

INDEPENDENT ASSURANCE REPORT ON THE NON-FINANCIAL INFORMATION STATEMENT

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

To the shareholders of Corporación Empresarial Jesús Alonso S.L.:

According to article 49 of the Commercial Code, modified by Law 11/2018, of December 28, we have carried out an order for a verification, with a limited assurance scope, of the Non-Financial Information Statement (hereinafter NFIS) for the year ended 31 December 2023 of Corporación Empresarial Jesús Alonso S.L. on and subsidiaries (hereinafter, the Group).

The *2023 Non-Financial Information Statement of Corporación Empresarial Jesús Alonso S.L.* is part of the management report, including the information required by Article 49 of the current Commercial Code, and constitutes de NFIS of the Group, which includes additional information to that required by current mercantile regulations on non-financial information that has not been the subject of our verification work. In this respect, our work has been limited exclusively to the verification of the information identified in Table "5.2 TABLE OF CONTENTS NFSI" included in the attached NFIS.

Responsibility of the Board of Directors and the Management

The Corporación Empresarial Jesús Alonso S.L. Board of Directors is responsible for the approval and content of *2023 Non-Financial Information Statement of Corporación Empresarial Jesús Alonso S.L.* The NFIS has been prepared in accordance with the prevailing mercantile regulations, these having been evaluated within the framework of the verification process.

The Board of Directors are also responsible of the mechanisms and processes for obtaining information and preparing the NFIS, and includes the design, implementation and maintenance of such internal control as they determine is necessary to enable the preparation of a NFIS that is free from material misstatement, whether due to fraud or error.

Our responsibility

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed, on the information collected exclusively in the NFIS and corresponding to the financial year 2023.

We have conducted our review work taking into consideration the requirements set out in the current International Standard on Assurance Engagements 3000, “Assurance Engagements other than Audits or Reviews of Historical Financial Information” (ISAE 3000), issued by the International Auditing and Assurance Standard Board (IAASB) of the International Federation of Accountants (IFAC)

As established by the aforementioned standards, the procedures performed in a limited assurance engagement are smaller in scope and extent and, therefore, the safety provided is also lower than that provided by a reasonable assurance work and the present assurance report can only be understood in these terms.

The procedures we perform in the assurance work, are based on our professional judgement, and included making inquiries of management, the review of the processes for compiling and validating the information, the application of analytical procedures and sample review testing of the information included in the NFIS, as is described below.

- Meetings with Group personnel to know the business model, policies and management approaches applied, the main risks related to these issues and obtain the necessary information for the external review
- Analysis of the scope, relevance and integrity of the content included in the NFIS according to their importance, as expressed in prevailing mercantile regulations.
- Analysis of the processes for compiling and validating the data presented in the 2023 Non-Financial Information Statement.
- Review of information regarding the risks, policies and management approaches applied in relation to the material aspects presented in the NFIS.
- Checking, through tests, based on a selection of a sample, of the information related to the content of the NFIS and its correct compilation from the data provided.

Our independence and quality control

We have complied with the independence and other ethical requirements of our Code of Ethics for Professional Services for the Assurance of Non-financial Information, which is based on the fundamental principles of integrity, objectivity, professional competence, diligence, confidentiality and professionalism.

Our firm applies a comprehensive quality control system that includes documented policies and procedures related to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. Our firm applies international standard ISO 14001 to minimise the environmental impact of our services.

The engagement team was comprised of professional specialised in reviews of non-financial information and, specifically, in information on environmental, social and human resources issues, human rights, anti-corruption and bribery measures and the relationship between companies and society.

Conclusion

Based on the assurance procedures performed and the evidences obtained, nothing has come to our attention that cause us to believe that the NFIS of the Group for the year ended 31 December 2023 has not been prepared, in all material respects, in accordance with prevailing mercantile regulations regarding non-financial information and the criteria of the selected GRI standards, as well as other criteria described in the NFIS.

Use and Distribution

This report has been prepared in response to the requirement established in the prevailing mercantile regulations in Spain at the date of its issuance, and may not be suitable for other purposes and jurisdictions.

On 28 June 2024

VALORA CONSULTORES DE GESTIÓN, S.L.



Fernando Liz Díaz



Non Financial Information Statement

Corporación Empresarial Jesús Alonso S.L.



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Corporación Empresarial Jesús Alonso S.L.



1. CORPORACIÓN EMPRESARIAL JESÚS ALONSO, S.L.

1.1. Scope of companies

Corporación Empresarial Jesús Alonso, S.L., the parent company, was incorporated as a Limited Company on 29 August 2011. Its registered office is located at street Vimieiro 20, Municipality of Boiro, A Coruña and its accounts are filed at the Mercantile Registry of Santiago de Compostela.

Corporación Empresarial Jesús Alonso, S.L. (hereinafter "JEALSA" or "the Group") is a global company specialising in the manufacture and marketing of canned fish and seafood in a sustainable manner, focusing its efforts on environmental protection and social responsibility.

Its main activity consists of the administration, management and operation of companies and shares, holdings or quotas of their subsidiaries. The most significant activities of the companies that form part of JEALSA are:

- Manufacture and marketing of all kinds of canned fish, shellfish and food products, preferably from the sea, fisheries and marine cultures.
- Manufacture and marketing of fishmeal and animal feed.
- Distribution of natural products purchased from third parties.
- Operation of vessels engaged in tuna fishing, operation of refrigeration plants for freezing, preserving and processing of raw materials, as well as the sale and purchase of the same.
- Production, reuse and recycling of waste, especially from own activity.
- Purchase, sale, marketing, transformation and processing of oils, fats and derivatives.
- Research and technological development on all kinds of products and by-products obtained from the sea or rivers, preferably through fishing or aquaculture.
- Promotion, design, construction and operation of wind farms and management of high-efficiency cogeneration power plants and other forms of power production associated with high-performance non-electrical activities.
- Hydraulic production facilities under the special regime.

- Provision of consultancy, management, information and technical assistance services in the fields of marketing, merchandising, advertising, communication and image, public relations, culture and education and, in general, any other information and communication technology.

The scope of this Statement of Non-Financial Information includes the following companies^{1,2} dependent companies of the Corporation in its factories or facilities where it carries out the different activities, taking into account the relevance³ of each of them in the integration of the business model.

FOOD AND SERVICES

COMPANIES	LOCATION	FACTORY/ FACILITIES	DESCRIPTION ACTIVITY
JEALSA FOODS, S.A.U.	SPAIN	BODIÓN	Manufacture of Canned food
ESCURIS, S.L.	SPAIN	BAIUCA	Manufacture of Canned food
SILSOCO MMB, S.L.	SPAIN	BOIRO	Production of Tuna loins
INDUSTRIA ATUNERA CENTROAMERICANA, S.A. (IACASA)	GUATEMALA	GUATEMALA	Production of Tuna loins
TRANS ANTARTIC, LTDA.	CHILE	CHILE	Manufacture of Canned food
CRUSOE FOODS IMPORTACAO E EXPORTACAO, LTDA.	BRAZIL	BRAZIL	Manufacture of Canned food
FRIGORÍFICOS PUEBLA, S.L. (FRIPUSA)	SPAIN	FRIPUSA	Industrial Cooling Services

¹ The individual breakdown of the subsidiary companies is provided in the Consolidated Financial Statements of Corporación Empresarial Jesús Alonso, S.L.

² Information related to the multigroup company Frigoríficos Puebla, S.L (FRIPUSA), whose main shareholder is Corporación Empresarial Jesús Alonso, S.A., is also included.

³ According to relevance criteria, the scope of environmental indicators is focused on the activity of the production facilities: BODIÓN, BAIUCA, GUATEMALA, CHILE, BRAZIL, CONRESA AND FRIPUSA.

FISHING

COMPANIES	COUNTRY	FACTORY/ FACILITIES	DESCRIPTION ACTIVITY
ATUNERA SANT YAGO, S.A.	GUATEMALA	SHIP SANT YAGO ONE	Tuna fishing
ATUNERA NACIONAL, S.A.	GUATEMALA	SHIP SANT YAGO THREE	Tuna fishing

WASTE RECOVERY - CIRCULAR ECONOMY

COMPANIES	COUNTRY	FACTORY/ FACILITIES	DESCRIPTION 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 COGENERATION

COMPANIES	COUNTRY	FACTORY/ FACILITIES	DESCRIPTION ACTIVITY
DEPURACIÓN DESTILACIÓN RECICLAJE, S.L.U. (DDR)	SPAIN	BODIÓN	Power Cogeneration
BOIRO ENERGÍA, S.A.U. (BOINERSA)	SPAIN	BODIÓN	Power Cogeneration
BELTAINÉ RENOVABLES, S.L.	SPAIN	BAIUCA	Power Cogeneration

RENEWABLE ENERGY - WIND FARMS

COMPANIES	COUNTRY	FACTORY/ FACILITIES	DESCRIPTION ACTIVITY
EÓLICA DE GRAIADE, S.L.	SPAIN	WIND FARM OF GRAIADE	Production of wind power
ENGASA EÓLICA, S.A.	SPAIN	WIND FARM OF XIABRE	Production of wind power
ANTARTIC GENERACIÓN, S.A.	CHILE	IN PROJECT	Production of hydroelectric power
BULLILEO, S.P.A.	CHILE	IN PROJECT	Production of hydroelectric power

MARKETING AND DISTRIBUTION

COMPANIES	COUNTRY	FACTORY/ FACILITIES	DESCRIPTION ACTIVITY
MARE APERTO FOODS, S.R.L.	ITALY	ITALY	Distribution of canned food

1.2. JEALSA in 2023

During 2023, the company has continued to work in line with its commitments and to address real challenges that are becoming increasingly acute. Among the challenges are economic: the increase in production and energy costs; environmental: reduction of greenhouse gas emissions and water consumption; social: reduction of individual purchasing power and guaranteeing the suitability of working conditions throughout its value chain. JEALSA has also maintained the pace of production and marketing of its products, has intensified its controls in the value chain and promotes circularity in the company as a lever in the fight against climate change. Furthermore, its expansion strategy reflects its strength and presence in the markets in which it operates.

JEALSA frames all its activities within the framework of the We Sea programme, which it promotes to improve the company's sustainability and to optimise its production capacity, generating a positive impact on the environment in which it operates.



MILESTONES 2023



3,449

Collaborators
around the world



100%

Raw material
revalorized



26,122

Training hours



112,548

MWh wind
energy generated



36

Countries with
sales presence



64%

Women on staff



+450,000 €

Invested in social
collaborations



95%

Processed fish comes
from vessels with
sustainability initiatives

Main alliances

ISSF

Dolphin Safe

OPAGAC

Marine Stewardship Council (MSC)

Friends of the Sea (FOS)

Work under high international standards

IFS and BRC food security
certifications

MSC certification in facilities and tuna
fleet

* Total number of employees as of 30 November 2023. Total employment generated throughout 2023 amounted to 6,346 compared to 7,786 people in 2022. Since 2020, the figure for employment dated 30 November has been calculated as it is more representative due to the seasonal nature of turnover in the sector.

1.3. Business model

JEALSA was founded in 1958 as a family business. It has evolved throughout its more than 60 years of history to become the international benchmark it is today. Experience and good management have allowed it to expand to different countries and diversify its business. The business model focuses on three specific branches of activity:

- ➔ Food, Fisheries and Services: Jealsa Foods
- ➔ Valorisation: Seanergy 360
- ➔ Energy: Beltaine

The food sector is the company's main activity, specialising in the manufacture and marketing of canned fish and seafood.

JEALSA is positioned as one of the world's leading canned food producers, currently holding a large and stable market share in Spain and Europe





Food

Canned Fish and Shellfish

In addition to their own brands Rianxeira, Escurís, Mare Aperto and Robinson Crusoe, they are manufacturers of other brands distributed all over the world.

With a wide experience of more than 65 years manufacturing canned food.

Guarantee of quality in own and distributor brands.

Meal Solutions

Food alternatives from seafood products to meet the needs.

Extensive knowledge and expertise, development kitchen and R&D laboratories guaranteeing quality gastronomic solutions.



Energy

112,548 MWh of wind energy production.

89,520 tons of CO2 avoided, taking into account the potential of wind power in relation to the coal emission factor.

Own and participated wind farms and start-up of photovoltaic and hydroelectric projects.

3 high efficiency cogeneration plants (Boinersa (Boinersa, DDR and Beltaine)).



Recovery

Use of 100% of the fish that arrives at the facilities.

Pet Select, Conresa and Valora Marine Ingredients, 100% utilization and transformation of raw material into high quality products focused on Pharmaceutical, Human Nutrition, Animal or Aquaculture activities.

Presence in the territory

The company is deeply rooted in the Spanish territory, which is combined with a high level of internationalisation through the Group's presence in other countries. It maintains its seven industrial plants located in Spain, Brazil, Chile and Guatemala.

JEALSA has its own tuna fleet, consisting of two fishing vessels and an auxiliary vessel that operate in the Atlantic Ocean. It also has commercial presence with delegations 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's presence in the field of energy is located between Spain and Chile through projects linked to wind and hydraulic energy, as well as the production of high-efficiency cogeneration energy.

During 2023, JEALSA has consolidated its market position through its activities in different territories. Its main market accounts for 85% of turnover and covers various European countries such as Spain, Italy, Germany, the United Kingdom, France and Portugal, as well as other countries with a smaller presence. The second most important market for the Group is South America, particularly Chile and Brazil. The Group also has operations in various countries in the rest of the world, such as the United States, Mexico, Vietnam and Japan.



Industrial Plants (I.P.)

Trade Delegations (T.D.)

Energy

1. Bodión, Spain (I.P. T.D. & Energy)

6. Fortaleza, São Gonzalo & São Paulo, Brazil (I.P. & T.D.)

2. Baiuca, Spain (I.P. T.D. & Energy)

7. Santiago de Chile & Puerto Montt, Chile (I.P. T.D. & Energy)

3. Madrid, Spain (T.D.)

8. Masagua, Guatemala (I.P.)

4. Matosinhos, Portugal (T.D.)

9. Sant Yago Tuna

5. Genova, Italy (T.D.)

10. Atunera Nacional

Brands

Over the years, JEALSA has established itself as a company committed to sustainability and care for the environment, especially the seas and oceans. Its main strengths include diversification, a commitment to innovation and the creation of shared value in the environments in which it operates.

