



# Non-financial information statement

Financial year ended on 31 March 2021



Planasa is committed to





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**Annex: Audit report**



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# **INFORME DE VERIFICACIÓN INDEPENDIENTE DEL ESTADO DE INFORMACIÓN NO FINANCIERA CONSOLIDADO DE TIGRUTI, S.L.U. Y SOCIEDADES DEPENDIENTES DEL EJERCICIO ANUAL TERMINADO EL 31 DE MARZO DE 2021**

Al Socio Único de Tigruti ITG, S.L.U.:

De acuerdo al artículo 49 del Código de Comercio hemos realizado la verificación, con el alcance de seguridad limitada, del Estado de Información No Financiero Consolidado adjunto (en adelante EINF) correspondiente al ejercicio anual finalizado el 31 de marzo de 2021, de Tigruti ITG, S.L.U., y sociedades dependientes (en adelante el Grupo) que forma parte, como Anexo, del Informe de Gestión consolidado del Grupo.

El contenido del Informe de Gestión consolidado incluye información adicional a la requerida por la normativa mercantil vigente en materia de información no financiera que no ha sido objeto de nuestro trabajo de verificación. En este sentido, nuestro trabajo se ha limitado exclusivamente a la verificación de la información identificada en el apartado 13 "Tabla de referencia de Requerimientos de la Ley 11/2018 INF y Contenidos del Global Reporting Initiative (Indicadores GRI) del EINF" incluida en el Anexo al Informe de Gestión consolidado adjunto.

## **Responsabilidad de los Administradores**

La formulación del EINF, incluido en el Anexo del Informe de Gestión consolidado del Grupo, así como el contenido del mismo, es responsabilidad de los Administradores de Tigruti ITG, S.L.U. El EINF se ha preparado de acuerdo con los contenidos recogidos en la normativa mercantil vigente y siguiendo los criterios de los Sustainability Reporting Standards de Global Reporting Initiative (estándares GRI) seleccionados, así como aquellos otros criterios descritos de acuerdo a lo mencionado para cada materia en el apartado 13 "Tabla de referencia de Requerimientos de la Ley 11/2018 INF y Contenidos del Global Reporting Initiative (Indicadores GRI) del EINF" incluida en el Anexo al Informe de Gestión consolidado adjunto.

Esta responsabilidad incluye asimismo el diseño, la implantación y el mantenimiento del control interno que se considere necesario para permitir que el EINF esté libre de incorrección material, debida a fraude o error.

Los Administradores de Tigruti ITG, S.L.U. son también responsables de definir, implantar, adaptar y mantener los sistemas de gestión de los que se obtiene la información necesaria para la preparación del EINF.

## **Nuestra independencia y control de calidad**

Hemos cumplido con los requerimientos de independencia y demás requerimientos de ética del Código de Ética para Profesionales de la Contabilidad emitido por el Consejo de Normas Internacionales de Ética para

Deloitte, S.L., inscrita en el Registro Mercantil de Madrid, tomo 13.630, sección 9ª, folio 188, hoja M-54444, inscripción 964, C.I.F.: B-79124468.  
Domicilio social: Plaza Pablo Ruiz Picasso, 1, Torre Picasso, 28002, Madrid.

Profesionales de la Contabilidad (IESBA, por sus siglas en inglés) que está basado en los principios fundamentales de integridad, objetividad, competencia y diligencia profesionales, confidencialidad y comportamiento profesional.

Nuestra firma aplica la Norma Internacional de Control de Calidad 1 (NICCC 1) y mantiene, en consecuencia, un sistema global de control de calidad que incluye políticas y procedimientos documentados relativos al cumplimiento de requerimientos de ética, normas profesionales y disposiciones legales y reglamentarias aplicables.

El equipo de trabajo ha estado formado por profesionales expertos en revisiones de información no financiera y, específicamente, en información de desempeño económico, social y medioambiental.

## **Nuestra responsabilidad**

Nuestra responsabilidad es expresar nuestras conclusiones en un informe de verificación independiente de seguridad limitada basándonos en el trabajo realizado.

Hemos llevado a cabo nuestro trabajo de acuerdo con los requisitos establecidos en la Norma Internacional de Encargos de Aseguramiento 3000 Revisada en vigor, "Encargos de Aseguramiento distintos de la Auditoría o de la Revisión de Información Financiera Histórica" (NIEA 3000 Revisada) emitida por el Consejo de Normas Internacionales de Auditoría y Aseguramiento (IAASB) de la Federación Internacional de Contadores (IFAC) y con la Guía de Actuación sobre encargos de verificación del Estado de Información No Financiera emitida por el Instituto de Censores Jurados de Cuentas de España.

En un trabajo de seguridad limitada los procedimientos llevados a cabo varían en naturaleza y momento, y tienen una menor extensión, que los realizados en un trabajo de seguridad razonable y, por lo tanto, la seguridad que se obtiene es sustancialmente menor.

Nuestro trabajo ha consistido en la formulación de preguntas a la Dirección, así como a las diversas unidades del Grupo que han participado en la elaboración del EINF, en la revisión de los procesos para recopilar y validar la información presentada en el EINF y en la aplicación de ciertos procedimientos analíticos y pruebas de revisión por muestreo que se describen a continuación:

- Reuniones con el personal del Grupo para conocer el modelo de negocio, las políticas y los enfoques de gestión aplicados, los principales riesgos relacionados con esas cuestiones y obtener la información necesaria para la revisión externa.
- Análisis del alcance, relevancia e integridad de los contenidos incluidos en el EINF del ejercicio anual finalizado el 31 de marzo de 2021 en función del análisis de materialidad realizado por el Grupo y descrito en el apartado 5 del EINF "Análisis de materialidad", considerando también los contenidos requeridos en la normativa mercantil en vigor.
- Análisis de los procesos para recopilar y validar los datos presentados en el EINF del ejercicio anual finalizado el 31 de marzo de 2021.

- Revisión de la información relativa a los riesgos, las políticas y los enfoques de gestión aplicados en relación a los aspectos materiales presentados en el EINF del ejercicio anual finalizado el 31 de marzo de 2021.
- Comprobación, mediante pruebas, en base a la selección de una muestra, de la información relativa a los contenidos incluidos en el EINF del ejercicio anual finalizado el 31 de marzo de 2021 y su adecuada compilación a partir de los datos suministrados por las fuentes de información del Grupo.
- Obtención de una carta de manifestaciones de los Administradores y la Dirección.

#### Conclusión

Basándonos en los procedimientos realizados en nuestra verificación, y en las evidencias que hemos obtenido, no se ha puesto de manifiesto aspecto alguno que nos haga creer que el EINF del Grupo correspondiente al ejercicio anual finalizado el 31 de marzo de 2021 no ha sido preparado, en todos sus aspectos significativos, de acuerdo con los contenidos recogidos en la normativa mercantil vigente y siguiendo los criterios de los estándares GRI seleccionados, así como aquellos otros criterios descritos de acuerdo a lo mencionado por cada materia en la "Tabla de referencia de Requerimientos de la ley 11/2018 INF y Contenidos del Global Reporting Initiative (Indicadores GRI)" del apartado 13 del EINF.

#### Uso y distribución

Este informe ha sido preparado en respuesta al requerimiento establecido en la normativa mercantil vigente en España, por lo que podría no ser adecuado para otros propósitos y jurisdicciones.

DELOITTE, S.L.



Iñigo Úrculo

15 de julio 2021

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JURADOS DE CUENTAS  
DE ESPAÑA

DELOITTE, S.L.

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# 01

## Introduction



## Letter from the CEO

Esteemed Board Members, Shareholders, Employees and other Stakeholders.

In this key time of the year when we present our results together with this Non-Financial Information Statement, I would like to share with you some of my thoughts on the **mission of Planasa Group and its social commitment**.

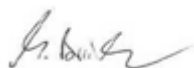
Planasa Group is **committed to plant quality, as well as to the research and development** of new plant varieties as **factors of social and economic progress**, particularly taking into account the demographic challenge we are facing. **All the local communities, suppliers and customers with which we interact as key factors to our success and treasured travel companions**. For this reason, we are taking it upon ourselves to set as our own the end of poverty, zero hunger, health and well-being, non-polluting energy and responsible production and consumption.

All these concerns have led us to sign the **United Nations Global Compact and to commit to Sustainable Development Goals**. I am especially proud of this initiative, and the organisation has been instructed to take this up as a challenging and thrilling project that constitutes the first step in our journey towards greater and better social and environmental management.

**We still have a long way to go. Corporate social responsibility** goes well beyond mere legal compliance; **it is a fundamental pillar in supporting our positioning, image and significant growth we have forecast for the coming financial years**. We will therefore continue to work on reducing our environmental impact, developing local communities by promoting equal opportunities and transparency and by strengthening the trust of our employees, customers and suppliers, as well as implementing good governance practices as tools for long-term sustainability and progress.

This is our vision, and I know I can count on your support for this critical and urgent task of making the world a better place for use and for future generations.

**Michael Brinkmann**  
CEO del Grupo Planasa







## 1. Introduction

The Non-Financial Information Statement is part of the consolidated management report of Tigruti, S.L.U. and subsidiaries (hereinafter, Planasa Group or Planasa), presented as an annex thereto and includes information concerning environmental and social issues, as well as information relating to personnel, the Company, the respect to human rights and the fight against corruption and bribery. The content to be included in this Non-Financial Information Statement has been developed by virtue of Law 11/2018 of 28 December modifying the Commercial Code, the consolidated text of the Law on Corporations approved by Legislative Royal Decree 1/2010 of 2 July and Law 22/2015 of 20 July on Account Auditing in relation to non-financial information and diversity.

The Non-Financial Information Statement has been prepared on the basis of the expectations and requirements of the Stakeholders identified after the evaluation and assessment performed during financial year ended as of 31 March 2021, with a special emphasis on those topics that are the most relevant for such groups and which have a greater impact on the Planasa Group strategy.

Moreover, the information includes all the significant impacts from the period that is subject of the report, establishing priorities relative to the material information on the basis of the principles of Materiality, Sustainability Context and Stakeholder Inclusiveness, according to Global Reporting Initiative (GRI) requirements. In this sense, the GRI Sustainability Reporting

Standards Guideline has been used as a reference to provide information about indicators and aspects considered relevant based on the materiality analysis conducted by the Group.

This Non-Financial Information Statement covers the period comprised between 1 April 2020 and 31 March 2021. The information contained in the statement relating to the financial year ended on 31 March 2020 is presented for the purpose of comparison with the information from the financial year ended on 31 March 2021.

# 02

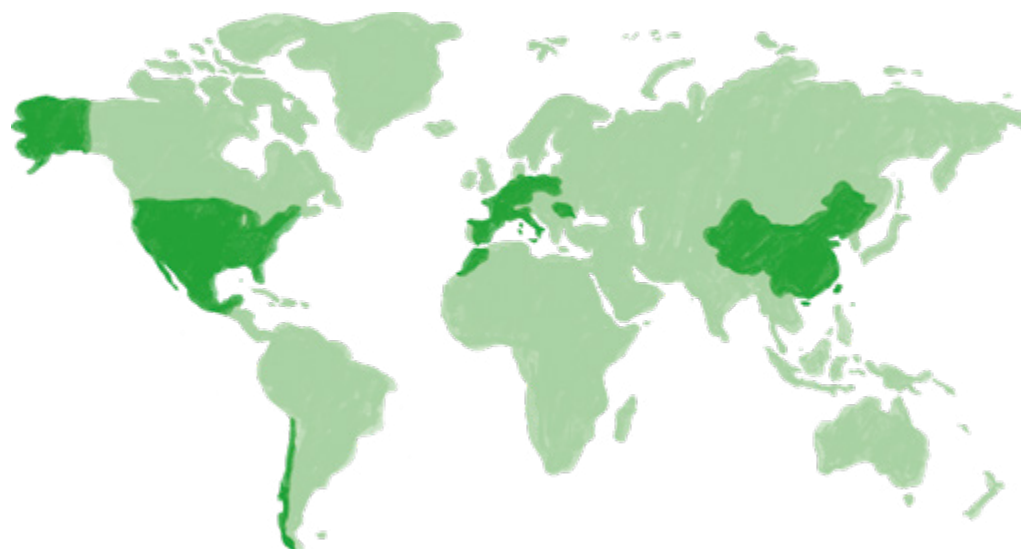
## Business model

## 2. Business model

Planasa Group consists of a group of international companies whose origin dates back to the year 1887 and which was formally established in 1973 under the name of Plantas de Navarra, S.A., by Amand Marc Darbonne and Caja de Ahorros de Navarra.

Planasa Group has an international presence thanks to a commercial network distributed across four continents and an extensive network of partners in different countries and climate regions. Planasa's goal is to obtain new plant varieties in order to achieve a balance that meets future needs of farmers together with consumers' preferences in the different markets.

