



# NON-FINANCIAL INFORMATION STATEMENT

2022

CORPORACIÓN EMPRESARIAL  
JESÚS ALONSO. S.L.

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# 1. CORPORACIÓN EMPRESARIAL JESÚS ALONSO, S.L.



# 1. CORPORACIÓN EMPRESARIAL JESÚS ALONSO, S.L.

## 1.1. COMPANIES IN SCOPE

Corporación Empresarial Jesús Alonso, S.L., the parent, was incorporated as a limited liability company on 29 August 2011. Its registered office is located at calle Vimieiro 20, in the municipality of Boiro, A Coruña, and it files its financial statements with the Mercantile Registry of Santiago de Compostela.

Corporación Empresarial Jesús Alonso, S.L. ("JEALSA", "the Company" or "the Group") is a global company that specialises in the sustainable manufacturing and marketing of tinned fish and seafood, focusing its efforts on environmental protection and social responsibility.

It engages mainly in the administration, management and operation of companies and of the shares and other equity interests held by it in its subsidiaries. The most significant activities carried on by the companies forming part of JEALSA are as follows:

- Manufacturing and marketing of all manner of tinned or canned fish, seafood and other food products, preferably sourced from the sea through fishing activities and marine aquaculture.
- Manufacturing and marketing of fish meal and animal feed.
- Distribution of natural products acquired from third parties.
- Operation of tuna fishing vessels and of cold storage facilities for freezing, preserving and processing raw materials, as well as the purchase and sale of those materials.
- Production, reuse and recycling of waste, in particular that resulting from JEALSA's activities.
- Purchase, sale, marketing, transformation and processing of oils, fats and their derivatives.
- Research into, and technological development of, all manner of products and by-products sourced from the sea or from rivers, preferably by way of fishing activities or aquaculture.
- Promotion, design, construction and operation of wind farms and management of high-efficiency combined heat and power generation facilities and other forms of power production associated with high-performance non-electric activities.
- Hydroelectric production facilities covered by the special hydropower regime.

- ➔ Provision of advisory, management, information and technical assistance services on matters relating to marketing, merchandising, advertising, communication and image, public relations, culture and education and, in general, any other information and communication technology.

The scope of this Non-Financial Information Statement includes the subsidiaries<sup>1, 2</sup> of Corporación Empresarial Jesús Alonso, S.L. at the various plants and facilities at which it carries on the different activities, considering the relevance<sup>3</sup> of those activities within the business model as a whole.

## FOOD

COMPANIES	LOCATION	PLANT/FACILITIES	ACTIVITY
JEALSA INDUSTRIA ALIMENTARIA, S.L.U.	SPAIN	-	Food division sub-holding company
CONSERVAS RIANXEIRA, S.A.U.	SPAIN	BODIÓN	Tinned food manufacture
ESCURIS, S.L.	SPAIN	BAIUCA	Tinned food manufacture
SILSOCO MMB, S.L.	SPAIN	BOIRO	Tuna loin production
INDUSTRIA ATUNERA CENTROAMERICANA, S.A. (IACASA)	GUATEMALA	GUATEMALA	Tuna loin production
TRANS ANTARTIC, LTDA.	CHILE	CHILE	Tinned food manufacture
CRUSOE FOODS IMPORTACAO E EXPORTACAO, LTDA.	BRAZIL	BRAZIL	Tinned food manufacture

<sup>1</sup> A detail of the subsidiaries is provided in the consolidated financial statements of Corporación Empresarial Jesús Alonso, S.L.  
<sup>2</sup> Information relating to the jointly controlled entity Frigoríficos Puebla, S.L. (FRIPUSA), of which Corporación Empresarial Jesús Alonso, S.L. is the main shareholder, is also included.  
<sup>3</sup> Applying the appropriate relevance criteria, the scope of the environmental indicators includes mainly the activities of the production facilities: BODIÓN, BAIUCA, GUATEMALA, CHILE, BRAZIL, CONRESA AND FRIPUSA.

## FISHING AND SERVICES

COMPANIES	COUNTRY	PLANT/FACILITIES	ACTIVITY
SANT YAGO TUNA FISHERIES, N.V.	CURAÇAO	-	Fish trader
ATUNERA SANT YAGO, S.A.	GUATEMALA	SANT YAGO UNO (VESSEL)	Tuna fishing
ATUNERA NACIONAL, S.A.	GUATEMALA	SANT YAGO TRES (VESSEL)	Tuna fishing
FRIGORÍFICOS PUEBLA, S.L. (FRIPUSA) <sup>4</sup>	SPAIN	FRIPUSA	Industrial cooling services

## WASTE VALORISATION – CIRCULAR ECONOMY

COMPANIES	COUNTRY	PLANT/FACILITIES	ACTIVITY
CONSERVEROS REUNIDOS, S.L.	SPAIN	CONRESA	Manufacture of fish meal and oil
VALORA MARINE INGREDIENTS, S.L.	SPAIN	VALORA MARINE INGREDIENTS	Recovery of by-products
PETSELECT, S.A.	SPAIN	BAIUCA	Manufacture of pet food

## ENERGY - HIGH-EFFICIENCY COMBINED HEAT AND POWER GENERATION

COMPANIES	COUNTRY	PLANT/FACILITIES	ACTIVITY
DEPURACIÓN DESTILACIÓN RECICLAJE, S.L.U. (DDR)	SPAIN	BODIÓN	Production of energy using combined heat and power (CHP)
BOIRO ENERGÍA, S.A.U. (BOINERSA)	SPAIN	BODIÓN	Production of energy using combined heat and power (CHP)
BELTAINÉ RENOVABLES, S.L.	SPAIN	BAIUCA	Production of energy using combined heat and power (CHP)

<sup>4</sup> Investee, main shareholder: JEALSA.

## RENEWABLE ENERGY - WIND FARMS

COMPANIES	COUNTRY	PLANT/FACILITIES	ACTIVITY
EÓLICA DE GRAIADE, S.L.	SPAIN	GRAIADE WIND FARM	Wind power production
ENERGÍAS ESPECIALES DE PEÑA ARMADA, S.A. <sup>5</sup>	SPAIN	PEÑA ARMADA WIND FARM	Wind power production
ENERGÍAS ESPECIALES DE CAREÓN, S.A. <sup>5</sup>	SPAIN	CAREÓN WIND FARM	Wind power production
ENGASA EÓLICA, S.A. <sup>6</sup>	SPAIN	XIABRE WIND FARM	Wind power production
ALBA, S.A. <sup>5</sup>	CHILE	SAN PEDRO 1 WIND FARM	Wind power production
ALBA PACÍFICO, S.A. <sup>5</sup>	CHILE	SAN PEDRO 1 WIND FARM	Wind power production
ALBA ANDES, S.A. <sup>5</sup>	CHILE	SAN PEDRO 1 WIND FARM	Wind power production
RÍO ALTO, S.A. <sup>5</sup>	CHILE	SAN PEDRO 2 WIND FARM	Wind power production
ENERGÍAS DE ABTAO, S.A. <sup>5</sup>	CHILE	SAN PEDRO 2 WIND FARM	Wind power production
ANTARTIC GENERACIÓN, S.A.	CHILE	AT PROJECT STAGE	Hydroelectric power production
BULLILEO, S.P.A.	CHILE	AT PROJECT STAGE	Hydroelectric power production

## MARKETING AND DISTRIBUTION

COMPANIES	COUNTRY	PLANT/FACILITIES	ACTIVITY
MARE APERTO FOODS, S.R.L.	ITALY	ITALY	Canned food distribution

<sup>5</sup> Companies sold in 2022. At 31 December 2022, they no longer formed part of the JEALSA Group.

<sup>6</sup> Jointly controlled entity.

## 1.2. JEALSA IN 2022

2022 was a year replete with challenges in all respects. The Company continued in its efforts to guarantee fulfilment of its commitment to customers and consumers, preserving jobs as a core element of the responsibility it has always displayed for its environment. Furthermore, JEALSA has kept up the pace of production and marketing of its products, as well as maintaining a resolute expansion strategy that is a reflection of its solid presence in the markets in which it operates.

Lastly, the Company continued to work both on implementing the actions to promote sustainability included in the We Sea programme and on making investments to improve and optimise the Company's production capacity. In addition, 2022 saw the performance of numerous social actions aimed at improving the environment.

### 2022 MILESTONES



**4,421\***  
Employees  
worldwide



**57,443**  
Hours of training



**36**  
Countries in which  
JEALSA is present



**65%**  
Women in the  
workforce



**100%**  
Raw materials  
valorised



**376,721 MWh**  
wind power  
generated



**€592,604**  
Invested in social  
projects

\* Number of total employees at 30 November 2022. A total of 7,786 new jobs were created in 2022 (2021: 6,834 new jobs).





Alineados con los ODS



### Main alliances

- International Seafood Sustainability Foundation (ISSF).
- Sustainable Fisheries Partnership (SFP)
- International Pole & Line Foundation (IPNLF)
- Global Ghost Gear Initiative (GGGI)
- Dolphin Safe
- OPAGAC
- Marine Stewardship Council (MSC)
- Friends of the Sea (FOS)
- Forest Stewardship Council (FSC)
- Forética

### Working to high international standards

- IFS and BRC certifications achieved for food safety.
- MSC certification achieved for our facilities and tuna fleet.

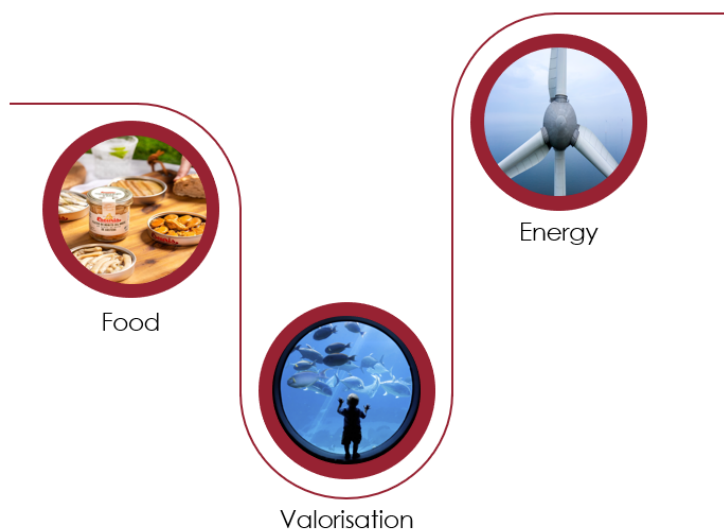
## 1.3. BUSINESS MODEL

The origins of JEALSA can be traced back to 1958. Operating under a family business model, it has evolved over its more than 60 years of existence to become an international benchmark. A combination of experience and good management has enabled it to expand into different countries and diversify its business activities in three areas: food, valorisation and energy.

The Company's main activity focuses on the food industry, in the shape of the manufacture and marketing of tinned fish and seafood.

JEALSA is one of the leading tinned food producers worldwide, and has earned and consolidated its current position among the key players in the Spanish and European markets. Over the years, it has firmly established itself as a company committed to sustainability and to caring for the environment—in particular the seas and oceans. Its main strengths include most notably diversification, commitment to innovation and the creation of shared value in the environments in which it operates.

The Company is renowned as the producer of leading retail brands, both in Spain and internationally. It also markets its own brands, such as Rianxeira, Escurís, Mare Aperto and Robinson Crusoe. Social responsibility, excellence, and commitment to sustainability throughout the value chain are the mainstay of its well-established market position and its relentless expansion.



**Food**

O Tinned fish and seafood

- We are manufacturers for renowned retail brands in Spain, Europe and other countries around the world.
- 65 years' experience in tinned fish and seafood is our guarantee.
- Quality guaranteed in both proprietary and retail brands.

O Food solutions

- Customised culinary solutions for seafood products.
- Our extensive knowledge, development office and R&D laboratories guarantee quality gastronomic solutions.

**Energy**

- 507,062 MWh power production.
- 342,141 tonnes of CO<sub>2</sub> emissions avoided - calculating the wind power generated in relation to the carbon emission factor.
- Proprietary and part-owned wind farms and launch of solar PV projects.
- 3 high-efficiency CHP facilities (Boinersa, DDR and Beltaine).

**Valorisation**

- 100% of the fish arriving at our facilities is used.
- Pet Select, Conresa and Valora Marine Ingredients transform raw materials into high-quality products and focus on Pharmacy, Human Nutrition, Animal Feed and Aquaculture activities.

The Company is deeply rooted in Spain but also enjoys a high degree of internationalisation due to the Group's presence in other countries. It has seven industrial plants, which are located in Spain, Brazil, Chile and Guatemala.

JEALSA has its own tuna fishing fleet consisting of two tuna purse seiners and a support vessel that operate in the Atlantic ocean. In addition, the Group has an extensive commercial network in the form of sales offices in Madrid (Spain), Matosinhos (Portugal), Santiago (Chile), Fortaleza (Brazil) and Genoa (Italy), which manage the distribution and sale of the Group's brands and products.

JEALSA is present in the energy sector through its wind and hydroelectric power projects in Spain and Chile, as well through the production of electricity using high-efficiency combined heat and power (CHP) facilities.

In 2022 JEALSA bolstered its position in the market through the activities carried on by it in various regions. The Group's core market, which accounts for 82% of its billings, comprises various European countries such as Spain, Italy, Germany, the United Kingdom, France and

Portugal, as well as others in which it has a smaller presence. The second most important market for the Group is South America—in particular Chile and Brazil. It also conducts operations in several other countries around the world, including the United States, Mexico, Australia and Morocco.





## **2. GOOD GOVERNANCE, COMPLIANCE AND BUSINESS ETHICS**



## 2. GOOD GOVERNANCE, COMPLIANCE AND BUSINESS ETHICS

JEALSA's highest governance body is its Board of Directors. The Board ensures that the necessary policies, plans and codes are approved to develop a transparent, responsible and environmentally-friendly business model that is implemented in all the Company's activities and operations.

The Board of Directors is committed to guaranteeing compliance with the principles established in the Code of Ethics and Conduct, which serves as a reference framework and a model of good behaviour for all those who work for the Company. Furthermore, the members of the Board undertake to evaluate whether—and ultimately ensure that—the policies adopted by the Company are being observed. In addition, the Board guarantees that a robust framework is in place for the monitoring and control of these policies, through a series of tools that enable it to respond in any circumstance, and that the policies are properly implemented.

## 2.1. ETHICS AND COMPLIANCE

JEALSA's Code of Ethics and Conduct establishes the basic rules of behaviour to ensure that business is conducted within a framework of good governance and in a manner that safeguards the Company's reputation and prestige.

The principles and rules of conduct contained in the aforementioned code apply to all JEALSA personnel, regardless of the region or location in which they perform their duties, and are based on the following requirements:

- Integrity: to act in an ethical, honest manner and in good faith in all activities performed as a Company employee.
- Professional responsibility: to act in an efficient manner, seeking quality at all times and avoiding creating any contractual or non-contractual liability for the Company.
- Regulatory compliance: to observe and ensure compliance with all applicable regulations of any kind or category, in particular those approved by the Company, in connection with any matter and in any jurisdiction.

As a framework for containment and control in this regard, JEALSA has a Compliance System in place which meets the requirements of Article 31 bis of the Spanish Criminal Code and the following quality standards: UNE 19601 on Criminal Compliance Systems in Spain and ISO 37001 on Anti-Bribery Management Systems. It also has a dynamic criminal risk map which is applicable to the entire Group. Furthermore, 2022 saw the adaptation of the system and the conduct of a certification project, which resulted in the following:

- Written documentation of compliance control processes.
- The updating of the Manual for Ethics Channel Management to adapt it to Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law.
- An increase in controls over international subsidiaries.

JEALSA's regulatory compliance system is an integrated criminal compliance and anti-bribery management system (ICCABMS) featuring a Compliance Committee whose members include the Group's General Manager - Food Division and its Human Resources Manager and whose duties include reporting all necessary information to the Board of Directors. The functions discharged by this Committee include, inter alia:

- Disseminating and interpreting JEALSA's Code of Ethics and Conduct, as well as ensuring compliance therewith.
- Handling and resolving any disputes relating to the application of the Code.
- Managing and facilitating communication and whistleblowing channels for all the Company's internal personnel and external stakeholders.

- Reporting to the Board of Directors—and proposing recommendations to it—on compliance with the Code of Ethics and Conduct and potential improvements to its content, facilitating the implementation of such improvements where particular attention is required.

In all action taken under the Compliance System, the utmost confidentiality of the data handled and of the measures adopted, as well as an exhaustive analysis of any information provided are guaranteed. In addition, an appropriate, independent process has been implemented that guarantees the protection of any whistle-blower so as to ensure the successful performance of these ethics procedures. In 2022 a series of recurring controls were carried out of the various entities composing JEALSA.

