised management	6,476.9	12,040.8
Valued organic by-products	8,500.3	8,936.8

In accordance with good practices and applicable regulations, hazardous waste is handed over to *Authorised Waste Managers* who ensure the most appropriate treatment available at each site.

3.2 Measures for Waste Prevention, Recycling, and Reuse

In the various countries where the Group operates, there are plans and programmes that contribute to improving environmental management related to waste prevention, recycling, and reuse.

According to our *Waste Management Plans*, cardboard, plastic, glass, metal, oil sludge, and sand are collected separately and delivered to the corresponding *Authorised Waste Manager*.

At the industrial centres, efforts are also made to reduce the use of plastic materials and increase recycling through actions that progressively replace plastic materials with others that contain recycled content or are more recyclable.

3.3 Other Forms of Waste Recovery and Disposal

With the aim of ensuring the responsible and sustainable use of marine biological resources, the Group also promotes *circular economy solutions for fishery by-products*. It is considered essential to fully utilise fish to meet this goal. Therefore, projects are implemented and partnerships fostered in the countries where the Group carries out fishing, processing, and seafood product manufacturing activities to develop valorisation solutions for by-products from these activities, incorporating them into fishmeal and fish oil industries or animal feed production. Moreover, these partnerships often contribute to job creation and the socio-economic development of the communities where we operate.

In this regard, it is important to highlight some by-product valorisations:

- For animal feed production from: (i) skins and heads of toothfish at the industrial centre in Puerto Deseado, Argentina; (ii) shrimp shells and heads in Ecuador and Nicaragua; (iii) fish heads and viscera collected in dedicated tanks on new Novanam vessels, as well as fish bones, skins, and rejects in both plants in Namibia; and (iv) various organic by-products at some industrial centres in Spain.
- For soil improvement fertiliser production from: (i) skins and heads of toothfish at the industrial centre in Puerto Deseado, Argentina; (ii) shrimp shells and heads at the industrial centre in Boulogne-sur-Mer, France.
- Lastly, for biofuel production from shrimp shells and heads at the industrial centre in Lorient, France.

3.4 Actions to Combat Food Waste

Fighting food waste is a constant priority and concern for a food-sector Group like ours. Continuing with our commitment in this area, the Group is deepening agreements, operational procedures, practices, and programmes aimed at reducing the food waste generated.

Key objectives for the organisation include reducing losses and organic waste generation in processing centres, as well as preventing food waste across the Group's operations through continuous improvement in demand management and stock optimisation.

Similarly, the Group continues to donate food to non-profit organisations and institutions that collect it to support the nutritional needs of the most vulnerable individuals and groups facing hardship or social exclusion, as well as collaborating through the associations we belong to.

4. Climate Change

The Group recognises that the activities of its companies across the various phases of the value and production chain result in the emission of certain substances, including greenhouse gases (GHGs), which, depending on their warming potential, contribute to the greenhouse effect in the atmosphere and thus promote climate change.

For this reason, the Group has a *Decarbonisation Plan* that includes measures to reduce its carbon footprint: improving the energy efficiency of combustion and electrical equipment; preferentially using materials and products that generate fewer emissions and consume less energy throughout their life cycle; recovering energy from the waste we generate; increasing the production and/or consumption of energy from renewable sources; reducing food losses and waste; and valorising by-products in all phases of our chain.

The effects of climate change pose risks to fishing activities, both through the potential reduction in ecosystem productivity, recruitment, and growth of species, as well as changes in their depth or geographic distribution. In both cases, this may impact the assured access to marine animal protein and have political implications regarding access management to fishing grounds and resources.

Similarly, effects can be anticipated on the productive and regenerative capacities in extensive aquaculture due to interference with the provisioning, regulatory, and support services provided by local ecosystems.

It is important to highlight the Group's efforts through technological modernisation and investment in new measurement, control, and optimisation equipment, aimed at maximising efficiency. Examples include the [Acuicultura 4.0](#) project (digitalisation of aquaculture to improve efficiency and sustainability of farming) and [SEA2TABLE 4.0](#) (which promotes productive efficiency for a smart and sustainable food industry).

We collaborate with governments and scientific organisations to improve the legal and biological management of marine resources, environmental conservation, and adaptation to climate change effects.

We work with the people within the Group to change habits and adopt good practices with supply chains in search of better technical solutions, materials, and services.

Using the methodology provided by the Greenhouse Gas Protocol (GHG Protocol) from the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI), the Group reports direct and indirect emissions associated with its companies' operations for the year ended 31 December 2024. These emissions are classified as [Scope 1](#) (direct emissions) — emissions from the operation of fossil fuel combustion equipment owned or controlled by Group companies; [Scope 2](#) (indirect emissions) — emissions related to the generation of purchased and consumed electricity; and [Scope 3](#) (indirect emissions) — emissions caused by the transportation and cold storage of raw materials and products, emissions associated with the production of aquaculture raw materials by third parties, waste management, business travel, and water supply.

1 April 2024 – 31 December 2024	
GHG Emission Source	GHG Emissions [t CO ₂ e]
Scope 1⁵	
Emissions from stationary sources	56,031.8
Emissions from mobile sources	53,915.8
Refrigeration and air conditioning	45,209.1
Total direct emissions Scope 1	155,156.7
Scope 2⁶	
Electricity consumption	6,897.0
Total indirect emissions Scope 2	6,897.0
Total emissions Scope 1+2 (9 months)	162,053.7
	(209,333,2 in 12 months in 2023/24)
Scope 3	
Third-party aquaculture production	8,179.7
Logistics – Transport	27,782.1
Waste management	237.1
Logistics – Storage / Cold chain	1,901.4
Business travel	6,229.9
Water consumption	271.9
Total indirect emissions Scope 3	44,602.1
Total emissions Scope 1+2+3 (9 months)	206,655.8
(carbon footprint, total emissions)	(260,786,5 in 12 months in 2023/24)
GHG emissions intensity indicator [tCO ₂ e/t _{PROD}]	1.113
	(1.138 in 2023/24; -2.2%)

The results obtained in the current fiscal year indicate a 2.2% decrease in the production-related indicator (KPI in tCO₂e/t_{PROD}). These results support the achievement of the annual reduction target for Scope 1 and 2 emissions, as well as a cumulative reduction of 51.1% since the base year.



Reduce Scope 1 and 2 carbon emissions by 3% annually, aiming for a 30% reduction by 2030 and a 50% reduction by 2040, based on the 2020 baseline.

⁵ Source of conversion factors used: DEFRA (2024) UK Government GHG Conversion Factors for Company Reporting (GHG reporting: conversion factors); IPCC Guidelines for National GHG Inventories (2014, 2006).

⁶ Source of country-specific emission factors: Primary data and IEA (2023) CO₂ Emissions from Fuel Combustion.

The table below presents the results of the carbon footprint calculation broken down by type of activity (aquaculture, fishing, processing, and logistics) and by country for the financial year ended 31 December 2024:

1 April 2024 – 31 December 2024			
Activity	Total GHG emissions [t CO ₂ e]	Production [t _{PROD}]	GHG emissions intensity [t CO ₂ e/t _{PROD}]
Aquaculture (from hatchery to harvest output)			
Ecuador (shrimp farming)	38,964.5	24,325.1	1.60
Nicaragua (shrimp farming)	10,406.6	8,861.2	1.17
Guatemala (no aquaculture activity during the reporting period)	1,144.1	--	N/A
Spain (turbot farming)	1,933.3	2,650.3	0.73
Total 'Aquaculture'	52,448.5	35,836.6	
Fishing (from catch to landed output)			
Argentina (16 vessels)	22,768.6	11,957.6	1.90
Mozambique (26 vessels)	35,447.9	2,757.9	12.85
Namibia (9 vessels)	15,688.1	15,709.0	1.00
Total 'Fisheries'	73,904.6	30,424.5	
Industry (from inputs to factory gate)			
Argentina (1 industrial centre)	773.0	145.0	5.33
Ecuador (1 industrial centre)	8,999.3	40,046.7	0.22
Spain (5 industrial centres)	10,364.8	41,965.0	0.25
France (2 industrial centres)	2,717.7	10,490.6	0.26
Guatemala (1 industrial centre)	2,767.3	2,423.2	1.14
Namibia (2 industrial centres)	23,330.2	9,210.2	2.53
Nicaragua (1 industrial centre)	2,308.1	11,583.0	0.20
Peru (1 industrial centre)	491.3	3,506.6	0.14
Total 'Industry'	51,751.7	119,370.3	
Logistics (cross-cutting, corporate)			
Transport (air, land, sea)	27,782.1	--	--
Storage (cold chambers)	237.1	--	--
Business travel	531.8	--	--
Total 'Logistics'	28,551.0	--	
Carbon footprint	206,655.8	185,631.4	1.11

The table below presents the results of the carbon footprint calculation broken down by type of activity (aquaculture, fishing, processing, and logistics) and by country for the financial year ended 31 March 2024:

1 April 2023 – 31 March 2024			
Activity	Total GHG emissions [t CO ₂ e]	Production [t _{PROD}]	GHG emissions intensity [t CO ₂ e/t _{PROD}]
Aquaculture (from hatchery to harvest output)			
Ecuador (shrimp farming)	59,602.8	26,735.8	2.23
Nicaragua (shrimp farming)	18,376.0	11,034.1	1.67
Guatemala (no aquaculture activity during the reporting period)	2,382.1	--	N/A
Spain (turbot farming)	2,723.2	3,570.9	0.76
Total 'Aquaculture'	83,084.1	41,340.8	
Fishing (from catch to landed output)			
Argentina (16 vessels)	27,503.9	15,486.0	1.78
Mozambique (26 vessels)	37,704.8	2,918.0	12.92
Namibia (9 vessels)	47,478.2	21,203.0	2.24
Total 'Fisheries'	112,686.9	39,607.0	
Industry (from inputs to factory gate)			
Argentina (1 industrial centre)	1,282.0	186.7	6.87
Ecuador (1 industrial centre)	15,123.8	45,427.5	0.33
Spain (5 industrial centres)	11,980.8	55,001.0	0.22
France (2 industrial centres)	2,477.9	12,368.1	0.20
Guatemala (1 industrial centre)	3,260.6	3,345.7	0.97
Namibia (2 industrial centres)	1,405.5	12,087.6	0.12
Nicaragua (1 industrial centre)	4,150.9	11,575.5	0.36
Peru (1 industrial centre)	527.0	8,312.8	0.06
Total 'Industry'	40,208.5	148,304.9	
Logistics (cross-cutting, corporate)			
Transport (air, land, sea)	23,536.0	--	--
Storage (cold chambers)	531.9	--	--
Business travel	739.1	--	--
Total 'Logistics'	24,807.0	--	
Carbon footprint	260,786.5	229,252.7	1.14

The reduction in GHG emissions is the result of ongoing efforts to optimise the environmental performance of our extractive, production and processing operations.