Planasa possesses properties all over the world strategically chosen due to soil characteristics and climate conditions. Cash crops, research, monitoring and testing of new varieties for continental, Mediterranean, warm and even tropical climate areas are all carried out on these properties.



PLANASA HEADQUARTERS  
ARE LOCATED IN  
VALTIERRA,  
IN NORTHERN SPAIN

### THE MAIN PLANASA GROUP LOCATIONS ARE:

- **Production:** China, Mexico, Morocco, Spain, Romania, Poland, France and United States.
- **Marketing:** China, France, Spain, Poland, Italy, Mexico, Netherlands and United States.
- **Nurseries:** Spain, Poland, Mexico, Morocco, Romania and United States.



Furthermore, Planasa Group takes full account of the needs of farmers: not only with regards to improvements of the quality and health of plants, but also relating to the need for better varieties that produce a higher quality fruit and allow for a better yield to be obtained, which are essential to improve profitability.

Planasa is committed to present and future healthy eating, mainly based on taste and pleasure. They work with customers improving the plant varieties on a daily basis and offering solutions that support them in their agricultural projects. The success of Planasa is based on three fundamental pillars: research, quality and collaboration.



## THE SUCCESS OF PLANASA IS BASED ON THESE THREE FUNDAMENTAL PILLARS:



### RESEARCH

Over 40 years of plant varieties research. Planasa focuses on variety research as a basis for success of the creation of unique varieties. They have six experimental centres around the world and produce the varieties without genetic modification techniques.



### QUALITY

Planasa has a strong commitment to food safety and the traceability of plant material. Concern for the environment is very high and the best available techniques are always used to work in the most sustainable way. It works to improve each stage of the production processes.



### COLLABORATION

Customers are the key to the success of varieties. Trust relationships are created with each of the producers. Planasa works with agents to meet consumer needs.

**PLANASA IS SPECIALISED IN THREE MAIN BUSINESS LINES:**

**plant innovation, nurseries and fresh produce.** The main production and marketing activities of Planasa are divided into three main food groups:

**RED BERRIES**



**HORTICULTURAL CROPS**



**FRUIT TREES**



## 2.1. Plant innovation

Planasa Group allocates a relevant amount of resources to R&D for the development of new varieties through improvement and varietal selection programmes. The purpose is to offer producers varieties that fit their production and business needs.

This is part of the Group's DNA. Likewise, efforts are made so these producers may extend the harvest season, avoiding production fluctuations and, at the same time, for the customer to have quality products throughout the year.

Planasa has four research centres all over the world. It likewise has development centres to monitor and experiment with new varieties in different climate areas in strategic worldwide locations. The results are protected by plant variety breeder's rights.

PLANASA HAS FOUR RESEARCH CENTRES ALL  
OVER THE WORLD AND DEVELOPMENT CENTRES  
TO MONITOR AND EXPERIMENT WITH NEW  
VARIETIES





## 2.2. Nurseries

Planasa Group is one of the largest worldwide nursery operators for strawberries, raspberries, blueberries and asparagus, as well as garlic seeds and fruit trees. It has nearly 1,500 hectares in Spain, Poland, Morocco, California (US) and Mexico. Planasa integrates activities in different locations to offer the plant material that best adapts to their needs.

The Group has perfectly integrated the activities of selection, varietal development and propagation in nurseries in different geographical and climatic locations to offer the plant material that best suits the needs of producers around the world. The production process is subject to oversight from start to finish, from the selection of new varieties, testing in our R&D properties to commercial production in laboratories and nurseries, all in order to comply with health and quality standards.



## 2.3. Fresh produce

Throughout the year, Planasa produces and markets quality plant products to satisfy consumer tastes, particularly berries, with a special focus on raspberries blueberries. Moreover, Planasa Group is the leading producer and marketer of fresh endives.

Planasa pursues excellence at all levels, guarantees that products are transparent from the plant to the shelf, with the aim of achieving excellence through continuous improvement, collecting data accurately and useful in real time.

### PLANASA PRODUCES AND MARKETS:



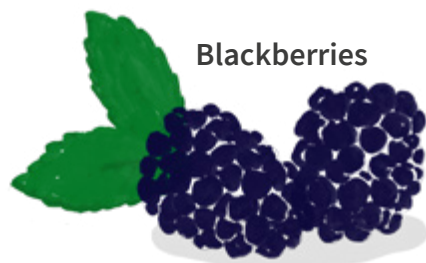
Raspberries



Blueberries



Asparagus



Blackberries



Endives



Avocado

## 2.4. Mission, Vision and Values

### MISSION

To provide customers in the global market by means of the three business lines – Plant research, Nursery and Agri-food – with high quality products and services with added value to meet consumer needs.

### VISION

To become a global leader in innovative solutions for the supply chain of berries, asparagus, endive and garlic, meeting consumer expectations.



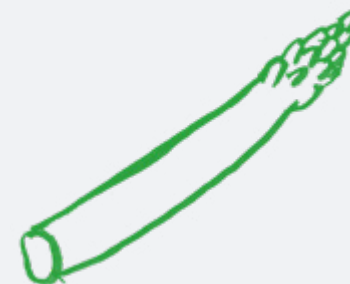
#### PLANT INNOVATION

Research and development of new plant varieties.



#### NURSERIES

Production and commercialization of high quality plants and seeds.



#### AGRI-FOOD

Production and commercialization, throughout the year, of vegetable products that are differentiated by their freshness and flavor.



## VALUES

Planasa's values are essential. Among the components of the Group, with customers, partners, suppliers, competitors and the communities in which it operates, it works with trust and loyalty in everything it does and relies on ideas and innovation to move forward. Each member of the Group is expected to show these values in their work and business relationships. Planasa means taking care of what they are doing, how it is done and, above all, why it is done. Trust and loyalty, honesty, fairness and doing the right thing selflessly, even when circumstances make it difficult, is part of the Group's work. With constant ideas and innovation, it always looks for the most appropriate and innovative solution to any problem or situation to guarantee the maintenance of the highest standards at all times.



### THE GROUP'S VALUES ARE SUMMARISED BELOW:

#### Integrity

Honesty and integrity are our most important assets and should guide the direction of our business.

#### Opening to the outside

Actively seek best practices in all areas in order to offer a higher value offer to our clients.

#### Customer satisfaction

Placing our clients at the center of our business activities and contributing to their success.

#### Business excellence

Continuous improvement, effectiveness and efficiency in the actions of the company.

#### Permanent search for innovation

Encourage new ideas, initiative and creativity at all levels.

#### Teamwork

Share the knowledge, ideas and experience of each one to make the best decisions within the Planasa group.

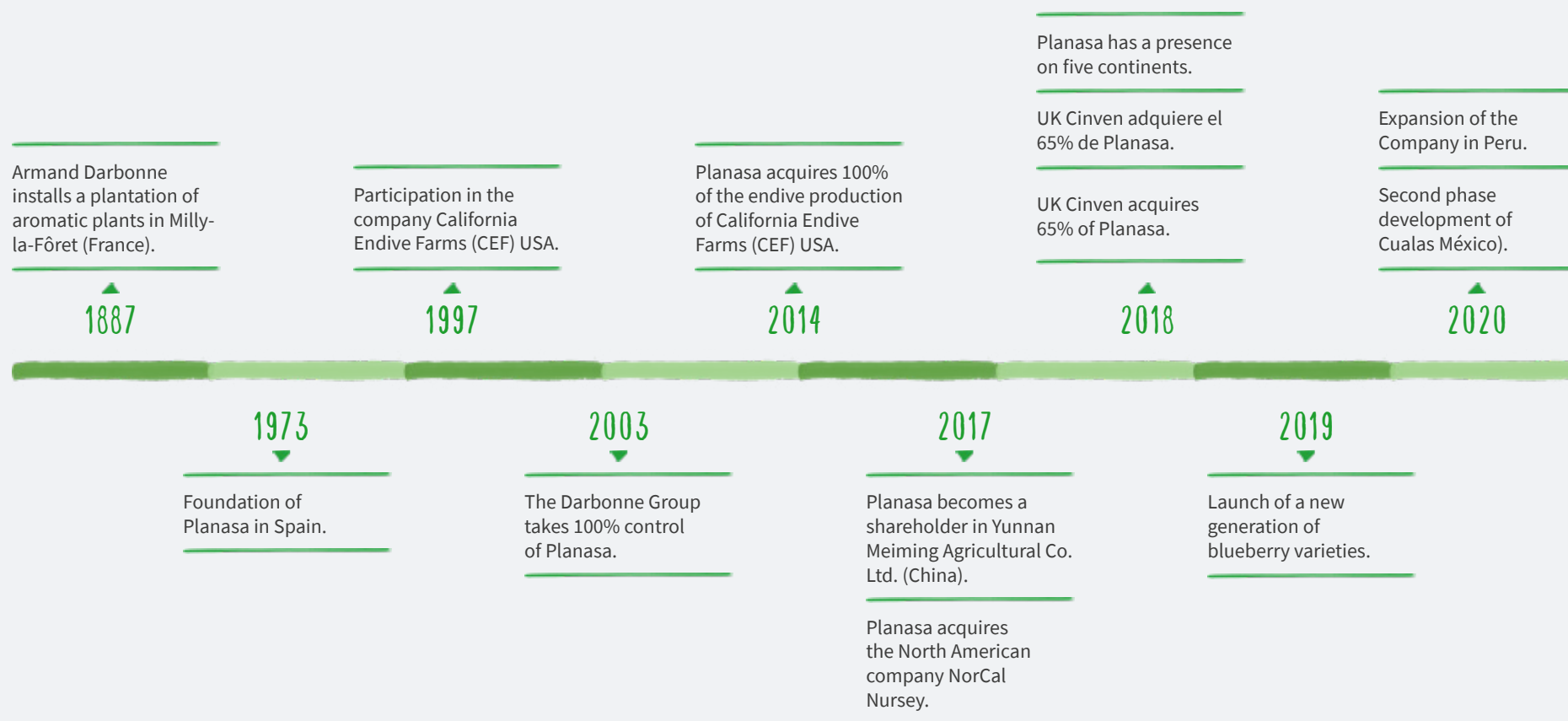
#### Commitment to people

Promote talent, offer opportunities, develop leaders, reward the achievement of objectives.

# 03

## Our most significant milestones

### 3. Our most significant milestones



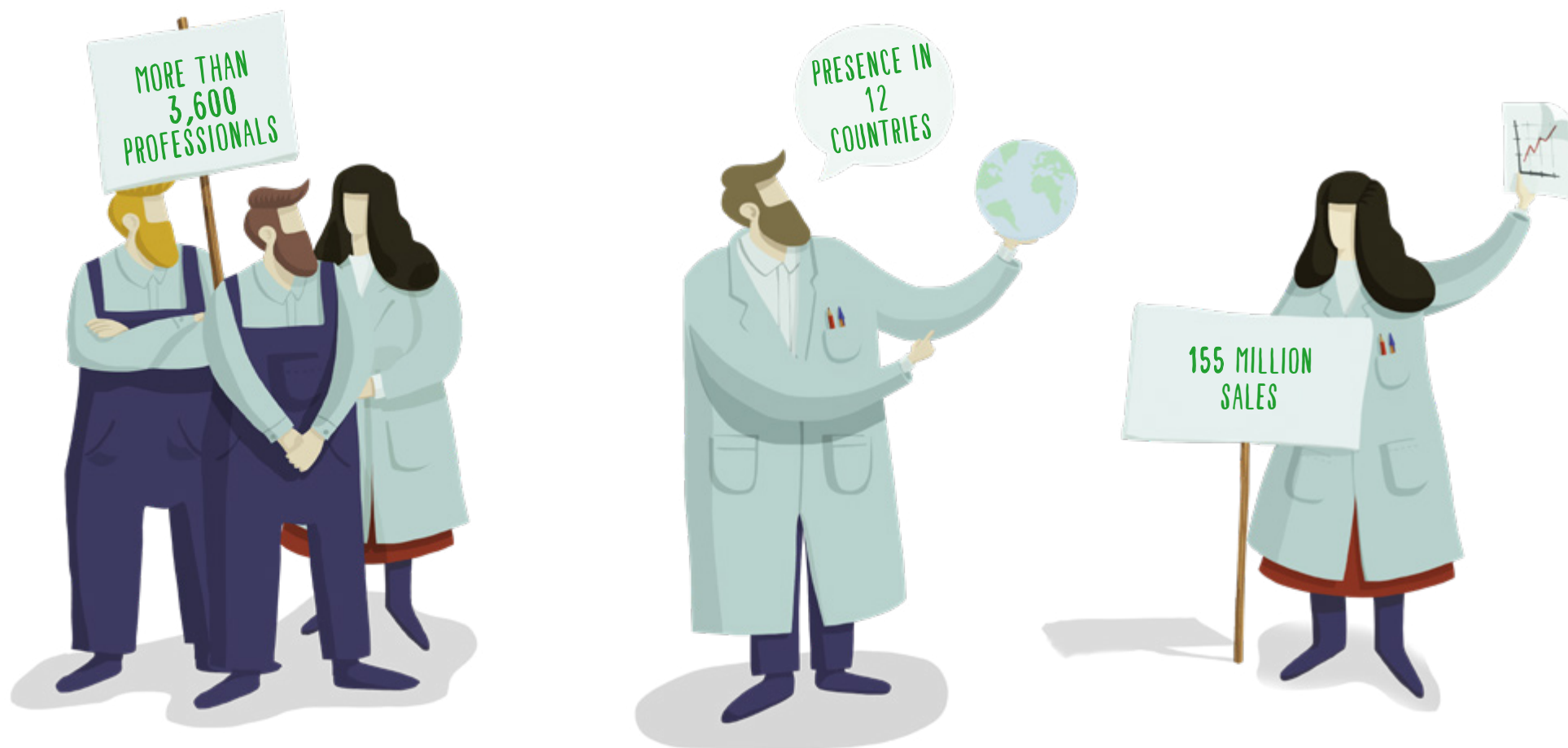


# 04

## Key figures of Planasa in the reporting period

## 4. Key figures of Planasa in the reporting period

THE KEY FIGURES OF PLANASA DURING THE FINANCIAL YEAR ARE:



# 05

## Materiality analysis



## 5. Materiality analysis

The most relevant stakeholders for Planasa Group are:

- Governing boards and corporate governance
- Employees
- Customers
- Institutional relations
- Suppliers

Planasa has established specific communication channels with its stakeholders. They allow the company to know their needs and expectations, so Planasa can meet their expectations more rapidly.