JEALSA has an ethical whistleblowing channel which any employee may use to report incidents of regulatory non-compliance, including breaches both of general legislation and of internal regulations. This channel is managed by the Ethics Committee and the Compliance Committee. In 2022 one incident was reported through the ethics channel; the protocols defined in the Compliance policies were followed and, in terms of criminal risk, no issue of importance to the Group was identified.

Similarly, JEALSA has a dedicated IT tool for carrying out specific legal controls over certain significant matters entailing risk for the Company, including areas such as the environment, occupational risks and industrial safety. In addition, all employees receive continuous training on the Compliance System.

## SUPPORT LIAISONS



2022 marked the second year since the introduction of the "**support liaison**" figure. This figure addresses one of the Company's priorities: to have people who can bring the Compliance function closer to the rest of the organization. All support liaisons are provided with additional training on the compliance function and on the particularities of the units or subsidiaries at which they work.

The functions generally assigned to the support liaisons involve their acting as a link between the Compliance Committee and the people in their own area of work in order to convey recommendations of any kind or to solicit any information requested of them by Compliance, as well as performing the related monitoring and documentary control duties. Support liaisons have the same obligations and responsibilities as any other member of JEALSA's workforce.



One of the highest priorities within the compliance culture established at JEALSA is the respect for the free competition laws applicable to the markets in which it operates. Respect for free competition stimulates innovation and technical progress and has a favourable impact on productivity, making it possible to improve process efficiency and the quality of the products offered to customers.

Through its Policy for the Prevention of Unfair Competition, JEALSA rolls out its commitment to strict compliance with competition regulations and its zero tolerance of anti-competitive practices—both of the Company itself and of others. Thus, it avoids any situation in which a lack of knowledge or an error could trigger anti-competitive behaviour with repercussions for the market and for the Company's creditworthiness.

This policy is a tool including basic recommendations and action guidelines for competition matters, the aim being to prevent irregularities or, should any be detected, to eradicate them within the Company. It also includes the Company's conduct guidelines in this area.

The Competition Committee, which is to be set up in the future, will report directly to the Board of Directors and, where necessary, it must issue a report before any penalty is proposed. Until such time as this Committee has been formed, its functions will be discharged by the Compliance Committee, which will also be responsible for reviewing the competition policy on a regular basis. The JEALSA organisation will ensure that this policy is adequately publicised and will guarantee that employees are duly aware of the policy and apply it accordingly.





## 2.2. RESPECT FOR HUMAN RIGHTS

Evidencing its commitment in this connection, JEALSA promotes respect for human rights in all the activities carried on by it in all the countries in which it operates.

The Company has set up a containment framework comprising the Code of Ethics and Conduct, the Integrated Criminal Compliance and Anti-Bribery Management System (ICCABMS) and other mechanisms that ensure activities are performed in decent, respectful working conditions across the entire supply chain.

Through its Code of Ethics and Conduct, JEALSA assumes a commitment to respect human rights and to fully observe the fundamental rights of people in all walks of life, in accordance with the Spanish Constitution, international human rights treaties and the specific regulations of the countries in which it engages in each of its activities.

Safeguarding human rights is one of the Company's characterising features. The Code of Ethics and Conduct makes specific reference to the defence of human rights and the fostering of relations based on trust, reconciliation, dignity and mutual respect. This principle applies to all the Company's employees and to their relationship with third parties, namely in their dealings with suppliers, customers and public authorities, as well as in any measures taken with respect to the environment.

JEALSA strives to improve the working conditions of all its direct employees and those of all other persons involved across all the stages of its value chain. The Company ensures that all vessels participating in its operations meet the unalterable condition of showing absolute respect for fishers' working conditions, following the instructions for work in fishing established in ILO<sup>7</sup> Convention 188 and, in carrying out that work, guaranteeing and fostering respect for human rights.

Observance of human rights is a requirement that applies to the entire supply chain. JEALSA's commitment to observe human rights throughout the value chain is firmly established in the "Responsible Sourcing and Fishing" section of its "We Sea" corporate social responsibility programme, and in the form of commercial relations with suppliers that are aligned with the principles and criteria governing JEALSA's policies.

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<sup>7</sup> International Labour Organization.

The Company requests its suppliers to furnish it with their Ethics Policies in order to ensure that certain minimum work and human rights-related commitments are backed up by a public policy and that those commitments cover, at least, the following:

- Prohibition of child and forced labour.
- Workers' freedom of association.
- Regulation of salaries, benefits and contracts.
- Establishment of working hours.
- Coverage of workers' health and safety conditions.
- Prohibition of discrimination, harassment or abuse of any kind.
- Availability of whistleblowing channels.

In 2022 no incidents were reported relating to the infringement of human rights.

### **2.3. COMBATING CORRUPTION AND BRIBERY**

Since 2021 JEALSA has had an anti-corruption management system that is compliant with ISO 37001<sup>8</sup> on Anti-Bribery Management Systems. Implementation of this standard at JEALSA involved adopting the following measures to bolster its anti-corruption and anti-bribery framework:

- Anti-bribery training at the Group was reinforced.
- The Anti-Corruption Policy was recirculated to all employees.
- A protocol for gifts, hospitality, donations and other similar benefits was approved.
- A Plan for Dealings with Public Authorities was approved, with the aim of establishing best practices for relationships with authorities in order to reduce the risk of corruption-related offences.

However, the Group already had an Anti-Corruption Policy in place, as an extension of its Code of Ethics and Conduct. This policy contains specific instructions for fostering and safeguarding a regulatory compliance-based culture in accordance with the principles of integrity and professional quality. In this way, the Group develops a firm commitment to combating corruption and preventing money laundering. The policy expressly sets out the honourable, principled, honest and responsible conduct that must govern all of the Company's business operations and relationships. This conduct is based essentially on compliance with the laws in force in each of the countries in which JEALSA operates.

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<sup>8</sup> *Anti-Bribery Management Systems.*

The Anti-Corruption Policy is a written declaration of the rejection of any form of corrupt behaviour by the Group's executives, employees or stakeholders in relation to JEALSA. The conduct model governing the Company is explained by way of the guidelines described in this document. The policy also aims to avoid the commission of crimes such as influence peddling, bribery of public officials, extortion, various forms of corruption and the illegal funding of political parties.

It is based on the standards included in ISO 37001, the principles of the UN Convention against Corruption and the Anti-Corruption Ethics and Compliance Programme for Business (both issued by the United Nations Office on Drugs and Crime - UNODC); and the OECD's Good Practice Guidance on Internal Controls, Ethics and Compliance.

The Anti-Corruption Policy describes a series of possible conducts which, on application of the policy, are prohibited for any member of the organisation. Reference is made to the policy regarding gifts, contributions to charities and sponsorships, political party funding and travel and entertainment expenses. All of these issues have a direct bearing on the policy and, therefore, a necessary clarification is made concerning the need to adopt a cautious, transparent behaviour, while respecting the regulations in force in each case.

Compliance with this policy and implementation of the relevant whistle-blowing channels are monitored by the Compliance Committee, which adopts the necessary controls to avoid any infringements in this connection. The Compliance Committee is also charged with ensuring the policy is kept up-to-date, for resolving any doubt or query that may arise in relation to its content, and for distributing the policy to all members of the organisation, conveying to them the importance of applying the policy in their day-to-day activities. In 2022 no reports of corruption-related incidents were received.

## PROTOCOL FOR GIFTS, HOSPITALITY, DONATIONS AND OTHER SIMILAR BENEFITS

This protocol, which is prepared as an extension of the Anti-Corruption Policy approved by the Company, ratifies JEALSA's firm intention to ensure that its personnel conduct themselves in a manner compliant with both internal and external regulations, as well as with the ISO 37001 standard on anti-bribery management systems. The aim of the policy is to make employees aware of which gifts or similar items can be received or given without breaching JEALSA's rules and without incurring any criminal risk.

The Company condemns any corrupt practice that contravenes the applicable legal provisions and is contrary to its ethical principles and values as reflected in its code of conduct, its criminal compliance policy and its anti-corruption policy.

The Plan for Dealings with Public Authorities is conceived as an extension of the Anti-Corruption Policy. It sets out the guidelines to be followed by all executive personnel and governing bodies of JEALSA in any relationships they may have with public officials or authorities as a result of the functions discharged by them within the organisation. The ultimate aim is to ensure strict observance of the transparency and anti-corruption principles governing the Company's actions.

This plan applies to all employees of JEALSA and its subsidiaries, as well as to any third party acting for or on behalf of the Company, in particular those who have frequent dealings with the various Government agencies.

For the purposes of maximum effectiveness, these two quality systems have been integrated (although separately from the Group's other quality rules) in the so-called Integrated Criminal Compliance and Anti-Bribery Management System (ICCABMS).

### **2.4. MAIN RISKS AND RELATED MANAGEMENT MECHANISMS**

As an internal management tool, potential strategic risks that could affect business activity and the growth of the organisation are identified. JEALSA conducts the related analysis and deploys dynamic tools (relating to commitments assumed, policies applied, action plans, etc.) which are adapted to the dynamics of the Company's trends.

In keeping with the Company's operations and those of its industry, a series of highly relevant topics are identified on which JEALSA works using an approach aimed at achieving continuous improvement:

- ➔ Guaranteeing and fostering sustainable fishery.
- ➔ Managing the value chain in a sustainable fashion through traceability and responsibility from a leading position in the industry.
- ➔ Assisting in the fight against climate change, due to its direct involvement in the loss of marine biodiversity and its impact on species.
- ➔ Spearheading the industry in implementation of the circular economy.
- ➔ Guaranteeing health and food safety for everyone.
- ➔ Managing human resources in a responsible and equitable manner in all the countries in which the Company operates.

Following is a summary of the main risks associated with the above-mentioned topics and other risks identified by the Company, together with the management mechanisms used to address them:

RISK	TYPE OF RISK	DEFINITION	MANAGEMENT MECHANISMS
Raw materials supply and dependency	Strategic	Guarantee the long-term sustainability of marine resources. Availability of raw materials.	<ul style="list-style-type: none"> <li>• "We Sea" Corporate Social Responsibility Programme.</li> <li>• ICCABMS.</li> <li>• Supply chain certifications.</li> </ul>
Quality of raw materials and of production	Strategic/ Operational	Product guarantee throughout the chain. Work with suppliers capable of guaranteeing the quality and sustainability required by JEALSA.	<ul style="list-style-type: none"> <li>• "We Sea" Corporate Social Responsibility Programme.</li> <li>• ICCABMS.</li> <li>• Internal supplier assessment.</li> <li>• Supply chain certifications.</li> </ul>
Production efficiency and environmental impact	Operational	Guarantee that all activities are conducted in keeping with high international standards, minimising any impacts on the environment that may be caused by the Company's activity.	<ul style="list-style-type: none"> <li>• "We Sea" Corporate Social Responsibility Programme.</li> <li>• Code of Ethics and Conduct and whistleblowing channel.</li> <li>• EMS<sup>9</sup> and certifications.</li> <li>• Environmental policies<sup>10</sup>.</li> <li>• Plans and instructions<sup>11</sup>.</li> <li>• Control of emissions.</li> <li>• IEA (Integrated Environmental Authorisation).</li> <li>• Computerised management tools for risk control in this area.</li> </ul>

<sup>9</sup> Environmental Management Systems.

<sup>10</sup> Including: Quality and environment policies. Food safety culture and safety policy.

<sup>11</sup> Including: Contingency Plan, Environmental Emergency Plan, Self-Protection Plan, Maintenance Plan, Instructions on Management of Hazardous and Non-Hazardous Waste.

RISK	TYPE OF RISK	DEFINITION	MANAGEMENT MECHANISMS
<b>Health and Safety</b>	Operational	Ensure the health and safety of workers	<ul style="list-style-type: none"> <li>• "We Sea" Corporate Social Responsibility Programme.</li> <li>• Code of Ethics and Conduct and whistleblowing channel.</li> <li>• Health and safety policies.</li> <li>• Occupational risk prevention plans.</li> <li>• Training plans.</li> <li>• ISO 45001:2018.</li> <li>• Independent external assessment of the associated risks.</li> <li>• Computerised management tools for risk control in this area.</li> </ul>
<b>Responsibility in talent management</b>	Operational	Quality, stable employment, equal opportunities and decent working conditions.	<ul style="list-style-type: none"> <li>• "We Sea" Corporate Social Responsibility Programme.</li> </ul>
<b>Product quality and positioning</b>	Strategic/Market	Guarantee food safety and health through the quality of products. Product positioning in the market.	<ul style="list-style-type: none"> <li>• "We Sea" Corporate Social Responsibility Programme.</li> <li>• Code of Ethics and Conduct and whistleblowing channel.</li> <li>• ICCABMS.</li> <li>• Unfair Competition Prevention Policy.</li> <li>• Quality Policy.</li> <li>• Hazard and Critical Control Point Analysis System.</li> <li>• Food safety certifications.</li> <li>• Management of complaints and suggestions.</li> <li>• Measurement of degree of customer satisfaction.</li> </ul>
<b>Complexity and updating of industry regulations</b>	Operational/ Regulatory	Regulatory fluctuations and changes. Diversity of regulations in each country.	<ul style="list-style-type: none"> <li>• "We Sea" Corporate Social Responsibility Programme.</li> <li>• Code of Ethics and Conduct and whistleblowing channel.</li> <li>• ICCABMS.</li> <li>• Unfair Competition Prevention Policy.</li> <li>• Legal risk map.</li> <li>• Computerised management tools for risk control in this area.</li> </ul>
<b>Brand prestige and consolidation</b>	Reputational	<p>Good governance and anti-corruption measures.</p> <p>Business ethics.</p> <p>Accountability and business risk management. Taking stakeholders' views into account.</p>	<ul style="list-style-type: none"> <li>• "We Sea" Corporate Social Responsibility Programme.</li> <li>• Code of Ethics and Conduct and whistleblowing channel.</li> <li>• ICCABMS and support liaisons.</li> <li>• Unfair Competition Prevention Policy.</li> <li>• Dialogue with stakeholders.</li> <li>• Anti-Corruption Policy, Protocol for Gifts and Protocol for Dealings with Public Authorities.</li> <li>• Computerised management tools for risk control in this area.</li> </ul>

## 2.5. DIALOGUE WITH STAKEHOLDERS

JEALSA considers it vitally important to maintain an open, proactive dialogue with its stakeholders in order to understand their expectations and take them into account in its decision-making process. This makes it possible to design a corporate strategy that is capable of responding to challenges and promoting, together with the stakeholders, a positive impact on the environment in which JEALSA operates.

The stakeholders identified by the Company are as follows:



JEALSA has a series of communication channels and tools in place through which it can actively sound out the opinions of its stakeholders. These tools include its main website<sup>12</sup> and a website for its “We Sea” Corporate Social Responsibility Programme<sup>13</sup>, which is devoted above all to communicating the results and progress of the programme.

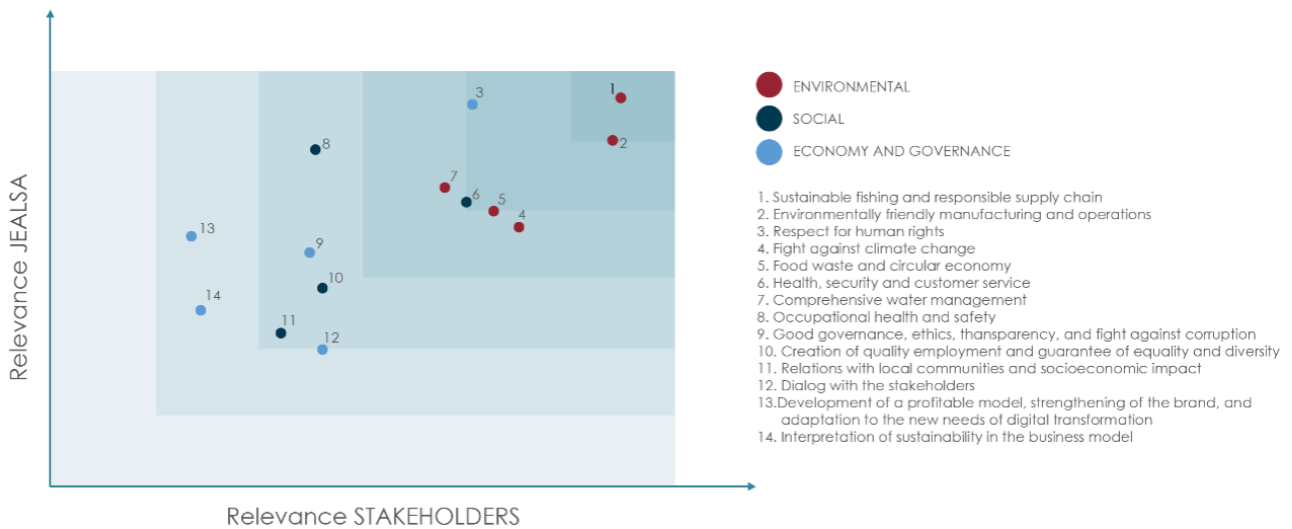
In the context of this dialogue with stakeholders, JEALSA has updated its materiality analysis—which identifies the most significant issues for the Company and its stakeholders—in order to include the specific events and circumstances of the last year. This process, the aim of which is to address and inform about the most significant issues for JEALSA's stakeholders in the corporate reporting processes, was prepared in accordance with the requirements of GRI Standards and the materiality criterion established in Spanish Non-Financial Information and Diversity Law 11/2018.