The company is known for being the producer of leading distribution 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 entire value chain underpin its market position and its unstoppable expansion.

Rianxeira

It is the most representative brand of JEALSA as it was born at the same time it was founded. Rianxeira is the first sustainable and healthy canned food brand that is committed to responsible consumption, which generates an innovative range of references that is unique in the market.



JEALSA works with tuna certified with the MSC seal, with tuna trolled fish or with healthier ingredients such as eco extra virgin olive oil, eco sunflower oil, salt flower or mineral water. Its products are presented with just the right touch of oil or water. It is also committed to new additions such as salmon.

The Rianxeira canned food range received in 2023, for the second consecutive year, the MSC award for the best canned food range.

Ecurís



Ecurís preserves are a product of extreme quality. They are made in the heart of the Rías Gallegas, a place that gives them their exceptional quality. Tradition and craftsmanship are in each of the products, the process of collection and treatment of the products is respected, in addition to being made with natural ingredients.

Its range of products includes canned seafood such as mussels, cockles and razor clams, as well as fish such as tuna, bonito and sardines.

Mare Aperto

The Italian brand was established in 2000 and since then it has not stopped being successful. The brand's flagship product is one of the most popular references in the Italian canned tuna market. All its products are made with tuna from certified sustainable fishing.



Robinson Crusoe



It is the subsidiary brand of JEALSA in the American market, is marketed in 22 countries and is one of the leading brands in Chile for its high quality and wide variety of seafood and fish. In Brazil, it is also a benchmark brand for its innovation, the quality of its products and its responsible positioning.

1.4. Dialog with stakeholders

In the changing and complex global context in which we live, JEALSA understands that trust and alliances guarantee the sustainability of entities. In this way, it maintains an open and proactive dialogue with stakeholders, better manages risks and promotes efficiency in the short and long term.

The business strategy is oriented towards the creation of shared value in the environment and with stakeholders:



JEALSA designs its stakeholder relations strategy and establishes communication channels and tools to actively listen to stakeholders. The tools include its main website⁴ and a website corresponding to its Corporate Social Responsibility Programme We Sea⁵, especially dedicated to communicating its results and progress, and the Ethical Channel, which is part of the Internal Information System.

As a listening exercise, JEALSA updates its materiality analysis, through which it visualises the issues considered relevant for the company and its stakeholders over the last year.

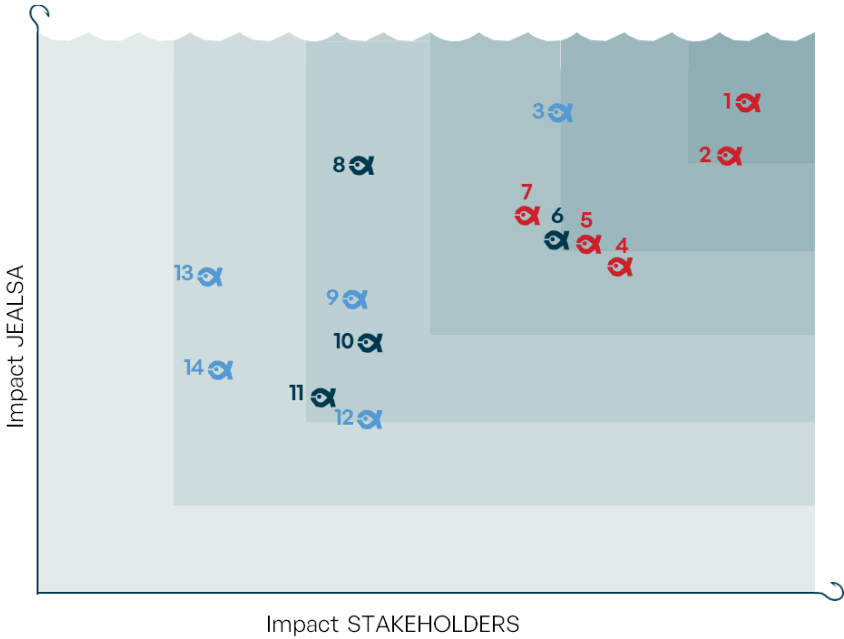
⁴ www.jealsa.com

⁵ www.wesea.es

This process aims to address and report on the most relevant issues for its stakeholders in the corporate reporting processes and has been prepared in accordance with the requirements of GRI Standards and the materiality criteria set out in Law 11/2018.

The analysis covers all the areas of activity and influence in which JEALSA operates, and the following aspects have been taken into account during its development:

- ➔ GRI Standards guidelines for the preparation of materiality analyses.
- ➔ Global and sectoral trends in environmental, social and governance issues.
- ➔ Analysis of companies related to JEALSA's sectors of activity.
- ➔ Consultation with managers and executives from different areas of the company.
- ➔ Indirect stakeholder consultation through the company's own interlocutors.
- ➔ Global risks associated with climate change.
- ➔ Regulatory trends and growth.



Environmental Social Economy and governance

1_Sustainable fishing and responsible supply chain // 2_Environmentally friendly manufacturing and operations // 3_Respect for human rights // 4_Fight against climate change // 5_Food waste and circular economy // 6_Health, security and customer service // 7_Comprehensive water management // 8_Occupational health and safety // 9_Good governance, ethics, transparency, and fight against corruption // 10_Creation of quality employment and guarantee of equality and diversity // 11_Relations with local communities and socioeconomic impact // 12_Dialog with the stakeholders // 13_Development of a profitable model, strengthening of the brand, and adaptation to the new needs of digital transformation // 14_Integration of sustainability into the business model

02.

**Good governance,
compliance and
business ethics.**



2. GOOD GOVERNANCE, COMPLIANCE AND BUSINESS ETHICS.

The company's highest governing body is the Board of Directors. This body ensures the approval of policies, plans and codes to promote a business model that is transparent, responsible and respectful of the environment, which are applied in all areas and operations.

The commitments of the Board of Directors include the application of the principles set out in the Code of Ethics and Conduct as a fundamental guideline and example of behaviour for all employees of the company. Furthermore, the members of the Board of Directors undertake to evaluate and ensure compliance with the policies adopted by the company. In addition, they ensure that a robust monitoring and control system is put in place through various tools to respond to actions and ensure their proper implementation.

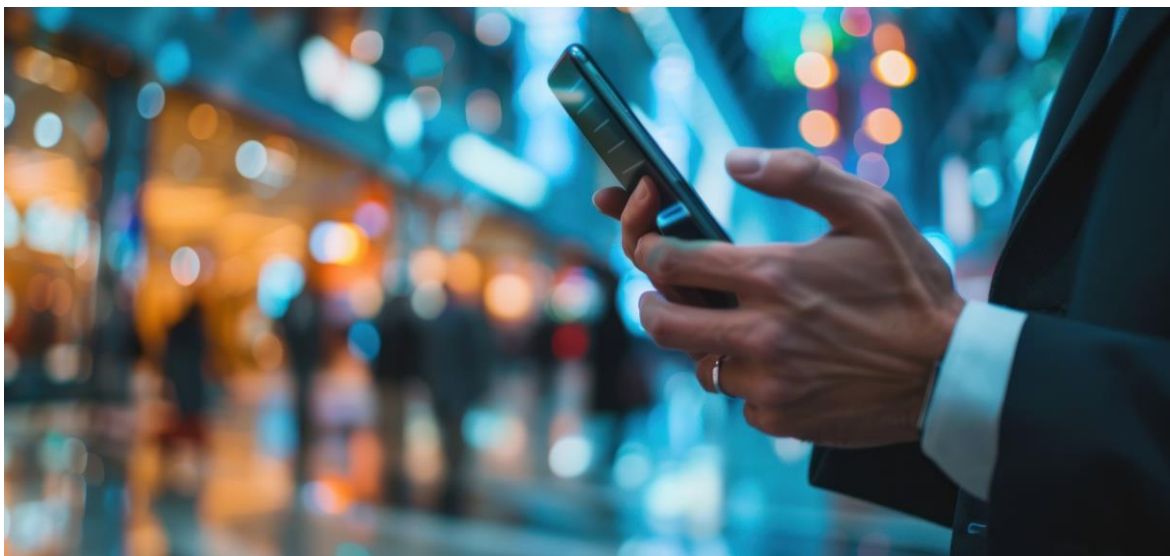
2.1. Compliance and ethics

As a framework for containment and control, JEALSA has a Compliance System, adapted to the requirements of article 31 bis of the Criminal Code and certified under the 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 that applies to the entire Group and is updated annually. The certification of its Compliance System proves the robustness and proper functioning of the system at Group level.

In 2023, the main update of the Integrated Criminal and Anti-Bribery Compliance Management System was the adaptation to Law 2/2023 of 20 February on whistleblower protection. Two modifications were therefore introduced:

- ➔ The elaboration of the new ethical channel policy and management manual, which implies the change of some procedures and the explicit appearance of the rights of the informants and other specific aspects of the regulation.
- ➔ The technical replacement of the old ethical channel with a platform accessible on the corporate website and other subsidiaries, which meets the technical requirements in terms of information security, traceability and data protection.

The company also has a specialized IT tool to carry out specific legal controls in critical areas such as the environment, occupational hazards and industrial safety. In addition, continuous training is offered to all employees on the Compliance System.



CRIMINAL COMPLIANCE POLICY

This policy is aligned with the SIGCPAS⁶ and is based on respect for the values, principles and behavioural guidelines set out in these documents, which reflect the organization's desire to comply with regulations. Furthermore, it states its zero tolerance with regard to any irregular conduct or conduct suspected of being a crime or corrupt practice.

It applies to all Group companies irrespective of their location and applies equally to all employees, management and the Governing Body; it shall be extended to third parties where necessary.

The Compliance Committee is responsible for ensuring compliance with the policy. In addition to the Committee, JEALSA's Criminal and Anti-Bribery Compliance Management System is based on this Criminal Compliance Policy, as well as on the other internal regulations, controls, procedures and processes approved and reviewed for the surveillance and monitoring of the criminal risks affecting the organization.

COMPLIANCE BODY AND FUNCTIONING

The Compliance System is an Integrated Criminal and Anti-Bribery Compliance Management System (SIGCPAS), which has a Committee in charge of reporting all the necessary information to the Board of Directors. This Committee performs the following functions, among others:

- ➔ Disseminate, interpret and comply with the Code of Ethics and Conduct of JEALSA.
- ➔ Manage and resolve conflicts related to the application of the relevant code.
- ➔ Manage and facilitate communication channels and whistleblowing channels for all internal
- ➔ and external collaborators of the company.
- ➔ Report and make recommendations to the Board of Directors on compliance with this Code and potential improvements to its content, facilitating its application in cases of special attention.

All actions carried out under the Compliance System guarantee the utmost confidentiality of the data and actions carried out and the exhaustive analysis of any information. Furthermore, the implementation of an adequate and independent procedure guarantees the indemnity of any whistleblower in order to ensure a successful framework in the

⁶ *Criminal and Anti-Bribery Compliance Management System.*

application of these procedures. During 2023, recurrent controls have been carried out on the different entities that make up JEALSA.

CODE OF ETHICS AND CONDUCT

JEALSA's Code of Ethics and Conduct defines the minimum standards of conduct that ensure that the company operates within an environment of good governance, thus preserving the reputation and prestige of the company.

The principles and standards of behaviour developed in the code are applicable to all JEALSA employees, regardless of the region or location where they carry out their activities, and are based on the following actions:

- ➔ Integrity: by acting ethically, honestly and in good faith in all activities carried out within the framework of the company.
- ➔ Professional responsibility: acting efficiently, always seeking quality and not generating contractual or extra-contractual liabilities for the company.
- ➔ Regulatory compliance: respecting and guaranteeing all applicable regulations, of any type and order, and especially those approved by the company, on any subject matter and scope of application.

ETHICAL CHANNEL

There is an Ethics Channel, the internal information channel, for the communication and reporting of irregularities or infringements. Through this channel, any employee can report breaches of regulations, both of general legality and internal regulations. This channel is managed through the Ethics Committee, formed by the Compliance Committee.

During 2023, four complaints were received and handled in accordance with the management manual and no events of criminal relevance for the Group were identified. From 2023, the channel was replaced by an online platform hosted on the website of JEALSA and subsidiaries. This change ensures greater integrity and confidentiality in the management of information, as well as more efficient traceability of communications and regulatory compliance.

SUPPORTING LINKS

The year 2023 marks the third anniversary of the implementation of the figure of the "supporting links". Through this figure, priority is given to having people available to bring the Compliance function closer to the rest of the organization. For all these persons, additional training related to the compliance function and to the particularities of the units or subsidiaries in which they work is provided.

The functions assigned to them generally involve being the liaison between the Compliance Committee and the people in their area of work for the transmission of any type of recommendation or information requested by Compliance, as well as carrying out related monitoring and documentary control functions. These liaisons have the same obligations and responsibilities as any other member of staff.

COMPETITION PREVENTION

The company prioritises compliance with competition laws in its markets. This encourages innovation, technical progress and improves the efficiency and quality of its products.

The Competition Prevention Policy reflects JEALSA's commitment to strict compliance with these rules and its zero tolerance towards anti-competitive practices. It seeks to avoid conduct that is harmful to the market and the company's reputation.

The future Competition Committee, which will report to the Governing Body, will be responsible for overseeing compliance with this policy. While it is being set up, these functions will be assumed by the Compliance Committee, which will also be responsible for periodically reviewing the policy and ensuring that it is known and applied throughout the organization.

Fighting corruption and bribery

JEALSA has a Management System to fight corruption under the ISO 37001⁷ on anti-bribery management systems. The implementation and certification of this standard has meant a reinforcement in the fight against corruption and bribery by means of the following measures:

- ➔ Reinforcement of anti-bribery training in the Group.
- ➔ Dissemination and communication of the Anti-Corruption Policy to all staff.
- ➔ The approval of a Protocol on Gifts, hospitality, donations and similar benefits.
- ➔ The approval of an Action Plan with the Public Administrations, in order to establish the best guidelines for relations with the administrations in order to reduce the risk of corruption offences.