In this sense, in order to identify the most relevant matters with regard to sustainability in the current period, Planasa has prepared a materiality analysis both for the stakeholders and for the strategy of the Group. The following actions have been taken to perform said analysis:

- **Revision of information:** both internally and externally (including relevant news, reports of the main competitors, best practices in the industry, among others).
- **Identification of relevant issues:** preparation of a comprehensive list of material issues in the agricultural industry.
- **Evaluation:** identification and assessment of relevant issues.



In this sense, the internal and external information has been reviewed to detect the relevant issues for Planasa Group and to detect the key issues of the industry according to their impact on the activities, products, services and the relations of the organisation, both inside and out. Once the most relevant issues were selected within the organisation, they were assessed by the heads of the different departments according to the operational relevance and their impact on the company's reputation. Key members of the Human Resources, Procurement, Customer Quality, Financial, Compliance and Environment Departments participated in said assessment.

For the final determination of the materiality of a certain aspect, Planasa combined internal and external factors on the basis of the concerns and expectations of stakeholders, as well as the strategic lines, objectives, risks or interests of the Group. By doing so, 21 relevant issues were identified and included in a materiality matrix. Said matrix has not been published due to confidentiality reasons.

However, the following material issues stand out:

- Observation and experimentation of new varieties; search for innovation and efficiency.
- Customer experience: Product/service quality and customer satisfaction/claim management.
- Trust-based relationship with customers.
- Dialogue channels with stakeholders.
- Fair remuneration (gender pay gap).
- Diversity, equality and non-discrimination.
- Sustainable and inclusive products.
- Corruption and fraud prevention.
- Work-life balance.
- Supplier satisfaction.

Senior Managers have implemented or are implementing measures with regard to the aforementioned issues which are further explained in this document.

On the basis of the aforesaid materiality analysis, Planasa has identified some indicators as non-material or non-relevant.



# 06

## Information on environmental aspects

## 6. Information on environmental aspects

### 6.1. Planasa Policy

Planasa Group is committed to and works for environmental care. This is evidenced in its Code of Conduct which is written in the three official languages of the organisation: English, French and Spanish. It is furthermore accessible on its website, as the Group is mainly comprised of subsidiaries in strategic locations all over the world.

Additionally, they have a Quality and Environmental Policy in force which also encourages the protection of the environment.

The commitment arising from said code and policy is to protect the environment by operating so that the resources used in the different activities are sustainable and environmentally friendly, avoiding pollution and appropriately managing waste. Moreover, they comply with all the applicable legislation in the different countries.

Finally, it should be noted that they have a document, “protocol with suppliers”, which obliges the suppliers with whom they work to accept specific conditions concerning environmental terms. For more information in this regard, please see section 11.3.2 Outsourcing to suppliers.

### 6.2. Identified risks

Several risks have been identified as relevant for the purpose of the Planasa Group and affect the capacity to achieve the expected results with regard to environmental goals. The main risks identified are:

- Changes in the legislation.
- Increase of water cost and restriction.
- Risk arising from the effects of climate change.

Information regarding the Group’s environmental management and performance is detailed in the sections below, for the purpose of responding to the concerns of the Stakeholders. Environmental information refers to all the companies that make up the Planasa Group, except China, Chile, Italy and the Netherlands, which are considered not relevant given their size and activity (some are purely commercial) in environmental terms. As of 31 March 2021, they represent approximately 7% of turnover, as well as 4% of assets.





## 6.3. Environmental management and performance

### 6.3.1. General

#### 6.3.1.1. Current and foreseeable effects of the company's activities on the environment and, where appropriate, on safety and health

In Spain, annual detailed analyses of the potential environmental aspects and their impact on the external environment (air emissions, spillages, waste, soil and groundwater pollution, consumptions, landscape and noise and vibrations) are performed. The result of this analysis is included in the "Inventory of Environmental Aspects". In said inventory, all the aspects have been analysed and are significant to or have an impact on the environment. Most of them have a low level of significance.

The rest of the Group complies with the environmental legislation and, as the activity and the machines used in the Spanish plants are similar to those used outside Spain, it is considered that they have no relevant negative effects and said analysis has not been performed as it has not been deemed necessary.

The forecast of future activities is to maintain current production volumes, without significant variations or impacts on the environment.

#### 6.3.1.2. Environmental assessment or certification procedures

There are environmental procedures with regard to: the assessment of environmental aspects, the regulations applied to environmental matters, environmental emergency plans, operational control and monitoring and measurement of environmental aspects.

Along with the aforementioned, there are environmental emergency sheets detailing the mode of action in the event of certain incidents, emergency plans, technical specifications of hazardous waste and good environmental practices, mainly associated with cleaning containers and treating and controlling waste and spills.

At present, the Group has plans to manage waste, assess environmental aspects, prepare annual emergency plans and an annual assessment, and monitor all the regulations affecting the Group from an environmental perspective.



### 6.3.1.3. Resources dedicated to environmental risk prevention

The resources dedicated to environmental risk prevention have a human and material nature. It should be noted that in financial year ended on 31 March 2020, a multidisciplinary team was formed that is responsible for supervising each area in ESG (environmental, social, government) and is divided by geography (EMEA, USA, Mexico). The purpose of this team is to foster environmental, social and government initiatives.

It should further be noted that (i) in Producciones Vegetales Diferenciadas, S.L., hereinafter Provedis, there is an improvement manager in charge of environmental matters; (ii) in Valtierra (the location of Planasa Group headquarters) there is a team consisting of the Environmental Department that manages these matters along with the Quality Department; and (iii) in the properties and greenhouses of the Group there is qualified personnel in charge of applying fertilisers. These technicians control the quantity used in the products so it does not exceed the limits and the product reaches the consumer in optimal conditions.

The material resources that we have are annually approved in the Group's budget, as a need to carry out improvements and adapt to the new environmental regulations on a national and regional level.

At the same time, several of the investments made during the financial year involve an environmental improvement approach, such as investing in a lower consumption endive chamber for the amount of 259 thousand Euros.

### 6.3.1.4. Implementation of the precautionary principle

Some companies of the group have Environmental Emergency Plans that describe the measures to avoid and control the occurrence of potential accidents, incidents and emergency situations that may occur in the facilities and processes, indicating those that can lead to the most significant environmental aspects.

Potential environmental aspects that may arise as a result of accidents, incidents or abnormal operating conditions are: oil leaks or dangerous liquid leaks, electrical fire, fire caused by liquids, gas leakage, water pipe breaks and a warehouse fire, among others.

For each of these potential aspects, the environmental impact, preventive measures, responsible person, result, response actions and outcome of the intervention, where applicable, were assessed.

Likewise, drills are frequently conducted to verify the suitability of the established response measures, at the same time that employees get a better understanding of them.

In the rest of the properties and greenhouses of the Group, all the practices and applications are made pursuant to the environmental legislation in force

### 6.3.1.5. Provisions and guarantees for environmental risks

As of 31 March 2021 and 2020, there is no provision recorded in the consolidated balance sheet, as there is no need for any provision for risks and expenses derived from environmental actions, nor are there ongoing litigation, compensation or contingencies related to environmental protection and improvement. Likewise, the Directors of the parent Company do not expect that, in the event of an inspection, significant liabilities of this nature will arise.

The Group believes that they are sufficiently covered by the civil liability insurance policies in force.

IN SOME COMPANIES OF THE GROUP, THERE ARE ENVIRONMENTAL EMERGENCY PLANS, WHICH DESCRIBE THE SYSTEM TO PREVENT AND CONTROL THE OCCURRENCE OF POTENTIAL ACCIDENTS, INCIDENTS AND EMERGENCY SITUATIONS THAT COULD TAKE PLACE IN THE FACILITIES AND PROCESSES.

### 6.3.2. Pollution and climate change

The policy that has been applied by Planasa Group over the years is the responsible and sustainable use of resources.

It should be noted that the Group is committed to the use of biological products of a natural origin (Bio). This is evidenced as it is increasingly common to use these products to reduce the use of chemical pesticides, increasing the use of biological products in the financial year ended 31 March 2021. It should also be noted that the use of bio-based products increases in the US year after year. Likewise, there is an initiative to work with different partners processing organic waste from strawberries to convert it into substrates.

Furthermore, throughout the financial year ended on 31 March 2021, the company has implemented a strategic plan to reduce the consumption of plastic, eliminating individual use by employees of bottles made from this material and replacing them with bottles made from long-lasting materials, as well as large water containers. The first measure has been implemented within the entire Group, while the second measure has been carried out in the offices located in Spain and is expected to be implemented progressively in the rest of the Group.

With regard to climate change, several elements have been detected, and they contribute to the emission of greenhouse gases, including the machines and vehicles used to produce the product. In this regard, no specific measures have been taken, although the proper use of these elements is promoted to reduce greenhouse gases.





### 6.3.3. Circular economy and waste prevention and management

Planasa Group works with a policy based on minimising the volume of waste dumped in landfills.

They work with authorised managers in all the operations relating to waste, whether hazardous, non-hazardous and by-products. Waste is always stored in containers of the appropriate size according to the business; they are provided by managers and collected at an adequate frequency to avoid long storage periods that could jeopardise health and safety.

Likewise, the personnel are appropriately trained for segregation and management of collection of waste generated during the activity.

Waste is segregated and processed as follows:

- Empty packages are incorporated to the production process to manufacture new packages after they are washed in the managers' recovery plants. Then, re-usable packages are collected by suppliers of the Group. For more information about this project, please see section 6.3.4.3.
- Cardboard and paper are segregated from other waste and recovered. Wood is separated, chopped and recycled.
- By-products (roots, leaves, branches, etc.) are used for animal feeding or for filler in other properties.
- Scrap is sold and recovered in blast furnaces, where it is taken by the authorised manager.
- Lamps, luminaires and fluorescent tubes are taken by the authorised manager to the waste recovery plant. Electronic devices and computer waste equipment, such as toners, are also managed for their recovery and separation into components in specialised plants.

Likewise, it should be noted that hazardous waste has specific technical data sheets detailing, among others, the waste, the origin, the authorised manager thereof, general information (frequency, approximate annual generation amount, etc.), designated containers for storage, accumulation point, handling rules, exit record and responsibilities and preventive and corrective measures.

With regard to packaging, the procurement policy is to increase the rate of recyclable, biodegradable and even compostable containers acquired. Given the heavy demand by consumers of biodegradable and recyclable trays for final product presentation, we work with suppliers of reusable plastic packages and pallets (wood and plastic).

Specifically, Planasa has begun to offer its endive customers a new packaging that is completely respectful with the environment, does not contain plastics, and uses compostable biomaterials, such as cardboard and cellophane.

With regard to hazardous waste, in the financial years ended 31 March 2021 and 2020, Planasa Viveros, the company that has the most significant effect in this aspect, in order to monitor and reduce this waste, has chosen to hire an independent third party (ASIMTRA) to work as a Dangerous Goods Safety Advisor. The main outsourced tasks include the following:

1. Audit for the collection of data on dangerous goods.
2. Check on existing safety measures, in relation to the handling of dangerous goods.
3. Inspection of vehicles that transport dangerous goods and the necessary labels/stickers for them.
4. Regular visit to verify compliance with ADR (European Agreement concerning the International Carriage of Dangerous Goods by Road) and other current legislation at all times.
5. Training for personnel who handle dangerous goods, issuing the corresponding training certificate.