<sup>12</sup> [www.jealsa.com](http://www.jealsa.com)

<sup>13</sup> [www.wesea.es](http://www.wesea.es)

The analysis covers all spheres of activity and influence in which JEALSA operates, and was developed taking the following aspects into account:

- ➔ GRI Standard guidelines for the preparation of materiality analyses.
- ➔ Global and industry trends in environmental, social and good governance matters.
- ➔ Analysis of companies closely related to JEALSA's industries.
- ➔ Consultation of managers and executives of the Company's various areas.
- ➔ Indirect consultation of stakeholders through the Company's own liaisons.
- ➔ Global risks associated with climate change.
- ➔ Regulatory trends and increase in regulation.







### **3. CREATION OF SHARED VALUE AND SUSTAINABLE GROWTH**



### 3. CREATION OF SHARED VALUE AND SUSTAINABLE GROWTH

JEALSA continues to focus on sustainability and innovation as fundamental attributes of the food industry.

As a company it has raised its awareness and set its sights on the future and on achieving sustainability across the entire value chain, a commitment that was reinforced in 2022. JEALSA's position in this regard is further strengthened by its capacity to adapt, to withstand adversity and to respond to a rapidly changing environment, as well as by the need to face its recovery and return to normality following the fire in 2021, using sustainability as a lever for competitiveness.

The industry-wide and global sustainability challenges facing us as a company affect us all, and we will only be able to respond to them if we all pull together as one. Consequently, the sustainability strategies and initiatives adopted by JEALSA are aligned with the United Nations' 17 Sustainable Development Goals (SDGs).

JEALSA considers it important to make it known that companies, public authorities and tertiary sector entities alike must work together, in alignment with the SDGs, in order to achieve the targets set in the UN's Agenda 2030. The most relevant SDGs for the Company are SDGs 7, 8, 12, 13 and 14, although measures directly aligned with SDGs 1, 2, 3, 4, 5, 6, 9, 10, 11, 15, 16 and 17 will also be taken.

JEALSA's commitment and positioning in this regard are pervasive to all its operations and the entire value chain:





### **NO POVERTY AND ZERO HUNGER IN THE WORLD.**

By investing and creating employment in developing countries, JEALSA has firmly established its commitment to people, generating wealth in the communities in which it is present. As a key structural feature of the Company, products with special characteristics are developed under the “just the right amount of” label, and alliances are established with a view to combating food waste. In addition, JEALSA promotes healthy food, offers different products with sustainability attributes—including most notably that of proximity—and in doing so works together with artisan fishers.



### **COMMITMENT TO GOOD HEALTH AND WELL-BEING.**

JEALSA's has achieved quality certification under the most demanding standards (such as IFS and BRC) through its ISO 9001-certified quality management system, thus reaffirming its commitment to maximum quality. It manufactures products bearing the MSC ecolabel and with a protected designation of origin, which represents a guarantee of quality; having obtained ISO 45001 certification, this guarantee goes beyond the product itself to include JEALSA's status as a safe place to work. JEALSA also fosters a healthy lifestyle by promoting sport from a very early age through sponsorships of sport schools and sports-related events.



### **COMMITMENT TO QUALITY EDUCATION.**

JEALSA encourages corporate growth and innovation through a firm commitment to internal and external research, including cooperation with universities, the Spanish Higher Council for Scientific Research (CSIC) and other research centres. As a cornerstone of its We Sea programme, the Company strives to educate people in the values of sustainability, equality and diversity, which it does through its involvement with the Spanish Red Cross and with local schools.



### **GENDER EQUALITY AND REDUCTION OF INEQUALITIES.**

The Company's commitment to equality and protecting people's rights is demonstrated by its Equality Plan and its "Social Commitment" section. It adopts various measures relating to the treatment of vulnerable groups at risk of social exclusion and cooperates with other entities with which it achieves a greater impact.



### **CLEAN WATER AND SANITATION.**

The "Renewable Energies and Environment" section of the We Sea programme focuses on reducing the Company's carbon footprint through investments in its production centres, where substantial savings have been achieved in freshwater consumption. The improvement of its seawater collection systems has enabled JEALSA to treat and desalinate a larger quantity of water, resulting in lower levels of freshwater consumption at its plants.



### **COMMITMENT TO CLEAN ENERGY AND COMBATING CLIMATE CHANGE.**

Renewable energy has taken on major importance and represents a strategic cornerstone of the Company's We Sea Corporate Social Responsibility Programme: "Energy and Environment". JEALSA continues to focus its attention on clean energies. It participates in a number of wind power production projects, which this year generated 376,721 MWh, avoiding a total of 342,141 tonnes of CO<sub>2</sub> emissions.

JEALSA is certified under ISO 14001 and holds an Integrated Environmental Authorisation, on the basis of which it controls the impacts of its activities on the environment. Furthermore, the Company places buses at the disposal of its employees and encourages car-sharing through the Jealsa Club platform.



### **COMMITMENT TO PEOPLE AND CREATION OF VALUE IN THE LOCAL AREA.**

Social responsibility is a core feature of the We Sea programme, which instils in employees the responsibility for ensuring quality work, equality and respect for people. The Company promotes the creation of local employment, which positions it as a catalyst for the regional economy. In this regard, JEALSA had more than 4,421 employees in 2022. In addition, JEALSA habitually cooperates with entities that work with vulnerable groups at risk of exclusion, as well as encouraging youth employment through the award of training grants.



### **INDUSTRY, INNOVATION AND INFRASTRUCTURE.**

JEALSA continues to be committed to investment in R&D&I, focusing its attention above all on projects geared towards the harnessing and valorisation of raw materials. It continuously strives to improve the use of resources and to increase effectiveness and efficiency across the value chain.



### **INCREASING THE INCLUSIVITY, SAFETY, RESILIENCE AND SUSTAINABILITY OF CITIES AND COMMUNITIES.**

JEALSA has maintained and stepped up its undertaking to invest in the communities located in the proximity of its production facilities, giving priority to local suppliers, increasing its commitment to sustainability and carrying out numerous actions aimed at improving the lives of the neighbouring population.



### **COMMITMENT TO SUSTAINABLE PRODUCTION AND CONSUMPTION ACROSS THE VALUE CHAIN.**

The major challenge facing the Company is to control and guarantee the traceability of all raw materials from the time of capture until the point when they reach the end consumers. It guarantees the sustainability of the value chain through the application of its principles and the various channels at its disposal. JEALSA imposes very high demands on its use of raw materials and resources which, by way of a recovery system based on reduction, reuse and recycling, enables it to harness the full value of raw materials and create value in the process thanks to its synergy with other industries.



## COMMITMENT TO THE PRESERVATION OF SEAS AND OCEANS.

One issue to which JEALSA devotes great effort and resources is the protection of oceans, seas and marine resources, since these represent the main source of its raw materials. It continues to be involved in alliances with associations for the conservation of marine resources and in the combat of illegal, unreported and unregulated (IUU) fishing. Through the “We Sea” Corporate Social Responsibility Programme—and its “Responsible Sourcing and Fishing” section—, JEALSA has further strengthened its commitment to the environment.

Aligned with the target, JEALSA achieves its business goals, through cooperation projects and initiatives, including most notably those to:

***“... Prevent and significantly reduce marine pollution, in particular that produced by land-based activities, including marine debris and nutrient pollution ...”***

***“... Manage and protect, in a sustainable manner, the marine and coastal ecosystems in order to avoid any significant adverse effects, and even bolster their resilience, and adopt measures to replenish those ecosystems so as to restore the health and productivity of the oceans ...”***

- JEALSA is a participating company in the International Seafood Sustainability Foundation (ISSF) and it adopts ISSF recommendations and principles throughout the value chain in order to reinforce the actions taken towards the conservation and sustainability of the oceans and marine resources.

***“... Effectively regulate fisheries and put an end to overfishing, illegal, unreported and unregulated fishing and destructive fishery practices with a view to restoring fish populations in the shortest timeframe possible, at least reaching levels capable of producing the maximum sustainable yield according to the biological characteristics of the species concerned ...”***

- JEALSA adopts conservation measures proposed by ISSF and establishes a strict Purchasing Policy following the organisation's guidelines for an efficient management of marine resources, to avoid IUU fishing and limit fishing capacity and MSC certification as initiatives supporting this goal.

*“... Facilitate the access of small-scale, traditional fishers to marine resources and to the markets ...”*



### **CONSERVATION OF LIFE AND LAND ECOSYSTEMS.**

JEALSA considers the conservation of land ecosystems and inland freshwater ecosystems, as well as the services they provide, to be essential. Consequently, it engages in a series of initiatives for the conservation of biodiversity, the care for sand areas and the protection of woodland, supporting initiatives such as the use of FSC certified products or, in its policy for purchasing farmed (aquaculture) salmon, requiring those producers who use soy-based feed to certify that this soy is sourced from deforestation-free areas.



### **COMMITMENT TO PEACE, JUSTICE AND STRONG INSTITUTIONS.**

A requirement of JEALSA's corporate culture is that human and labour rights be observed throughout the value chain. To this end, tools are put in place to combat corruption and bribery, and communication and whistleblowing channels are made available to all stakeholders.



### **MULTIPLE ALLIANCES AND A ROBUST NETWORK OF PARTNERSHIPS.**

Within JEALSA a company-wide culture is developed based on alliances and partnerships with entities from the public and private spheres and with civil society. The resulting synergies drive the achievement of the Sustainable Development Goals.





# 4. JEALSA'S SUSTAINABILITY STRATEGY:



## 4. JEALSA'S SUSTAINABILITY STRATEGY: WE SEA

JEALSA continues to step up its commitment to sustainability and the environment thanks to We Sea, its Corporate Social Responsibility Programme that was created in 2018. The years that followed witnessed the consolidation of the Company's commitment to caring for people, preserving the environment and creating an ethical, responsible business model, all of which involved the implementation of best practices and agreements with allies.


Since its very inception, the We Sea initiative has brought together all the work performed by the Company and all the investments made by it to ensure that sound, robust steps are taken in favour of sustainability at all levels. The We Sea umbrella covers all the efforts made by REALSA in sustainability matters—a commitment to which the entire Company has always been activity devoted.

The actions taken under We Sea are structured into five pillars symbolising excellence, quality and the requirement to meet high standards and implement corporate best practices. Each pillar focuses on a specific area of activity: We Buy & Sea, We Control & Sea, We Care & Sea, We Respect & Sea, and We Invest & Sea.


JEALSA has built up a network of partners enabling it to drive forward the entire We Sea programme. During the recent social and health emergency, these partnerships and the related certifications and projects were maintained and strengthened.

JEALSA continues to be involved in social cooperation projects and in providing aid for children through initiatives that address the real needs of people.

#### 4.1. RESPONSIBLE SOURCING AND FISHING



**The actions performed under the We Buy & Sea pillar focus on guaranteeing responsible supply through the purchase and use of raw materials that are obtained exclusively from responsible fishing activities.**



JEALSA is a trailblazer in terms of its participation in the main associations and initiatives aimed at preserving marine resources and in combating IUU fishing<sup>14</sup>.

##### 4.1.1. RELATIONSHIPS WITH SUPPLIERS AND SUBCONTRACTORS

JEALSA'S Purchasing Policy is a demanding, stringent guide that sets out the conditions governing its relationships with suppliers. The purchasing tool is based on international legislation, the FAO's Code of Conduct for Responsible Fisheries, the European Code of Sustainable and Responsible Fisheries Practices and ISSF conservation measures. Strict controls are carried out to guarantee that all raw materials meet the responsible supply standards established in the policy.

The alliances and partnerships with suppliers enable JEALSA to achieve sustainable and responsible growth. The principles and action guidelines defined by its Purchasing Policy are as follows:

- Ethical and responsible conduct of all actions and relationships.
- Professionalism in transactions and negotiations.
- Promotion of transparency and lawfulness in all actions.
- Resolution of potential conflicts of interest.
- Supplier secrecy obligation.

A matter of vital importance to JEALSA is to safeguard the safety of customers and consumers and, therefore, this point is included among the duties it demands of its suppliers. Suppliers must meet product health and safety requirements and standards, since this is an indispensable requisite of the purchasing process, i.e. the need to guarantee that no products are marketed that might represent a health and safety risk for consumers.

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<sup>14</sup> *Illegal, unreported and unregulated.*

The Sustainable Purchasing Policy obliges JEALSA suppliers to observe human rights in all their activities. It requires them to have processes in place to ensure that their operations include appropriate human rights practices, thus guaranteeing that no breaches of human rights find their way into JEALSA's supply chain.

In what is an essential factor underlying the Company's sustainable growth, JEALSA calls upon its suppliers to assist it in improving the value chain. Thanks to this cooperation, a series of projects are carried out aimed at improving the use of raw materials, encouraging the use of more sustainable materials, promoting recycling, ensuring efficient container and packaging management, reducing waste, bringing greater efficiency to logistics and other measures that minimise the Company's impact on the environment. JEALSA consults its suppliers and subcontractors and analyses any alternatives with a view to finding the best innovative and efficient solutions in each case.

#### 4.1.2. GOOD PRACTICES

JEALSA promotes and actively participates in initiatives to implement benchmark good practices in the fishing industry. Basically, it continues to fulfil its commitments to responsible fishing and to support organisations that share the same culture:

##### Health register

All vessels<sup>15</sup> and companies<sup>16</sup> that supply raw materials to JEALSA must be in possession of an EU health register number.

##### Decent working conditions

All vessels operating with JEALSA are obliged to respect working conditions in accordance with the guidelines set forth in ILO<sup>17</sup> Convention 188 - Work in Fishing.

##### Supporting regional fisheries organisations

JEALSA's policy is to only purchase tuna that has been caught by vessels flagged in countries that are members or cooperating non-members of RFMOs<sup>18</sup>.

##### Principles of transparency and traceability across the value chain

One of JEALSA's priorities is to ensure the traceability of its supply chain from the fishing vessel to the end consumer, which also enables it to ascertain and control the origin of each of its

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<sup>15</sup> Applies to freezer vessels, factory vessels and merchant reefer vessels.

<sup>16</sup> Applies to processing plants and cold storage facilities.

<sup>17</sup> International Labour Organization.

<sup>18</sup> Regional Fisheries Management Organisations. Applicable where obligatory due to vessel characteristics.

raw materials. As a transparency principle, all proprietary brand products include an indication of the species used and the fishing area.

### Bycatch reduction and good practices

As part of its policy JEALSA undertakes not to purchase tuna from any companies or vessels that do not have express policies in place prohibiting practices such as sharkfinning<sup>19</sup> or which engage in practices of this nature. All masters or skippers of the vessels supplying tuna to JEALSA must have taken part in training workshops on good fishery practices delivered by the ISSF.

### Monitoring, control and surveillance

All tuna supply vessels must have a unique vessel identifier (UVI) number, have an observer<sup>20</sup> on board and carry out transshipments at the designated ports.

### Combating IUU<sup>21</sup> fishing

JEALSA purchases tuna in accordance with the requirements of Council Regulation (EC) No 1005/2008 of 29 September 2008 establishing a Community system to prevent, deter and eliminate illegal, unreported and unregulated fishing.

### Limitation of fishing capacity

All large tuna purse seiners supplying tuna to JEALSA must abide by the ISSF resolution on the limitation of fishing capacity, which restricts the construction of new vessels.

### 100% of the tuna processed by JEALSA was caught by vessels registered in the PVR<sup>22</sup>

The PVR is the most effective mechanism for identifying vessels that have implemented sustainable fishing practices, using a scientific approach.

### Protection and respect of marine protected areas (MPAs)

JEALSA strives to ensure that due care is afforded to any marine areas temporarily closed to allow species to hatch and grow. In addition, the purchase of raw materials from overfished or endangered areas is restricted.

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<sup>19</sup> Practice consisting of cutting off the shark's fin and throwing its body back into the sea.

<sup>20</sup> Depending on the vessel's technical specifications.

<sup>21</sup> Illegal, unreported and unregulated.

<sup>22</sup> ProActive Vessel Register. In accordance with ISSF requirements.

### 4.1.3. MAIN ALLIANCES FOR SUSTAINABLE FISHING

JEALSA'S vision of sustainability is reinforced through partnerships with strategic allies. The Company aligns its efforts and works together with those allies, based on their cultural values, to help them set their goals higher and make further progress in the sustainable transformation process.