The Anti-Corruption Policy is aligned with the Code of Ethics and Conduct to promote a culture of integrity and compliance.

It remains firmly committed to anti-corruption and money laundering, based on compliance with local laws. The policy is based on international standards such as ISO 37001 and the UN Convention against Corruption and rejects any corrupt behaviour on the part of its managers, employees or stakeholders involved with JEALSA. It also prohibits conduct such as bribery and illegal financing of political parties.

The Compliance Committee monitors compliance and disseminates its importance to all members of the organization. In 2023 there was 1 report of possible bribery.

PROTOCOL FOR GIFTS, HOSPITALITY, DONATIONS AND SIMILAR BENEFITS

This protocol has been drawn up as an extension of the Anti-Corruption Policy approved by the company, and confirms the company's firm commitment to conduct itself in accordance with external and internal regulations, as well as with the ISO 37001 standard on anti-bribery management systems. Its purpose is to ensure that employees know what gifts or similar can be received or given without violating JEALSA's rules and without incurring criminal risks.

⁷ *Anti-bribery management systems.*

The Action Plan for dealing with Public Administrations is conceived as an extension of the Anti-Corruption Policy. It establishes the guidelines for JEALSA's management staff and governing bodies in their relations with civil servants or public administrations. All of this with the aim of strictly observing the principles of transparency and rejection of corruption that govern the company's actions.

It applies to all staff of JEALSA and its subsidiaries, and third parties acting on behalf of the company, especially those who have frequent dealings with public entities.

To improve effectiveness, it has been integrated with the Integrated Criminal and Anti-Bribery Compliance Management System (SIGCPAS).

Main risks and management mechanisms

As an internal management tool, potential strategic risks that may affect the organization's business activity and growth are identified. JEALSA develops this analysis and deploys dynamic tools (commitments made, policies implemented, action plans, etc.) that adapt to the dynamics of company trends.

Following the operations of the company and the sector, a series of highly relevant issues are identified in which the company works with a focus on continuous improvement:

- ➔ Securing and promoting sustainable fisheries.
- ➔ Sustainable management of the value chain through traceability and responsibility from leadership in the sector.
- ➔ Collaborate in the fight against climate change, due to its direct implication in the loss of marine biodiversity and the impact on species.
- ➔ To be sector leaders in the circular economy.
- ➔ Ensure the health and food security of all people.
- ➔ To manage human resources responsibly and fairly in all countries where the company operates.

The following is a summary of the main risks associated with the aforementioned issues and others identified by the company, as well as the management mechanisms used to respond to them:

RISK	TYPE OF RISK	DEFINITION	MANAGEMENT TOOLS
Supply and dependence on raw materials	Strategic	Ensuring the sustainability of marine resources in the long term. Availability of raw material.	<ul style="list-style-type: none"> • Corporate Social Responsibility Program We Sea. • SIGCPAS and Criminal Compliance Policy. • Supply Chain Certifications.
Quality of raw materials and production	Strategic/ Operational	Product warranty throughout the production chain. Working with suppliers who ensure the quality and sustainability required by JEALSA.	<ul style="list-style-type: none"> • Corporate Social Responsibility Program We Sea. • SIGCPAS and Criminal Compliance Policy. • Internal assessment of suppliers. • Supply Chain Certifications.
Production efficiency and environmental affection	Operational	Ensuring the development of all the activities with the highest international standards, minimizing environmental impacts that may be caused by the activity.	<ul style="list-style-type: none"> • Corporate Social Responsibility Program We Sea. • Code of Ethics and Conduct and reporting channels. • SGA⁸ and certifications. • Environmental policies.⁹ • Plans and instructions.¹⁰ • Emission controls. • IEA (Integrated Environmental Authorization). • Risk management software for the prevention of risks in this area.
Health and safety	Operational	Protecting the safety and health of workers.	<ul style="list-style-type: none"> • Corporate Social Responsibility Program We Sea. • Code of Ethics and Conduct and reporting channels. • Safety and Health Policies. • Occupational Risk Prevention Plans. • Training Plans. • ISO 45001:2018. • Independent external assessment of the associated risks. • Risk management software for the prevention of risks in this area
Talent management responsibility	Operational	Quality and stable employment, equal opportunities, and decent working conditions.	<ul style="list-style-type: none"> • Corporate Social Responsibility Program We Sea. • Implementation of the SMETA audit (Sedex Members Ethical Trade Audit).
Quality and product placement	Strategic/ Market	Ensuring food safety and health through the quality of the products. Product placement in the market.	<ul style="list-style-type: none"> • Corporate Social Responsibility Program We Sea. • Code of Ethics and Conduct and reporting channels. • SIGCPAS and Criminal Compliance Policy. • Competition Prevention Policy.

⁸ Environmental Management Systems.

⁹ Includes: Quality and Environmental Policies. Food Safety Culture and Safety Policy.

¹⁰ Includes: Contingency Plan, Environmental Emergency Plans, Self-Protection Plan, Maintenance Plan, Non-Hazardous and Hazardous Waste Management Instructions.

RISK	TYPE OF RISK	DEFINITION	MANAGEMENT TOOLS
			<ul style="list-style-type: none"> • Quality Policy. • Hazard Analysis and Critical Control Point System. • Food Safety Certifications. • Suggestion and Complaint Management. • Measuring the satisfaction of the costumers.
<p>Complexity and updating of regulations associated with the sector</p>	<p>Operational/ Regulatory</p>	<p>Fluctuations and changes on regulations. Diversity of regulation according to each country.</p>	<ul style="list-style-type: none"> • Corporate Social Responsibility Program We Sea. • Code of Ethics and Conduct and reporting channels. • SIGCPAS and Criminal Compliance Policy. • Competition Prevention Policy. • Legal risk map. • Risk management software for the prevention of risks in this area.
<p>Prestige and consolidation of the brand</p>	<p>Reputational</p>	<p>Good governance and fight against corruption.</p> <p>Ethics in business.</p> <p>Responsibility and management of business risks. Listening to the stakeholders.</p>	<ul style="list-style-type: none"> • Corporate Social Responsibility Program We Sea. • Code of Ethics and Conduct and reporting channels. • SIGCPAS, supporting links and Criminal Compliance Policy. • Competition Prevention Policy. • Dialog with the stakeholders. • Anti-corruption Policy, Gift Protocol, and Action Protocol before the Public Administrations. • Risk management software for the prevention of risks in this area.

2.2. Respect for human rights

As a sign of its commitment to human rights, JEALSA reaffirms and promotes respect for human rights in all its activities in all the countries in which it operates.

The company has built a comprehensive containment framework consisting of the Code of Ethics and Conduct, the Integrated Criminal and Anti-Bribery Compliance System (SIGCPAS) and other mechanisms, ensuring decent and respectful working conditions throughout the value chain.

Through the Code of Ethics and Conduct, it assumes its commitment to human rights and full attention to the fundamental rights of people in all areas, in accordance with the Spanish Constitution, international treaties on the subject and the specific regulations of the states in which each activity is carried out.

The defence of human rights is an inherent characteristic of the company. The Code of Ethics and Conduct specifically includes the defence of human rights and the promotion of relationships based on trust, conciliation, dignity and mutual respect. This principle applies to all the company's collaborators and in its relations with third parties: in its dealings with suppliers and customers, with public administrations and in any action with the environment.

JEALSA works to improve working conditions in its value chain. The company ensures that all vessels working in its operations must assume as an unalterable condition the absolute respect for working conditions, following the instructions for fishing work established by ILO Convention 188¹¹ and ensuring and strengthening respect for human rights in this exercise.

Compliance with human rights is extended to the entire supply chain. Within the "We Sea" Corporate Social Responsibility Programme, framed within the "Responsible Purchasing and Fishing" pillar, and maintaining commercial relations with suppliers aligned with the principles and criteria that govern JEALSA's policies, the commitment to compliance with human rights is consolidated throughout the value chain.

¹¹ *International Labor Organization.*

The company asks its suppliers for their ethical principles, in order to ensure that certain minimum commitments to labor and human rights performance are upheld, and that they express, as a minimum:

- ➔ Prohibition of child and forced labor.
- ➔ Freedom of association of workers.
- ➔ Regulation of wages, benefits and contracts.
- ➔ Establishment of working hours.
- ➔ Health and safety cover for workers.
- ➔ Prohibition of any form of discrimination, harassment or abuse.
- ➔ Provision of reporting channels.

During 2023, no complaints related to human rights violations were registered.

03.

**Creating shared
value and
sustainable growth.**



3. CREATING SHARED VALUE AND SUSTAINABLE GROWTH

JEALSA reaffirms its commitment to sustainability and innovation in the food industry, core values that it has strengthened during 2023.

In the face of the global challenges that marked the year, such as social and military conflicts, supply problems and the increase in raw material prices, the company's capacity for adaptation, resilience and recovery stood out. These circumstances have strengthened its position, making sustainability a fundamental pillar of its competitiveness.

Sustainability challenges at a sectoral and global level are everyone's responsibility, and the company recognises that only by working together can we adequately address them. Therefore, its sustainability strategies and actions are aligned with the 17 United Nations Sustainable Development Goals (SDGs).

It is crucial for JEALSA to highlight the importance of collaboration between companies, public administrations and third sector entities in achieving the SDGs set out in the UN's 2030 Agenda. The most relevant SDGs for the company are 7, 8, 12, 13 and 14, although actions are also carried out in line with goals 1, 2, 3, 4, 5, 6, 9, 10, 11, 15, 16 and 17.

This commitment and positioning is transferred to all company's operations and value chain:



The sustainability of the business depends on the protection of marine resources, and in collaboration with global alliances we ensure their conservation. Efficient use is made of other secondary resources such as cardboard and metal packaging.

01. Raw materials



Knowledge and rigorous controls ensure that all raw materials come only from Responsible Fishing activities that respect Human Rights. A reinforced value chain reconnects and makes all processes efficient.

02. Strengthened and connected value chain



Continuous investments in innovation in both facilities and management systems allow for safe, stable and productive growth, while protecting the surrounding ecosystem.

03. Efficient factories and energy



It is consolidated in the market with its own brands Rianxeira (Spain and Portugal), Escuris (Spain), Mare Aperto (Italy) and Robinson Crusoe (Latin America). In addition, at national and global level, it manufactures for other well-known distribution brands.

04. Brands and presence



05. Committed to the people

We generate stable, quality employment and promote equal opportunities. We go one step further, we are committed to society and the localities that host us, creating shared value in the long term.



06. Quality and service

We have product quality and food safety certification in our facilities: BRC, IFS, ISO 9001.



07. Circular economy and impact reduction

We make full use of the raw material of the fish that arrives at our establishments thanks to the creation of an innovative recovery ecosystem and the application of marine biorefinery techniques in the fishing industry.



1 NO POVERTY



2 ZERO HUNGER



END OF POVERTY AND ZERO HUNGER IN THE WORLD.

JEALSA fights poverty and hunger in countries such as Chile, Guatemala, Brazil, Ivory Coast and Senegal, generating employment and improving economic and social conditions globally. Nutritional supplements and food donations are provided to vulnerable collaborators and social entities. In addition, products and projects with sustainability attributes are developed to reduce food waste and maximise the use of resources such as tuna, while supporting artisanal fishing communities to create added value and promote healthy eating.

3 GOOD HEALTH AND WELL-BEING



COMMITMENT TO HEALTH AND WELL-BEING.

JEALSA focuses on promoting health and well-being through various actions. The company has certifications such as ISO 45001 to prevent occupational hazards and ensure health and safety at work. In addition, it produces high quality and safe food products, certified by ISO 9001, IFS and BRC, without using controversial substances such as vegetable protein or GMO ingredients. All employees are covered by health insurance and it also collaborates with the Stop Leucemia Foundation and the Galician Association to help children with cancer. In promoting a healthy lifestyle from an early age through sponsorship of schools and sporting events.



COMMITMENT TO HIGH- QUALITY EDUCATION.

It focuses on promoting quality education through various actions. It establishes agreements with universities and vocational training institutes for the incorporation of students in their companies and collaborates closely in projects led by universities and research institutes. In addition, the We Sea Award was created, aimed at the best Master's and Bachelor's degree final projects related to sustainability and/or the circular economy, which offers a financial award and the opportunity to carry out paid internships in its companies. JEALSA also works on education in values, such as sustainability, equality and diversity, through its collaboration with the Red Cross and local schools.



GENDER EQUALITY AND REDUCTION OF INEQUALITIES.

The company demonstrates its commitment to equality and human rights through its Equality Plan and the "Social Commitment" strand. With a gender equity approach, 65% of its workforce is made up of women, supported by measures such as the Equality Plan, the harassment protocol and an ethics policy. It also implements actions to reduce inequalities, such as flexible working hours and training plans, and collaborates with entities that help vulnerable groups and those at risk of social exclusion, demanding strict compliance with labor rights throughout its value chain.

6 CLEAN WATER AND SANITATION



CLEAN WATER AND SANITATION.

The Renewable and Environmental Energies axis of the We Sea programme focuses on reducing the water footprint through investments in production centres. These investments have resulted in significant savings in freshwater consumption, thanks to the improvement of seawater collection systems and their subsequent desalination. This has led to a significant reduction in the use of fresh water in the plants, thus contributing to the objective of guaranteeing clean water.

7 AFFORDABLE AND CLEAN ENERGY



13 CLIMATE ACTION



COMMITMENT TO CLEAN ENERGY AND THE FIGHT AGAINST CLIMATE CHANGE.

As a strategic pillar of its Corporate Social Responsibility Programme We Sea, "Renewable and Environmental Energies", renewable energy is the protagonist. The company continues its commitment to clean energy. It is part of wind energy production projects, which this year have generated 112,548 MWh, and avoided a total of 89,520 tonnes of CO₂ emissions.

JEALSA is ISO 14001 certified and has an Integrated Environmental Authorisation on the basis of which it controls the impact of its activities on the environment. In addition, the company makes buses available to employees and encourages car sharing through the Jealsa Club platform. In addition, Pet Select is certified under the GHG Protocol.