Fuel consumption reduction measures in the fishing fleet are aimed at cutting direct emissions and achieving more efficient fishing activity by improving the *fish-to-fuel* ratio. These measures include: partial renewal of the fleet, which has led to a significant improvement in the efficiency of fishing operations; reduction in the weight of trawl nets; optimised design of trawl doors and winches; and the replacement of lighting with LED technology on vessels, which has helped reduce engine power demand and indirectly save fuel.

Applying similar management principles, the Group's industrial centres have implemented equipment replacement, maintenance and optimisation programmes that improve the *Performance Coefficient* of industrial systems and deliver significant energy savings.

As previously mentioned, one of the key pillars of the *Environmental Compensation Programme* is the quantification of efforts to offset GHG emissions through CO₂ capture and storage initiatives carried out by Group companies. Notable projects include those launched by Camanica (Nicaragua), Promarisco (Ecuador), and Novaguatemala (Guatemala), with an estimated combined result of 15,085.0 tCO₂ captured, equivalent to 9.3% of the Group's Scope 1 and 2 emissions being offset by CO₂ capture initiatives in this reporting period.



Gradually compensate residual Scope 1 and 2 emissions, working towards a net zero emissions target by 2040 in combination with ongoing emissions reduction efforts.

5. [Biodiversity Protection](#)

5.1 Biodiversity Preservation and Restoration

The Group seeks to ensure that its fishing activities are always guided by the principles of rational management of biological resources and the preservation of biodiversity and environmental quality necessary for the proper functioning of ecosystems.

In this regard, as expressly stated in *Our Code of Ethics*, the Group is committed to and upholds the principles and standards set out in the FAO *Code of Conduct for Responsible Fisheries*, in addition to complying with and respecting international, national, regional or local regulations governing the Law of the Sea and aquaculture activities in the countries where we operate.

The Group's principles for responsible fishing focus on combating illegal, unreported and unregulated (IUU) fishing; adopting selective and environmentally safe fishing gear and practices; avoiding overfishing by complying with appropriate management measures; minimising waste throughout the capture, handling, processing and distribution stages of fish and seafood products; and engaging with governments and non-governmental organisations in the conservation of fishery resources and the sustainable management and development of fisheries.

Alongside fishing, the Group is committed to responsible farming practices at its aquaculture facilities to positively contribute to the conservation and sustainable use of natural resources. This involves promoting the optimal use of such resources, maintaining their availability and quality for current and future generations. At the same time, good environmental management and sustainable development are achieved by adopting efficient and environmentally safe farming practices, avoiding the overloading of the natural ecosystems' absorptive and regenerative capacity, complying with relevant management measures, and minimising waste in the production, handling, processing, and distribution of aquaculture products.

Similarly, equivalent principles are adopted in industrial activities to minimise harmful ecological changes and the resulting economic or social impacts from operations, resource consumption and specific emissions — including land use and occupation — and to design and implement necessary environmental and ecological mitigation and management plans.

Detailed information about biodiversity conservation initiatives under the [*Environmental Compensation Programme*](#) is available on our corporate website.

5.2 Potential Impacts on Protected Areas

The Group is committed to complying with all applicable national and international regulations for monitoring the environmental and socio-economic impact of its activities. Given the nature of using living natural resources, the aquaculture and fishing operations carried out in the various countries where the Group operates may potentially impact biodiversity. For this reason, these activities are governed by management and responsible action plans, which include, among others:

- Implementation of impact assessment, monitoring and mitigation programmes for aquaculture activities.
- Conservation projects designed to mitigate or offset impacts and improve ecosystem health.
- Promotion in recent years of conservation projects for iguanas and sea turtles, including restocking in natural areas; mitigation of risks to seabirds and shorebirds; and the planting of mangrove areas and native tree species.

Detailed information on the disclosure of potential environmental impacts and protection initiatives under the [*Transparency in Sustainability Programme*](#) is available on our corporate website.

6. Other Pollution Aspects

The emission of ozone-depleting substances (ODS) (GRI 305-6) is exclusively related to chlorodifluoromethane (HCFC-22 or R-22 refrigerant gas) and is reported in the following table for the financial year ended 31 December 2024:

1 April 2024 – 31 December 2024	
Activity and Country	ODS Emissions [t CFC-11e]
Aquaculture	
Ecuador	0.04
Spain	-
Guatemala	-
Nicaragua	-
Fishing	
Argentina	0.06
Mozambique	0.33
Namibia	-
Processing	
Argentina	-
Ecuador	-
Spain	-
France	-
Guatemala	-
Namibia	-
Nicaragua	-
Peru	-
Total (9 months)	0.43

(0.66 in 12 months in 2023/24)

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

We identify the prevention and minimisation measures for **ODS** emissions as regular maintenance of refrigeration equipment for freezing or cooling chambers, both on vessels and in processing centres, as well as the necessary conversion of these systems to refrigerants with lower or zero ozone depletion potential (ODP).

Regarding fishing, aquaculture, and processing activities, noise generation and light pollution are not considered material environmental impacts, being minimised through appropriate mitigation measures. Atmospheric emissions of nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air pollutants (GRI 305-7) are not considered significant in relation to the Group's activities.

IV. INFORMATION ON SOCIAL ISSUES AND OUR PEOPLE

1. Employment

1.1 Employees

The total number and distribution of Nueva Pescanova Group employees by gender and country as of 31 December 2024 is as follows:

December 2024			
	Women	Men	Total
Argentina	51	615	666
Ecuador	512	1,708	2,220
Spain	614	484	1,098
USA	12	7	19
France	77	97	174
Greece	11	20	31
Guatemala	446	171	617
Ireland	11	19	30
Italy	7	7	14
Mozambique	20	527	547
Namibia	1,500	965	2,465
Nicaragua	320	666	986
Peru	41	44	85
Portugal	11	20	31
South Africa	-	3	3
Total	3,633	5,353	8,986

The total number and distribution of the Group's employees by age and country as of 31 December 2024 is as follows:

December 2024				
	<25	25-45	>45	Total
Argentina	12	332	322	666
Ecuador	474	1,292	454	2,220
Spain	13	504	581	1,098
USA	-	13	6	19
France	12	86	76	174
Greece	-	13	18	31
Guatemala	101	397	119	617
Ireland	2	8	20	30
Italy	-	9	5	14
Mozambique	10	313	224	547
Namibia	71	1,485	909	2,465
Nicaragua	186	640	160	986
Peru	-	59	26	85
Portugal	-	12	19	31
South Africa	-	2	1	3
Total	881	5,165	2,940	8,986

The total number and distribution of the Group's employees by job classification and country as of 31 December 2024 is broken down in the following table:

Country	Senior Management	Middle Management	Specialist	Admin. & Blue-collar staff	Total
Argentina	2	92	116	456	666
Ecuador	5	150	362	1,703	2,220
Spain	34	203	151	710	1,098
USA	-	12	7		19
France	4	41	50	79	174
Greece	3	16	11	1	31
Guatemala	3	48	30	536	617
Ireland	1	5	2	22	30
Italy	1	6	6	1	14
Mozambique	3	54	102	388	547
Namibia	4	142	160	2,159	2,465
Nicaragua	2	89	132	763	986
Peru	2	23	22	38	85
Portugal	2	17	6	6	31
South Africa	1	1	1		3
Total	67	899	1,158	6,862	8,986

The figure does not match the data in the Consolidated Annual Accounts because it does not include the Chairman, as he does not have an employment contract with the Group.

The total number and distribution of employees of the Nueva Pescanova Group by gender and country as of 31 March 2024 was as follows:

March 2024			
	Women	Men	Total
Argentina	54	673	727
Ecuador	466	1,540	2,006
USA	15	9	24
Spain	610	495	1,105
France	87	100	187
Greece	9	17	26
Guatemala	503	183	686
Ireland	13	16	29
Italy	8	7	15
Mozambique	24	602	626
Namibia	1,457	973	2,430
Nicaragua	284	997	1,281
Peru	89	84	173
Portugal	13	20	33
South Africa	2	3	5
Total	3,634	5,719	9,353

The total number and distribution of employees of the Group by age and country as of 31 March 2024 was as follows:

Marzo 2024				
	<25	25-45	>45	Total
Argentina	27	352	348	727
Ecuador	359	1,192	455	2,006
USA	-	16	8	24
Spain	14	531	560	1,105
France	14	95	78	187
Greece	1	10	15	26
Guatemala	132	438	116	686
Ireland	3	8	18	29
Italy	-	11	4	15
Mozambique	11	367	248	626
Namibia	47	1,468	915	2,430
Nicaragua	170	894	217	1,281
Peru	24	113	36	173
Portugal	-	12	21	33
South Africa	-	4	1	5
Total	802	5,511	3,040	9,353

The total number and distribution of the Group's employees by professional category and country as of 31 March 2024 is broken down in the following table:

Country	Senior Management	Middle Management	Specialist	Admin. & Blue-collar staff	Total
Argentina	2	86	53	586	727
Ecuador	1	198	371	1,436	2,006
Spain	1	7	16	-	24
USA	37	167	183	718	1,105
France	-	32	48	107	187
Greece	1	20	4	1	26
Guatemala	2	50	25	609	686
Ireland	1	6	2	20	29
Italy	1	7	-	7	15
Mozambique	1	53	30	542	626
Namibia	4	61	62	2,303	2,430
Nicaragua	1	64	321	895	1,281
Peru	2	16	32	123	173
Portugal	1	10	16	6	33
South Africa	1	2	1	1	5
Total	56	779	1,164	7,354	9,353

The figure does not match the data in the Consolidated Annual Accounts because it does not include the Chairman, as he does not have an employment contract with the Group.