Throughout its history JEALSA has had the support of leading international partners in the field of sustainability. The most noteworthy partnerships entered into by JEALSA to carry out its projects are as follows:

#### Dolphin Safe

JEALSA forms part of Earth Island Institute's Dolphin Safe programme, whose members endeavour to prevent dolphins from being affected by tuna fishing activities and who require their suppliers to join the programme.

#### Sustainable Fisheries Partnership (SFP)

The Company cooperates with SFP, an entity that works with the fishing industry, seeking to improve the sustainability of sea products. More specifically, it focuses in efforts on protecting ocean wildlife, supporting small scale fishing, improving fishery management and promoting sustainable aquaculture. This partnership is directly related to SDG 14: Life below Water, to conserve and sustainably use the oceans, sea and marine resources for sustainable development.

#### International Pole & Line Foundation (IPNLF)

The IPNLF is one of JEALSA's first-choice associations. A true example of supply chain sustainability, this association supports pole-and-line tuna fisheries that use responsible one-by-one fishing methods. This alliance guarantees both the management and the adequate protection of resources and facilitates market access for small-scale, traditional fishers.

#### Global Ghost Gear Initiative (GGGI)

Membership of the GGGI cross-sectoral alliance bolsters JEALSA's commitment to the improvement of marine ecosystems. This organisation addresses issues relating to obsolete fishing gear discarded in the ocean. Its mission is to improve the health of aquatic ecosystems and protect aquatic life from harm. Abandoning fishing nets and gear seriously damages the ecosystems, and the problems this causes are ever-increasing; consequently, it is essential that specific measures be taken to eradicate this practice globally.

## 4.2. QUALITY POLICY

***Through the We Control & Sea pillar of the We Sea programme, and using tools such as its Quality Policy, JEALSA guarantees excellence in all its products and services, to which end a series of robust measures are applied internally, backed by the highest standards.***

Through its Quality and Environment Policies, JEALSA ensures the quality of its products and services by adhering to international standards and regulations. Also, food safety and customer satisfaction are guaranteed thanks to its integrated vision of environmental responsibility and sustainability.

The Company has undertaken to comply with legal requirements, conform to market demands and fulfil its commitment to customers and the environment. The following initiatives and commitments are taken on by the Company as a whole:

- To identify needs and appropriately manage the orders received.
- To purchase suitable raw materials, based on requirements.
- To engage in responsible manufacturing, guaranteeing food safety, quality and authenticity.
- To safeguard the basic principles of safety, quality, environment, service, price and benefit.
- To ensure timely dispatch and delivery.
- To manage complaints and suggestions, as well as gauging customer satisfaction.
- To set targets and achieve continuous improvement.

JEALSA guarantees the quality of the products and services provided to customers and consumers in accordance with ISO 9001, BRC and IFS standards, which, in addition, helps it to minimise the possible environmental impact of its activity.

#### 4.2.1. FOOD QUALITY AND SAFETY

In 2022 JEALSA renewed its international food quality and safety certifications, illustrating the guarantee it provides in terms of health and safety throughout the food chain.

The BODIÓN<sup>23</sup>, BAIUCA<sup>24</sup>, CHILE, GUATEMALA and BRAZIL facilities continued to hold International Featured Standard (IFS)<sup>25</sup> certification for food safety and quality in 2021.

The BODIÓN<sup>26</sup>, BAIUCA<sup>27</sup> and CHILE facilities continue to be certified under the BRC Global Standard for Food Safety. These certifications guarantee both compliance with legal provisions and ongoing improvement—in terms of quality and safety—of production processes and the supply chain.

JEALSA has retained quality management system certification under ISO 9001:2015, which guarantees best supply chain practices, continuous improvement and excellence in products, processes and services, thus increasing customer satisfaction and loyalty. This certification covers the BODIÓN facilities for CONSERVAS RIANXEIRA and the BAIUCA facilities for ESCURÍS.

The certifications, which were first obtained in 2019, remained in force in 2022. The Galician CRAEGA<sup>28</sup> label certifies products with environmentally-friendly ingredients and the Friend of the Sea (FOS)<sup>29</sup> label guarantees the sustainability of sea products from the source at which they are obtained. The Mejillón Galicia designation of origin (D.O.P.) certification has been obtained by the BAIUCA facility<sup>30</sup>, which also holds the Galicia Calidade quality label.

The CONRESA plant is certified under ISO 22000—the international standard on food safety management systems for companies in the food chain—, having renewed this certification in 2021. This facility also holds MarinTrust certification.

JEALSA is committed to guaranteeing quality and achieving continuous improvement through actions and initiatives such as:

- Preparation of safety, quality and production awareness-raising campaigns.
- Accreditation of facilities according to the methodology promoted by Anfacocopesca<sup>31</sup>, which guarantees zero faults at critical points. This accreditation was obtained for Pesquera Trans Antartic LTDA, Pet Select S.A., Escurís S.L and Conservas Rianxeira S.A.U.

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<sup>23</sup> Including the CONSERVAS RIANXEIRA and PETSELECT facilities.

<sup>24</sup> Including the ESCURÍS and PETSELECT facilities.

<sup>25</sup> Food safety standard recognised by the Global Food Safety Initiative (GFSI).

<sup>26</sup> Including the CONSERVAS RIANXEIRA and PETSELECT facilities.

<sup>27</sup> Including the ESCURÍS and PETSELECT facilities.

<sup>28</sup> Applicable to certain CONSERVAS RIANXEIRA and ESCURÍS products.

<sup>29</sup> Applicable to CONSERVAS RIANXEIRA and ESCURÍS.

<sup>30</sup> Relating to the ESCURÍS facility.

<sup>31</sup> A leading sea and food technology centre at national and international level.



- Periodic audits and inspections to achieve excellence in all processes.
- Research conducted as part of a Network of Laboratories to increase productivity and process efficiency. A series of internal processes and standards have been adopted, including the risk control plan and the implementation of a Laboratory Information Management System (LIMS).
- Establishment of new quality methods and techniques in the shape of predictive decision-making support models to enable JEALSA to evaluate future processes and plan for their optimisation.
- A customer care service including, inter alia, crisis and food emergency management mechanisms, a procedure for handling non-conforming products and other non-conformance issues, a continuous improvement process and a hazard and critical control point analysis system (APPCC).



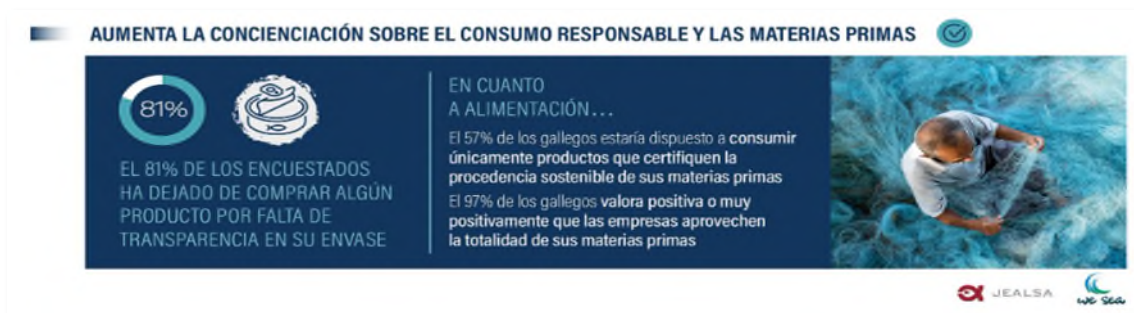
#### 4.2.2. CUSTOMERS AND CONSUMERS

JEALSA focuses its attention on meeting the needs of customers and consumers in the safest possible manner, offering them products and services with the best quality/price ratio. It monitors its customers and consumers through satisfaction surveys, and manages any complaints effectively in order to improve its processes.

Customers wishing to contact the Company to make a comment or air any grievances have the following channels, among others, available to them: the General Administration department switchboard, the online customer service system, telephone, email or personal attention from the quality department.

JEALSA promotes transparency from the very first contact with consumers through the packaging of its products. This first contact evidences the result of many years' work and effort in the areas of product quality, certifications and sustainability.

JEALSA conducted a study through the Consumption and Sustainability Observatory to analyse whether people in Spain take sustainability criteria into account when deciding on the purchase of a product or service. This study, called *X-Ray of the Responsible Consumer 2022*, disclosed that for 67% of the consumers surveyed it is important or very important that companies have their own CSR programmes in place. Consumers increasingly consider it important to generate a positive impact both on society and on the environment and, as a result, companies have a fundamental role to play in caring for the environment. JEALSA itself is on the right path to guarantee a sustainable future.



#### 4.2.3. GRIEVANCE REPORTING SYSTEM

The customer service system developed by JEALSA enables it to efficiently manage all the consultations and complaints associated with the Company's activity. In 2022, 3,025 total complaints were filed (1.5 per million units sold).

##### Consumer complaints

COMPLAINTS	NUMBER OF COMPLAINTS
2022	1,667
2021	1,664
2020	1,236

##### Customer complaints

COMPLAINTS	NUMBER OF COMPLAINTS
2022	1,358
2021	2,515
2020	2,311

#### 4.3. RENEWABLE ENERGIES AND THE ENVIRONMENT

***The We Care & Sea pillar reflects the Company's commitment to clean energies and environmental protection.***

JEALSA continues to place emphasis on reducing environmental impact as far as possible, focusing on the protection of natural resources and leveraging sustainability to build a robust future. It develops a series of policies and principles governing its activities, based on:

- ➔ Compliance with the Spanish Integrated Pollution Prevention and Control (IPPC) Law; in this connection, JEALSA holds an Integrated Environmental Authorisation (IEA).
- ➔ Promotion of environmental protection and the prevention of pollution, at all times making a sustainable use of resources.
- ➔ Monitoring of atmospheric emissions in order to work on reducing them and combat climate change.
- ➔ Conservation of biodiversity in protected areas.

JEALSA has an environmental management system certified under ISO 14001:2015 at its BODIÓN<sup>32</sup>, BAIUCA<sup>33</sup> and CHILE facilities. This system focuses on minimising the environmental impacts generated by JEALSA's activities throughout the lifecycle of its products. The CONRESA, BODIÓN and BAIUCA facilities, as companies subject to the IPPC Law, are obliged to obtain an Integrated Environmental Authorisation (IEA), which sets the requirements for each environmental factor.

JEALSA continues to hold the main certifications serving as a benchmark for the fishing industry: Marine Stewardship Council (MSC) certification for the BODIÓN<sup>34</sup>, BAIUCA<sup>35</sup> and GUATEMALA plants. In 2019, following a demanding audit process, MSC certification was achieved for catches made by JEALSA's fleet of free-swimming schools of yellowfin tuna. In 2022 MSC certification was achieved for catches of this species made with various types of equipment.

The plant in CHILE has retained its Aquaculture Stewardship Council (ASC) certification, which has now also been obtained by the PETSELET (BAIUCA and BODIÓN) facilities. This certification guarantees that seafood farming operations are carried out to high standards and that producers contribute to the preservation of the environment, biodiversity and water resources. The Company is continuing to adapt the facilities in BRAZIL to meet the relevant environmental standards; in the transition process, it is maintaining full compliance with Brazilian regulatory requirements.

Evidencing the risk prevention measures adopted by JEALSA, it has taken out liability insurance covering pollution or accidental impact on the environment; the policy<sup>36</sup> has a limit of EUR 10 million, signifying a maximum level of environmental protection.

#### 4.3.1. EFFICIENT USE OF WATER

The Company is aware that water is a key resource throughout its entire production and industrial process. JEALSA makes ongoing efforts to establish measures to improve water management efficiency, including, among others, the creation of a closed refrigeration system in which water is used in different ways before it is submitted to its final treatment. All the measures adopted entail a significant saving in water consumption in all JEALSA's processes.

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<sup>32</sup> Including the CONSERVAS RIANXEIRA and BOINERSA facilities.

<sup>33</sup> Including the ESCURÍS facility.

<sup>34</sup> Including CONSERVAS RIANXEIRA, S.A.U.

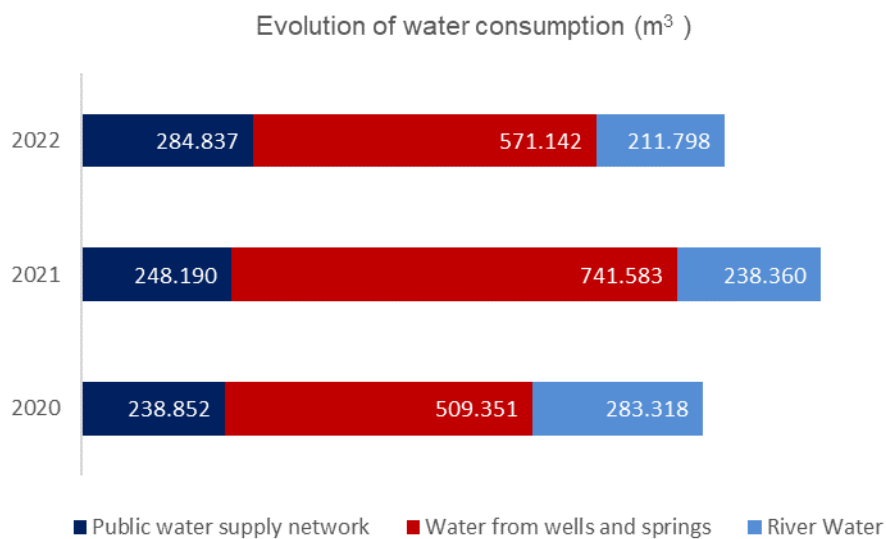
<sup>35</sup> Including Ecuris, S.L.

<sup>36</sup> Including Conservas Rianxeira S.A.U., Ecuris S.L., Conresa, Boinersa and Depuración Destilación Reciclaje, S.L. and, as an additional insurer, Beltaine Renovables.

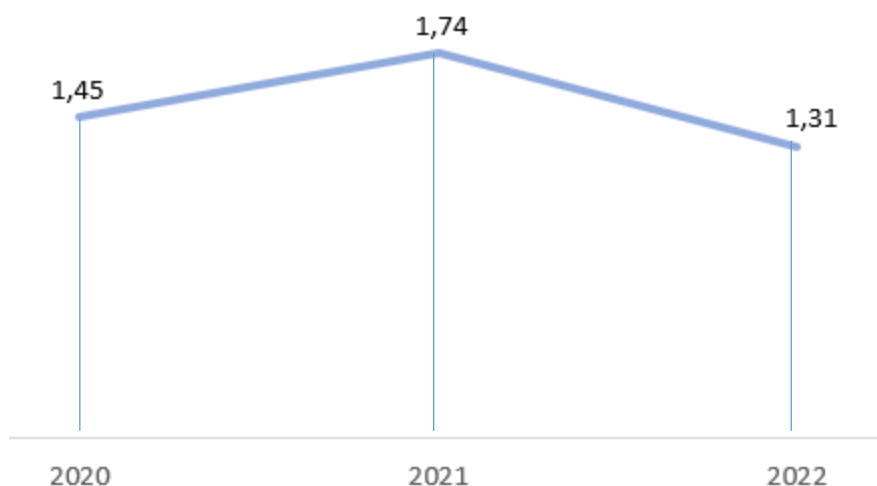
JEALSA continues to develop and implement measures to reduce water consumption and optimise its processes. To this end, it uses new technologies and more efficient equipment, in addition to launching awareness-raising actions for the entire workforce; the outcome of these measures signals progress towards achieving a "dry plant".



The detail of JEALSA's water supply sources is as follows:



Evolution of water consumption (m<sup>3</sup>/EUR 1,000 of revenue)



### Industrial waste water:

The Company treats the waste water and sludge resulting from its purification processes using its industrial waste water treatment plants (E.D.A.R.I.). This treatment process avoids the discharge of effluents into, and the contamination of, local waterbodies, as well as any possible leakage of waste water into the environment as a result of JEALSA's activity.

The plant facilities are monitored and automated, with the receiver sensors coming into action in the final effluent collection and pre-discharge control phase. Plant maintenance is carried out through internal controls and external inspections by an Authorised Control Agency (OCA), thus guaranteeing the correct operation of JEALSA's plants and their compliance with Government requirements; the outcome of these controls and inspections is duly reported.

In addition to these preventative maintenance tasks, it is important to have action plans and procedures in place to ensure that all systems continue to operate properly.

The mechanisms and tools established by JEALSA to enable it to respond to any possible emergency situation are as follows:

- **Environmental surveillance plan:** On an annual basis, the effluents discharged into the sea are monitored.
- **Self-protection plan (PAU):** Emergency teams and protection and control equipment are at the ready to respond to any emergency.
- **Internal contingency plan for accidental marine pollution (PICCMA):** Description of the plan and analysis of environmental risks in vulnerable areas.
- **Environmental emergency plan:** Description of possible environmental emergency situations and the action plan to be used in each case.