Likewise, actions are taken to fight food waste, such as:

- There are certain products that do not meet quality standards but are still completely safe and are offered to other customers with lower quality requirements.
- We always work with fresh products, increasing the useful life for the final consumer. At the same time, the growing cycle is regulated so production and sales are in line and there is no overproduction and/or waste.
- We donate to food banks.
- Different uses of the same product (variants and formulae) are encouraged.

THE PLANASA GROUP WORKS ON A POLICY BASED ON  
MINIMIZING THE VOLUME OF GARBAGE THAT GOES  
TO THE LANDFILL.

## 6.3.4. Sustainable use of resources

### 6.3.4.1. Water consumption and supply pursuant to local restrictions

THE MAIN FIGURES RELATING TO WATER CONSUMPTION DURING FINANCIAL YEAR ENDED AS OF 31 MARCH 2021 ARE SHOWN BELOW:

#### Water consumption (m³)

Financial year 2020/2021

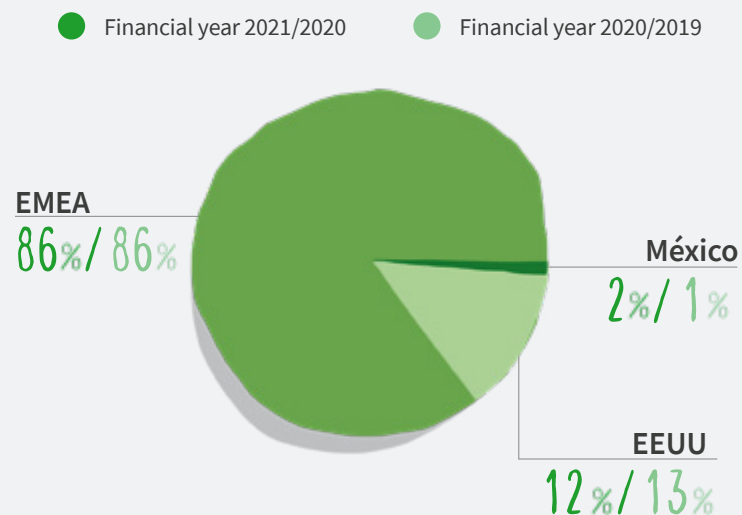
33,957,650

Financial year 2019/2020

26,389,211



CONSIDERING CONSUMPTION BY MAIN REGIONS WHERE THE GROUP HAS A PRESENCE (EMEA , US , MEXICO ) THE DETAIL OF WATER CONSUMPTION IS AS FOLLOWS:



<sup>1</sup> The EMEA information is made up of France, Poland, Morocco, Romania and Spain.

<sup>2</sup> In the US, the water consumed comes from wells owned by the Group. The consumption calculation has been carried out under the hypothesis of a maximum power per minute of 17,500 gallons in Macdoel and 9,100 gallons in Turlock, assuming a total of 940 hectares irrigated mainly with sprinklers. Likewise, on average, it has been watered approximately 6 days a month (with its corresponding seasonality linked to the weather and the fruit planted).

<sup>3</sup> In Mexico, the water consumed comes from wells owned by the Group. The calculation of consumption has been carried out under the hypothesis of a consumption per dripper of 4 litres per hour, estimating 4,455 total drippers per hectare. The “Carmen” property has a total of 19 hectares and the “Esfuerzo” property has a total of 14 hectares, irrigated mainly by drip. Likewise, the average watering time in hours a day is 0.87 hours a day on the “Carmen” property and 2.78 hours a day on the “Esfuerzo” property (with its corresponding seasonality linked to the weather and the fruit planted).

Likewise, land is available to enjoy the use of water from associations and land for rent (fermage) to enjoy the use of water from the water table. They have a storage basin and a pipeline network that distribute water to the points of use. In some locations, they also have water treatment stations, where they chlorinate part of the water that is used for mouth use and cleaning.

Lastly, it must be noted that all the Planasa Group companies are authorised to abstract.

THE WATER USED COMES FROM DIFFERENT ASSOCIATIONS OF LAND OWNERS WITH IRRIGATION RIGHTS AND FROM DIFFERENT PROPRIETARY WELLS AUTHORISED BY THE CORRESPONDING STATES, WHICH GUARANTEES THE GROUP WATER OF QUALITY AND IN SUFFICIENT QUANTITY.



### 6.3.4.2. Consumption of raw materials

THE DATA FROM FINANCIAL YEARS ENDED AS OF 31 MARCH 2021 AND 2020 IN CONNECTION WITH CONSUMPTION OF THE MAIN RAW MATERIALS OF PLANASA GROUP ARE PRESENTED BELOW:



Containers and packaging



Fertilisers



Plant protection products

Units	40,227,368	103,133	4,877
	38,000,513	7,367	52,599
Metres	5,139,994	—	1,774,900
	7,040,387	—	—
Kilograms	6,864	8,962,807	149,136
	7,367	7,056,429	139,288
Litres	1,405	17,190,507	381,738
	—	5,650,561	189,677



Financial year 2021/2020



Financial year 2020/2019

The increase in water consumption is due, on one hand, to the increase in production that the Group has experienced throughout the financial year and, on the other hand, to certain crops of the agri-food line which require a higher water consumption to develop.



### 6.3.4.3. Medidas adoptadas para mejorar la eficiencia del uso de materias primas

Planasa Group considers containers and packaging to be one of the most relevant raw materials, and therefore works constantly to improve their use.

The main actions taken to improve the efficiency of these raw materials are the following:

- To use biodegradable trays as demanded by customers.
- To appropriately maintain wrapping machines and train the personnel in charge of same to reduce losses caused by jams, misalignment, etc. of the film covering the trays.
- To reduce unsuitable trays working with officially approved and reliable suppliers.
- To work with reusable packaging systems (chep-ifo, europool) in pallets and boxes, minimising cardboard waste.
- Ecoembes minimisation plan.
- To work with reusable containers systems.

Namely in Morocco and Spain, it should be noted that a project is being carried out to reduce purchases of containers (plastic boxes) for the purpose of making the use of raw materials more efficient. It is basically divided into the following two measures:

- Rental of reusable plastic boxes to a container supplier. The product is sent to customers in these boxes, and the container supplier is responsible for collecting them from the customer and cleaning them for reuse.
- Purchase of reusable plastic boxes. Planasa is directly responsible for collecting them from the customer's facilities and cleaning them for reuse.

The Group's goal is to implement this project in the medium term in all the locations where it works.

### 6.3.4.4. Direct and indirect energy consumption

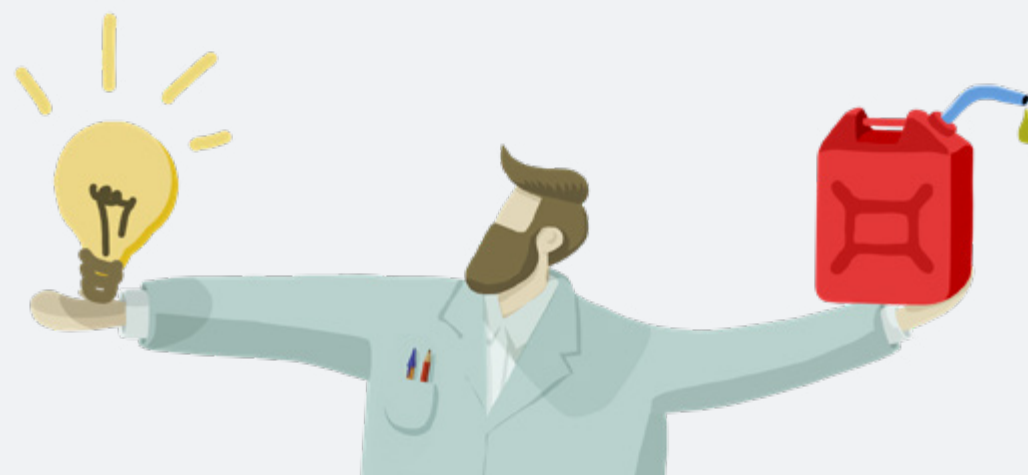
In relation to energy consumption, the two main sources of the Group are electrical power and diesel fuel consumption. Diesel fuel consumption is mainly attributed to the machines and tractors used in the activities of Planasa Group.

According to power consumption figures, the information about the Group with regard to the consumption in the financial year ended as of 31 March 2021 and 2020 is:

The increase in electricity consumption is the result of the increase in the Group's production throughout the financial year, amounting to 11% more than the previous financial year.

In relation to diesel fuel consumption data, the detailed information relative to consumption in the financial year ended as of 31 March 2021 and 2020 is:

Electricity consumption (kWh)		Diesel fuel consumption (l)	
Financial year 2020/2021	Financial year 2019/2020	Financial year 2020/2021	Financial year 2019/2020
21,833,237	19,708,697	1,589,499	2,021,244



#### 6.3.4.5. Measures to improve energy efficiency, use of renewable energies

The commitment undertaken by the Group to improve efficiency of energy use has been translated into the following measures:

- The heat generated by factories is recovered to heat rubber machinery and water in the tanks.
- Productivity has been improved in planters and cutters.
- Ammonia has been installed for cold storage.
- Turbines have been changed in grow rooms to reduce energy consumption.
- Diesel generators have been converted to electrical transformers.

The Group has been using LED lamps instead of halogen bulbs to save energy starting several years ago.

Lastly, it should be noted that every 4 years, an energy audit is undertaken with an independent third party. Namely, in the annual period ended on 31 March 2021, the energy audit of the companies Provedis and Planasa Viveros was conducted by Endesa and concluded satisfactorily.

#### 6.3.5. Biodiversity protection

As the business of Planasa Group is closely related to biodiversity, it is important for the Group to preserve and take care of it. For that reason, the following measures are taken:

- To respect native flora and fauna.
- To maintain garden areas.
- To use a single rodenticide perimeter in the production facilities.
- To control plant protection products.
- To apply pesticides as regulated by the Government.

Likewise, it should be noted that since financial year 2017, in Spain there has been a machine in the production process the purpose of which is to disinfect fruits, vegetables and substrates with steam. This represents a reduction in water consumption for this process compared to the usual expenditure in the sector. However, there has been an increase in consumption since the production process of crops requires this.



# 07

## **Information on social and personnel-related issues**

## 7. Information on social and personnel-related issues

### 7.1. Planasa policy

Planasa Group does not tolerate abusive, offensive or harassing behaviour, whether verbal, physical or visual. Equal opportunities are likewise guaranteed. The Group is committed to and works to maintain a safe and healthy workplace. This is evidenced in its Code of Conduct, which is written in English, French and Spanish, which is accessible on its website, as the Group is mainly comprised of subsidiaries in strategic locations all over the world.

### 7.2. Identified risks

The people that comprise Planasa Group are a key element to preserving the success and quality standards of the Group, so Management has identified the main risks to which they are exposed, such as:

- Fair remuneration.
- Diverse talent training and development.
- Diversity, equality and non-discrimination.
- Work environment.
- Work-life balance.

Consequences associated with the materialisation of such risks may be a reduction in employee productivity and a loss of employee motivation.

In order to mitigate the identified risks, key indicators have been defined and are constantly monitored by the Group Management.

As of 31 March 2021 and 2020, quantitative personnel information does not include information about subsidiaries located in Chile (average workforce and workforce as of 31 March 2020 of 31 people).

### 7.3. Company management and performance

#### 7.3.1. Employment

##### 7.3.1.1. Total number and distribution of employers by gender, age, country and professional category

FOR THE FINANCIAL YEAR ENDED AS OF 31 MARCH 2021 AND 2020, THE WORKFORCE OF THE GROUP DISTRIBUTED BY PROFESSIONAL CATEGORY IS THE FOLLOWING:

Workforce by professional category	Number of employees	
	Financial year 2020/2021	Financial year 2019/2020
Management <sup>4</sup>	61	51
Technical personnel and middle management	205	236
Administrative personnel	95	69
Workers	2,003	2,570
<b>TOTAL</b>	<b>2,364</b>	<b>2,926</b>

<sup>4</sup> Management includes both first line managers (Senior Management) and second line managers (Directors). As of the end of financial year 2021, Senior Management consists of 8 people (8 people as of 31 March 2020).