1.2 Types of Employment Contract

The total number and distribution of employment contract types at the Nueva Pescanova Group by country as of 31 December 2024 is shown below:

December 2024			
	Permanent	Temporary	Total
Argentina	626	40	666
Ecuador	1,633	587	2,220
Spain	1,057	41	1,098
USA	19	-	19
France	163	11	174
Greece	31	-	31
Guatemala	617	-	617
Ireland	21	9	30
Italy	13	1	14
Mozambique	221	326	547
Namibia	361	2,104	2,465
Nicaragua	614	372	986
Peru	58	27	85
Portugal	31	-	31
South Africa	3	-	3
Total	5,468	3,518	8,986

The total number and distribution of types of employment contracts in the Group by gender, age and job classification as of 31 December 2024 is as follows:

Professional Category	Permanent						Temporary						Total
	Women			Men			Women			Men			
	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	
Senior Management	-	6	9	-	10	41	-	-	-	-	-	1	67
Middle Management	2	154	114	2	261	272	-	7	23	1	22	41	899
Specialist	11	184	85	38	372	242	7	31	20	10	101	57	1,158
Admin. & Blue-collar staff	76	721	541	179	1,426	722	151	1,042	449	404	828	323	6,862
Total	89	1,065	749	219	2,069	1,277	158	1,080	492	415	951	422	8,986

The average cumulative number of permanent and temporary contracts by gender, age and job classification for the year ended 31 December 2024 is shown in the table below:

Professional Category	Permanent						Temporary						Total
	Women			Men			Women			Men			
	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	
Senior Management	-	7	8	-	11	43	-	-	-	-	-	1	70
Middle Management	3	161	113	4	302	289	-	8	25	2	28	43	978
Specialist	17	201	89	52	399	251	6	34	19	17	117	58	1,260
Admin. & Blue-collar staff	109	856	556	266	1,646	757	176	1,111	450	506	967	339	7,739
Total	129	1,225	766	322	2,358	1,340	182	1,153	494	525	1,112	441	10,047

The total number and distribution of employment contract types at the Nueva Pescanova Group by country as of 31 March 2024 is presented below:

March 2024			
	Permanent	Temporary	Total
Argentina	597	130	727
Ecuador	2,003	3	2,006
Spain	24	-	24
USA	1,069	36	1,105
France	174	13	187
Greece	25	1	26
Guatemala	659	27	686
Ireland	23	6	29
Italy	15	-	15
Mozambique	139	487	626
Namibia	1,131	1,299	2,430
Nicaragua	1,251	30	1,281
Peru	46	127	173
Portugal	33	-	33
South Africa	5	-	5
Total	7,194	2,159	9,353

The total number and distribution of employment contract types at the Group by gender, age and professional category as of 31 March 2024 was as follows:

Professional Category	Permanent						Temporary						Total
	Women			Men			Women			Men			
	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	
Senior Management	-	7	5	-	11	33	-	-	-	-	-	-	56
Middle Management	2	123	90	3	248	284	-	2	-	1	11	15	779
Specialist	14	208	86	62	498	228	2	9	1	2	26	28	1,164
Admin. & Blue-collar staff	140	1,056	933	442	1,728	993	62	785	109	72	799	235	7,354
Total	156	1,394	1,114	507	2,485	1,538	64	796	110	75	836	278	9,353

The average accumulated number of permanent and temporary contracts by gender, age and professional category during the financial year ended 31 March 2024 is presented in the following table:

Professional Category	Permanent						Temporary						Total
	Women			Men			Women			Men			
	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	<25	25-45	>45	
Senior Management	-	5	6	-	12	35	-	-	-	-	-	-	58
Middle Management	3	133	92	4	260	306	-	2	-	1	12	16	829
Specialist	20	232	99	74	553	230	4	12	1	3	29	25	1,282
Admin. & Blue-collar staff	201	1,176	941	533	1,863	1,004	212	1,060	142	301	943	207	8,583
Total	224	1,546	1,138	611	2,688	1,575	216	1,074	143	305	984	248	10,752

In Spain, the number of part-time employees amounted to 124 as of 31 December 2024. In the collective agreements (or within the framework of labour relations established by local labour laws) of the other countries where we operate, part-time employment is not recognized.

1.3 Dismissals

The number of dismissals by gender, age, and professional category in the Group during the financial year ended 31 December 2024 is shown in the following table:

Professional Category	Women			Men		
	<25	25-45	>45	<25	25-45	>45
Senior Management	-	-	-	-	1	5
Middle Management	1	8	1	3	53	19
Specialist	4	17	3	24	46	15
Admin. & Blue-collar staff	9	105	31	80	244	44
Total	14	130	35	107	344	83

The number of dismissals by gender, age, and professional category in the Group during the financial year ended 31 March 2024 is shown in the following table:

Professional Category	Women			Men		
	<25	25-45	>45	<25	25-45	>45
Senior Management	-	-	-	-	1	7
Middle Management	-	12	9	1	12	20
Specialist	1	13	9	2	18	15
Admin. & Blue-collar staff	23	69	26	23	66	12
Total	24	94	44	26	97	54

1.4 Average Employee Remuneration

The average remuneration of the Group's professionals should be understood in the context of the geographical diversity in which we operate, taking into account the differences in GDP and purchasing power across the countries. Notwithstanding this, the average remuneration by country, age, and professional category as of 31 December 2024 is as follows:

Argentina	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	65,148	118,860	-	24,276	49,068
Specialist	16,267	21,168	31,157	-	22,482	-
Admin. & Blue-collar staff	12,412	18,222	19,269	-	18,091	18,147

Ecuador	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	19,280	31,454	8,737	27,675	38,643
Specialist	7,617	8,733	10,032	6,950	10,128	8,906
Admin. & Blue-collar staff	5,763	5,979	6,011	5,734	5,797	5,770

Spain	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior Management	-	131,747	97,249	-	117,572	54,905
Middle Management	-	53,145	43,925	-	51,035	43,294
Specialist	-	44,180	31,544	-	41,460	30,289
Admin. & Blue-collar staff	17,908	26,091	21,299	16,657	23,517	19,731

France	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	53,600	58,411	-	46,848	53,258
Specialist	28,151	28,696	33,022	24,289	30,817	34,692
Admin. & Blue-collar staff	20,899	23,358	24,474	20,603	25,306	24,312

Greece	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	64,413	74,978	-	64,498	49,467
Specialist	-	26,600	-	-	30,100	32,550

Guatemala	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	15,481	19,075	-	10,405	26,137
Specialist	-	8,150	14,293	6,055	7,103	5,145
Admin. & Blue-collar staff	5,043	5,373	6,235	4,992	5,045	5,008

Ireland	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	-	71,778	-	-	50,981
Admin. & Blue-collar staff	-	31,603	25,776	-	26,416	29,806

Mozambique	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	28,541	41,969	-	16,310	-
Specialist	3,968	3,496	5,861	-	5,770	13,169
Admin. & Blue-collar staff	-	3,025	3,636	-	-	3,411

Namibia	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	25,899	43,226	-	17,815	9,816
Specialist	-	12,332	14,247	-	6,837	8,237
Admin. & Blue-collar staff	2,975	8,748	8,362	2,968	3,220	3,319

Nicaragua	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	9,574	24,291	-	10,483	15,865
Specialist	3,682	3,879	3,593	3,344	4,403	4,498
Admin. & Blue-collar staff	2,973	2,978	3,042	2,929	2,982	2,910

Peru	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	18,344	126,312	-	22,018	10,320
Specialist	-	8,382	-	-	9,421	-
Admin. & Blue-collar staff	-	4,573	4,670	-	4,435	4,192

Portugal	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	40,137	68,601	-	-	75,429
Specialist	-	-	-	-	25,375	27,088
Admin. & Blue-collar staff	-	-	25,212	-	-	19,917

The calculation is based on gross annual salaries. The categories of management and middle management are grouped together, except in Spain, for data protection reasons due to an insufficient number of employees in the management category.

In addition, the remuneration of employees from Group companies in Italy, South Africa, and the USA is excluded due to their low number of staff.

The average remuneration of fleet professionals working on board the Nueva Pescanova Group's fishing vessels, broken down by age and professional category, is as follows:

Argentina	Men		
	<25	25-45	>45
Senior & Middle Management	-	87,592	122,105
Specialist	-	51,507	87,362
Admin. & Blue-collar staff	-	36,173	35,383

Mozambique	Men		
	<25	25-45	>45
Senior & Middle Management	-	28,157	25,492
Specialist	-	3,342	4,953
Admin. & Blue-collar staff	2,084	1,955	2,197

Namibia	Men		
	<25	25-45	>45
Senior & Middle Management	-	68,962	47,260
Specialist	-	51,475	43,908
Admin. & Blue-collar staff	-	33,245	48,900

The remuneration of women working on board fishing vessels is excluded due to their very low number, which makes comparisons non-representative.