### 4.3.2. EFFICIENT WASTE AND RESOURCE MANAGEMENT

#### Efficient waste management

The design of JEALSA's waste management model is based on continuous improvement, process implementation and resource optimisation. A noteworthy feature of its waste management system is the importance attached to communication and to raising awareness of the value of sorting the Company's waste, which ultimately undergoes both recycling and valorisation processes.

Waste generated (tn)

Waste generated (tn <sup>37</sup> )	2022
Non-hazardous waste	19,667.37
Hazardous waste	142.32
<b>Total waste generated</b>	<b>19,809.69</b>

The internal procedures followed by the Company at all its facilities improve flow control and ensure compliance with the regulatory by-product management requirements of each location.

Under its management model, the Company makes use of all organic by-products, which are collected and reintroduced as raw materials in other processes for animal feed production, the aquaculture sector or the pharmaceutical and cosmetics industries. JEALSA has achieved very good recycling results at its facilities, having sent 97% of the waste generated in 2022 to recycling plants. Furthermore, it has obtained Zero Waste certification, which recognises it as an organisation that, through waste reduction and valorisation measures, prevents the waste it produces being disposed of in landfills.

#### Efficient raw material management

JEALSA imposes very high demands on its use of raw materials and resources which, by way of a revalorisation system based on reduction, reuse and recycling, enables it to harness the full value of raw materials and create value in the process thanks to its synergy with other industries.

Following is a detail of the main raw materials consumed in 2022:

<sup>37</sup> Includes JEALSA's BODIÓN, BAIUCA, CONRESA, GUATEMALA, CHILE, GUATEMALA and BRASIL facilities.



## Raw material consumption

	Units	2022
<b>Raw material</b>	tonnes	20,816,398
<b>Fuel</b>	tonnes	26,366
<b>Diesel</b>	liters	244,730
<b>Liquefied gas</b>	kilograms	407,721
<b>Auxiliary (labels and cases)</b>	units	249,223,922
<b>Auxiliary (carboard boxes)</b>	units	15,323,710
<b>Auxiliary (container and lid)</b>	units	1,445,318,611
<b>Plastics (film and foil)</b>	kilograms	10,915,683
<b>Pouch bags</b>	units	1,703,900
<b>Tinplate sheets (container manufacturing line)</b>	kilograms	1,702,156
<b>Adhesive tape</b>	units	40,068
<b>Other raw materials (vegetables, paste, inks, wines, sugar...)</b>	tonnes	954
<b>Vegetable oil (olive, sunflower...)</b>	tonnes	17,310
<b>Vinegar</b>	liters	290,848
<b>Others</b>	...	-

### 4.3.3. CLEAN ENERGY AND COMBATING CLIMATE CHANGE

Clean energy is the focal point of JEALSA's business diversification strategy. The Company has consolidated its position in this regard through its ownership interests in wind farms and the installation of solar PV panels, among other projects.

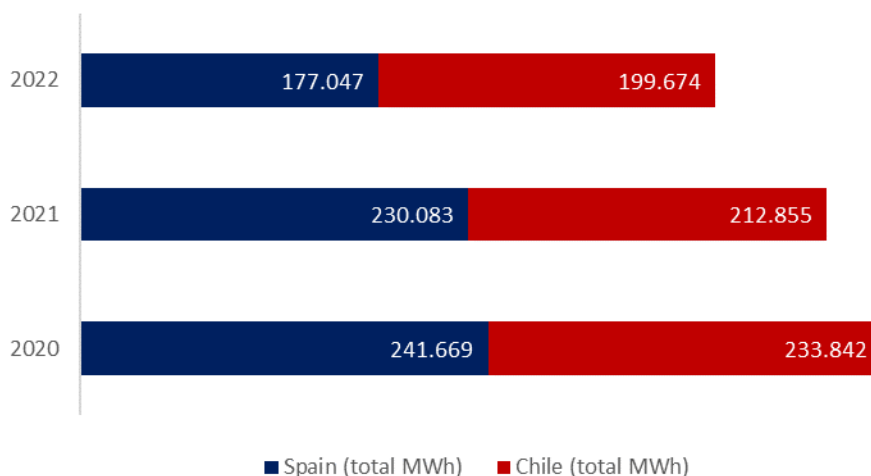
CONSERVAS RIANXEIRA continues to firmly establish itself as one of the leading companies in the industry, thanks to its commitment to sustainability, and it has achieved carbon neutrality, since the emissions generated in its production process are offset by the emissions avoided as a result of the energy obtained by the Company from its own wind farms and those in which it has ownership interests.

It should be noted that 2022 saw completion of the installation of the solar PV system on the roof of the Espiñeira cold storage facility. This system, with a maximum capacity of 405.90 kWp, is scheduled to finally come into operation at the beginning of 2023.

In addition, the Group maintained its investments in six wind power production facilities in 2022, and it owns the water rights for hydroelectric power generation in Chile. The total energy generated by JEALSA in 2022 stood at 507,062 MWh, a figure that includes the energy produced at its high-efficiency CHP facilities.

JEALSA continues to be firmly committed to wind power production—exemplified by the process underway to obtain administrative authorisation for the extension of the Graide wind farm, which is expected to achieve a total capacity of 6MW.

### Wind power production (MWh)



JEALSA promotes a culture of continuous improvement through the application of energy efficiency and emission reduction measures. It focuses primarily on the production of renewable energy, which it complements with initiatives for the efficient management of the energy consumed at all its facilities.

JEALSA has included its facilities in the Emission Allowance Trading Scheme because the emissions of its CHP generation companies are subject to control by both European and national authorities.

Emissions are controlled at national level by an authorised control agency (OCA); the process concludes with the issuance of an Annual Pollutant Load Certificate, which serves as a report evidencing the result of the control for the competent authorities. These facilities, due to the characteristics of their activities, are subject to the tax on atmospheric pollution.

Set forth below are the direct and indirect consumption values for 2022.

### Energy and fuel consumption

Electricity and fuels <sup>38</sup>	2022	2021	2020	Units
Electricity consumed from national grid	41,608,707	42,337,228	40,639,825	KWh/year
Self-consumption <sup>39</sup>	4,188,787	4,258,778	6,323,329	KWh/year
Liquefied gas	1,009,487	1,688,514	1,727,162	kg
Gas	1,629,986	2,092,492	1,723,833	m <sup>3</sup>
Diesel	181,033	78,846	81,681	kg
Fuel oil	4,481,070	5,118,606	5,037,824	kg

<sup>38</sup> Conversion factors prepared by the Spanish and Portuguese Natural Gas Association for Mobility (GASNAM) and the Spanish Gas Association (Sedigas) were used in the calculations.

<sup>39</sup> Electricity consumption relating to CHP generation.

The energy efficiency measures implemented by JEALSA include most notably the feeding into the grid of the surplus electricity from its CHP facilities and the use of the thermal energy in industrial processes. Its aim is to maximise performance and reduce electricity transmission losses thanks to the proximity of the consumption points.

Other noteworthy measures implemented at the facilities are as follows:

- Workforce awareness-raising and promotion of good practices in the use and consumption of energy.
- Use of more efficient machinery, and preventative maintenance and regular cleaning of equipment to improve its performance and efficiency.
- Adaptation of lighting systems, replacing conventional systems with LED equipment and using natural light wherever possible.
- Harnessing of the calorific value of the steam generated, thus reducing fuel consumption and emissions.
- Installation of second boilers and accessories.

By analysing its scope 1<sup>40</sup> and scope 2<sup>41</sup> emissions, JEALSA is able to keep track of its atmospheric emissions in order to continue working on reducing them and combating climate change. In 2022 the Company reduced its emissions by 28% in comparison with 2021 due to the lower level of operation of its CHP plants.

JEALSA's innovation and commitment to more efficient management and cooling systems resulted in a year-on-year reduction in its carbon footprint relative to sales. The calculation of scope 2 emissions includes the KWh redeemed for the energy consumption of CONSERVAS RIANXEIRA, S.A.U., ESCURÍS, S.L. and Depuración Destilación Reciclaje, S.L.U. as a result of the guarantees of origin (GoOs) of renewable energy produced by the Graiade wind farm (Spain).

Emissions	2022	2021	2020
Scope 1 (tonnes)	16,659	24,466	23,196
Scope 2 (tonnes)	3,334	3,392	3,419
Total emissions	19,993	27,858	26,615

<sup>40</sup> Direct emissions produced by the burning of fuels by the emitter.

<sup>41</sup> Indirect emissions generated as a result of electricity consumed and purchased from the emitter.

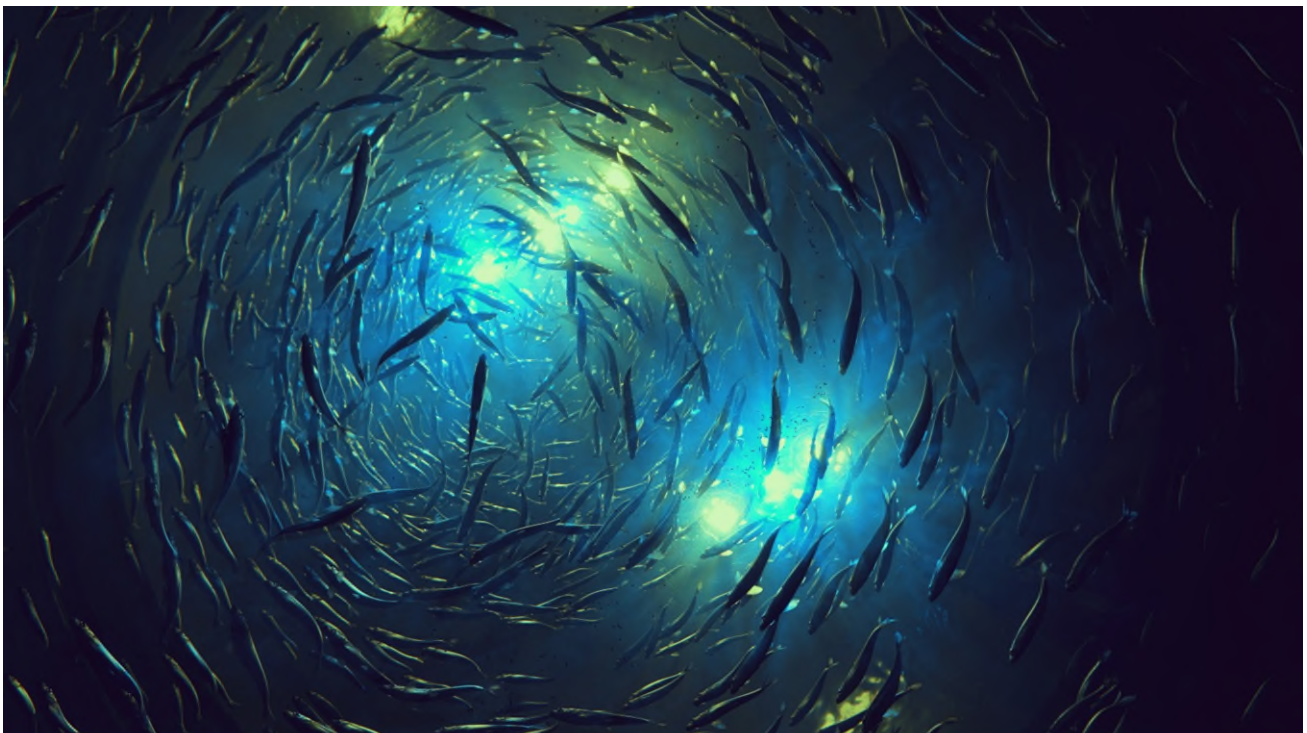
#### 4.3.4. BIODIVERSITY

JEALSA strives to safeguard environmental conservation and to protect biodiversity, which is why the Company's facilities are not located in special protection areas. Owing to its leadership capacity and its ability to convey the values of respect for and protection of nature, it provides an example to be followed by all components of the value chain.

The JEALSA companies ensure that environmental regulations are complied with and that the standards guaranteeing the compliance of all Group companies with current legislation are met. The Company endeavours to improve the conduct of its activities in an exemplary, environmentally-friendly manner.

It has developed a series of tools to combat potential adverse impacts of the environment, which it places at the disposal of all Group companies. Examples of these tools are, among others, the Environmental Emergency Plan, the Containment Plan and the Internal Contingency Plan for Accidental Marine Pollution.

Through its alliances and partnerships with various leading international organisations, JEALSA continues to work on projects in the areas of biodiversity conservation, marine species preservation and sea and ocean protection.



#### 4.3.5. NOISE AND LIGHT POLLUTION

JEALSA is compliant with the applicable noise abatement regulations, as well as with the legislation regarding the grant of environmental authorisations based on the minimisation of noise pollution.

The steps taken by JEALSA to prevent or reduce its impact in this connection include most notably:

- Environmental instruction on controlling outside noise.
- Installation of noise dampeners on interior sources so that the noise does not reach the outside.
- Ensuring facilities are compliant with current noise level regulations.
- Ensuring machinery is used in the correct way.
- Measuring noise levels.
- Installation of noise-absorbing screens at noise-emitting sources.

In view of the type of business activity it carries on, the Company considers that it does not have a significant impact in terms of light pollution.



#### 4.4. SOCIAL RESPONSIBILITY

**We Respect & Sea—creating long-term value for people both inside and outside the organisation.**

JEALSA is a multinational company that is close to, and pays attention to the needs of, its nearest local environment, and it is deeply rooted in all the communities in which it is present. In the course of 2022 the Company reaffirmed the solidarity it shows in all countries to meet the needs of each society. The essence of JEALSA lies in caring for people.

##### 4.4.1.1. QUALITY EMPLOYMENT

JEALSA promotes the values of well-being and quality employment at all its companies—the relationship with its employees lies at the heart of its sustainable business models.

At November 2022, the Company had a total of 4,421 employees, up 10% on the figure for 30 November 2021. 2020<sup>42</sup> brought the introduction of a methodological change, whereupon the employment figure began to be calculated as at 30 November, since it was considered that, given the seasonality of employee turnover at the Company and in its industry, the data obtained at that date better represented the actual situation. A total of 7,786 new jobs were created in 2022 (2021: 6,834 new jobs).

Distribution of employment by country and gender

EMPLOYEES BY COUNTRY AND GENDER	Men			Women			Total		
	2022	2021	2020	2022	2021	2020	2022	2021 <sup>43</sup>	2020
Spain	749	688	796	1,761	1,623	1,903	2,510	2,311	2,699
Brazil	303	250	205	564	320	299	867	570	504
Chile	242	241	223	268	213	229	510	454	452
Guatemala	120	129	108	313	341	306	433	470	414
Italy	3	2	2	6	5	6	9	7	8
Curaçao	92	42	59	-	-	-	92	42	59
<b>OVERALL TOTAL</b>	<b>1,509</b>	<b>1,352</b>	<b>1,393</b>	<b>2,912</b>	<b>2,502</b>	<b>2,743</b>	<b>4,421</b>	<b>3,854</b>	<b>4,136</b>

<sup>42</sup> Calculation methods were unified with those used in prior years.

<sup>43</sup> The data provided relates to the companies that had employees in 2021.

### Distribution of employment by age range

EMPLOYEES BY AGE RANGE	2022	2021	2020
< 30 years old	<b>1,024</b>	944	1,114
30-50 years old	<b>2,088</b>	1,778	1,893
> 50 years old	<b>1,309</b>	1,132	1,129
<b>OVERALL TOTAL</b>	<b>4,421</b>	3,854	4,136

### Distribution of employment by professional category

EMPLOYEES BY PROFESSIONAL CATEGORY	2022	2021	2020
Scale 1	<b>142</b>	152	142
Scale 2	<b>588</b>	599	559
Scale 3	<b>3,691</b>	3,103	3,435
<b>OVERALL TOTAL</b>	<b>4,421</b>	3,854	4,136

The Company has different types of employment contract due to the peculiarities of its industry: a marked seasonality combined with periods of sharp increases in the workload that require a greater number of employees. Companies in the fishing industry commonly have these characteristics and, as a result, a pattern is followed that has been maintained over the years, in which a regularity in hiring practices is established.

JEALSA is firmly committed to stable employment and to building well-established teams, which signifies opportunity and future professional projection for employees. Approximately 99% of JEALSA's employees have full-time employment contracts.