FOR THE FINANCIAL YEAR ENDED AS OF 31 MARCH 2021 AND 2020, THE WORKFORCE OF THE GROUP DISTRIBUTED BY GENDER IS THE FOLLOWING:

Workforce by gender		
	Men	Women
Financial year 2020/2021	1,057	1,307
Financial year 2019/2020	1,281	1,645
TOTAL	2,364	2,926



FOR THE FINANCIAL YEAR ENDED AS OF 31 MARCH 2021 AND 2020, THE WORKFORCE OF THE GROUP DISTRIBUTED BY AGE IS THE FOLLOWING:

Workforce by age			
	Less than 30 years old	Between 30 and 50 years old	Over 50 years old
Financial year 2020/2021	746	773	845
Financial year 2019/2020	861	1,523	542
TOTAL	2,364	2,926	

FOR THE FINANCIAL YEAR ENDED AS OF 31 MARCH 2021 AND 2020, THE WORKFORCE OF THE GROUP DISTRIBUTED BY COUNTRY IS THE FOLLOWING:

Workforce by country		
Country	Financial year 2020/2021	Financial year 2019/2020
Spain	589	617
France	126	46
Morocco	877	981
Mexico	531	753
USA	136	136
Poland	57	19
Netherlands	2	2
Romania	25	349
Italy	6	2
China	13	21
Peru	2	-
TOTAL	2,926	2,501

### 7.3.1.2. Employees by type of contract

THE BREAKDOWN OF EMPLOYEES BY SEX ACCORDING TO THE TYPE OF CONTRACT AS OF THE END OF THE FINANCIAL YEAR ENDED ON 31 MARCH 2021 AND 2020 IS AS FOLLOWS:

Workforce by type of contract	Financial year 2020/2021		Financial year 2019/2020	
	Hombres	Mujeres	Hombres	Mujeres
Permanent contract	373	261	432	332
Temporary contract	711		826	1,336
<b>TOTAL</b>	<b>1,084</b>	<b>1,280</b>	<b>1,258</b>	<b>1,668</b>

### 7.3.1.3. Average contract modalities

THE AVERAGE NUMBER OF EMPLOYEES BASED ON THE TYPE OF CONTRACT AND WORKING HOURS, TAKING INTO ACCOUNT THE HOURS WORKED DURING THE FINANCIAL YEAR ENDED ON 31 MARCH 2021 AND 2010, BY GENDER, AGE AND PROFESSIONAL CATEGORY IS AS FOLLOWS:

Workforce by gender	Financial year 2020/2021		Financial year 2019/2021	
	Men	Women	Men	Women
Permanent contract	356	214	422	291
Full-time	356	213	421	287
Part-time	-	1	1	4
Temporary contract	1,623	1,485	1,170	1,837



Workforce by age	Financial year 2020/2021			Financial year 2019/2020		
	< 30 years old	30-50 years old	< 50 years old	< 30 years old	30-50 years old	< 50 years old
Permanent contract	116	321	133	136	325	252
Full-time	116	321	132	135	321	252
Part-time	-	-	1	1	4	-
Temporary contract	1,241	1,395	472	1,121	1,434	452

Workforce by professional category	Financial year 2020/2021			
	Management <sup>5</sup>	Technical personnel and middle management	Administrative personnel	Workers
Permanent contract	53	199	87	231
Full-time	53	199	87	230
Part-time	-	-	-	1
Temporary contract	-	-	1	3.107

Workforce by professional category	Financial year 2019/2020			
	Management <sup>6</sup>	Technical personnel and middle management	Administrative personnel	Workers
Permanent contract	50	206	64	916
Full-time	50	206	61	391
Part-time	-	-	3	525
Temporary contract	-	-	3	2.481

<sup>5</sup> Management includes both first line managers (Senior Management) and second line managers (Directors). The average number of Senior Managers in the annual period from 1 April 2020 to 31 March 2021 is 9 people.

<sup>6</sup> Management includes both first line managers (Senior Management) and second line managers (Directors). The average number of Senior Managers in the annual period from 01 April 2019 to 31 March 2020 is 11 people.

PART TIME CONTRACTS  
CORRESPOND MOSTLY TO  
WORK LIFE BALANCE  
BENEFITS.

### 7.3.1.4. Number of dismissals

THE NUMBER OF DISMISSALS THROUGHOUT THE FINANCIAL YEAR ENDED ON 31 MARCH 2021 AND 2020 BY GENDER, AGE AND PROFESSIONAL CATEGORY HAS BEEN AS FOLLOWS:

Dismissals by gender	Number of dismissals	
	Financial year 2020/2021	Financial year 2019/2020
Men	9	21
Women	3	4
<b>TOTAL</b>	<b>12</b>	<b>25</b>

Dismissals by age	Number of dismissals	
	Financial year 2020/2021	Financial year 2019/2020
Less than 30 years old	3	2
Between 30 and 50 years old	1	11
Over 50 years old	8	12
<b>TOTAL</b>	<b>12</b>	<b>25</b>

Dismissals by professional category	Number of dismissals	
	Financial year 2020/2021	Financial year 2019/2020
Management	1	4
Technical personnel and middle management	6	7
Administrative personnel	-	2
Workers	5	12
<b>TOTAL</b>	<b>12</b>	<b>25</b>

### 7.3.1.5. Average remuneration

The remuneration system of the Group is assigned by virtue of the Collective bargaining agreement, with the corresponding CPI increase. Additionally, for technical and administrative personnel there is a system which aims to establish a classification, remuneration and professional career similar to labour market criteria.

THE AVERAGE REMUNERATION OF THE EMPLOYEES OF PLANASA GROUP DURING THE FINANCIAL YEAR ENDED AS OF 31 MARCH 2021 AND 2020, EXCEPT MANAGEMENT, IS DETAILED IN SECTION 8.3.1.8. IT INCLUDES ALL THE REMUNERATION CONCEPTS IN THE ORGANISATION (FIXED, VARIABLE, BONUS, SOCIAL BENEFITS, INCENTIVES AND OTHERS) DISTRIBUTED BY GENDER, AGE AND PROFESSIONAL CATEGORY AND IS AS FOLLOWS (EXPRESSED IN EUROS):

Average remuneration by gender	Euros	
	Financial year 2020/2021	Financial year 2019/2020
Men	8,285	9,750
Women	7,692	8,938

Average remuneration by age	Euros	
	Financial year 2020/2021	Financial year 2019/2020
Less than 30 years old	6,679	4,179
Between 30 and 50 years old	8,336	9,013
Over 50 years old	12,463	13,009

Average remuneration by professional category	Euros	
	Financial year 2020/2021	Financial year 2019/2020
Technical personnel and middle management	33,488	35,761
Administrative personnel	44,132	29,650
Workers	7,535	6,009



### 7.3.1.6. Gender pay gap

The collective bargaining agreement and legislation determine equity criteria between similar positions regardless of gender. In this sense, the remunerations of the personnel are equitably determined avoiding discrimination on the grounds of gender.

The mathematical calculation of the gender pay gap understood as the difference between the average remuneration of men and women in comparison to the average remuneration of men at the end of financial year 2020/2021 amounts to 7% (8% at the end of financial year 2019/2020), according to which a percentage above zero represents the percentage by which women earn less than men. This difference is due to several factors, including the gender composition of the group, different specialisation of positions, seniority, workforce composition by country, etc.

Although this percentage has been reduced over the last years, it is mainly due to the temporary nature of hires; therefore, the gender pay gap would be reduced if the comparison was made by hours of work and group.

### 7.3.1.7. Remuneration for equal work or average for the company

The salaries of all the employees of the company are above the average in the sector.

The salaries of the companies that have collective bargaining agreements in force and belong to Planasa Group are determined according to said agreements and are above the minimum established in the agreement for an indefinite full-time contract. Likewise, in countries where there are no collective bargaining agreements in force, remuneration is subject to the current legislation with a minimum salary and additional concepts included in labour regulations.

STAFF SALARIES ARE ESTABLISHED EQUITABLY  
AVOIDING THE EXISTENCE OF DISCRIMINATION  
BASED ON GENDER.





### 7.3.1.8. Average remuneration of directors and executives

During the financial year ended as of 31 March 2021, the Board of Directors did not receive any remuneration whatsoever for such position. Moreover, they have no insurance plans, pension plans or securities. There is no obligation concerning pension benefits or payment of life insurance premiums either.

In relation to Management<sup>7</sup>, the average remuneration received during financial year 2020/2021 amounts to 157 thousand Euros for men and 90 thousand Euros for women (162 thousand Euros for men and 88 thousand Euros for women during financial year 2019/2020). These average remunerations include variable remunerations, allowances and any other benefits accrued during the financial year ended on 31 March 2021 and 2020.

Remunerations have been determined according to the responsibility of each position within the organisation and taking into account comparable remunerations on the market. Differences between men and women are due to their responsibilities and seniority.

<sup>7</sup> Management includes both first line managers (Senior Management) and second line managers (Directors).

### 7.3.1.9. Implementation of measures related to disconnecting from work

At present, Planasa does not have any specific plan in effect with regard to disconnecting from work. The nature of the agricultural business entails a high weather-related risk that may have a negative impact on production. For this reason, should anything happen, contact channels with direct personnel must be maintained for emergency situations.

Likewise, employees have not expressed any concern in this sense, so the need for implementing measures to disconnect from work has not been included in the working plan in the area of human resources.

### 7.3.1.10. Employees with disabilities

At the close of the financial year ended on 31 March 2020, the number of employees in the Group that have reported having a disability greater than 33% amounts to 5 people, with the average for financial year 2020/2021 being 6 people (5 people at the close of financial year 2019/2020, with the average from said year being 4 people).

### 7.3.2. Organisation of the work

Working time, including schedules, breaks, holidays and paid leaves are determined pursuant to the legal regulations of the countries where Planasa has work centres or by virtue of Collective Bargaining Agreements signed with employees.

Each of the countries forming the Group has a different way of supervising the organisation of the work:

- **China:** presence control system using a fingerprint. However, it should be noted that as long as their responsibility allows it (office personnel), employees may work from home to promote flexible hours and work-life balance.
- **Italy:** good practices are applied with flexible entry and exit times so as to better adapt to the needs of each employee.
- **United States:** electronic scanners administered by supervisors are used. Employees scan their company identification cards in these devices, and this information is transmitted to a central attendance logging system. There are also good practices implemented with regard to flexible entry and exit times for office employees. Efforts are made to manage shifts of manual labourers in order to benefit them to the extent possible.
- **Morocco:** There are two documents that regulate the working conditions in Morocco: the Moroccan Labour Code and internal regulations (required by law under Article 138 of the Moroccan Labour Code). Entry and exit times are communicated to company employees and controlled by means of a computer entry and exit logging system. Primarily, working hours for administration are from 8:00 to 17:30 Monday to Friday, except in the month of Ramadan, when working hours are from 8:00 to 16:00 so that employees can have better working conditions. Field working hours are from 8:00 to 16:00 Monday to Saturday, except in the month of Ramadan, when working hours are from 06:00 to 13:00. There are also good practices implemented with regard to flexible entry and exit times for office employees. Efforts are made to manage shifts of manual labourers in order to benefit them to the extent possible.
- **Spain:** good practices are applied with flexible entry and exit times so as to better adapt to the needs of each employee. Furthermore, throughout the financial year and as a result of the Covid-19 pandemic and in the positions which allow it, remote working measures have been implemented, where employees work from home for 3 days and in the office for 2.

#### 7.3.2.1. Number of hours lost to absenteeism

The Group establishes the use of indicators that allow monitoring the recorded absenteeism rate. For this purpose, the number of hours of absenteeism of employees due to sick leave and occupational accident is taken into account, amounting to 67,455 hours during the financial year ended on 31 March 2021 (20,959 hours during the financial year ended on 31 March 2020). These hours include the data of all the companies in the Group except the company located in Chile.





### 7.3.2.2. Measures aimed at providing work-life balance and promoting the shared use thereof by both parents

Although there is not an official and approved policy applicable at the group level, there are consolidated good practices with regard to flexible entry and exit times for office personnel. In this sense, employees of the Group are committed to calling meetings during working hours, which is relevant due to the international nature of the Group.

In work centres with direct manual labourers where flexibility is not that easy, shifts are organised and distributed throughout the year, taking into account the planting and picking season. This practice enables people who work in the Group to change shifts with one another in order to have a better work-life balance.

As a result of this continuous support to equal opportunities, Planasa encourages taking and enjoying maternity and paternity leaves. During the reporting period, the return-to-work rate after these leaves amounted to 100%.

In order to favour maternity/paternity leave, there are different measures in each of the countries that make up the Group:

- **Spain:** employees are entitled to request a maternity or paternity leave of 6 to 16 weeks for women and 16 for men. Likewise, there are flexible hours to improve balancing work and family life.
- **United States:** employees are entitled to request a maternity or paternity leave of up to 6 weeks.
- **Mexico:** female employees who have been mothers are entitled to one month of maternity leave (known as the lactation period), at most in the 6 months after giving birth.
- **China:** employees are entitled to a period where they can work remotely in order to balance work and family life.
- **Italy:** employees are entitled to request from the Italian Social Security Institution a maternity or paternity leave of up to 6 months during the first twelve years of life for the parent with a reduced salary.