The average remuneration by country, age, and professional category as of 31 March 2024 was as follows:

Argentina	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	57,016	89,155	-	45,307	62,967
Specialist	-	52,411	40,262	-	-	-
Admin. & Blue-collar staff	8,180	18,994	24,095	3,782	19,221	21,932

Ecuador	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	19,290	18,724	25,341	-	31,665	37,178
Specialist	8,117	9,069	9,502	9,194	11,031	10,211
Admin. & Blue-collar staff	6,342	6,479	6,519	6,387	6,560	6,548

Spain	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior Management	-	96,165	133,876	-	77,804	102,430
Middle Management	-	41,098	55,754	-	41,024	51,540
Specialist	20,500	31,210	47,766	-	31,531	44,088
Admin. & Blue-collar staff	17,080	20,072	25,291	14,464	18,492	22,724

France	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	67,266	67,178	-	56,199	62,520
Specialist	-	33,441	33,188	-	34,227	34,840
Admin. & Blue-collar staff	23,488	25,703	26,236	16,808	26,472	26,376

Greece	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	38,517	63,360	-	45,900	39,121
Specialist	-	-	-	-	28,853	-

Guatemala	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	17,421	18,411	10,891	9,666	29,831
Specialist	5,570	7,595	7,854	-	8,266	-
Admin. & Blue-collar staff	4,886	5,190	5,214	4,850	4,872	4,866

Ireland	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	-	69,927	-	-	47,708
Admin. & Blue-collar staff	26,416	30,272	26,411	-	22,199	27,000

Mozambique	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	20,035	32,269	-	23,880	-
Specialist	-	-	10,209	-	-	-
Admin. & Blue-collar staff	7,168	3,823	4,613	-	5,068	5,141

Namibia	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	48,496	80,041	-	34,440	-
Specialist	-	20,998	9,336	-	13,224	8,394
Admin. & Blue-collar staff	2,571	2,891	3,540	2,042	2,569	3,093

Nicaragua	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	11,579	37,950	-	12,464	26,639
Specialist	3,436	4,269	3,564	4,197	3,833	3,859
Admin. & Blue-collar staff	2,897	2,963	2,884	2,995	2,982	2,949

Peru	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	31,762	103,560	-	20,319	-
Specialist	-	7,613	-	8,552	9,918	7,055
Admin. & Blue-collar staff	3,868	4,568	4,339	3,957	3,959	4,038

Portugal	Men			Women		
	<25	25-45	>45	<25	25-45	>45
Senior & Middle Management	-	-	88,907	-	-	71,689
Specialist	-	27,806	30,629	-	23,839	-
Admin. & Blue-collar staff	-	-	23,462	-	-	22,038

For the calculation, gross annual salaries are taken into account. The categories of senior management and middle management are grouped together—except in Spain—for data protection reasons, due to an insufficient number of employees in the senior management category.

In addition, remuneration data from Group companies in Italy, South Africa, and the USA are excluded due to their low number of employees.

The average remuneration of crew members working on board the Nueva Pescanova Group's fishing vessels, by age and professional category as of 31 March 2024, was as follows:

Argentina	Men		
	<25	25-45	>45
Senior & Middle Management	-	111,766	58,372
Specialist	-	35,647	53,620
Admin. & Blue-collar staff	-	9,253	11,793

Mozambique	Men		
	<25	25-45	>45
Senior & Middle Management	-	50,370	40,064
Specialist	-	-	7,770
Admin. & Blue-collar staff	1,437	1,205	2,426

Namibia	Men		
	<25	25-45	>45
Senior & Middle Management	-	60,838	81,172
Specialist	-	21,012	11,792
Admin. & Blue-collar staff	-	5,219	7,467

The remuneration of women working on board fishing vessels is excluded, as their number is not statistically significant and therefore not comparable.

1.5 Gender Pay Gap

The Group is firmly committed to preventing any type of direct or indirect discrimination based on gender. It ensures this through the use of objective criteria and analytical systems to determine employee remuneration, thereby addressing any potential gender pay gap that may arise.

The data on the gender pay gap within the Group is shown as a percentage in the table below (a negative gap indicates that the average salary of women is higher than that of men, and vice versa):

Country	April 2024- December 2024	April 2023- March 2024
Argentina	12.5%	16.7%
Ecuador	(1.1%)	(10.2%)
Spain	6.7%	7.3%
France	0.6%	2.2%
Greece	8.1%	31.4%
Guatemala	7.4%	3.6%
Ireland	5.6%	15.1%
Mozambique	(31.2%)	(15.9%)
Namibia	60.4%	13.8%
Nicaragua	0.5%	1.8%
Peru	20.8%	10.2%
Portugal	(23.7%)	15.9%

The formula used to calculate the gender pay gap is: the average remuneration of men minus the average remuneration of women, divided by the average remuneration of men. The average for each country by gender is calculated by weighting the average remuneration of each professional category by gender.

The calculation is based on gross annual salaries and excludes the remuneration of fleet personnel, as the salaries of men and women in the fleet are not comparable. Additionally, the remuneration data from the Group's companies in the USA, Italy and South Africa are excluded due to the insignificant number of employees in those countries.

1.6 Average Remuneration of Board Members and Senior Management

The remuneration of the members of the Board of Directors and Senior Management of the Group is detailed in **Note 17.3** of the Consolidated Annual Accounts of Nueva Pescanova, S.L. and Subsidiaries for the financial year ended 31 December 2024.

The remuneration received by Board members for their duties, including attendance at meetings, allowances, or statutory entitlements, is the same regardless of whether they are men or women. Senior Management is made up of seven individuals, all of whom are men.

1.7 Right to Disconnect

The Group's right-to-disconnect policies are included in the various collective bargaining agreements applicable in each country.

Additionally, 'Our Code of Ethics' and other Internal Regulatory System documents explicitly govern the use of information and communication systems provided to employees for the performance of their work.

*"Nueva Pescanova Group guarantees its employees the right to enjoy their rest time without work-related interruptions, as well as the prevention and limitation of the risk of technological overexposure. [...]
Accordingly, Nueva Pescanova Group recognises all employees' right to disconnect digitally outside working hours. To support this right, the Group is committed to promoting measures that foster respect for employees' rest time" [...].*

1.8 People with Disabilities

As of 31 December 2024, the Group employs 76 people with disabilities.

2. Work Organisation

2.1 Working Time

Working hours are regulated by collective bargaining agreements—whether company-specific or sectoral—or by the labour laws applicable in each country where we operate. These regulations set a maximum annual working time, with established shifts, among other aspects. Within the Group, irregular distribution of working hours is allowed according to organisational needs, as well as rules regarding overtime work and its compensation, always respecting the maximum limits established, where applicable, by the labour laws in the countries where we operate.

Group employees have the right to paid leave for various reasons, such as attending to and/or caring for family members and other activities related to their personal and family life, through the regulation of paid leave entitlements.

Regarding **Remote Work**, the Group has its **Corporate Policy on Remote Work** and the corresponding **General Procedure for Managing Remote Work within Nueva Pescanova Group**. These aim to formally establish the criteria and requirements for employees to qualify for the benefit of performing their work remotely.

These policies seek to offer employees a way of working that allows them to carry out their duties outside their usual workplace in a manner that best suits their personal needs, with the goal of achieving a balance between personal and professional life.

2.2 Absenteeism

The total number of hours lost due to common illness absenteeism in the Group's companies in Spain amounted to 147,447 hours, and 219,237 hours in the other countries during the nine-month period ending 31 December 2024 (416,162 hours across the entire Group for the twelve-month period ending 31 March 2024). Data from Greece, Italy, Portugal, South Africa, and the USA are excluded as they are not significant in the context of the Group.

2.3 Work-Life Balance and Shared Parenting Responsibilities

Group employees may adjust the duration and distribution of their working hours to exercise their right to balance personal, family, and work life, within the organisational possibilities available at any given time, provided that the weekly/annual working hours are respected as applicable, all in accordance with the terms and scope established in collective bargaining agreements or applicable labour regulations.

Additionally, these collective agreements or labour laws regulate certain paid leave entitlements, such as lactation leave, leave for illness or hospitalisation of certain family members, reduced working hours for the care of minors or persons with disabilities, unpaid leave for personal or family circumstances, etc. Furthermore, our [Corporate Policy on Responsible People Management](#) formally reflects the Group's commitments to its employees regarding labour responsibility, including "*adequate reconciliation of their family and professional life.*"

Moreover, it is worth highlighting the validity, application, and ongoing monitoring of the [First Equality Plan of Pescanova España S.L.U.](#), effective until 20 October 2025. This plan promotes a series of measures aimed at ensuring the exercise of rights related to work-life balance and facilitating their practical application in personal, family, and work life.

3. [Health and Safety](#)

3.1 Workplace Health and Safety Conditions

The Nueva Pescanova Group has a [Corporate Health and Safety Policy](#) applicable across the entire Group. This Corporate Policy includes a commitment to strict compliance with health and safety obligations at work, as established in various national and international laws and regulations. This commitment is reinforced through our [Corporate Policy on Responsible People Management](#).

Each country, through its Country Manager, is responsible for integrating the [Occupational Risk Prevention System](#), strictly adhering to the legal requirements of the countries where we operate.

Generally, a set of [Operational Work Procedures](#) is in place, including risk assessments, preventive planning, ergonomic and hygienic studies, emergency and/or self-protection measures, health surveillance, safety inspections, accident and occupational disease investigations, safety and health committee meetings or equivalents depending on the country, accident cost analysis, etc. Each country must specifically implement these procedures based on its legal framework.

3.2 Work Accidents and Occupational Diseases

3.2.1 Work Accidents and Incident Rate Indicators

Below is the table showing the number of work accidents by sex, along with the corresponding incident rates for the Group's own workforce during the fiscal year ending 31 December 2024:

	Women	Men	Total
Number of work accidents	54	117	171
Incidence rate	14.44	19.62	17.62
Frequency rate	7.76	7.59	7.64
Severity rate	0.21	0.14	0.17

Below is the table showing the number of work accidents by gender with the corresponding accident rates for the Group's own workforce during the fiscal year ended March 31, 2024:

	Women	Men	Total
Number of work accidents	63	186	249
Incidence rate	15.84	30.58	24.75
Frequency rate	8.17	3.77	4.36
Severity rate	0.23	0.10	0.12

As worked hours, the theoretical hours established in the collective agreement are considered.

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

Incidence rate: Accidents per 1,000 workers (number of accidents / number of workers × 1,000).

Frequency rate: Accidents per 1,000,000 hours worked (number of accidents / hours worked × 1,000,000).