8 DECENT WORK AND ECONOMIC GROWTH



COMMITMENT TO PEOPLE AND CREATING VALUE IN THE ENVIRONMENT.

Social responsibility is at the heart of the We Sea programme, through which it internalises responsibility for quality work, equality and respect for women's rights people. It promotes the creation of local employment, which positions the company as a driver of the regional economy. In this regard, in 2023 JEALSA had more than 3,449 collaborators. Likewise, JEALSA regularly establishes collaborations with entities that work with vulnerable groups and those at risk of exclusion, as well as promoting youth employment through training grants.

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



INDUSTRY, INNOVATION AND INFRASTRUCTURE.

JEALSA maintains its commitment to investment in R&D&I, investing in projects aimed at the use and recovery of raw materials. It works continuously to improve the use of resources and increase effectiveness and efficiency throughout the value chain.

11 SUSTAINABLE CITIES AND COMMUNITIES



SAFE, RESILIENT, SUSTAINABLE, MORE INCLUSIVE CITIES AND COMMUNITIES.

JEALSA maintains and reinforces its commitment to investing in the communities near its production facilities, prioritising local suppliers, increasing its commitment to sustainability and carrying out multiple actions focused on improving the lives of its neighbours.



COMMITMENT TO SUSTAINABLE PRODUCTION AND CONSUMPTION THROUGHOUT THE VALUE CHAIN.

Controlling and guaranteeing the traceability of all raw materials from the moment they are caught until they reach the end consumer is the company's great challenge. Through its principles and channels, it ensures the sustainability of the value chain. JEALSA is highly demanding in the use of raw materials and resources which, through a revaluation system based on reduction, reuse and recycling, allows for the full use of raw materials and the generation of value in the process thanks to synergies with other industries. JEALSA obtained Zero Waste certification with a rating of "excellent".



COMMITMENT TO THE PRESERVATION OF THE SEAS AND OCEANS.

The protection of the oceans, seas and marine resources, as the main source of its raw materials, is an issue to which it devotes a great deal of effort and resources. It continues its alliances with associations for the preservation of marine resources and the fight against IUU fishing (illegal, unreported and unregulated fishing). Through the We Sea Corporate Social Responsibility programme and its "Responsible Purchasing and Fishing" axis, JEALSA reinforces its commitment to the environment.

Aligned with the objective, they achieve their business goals, through collaborations and initiatives among which stand out:

... "Prevent and significantly reduce marine pollution, in particular from land-based activities, including marine debris and nutrient pollution ...".

... "Sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action to restore them in order to restore the health and productivity of the oceans..."

- JEALSA is part of the ISSF (International Seafood Sustainability Foundation) and adopts its recommendations and principles along the value chain to reinforce conservation and sustainability of actions for the oceans and their marine resources.

... "Effectively regulate fisheries exploitation and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices in order to rebuild fish stocks in the shortest possible time, at least to levels that can produce the maximum sustainable yield consistent with their biological characteristics. "

- JEALSA adopts conservation measures proposed by the ISSF and establishes a rigorous Purchasing Policy following the organisation's guidelines for efficient management of marine resources, avoidance of IUU fishing and limiting fishing capacity and MSC certification as initiatives that support this goal.

... "Facilitate artisanal fishermen's access to marine resources and markets "



PRESERVATION OF LIFE AND LAND ECOSYSTEMS.

JEALSA considers the conservation of terrestrial ecosystems and inland freshwater ecosystems, as well as the services they provide, to be fundamental. In this way, it is involved in a series of initiatives in favour of the conservation of biodiversity, the care of sandbanks and the protection of forests, supporting initiatives such as the use of FSC certified products or demanding in the aquaculture salmon purchasing policy that those producers who use feed derived from soya certify that it comes from areas free of deforestation.



COMMITMENT TO PEACE, JUSTICE AND SOLID INSTITUTIONS.

JEALSA's corporate culture requires compliance with human and labor rights throughout the value chain. For this reason, it establishes tools to fight corruption and bribery and makes communication and whistleblowing channels available to all stakeholders.



MULTIPLE ALLIANCES AND A SOLID NETWORK OF PARTNERSHIPS.

Within JEALSA, a culture is developed based on alliances and collaborations with public, private and civil society spheres that encompass the entire company. These synergies are used to promote the achievement of the Sustainable Development Goals.

04.

**The sustainability
strategy
of JEALSA.**



4. THE SUSTAINABILITY STRATEGY OF JEALSA

WE SEA

JEALSA continues to strengthen its commitment to sustainability and the environment thanks to We Sea. In 2018, this Corporate Social Responsibility Programme was created and over the following years the company's commitment to caring for people, preserving the environment and an ethical and responsible business model was consolidated through the implementation of best practices and agreements with partners.

Since its inception, this initiative brings together all the work and investments made by the company to ensure a strong and solid performance in favour of sustainability at all levels. The We Sea umbrella brings together all sustainability efforts, which has always been a very active commitment throughout the Corporation.

We Sea is articulated in five pillars of action that symbolise excellence, quality and demand with high standards and best business practices. Each one focuses on a specific area of work: We Buy & Sea, We Control & Sea, We Care & Sea, We Respect & Sea, We Invest & Sea.

We have active commitment to sustainability...



4.1. We Buy & Sea

“The We Buy & Sea pillar focuses its actions on ensuring responsible sourcing through the purchase and use of raw materials sourced only from Responsible Fishing activities”.

JEALSA is a pioneer in participating in the main associations and initiatives aimed at the preservation of marine resources and the fight against IUU¹² fishing.

The company's sustainability vision is reinforced through collaboration with strategic partners. It aligns with them and works with them based on their cultural values to contribute to improving their goals, and to advance in the process of sustainable transformation. JEALSA is part of the Earth Island Institute's "Dolphin Safe" programme, in which they work to prevent dolphins from being affected by tuna fishing and require the participation of their suppliers.

Value chain

JEALSA is distinguished by its commitment to a rigorous and demanding Purchasing Policy, based on international legislation, and the FAO Code of Conduct for Responsible Fisheries, the European Code of Responsible Fishing Practices and ISSF conservation measures. This policy ensures that all suppliers comply with established responsible sourcing standards, contributing to sustainability and accountability in the supply chain.

Thanks to strategic alliances and partnerships with its suppliers, the company promotes sustainable and responsible growth. The Purchasing Policy defines the following principles and lines of action:

- ➔ Actions and links based on ethics and responsibility.
- ➔ Professionalism in operations and negotiations.
- ➔ Promotion of transparency and legality in all actions.
- ➔ Resolution of potential conflicts of interest.
- ➔ Supplier secrecy obligation.

¹² *Illegal, Unreported and Unregulated.*

The safety of customers and consumers is a priority for the company, which is why the Purchasing Policy sets strict requirements and standards for health and product safety. This ensures that products placed on the market do not pose any risk to the health and safety of consumers.

JEALSA requires its suppliers to comply with human rights in all its operations, ensuring that there are no human rights violations in the supply chain. This requirement reflects the company's commitment to social responsibility and fairness in all its business activities.

Collaboration with suppliers is also essential to drive improvements in the value chain and promote sustainable practices. Projects are developed to improve the use of raw materials, promote recycling, manage packaging efficiently, reduce waste and minimise environmental impacts. JEALSA regularly consults suppliers and analyses alternatives to find innovative and efficient solutions that contribute to sustainability.

In terms of specific figures, JEALSA is committed to progressively increase purchases of tuna from MSC certified fisheries, as well as from comprehensive fishery improvement projects that demonstrate progress. By 2023, 95% of the fish processed by JEALSA has been caught by vessels involved in sustainability initiatives:

- ➔ 40% of the tuna comes from MSC certified fisheries.
- ➔ 14% of the tuna comes from fisheries under full assessment for MSC certification and 2% from fisheries in transition to MSC.
- ➔ The purchase of tuna from vessels participating in comprehensive public FIPs (fisheries improvement projects) accounts for 39 % of the total.
- ➔ Only the remaining 5 % do not fall into the above categories.

It also sets the objective of reducing the supply of categories not included in these groups in order to promote more sustainable practices throughout the supply chain.

Good practices

JEALSA actively promotes and participates in initiatives to implement best practice and benchmarking in the fishing industry. It mainly continues with the commitments to responsible fishing and support to organisers with the same culture:

Sanitary registration

All the ships¹³ and companies¹⁴ that supply raw material to JEALSA must have an EU health number.

Decent working conditions

All vessels operating with JEALSA must assume respect for working conditions following the work guidelines established in ILO Convention 188¹⁵.

Support to regional fishing organizations

JEALSA assumes the policy of buying tuna which has only been caught by vessels flying the flag of member states or countries cooperating with the RFMOs.¹⁶

Transparency and traceability principles in the entire value chain

It is a priority for JEALSA to ensure the traceability of its supply chain from the fishing vessel to the end consumer, which also enables the company to know and control the origin of raw materials. As a transparency principle, the species and the fishing area is mentioned in all its own-label brands.

Bycatch Reduction and Good Practices

JEALSA includes in its policy the impossibility of buying tuna from companies or vessels that do not have express policies for the prohibition of practices such as sharkfinning¹⁷ or which are involved in this type of practice. The skippers and captains of the vessels that supply tuna to JEALSA must have participated in the training workshops on good fishing practices given by ISSF.

Monitoring, control and surveillance

All the vessels supplying tuna must have a UVI number, have an observer¹⁸ on board and carry out transshipments in designated ports.

¹³ Applies to freezer ships, factory ships and refrigerated merchant ships.

¹⁴ Applies to processing plants and cold stores.

¹⁵ International Labor Organization.

¹⁶ Regional Fisheries Management Organizations. If required or applicable because of their characteristics.

¹⁷ The practice of removing fins from sharks and discarding the rest of the shark back into the ocean.

¹⁸ According to their technical characteristics.

Fight against IUU Fishing¹⁹

JEALSA buys the tuna following the requirements of regulation EC 1005/2008 of September 29 regarding the elimination of illegal, unreported, and unregulated fishing.

The limitation of fishing capacity

All large tuna seiners that supply tuna to JEALSA must abide by the resolution on fishing capacity limitation established by ISSF where the construction of new vessels is limited.

100% of the tuna is processed has been caught by vessels registered in the PVR²⁰.

The PVR is the most effective mechanism to identify vessels that have implemented sustainable fishing practices with a scientific approach.

Protection and respect for protected Marine Reserves

JEALSA ensures the care of the marine areas temporarily closed for the spawning and growth of the species. In addition, the purchase of raw material from overexploited or threatened areas is restricted.

¹⁹ *Illegal, Unreported and Unregulated.*

²⁰ *ProActive Vessel Register. According to ISSF requirements.*

4.2. We Control & Sea

"Through We Control & Sea and tools such as the Quality Policy, excellence is ensured in all products and services, with the help of the internal application of measures backed by the highest standards".

Through its Quality Policy, JEALSA ensures the quality of its products and services in accordance with international standards and norms. Likewise, food safety and customer satisfaction are guaranteed through an integrated vision of environmental responsibility and sustainability.

The company is committed to compliance with legal requirements, conformity with market demands and commitment to the customer and the environment. The entire company undertakes the following initiatives and commitments:

- ➔ Detection of needs and appropriate management of the orders requested.
- ➔ Purchase of suitable raw materials, according to requirements.
- ➔ Responsible manufacturing ensuring food safety, quality and authenticity.
- ➔ Upholding the basic principles of safety, quality, environment, service, price and profit.
- ➔ Timely dispatch and delivery.
- ➔ Management of complaints and suggestions with measurement of the degree of satisfaction.
- ➔ Target setting and 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, and helps you to minimise the possible impact of your activity on the environment.

Food quality and safety

In 2023 JEALSA maintains international certifications for food safety, quality and chain of custody.

The facilities of BODIÓN²¹ and BAIUCA²² in Spain; CHILE and BRAZIL continued to be certified with IFS (International Featured Standards) for food safety and quality during 2023²³ (International Featured Standards) for food safety and quality through 2023. In addition, BAIUCA's facilities are FSSC 22000 certified for the subsidiary Pet Select. FSSC 22000 is a food safety certification system based on the ISO 22000 standard and is currently recognised by the Global Food Safety Initiative (GFSI).

As for the BRC (Global Standard for Food Safety) certification, it is still present in the BODIÓN facilities²⁴, BAIUCA²⁵ and CHILE. These certifications are a guarantee of compliance with legal guidelines and ensure continuous improvement in terms of quality and food safety in production processes and the supply chain.

JEALSA retains the ISO 9001:2015 quality management system certification, which guarantees the application of best practices in the supply chain, continuous improvement and excellence of products, processes and services, increasing customer satisfaction and loyalty. This certification covers the BODIÓN facilities for JEALSA FOODS and the BAIUCA facilities for ESCURÍS and PETSELECT.

The CRAEGA seal²⁶, certifies products with organic ingredients and the FOS (Friend of the sea) seal²⁷ guarantees the sustainability of seafood products from the source from which they are obtained. The D.O.P. Mejillón Galicia (Denominación de Orixe Protexida) certification is included as a certification in the BAIUCA²⁸ and to this is added the Galicia Calidade seal of guarantee.

The CONRESA facility has ISO 22000 certification, renewed the previous year, an international standard for food safety management systems for companies in the food chain, and is also certified with Marin Trust. This tool ensures traceability and eliminates IUU fishing.

²¹ Includes JEALSA FOODS facilities

²² It includes the ESCURÍS and PETSELECT facilities.

²³ Food safety standard recognised by the Global Food Safety Initiative (GFSI).

²⁴ Includes JEALSA FOODS facilities.

²⁵ It includes the ESCURÍS and PETSELECT facilities.

²⁶ Applicable for certain JEALSA FOODS and ESCURÍS products.

²⁷ Applicable to JEALSA FOODS and ESCURÍS.

²⁸ Corresponds to the installation of ESCURIS.