### 7.3.3. Health and safety

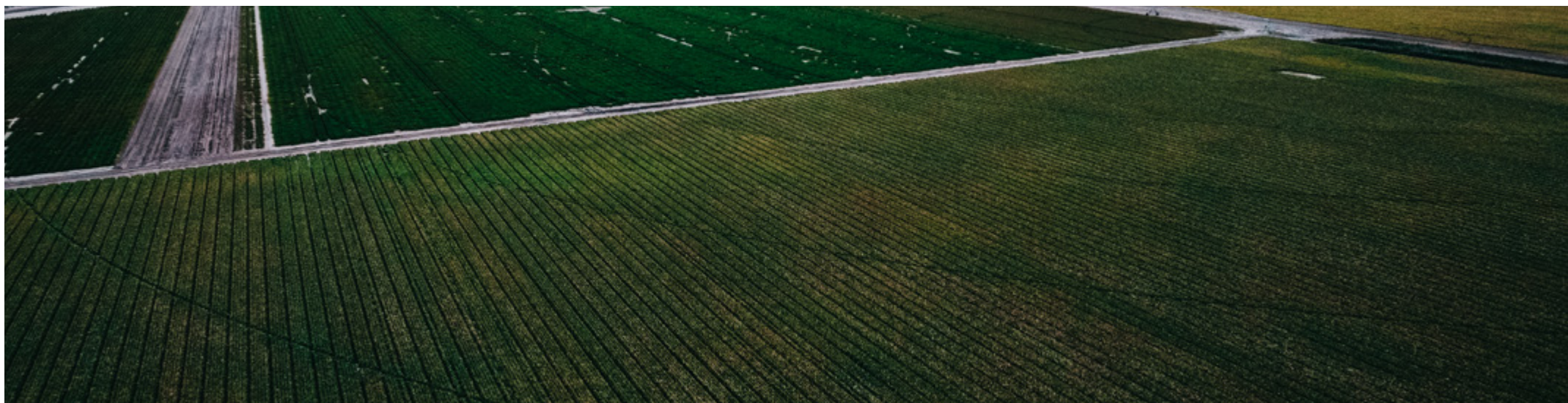
#### 7.3.3.1. Occupational health and safety conditions

Planasa Group is committed to the health and safety of its employees. The commitments encouraged by the group are intended to guarantee a safe working environment. The Group has evolved based on a continuous improvement process in all areas of activity, placing a special emphasis on the safety of people. This commitment is primarily organised by means of:

- Establishing permanent training programmes on occupational risk prevention, focusing on the new direct personnel hired during the season. The main purpose is for them to have a high qualification level and the maximum level of Occupational Health and Safety in the execution of their daily tasks.
- Making sure that all employees at Planasa Group, as well as subcontracted companies, know and comply with occupational health and safety protection regulations.
- Informing the people that commence their working relationship with Planasa Group about the occupational health and safety risks and conditions in the job post.
- Incorporating the latest technology in Personal Protective Equipment in the agri-food sector.

Namely, each country has its own measures. Described in detail below are the chief measures:

- **China:** new employees are trained and supervised relative to occupational risk prevention, especially for workers in crop spraying and use of machinery. Although there is no Occupational Health and Safety Committee as such, one of the short-term goals is to create one. In relation to investments, masks have been purchased for all employees. In previous financial years, fabric safety equipment for farms was acquired.
- **Romania:** actions and training are provided to promote occupational health and safety of employees. It also works with an external company for consultations and to meet with once every 3 months. Additionally, work has been done during the period to improve working conditions, mainly in the area of water supply.
- **Italy:** the offices are structured in accordance with Italian law on workplace safety and risks to workers' health. Every two years, a workplace risk assessment is carried out and signed by an appointed medical specialist. In addition, it benefits from external services that guarantee first emergency training, training in fire prevention measures and training in emergency management and evacuation, on an annual basis.
- **Poland:** employees are trained in the field of health and safety, signing a certificate in exchange for having received such training.



- **Mexico:** Occupational Health and Safety conditions established by Mexican law are followed. In addition, work is being done on an adaptation programme for workers whose tasks require greater physical effort to prevent the risk of injury. For managers and directors, different policies concerning vacation benefits and holiday and yearly bonuses have been established in order to retain and hire talent in the company.
- **United States:** to promote safety at work, monthly safety meetings are held, work areas are monitored and work protocols are audited. The main issues addressed in the monthly meetings are the injury and disease prevention programme, measures to report unsafe conditions, work practices and injuries, provisions for medical services, first aid and emergency services, the employer's Code of Safety Practices, confined spaces, safe practices for the operation of any agricultural equipment, good maintenance, fire prevention, safe practices for operating any construction equipment, safe procedures for cleaning, repairing, servicing and adjusting equipment and machinery, safe access to work areas, fall protection, electrical hazards, including working around high voltage lines, crane operations, and trenching and digging work. Likewise, it should be noted that events have been held in which occupational safety culture is emphasized. Every morning, supervisors meet with their crews to warm up and stretch, and there is a safety programme to motivate employees. The main improvements made during the financial year were the following:
  - Ergonomic modifications in sowing and weeding machines.
  - Increase in the number of bathrooms and shade available for employees working outdoors.
  - Implementation of electronic attendance log replacing the manual log and speeding up the process for employees.
  - Ergonomic modifications to plant cutting tables.
- **Morocco:** A company committee and a health and safety committee were created over this financial year. Periodic meetings are held to discuss all the issues in connection with employee health and safety. This way, strategic and operative goals of the company can be explained. Personal Protective Equipment (PPE) is purchased and employees are trained in its use. In addition, first aid training is provided on the job by the occupational physician. Concerning specific training in occupational risk prevention, the following training is given:
  - First aid procedures and use of fire extinguishers.
  - Safety and prevention standards for handling toxic chemicals.
  - Management of the packaging of toxic chemicals.
  - Standards of hygiene, occupational health and safety.
  - Safe use of agricultural machinery on the property.
  - Safe use of handling equipment.
  - Evaluation procedures in case of emergency.

During financial year 2019/2020, a company doctor and nurse were hired, and employees have been given medical examinations over these two financial years.

- **France:** there is a document on occupational risk prevention is given to employees. Actions and training are provided to promote occupational health and safety of employees. Likewise, after each accident, a survey is conducted to mitigate the aspects that have caused this aspect and to continue improving. Monthly meetings are held with personnel representatives to discuss occupational health and safety issues. Furthermore, in this financial year the company has appointed a new representative for the Social and Economic Committee who has the same functions as the personnel representative.
- **Spain:** there is a Health and Safety Committee that meets on a quarterly basis. There is also a prevention plan in force in each of the plants.





### 7.3.3.2 Work-related accidents and diseases

At Planasa, we truly believe that health and safety are a key priority, so our aim is to minimise the number of accidents. The evolution of the most significant indicators is comprehensively monitored.

#### ACCIDENT FREQUENCY AND SEVERITY RATES ARE INDICATED BELOW:

Financial year 2020/2021 <sup>8</sup>	Men	Women
Frequency rate <sup>10</sup>	107	103
Severity rate <sup>11</sup>	0.41	0.36

Financial year 2019/2020 <sup>9</sup>	Men	Women
Frequency rate <sup>10</sup>	34.16	27.69
Severity rate <sup>11</sup>	0.49	0.31

<sup>8</sup> Information on the company in Chile is not included. <sup>9</sup> Information on the companies in China and Chile is not included. <sup>10</sup> Number of accidents with sick leave \* 1,000,000 / Number of hours worked <sup>11</sup> Number of days of sick leave \* 1.000 / Number of hours worked.

IN PLANASA IT IS FAITHFULLY  
CONSIDERED THAT HEALTH AND SAFETY IS  
A FUNDAMENTAL AND PRIORITY ISSUE





## 7.3.4. Social relationships

### 7.3.4.1. Organisation of social dialogue

In accordance with the regulation in force, labour conditions and rights of Planasa employees, such as freedom of association and union representation, are covered under regulations and conventions and agreements signed, where applicable, with the corresponding staff representatives.

Planasa Group organises social dialogue through Workers' Councils. There are employee representatives at all of the Group's facilities who manage communication between employees and the company.

Additionally, in Mexico there is an Ethics Committee responsible for social dialogue with workers. Likewise, in Morocco, although there is no Committee as such, employee representation is exercised before the company through elections. The roles and responsibility of these elections are governed by the Moroccan labour code.

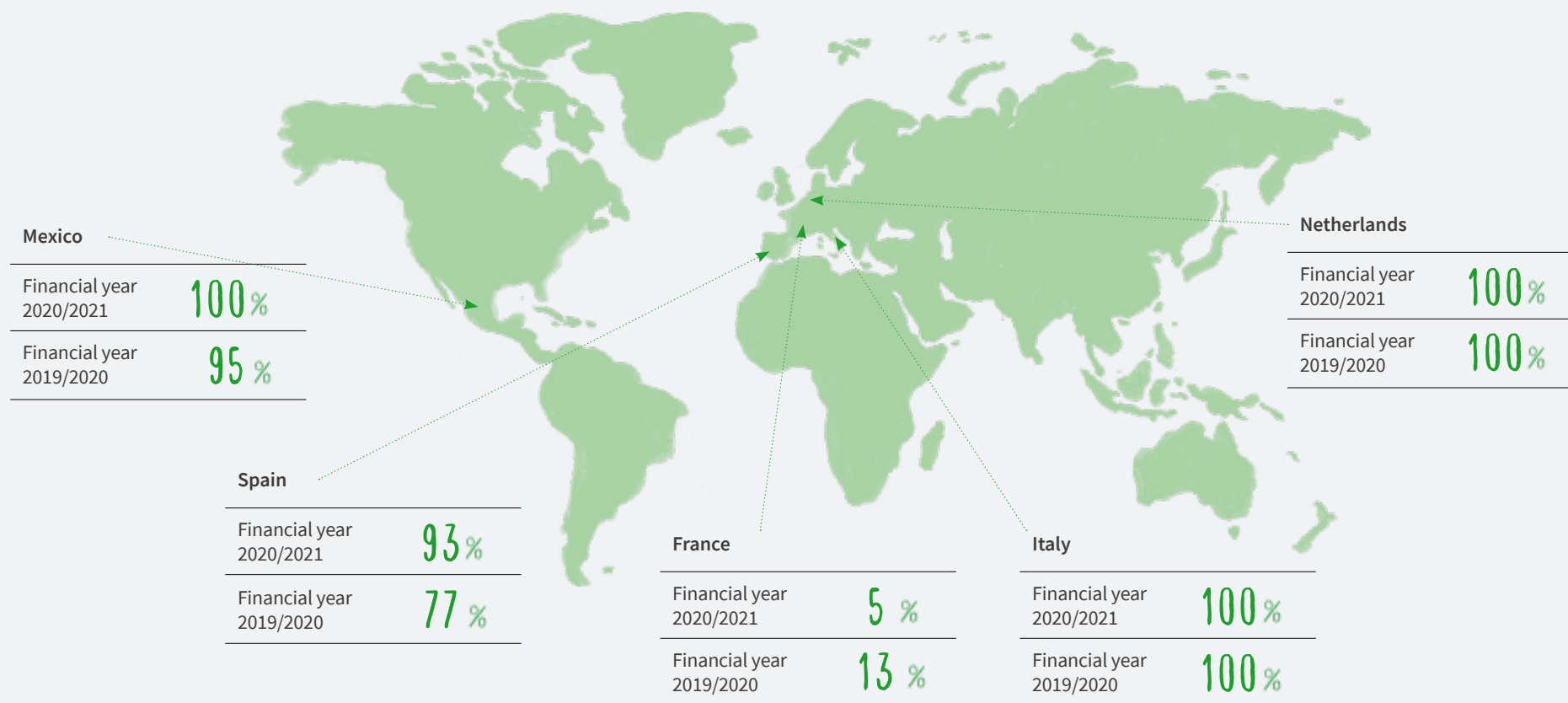
With regard to Spain, one of the companies has a Workers' Council, and social dialogue with the other companies in Spain is carried out through personnel representatives.

Planasa is aware of the importance of carrying out a social dialogue with its workers by promoting information and consultation procedures. For that purpose, it provides the workers with Notice Boards at the entrance of nurseries, video screens for broadcasting information related to the Group, events and news published on its Website or in local media.



### 7.3.4.2. Percentage of employees covered by collective bargaining agreements by country

THE PERCENTAGE OF THE WORKFORCE COVERED BY A COLLECTIVE BARGAINING AGREEMENT IN THE COUNTRIES WHERE ONE EXISTS IS AS FOLLOWS:



It should be noted that China, Chile, Morocco, Poland, United States and Romania do not have collective bargaining agreements as such. In said countries, labour conditions are regulated by the Public Administration through state laws, and all the workers in these countries are covered by the aforementioned laws.

### 7.3.4.3. Evaluation of collective bargaining agreements (particularly in relation to occupational health and safety)

The evaluation of collective bargaining agreements and health and safety committees has already been discussed in sections 7.3.3.1 and 7.3.4.3.

Likewise, it is worth mentioning the following measures in relation to employee health and safety:

- With respect to people exposed to plant protection agents or who perform equipment driving functions, Planasa provides them with an annual additional medical examination which is specific for their job positions.
- In addition to the medical examinations required by the applicable laws in each country, Planasa enables its workers to undergo cholesterol and prostate examinations.