Severity rate: Days lost per 1,000 hours worked (days lost due to accidents / hours worked × 1,000).

3.2.2 Occupational Diseases

In the fiscal year ending on 31 December 2024, there were five cases of occupational diseases within the Group (referring to those countries where current legislation recognises occupational diseases).

4. Social Relations

4.1 Social Dialogue and Promotion of Employee Engagement in Management

As part of social dialogue, regular meetings are held with the representatives of employees from the different workplaces (Works Councils, Staff Delegates, or whatever name is given locally to the Legal Employee Representation) in the countries where the Group operates. These meetings address issues related to the activities and management of the site, for which this legal employee representation has a right to be informed.

4.2 Collective Bargaining Agreements

The percentage of Group employees covered by either company-specific or sector-wide collective bargaining agreements, by country, as of 31 December 2024 and 31 March 2024, is shown in the following table:

Country	December 2024 % of employees	March 2024 % of employees
Argentina	83	83
Spain	99	98
France	100	100
Greece	100	100
Italy	100	100
Mozambique	100	100
Namibia	89	90
Portugal	100	100

In the other countries where the Nueva Pescanova Group operates and which are not included in the previous table, our employees are covered by the labour relations framework established by local labour legislation.

5. Talent Development and Management

Within the Group, talent management follows a comprehensive approach, where all processes are interdependent. This enables us to standardise policies on recruitment, training, and development, striving for excellence in all processes, with the constant goal of contributing to value creation for both the Group and the people who make it up.

The Group's People General Management has implemented innovative talent management strategies aligned with current and future business challenges, aimed at facilitating the development and satisfaction of everyone within the organisation.

The corporate documents governing the Group's talent management are our [Corporate Talent Management Policy](#), our [General Talent Management Procedure](#), and our [Corporate Responsible People Management Policy](#).

5.1 Training and Learning

The Group provides employees with an annual Training Plan tailored to existing training needs, contributing to the development and growth of the professionals within the organisation.

Training needs are identified annually, defining which needs must be addressed in the following year. Mandatory training must be included within these identified needs.

The following table shows the total number of training hours received by the Group's professionals, broken down by category, during the fiscal years ending on 31 December 2024 and 31 March 2024:

Professional Category	December 2024 Training hours	March 2024 Training hours
Senior Management	807	796
Middle Management	12,476	15,163
Specialist	14,450	15,986
Admin. & Blue-collar staff	27,810	28,277
Total	55,543	60,222

The total number of professionals who received training during the period from 1 April to 31 December 2024 amounts to **5,357 people**, resulting in a training ratio of 10.5 hours per professional.

5.2 Internal Promotion

The Group has implemented an internal promotion process based on professional merit, achievement of performance objectives, and the competencies of the professionals who are part of the Group.

5.3 Performance Evaluation

The Group conducts an annual performance evaluation process based on two key criteria: the level of achievement of previously established performance objectives and the competencies assigned to each role. All Group subsidiaries carry out the annual performance evaluation through the same corporate human resources management tool (Workday).

5.4 Succession

The Group has established a succession planning process within the organisation, aimed at developing and preparing the best possible talent to take on key positions that are essential for continuity, retention, sustainability, and sound development.

6. Equality

6.1 Promoting Equal Treatment and Opportunities for Women and Men

Both *Our Code of Ethics* and our *Supplier Ethical and Social Charter* explicitly include the principles of non-discrimination and equal opportunities for women and men.

Similarly, our *Corporate Talent Management Policy* is based on the principle of equal treatment and opportunity regardless of gender, race, religion, disability, marital status, sexual orientation, family situation, age, or any other condition. In addition, our *Corporate Policy on Recruitment, Selection, Onboarding and Exit* of professionals includes the principles of non-discrimination and equal opportunity among its core values and operational principles. Likewise, our *Corporate Responsible People Management Policy* reinforces the Group's commitment to respecting and promoting equality.

Furthermore, our *Corporate Policy for the Prevention of Criminal Risks* includes the Group's commitment to rejecting all forms of workplace discrimination in each of the countries where we operate.

In addition, the collective bargaining agreements and labour regulations applicable in the countries where the Group operates establish the general principle of promoting equality between women and men, the commitment to equal treatment and opportunity in the workplace, and the adoption of measures to prevent any kind of labour discrimination based on gender.

There is also an initiative led by a group of women from within the Nueva Pescanova Group workforce called *Women in Pescanova (WIP)*, with the aim of:

- Raising the visibility of women within the organisation.
- Creating forums for discussion and improvement, and acting as a think tank for the company on specific topics.
- Promoting inclusive practices in recruitment, training, promotion, and compensation processes, without undermining the principles of merit and capability.
- Building a coalition to identify and support female talent.
- Proposing measures that promote integration and equality.
- Creating external role models across various roles and sectors.

6.2 Equality Plans

The Group's companies and the legal representatives of the workforce express a firm commitment to promoting equality between women and men, equal treatment and opportunity in the workplace, and the adoption of measures to prevent any form of labour discrimination.

In this regard, the Joint Equality Committee, the Legal Representation of employees, and the Company's Management have developed plans to integrate a gender perspective across different areas, with actions covering: recruitment, hiring, job classification, training, career development, remuneration, work-life balance and co-responsibility, underrepresentation, workplace harassment (including sexual and gender-based harassment), gender-based violence, corporate culture, communication and awareness-raising, occupational risk prevention, and occupational health.

6.3 Prevention of Sexual and Gender-Based Harassment

Our Code of Ethics and our *Corporate Policy for the Prevention of Criminal Risks* reflect the Group's zero tolerance towards any form of violence, workplace, physical, sexual, psychological, or moral harassment, or any conduct that creates an intimidating or offensive work environment that infringes upon the personal rights of our professionals.

Similarly, our *Supplier Ethical and Social Charter* includes a prohibition on suppliers allowing any form of harassment, abuse of authority, or intimidating, degrading or offensive behaviour that infringes upon the personal rights of their employees and collaborators within their organisations.

6.4 Universal Accessibility for People with Disabilities

The Group collaborates with various associations supporting social initiatives aimed at the social integration of people with disabilities, either through service or supply agreements or through donations.

V. INFORMATION ON RESPECT FOR HUMAN RIGHTS, CORRUPTION AND BRIBERY

1. Introduction

As stated in *Our Code of Ethics*, the Group is committed to and aligned with the human and labour rights recognised in national and international legislation, as well as the principles underpinning the *United Nations Global Compact*.

In this regard, the Group is a signatory to the *United Nations Global Compact* and a member of the *Spanish Network of the Global Compact*.

The Group has adopted the *Nueva Pescanova Group's Corporate Human Rights Policy*, which aims to formalise and develop our commitment to respecting human rights in both our internal value chain and our external supply chains.

In addition to the documents mentioned above, there are numerous regulatory documents within our *Corporate Governance and Compliance Regulatory System* that set out principles of conduct and behavioural standards in relation to the respect for internationally recognised human and labour rights—particularly regarding **freedom of association**, the **right to collective bargaining**, the **elimination of discrimination** in employment and occupation, the **eradication of all forms of forced or compulsory labour**, and the effective abolition of child labour. These also include corporate measures to prevent all forms of corruption, bribery, and money laundering.

2. Due Diligence and Prevention Procedures

2.1 Training and Awareness-Raising

The Compliance Unit provides training sessions on compliance matters for certain new hires within the Group (generally individuals taking on management roles). These training sessions include dedicated modules addressing respect for human rights, prevention of corruption, and anti-money laundering, as set out in our Code of Ethics, the Supplier Ethical and Social Charter, the Corporate Policy for the Prevention of Criminal Risks, and our Anti-Corruption Code.

Additionally, the Group's e-Learning platform ("*Campus Nueva Pescanova*") features a dedicated section called the "*Nueva Pescanova Group Compliance Academy*", which hosts a variety of compliance-related courses available to all Group professionals.

2.2 Annual Compliance and Public Authority Contact Declarations

Each year, members of the Board of Directors and the Group's senior management—many of whom also hold positions in other governing bodies—sign a *Responsible Declaration on Compliance*. In this declaration, they expressly commit to upholding human and labour rights and to preventing corruption, money laundering, and terrorism financing.

2.3 Acknowledgement and Acceptance of the Code of Ethics Decalogue

All new employees sign a document upon hiring titled "*Acknowledgement and Acceptance of the Decalogue of Our Code of Ethics*." This Decalogue explicitly includes standards of conduct relating to "Human and Labour Rights," "Integrity," "Transparency," and "Honesty."

2.4 Responsible Declaration of the Supplier Ethical and Social Charter

All Group suppliers must sign the *Responsible Declaration* included in the annex to our *Supplier Ethical and Social Charter*.

By signing this declaration, the supplier explicitly accepts the *Supplier Ethical and Social Charter* and confirms, among other things, that neither the signatory, the legal entity represented, nor their administrators or legal representatives have been convicted by final judgment for crimes such as human trafficking, offences related to prostitution and the sexual exploitation or corruption of minors, illegal labour trafficking, fraudulent migration, or the promotion or incitement of hatred, hostility, discrimination or violence against individuals, as well as public or private corruption, money laundering, or the financing of terrorism.

2.5 Compliance Channel

The Group's Compliance Channel is a communication mechanism through which any individual—whether or not they belong to the Group and from anywhere in the world—can raise compliance-related questions or concerns with the Compliance Unit transparently and confidentially, and even anonymously, with full guarantees and without fear of retaliation.

The terms of use, operating rules, guiding principles, and procedural rules of the Compliance Channel are governed by the Group's *Compliance Channel Regulation* and the *WhistleB® Privacy Policy*.

During the financial year ending 31 December 2024, none of the enquiries or reports processed by the Compliance Unit involved potential violations of human rights.

2.6 Supplier Ethics Channel

In line with the provisions of our *Supplier Ethical and Social Charter*, Group suppliers may submit enquiries or lodge complaints regarding conduct by a Group professional that breaches the principles set out in the Charter. At present, the internal reporting system operates through a shared channel known as the *Compliance Channel*.