JEALSA is committed to quality assurance and continuous improvement with actions and initiatives such as:

- ➔ Development of safety, quality and production awareness campaigns.
- ➔ Homologation of centres with independent laboratories based on the methodology promoted by Anfacó-Cecopesca²⁹, which guarantees zero failures in critical points. Carried out for the companies Pesquera Trans Antártico LTDA, Pet Select S.A., Ecurís S.L. and JEALSA FOODS, S.A.U.
- ➔ Regular audits and inspections to achieve excellence in all processes.
- ➔ Research in a Laboratory Network to increase productivity and efficiency in the processes.
- ➔ Different internal processes and standards such as the control plan are adopted. risk management or the implementation of a Computerised Laboratory Management System (LIMS).
- ➔ Establishment of new quality methods and techniques through predictive modelling to aid decision making and thus evaluate and forecast process optimisation. future.
- ➔ Customer service with crisis management mechanisms and food emergencies, procedure for handling non-compliant and non-conforming products conformities, Continuous Improvement, HACCP (Hazard and Critical Control Point System) among others.



²⁹ Reference Technology Center at a national and international level in the food and marine field.

Customers and consumers

JEALSA remains committed to customer and consumer satisfaction, prioritising the delivery of products and services that meet their needs in a safe and cost-effective manner. To achieve this, JEALSA closely monitors customer feedback through satisfaction surveys and effectively manages any complaints received, using this feedback to continually improve its processes and services.

To facilitate communication and direct contact with customers, the company offers a variety of channels for dialogue and listening. In addition to the switchboard at the head office, the online customer service hotline has been strengthened and is available via telephone, email or in person with the quality department, among other means. This ensures that customers can communicate quickly and effectively with the company to resolve any queries or problems they may have.

Transparency continues to be a priority for the company, and is reflected from the first contact with consumers through product packaging. In this sense, the packaging not only protects the products, but also acts as a window into the company's commitment to product quality, certifications and sustainability efforts. Each package represents years of dedication to delivering delicious, ethical and environmentally responsible products.

Complaints system

The customer service system that Jealsa has developed allows it to efficiently manage all queries and complaints associated with the company's activity. During the year 2023, 1.51 complaints per million units sold have been filed.

Table 1. Consumer and customer complaints³⁰

COMPLAINTS 2023/PPM	
Jealsa Foods	0.82
Escuris	1.35
Trans Antartic (Chile)	4.17
Crusoe Foods (Brasil)	3.58
Total	1.51

³⁰ The data for 2023 are not comparable to those for 2021 and 2022, because the claims accounting system was changed internally and relative units (ppm) are now reported.

4.3. We Care & Sea

"We Care & Sea shows commitment to clean energy and environmental protection".

JEALSA continues to be committed to minimising its impact on the environment, focusing on the protection of natural resources and relying on sustainability to build a solid future. It develops policies and principles of action that frame its actions, which are based on:

- ➔ Compliance with the Integrated Pollution Prevention and Control Act (IPPC), having the Integrated Environmental Authorisation (AAI).
- ➔ The promotion of Environmental Protection and Pollution Prevention, always making a
- ➔ sustainable use of resources.
- ➔ Monitoring of Emissions to the Atmosphere to work on their reduction and fight against Climate Change.
- ➔ Biodiversity conservation of protected areas.

JEALSA has an environmental management system certified under the ISO 14001:2015 standard in the facilities of BODIÓN³¹ and BAIUCA ³²in Spain and CHILE. This system focuses on minimising the environmental impacts generated by the activities throughout the life cycle of the products. CONRESA, BODIÓN and BAIUCA facilities, as IPPC companies, are subject to an Integrated Environmental Authorisation (AAI) that establishes the requirements for each environmental vector.

JEALSA continues to maintain the industry's main benchmark certifications: MSC (Marine Stewardship Council) certification for the BODION ³³and BAIUCA³⁴. In 2019, MSC certification was achieved for yellowfin tuna catches on free school, being the first Spanish-owned company to achieve this certification in the Atlantic Ocean. In 2022, MSC certification was also extended to yellowfin tuna catches on the free school by its fleet. Certification of all Skipjack catches is planned for 2024.

³¹ Includes the facilities of JEALSA FOODS, and BOINERSA.

³² Includes the installation of ESCURIS and PETSELECT.

³³ Including the company JEALSA FOODS, S.A.U.

³⁴ Includes the company Escuris, S.L.

The CHILE facility continues to be ASC (Aquaculture Stewardship Council) certified and is joined by the PETSELET facility. This certification guarantees that operations are carried out under high standards and contribute to the preservation of the environment, biodiversity and water resources.

JEALSA has a liability cover for pollution or accidental damage to the environment, as proof of its risk prevention management. The policy³⁵ has a limit of 10 million euros, which implies maximum environmental protection.

Efficient use of water

The company is aware that water is a key resource in all its production and industrial processes. JEALSA makes efforts to establish continuous measures to improve efficiency in the management of this resource, including the creation of a closed cooling system, in which water is put to different uses before being sent for final treatment. All the measures it implements lead to significant savings in the consumption of this resource in all processes.

JEALSA continues to develop and implement measures to reduce water consumption and optimise processes. It uses new technologies and more efficient equipment, as well as implementing awareness-raising actions for the entire workforce, with the end result being a "dry plant".

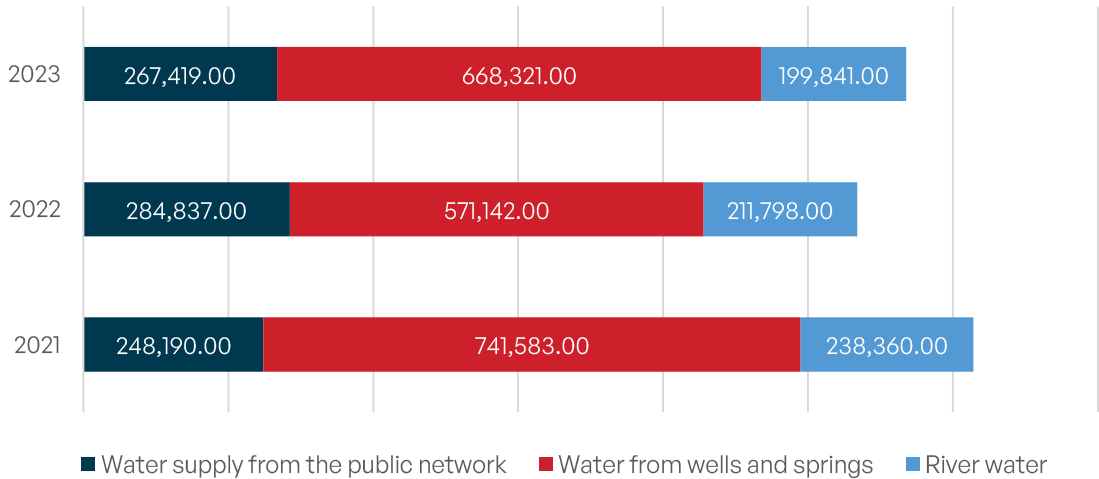


³⁵ It includes the companies JEALSA FOODS S.A.U., Ecuris S.L., Conresa, Boinersa and Depuración Destilación Reciclaje S.L. and as additional insurer Beltaine Renovables, Frigoríficos La Puebla S.A. and SILSOCO MMB S.L.

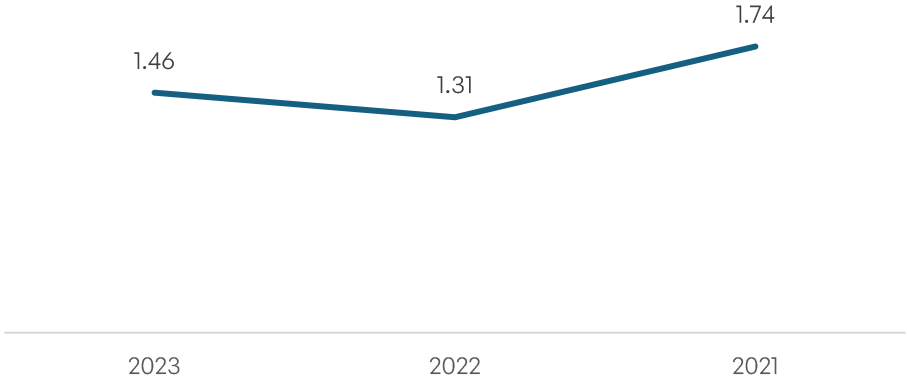
Specifically, during 2023, JEALSA FOODS began the implementation of the project to extend and improve the facilities of the I.W.W.P. (Industrial Waste Water Treatment Plant). Other measures implemented were the improvement of the fire protection system and the change of the washing system of the cooking tanks, which is now carried out with ultrasound in order to optimise water consumption.

The water catchment sources are detailed below.

Graph 1. Water consumption (m³)



Graph 2. Evolution of water consumption (m³/1,000 € turnover)



Industrial waste water:

The company carries out the treatment of wastewater and sludge generated by the purification processes through its Industrial Wastewater Treatment Plants (I.W.W.P.P.). This purification process is aimed at preventing water pollution and avoiding possible leaks as a result of industrial activity.

The plant installations are equipped with monitoring and automation systems. The receiver sensors come into action during the final effluent collection phase and the control prior to discharge. The maintenance of the plants is carried out by internal and external controls performed by Authorised Control Bodies (OCA), thus guaranteeing their correct operation and compliance with the requirements established by the regulatory authorities. During the year 2023, an improvement project was started at the JEALSA FOODS facilities.

In addition to preventive maintenance, it is essential to have action plans and procedures in place to ensure the proper functioning of the systems in the event of an emergency. The company has established the following mechanisms and tools to deal with possible emergency situations:

- **Environmental surveillance plan:** this plan includes annual monitoring to control discharges into the sea and ensure compliance with environmental standards.
- **Self-protection plan (PAU):** emergency equipment, means of protection and control are available to act in case of emergency.
- **Inland Marine Accidental Contamination Contingency Plan (PICCMA):** this plan describes the actions to be taken and analyses the environmental risks in vulnerable areas in the event of accidental marine pollution.
- **Environmental emergency plan:** this plan details the possible environmental emergency situations and establishes a specific action plan for each case.

Efficient waste and resource management

Efficient waste management

JEALSA's waste management model is designed and based on continuous improvement, the implementation of processes and the optimisation of resources. Its management system emphasises the importance of communication and raising awareness of the values of waste segregation, the destination of which is both recycling and recovery.

Table 2. Waste generated (T³⁶)

WASTE GENERATED	2023	2022	2021
Non-hazardous waste	18,627.43	19,667.37	28,759.56
Hazardous waste	44.42	142.32	2,902.93
Total waste generated	18,671.85	19,809.69	31,662.49

The internal procedures followed by the company at all facilities improve flow control and ensure compliance with by-product management requirements according to the regulations of each location.

The company follows a management model that makes use of all organic by-products, which are collected and reintroduced as raw material for other processes aimed at animal feed, the aquaculture sector or for the pharmaceutical and cosmetics industry.

JEALSA has managed to achieve very good results in waste management at its facilities, alternatives to disposal, having sent for recycling more than 95% of the waste generated during the 2023 financial year. In addition, it has obtained Zero Waste certification at the Ecurís company, in addition to that of JEALSA FOODS, achieved in the previous year, which means that a percentage of more than 95% of the waste generated is recovered.

Table 3. Waste managed by destination (T)

DESTINATION OF WASTE	2023	2022
Landfill/disposal	825.04	2,061.85
Valorisation	13,264.50	522.10
Recycling	4,582.31	17,225.73

³⁶ The facilities of BODIÓN, BAIUCA, CONRESA, GUATEMALA, CHILE, and BRAZIL are included.

Efficient management of raw materials

JEALSA is highly demanding in the use of raw materials and resources which, through a system of revaluation based on reduction, reuse and recycling, allows us to make full use of raw materials and generate value in the process thanks to synergies with other industries.

The following is a list of the main raw materials consumed

Table 4. Typology of raw materials

RAW MATERIALS	
Primary materials	
Fish and seafood	
Vegetable oils	
Other ingredients	
Vinegar	
Bly-products	
Fuel	
Diesel	
Liquefied Natural Gas	
Plastic auxiliary packaging (film, foil)	
Other auxiliary packaging	

The Pet Select company has set itself targets for reducing raw material consumption. In 2023, a very important milestone has been reached by reducing the purchase of virgin plastic materials by 52.8% compared to the previous year. These materials include plastic strapping film from can pallets and adhesive tapes.



Clean energy and fight against climate change

The central axis of JEALSA's business diversification strategy is clean energy. The company has consolidated its position through its participation in wind farms and the installation of photovoltaic panels, among other projects.

JEALSA FOODS continues to consolidate its position as one of the leading companies in the sector, thanks to its commitment to sustainability, having achieved carbon neutrality, as the emissions generated in the factories during the production process are offset by the emissions avoided due to the energy obtained by the company itself through its wind farms.

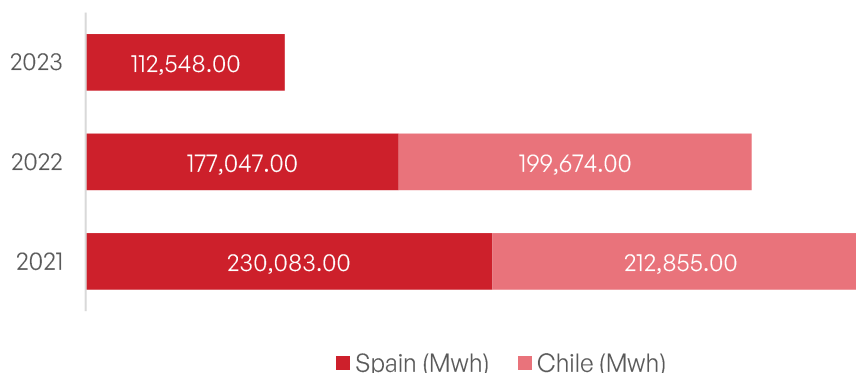
In line with the company's commitments to reduce its carbon footprint, the subsidiary Pet Select has its footprint certified under the GHG Protocol standard.