## 7.3.5. Training

### 7.3.5.1. Implemented training policies

Planasa Group has in place a training procedure which details the process followed by the Human Resources department in order to identify training needs, prepare a plan for all company employees and subsequently implement same. Lastly, the results are analysed considering the fulfilment and effectiveness of the plan.

Namely, this procedure is divided into five sections:

1. Detection of training needs.
2. Planning of the training.
3. Implementation of the training plan.
4. Monitoring of the execution of the training plan.
5. Evaluation of the training.

In relation to the detection and planning of the training, each company gathers all the training needs, which are identified and expressed by each department. The process begins with the identification of the training needs, from the sending of need detection forms to each department manager responsible for expressing the need in said form (the training requested with the recipients, the priority regarding each training activity, the aim of the action and the number of hours per person). After receiving all the requirements by department, the information is gathered into a provisional training plan based on the type of training and its value, and this plan must be validated and approved by management so that it may be implemented.

### 7.3.5.2. Training hours

In accordance with the methodology established, each year the managers of the different departments analyse the training deficiencies or needs of their personnel, generating the relevant training need forms for planning said actions in the Training Plan.

Furthermore, training initiatives promoted by the company concerning technically relevant aspects that horizontally affect the entire organisation have been conducted.

During the financial year ended as of 31 March 2021 and 2020, the main challenges in relation to training were:

- Risks and preventive measures in the different positions.
- Basic plant protection product applicator.
- Road safety courses.
- Training to protect against Covid-19.

#### THE TRAINING HOURS IN THE FINANCIAL YEAR ENDED AS OF 31 MARCH 2021 AND 2020 WERE AS FOLLOWS, DIVIDED BY PROFESSIONAL CATEGORY:

	Hours of training	
	Financial year 2020/2021 <sup>12</sup>	Financial year 2019/2020 <sup>13</sup>
Management	305	368
Technical personnel and middle management	733	2,412
Administrative personnel	200	1,809
Workers	15,995	7,757
<b>TOTAL</b>	<b>17,240</b>	<b>12,346</b>

<sup>12</sup> Information on Chile is not included. <sup>13</sup> Information on China is not included.

### 7.3.6. Accessibility

The Group devotes special attention to differently-abled people with the aim of facilitating their accessibility and integration. For this reason, Planasa also contracts and cooperates with entities and associations which include people from this group in their workforce.

People with disabilities hold mainly administrative positions. The company considers accessibility to be one of the main criteria when implementing its investment plan.

Any new investments in industrial and service buildings in the Group's physical environments, as well as any adaptation or conditioning of general service facilities and equipment, are planned in accordance with the regulations and the accessibility standards of the site.

### 7.3.7. Equality and non-discrimination

Mediante la Ley Orgánica 3/2007 para la Igualdad Efectiva de Mujeres y Hombres, nacen los Planes de Organic Law 3/2007 on Effective Equality for Men and Women gives rise to the Equality Plans as a useful instrument (which is mandatory for companies with more than 250 workers) in order to advance with regard to work-life balance.

At present, Planasa Viveros has its own equality plan. Planasa is firmly committed to promoting a culture of equal opportunities and non-discrimination on the basis of colour, sex, sexual orientation, language, religion, political or other opinion, national or social origin, economic status, disability or any other condition. This is established in its Code of Conduct, which is mandatory for all the people integrating the group and includes:

- The rejection of all forms of discrimination or harassment, whether verbal, physical or visual.
- The creation and dissemination of communication channels for the consultation or, where appropriate, submission of complaints regarding of practices which run counter to the Group's principles on equality.
- The promotion of fair and just treatment and the adoption of any decision based on business criteria, in favour of equal job opportunities for all the people who make up Planasa.

It is worth noting the following objectives of the Plan for Equal Opportunities for Men and Women:

- Maintain a balanced composition through the workforce.
- Assure the absence of discrimination in the remuneration policy.
- Assure the absence of discrimination in the recruitment and promotion processes.
- Favour access of the under-represented sex to positions and tasks which are feminised or masculinised.
- Reduce masculinisation in middle technical levels.

- Enhance the presence of women in the highest quality jobs.
- Assure the absence of discrimination in the training offered by the company.
- Favour the harmonisation of work and personal life (work-life balance) of the workforce so that there is an appropriate balance between personal needs and the professional development of male and female employees which is compatible with the needs of the company.
- Disseminate the existing work-life balance measures among the workforce in order to promote their knowledge and use by all female and male employees.
- Maintain a gender perspective in the prevention and assessment of occupational risks.
- Ensure that all employees are protected from sexual and gender-based harassment and are aware of the measures that the organisation has in place to prevent and eliminate these situations.
- Ensure compliance with the labour rights of employees who are victims of gender-based violence.
- Promote knowledge of the Equality Plan and the functions and composition of the Equality Group among employees.
- Maintain the principle of gender equality in the values of the company.
- Create a more equal work environment through awareness and training.
- Revise the Company's internal documents based on non-sexist language criteria.
- Consider the nationality of the personnel in internal communications.

PLANASA MAINTAINS A FIRM COMMITMENT TO PROMOTING A CULTURE OF EQUAL OPPORTUNITIES AND NON DISCRIMINATION BASED ON COLOR, SEX, SEXUAL ORIENTATION, LANGUAGE, RELIGION, POLITICAL OPINION OR OF ANY OTHER NATURE, NATIONAL OR SOCIAL ORIGIN, ECONOMIC POSITION, DISABILITY OR ANY OTHER CONDITION.

# 08

## Information on respect for human rights



## 8. Information on respect for human rights

### 8.1. Planasa policy

Planasa Group has a Code of Conduct which contemplates its commitment to the respect for human rights and to comply with any applicable laws and regulations in all countries where it carries out its business activity.

It is worth noting that this code represents the principles and values of Planasa Group and governs its conduct.

### 8.2. Identified risks

Planasa Group has a commitment to human rights which aims to guarantee respect for all the people who integrate the group. For this reason, a methodology has been implemented for identifying and analysing the risks that could affect the group, it being Planasa's reputation and image.

### 8.3. Management and performance related to human rights

#### 8.3.1. Prevention of the risks of violation of human rights and, where appropriate, measures to mitigate, manage and rectify any possible abuses committed

Planasa Group's fundamental commitment to complying with all applicable laws and ethical principles can be seen through the unyielding fulfilment of the principles and values established in said Code of Conduct which governs Planasa Group's conduct.

Planasa undertakes to prevent and mitigate any possible harassment, physical and psychological punishment and any other abuse which may be suffered by its employees. In order to ensure that this is complied with, Planasa promotes compliance with the Universal Declaration of Human Rights, as mentioned in the Group's Code of Conduct.

The final responsibility for materialising respect for human rights on a daily basis rests with the employees who integrate the Group. Consequently, they are responsible for knowing the issues related to this matter and to adopt due diligence measures to prevent it, avoid it, manage it and, in case of occurrence, rectify it as soon as possible.

To this end, the Group has a human rights violation management system. The system used is a complaint mailbox, through a mail address, which is available to both employees and different stakeholders. Through this mailbox, complaints are received, managed quickly and swiftly, and cases are followed up to ensure that they do not occur again in the future.

#### 8.3.2. Complaints for cases of human rights violations

The complaint system is centralised. Therefore, all complaints that can be made from any company in the Group, in any geographical location, are collected in a single mailbox. Planasa Group details its action measures against these violations through the Policy on complaints regarding irregular practices. No complaint was submitted for this reason throughout the financial year.

In the financial year ended as of 31 March 2021 and 2020, Planasa has not received any complaint regarding Human Rights.

#### 8.3.3. Elimination of forced labour and effective elimination of child labour

In addition to the Code of Conduct and the Universal Declaration of Human Rights, the Group relies on regulations and legislation applicable to these matters.

The Code of Conduct indicates the total rejection of child labour, committing to respect the freedom of association and collective bargaining and rejecting any form of discrimination and exploitation, thus ensuring compliance with the provisions of the International Labour Organization (ILO).

Planasa promotes these commitments through OECD Guidelines and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy of the International Labour Organization, as well as avoiding complicity in violating them.

# 09

## Information relating to the fight against corruption and bribery

## 9. Information relating to the fight against corruption and bribery

### 9.1. Planasa policy

Planasa Group carries out its activity in strict compliance with the applicable regulations on the prevention and fight against corruption, promoting the principles set forth in the Code of Conduct and Policies aimed at good practices and extending said commitment to all companies that are part of the Group or with which it has business relationships. In this regard, the Group has established the following policies:

- Code of Conduct
- Gifts and hospitality policy
- Conflict of interest policy
- Anti-bribery policy
- Policy for reporting irregular practices
- Information security policy
- Information security regulation

Planasa Group employees are aware of the Code and Policies of Conduct, all of which are approved by the Board of Directors, and in order to certify this, they must sign the certificate of recognition and compliance with such policies. The Code of Conduct and Policies are available on the Group's website for any user.

Planasa Group and its Leadership are committed to the management and development of Policies which prevent any possible illegal action. They are also committed to the fight against corruption, bribery and money laundering.

### 9.2. Riesgos identificados

Possible criminal offences include those related to corruption, bribery and money laundering, whilst there are a series of risks that could affect an entity such as Planasa. Such risks include, among others, those related to activities such as offering, giving and accepting gifts or personal benefits, introducing illegally-sourced money, donations and sponsorships, expenses, hiring staff, relations with suppliers or accounting and recording illicit transactions.







## 9.3. Management of the fight against corruption and bribery

### 9.3.1. Measures adopted to prevent corruption, bribery and money-laundering.

Both the Code of Conduct and the other employee conduct management policies (Anti-Corruption and Bribery Policy, Gifts and Hospitality Policy and Conflict of Interest Policy) are key tools for preventing possible corruption, bribery and money laundering activities in Planasa Group. Furthermore, the Group has a Compliance Manager whose duties include the management of the Complaint Reporting Channel regarding non-compliance with the Code of Conduct.

In its Code of Conduct, Planasa denounces any form of corruption or bribery, making it mandatory for all employees and subcontractors to strictly comply with both the code and with the applicable legislation, as well as with the Anti-Corruption and Bribery Policy.

Planasa's Anti-corruption and Bribery Policy details the concept of corruption and bribery and establishes preventive measures to prevent corruption and bribery within the Group. Planasa Group attaches great importance to the communication and training of all its employees in relation to corruption and bribery. Additionally, the Policy includes a reporting section detailing the actions to be taken in the event of detecting any indication or suspicion of corruption and bribery actions which violate the Group's principles and values. Furthermore, Planasa has a Complaint Policy

through which it informs its employees of the different ways of reporting any suspected breach of the policies or conducts established among its employees. It is a guide for submitting employees' concerns and preoccupations with regard to the breach of policies by means of preserving the identity of the complainants.

Additionally, under the Gifts and Hospitality Policy, the offer to accept gifts must be made in accordance with applicable laws and accepted good business practices. Said Policy states that all entertainment, hospitality and gifts received and given for improper purposes may violate applicable laws against bribery and corruption and are strictly prohibited.

On the other hand, Planasa's Conflict of Interest Policy establishes guidelines and rules for action in the event that current or possible conflicts of interest between employees and the Group's environment are identified.

The Code of Conduct establishes that all agents that affect the business environment must take on, to the extent possible, obligations to comply with anti-bribery and anti-corruption laws and other relevant local regulations.



### 9.3.2. Contributions to non-profit foundations and entities

As established in the Code of Conduct, Planasa Group's contributions to political parties are subject to legal restrictions. Planasa Group does not generally grant political contributions, and any proposed political contributions shall be considered highly sensitive and shall require detailed scrutiny and higher approvals, as detailed in Planasa Group's Levels of authority and reporting. On

the other hand, charitable contributions are permitted provided that there is no conflict of interest with Planasa Group or any of its employees/subcontractors.

CONTRIBUTIONS MADE TO NON-PROFIT FOUNDATIONS AND ENTITIES OVER THE FINANCIAL YEAR ENDED AS OF 31 MARCH 2021 WERE AS FOLLOWS (IN EUROS):



Fundación  
Prenauta



Huelva food bank



Saint Paula Monastery  
(Seville)



UN Global Compact



# 10

## Information about the company

## 10. Information about the company

### 10.1. Planasa policy

The principles of corporate social responsibility are one of the pillars on which the development of Planasa Group's activity is based, reconciling the company's economic objectives with the interests of all social partners.

Furthermore, over financial year 2021 the Group joined the United Nations Global Compact, a project with over 12,500 signing entities and present in 160 countries. The project is based on promoting, spreading awareness and contributing to Sustainable Development Goals (SDGs).

Lastly, on 18 March 2021 the Board of Directors of Tigruti ITG, S.L.U. approved an "Authorisation Matrix" for Planasa Group, detailing the processes to be followed when making important decisions that affect the Group.

### 10.2. Identified risks

The main risks detected in this area may be due to possible breaches of the applicable regulations in communities in which the activities are carried out, or on the part of the main suppliers with which the group works.