### Distribution of the annual average number of contracts<sup>44</sup>

CATEGORY	2022			2021			2020		
	Indefinite	Seasonal indefinite	Other	Indefinite	Seasonal indefinite	Other	Indefinite	Seasonal indefinite	Other
Men	<b>787</b>	<b>282</b>	<b>440</b>	763	197	374	701	164	334
Women	<b>998</b>	<b>1,053</b>	<b>861</b>	919	736	848	886	653	936
< 30 years old	<b>496</b>	<b>99</b>	<b>429</b>	489	26	398	493	22	367
30-50 years old	<b>862</b>	<b>592</b>	<b>634</b>	790	426	565	704	371	612
> 50 years old	<b>427</b>	<b>644</b>	<b>238</b>	403	481	259	390	424	291
Scale 1	<b>135</b>	-	<b>7</b>	154	-	<b>6</b>	132	1	6
Scale 2	<b>481</b>	<b>48</b>	<b>59</b>	539	30	<b>41</b>	463	25	36
Scale 3	<b>1,169</b>	<b>1,287</b>	<b>1,235</b>	989	903	<b>1,175</b>	992	791	1,228

<sup>44</sup> The calculations were performed taking into account JEALSA's workforce throughout 2022, 2021 and 2020.

All the dismissals made in 2022 were in keeping with the size of the Company and the particular features of the industries in which it operates. The distribution of these dismissals, corresponding to the Company's direct employees, is in line with the structure of the workforce and relates mainly to the indefinite employment contracts of most of the employees hired in South America.

Distribution of dismissals<sup>45</sup>

CATEGORY	Number of dismissals		
	2022	2021	2020
Men	<b>379</b>	186	114
Women	<b>989</b>	329	114
< 30 years old	<b>706</b>	246	107
30-50 years old	<b>588</b>	215	99
> 50 years	<b>74</b>	54	22
Scale 1	<b>24</b>	18	10
Scale 2	<b>64</b>	94	51
Scale 3	<b>1,280</b>	403	167

#### 4.4.1.2. REMUNERATION<sup>46</sup>

JEALSA's Code of Ethics and Social Responsibility Policy provide the framework for its dealings with and its obligations to its employees. The Company is committed to its employees and offers salaries and benefits that conform to local and national regulations and which are commensurate with the economic activities carried on by them. The remuneration offered exceeds the corresponding national minimum wages.

Average remuneration by country and gender

AVERAGE REMUNERATION BY COUNTRY AND GENDER (€)	Men			Women		
	2022	2021	2020	2022	2021	2020
Spain	<b>26,058</b>	24,401	22,241	<b>17,569</b>	17,138	16,178
Brazil	<b>8,059</b>	6,568	5,665	<b>4,071</b>	3,372	2,977
Chile	<b>14,802</b>	13,499	13,780	<b>11,174</b>	9,533	9,755
Guatemala	<b>6,089</b>	6,659	6,646	<b>4,721</b>	5,039	5,249
Italy	<b>53,077</b>	29,462	26,462	<b>37,022</b>	36,958	33,211
Curaçao <sup>47</sup>	<b>51,162</b>	41,405	41,147	-	-	-

<sup>45</sup> The information on dismissals relates to the employees employed directly by JEALSA.

<sup>46</sup> Salaries expressed in euros at the average exchange rates for the year.

<sup>47</sup> The personnel considered is that specialising in fishing fleet operations. The variable salary is taken into account due to the large proportion it represents of total salary. This variable salary depends on the actual catches made.



### Average remuneration by country and age

AVERAGE REMUNERATION BY COUNTRY AND AGE (€)	< 30 years old			30-50 years old			> 50 years old		
	2022	2021	2020	2022	2021	2020	2022	2021	2020
Spain	<b>17,889</b>	18,528	15,725	<b>20,077</b>	19,339	18,348	<b>20,501</b>	19,873	18,907
Brazil	<b>3,576</b>	2,856	2,638	<b>6,696</b>	5,880	5,029	<b>14,507</b>	14,726	16,201
Chile	<b>10,634</b>	9,555	8,618	<b>14,861</b>	12,310	13,207	<b>13,650</b>	13,175	13,313
Guatemala	<b>4,479</b>	4,880	5,083	<b>5,407</b>	5,971	6,073	<b>7,271</b>	7,434	7,530
Italy	-	-	-	<b>32,448</b>	31,479	28,645	<b>62,225</b>	43,159	40,159
Curaçao	<b>33,147</b>	27,176	27,433	<b>53,900</b>	41,893	35,263	<b>52,529</b>	47,097	52,338

### Average remuneration by country and category

AVERAGE REMUNERATION BY COUNTRY AND PROFESSIONAL CATEGORY (€)	Scale 1			Scale 2			Scale 3		
	2022	2021	2020	2022	2021	2020	2022	2021	2020
Spain	<b>77,507</b>	62,888	55,955	<b>28,308</b>	28,166	26,740	<b>16,792</b>	16,319	15,407
Brazil	<b>24,161</b>	18,226	17,056	<b>7,962</b>	4,489	4,575	<b>3,230</b>	2,527	2,389
Chile	<b>40,436</b>	37,488	34,264	<b>13,977</b>	13,493	13,111	<b>8,643</b>	6,536	6,166
Guatemala	<b>24,899</b>	26,244	25,656	<b>11,315</b>	9,155	10,980	<b>4,601</b>	4,662	4,996
Italy	-	-	-	<b>42,374</b>	42,030	38,919	-	29,406	27,086
Curaçao	<b>157,906</b>	115,393	129,189	<b>30,278</b>	33,184	32,995	-	-	-

The average remuneration of the directors and executives of JEALSA in 2022 amounted to EUR 235,868 (2021: EUR 193,596). There are no gender-based differences in the remuneration earned by the members of the Board of Directors.

#### 4.4.1.3. EQUALITY AND DIVERSITY GUARANTEE

The Company continues to implement policies with objectives that are aligned with the promotion of diversity and equal opportunities in the facilities, irrespective of their location.

The main cornerstones underpinning this at the Company include most notably equal opportunities, diversity and universal accessibility. These cornerstones are present in all the equality plans in place at the JEALSA Group companies, as well as in the fundamental lines of work for those that are currently being negotiated.

Negotiations on equality issues are conducted through the Equality Standing Committee. They specify actions and propose measures with a view to improving compliance with the

Company's principles in this area. The Company ensures that these are equitable for all. In 2022 the gender pay gap stood at -12.69%, while in 2021 it was -12.01%.

In order to correct any inequalities that may exist between women and men, and to achieve the desired balance, JEALSA analyses various intervention processes such as recruitment, promotion, training and progress in work/life balance measures, and always with the aim of improving working conditions.

In 2022 JEALSA continued to work towards enhancing equal opportunities in all areas, through the following areas of action:

a) Corporate culture

The essence of what the Company is conveying is fuelled by a series of commitments in the field of social responsibility and sustainability. The main pillar on which its We Sea Corporate Social Responsibility programme stands is a commitment to people, ensuring quality working conditions, equality and respect for individuals.

b) Recruitment and promotion

Recruitment constitutes the first phase of the hiring process and, therefore, the Company constantly strives to improve this area. It guarantees a procedure that responds to the Company's needs and that fulfils its commitment to safeguarding equality and diversity. The Company continues to work towards perfecting the mechanism for assessing the work of employees as well as internal promotion and salary increases. To this end, it has promoted mechanisms for the internal communication of job vacancies and has worked on the analysis of positions to cover those vacancies in an optimum fashion based on the needs existing in each case.

c) Training

JEALSA considers its employee training and awareness programmes to be a fundamental part of the Company. They deal with current issues related to equality, occupational safety and occupational risk prevention.

d) Salary policy

The Company examines job positions in order to identify possible differences and to be able to make the requisite adjustments on the basis of the professional categories involved. Work is continuing on finding ways to eliminate the gender pay gap.

#### e) Work/life balance

Equal opportunities are promoted, with work-life balance enhancement measures that are communicated to all personnel. The aim is to improve the organisation of working hours, strengthen the work/life balance measures and workers' rights.

#### f) Other areas

Communication, both internally and externally, of the measures adopted within the Company must be exemplary. The Company does not tolerate messages using sexist language; the image and messages conveyed in relation to gender stereotyping must be positive, thereby also complying with legal requirements in this connection. However, the Company goes further. It also takes other measures in relation to economic aid and social policy, the management of representativeness, and/or occupational risks and safety.

These actions include a procedure for the prevention of gender violence at work, which encompasses cases of workplace harassment, sexual harassment and gender-based harassment, as well as intervention and notification measures for responding to complaints of this nature.

JEALSA strongly condemns violence in the workplace and gender-based sexual and moral harassment. It pays special attention to this issue and implements awareness and information measures for the workforce, achieving an environment of trust and providing employees with an internal whistleblowing channel in this area. It takes into account the gender-based approach from occupational risk prevention, so that it is transversal to the entire Company.

In 2022 it continued to implement the protocols drawn up in 2020 for intervention in cases of gender-based violence and prevention of violence at work (physical and psychological) for the companies in Spain.

### Diversity and accessibility

JEALSA continues to implement the measures adopted to further social inclusion and the inclusion of persons at risk of social exclusion in the job market. The Company implements actions and guidelines so that its workforce includes people with disabilities and vulnerable groups of people, such as agreements with universities, vocational Training and master's degrees in order to facilitate internships at the Company.

Through universal access to facilities, potential cases of discrimination are avoided. JEALSA modifies its plants to adapt the facilities and infrastructure for people with reduced mobility. Also, it tailors the characteristics of job positions to the needs of the people who carry out the work and facilitates the return to work of employees after a period of absence so that the work they have to perform each day does not constitute a personal barrier for them.

In 2022 the Company's workforce included 66 people with disabilities (2021: 52), who carry out their work mainly in the plant facilities.

#### 4.4.1.4. TRAINING AND TALENT DEVELOPMENT

Through training programmes, the Company reinforces and encourages professional development, as a basic requirement for the promotion of employability.

The 57,443<sup>48</sup> hours of employee training (2021: 40,028 hours) given in 2022 constitute a clear example of the Company's ongoing commitment to the development and growth of its employees and personnel.

JEALSA has a joint training plan for employees working in the canning activity, and the other employees of the Group companies also receive specific training, which is adjusted to the needs of each activity and workplace. The various departments undertake a training need redefinition and assessment process, making it possible to redesign training activities and tailor them to the Company's actual needs.

JEALSA has striven tirelessly to improve communication channels providing information on all training activities to that the information reaches all the employees. The training activities range from technical skill-building, skill development, communication, ethics, equality management and occupational risk prevention, and emphasis is placed on the importance of occupational health and safety.

The training on offer includes equal opportunities as one of the most significant topics with a view to transmitting this to all company employees. JEALSA promotes and facilitates the access of women to courses related to areas in which they are less represented, as a tool for reinforcing equal opportunities throughout the Company.

All the training actions are intrinsically linked to the promotion of respect, equality, diversity and non-discrimination with the aim of improving professional performance, internal promotion and boosting employee motivation.

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<sup>48</sup> There are no reporting mechanisms that make it possible to provide the data broken down by professional category.

#### 4.4.1.5. WORK/LIFE BALANCE AND ORGANISATION OF WORK

Work is organised on the basis of the specific characteristics of each facility and is adapted to meet the requirements of local laws and regulations. A continuous working day or a split shift may be established in the case of non-production-related activities. In particular, at the production facilities, shifts are established to cover the whole day. JEALSA has restored the organisation of work in terms of the shifts traditionally worked following the pandemic.

JEALSA encourages the creation of a pleasant, convivial and dignified working environment for its personnel through the policies and codes that it has developed. It has assumed this commitment through its Equal Opportunities Plan, in which it establishes as a priority objective the provision and creation of tools that facilitate the work/life balance of all the Company's personnel. JEALSA does not have, for the time being, specific work disconnection measures.

The Company has a catalogue of work/life balance measures that is communicated to all employees. Anonymous work/life balance surveys are also conducted in order to identify employee needs and to adapt, if necessary, the measures taken in this connection. Some of the principal measures included in the work/life balance catalogue include:

- Measures to facilitate fluent communication and knowledge-sharing in relation to equality and work/life balance.
- Working hour flexibility measures (possibility of changing shift, adapting working hours to specific needs).
- Measures to facilitate employee transportation.
- Measures to promote an organisation of work and work/life balance culture that respects workers' rights.

In 2022 the hours of absenteeism<sup>49</sup> totalled 634,618 hours, as compared with 640,625 hours in 2021.

#### 4.4.1.6. HEALTH AND SAFETY

JEALSA ensures the health and safety of its personnel and guarantees their physical and psychological wellbeing. Through the implementation of control and monitoring protocols and the establishment of codes of action, it has demonstrated its commitment to preventing occupational accidents and diseases.

The Company has set up Health and Safety Committees that are responsible for addressing issues in this area. These are internal joint bodies for consulting the Company's actions in terms of occupational risk prevention and worker participation in this field.

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<sup>49</sup>Including sick leave and encompassing all the JEALSA companies.

JEALSA has been certified under the ISO 45001<sup>50</sup> Occupational Health and Safety Management Standard, which makes it possible to follow a series of requirements and guidelines that allow it to manage potential risks in terms of occupational health and safety and progressively improve its performance in terms of prevention.

JEALSA has developed an Occupational Risk Prevention Policy within the framework of its Occupational Health and Safety System that is applicable to everyone who works at the Company, including suppliers, contractors, subcontractors and companies that provide services at the Company's workplaces, as well as to the facilities made available to third parties. In this policy, JEALSA expresses its concern for and total commitment to the health and safety of the people who work for the Company.

The Company considers occupational risk prevention to be essential and reinforces it at all Group facilities. Also, it has created specific policies for the prevention of possible emergencies and the personnel is trained by carrying out drills that are key to the detection of potential risks.

### Health and safety Indicators<sup>51</sup>

In 2022 there were 261 occupational accidents at the Company, of which 122 were without sick leave and 139 were with sick leave. In 2021 and 2020 there were 235 and 206 accidents, respectively. The detail of the frequency and severity rates relating to accidents with sick leave at each facility is as follows:

FACILITY	Company	Frequency rate			Severity rate		
		2022	2021	2020	2022	2021	2020
BAIUCA	FRIGORÍFICOS PUEBLA, S.L.	<b>95.24</b>	-	37.99	<b>5.3</b>	-	0.42
	ESCURIS, S.L.	<b>43.44</b>	37.68	32.39	<b>1.2</b>	2.17	1.41
	PET SELECT, S.A.	<b>51.9</b>	-	29.7	<b>2.97</b>	-	-
BODIÓN	CONSERVEROS REUNIDOS, S.L.	<b>39.96</b>	-	-	<b>1.27</b>	-	-
	SILSOCO MMB, S.L.	<b>39.53</b>	-	-	<b>0.68</b>	-	-
	CONSERVAS RIANXEIRA, S.A.U.	<b>33.01</b>	29.03	31.12	<b>1.24</b>	1	0.85
	DEPURA. DESTIL, RECIC., S.L.U.	<b>114.29</b>	-	-	<b>0.34</b>	-	-
	BOIRO ENERGÍA, S.A.U.	-	142.86	126.62	-	7	2.6
VALORA MARINE INGREDIENTS	VALORA MARINE INGREDIENTS, S.L.	-	131.87	-	-	1.27	-
BRAZIL	CRUSOE FOODS	<b>10.46</b>	12.39	14.81	<b>0.2</b>	0.11	0.53
CHILE	PESQ TRANS ANTARTIC LTDA	<b>84.02</b>	19.66	14.74	<b>1.07</b>	0.15	0.31
GUATEMALA	INDUSTRIA ATUNERA CENTROAMERICANA, S.A.	<b>6.59</b>	5.9	0.94	<b>0.12</b>	0.11	0.08

<sup>50</sup> Establishing the minimum requirements for the best practices in Occupational Health and Safety management. The scope of the certification includes Conservas Rianxeira, S.A.U., Escuris, S.L. and Pet Select, S.A.

<sup>51</sup> The company's information management systems do not facilitate information by gender.

JEALSA is continuing to work on the adoption of measures, both to raise employee awareness and in the workplace, to improve health and safety. The measures taken have been the driving forces that made it possible to reduce the incidence of serious occupational accidents.

#### 4.4.1.7. LABOUR RELATIONS

In order to regulate labour relations, the Company enters into agreements based on the applicable collective agreements. All JEALSA personnel are covered and each company has adapted the agreements to the employment legislation in the country in which it operates. The percentage of trade union representation in Spain, Brazil and Italy is 100%. In Chile the percentage is 40%<sup>52</sup>, as the employees are affiliated to a union that has an agreement with an affiliated group. In the other countries (Guatemala and Curaçao) there is no collective agreement.

The Spanish JEALSA Group companies that have more than 50 employees have designed an Equal Opportunities Plan, the result of dialogue and consensus between the parties, the objective of which is to actively listen to the beneficiaries, ensuring that their rights are defended, and to respond to their needs above and beyond strict legal requirements.

#### 4.4.2. COMMITMENT TO COMMUNITIES

JEALSA understands how essential it is to maintain and reinforce its commitment to local communities as a fundamental cornerstone of its Corporate Social Responsibility project.

The Company's culture supports various initiatives for cooperating with the community at large, focusing on education, culture, health, sports, the integration of people into the workplace and assistance for people with disabilities.