During the financial year ended 31 December 2024, no reports were submitted via the Supplier Ethics Channel relating to potential human rights violations, irregular conduct in relation to anti-corruption, bribery, money laundering, or terrorism financing.

Moreover, the Group firmly rejects any and all forms of corruption and upholds a zero-tolerance policy towards corrupt behaviour, practices, or conduct in both the public and private sectors.

In addition, certain Group professionals are required to submit a periodic *"Declaration of Contacts with Authorities and Public Officials"* to the Director of the Compliance Unit. This declaration must confirm whether or not the individual has had any such contact during the reporting period.

3. Contributions to Associations, Foundations and Non-Profit Entities

During the financial year ended 31 December 2024, the Group made contributions to associations, foundations, and non-profit organisations totalling €85,200.10.

VI. INFORMATION ON SOCIETY AND OTHER STAKEHOLDERS

1. Introduction

The Group's *Corporate Policy on Institutional Relations* includes a detailed identification and definition of our *key stakeholders* and the channels of engagement with each of them. These stakeholders include: Public Administrations; Regulatory and Supervisory Bodies; Business Partners; Academia and Research; Non-Governmental Organisations; Employees; Suppliers and Vendors; Clients; Consumers; Competitors; the Environment; the Media; Industry Associations; and Local Communities and Society at large.

2. Sustainable Development

2.1 Employment and Local Development

The personal and professional development of the *People* who make up the Group, along with our contribution to improving the quality of life in the *Communities* where we operate, are central to our strategy and to our *CSR Master Plan*.

It is worth highlighting that the Group has implemented various measures to promote employment, including:

- Participation in job fairs and other employment-related events.
- Collaboration with ICEX Vives to promote youth employment by offering non-employment-based internships across several Group subsidiaries.
- Hiring of interns to foster the integration of young people into the labour market.
- Partnerships with various educational institutions offering Dual Vocational Training, facilitating the placement of students from a range of vocational courses.
- In several countries where the Group operates, visits are made to local communities with limited or no economic activity in order to engage with residents, raise awareness about the Group, and attract or develop talent.
- Various Group subsidiaries implement programmes aimed at strengthening professional skills in the fishing, aquaculture and seafood industries.

The Group's fishing operations in Africa and Latin America, along with aquaculture operations in Latin America, drive job creation and support local development by promoting training in fishing, aquaculture, and seafood processing, while also stimulating the local economy.

The Group generates 84.5% of its employment in Africa and Latin America, where it develops projects aligned with the material topics most relevant to the Group. The **Communities** pillar of the **CSR Master Plan** fosters job creation through knowledge and technology transfer, the implementation of social development projects, and investment in assets and infrastructure that improve living conditions in the local communities in which the Group operates.

The following table provides a breakdown of job creation by region for the financial year ended 31 December 2024:

Area	Women	Men	Total
Africa	1,520	1,495	3,015
Central and South America	1,370	3,204	4,574
Europe and USA	743	654	1,397
Total	3,633	5,353	8,986

The following table provides a breakdown of job creation by region for the financial year ended 31 March 2024:

Area	Women	Men	Total
Africa	1,483	1,578	3,061
Central and South America	1,396	3,477	4,873
Europe and USA	755	664	1,419
Total	3,634	5,719	9,353

2.2 Local Communities and Territory

In Ecuador and Nicaragua, the Group implements environmental management and biodiversity conservation programmes through the reforestation of mangroves and other native plant species, as well as the repopulation of local fauna. These projects also contribute to the preservation of the Estero Real in Chinandega, an important natural reserve in Nicaragua.

Additionally, the Group has developed knowledge transfer programmes related to fishing trades, among others, in Namibia and Mozambique, and has launched education initiatives.

The Group continues its educational efforts through its foundation, Fundanova, with the Experimental School of the Pacific (CEPAC) in the Guatemalan town of Champerico, which provides education at various levels. It is also participating in the Ministry of Education's programmes for distributing food to the families of all enrolled students.

The Group has supported society in the countries where it operates through various initiatives, donating a total of €417,276 during the nine-month period ended 31 December 2024. Of this total, €259,592 (62%) corresponds to 42,394 kg of donated food. The remainder includes financial contributions (€129,367) and donations of other goods (€28,317).

The breakdown by company of the donated value for the financial years ended 31 December 2024 and 31 March 2024 is shown in the following table:

Company	December 2024 Amount (€)	March 2024 Amount (€)
Argenova	38,677	21,480
Camanica	1,215	9,406
Eiranova	500	700
Nova Pesqueira Lobito	862	863
Novaguatemala	41	1,694
Novanam	89,122	101,572
Novaperú	431	15,585
Pescamar	8,024	4,047
Promarisco	10,258	14,165
Pescanova España	216,728	187,980
Pescanova Italia	-	3,203
Pescanova Hellas	7,773	1,085
Pescanova Portugal	42,357	42,570
Pescanova USA	-	66,385
Nueva Pescanova France	1,288	1,658
Total	417,276	472,393

2.3 Local Communities and Channels of Dialogue

The relationships between the Nueva Pescanova Group and its professionals with their stakeholders are based on collaboration, cooperation, involvement, and two-way communication capable of building ongoing trust relationships founded on ethical principles, equal treatment, transparency, and active listening. Among the identified stakeholder groups, “local communities” stand out, understood as the group of people who share a common culture within a specific place or time and who interact with the companies of the Nueva Pescanova Group.

The Nueva Pescanova Group has established channels of dialogue with these stakeholder groups to actively listen to their needs and expectations and to communicate the activities of the Group’s various companies ethically and effectively.

2.4 Association and Sponsorship

The Group is part of local, regional, and national associations that contribute to social, economic, and environmental development, fostering permanent dialogue channels with the stakeholders in each country.

Below are some of the associative bodies in which Group companies participate institutionally, organized by area:

- i. **Fishing:** ARVI (Fishing Vessel Owners' Cooperative of the Port of Vigo); CEPESCA (Spanish Fishing Confederation); AMAPIC (Mozambican Association of Industrial Shrimp Fishing Vessel Owners); CAPA (Chamber of Squid Jiggers of Argentina); CAPECA (Chamber of Fishing and Freezing Vessel Owners of Argentina); NHA (Namibian Hake Association); NFI (National Fisheries Institute); ANASCO (National Association of Shipowners); COLTO (Coalition of Legal Toothfish Operators), among others.
- ii. **Aquaculture:** APROMAR (Spanish Aquaculture Business Association); CETGA (Galicia Aquaculture Cluster); ANDA (Nicaraguan Aquaculture Association); among others.
- iii. **Processing:** ASEFAPRE (Spanish Association of Prepared Food Manufacturers); ANFACO-CECOPECA (National Association of Canned Fish and Seafood Manufacturers – National Technical Centre for Fish Product Conservation, Spain); among others.
- iv. **Trade:** AECOC (Spanish Association for Commercial Coding); CONXEMAR (Spanish Association of Wholesalers, Importers, Exporters and Processors of Fishing and Aquaculture Products); GS1 Portugal – CODIPOR (Portuguese Association of Product Identification and Coding); CENTROMARCA (Portuguese Association of Brand Product Companies); among others.
- v. **Sustainability:** SSP (Sustainable Shrimp Partnership); FISH (Fairness, Integrity, Safety, and Health) Standard for Crew; Alianza Galega polo Clima of the Xunta de Galicia; ECOEMBES (Eco-packaging Spain, S.A.); among others.
- vi. **Traceability:** GDST (Global Dialogue on Seafood Traceability).
- vii. **Advertising and Communication:** AUTOCONTROL (Independent Self-Regulatory Organization for the Advertising Industry in Spain), among others.
- viii. **Governance:** United Nations Global Compact (Spanish Network of the UN Global Compact); GSSI (Global Sustainable Seafood Initiative), among others.

3. Subcontracting and Suppliers

3.1 Social, Gender Equality, Environmental, and Corporate Social and Environmental Responsibility Matters

In accordance with the provisions of our *Corporate Purchasing Policy*, the approval and/or selection of suppliers takes into account the candidates' ethical commitment, institutional integrity, sustainability, and good corporate reputation. The existence of a code of ethics or similar document on conduct and good business practices is viewed positively, and the Group ensures that candidates for approval or selection are not, and have not been, involved in activities or practices that contravene the principles set out in *Our Code of Ethics*.

Likewise, the *Nueva Pescanova Group's General Procedure for the Purchase of Goods and Services (Purchasing Procedure)* establishes that framework, commission, and intermediation agreements—as well as other purchasing contracts subject to its scope—must include, in addition to the signing of the Supplier's Ethical and Social Charter, any requirements established by the Group at any given time regarding matters related to our non-financial reporting, such as sustainability and social responsibility.

Furthermore, by signing the *Responsible Declaration* attached to the Nueva Pescanova Group's *Supplier's Ethical and Social Charter*, our suppliers commit to a range of obligations in the areas of social matters, gender equality, environmental responsibility, and corporate social and environmental responsibility, among others.

3.2 Supplier Supervision and Audits

By subscribing to, signing, and accepting our *Supplier's Ethical and Social Charter*, the Group's suppliers consent to verification activities to ensure their proper compliance. For these purposes, suppliers authorise the Group, or third parties designated by it, to carry out the necessary inspections, providing access to their facilities and the documentation needed to verify compliance with the provisions of the Charter. Failure to comply with the *Supplier's Ethical and Social Charter* may, depending on the severity and surrounding circumstances, result in the immediate and early termination of the supplier's contractual relationship with the Group, without prejudice to any other measures the Group may take in defence of its legitimate interests.

During the financial year ended 31 December 2024, no cases of non-compliance with our *Supplier's Ethical and Social Charter* were identified among the suppliers who have signed it worldwide.