It should be noted that during 2023 the installation of 744 photovoltaic panels for self-consumption on the roof of the Espiñeira refrigeration plant was completed. With a nominal power of 350 kW (405.48 kWp), they will make it possible to take advantage of solar energy to reduce the facility's electricity consumption by 30% and avoid the emission of 147 tCO₂/year into the atmosphere. This project was supported by the programme of incentives for self-consumption and storage in the services sector and other productive sectors, within the framework of the European Recovery, Transformation and Resilience Plan, financed by the European Union.

In 2023, the Group also maintained its activity in 2 wind farms in Spain and has water rights for the production of hydroelectric power in Chile. In 2023, total energy production amounted to 120,249 MWh, which includes the energy produced by cogeneration in its high-efficiency facilities.

JEALSA continues to invest in wind energy production, an example of which is the project to expand the Graiade wind farm, with a total capacity of 6MW, which is currently in the processing phase.

Graph 3. Wind energy production (Mwh)



JEALSA promotes a culture of continuous improvement through the application of energy efficiency and emission reduction measures. It is committed to the production of renewable energy, which it complements with initiatives for the efficient management of energy consumption in all its facilities.

It has entered its installations into the Emissions Trading Scheme because its CHP companies are subject to emission controls by both European and national authorities.

Emission control at national level is carried out by an OCA, which issues the Annual Pollutant Load Certificate as a result report to the competent administration. These installations, due to the characteristics of their activities, are taxed under the tax on atmospheric pollution.

The values for direct and indirect consumption are presented below:

Table 5. Direct and Indirect Energy Consumption

ENERGY AND FUELS ³⁷	2023	2022	2021	UNITS
Network power consumption	40,165,454.12	41,608,526.00	42,784,862.00	KWh/year
Self-consumption	1,039,317.00	4,188,787.00	4,258,778.00	KWh/year
Liquefied gas	2,463,136.88	1,009,486.52	1,688,514.00	Kg
Gas	1,506,710.00	1,629,986.00	2,092,492.20	m ³
Diesel	132,616.36	218,445.76	316,809.39	Kg
Fuel	6,967,200.00	31,207,274.00	32,157,955.58	Kg

³⁷ For the calculations, conversion factors developed by GASNAM (Iberian Association of Natural Gas for Mobility and Sedigas) have been used.

JEALSA has implemented several energy efficiency measures to optimise its consumption and reduce energy losses. One of these measures is the discharge of surplus electricity from cogeneration plants into the distribution network, as well as the use of thermal energy in industrial processes. This makes it possible to maximise efficiency and minimise losses during electricity transmission, thanks to the proximity of the consumption points.

In addition, other measures have been carried out in the facilities, such as:

- ➔ Raising staff awareness and promoting good practices in energy use and consumption.
- ➔ The use of more efficient machinery.
- ➔ Preventive maintenance and periodic cleaning of equipment to improve its performance.

The use of the calorific value of the vapours generated to reduce fuel consumption and emissions. Second boilers and accessories have also been implemented to optimise energy use.

JEALSA monitors Scope 1³⁸ and Scope 2³⁹ emissions to monitor and reduce their impact on the atmosphere, as part of its commitment to the fight against climate change. During the last year, emissions have been reduced by 196.03% compared to the previous year, mainly due to the low operation of cogeneration plants.

The calculation of Scope 2 includes the kWh redeemed corresponding to the consumption of the companies JEALSA FOODS S.A.U., ESCURÍS, S.L., and DDR derived from the guarantees of origin of the renewable energy generated by the Graiade wind farm (Spain).

Table 6. CO₂ emissions scopes 1 and 2.

EMISSIONS	2023	2022⁴⁰	2021
Scope 1 (TCO₂)	32,406.91	104,365.33	110,549.85
Scope 2 (TCO₂)	4,532.28	4,984.18	4,505.57
Total emissions	36,939.20	109,349.52	115,055.42

³⁸ Direct greenhouse gas emissions that an entity or company emits as a result of its own activities.

³⁹ Indirect greenhouse gas emissions arising from the generation of electricity it purchases and uses.

⁴⁰ The 2022 carbon footprint data was recalculated after the verification of the 2022 report.

Scope 1 emissions were minimised due to reduced fuel consumption in the CHP plants, as they only operated for a few days between January and February.

Biodiversity

JEALSA is firmly committed to environmental conservation and the protection of biodiversity, which is why its facilities are located outside areas of special protection. Thanks to its leadership and the transmission of values of respect and protection towards nature, the company serves as an example throughout its value chain.

All companies belonging to the Group ensure compliance with environmental regulations and legal standards. The company strives to continuously improve its business practices in an exemplary and environmentally friendly manner.

Tools have been developed to prevent potential environmental impacts, such as Environmental Emergency or Containment Plans, as well as Accidental Marine Pollution Contingency Plans, which are available to all Group companies.

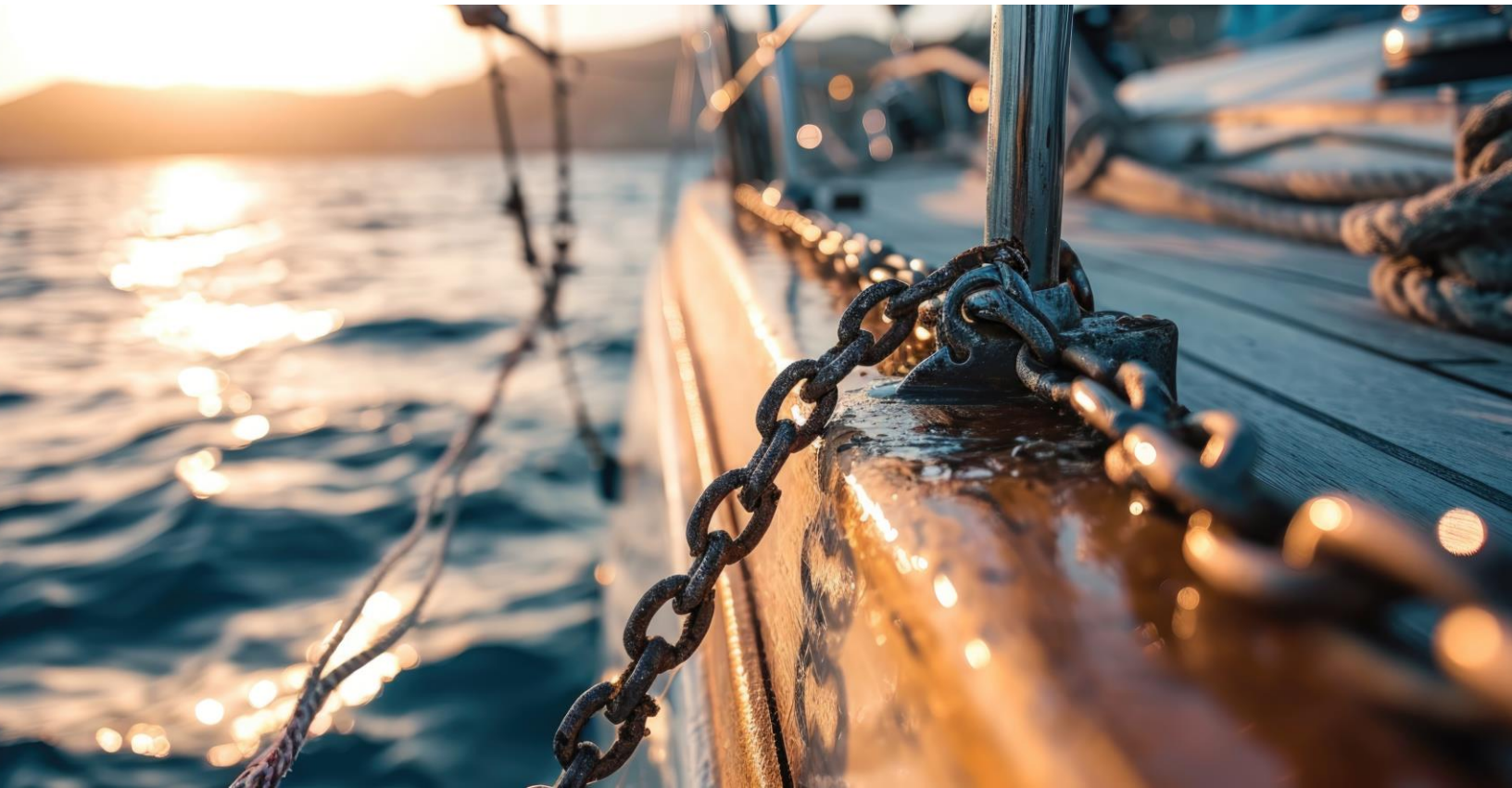
The company collaborates with various international organizations to carry out projects for the conservation of biodiversity, preservation of marine species and protection of the seas and oceans.



Noise and light pollution

JEALSA complies with the applicable regulations on noise and Environmental Authorisations to minimise noise pollution. To prevent and reduce its impact on this aspect, various actions are carried out, such as environmental instruction to control external noise, the installation of devices to reduce noise in internal sources and prevent it from spreading to the outside, the appropriate use of machinery to minimise noise, and regular measurements of noise levels.

Due to the type of business activity it carries out, the company does not consider light pollution to have a relevant impact.



4.4. We Respect & Sea

“We Respect & Sea, creating long-term value for people inside and outside the organization”.

JEALSA is a multinational company that is close to and attentive to its local environment, and is deeply rooted in all the communities in which it operates. Over the course of 2023, the company has reaffirmed its identity of solidarity in all countries to meet the needs of each society. The essence of JEALSA lies in caring for people.

Commitment to the people and quality employment

JEALSA promotes the values of well-being and quality employment in all its companies, and the relationship with workers is fundamental to its sustainable business models.

At 30 November 2023, the company had a total of 3,449 employees, a decrease of 22% compared to 30 November 2022. During 2020⁴¹ a methodological change was implemented and the employment data began to be calculated on 30 November, as it was considered that, given the seasonal nature of the company's turnover and its sector, the data at that date is more representative of reality. The total employment generated over 2023 was 6.346 people, compared to 7.786 people in 2022.

Table 7. Distribution of employment by country and gender

PARTNERS BY COUNTRY AND SEX	MEN			WOMAN			TOTAL		
	2023	2022	2021	2023	2022	2021	2023	2022	2021 ^[4]
Spain	608	749	688	1,498	1,761	1,623	2,106	2,510	2,311
Brazil	234	303	250	321	564	320	555	867	570
Chile	182	242	241	119	268	213	301	510	454
Guatemala	117	120	129	277	313	341	394	433	470

⁴¹ Calculation criteria have been standardised with previous years.

PARTNERS BY COUNTRY AND SEX	MEN			WOMAN			TOTAL		
	2023	2022	2021	2023	2022	2021	2023	2022	2021 ^[4]
Guatemala Fleet⁴²	85	92	42	0	-	-	85	92	42
Italy	3	3	2	5	6	5	8	9	7
Overall total	1,229	1,509	1,352	2,220	2,912	2,502	3,449	4,421	3,854

Table 8. Distribution of employment by age range

PARTNERS BY RANK OF AGE	2023	2022	2021
< 30 years	642	1,024	944
30-50 years	1,608	2,088	1,778
> 50 years	1,199	1,309	1,132
Overall total	3,449	4,421	3,854

Table 9. Distribution of employment by professional category

PARTNERS BY PROFESSIONAL CATEGORY	2023	2022	2021
Scale 1	137	142	152
Scale 2	550	588	599
Scale 3	2,762	3,691	3,103
Overall total	3,449	4,421	3,854

There are different hiring modalities due to the particularities of the industry: a marked seasonality and moments of great increase in workload that demand a greater number of personnel. It is common for companies in this sector to have these characteristics, so there is a pattern that is maintained over the years, establishing a regularity in hiring.

⁴² Includes the Curaçao template

JEALSA is committed to stable employment, the formation of consolidated teams that offer opportunities and future professional projection. Approximately 100 % ⁴³of the workers are employed full time and more than 81% have an open-ended contract (including discontinuous open-ended contracts).

Table 10. Distribution of the average workforce by type of working day

PARTNERS BY CATEGORY PROFESSIONAL	FULL TIME	PART-TIME
Men	1,344	4
Women	2,255	12
< 30 years	745	-
30-50 years	1,641	8
> 50 years	1,213	8
Scale 1	150	-
Scale 2	573	5
Scale 3	2,876	11
% of total	99.57%	0.43%

Table 11. Distribution of average annual contracts⁴⁴

CATEGORY	2023			2022			2021		
	Permanent	Seasonal permanent	Others	Permanent	Seasonal permanent	Others	Permanent	Seasonal permanent	Others
Men	839	229	280	787	282	440	763	197	374
Woman	1,019	858	390	998	1,053	861	919	736	848
< 30 years	473	72	202	496	99	429	489	26	398
30-50 years	873	472	303	862	592	634	790	426	565
> 50 years	512	543	165	427	644	238	403	481	259
Scale 1	143	0	7	135	-	7	154	-	6
Scale 2	509	20	48	481	48	59	539	30	41
Scale 3	1,206	1,067	615	1,169	1,287	1,235	989	903	1,175
% of total	81.47%	18.53%		70.57%		29.43%	68.15%		31.85%

⁴³ 99.6% of the total number of contracts are full-time.

⁴⁴ The calculations have been made taking into account JEALSA's workforce over the years 2023, 2022 and 2021.

The total number of dismissals over the course of 2023 is in line with the size of the company and the particularities of the business sectors. The distribution, which corresponds to direct employees of the company, is in line with the structure of the workforce and is mainly due to the permanent hiring of a large part of the staff in South America.

Table 12. Distribution of dismissals⁴⁵

CATEGORY	DISMISSALS		
	2023	2022	2021
Men	388	379	186
Women	666	989	329
< 30 years	447	706	246
30-50 years	532	588	215
> 50 years	75	74	54
Scale 1	37	24	18
Scale 2	110	64	94
Scale 3	907	1,280	403

Ensuring equality and diversity

The implementation of policies aimed at promoting diversity and equal opportunities in all facilities, regardless of their location, is one of the company's main axes. In this regard, the JEALSA Group's Spanish companies with more than fifty employees have an Equal Opportunities Plan applicable to all staff, which contributes to establishing a more equitable working environment.