In 2022 JEALSA carried out patronage activities, earmarking a total of EUR 592,603 to social action, cooperation and international cooperation initiatives through all its subsidiaries.

The donations are made through all the Group's subsidiaries, although the greatest proportion is made in Spain, where the Company was created and where, therefore, it has the deepest social roots within the community. Little by little, this cooperation is spreading internationally, and different lines of work are being established on the basis of local needs, with the consolidation of programmes such as the Mare Alta project in Brazil.

##### 4.4.2.1. JEALSA PROGRAMMES AND INITIATIVES IN 2022

JEALSA demonstrates its commitment to various initiatives that it is carrying out in the communities in which it is present, as a result of which it focuses on the areas of greatest

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<sup>52</sup> Relating to TRANS ANTARTIC LTDA.

need in each region. The social action initiatives carried out over the years include most notably those to promote sport, preserve beaches, cooperation agreements with NGOs and donations of canned products.

Following is a description of the main actions carried out in 2022:

### **Support for sport**

JEALSA perceives sport as a key element in the education and upbringing of children, because it understands that its nature as an attractive and fun alternative for young people, together with its irrefutable educational benefits, makes it an essential tool for the prevention of risk behaviour while promoting values such as, among others, hard work, teamwork, commitment and respect. The physical and health-related benefits of sport must similarly not be overlooked.

Also noteworthy was the holding of the second edition of JEALSA SOLIDARIA, a dual sports event consisting of a race and a walk ("Carrera" and "Andaina") which more than 600 people signed up for and whose proceeds went to the Stop Leukaemia Foundation. The future goal is for JEALSA SOLIDARIA to be a company-wide project.

### **Donations**

JEALSA has been regularly donating canned fish in Spain for many years to entities such as Cáritas, La Cocina Económica, the Red Cross and food banks, based on the needs of each organisation. Similarly, in Chile and Brazil we donate products through associations or groups such as Comunidade de Torem and Brinquedos PSF Siupe in Brazil, and Colegio San Javier, the Chayahue Neighborhood Association, Reloncavi Volcano Neighborhood Association, etc. in Chile.

This year JEALSA has also worked in conjunction with two international entities to convey our solidarity to the Ukrainian people: RONALD MCDONALD CHILDREN'S FOUNDATION and WORLD CENTRAL KITCHEN.

Moreover, JEALSA once again cooperated with the AMICOS association, which shares all values that the Group strives to transmit and whose aim is to ensure the social inclusion of people with intellectual disabilities.

### **Ludi-educa Project: Values and Social Responsibility**

The Ludi-educa project was born in 2012 as a pilot experience of the Red Cross assembly in Boiro and, thanks to the cooperation of JEALSA, the project's work is now carried out in educational centres in Boiro and Pobra do Caramiñal. The objective is to encourage the participation in society of children and provide them with values education through recreational-educational activities. In their classrooms, boys and girls aged 8 and 9 work on



various topics such as, inter alia, equality, the integration of immigrants, food and healthy lifestyle habits and the environment.

In addition, leisure and free time activities are organised outside the educational centres, such as, this school year, the planting of native trees around the pond and a walk along the banks of the Breiro de Boiro River, where the children learned the importance of nature and how to care for and respect it.

Moreover, social cooperation and child assistance activities are also supported by initiatives such as the Poción de Héroes project in conjunction with Fundación Atresmedia, which aims to help children in hospital in Galicia, and the aid provided to the Fundación Obra Social Pediatría of Hospital Clínico Universitario de Santiago.

Other organisations and associations such as Obra Social La Caixa, COGAMI (Confederación Gallega de Personas con Discapacidad), la Asociación de Familias con Discapacidad Psíquica o Gavi and The Vaccine Alliance are assisted through the We Sea programme, a trusted ally for them in the performance of their charitable work.

#### 4.4.2.3. PARTICIPATION IN ASSOCIATIONS

JEALSA demonstrates on an ongoing basis its firm belief in the importance of, and the need to contribute very actively to, economic and social wellbeing and actively participates in various industry organisations. The Group companies form part of various associations:

##### JEALSA

- ANFACO<sup>53</sup>
- APD (Association for Management Progress)
- Asociación Gallega de la Empresa Familiar (Galician Family Business Association)
- Instituto Empresa Familiar (Family Enterprise Institute)
- Santiago Chamber of Commerce
- Club Financiero Santiago (Santiago Financial Club)
- Confederación Empresarios Galicia (Galician Business Association)
- Asociación Boirense de Empresarios (Boiro Business Association)
- FEUGA (A (Galician Enterprise-University Foundation)
- AECOC (Spanish Commercial Coding Association)
- Foro Económico de Galicia (Galician Economic Forum)
- Clusaga<sup>54</sup>
- Forética

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<sup>53</sup> National Association of Canned Fish Producers

<sup>54</sup> Galicia Food Cluster

## ESCURÍS

- ANFACO
- Asociación Empresarios Puebla (Puebla Business Association)
- AECOC
- Fundación Clúster del Mar
- Clusaga
- Forética

## CHILE

- Asociación de Miticultores de Chile (Chilean Association of Mussel Farmers)
- Asociación Gremial de Industrias Pesqueros (Fisheries Trade Association)

## GUATEMALA

- Asociación Guatemalteca de Exportadores (Guatemalan Exporters Association)

## BRAZIL

- ABIPESCA

### 4.5. CIRCULAR ECONOMY

***We Invest & Sea, contributing to the promotion of the circular economy throughout the value chain.***

JEALSA's production structure is based on the Circular Economy. The Company is a pioneer in its commitment to this unique and innovative valorisation system, which allows it to harness the raw materials in their entirety and create a circular production process.

The main and transversal axis of the We Sea Program is to afford raw materials and the fishing industry the importance and differential value they deserve. It develops new internal lines of work and cooperates with various research centres.

In recent years new valorisation lines have been created, which place the Company on the path of efficiency and sensitivity through the comprehensive use of resources. JEALSA works with technologies that respect the product and the environment.

It continues to work on achieving its quest for the continuous improvement and effectiveness of its systems. The Company has carried out an in-depth analysis of the canned product production process, in which very specific parts of the fish are used, and in order to make

the most of the product, the Company has found and developed alternative uses, achieving full use of the raw material.

#### 4.5.1. INTEGRAL SYSTEM FOR THE VALORISATION OF RAW MATERIALS

JEALSA, through its total valorisation system, takes full advantage of all the raw materials that arrive at its facilities. The circular economy project consists of the valorisation of fish and cooking water, with which new products are developed for animal consumption and the pharmaceutical, nutrition and cosmetics industries, among others. In 2022 the capacities of the production lines were increased and the management of cooking water was extended to new production centres outside the Company, and there are now 12 collection points. These actions reinforce JEALSA's commitment to the environment and the Galician production sector, minimising environmental impact and achieving operating cost savings for the production units.

This system constitutes one of the essential lines of action of We Sea, to which a large proportion of the R&D+I expenditure is allocated in order to develop innovative and more sustainable solutions with differential value in other sectors. In September 2022 the LIFE REFISH Project was granted by the European Union for projects of excellence dedicated exclusively to the environment and climate action. This project, which forms part of the EU's Blue Growth Strategy, is led by JEALSA, with the participation of its valorisation subsidiary Valora Marine Ingredients, S.L. LIFE REFISH aims to create the first demo biorefinery for fish and seafood raw materials which, through the use of state-of-the-art technology, makes it possible to valorise fish and seafood, which are currently underused, in order to produce high value-added products with enormous market potential. The project proposes to extend the use of the biorefinery concept developed by the Company to other areas such as aquaculture, onboard processing and the use of discards.

### Los objetivos y el alcance de LIFE REFISH son:



**01**

Determinar la composición, las condiciones óptimas y los parámetros necesarios para la manipulación previa, el acondicionamiento y el almacenamiento de los descartes.



**02**

Ampliar y demostrar la viabilidad de una biorrefinería a escala de demostración capaz de valorizar 300 kg/h de descartes y subproductos.



**03**

Validar el rendimiento y el valor comercial de los ocho productos de alto valor añadido resultantes del proceso de valorización.



**04**

Tomar las medidas necesarias para preparar la producción a escala industrial (4 toneladas/h) y la comercialización.



**05**

Evaluar las repercusiones medioambientales, sociales y económicas.



**06**

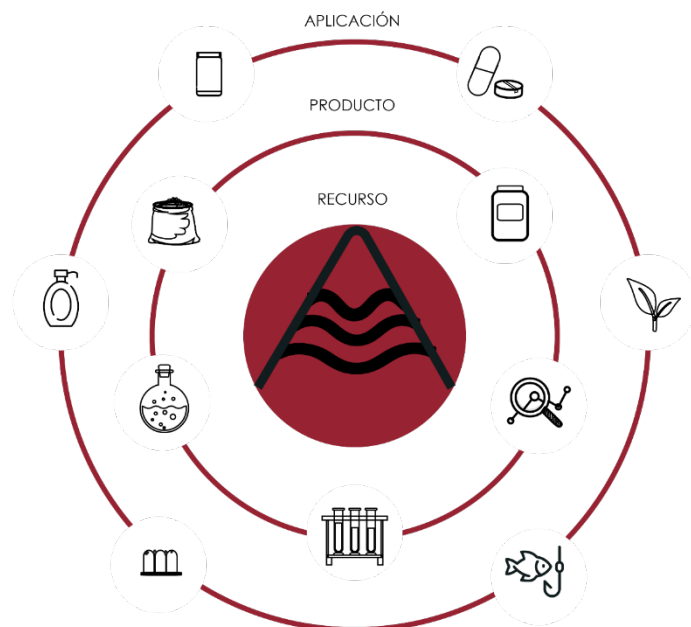
Sensibilizar al público objetivo pertinente sobre los problemas medioambientales relacionados con los descartes y las políticas medioambientales de la UE para frenar esta práctica.

In addition, Pet Select continues to work in conjunction with Fundación Rof Codina, within the framework of an agreement, in which, in the case of Pet Select, the target is to revalorise part of the raw materials that are not used for human consumption.

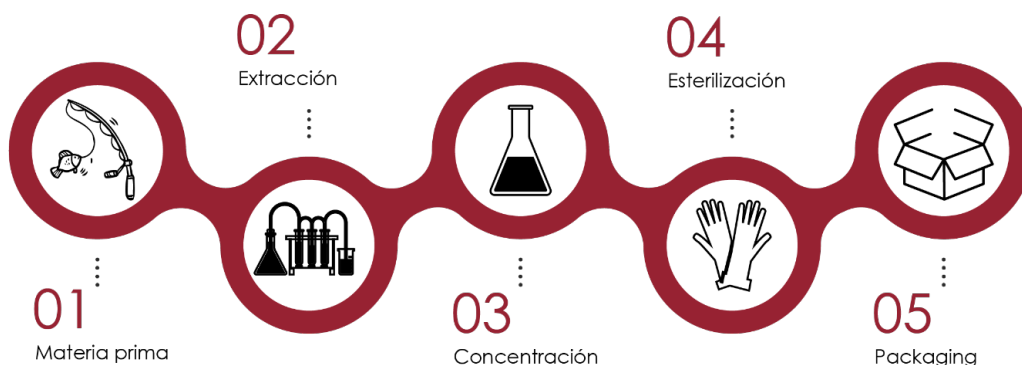
The system corresponding to the full valorisation of the raw materials is designed under circular economy principles, prolonging the value of resources, ensuring that they can be used for as long as possible in the process, thus avoiding waste generation and facilitating their reuse and recycling.

## HOW ARE THE RAW MATERIALS USED?

- ✓ 45% of the raw materials is used for both products intended for human consumption, through the Group's brands (Escrís and Rianxeira), and the production of petfood supplements in the Pet Select product lines.
- ✓ 35% of the raw materials is used for the production of by-products, such as fishmeal and fish oil, accounting for 32.5% of the total, used by the aquaculture sector and other related industries, and remaining 2.5% is earmarked for petfood.
- ✓ 20% of the remaining raw materials is targeted at the generation of new valorisation processes. Valora Marine Ingredients, S.L. is the vehicle used to meet this objective. This company supplies natural products to the pharmaceutical and cosmetics sectors.



Valora Marine Ingredients, S.L. was created as a company inspired by the sea and its resources, whose object is to lend a differential value to fishing industry raw materials. The purpose of the company is to valorise the new fractions through various lines of work. It has managed to eliminate the concept of "by-product" and the externality thereof, thus enhancing natural products that meet the needs of highly dynamic industries.



Throughout the process, the traceability of the raw materials is controlled, from the catch to the customer. This is achieved through efficient environmentally-friendly management in both obtaining the raw materials and their processing, using clean technologies throughout the process. In this line, the "marine biorefinery" concept is applied, in which selective fractionation and extraction techniques are used where it is possible to harness all the fish that arrives at the facilities and where it is ensured that customers will receive an optimum product. Food waste is thus minimised, since no raw materials are discarded.

Sustainability is the essence of Valora Marine Ingredients, S.L., which promotes the valorisation and integral use of the raw materials managed at the JEALSA Group companies. This valorisation permits the circularity of all the raw materials present in the Company's production chain.

January 2021 witnessed the commencement of the VALDESMA project (use of fishing discards through the design of high value-added dietary petfood), in which the company Pet Select, which engages in the production of petfood and which forms part of JEALSA, cooperates with Fundación Rof Codina in the pet nutrition research, teaching and innovation fields. Fundación Rof Codina is entrusted with the management of the Rof Codina University Veterinary Hospital and the Biomedicine and Veterinary Medicine Centre, Cebiovet, located on Universidade de Santiago de Compostela's Lugo campus. Within the framework of this agreement, which will be implemented through specific sub-agreements, Fundación Rof Codina will provide personnel and infrastructure support for research and teaching activities.

It will also provide technical and scientific support through clinical care services. Simultaneously, it will offer advisory services in relation to matters of mutual interest and will cooperate in training programs for research and technical personnel.

In turn, Pet Select will cooperate with the foundation in areas relating to personnel and infrastructure, research activities, training and counselling in the pet nutrition field.

JEALSA works with and has the assistance of various Spanish and European organisations, which certify the effectiveness and feasibility of this pioneering valorisation system in the industry, such as the Spanish Higher Council for Scientific Research (CSIC), through the Vigo Institute of Marine Research (IIM-CSIC), seeking solutions to valorise by-products and effluents generated at processing plants, using efficient and sustainable processes in accordance with JEALSA policies.

Another important factor within its work system is the R&D+I expenditure focused on continuing to seek more sustainable alternatives and adapting the industry to new trends. A noteworthy event in 2022 was the presentation by JEALSA of its Promising project (Alternative PROteins from Microbial fermentation of non-conventional SEA sources for Next-Generation food, feed and non-food bio-based applications); this Project seeks to develop

alternative proteins via microbial fermentation through biomass obtained from underused marine resources.

#### 4.5.2. COMING FULL CIRCLE: EFFICIENT MANAGEMENT OF PACKAGING MATERIALS

Due to the activity carried on by the Company, the main materials used are those related to canned foods and their packaging (cardboard, paper, metal, etc.). It should be noted that within the organisation there are companies that do not consume raw materials due to the type of business activities that they carry on, such as FRIPUSA (Frigoríficos Puebla, S.L.), which does not use raw materials, and CONRESA (Conserveros Reunidos, S.L.), which uses raw materials that are a by-product of the production activities of the canning companies.

As part of its operations, JEALSA continues to improve and optimise the design of the packaging and the related materials. In many cases, it has already optimised their design, thereby guaranteeing the shelf life of the products and maximising the quality of the food consumed by customers. All the packaging and containers used are 100% recyclable.



## 5. ABOUT THE REPORT





## 5. ABOUT THE REPORT

This document is a Non-Financial Information Statement (NFIS), which reports on the performance of the companies in the JEALSA Group in relation to environmental, social, economic and corporate governance issues in all the geographical areas in which the Group carries on its activity.

This consolidated non-financial information statement for the year ended 31 December 2022 was prepared as required by Spanish Non-Financial Information and Diversity Law 11/2018, of 28 December, amending the Spanish Commercial Code, the Consolidated Spanish Limited Liability Companies Law approved by Legislative Royal Decree 1/2010, of 2 July, and Spanish Audit Law 22/2015, of 20 July.

The European Commission's guidelines on non-financial reports (2017/C 215/01) derived from Directive 2014/95/EU and, as far as possible, the Global Reporting Initiative (GRI) standards were also taken into consideration in the preparation of the NFIS. Pursuant to Spanish corporate law, the non-financial information statement forms part of the Group's Consolidated Directors' Report and was prepared by the Board of Directors.