4. Consumers

As previously mentioned, the Group has its own code of conduct and good business practices ([Our Code of Ethics](#)), which sets out a series of principles and guidelines aimed at ensuring ethical, honest, and responsible behaviour among all its professionals. In terms of Quality and Food Safety, [Our Code of Ethics](#) states:

- The quality and excellence of the products offered by the Group is one of its essential and strategic goals. To this end, the Group is committed to offering high-quality food products, rigorously complying with food safety and preservation regulations, and carrying out exhaustive control measures across all its food safety and health processes.
- The Group is committed to marketing products that meet the legal standards for quality, composition, and expiry, sourcing from suppliers that hold the relevant food quality and safety certifications. Moreover, the Group has in place the internal procedures necessary to detect potential health risks and implement all required measures to address any incident. Accordingly, the Group applies the necessary guidelines and policies to provide its customers and consumers with high-quality products.

Our products meet the highest standards of food safety and quality, and are healthy, nutritious, and enjoyable. Their production processes use the best available techniques and are based on efficiency and sustainability.

4.1 Measures for Consumer Health and Safety

The Group's [Corporate Quality and Food Safety Policy](#) is fully aligned with our [Corporate Social Responsibility \(CSR\) Policy](#) and, more specifically, with the commitments under the [Products](#) pillar of our [CSR Strategy](#). One of these commitments is to offer consumers innovative and healthy seafood products, while researching and communicating the nutritional value of these products in their diet. The most significant projects carried out by the Group this year in relation to nutrition, sustainability, and packaging include:

- [Proyecto Melipop](#): prevención de la obesidad infantil mediante la implantación de un estilo de vida mediterráneo.
- [Melipop Project](#): Preventing childhood obesity through the promotion of a Mediterranean lifestyle.
- [Medkids Project](#): Developing new fish-based products to encourage healthier dietary habits in children as a means of preventing obesity.
- [Life-Refish Project](#): Creating a demonstration biorefinery to valorise underused fish and seafood by-products into high-value products.
- [INNOAQUA Project](#): Developing innovative food products based on seaweed sourced from multitrophic aquaculture.
- [Valorish Project](#): A research initiative aimed at valorising waste and by-products from seafood processing into high-value bioproducts for food applications.

- ***Pezconocidos Project***: A collaboration between Ángel León, the Nueva Pescanova Group, and Compass Group to increase the use of underutilised fish species through the development of new products.
- ***Continuous Nutritional Improvement Project***: Reviewing the nutritional profiles of Pescanova products to become the healthiest choice, increasing beneficial nutrients (fibre, vitamins, minerals, protein) and reducing others (salt, saturated fats).
- ***Sustainable and Recyclable Packaging Project***: Assessing the recyclability of packaging (internal PACKSCORE method) to increase the use of sustainable, recyclable, or recycled plastic materials across all Group packaging.

The Corporate Quality, Food Safety and Environmental Department is responsible for maintaining our Food Safety, Quality and Environmental System (**SACMA**), which sets the direction and verifies compliance through two core systems:

- ***Legal Compliance (Food and Environmental)***: We use tools that provide personalised and up-to-date information on food hygiene and safety regulations, as well as legal requirements concerning environmental and industrial safety.
- ***Hazard Analysis and Critical Control Points*** (HACCP): A system for identifying and controlling potential food contamination risks (microbiological, physical, or chemical). Our HACCP subsystem is implemented based on the seven core principles of the **Codex Alimentarius**.

A key component of SACMA is our set of Food Technical Standards (NTAs), which establish specific requirements applicable across the Group in the areas of Food Safety, Quality, and the Environment, and which are mandatory. As of 31 December 2024, 36 NTAs were approved and in force, in addition to four manuals and seven procedures.

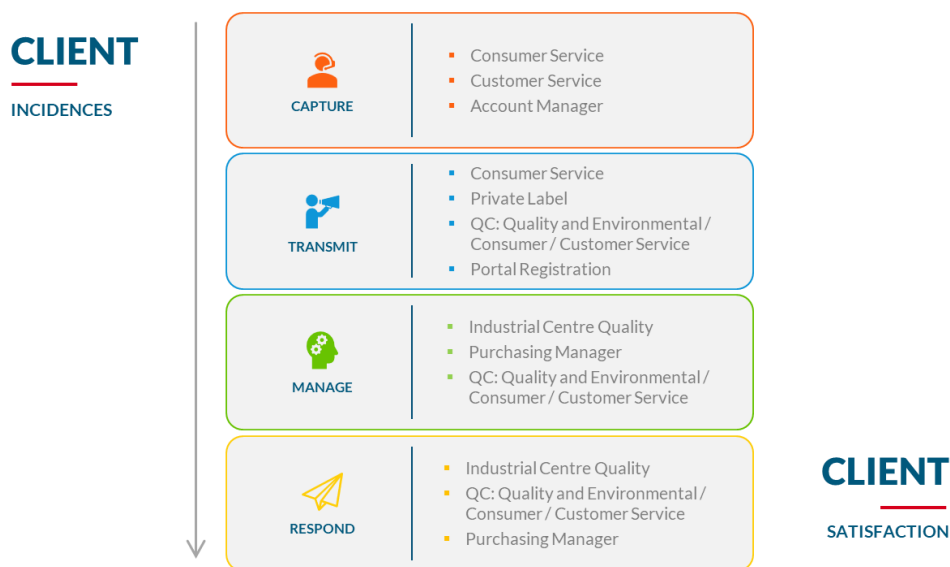
The Corporate Quality, Food Safety and Environmental Department manages a digital platform that supports the **SACMA** system—serving as a management and improvement tool with access granted to authorised users across all Group companies. Its purpose is to provide streamlined and integrated access to a range of resources and services related to Quality, Food Safety, and the Environment.

With access to the relevant documentation (NTAs, manuals, legislation, and useful links), complaint and action management applications, and records submitted by the Group's companies, the platform enables real-time monitoring of any deviations and/or serious non-conformities reported by **SACMA** officers. This ensures quicker decision-making, with a positive impact on consumer health and safety.

In addition, within the scope of approving our raw material suppliers and in the area of Food Safety, Quality and the Environment, **18 audits** were carried out during the reporting period using a hybrid model of on-site and remote assessments. Of these audits, 15 were rated as “approved” and 3 as “conditionally approved”.

4.2 Complaints System and Resolution

Consumers and customers are at the heart of our operations. For this reason, the Group has implemented a *Complaints Management Procedure (PRO-12*, under the *SACMA* system), which aims to define the general processes for receiving and handling complaints submitted by customers and consumers. This document is based on the following workflow and diagram:



With regard to the *Process for Managing, Consulting, and Monitoring received complaints*, this is carried out through an application accessible via the *SACMA* portal.

The Corporate Department of Quality, Food Safety, and Environment monitors the management of each complaint on an individual basis, in order to supervise the actions taken or to request the initiation of corrective or preventive measures where necessary. Specifically, *SACMA* includes a Manual for the Management of Corrective and Preventive Actions.

In this respect, a monthly review is conducted covering complaints received over the previous 12 months, classified by origin or cause. In cases where the severity or recurrence of an issue warrants it, the implementation of corrective actions or broader improvement projects will be requested to ensure such issues are fully resolved.

Additionally, and as a further quality indicator, a monthly review of complaints is conducted, analysing: (i) the number of complaints received over the past 12 months compared to the same period in the previous year; (ii) the details of complaints received during the last month; (iii) the number of complaints over the past 12 months, broken down by classification (origin); and (iv) the number of complaints relative to tonnes produced.

During the nine-month period ended 31 December 2024, a total of **440 complaints** were received through the **SeSuite PORTAL**, of which 224 came from consumers and 216 from customers. These complaints mainly related to organoleptic characteristics, packaging and labelling, defective products, or the presence of foreign materials. As of the date of this report, 48% of these complaints have been resolved.

5. Tax Information

5.1 Results Obtained

The results obtained before taxes and consolidation adjustments by Cash-Generating Unit (CGU)⁷ for the financial years ended 31 December 2024 and 31 March 2024 are as follows:

UGE	December 2024	March 2024
Aquaculture – Vannamei	1,819,914	(93,502,436)
Commercial & other	(17,232,157)	(39,016,377)
Fishing – Africa	(10,973,659)	(4,413,466)
Fishing – Southern Cone	(3,985,585)	(4,400,871)
Total	(30,371,487)	(141,333,150)

5.2 Taxes

The total amount of corporate income taxes paid (on a cash basis) during the nine-month period ended 31 December 2024 by the Nueva Pescanova Group was €3,806,058 (€1,700,037 during the year ended 31 March 2024).

5.3 Public Grants

Various Spanish and foreign companies within the Nueva Pescanova Group received public grants during the nine-month period ended 31 December 2024 amounting to a total of €1,635,668 (€2,267,663 during the year ended 31 March 2024).

⁷ The countries included in each of the CGUs are as follows: **Vannamei Aquaculture CGU**: Ecuador, Guatemala, and Nicaragua; **Commercial and Other CGU**: Spain, France, Italy, Ireland, Greece, Portugal, South Africa, and the USA; **Africa Fishing CGU**: Namibia and Mozambique

VII. ANNEX I. INDEX OF CONTENTS REQUIRED BY LAW 11/2018, OF 28 DECEMBER

Following the provisions of Law 11/2018, of 28 December, regarding Non-Financial Information and Diversity, the following table provides a mapping between the topics that the Non-Financial Information Statement must cover under Law 11/2018 and the corresponding general and thematic standards selected from the *Global Reporting Initiative* (GRI), used as a reference to report the relevant information on these material aspects, also indicating the page number in this Report where such information can be found:

Index of Contents Required by Law 11/2018			
Information Required by Law 11/2018	Materiality	Page of the report where the information is provided	Selected GRI Reporting Criteria (Latest version unless otherwise specified)
GENERAL INFORMATION			
A brief description of the business model, including its business environment, organization, and structure.	Material	5-9	GRI 2-6
Markets in which it operates.	Material	5-6	GRI 2-1 GRI 2-6
Objectives and strategies of the organization.	Material	6-8, 12-16	GRI 2-1
Key factors and trends that may affect its future evolution.	Material	8	GRI 3-3
Reporting framework used.	Material	5	GRI 1
ENVIRONMENTAL ISSUES			
Management Approach: Description and results of the policies related to these issues, as well as the main risks associated with these issues linked to the Group's activities.	Material	10-21	GRI 3-3
Detailed General Information			
Detailed Information on the Current and Predictable Effects of the Company's Activities on the Environment and, where applicable, Health and Safety	Material	20-21	GRI 3-3
Environmental assessment or certification procedures.	Material	23	GRI 3-3
Resources dedicated to environmental risk prevention.	Material	23	GRI 3-3
Application of the precautionary principle.	Material	22-23	GRI 2-23
Number of provisions and guarantees for environmental risks.	Material	23	GRI 3-3
Pollution			
Measures to Prevent, Reduce, or Remediate Emissions that Severely Affect the Environment, including any form of activity-specific air pollution, such as noise and light pollution.	Material	29-30, 36	GRI 3-3

Index of Contents Required by Law 11/2018			
Information Required by Law 11/2018	Materiality	Page of the report where the information is provided	Selected GRI Reporting Criteria (Latest version unless otherwise specified)
Circular Economy and Waste Prevention and Management			
Measures for Prevention, Recycling, Reuse, Other Forms of Recovery, and Waste Disposal	Material	27-29	GRI 3-3 GRI 306-1 GRI 306-2 GRI 306-3 GRI 306-4 and 306-5, regarding the weight of hazardous and non-hazardous waste.
Actions to Combat Food Waste.	Material	29	GRI 3-3
Sustainable Use of Resources			
Water Consumption and Water Supply in Accordance with Local Limitations	Material	23-24	GRI 303-3 regarding the source of water consumed. GRI 303-5
Consumption of raw materials and measures adopted to improve the efficiency of their use.	Material	25	GRI 301-1 regarding the efficiency of raw material consumption.
Direct and indirect energy consumption.	Material	25-27	GRI 302-1 GRI 302-3
Measures taken to improve energy efficiency.	Material	25-27	GRI 3-3
Use of renewable energy.	Material	25-27	GRI 302-1
Climate Change			
Greenhouse Gas Emissions Generated as a Result of the Company's Activities, Including the Use of the Goods and Services It Produces	Material	29-34, 36	GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4
Measures adopted to adapt to the consequences of climate change.	Material	29-30, 34	GRI 3-3
Voluntary medium- and long-term reduction targets set to reduce greenhouse gas emissions, and the means implemented to achieve them.	Material	28-29	GRI 3-3
Biodiversity Protection			
Measures Taken to Preserve or Restore Biodiversity	Material	34-35	GRI 3-3 GRI 304-3 regarding measures taken to preserve biodiversity
Impacts caused by activities or operations in protected areas.	Material	35	GRI 3-3 GRI 304-2

Index of Contents Required by Law 11/2018			
Information Required by Law 11/2018	Materiality	Page of the report where the information is provided	Selected GRI Reporting Criteria (Latest version unless otherwise specified)
SOCIAL ISSUES AND EMPLOYEE-RELATED MATTERS			
Management Approach: Description and results of the policies related to these issues, as well as the main risks associated with these issues linked to the Group's activities.	Material	10-22, 50-53	GRI 3-3
Employment			
Total number and distribution of employees by country, gender, age, and professional classification.	Material	37-40	GRI 405-1 regarding the distribution of employees by country, gender, age, and professional classification.
Total number and distribution of employment contract types and the annual average of permanent, temporary, and part-time contracts by gender, age, and professional classification.	Material	41-43	GRI 2-7 regarding the total number of employees by employment contract type and work contract, broken down by gender, age, and professional classification.
Number of dismissals by gender, age, and professional classification.	Material	43	GRI 3-3
Average remuneration and its evolution, broken down by gender, age, and professional classification or equal value.	Material	43-48	GRI 3-3 GRI 405-2 regarding average remuneration by gender, age, and professional classification.
Salary gap, remuneration for equal or comparable jobs within the company.	Material	49	GRI 3-3 GRI 405-2 regarding average remuneration of women compared to men, broken down by professional classification and location with significant operations.
Average remuneration for directors and executives, including variable pay, allowances, severance, contributions to long-term savings schemes, and any other compensation, broken down by gender.	Material	49	GRI 3-3
Implementation of work disconnection policies.	Material	50	GRI 3-3
Number of employees with disabilities.	Material	50	GRI 3-3 GRI 405-1 regarding the distribution of employees by other diversity indicators.
Organization of Work			

Index of Contents Required by Law 11/2018			
Information Required by Law 11/2018	Materiality	Page of the report where the information is provided	Selected GRI Reporting Criteria (Latest version unless otherwise specified)
Organization of Working Time	Material	50	GRI 3-3
Number of hours of absenteeism.	Material	51	GRI 3-3 GRI 403-9 regarding absenteeism hours
Measures to Facilitate Work-Life Balance and Encourage Shared Responsibility Between Both Parents	Material	51	GRI 3-3
Health and Safety			
Working conditions related to health and safety.	Material	51	GRI 3-3 GRI 403-1 GRI 403-2 GRI 403-3 GRI 403-7
Workplace accidents, particularly their frequency and severity, as well as occupational diseases, broken down by gender.	Material	52	GRI 403-9 regarding the Number and Rate of Accidents GRI 403-10 regarding occupational diseases.
Social Relations			
Organization of social dialogue, including procedures for informing and consulting employees and negotiating with them.	Material	52	GRI 3-3
Mechanisms and procedures in place to promote employee involvement in company management, in terms of information, consultation, and participation.	Material	52	GRI 3-3
Percentage of employees covered by collective bargaining agreements, by country.	Material	53	GRI 2-30
Overview of collective bargaining agreements, particularly in the field of health and safety at work.	Material	53	GRI 3-3 GRI 403-4
Training			
Policies implemented in the field of training.	Material	53-54	GRI 404-2
Total number of training hours by professional category.	Material	54	GRI 3-3 GRI 404-1 regarding the total number of training hours by professional category
Universal Accessibility			

Index of Contents Required by Law 11/2018			
Information Required by Law 11/2018	Materiality	Page of the report where the information is provided	Selected GRI Reporting Criteria (Latest version unless otherwise specified)
Universal accessibility for people with disabilities.	Material	56	GRI 3-3
Equality			
Measures adopted to promote equality of treatment and opportunities between women and men.	Material	54-55	GRI 3-3
Equality Plans, measures adopted to promote employment, protocols against sexual harassment and harassment based on gender.	Material	55	GRI 3-3
Policy against all types of discrimination and, where applicable, diversity management	Material	55-56	GRI 3-3
RESPECT FOR HUMAN RIGHTS			
Management Approach: Description and results of policies related to these issues, as well as the main risks associated with these issues linked to the Group's activities.	Material	10-18, 20-22, 56	GRI 3-3
Application of Due Diligence Procedures			
Procedures for human rights due diligence and prevention of human rights violations risks, and, where applicable, measures to mitigate, manage, and remedy possible abuses.	Material	56-58	GRI 2-23 GRI 2-26
Reports of human rights violations.	Material	57-58	GRI 3-3 GRI 406-1
Measures implemented to promote and comply with the provisions of the fundamental ILO conventions related to respecting freedom of association and the right to collective bargaining; eliminating discrimination in employment and occupation; abolishing forced or compulsory labour; and the effective abolition of child labour.	Material	56	GRI 3-3 GRI 407-1 GRI 408-1 GRI 409-1
FIGHT AGAINST CORRUPTION AND BRIBERY			
Management Approach: Description and results of policies related to these issues, as well as the main risks associated with these issues linked to the Group's activities.	Material	10-18, 20-22, 56	GRI 3-3
Measures Taken to Prevent Corruption and Bribery.	Material	56-58	GRI 3-3 GRI 2-23 GRI 2-26 GRI 205-2
Measures to Combat Money Laundering.	Material	56-57	GRI 3-3 GRI 2-23 GRI 2-26
Contributions to Foundations and Non-Profit Entities.	Material	58	GRI 2-28

Index of Contents Required by Law 11/2018			
Information Required by Law 11/2018	Materiality	Page of the report where the information is provided	Selected GRI Reporting Criteria (Latest version unless otherwise specified)
COMPANY INFORMATION			
Management Approach: Description and results of policies related to these issues, as well as the main risks associated with these issues linked to the Group's activities.	Material	10-18, 20-22, 58	GRI 3-3
Company Commitments to Sustainable Development			
impact of the company's activities on employment and local development.	Material	58-61	GRI 3-3
the impact of the company's activity on local populations and territory.	Material	58-61	GRI 3-3 GRI 413-1 GRI 413-2
The relationships maintained with local community stakeholders and the modes of dialogue with them.	Material	61	GRI 2-29 GRI 413-1
Actions related to partnerships or sponsorships.	Material	62	GRI 3-3
Outsourcing and Suppliers			
Inclusion of social, gender equality, and environmental issues in the procurement policy.	Material	63	GRI 3-3
Consideration of social and environmental responsibility in relations with suppliers and subcontractors.	Material	63	GRI 2-6
Monitoring and audit systems, and their results.	Material	63	GRI 2-6
Consumers			
Measures for consumer health and safety.	Material	20, 64-65	GRI 3-3 GRI 416-1
Complaint systems, complaints received, and their resolution.	Material	66-67	GRI 3-3
Tax Information			
Profits obtained by country.	Material	67	GRI 3-3
Corporate income taxes paid.	Material	67	GRI 3-3
Public subsidies received.	Material	67	GRI 201-4 regarding public subsidies received

The Directors of Nueva Pescanova, S.L.'s board present this Non-Financial Information Statement for Nueva Pescanova, S.L. and its subsidiary companies, for the year ending on 31 December 2024, which has been prepared based on the information provided by the Group's Management.

This report, along with the consolidated annual accounts and the management report, will be submitted to the auditor of the Parent Company for the issuance of the report required under Article 269 of the Consolidated Text of the Capital Companies Act.

Chapela, 27 February 2025

José María Benavent Valero
President

Jorge Juan Escudero Hurtado de Amezaga
Chief Executive Officer (CEO)

Javier Carral Martínez

Marco Enrique Nieto Montero