Negotiations on equality issues are carried out through the Standing Committee on Equality, which is responsible for specifying actions to improve compliance with the company's principles in this area. This approach ensures that the measures taken are fair for all employees.

⁴⁵ The information on redundancies includes those employees with direct contracts with JEALSA.

In terms of the pay gap, there is a decreasing trend over time. For example, in 2023, the wage gap was 12.39 %, while in 2022 it was 12.69 %. This figure stems from the large percentage of women working mostly in productive areas. In addition, the pay gap for people with more than 10 years in the company is 9.20 %. This suggests that the company is actively working to minimise gender inequalities.

To address these inequalities and achieve a desired balance, the company looks at different intervention processes, such as selection, promotion, training and work-life balance measures. The main objective is to improve working conditions for all employees, promoting equal opportunities and reducing the gender gap in the organization.

During 2023, JEALSA continues to work to improve equal opportunities in all its areas, through the following areas of action:

a) Corporate culture

The essence transmitted by the company is nourished by a series of commitments in terms of social responsibility and sustainability. The consolidation of its Corporate Social Responsibility programme We Sea maintains a commitment to people, ensuring quality work, equality and respect for people.

b) Selection and promotion

Selection processes are the first stage of recruitment, which is why JEALSA is committed to improving them. It guarantees a procedure that meets the company's needs and complies with its commitments to equality and diversity. It continues to work to improve the mechanism for valuing the work of its staff, such as internal promotions and salary increases. To this end, it has promoted mechanisms for internal communication of vacancies and has worked on the analysis of posts in order to fill vacancies in a suitable manner according to the needs required.

c) Training

JEALSA considers its staff training and awareness programmes to be a fundamental part of the company. They cover current issues related to equality, safety at work and occupational risk prevention.

d) Wage policy

The company examines jobs in order to identify possible differences and make the necessary adjustments according to professional categories. It continues to work to close the company's pay gap.

e) Reconciliation

Equal opportunities are promoted, with work-life balance measures communicated to all employees. The aim is to improve the organization of working time and to strengthen measures for work-life balance 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 with sexist language and takes care of the image and messages in relation to gender stereotypes, complying with the requirements demanded by law. In addition, it takes other measures in relation to social policy and support, the management of representativeness and/or risks and safety at work.

In 2023, it has developed for Spanish companies a new Protocol for the Prevention and Action in Cases of Harassment in the Workplace. This protocol covers situations of: psychological harassment, sexual harassment, harassment based on sex or sexual orientation. All new hires were trained and informed in the process of joining the company.

JEALSA strongly condemns violence in the workplace and sexual and moral harassment based on gender. It pays special attention to this and implements measures to raise awareness and inform staff, creating an atmosphere of trust and providing them with the internal means of communication to report this type of action. It takes into account the gender approach from the point of view of occupational risk prevention, so that it is transversal to the entire company.

Diversity and accessibility

JEALSA continues to implement the measures adopted for social inclusion and job placement for groups at risk of exclusion. The company implements actions and guidelines so that its workforce includes people with disabilities and also integrates vulnerable groups, such as agreements with universities, vocational training and Master's degrees to make it affordable to carry out internships in the company.

Universal access to the facilities avoids possible discrimination. JEALSA implements modifications in the plants to adapt the facilities and infrastructures to people with reduced mobility. On the other hand, it adapts the characteristics of the post to the needs of the person carrying out the work and helps staff to return to work after a period of absence, so that the actions to be carried out each day do not represent a personal barrier.

In 2023, the company's workforce consisted of 65 people with disabilities working mainly in the factory. In 2022, this figure was 66 people.

Training and talent development

Through training initiatives, the company promotes professional growth as a fundamental requirement to boost employability.

With an accumulated 26.122 hours of staff training, compared to 57.443 hours offered last year, it continues to work to improve its commitment to the development and advancement of its employees and collaborators.

JEALSA implements a joint training plan for workers dedicated to the conservation activity, while the other employees of the Group receive specific training according to the needs of each area and location. Through a training needs assessment, carried out by the different departments, training activities are redesigned to meet the real needs of the company.

Communication channels about training opportunities have been improved to ensure that they reach all employees. The training offer includes a variety of topics, from technical skills to ethics, equality management and occupational risk prevention, highlighting the importance of health and safety at work.

Equal opportunities is a prominent theme in the training catalogue, with an emphasis on its transmission to all employees. JEALSA promotes women's access to courses in areas where they are under-represented, as a way of strengthening equal opportunities throughout the organization.

All training activities are based on respect, promotion of equality and diversity and non-discrimination, with the aim of improving professional performance, encouraging internal promotion and increasing employee motivation.

Work-life balance and work organization

Work organization is adapted to the particularities of each facility, complying with local laws and regulations. Continuous or split shifts are established for non-manufacturing activities. In production plants, shifts are implemented to ensure all-day coverage and shift organization is adjusted as usual.

Through internal policies and codes, a pleasant and enjoyable working environment is fostered. JEALSA is committed through its Equal Opportunities Plan, prioritising the provision of tools for the reconciliation of the personal, family and working life of employees. At present, no specific measures have been established for disconnecting from work.

The company offers a catalogue of work-life balance measures communicated to all employees. In addition, anonymous surveys are carried out to identify staff needs and adjust measures accordingly. Some of these measures include:

- ➔ Promotion of communication and training in equality and work-life balance.
- ➔ Flexible timetable for shift changes and adaptation to individual needs.
- ➔ Facilitation of transport for workers.
- ➔ Fostering an organizational culture that respects labor rights and promotes work-life balance.

During 2023, the total number of absenteeism hours⁴⁶ amounted to 599,822.50 hours compared to 634,618 hours in 2022, a reduction of 5% compared to the previous year.

⁴⁶ Number of hours including sick leave and covering all JEALSA companies.

Remuneration system⁴⁷

JEALSA's commitment to its employees is framed by the Code of Ethics and the Social Responsibility Policy. It is guaranteed that salaries and benefits comply with local and national regulations, adapted to the economic activities carried out. Furthermore, the remuneration offered exceeds the standards of the applicable minimum interprofessional salaries.

Table 13. Average wages by country and gender

REMUNERATIONS AVERAGES PER COUNTRY AND GENDER (€)	Men			Woman		
	2023	2022	2021	2023	2022	2021
Spain	26,367	26,058	24,401	18,506	17,569	17,138
Brazil	7,978	8,059	6,568	4,214	4,071	3,372
Chile	16,736	14,802	13,499	11,544	11,174	9,533
Guatemala	6,562	6,089	6,659	5,310	4,721	5,039
Guatemala Fleet⁴⁸	26,628	51,162	41,405	-	-	-
Italy	53,077	53,077	29,462	37,578	37,022	36,958

Table 14. Average wages by country and age

REMUNERATIONS AVERAGE PER COUNTRY AND AGE (€)	<30 years			30-50 years			>50 years		
	2023	2022	2021	2023	2022	2021	2023	2022	2021
Spain	18,559	17,889	18,528	21,034	20,077	19,339	18,648	20,501	19,873
Brazil	3,703	3,576	2,856	6,639	6,696	5,880	17,526	14,507	14,726
Chile	11,162	10,634	9,555	16,296	14,861	12,310	14,610	13,650	13,175
Guatemala	5,242	4,479	4,880	5,899	5,407	5,971	7,440	7,271	7,434
Guatemala Fleet	21,217	33,147	27,176	26,182	53,900	41,893	29,503	52,529	47,097
Italy	-	-	-	33,004	32,448	31,479	62,225	62,225	43,159

⁴⁷ Salaries expressed in euros according to average annual TC.

⁴⁸ The personnel considered are those specialised in the fishing fleet. The variable salary is taken into account because of the great weight it has. This variable salary depends on the catches made.

Table 15. Average wages by country and category

REMUNERATIONS AVERAGES BY COUNTRY AND CATEGORY PROFESSIONAL (€)	Scale 1			Scale 2			Scale 3		
	2023	2022	2021	2023	2022	2021	2023	2022	2021
Spain	71,684	77,507	62,888	29,261	28,308	28,166	17,561	16,792	16,319
Brazil	26,444	24,161	18,226	7,024	7,962	4,489	3,409	3,230	2,527
Chile	44,248	40,436	37,488	16,193	13,977	13,493	9,549	8,643	6,536
Guatemala	28,457	24,899	26,244	12,373	11,315	9,155	5,221	4,601	4,662
Guatemala Fleet	124,068	157,906	115,393	37,267	30,278	33,184	11,993	-	-
Italy	-	-	-	42,744	42,374	42,030	-	-	29,406

The average wages of JEALSA's Directors and Executives in financial year 2023 amounted to 167,349 euros (235,868 euros in financial year 2022). There are no gender differences in the wages of the members of the Board of Directors.

Labor relations

For the regulation of labor relations, the company establishes agreements in accordance with collective bargaining agreements. All JEALSA employees are covered and each company adapts to the labor regulations according to the country in which it operates. The percentage of trade union representation in Spain, Brazil and Italy is 100%, in Chile the percentage is 48%⁴⁹, in this country the workers are affiliated to a trade union that has an agreement with a collective agreement. In Guatemala there is no relevant agreement.

The Spanish companies of the JEALSA Group with more than fifty employees have designed an Equal Opportunities Plan, the result of dialogue and consensus between the parties and which aims to actively listen to the beneficiaries, ensuring the defence of their rights and a response to their needs beyond what is established by law.

⁴⁹ Corresponds to TRANS ANTARTIC LTDA.

Health and safety

The safety and health of employees are top priorities for JEALSA, which is committed to ensuring their physical and mental well-being. This is achieved through the implementation of control and monitoring protocols, as well as the adoption of codes of conduct to prevent occupational accidents.

To address these issues, JEALSA establishes a Health and Safety Committee, an internal consultative body responsible for overseeing actions related to the prevention of occupational risks and encouraging the participation of workers in these issues.

In addition, JEALSA is ISO 45001 certified for Occupational Health and Safety Management, which enables it to comply with requirements and guidelines to manage potential occupational health and safety risks, continuously improving its prevention performance.

Within the framework of its Occupational Health and Safety System, the company has developed an Occupational Risk Prevention Policy applicable to all its personnel, including suppliers, contractors and subcontractors, as well as to the facilities provided. This policy reflects its total commitment to the health and safety of all workers.

Occupational risk prevention is strengthened at all Group facilities through specific policies and staff training through drills, which are essential to detect possible unanticipated risks.

Health and safety indicators⁵⁰

In 2023, there were 276 occupational accidents in the company, of which 144 were without sick leave and 132 were with sick leave. In 2022 there were 261 and in 2021 there were 235. Below are the frequency and severity rates of accidents with sick leave for each facility.

⁵⁰ The company's management information systems do not allow information to be obtained by gender.

Table 16. Health and safety indicators

FACILITY	Companies	Frequency rate			Severity rate		
		2023	2022	2021	2023	2022	2021
BAIUCA	FRIGORÍFICOS PUEBLA, S.L.	81.55	95.24	-	0.90	5.30	-
	ESCURÍS S.L.	39.80	43.44	37.68	1.30	1.20	2.17
	PETSELECT, S.A.	24.42	51.90	-	0.70	2.97	-
BODIÓN	CONSERVEROS REUNIDOS S.L.	44.19	39.96	-	0.46	1.27	-
	SILSOCO MMB, S.L.	17.20	39.53	-	0.73	0.68	-
	JEALSA FOODS, S.A.U.	40.80	33.01	29.03	0.85	1.24	1.00
	DEPURA. DESTIL, RECIC. S.L.U.	-	114.29	-	-	0.34	-
	BOIRO ENERGÍA S.A.U.	89.39	-	142.86	5.27	-	7.00
VALORA MARINE INGREDIENTS	VALORA MARINE INGREDIENTS S.L.	70.56	-	131.87	1.41	-	1.27
BRAZIL	CRUSOE FOODS	6.34	10.46	12.39	0.21	0.20	0.11
CHILE	PESQ TRANS ANTARTIC LTDA	88.30	84.02	19.66	0.95	1.07	0.15
GUATEMALA	INDUSTRIA ATUNERA CENTROAMERICANA S.A.	3.98	6.59	5.90	0.24	0.12	0.11

JEALSA continues to work on the adoption of measures, both in terms of staff awareness and at work, to improve the health and safety of its employees. The measures taken have been driving forces that have led to a reduction in the number of cases of serious occupational accidents. During 2023, there was one occupational illness at the Chile plant.

Engagement with communities

JEALSA considers it essential to maintain and reinforce the commitment of local communities as a fundamental axis in its Corporate Social Responsibility project.

The company's culture supports different collaboration initiatives with the environment, which focus on projects in education, culture, health, sport, employment and help for people with functional diversity.

During 2023 JEALSA has carried out patronage actions, allocating a total of 453,312 euros (592,603 euros in 2022) in social action initiatives, collaborations and international cooperation through all its subsidiaries.

The destination of the donations covers all the Group's subsidiaries, although the largest percentage is concentrated in Spain, the birthplace of the company and, therefore, with greater roots in the community. Little by little, this collaboration is being extended internationally through different lines of work depending on local needs, consolidating programmes such as Mare Alta in Brazil



JEALSA programmes and initiatives in 2023

JEALSA remains committed to various initiatives that are carried out in the different societies in which it is present, thanks to which it has an impact on the most necessary areas in each of the areas. These include actions to promote sport, care of the beaches, signing agreements with NGOs and donations of canned food products, among others.

Support to sports

JEALSA conceives sport as one of the major elements in the education and training of children. The capacity of sport to act as an attractive and fun occupational alternative for young people, together with its unquestionable educational potential, makes it an indisputable element in the prevention of risky behaviour, while at the same time training them in values such as the culture of effort, teamwork, commitment and respect. In 2023, more than 1,750 people participated in the various activities promoted by the Group.



The third edition of JEALSA SOLIDARIA, a sporting event in which nearly 1.300 people registered and whose proceeds were donated to the Stop Leucemia Foundation, was also held.