The content included herein and the quality of the information reported were prepared in accordance with the GRI's principles and guidelines for the preparation of reports:

Reporting principles for defining report content.
STAKEHOLDER ENGAGEMENT
SUSTAINABILITY CONTEXT
MATERIALITY
EXHAUSTIVENESS

Reporting principles for defining report quality.
PRECISION
BALANCE
CLARITY
COMPARABILITY
RELIABILITY
PUNCTUALITY

### 5.1. PROFITS, TAXATION AND GRANTS

The distribution of the pre-tax profit (loss) of JEALSA in 2022 and 2021 is as follows: Spain: EUR 22,588,827 in 2022 and EUR 35,780,316 in 2021; Portugal: EUR -70,755 in 2022 and EUR 69,850 in 2021; Italy: EUR -2,193,489 in 2022 and EUR 401,123 in 2021; Netherlands: EUR -87,150 in 2022 and -EUR 111,309 in 2021; Chile: EUR 36,301,106 in 2022 and EUR -19,652,755 in 2021; Brazil: EUR -3,880,005 in 2022 and EUR -1,493,136 in 2021; Guatemala: EUR -1,573,594 in 2022 and EUR 5,950,399 in 2021; Curacao: EUR 394,069 in 2022 and EUR 233,569 in 2021; Argentina: EUR -573,896 in 2022 and EUR -215,423 in 2021; Morocco: EUR -179,791 in 2022 and EUR -306,085 in 2021.

The Jealsa Group paid the tax authorities income tax totalling EUR 17,040,099 in 2022 and EUR 3,594,471 in 2021.

In turn, the grants received by the Group in 2022 amounted to EUR 667,208, compared to the EUR 435,921 received in 2021.

## 5.2. NFIS TABLE OF CONTENTS

Following is a list of the content required by the aforementioned Law 11/2018. The GRI standards were used as benchmarks for defining the reporting indicators.

Content of Law 11/2018		Standard used	Section of the report	
Business model	Description of the Group's business model	Brief description of the Group's business model, which will include its business environment, organization and structure, the markets in which it operates, its objectives and strategies and the main factors and trends that could affect its future development.	GRI 2-6 Activities, value chain and other business relationships	1. CORPORACIÓN EMPRESARIAL JESÚS ALONSO, S.L.
			GRI 2-1 Organizational details	
Information on environmental matters	Policies	Policies that the Group applies, including the due diligence procedures for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 3-3 Management of material topics	2. GOOD GOVERNANCE, COMPLIANCE AND ETHICS IN BUSINESS
	Main risks	Main risks related to these issues that are associated with the Group's activities, including, where relevant and proportionate, its commercial relations, products or services that may have adverse effects on those areas, and how the Group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European and international reference frameworks for each issue. Information must be included on the impacts detected and they should be detailed, particularly in relation to the main risks at short, medium and long term.	GRI 3-3 Management of material topics	
			GRI 2-12 Role of the highest governance body in overseeing the management of impacts	
	General	Current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety.	GRI 3-3 Management of material topics	
			GRI 2-12 Role of the highest governance body in overseeing the management of impacts	
			GRI 416-1 Assessment of the health and safety impacts of product and service categories	
			GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	
			GRI 3-3 Management of material topics	
			GRI 2-12 Role of the highest governance body in overseeing the management of impacts	
	Resources used to prevent environmental risks.	GRI 2-12 Role of the highest governance body in overseeing the management of impacts		
GRI 3-3 Management of material topics				
Application of the precautionary principle.	GRI 3-3 Management of material topics			
Provisions and guarantees for environmental risks.	GRI 307-1 Non-compliance with environmental laws and regulations (financial statements)			

Content of Law 11/2018		Standard used	Section of the report	
Information on environmental matters	Pollution	Measures to prevent, reduce or redress carbon emissions that seriously affect the environment and taking into account any type of activity-specific atmospheric pollutants including noise and light pollution.	GRI 3-3 Management of material topics (in the light of GRI 302 and GRI 305)	3. CREATION OF SHARED VALUE AND SUSTAINABLE GROWTH  4. JEALSA'S SUSTAINABILITY STRATEGY WE SEA
			GRI 302-4 Reduction of energy consumption	
			GRI 305-5 Reduction of GHG emissions	
	Circular economy and waste prevention and management	Prevention measures, recycling, reuse, other forms of recovery and disposal of waste Actions to combat food waste.	GRI 3-3 Management of material topics (in the light of the GRI 306 series)	3. CREATION OF SHARED VALUE AND SUSTAINABLE GROWTH  4. JEALSA'S SUSTAINABILITY STRATEGY WE SEA
	Sustainable use of resources	Water consumption and supply in accordance with local limitations.	GRI 303-3 Water withdrawal	3. CREATION OF SHARED VALUE AND SUSTAINABLE GROWTH  4. JEALSA'S SUSTAINABILITY STRATEGY WE SEA
			GRI 303-4 Water discharge	
			GRI 303-5 Water consumption	
		Consumption of raw materials and measures adopted in order to improve the efficiency of their use.	GRI 3-3 Management of material topics (in the light of the GRI 300 series)	
			GRI 301-3 Reclaimed products and their packaging materials	
		Energy: Direct and indirect consumption, Measures adopted to improve energy efficiency, Use of renewable energies.	GRI 3-3 Management of material topics (in the light of GRI 302 Energy)	
			GRI 302-1 Energy consumption within the organization (energy from renewable and non-renewable sources)	
		GRI 302-4 Reduction of energy consumption		
	Climate change	Greenhouse Gas Emissions.	GRI 305-1 Direct (Scope 1) GHG emissions	3. CREATION OF SHARED VALUE AND SUSTAINABLE GROWTH  4. JEALSA'S SUSTAINABILITY STRATEGY WE SEA
			GRI 305-2 Energy indirect (Scope 2) GHG emissions	
GRI 305-4 GHG emissions intensity				
Measures adopted to adapt to the consequences of climate change.		GRI 3-3 Management of material topics (in the light of the GRI 300 series)		
		GRI 305-5 Reduction of GHG emissions		
Medium- and long-term voluntary targets to reduce greenhouse gas emissions and measures implemented to that end.	GRI 3-3 Management of material topics (in the light of GRI 305-5 Reduction of GHG emissions)			
Protection of biodiversity	Measures taken to preserve or restore biodiversity.	GRI 3-3 Management of material topics (in the light of GRI 304 Biodiversity)		

Content of Law 11/2018		Standard used	Section of the report	
Information on labour and personnel-related matters	Policies	Policies that the Group applies, including the due diligence procedures for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 3-3 Management of material topics	4. JEALSA'S SUSTAINABILITY STRATEGY WE SEA
	Main risks	Main risks related to these issues that are associated with the Group's activities, including, where relevant and proportionate, its commercial relations, products or services that may have adverse effects on those areas, and how the Group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European and international reference frameworks for each issue. Information must be included on the impacts detected and they should be detailed, particularly in relation to the main risks at short, medium and long term.	GRI 2-12 Role of the highest governance body in overseeing the management of impacts	2. GOOD GOVERNANCE, COMPLIANCE AND ETHICS IN BUSINESS
			GRI 3-3 Management of material topics	
	Employment	Total number and distribution of employees by gender, age, country and professional category.	GRI 2-6 Activities, value chain and other business relationships GRI 2-7 Employees	4. JEALSA'S SUSTAINABILITY STRATEGY WE SEA
		Total number and distribution of types of employment contract.	GRI 2-7 Employees	
		Annual average number of permanent, temporary and part-time contracts by gender, age and professional category.	Recalculation of indicator GRI 2-7 Employees	
		Number of terminations by gender, age and employee category.	GRI 401-1.b) Total number and rate of employee turnover, by age group, gender and region, adjusted	
		Average remuneration and remuneration trends by gender, age and professional category or equivalent value.	The adjusted GRI 405-2 Ratio of basic salary and remuneration of women to men indicator	
		Pay gap.	The adjusted GRI 405-2 Ratio of basic salary and remuneration of women to men indicator	
		Remuneration of equal or average jobs at the Company.	GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	
Average remuneration of directors and executives, including variable remuneration, attendance fees, termination benefits, payments to long-term savings schemes and any other benefits, broken down by gender.		GRI 2-19 Remuneration policies GRI 2-20 Process to determine remuneration		
Implementation of disconnection from work measures.		GRI 402-1 Minimum notice periods regarding operational changes and GRI 404-2 Programs for upgrading employee skills and transition assistance programs		
Employees with a disability.		GRI 405-1. b) Percentage of employees per employee category in each of the following diversity categories (iii. vulnerable groups).		

Content of Law 11/2018		Standard used	Section of the report
Information on labour and personnel-related matters	Organisation of work	Organisation of working time.	GRI 2-7 Employees
		Hours of absence from work.	GRI 403-9 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities (section a)
		Measures to foster a good work-life balance and shared parental responsibility.	GRI 401-3 Parental leave
	GRI 3-3 Management of material topics		
	Health and Safety	Healthy and safe working conditions.	GRI 3-3 Material topics (in the light of GRI 403 Occupational health and safety)
		Occupational accidents (frequency and seriousness) broken down by gender.	GRI 403-9 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities (section a)
		Work-related ill health (frequency and severity) broken down by gender.	GRI 403-9 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities (section a)
	Labour/management relations	Organisation of social dialogue, including procedures for informing, consulting and negotiating with employees.	GRI 2-29 Approach to stakeholder engagement
		Percentage of employees covered by collective bargaining agreements by country.	GRI 2-30 Collective bargaining agreements Not included in the GRI: breakdown by country
		Assessment of collective agreements, particularly in the field of occupational health and safety.	GRI 403-4 Occupational health and safety topics covered in formal agreements with trade unions
	Training	Training policies implemented.	GRI 3-3 Management of material topics (in the light of GRI 404 Training and education)
			GRI 404-2 Programs for upgrading employee skills and transition assistance programs
		Total number of hours of training by employee category.	GRI 404-1 Average hours of training per year per employee
	Accessibility	Universal accessibility for people with disabilities.	GRI 3-3 Management of material topics (in the light of GRI 405 Diversity and equal opportunity and GRI 406 Non-discrimination)
	Equality	Measures adopted to promote equal treatment and opportunities between men and women.	GRI 3-3 Management of material topics (in the light of GRI 405 Diversity and equal opportunity)
Equality plans.		GRI 3-3 Management of material topics (in the light of GRI 405 Diversity and equal opportunity and GRI 406 Non-discrimination)	
Measures adopted to promote employment.		GRI 3-3 Management of material topics (in the light of GRI 401 Employment)	
	GRI 404-2 Programs for upgrading employee skills and transition assistance programs		

Content of Law 11/2018		Standard used	Section of the report	
Information on respect for human rights.	Policies	Policies that the Group applies, including the due diligence procedures for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 3-3 Management of material topics	2. GOOD GOVERNANCE, COMPLIANCE AND ETHICS IN BUSINESS
	Main risks	Main risks related to these issues that are associated with the Group's activities, including, where relevant and proportionate, its commercial relations, products or services that may have adverse effects on those areas, and how the Group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European and international reference frameworks for each issue. Information must be included on the impacts detected and they should be detailed, particularly in relation to the main risks at short, medium and long term.	GRI 2-12 Role of the highest governance body in overseeing the management of impacts	2. GOOD GOVERNANCE, COMPLIANCE AND ETHICS IN BUSINESS
			GRI 3-3 Management of material topics	
	Human rights	Application of due diligence procedures in human rights matters.	GRI 3-3 Management of material topics (in the light of GRI 412 Human rights assessment)	2. GOOD GOVERNANCE, COMPLIANCE AND ETHICS IN BUSINESS
			GRI 414-2 Negative social impacts in the supply chain and actions taken	
		Prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and redress any abuses committed.	GRI 3-3 Management of material topics (in the light of GRI 412 Human rights assessment)	
			GRI 412-1 Operations that have been subject to human rights reviews or impact assessments	
		Complaints of violations of human rights.	GRI 2-26 Mechanisms for seeking advice and raising concerns	
			GRI 3-3 Management of material topics (in the light of GRI 412 Human rights assessment)	
	Promotion and fulfilment of the provisions of the fundamental conventions of the ILO in relation to respect for freedom of association and the right to collective bargaining, elimination of discrimination in respect of employment and occupation, elimination of forced or compulsory labour and effective abolition of child labour.	GRI 3-3 Management of material topics (in the light of GRI 406 Non-discrimination; GRI 407 Freedom of association and collective bargaining; GRI 408 Child labour; GRI 409 Forced or compulsory labour and GRI 412 Human rights assessment)		



Content of Law 11/2018			Standard used	Section of the report	
Information on combating corruption and bribery.	Policies	Policies that the Group applies, including the due diligence procedures for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 3-3 Management of material topics	2. GOOD GOVERNANCE, COMPLIANCE AND ETHICS IN BUSINESS	
			GRI 205-2 Communication and training about anti-corruption policies and procedures		
	Main risks	Main risks related to these issues that are associated with the Group's activities, including, where relevant and proportionate, its commercial relations, products or services that may have adverse effects on those areas, and how the Group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European and international reference frameworks for each issue. Information must be included on the impacts detected and they should be detailed, particularly in relation to the main risks at short, medium and long term.	GRI 2-12 Role of the highest governance body in overseeing the management of impacts	2. GOOD GOVERNANCE, COMPLIANCE AND ETHICS IN BUSINESS	
			GRI 3-3 Management of material topics		
	Corruption and bribery	Measures adopted to prevent corruption and bribery.	GRI 3-3 Management of material topics (in the light of GRI 205 Anti-corruption) - If the entity submits GRI 205-2, it also meets the legal requirements by means of this indicator	2. GOOD GOVERNANCE, COMPLIANCE AND ETHICS IN BUSINESS	
			Measures to combat money laundering.		GRI 3-3 Management of material topics (in the light of GRI 205 Anti-corruption)
			Contributions to foundations and not-for-profit entities.		GRI 3-3 Management of material topics (in the light of GRI 205 Anti-corruption)
GRI 201-1 Direct economic value generated and distributed (community investments)					
Information on society	Policies	Policies that the Group applies, including the due diligence procedures for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 3-3 Management of material topics	4. JEALSA'S SUSTAINABILITY STRATEGY WE SEA	
	Main risks	Main risks related to these issues that are associated with the Group's activities, including, where relevant and proportionate, its commercial relations, products or services that may have adverse effects on those areas, and how the Group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European and international reference frameworks for each issue. Information must be included on the impacts detected and they should be detailed, particularly in relation to the main risks at short, medium and long term.	GRI 2-12 Role of the highest governance body in overseeing the management of impacts  GRI 3-3 Management of material topics	2. GOOD GOVERNANCE, COMPLIANCE AND ETHICS IN BUSINESS	

Content of Law 11/2018		Standard used	Section of the report
Information on society	The Company's sustainable development commitments	Impact of the Company's activity on employment and local development.	GRI 413-1 Operations with local community engagement, impact assessments, and development programs
		Impact of the company's activity on local populations and on the territory.	GRI 413-1 Operations with local community engagement, impact assessments, and development programs
		Relationships and dialogue with local community players.	GRI 2-29 Approach to stakeholder engagement
			GRI 413-1 Operations with local community engagement, impact assessments, and development programs
		Association or sponsorship activities.	GRI 2-28 Membership of associations
			GRI 201-1 Direct economic value generated and distributed (community investments)
	Outsourcing and suppliers	Inclusion of social, gender equality and environmental issues in the procurement policy.	GRI 3-3 Management of material topics (in the light of GRI 308 and GRI 414)
		Consideration in relations with suppliers and subcontractors of their social and environmental responsibility.	GRI 2-6 Activities, value chain and other business relationships
			GRI 3-3 Management of material topics (in the light of GRI 308 and GRI 414)
			GRI 308-1 New suppliers that were screened using environmental criteria
			GRI 308-2 Negative environmental impacts in the supply chain and actions taken
			GRI 414-1 New suppliers that were screened using social criteria
			GRI 414-2 Negative social impacts in the supply chain and actions taken
		Supervision systems, audits and audit findings.	GRI 308-1 New suppliers that were screened using environmental criteria
GRI 308-2 Negative environmental impacts in the supply chain and actions taken			
GRI 414-2 Negative social impacts in the supply chain and actions taken			

Content of Law 11/2018		Standard used	Section of the report	
Information on society	Consumers	GRI 3-3 Management of material topics (in the light of GRI 416 Customer health and safety)	4. JEALSA'S SUSTAINABILITY STRATEGY WE SEA	
		Consumer health and safety measures.		GRI 416-1 Assessment of the health and safety impacts of product and service categories
				GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services
		Grievance systems, complaints received and their resolution		GRI 2-26 Mechanisms for seeking advice and raising concerns
		GRI 3-3 Management of material topics (in the light of GRI 416 Customer health and safety)		
	Tax information	Profit/Loss by country.	GRI 201-1 The source shall be the audited financial statements	5. ABOUT THE REPORT
	Income tax paid.	GRI 201-1 in relation to payments to public authorities taking into consideration OECD guidelines		
	Government grants received.	GRI 201-4 Financial assistance received from government		



JEALSA