Donations

For years, JEALSA has been donating canned fish in Spain to organizations such as Cáritas, La Cocina Económica, Cruz Roja and food banks on a regular basis and in accordance with the needs of each organization. Likewise, in Chile and Brazil, it donates products through associations or groups such as Junta Vecinos Comunca Peuque, Pastoral Social Patricio Oporto, Comunidade de Torem, Procuradoria da Mulher and Prefeitura de São Gonçalo.



Collaboration was also maintained with the AMICOS Association, an organization dedicated to the inclusion of people with intellectual disabilities, which shares all the values transmitted by the Group.

Luidi-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 collaboration of JEALSA, it is currently carried out in schools in Boiro and Pobra do Caramiñal. Its aim is to promote participation in society and education in values for the youngest children through play and educational activities. In the classroom, the children, aged between 8 and 9 years, work on various topics such as equality, the integration of immigrants, nutrition and healthy lifestyle habits and the environment, among others.

Other organizations and associations such as Obra Social La Caixa, AMICOS, Fundación Stop Leucemia or Fundación Meniños, are under the protection of the We Sea programme, which is a reliable ally for the development of their activities.

Participation in associations

JEALSA reaffirms its conviction in the importance and necessity of making a significant contribution to economic and social well-being, by participating in a decisive manner in various sectoral organizations. In addition, the companies that make up the company are also members of various associations:

JEALSA	ANFACO ⁵¹
	APD (Asociación para el Progreso de la Dirección)
	Asociación Gallega de la Empresa Familiar
	Instituto Empresa Familiar
	Cámara Comercio Santiago
	Club Financiero Santiago
	Confederación Empresarios Galicia
	Asociación Boirense de Empresarios
	FEUGA
	AECOC
	Foro Económico de Galicia
	Clusaga ⁵²
	ESCURÍS
Asociación Empresarios Puebla	
AECOC	
Fundación Clúster del Mar	
Clusaga	
CHILE	Asociación de Miticultores de Chile
	Asociación Gremial de Industrias Pesqueros
GUATEMALA	Asociación Guatemalteca de Exportadores
BRAZIL	ABIPESCA

⁵¹ National Association of Canned Fish Manufacturers.

⁵² Galician food cluster.

4.5. We Invest & Sea

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

The company's production structure is based on the principles of the circular economy, being a pioneer in the adoption of this innovative system that maximises the use of raw materials and establishes a circular production process.

The We Sea Programme focuses on placing a high value on raw materials and the fisheries sector, developing new initiatives both internally and in collaboration with various research centres.

In recent years, JEALSA has implemented valorisation strategies that promote efficiency and sustainability by making comprehensive use of resources. Technologies that respect both the product and the environment are used.

JEALSA continues its commitment to continuous improvement and systems efficiency. An exhaustive analysis of the canning process has been carried out, identifying innovative ways to maximise the use of raw materials and ensuring their full utilisation.

Integral system for the valorisation of raw materials

JEALSA, through its total recovery system, manages to take advantage of all the raw material that arrives at its facilities. The circular economy model it follows consists of the revaluation of fish and cooking water, with which new products are developed for animal consumption, the pharmaceutical, nutritional and cosmetic industries, among others. This project reinforces JEALSA's commitment to the environment and the Galician production sector by minimising the environmental impact and reducing operating costs for the production units.

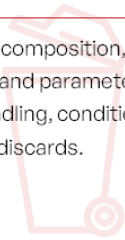
The integral valorisation system is one of We Sea's main lines of action, to which a large part of the R&D&I resources are allocated in order to develop innovative and more sustainable solutions with differential value in other sectors.

The company has led the LIFE REFISH Project since its inception in 2022. This project is a project of excellence and exclusively dedicated to the environment and climate action. LIFE REFISH aims to create the first demonstration biorefinery for fish and seafood raw materials that, through the application of the most advanced technology, allows the valorisation of these currently underutilised fish and seafood resources into high added value products with great market potential. The project proposes the application of the biorefinery concept developed by the company to other areas such as aquaculture, on-board processing or the use of discards.

The objectives and scope of LIFE REFISH are:

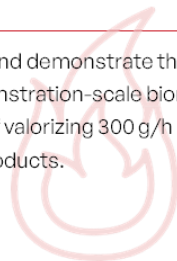
01.

Determine composition, optimum conditions and parameters necessary for pre-handling, conditioning and storage of discards.



02.

Scale up and demonstrate the feasibility of a demonstration-scale biorefinery capable of valorizing 300 g/h of discards and by-products.



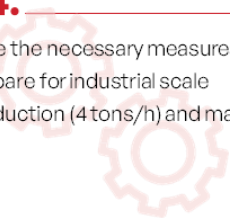
03.

Validate the performance and commercial of the eight high value-added products resulting from the valuation process



04.

Take the necessary measures to prepare for industrial scale production (4 tons/h) and marketing.



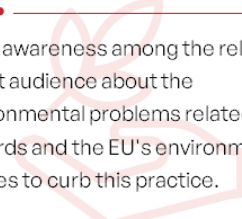
05.

Assess environmental, social and economic impacts.



06.

Raise awareness among the relevant target audience about the environmental problems related to discards and the EU's environmental policies to curb this practice.

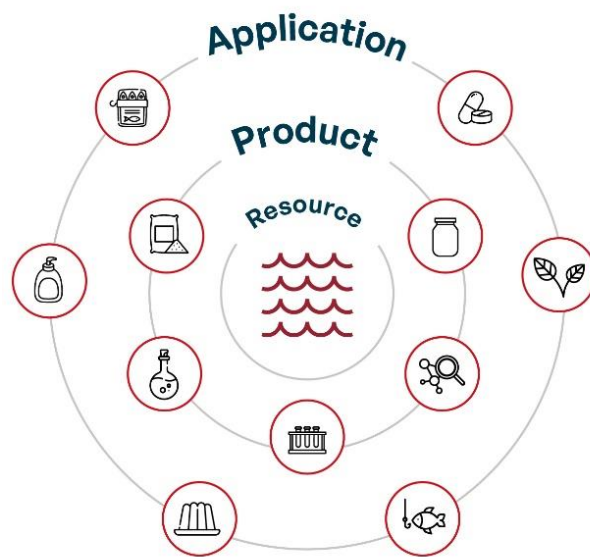


On the other hand, Pet Select, a subsidiary of JEALSA, is consolidating its position as a leader in the recovery of raw materials that are not used for human consumption, transforming them into animal feed.

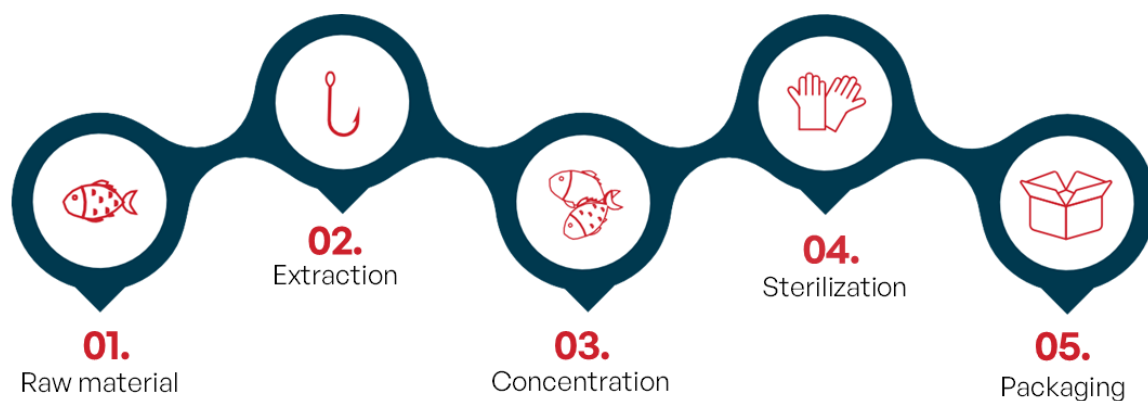
The total revaluation of raw materials is designed under the principles of circular economy, prolonging the value of resources, using them as long as possible in the process, avoiding the generation of waste and promoting their reuse and recycling.

HOW CAN RAW MATERIALS BE USED?

- ✓ Forty-five percent of the raw material is destined both for human food products, through the group's brands (Escuris or Rianxeira), and for the production of pet supplements in the company's Pet Select lines.
- ✓ 35 % of the raw material goes to the manufacture of by-products, such as fishmeal and fish oil, accounting for 32.5% of the total and are used by the aquaculture sector and other related industries, the remaining 2.5 % is for petfood.
- ✓ The remaining 20% of raw materials is used for the generation of new recovery processes. The company Valora Marine Ingredients SL., which offers products based on natural substances for the pharmaceutical or cosmetic branches, is used for this purpose.



Valora Marine Ingredients was created as a company inspired by the sea and its resources and whose objective is to provide a differential value to raw materials from the fishing industry and sector. The company is designed for the valorisation of new fractions through various lines of work. It has managed to eliminate the concept of by-product and its externality. In this way, it is able to valorise products of natural origin that meet the needs of highly dynamic industries.



The traceability of raw materials from the fishery to the customer is controlled throughout the process. This is achieved through efficient and environmentally friendly management both in obtaining the raw material and in its transformation, using clean technologies throughout the process. In this line, the concept of marine biorefinery is applied, in which selective fractioning and extraction techniques are used to make the most of all the fish that arrives at the facilities and where optimum characteristics are ensured for the customers. In this way, food waste is minimised, as no raw material is discarded.

Sustainability is the essence of Valora Marine Ingredients, S.L., which promotes the recovery and integral use of the raw materials managed in JEALSA's companies. It is a use that allows the circularity of all the raw materials present in the company's production chain.

The company collaborates with national and European organizations, such as the Spanish National Research Council (CSIC) through the Marine Research Institute of Vigo (IIM-CSIC), to develop solutions that enable the efficient and sustainable valorisation of by-products and effluents generated in processing plants. This collaboration supports the effectiveness and viability of its pioneering industrial revalorisation system.

In addition, the company invests in research, development and innovation (R&D&I) to continue searching for more sustainable alternatives and to adapt to new industry trends.

The company Pet Select, dedicated to the production of pet food, collaborates with the Rof Codina Foundation in the fields of research, teaching and innovation in the field of pet nutrition. The Rof Codina Foundation is responsible for the management of the Rof Codina University Veterinary Hospital and the Centre for Biomedicine and Veterinary Medicine, Cebiovet, located on the Lugo campus of the USC. Within the framework of this agreement, which will be developed through specific agreements, the Rof Codina Foundation will provide support in terms of staff and infrastructure to carry out research and teaching activities, as well as advice in the field of pet nutrition.

It also provides technical and scientific support through clinical and care services. At the same time, it offers advice on matters of mutual interest and cooperates in training programmes for research and technical staff.

Closing the loop: efficient management of packaging materials

Due to the activity carried out by the company, the main materials used are those related to canned food and its packaging (cardboard, paper, metal, etc.). Within the company, it should be specified that there are companies that do not consume raw materials due to the type of activity they carry out, for example, FRIPUSA (Frigoríficos Puebla, S.L.) which does not use raw materials and on the other hand CONRESA (Conserveros Reunidos, S.L.) whose raw material is the secondary product of the canning companies.

Within the framework of its operations, JEALSA persists in improving and optimising both the design and the materials used in its packaging. In several cases, it has reached maximum levels of optimisation, which guarantees product durability and food quality for the consumer. All packaging used is 100% recyclable.

05.

**About the
report.**



5. ABOUT THE REPORT

This document is a Non-Financial Information Statement (NFS) that reports on the environmental, social, economic and governance performance of JEALSA's parent companies in all the geographical areas in which it operates.

This consolidated statement of non-financial information, which relates to the year ended 31 December 2023, has been prepared in accordance with the requirements set out in Law 11/2018 of 28 December, which amends the Commercial Code, the revised text of the Capital Companies Act approved by Royal Legislative Decree 1/2010 of 2 July, and Law 22/2015 of 20 July, on Auditing of Accounts, with regard to non-financial information and diversity.

The non-financial reporting guidelines of the European Commission (2017/C215/01) derived from Directive 2014/95/EU have also been considered in its preparation and, to the extent possible, the Global Reporting Initiative Standards (GRI Standards) have been used. In accordance with commercial law, the statement of non-financial information is part of the Group's Consolidated Management Report and has been formulated by the Board of Directors.

The contents included in the reports and the quality of the information reported have been carried out in accordance with GRI reporting principles and guidelines.

**REPORTING GUIDELINES CONCERNING THE DEFINITION OF THE
CONTENT OF THE REPORT**

Including stakeholders
Background of sustainability
Materiality
Completeness

**REPORTING GUIDELINES CONCERNING THE DEFINITION OF REPORT
QUALITY**

Accuracy
Balance
Clarity
Comparability
Reliability
Timeliness

5.1. Profits, taxation and subsidies

The financial indicators are distributed according to the following amounts:

Table 17. Profits before taxes by country

PROFITS BEFORE TAXES	2023	2022	2021
Spain	32,485,198 €	22,588,827 €	35,780,316 €
Portugal	-65,733 €	-70,755 €	69,850 €
Italy	-3,550,746 €	-2,193,489 €	401,123 €
Netherlands	-84,245 €	-87,150 €	-111,309 €
Chile	-2,707,082 €	36,301,106 €	19,652,755 €
Brazil	-8,802,296 €	-3,880,005 €	-1,493,136 €
Guatemala	-6,078,074 €	-1,573,594 €	5,950,399 €
Curaçao	-115,772 €	394,069 €	233,569 €
Argentina	-6,751 €	-573,896 €	-215,423 €
Morocco	-116,243 €	-179,791 €	-306,085 €

The Jealsa Group paid a total of 2,589,509 euros in corporate income tax to the government in 2023, compared to 17,040,099 euros in 2022 and 3,594,471 euros in 2021.

In turn, the subsidies received by the Group in 2023 amounted to 759,358 euros compared to 667,208 euros in 2022 and 435,921 euros in 2021.

5.2. Table of contents NSFI

The list of contents required under the regulations already mentioned is shown below. GRI Standards are taken as a guiding reference to define the repo indicators.

LAW 11/2018

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Non Financial Information Statement

Corporación Empresarial Jesús Alonso S.L.