### 10.3. Company management and performance

#### 10.3.1. Company's commitment to sustainable development

Planasa is a group with a firm intention to actively participate in improving society. In this regard, it carries out actions especially focused on the professional development and promotion in the areas in which it operates to make them feel close to the Group and therefore build a more humane brand image, committed to society and its problems, and showing solidarity at times when empathy and collaboration have become indispensable.

It is worth mentioning the numerous agreements and conventions it has signed with universities and training centres, with which it collaborates through different educational cooperation programmes for undergraduate and postgraduate students in its facilities.

Said cooperation activities are carried out during a certain time in the facilities of the company in order for the students to gain an in-depth understanding not only of the company, but also of the labour market, so that they acquire a practical preparation which is suited to their training. Furthermore, these practices are carried out under the supervision of a tutor from the actual centre and a manager of the work centre to ensure the correct fulfilment of the cooperation agreement.





With regard to association or sponsorship actions, contributions have mainly been made to business associations in the agricultural sector and football clubs located in the communities where Planasa Group operates. These actions have mainly been taken in Spain, France and the Eastern European subsidiaries. The main purposes of these cooperation activities are to help people in the towns and regions have access to practising sports and to bring the habit of practising sports closer to different ages and conditions of the population, among others.

Likewise, it is worth mentioning that Planasa Group promotes the hiring of people from the closest surrounding area, and for this reason its priority is always to rent material in the municipalities closest to its production areas.

For example, in Mexico there are recruiting centres in communities, small shops and meeting centres for people who are provided with recruiting publicity, and there is a recommendation bonus, etc.

During the state of alarm due to COVID-19, Planasa has worked with several town councils of the municipalities where it performs its activity to disinfect streets and donate protective material. The purpose of these cooperation activities is to reflect Planasa's commitment to the people in the areas where it operates, especially in these rural populations in which the Group is a large source of employment and resources.

### 10.3.2. Outsourcing to suppliers

#### 10.3.2.1. Inclusion of social, gender equality and environmental matters in the procurement policy

Planasa Group considers it essential that its supply chain is aligned with its values and requirements in terms of health and safety, respect for human rights, the environment, and ethics and integrity, and one of the Group's goals is to promote Social Responsibility in supply chain.

For this reason, Planasa Group's Code of Conduct establishes that compliance with this is mandatory for its supplier companies and subcontractors. Likewise, regarding the relationship with third parties, it is mentioned that before establishing business relationships with any intermediary, Planasa Group must ensure that its reputation, track record and capabilities are appropriate and satisfactory by performing due diligence pursuant to the provisions of the Group's Policies. Intermediaries are expected to act according to the requirements established in the Code of Conduct, which must be shown in the contract in writing that must be entered into with any intermediary. The Code of Conduct is therefore extensible to supplier companies and subcontractors, and for the most relevant companies, they sign the Code of Conduct as a commitment to comply with and adhere to same.



EL GRUPO PLANASA CONSIDERA CLAVE QUE SU CADENA DE SUMINISTRO ESTÉ ALINEADA CON SUS VALORES Y EXIGENCIAS EN MATERIA DE SEGURIDAD Y SALUD, RESPETO A LOS DERECHOS HUMANOS, MEDIO AMBIENTE Y ÉTICA E INTEGRIDAD





Likewise, Planasa Group has a well-defined purchasing management procedure, divided into phases and with a series of controls placed throughout same to avoid bad practices. This is applied to manage the purchase of materials, equipment and services that condition the quality of Planasa Group's products. Said procedure comprises a series of rules which regulate the entire purchasing cycle from the moment the need arises up until its fulfilment. All the Group companies have a supplier official approval process.

For this purpose, an initial assessment is conducted on the possible suppliers or subcontractors of the Group based on the following aspects: capacity to supply the required goods; compliance with the requirements on products and services imposed by Planasa Group; compliance with delivery deadlines; price stability in relation to the market; and the traceability of administrative management. The implementation of this assessment is also carried out on historical suppliers.

Planasa Group also requires its suppliers, as members of the production process such as nursery operators, rentals and carriers, to send the certificate declaring that they are up to date with the Treasury and Social Security. A control is carried out on all suppliers and subcontractors, verifying if they have submitted the relevant certificates, if they have been requested or if they are pending delivery.

#### 10.3.2.2. Consideration in relations with suppliers and subcontractors under their responsibility

Suppliers and Contractors are informed annually, by means of a letter, of Good Environmental Practices. By means of this letter, suppliers are informed of the importance of their commitment to the environment, quality and food safety, as well as a series of guidelines and requirements to be met.

Therefore, Planasa Group requests from suppliers:

- Responsibility in the withdrawal and management of the products in respect of which Planasa does not agree.
- Attach the safety data sheet and corresponding documentation to hazardous products.
- Environmental, food safety and technical requirements regarding packaging, composition and other circumstances on non-hazardous raw materials.
- Carry out the corrective actions that the Group requests.
- Planasa's right to carry out environmental, food safety and quality audits on the supplier.
- Compliance by carriers with environmental, food safety and quality criteria.

### 10.3.2.3. Systems for supervision and auditing of subcontractors and suppliers

The Procurement Department carries out a Supplier Evaluation once a year, the criteria of which are established in conjunction with the Quality Department.

The five parameters to be fulfilled by suppliers are capacity, compliance with requirements such as environmental, food and technical quality and safety requirements, compliance with deadlines, economic conditions and administrative management. This consists of a series of forms to be filled out by Planasa auditors with specific criteria within the general criteria discussed through a visit to suppliers or subcontractors.

The questionnaire also includes references to incidents that may have occurred during the past year and whether they have been resolved. Finally, possible observations drawn from the supplier audit are considered.

The Group has classified those suppliers that undergo audits, as well as the criteria for them to be chosen for evaluation.



### 10.3.3. Consumers

#### 10.3.3.1. Measures for consumer health and safety

In the food industry, Planasa is certified under the IFS Food standard, which is a food safety standard recognised by the Global Food Safety Initiative (GFSI) dedicated to auditing companies that manufacture food or companies that package food products in bulk. These audits are focused on the food safety and quality of processed products.

Within this standard, HACCP (Hazard Analysis and Critical Control Points) and Food Defense, both focused on consumer food safety, are particularly relevant.

Furthermore, they are certified by Global Gap. Global Gap is a standard that covers the entire production process of the certified product, from the choice of seed to the handling and dispatch of the product. It assures the product's access to markets, improves operational efficiency and competitiveness, and drives continuous improvement.

For consumers and distributors, this certificate is a guarantee that the food complies with the established quality and safety levels, and that it has been prepared following the criteria of sustainability, respecting the safety, hygiene and welfare of employees and the environment, and taking into account respect for animals.

In Planasa EMEA, more specifically in France and Morocco, companies that produce fruits that are marketed for the end consumer, internal audits are carried out to offer the highest quality and safety of their products. They control that the properties and warehouses comply with the hygiene standards established by applicable regulations in force, depending on the country in which they are located. On the basis of the analysis carried out, they draw up an Action Plan to implement measures regarding the aspects to be improved.

More specifically, in the French region, several policies focused on consumer health and safety are implemented. First, a quality policy has been established based on five points:

1. Quality management based on IFS Broker V2 requirements.
2. Listen to customer demands and ensure that suppliers work in accordance with quality and safety requirements.
3. Food safety.
4. Take the necessary measures in favour of the environment.
5. Responsibility of personnel.



Planasa Group in France planned as goals for financial year 2020/2021: renewal of the IFS Broker V2 certificate, a litigation rate of less than 5%, guaranteeing the safety of the product, placing environmental requirements in an important area and educating employees with regard to quality and legality requirements. In developing this policy, a manual was proposed to describe the quality management system so as to assure greater food safety. This manual is in response to the IFS Broker V2 certificate, as mentioned at the beginning of the section. Throughout the financial year, the IFS Broker V2 certificate was renewed and shall be valid until 7 April 2022, and a litigation rate of 1.47% was achieved.

Second, in France, there is a policy regarding the packaging of products sold to customers that has been extended to the entire Group during financial year 2020/2021. The Group keeps track of each packaging and label that is used for the sales of each customer, as well as the validation they receive.

In order to offer the best product and avoid any type of risk during the process, one of the policies at Planasa EMEA is to analyse the specific risks of each stage to prevent possible contamination from the use pesticides. The potential hazards that may occur in each of the production phases and their causes are specified along with the measures that would be taken. It should be noted that the fruit from France, more specifically asparagus, is certified with ZRP (Zéro Résidus de Pesticides), which verifies the production of the product without any type of pesticide.

The opinion of customers is collected through satisfaction questionnaires to evaluate different aspects of the service they have received, rating them with marks ranging from 1 to 5, with 1 being the most unsatisfactory opinion. The commercial department is in charge of this policy.

Both France and Morocco have a procedure for protection measures in the food chain to prevent risks caused by criminal or terrorist acts. To assess the possible risks, the team in charge is made up of the zone director, the production manager and the quality manager. The company's policy defines the potential risks at each stage together with a rating of their importance according to criteria and the measures taken in each case.

In the Moroccan facilities, they carry out a monthly residual analysis on fruits to check that there is no risk of pesticides in the product, thus ensuring consumer health and safety. Furthermore, they also have a plan for microbiological analysis of water and fruit. In particular, there are specific plans for risks and their causes in avocado, nectarine and raspberry production processes.

All inspections and verifications of production processes are scheduled in a Group document. The aspects to be monitored, the frequency and the person responsible for the monitoring are defined in this document. Specifically, monthly inspections are conducted at the stations regarding cleanliness, sanitary facilities, protective equipment or possible contamination.

As in the area of France, a survey is sent to customers in Morocco to provide their assessment based



on three items: product quality, sales management and the process of receiving the product. The commercial department is in charge of these surveys to ensure that the requirements to offer the best product and improve customer satisfaction are met.

The management of Planasa in Morocco is committed by means of a document to provide all the material and human resources necessary to comply with ONSSA (Office National de Sécurité Sanitaire des Produits Alimentaires) standards and to establish and improve a policy on the safety, authenticity, integrity, quality and legality of the product.

In Morocco, quality and food safety policies are included in company documents focused on customer satisfaction, respect for national and international standards, guarantee of the quality, legality, authenticity, integrity and safety of products, sustainable development, respect for an ethical workplace and protection of the environment. These quality policies are developed through manuals that detail the procedures to be followed in each area, as well as the aforementioned aspects.

The EMEA region establishes four key policies to provide the highest safety and quality to consumers: policies for complaints, packaging, transportation and hygiene procedures.

- **Complaint policy:** the company details all the types of complaints available and in which areas they are made, the departments responsible for them and the process of continuous monitoring of each of the complaints to ensure that they receive a response and a solution in accordance with the problem.
- **Packaging policy:** it commits the company's measures to current regulations for the processing of food and good manufacturing and waste management practices.
- **Transport policy:** all carriers must fill out a commitment document in which they ensure that they comply with all the measures set out regarding hygiene, contamination, traceability, waste management or temperature.
- **Hygiene policy:** working with pesticides or chemicals can cause problems for workers such as vomiting and fluid discharge. For this purpose, a series of hygiene policies and advice have been proposed in EMEA, defining step by step how to act when these difficulties arise.

### 10.3.3.2. Claim systems, complaints received and resolution

Customer satisfaction is a significantly relevant aspect for Planasa Group; for this reason, a system is in place for managing and monitoring complaints and claims received from customers. Throughout financial years ended as of 31 March 2021 and 2020, 2 claims were received for a total amount of 3,920 Euros and 9 complaints were received for a total of 8,311 Euros. During financial year 2020/2021, a team has been set up at Planasa EMEA to follow up on claims through monthly meetings of the heads of each of the companies.

The current claim system is as follows; the salesperson is in charge of receiving the complaint and forwarding the e-mail to the sales and/or operations department. In the sales and/or operations department, together with the salesperson, the reason for the complaint is analysed and the appropriate measures are adopted to provide a solution to the customer. Each case is resolved and documented so that it can subsequently be filed in the customer complaint folder.





# 11

## Tax information

## 11. Tax information

### 11.1. Profits obtained by country

IN RELATION TO THE PROFITS OBTAINED BY COUNTRY, THE INFORMATION AT THE CLOSE OF THE FINANCIAL YEAR ENDED ON 31 MARCH 2021 AND 2020 IS AS FOLLOWS (IN THOUSANDS OF EUROS):

Country	Profits before taxes <sup>14</sup>	
	Financial year 2020/2021	Financial year 2019/2020
Spain	13,747	13,021
Mexico	4,909	3,365
USA	367	595
Poland	124	1,292
France	(2,744)	(3,665)
Chile	-	(1,214)
Peru	91	16
Other EMEA	67	(611)
Asia	689	(149)

<sup>14</sup> To obtain the amounts of the table, consolidation adjustments have not been removed.

THE GROUP HAS RECEIVED SUBSIDIES FROM PUBLIC ENTITIES, WHICH ARE DETAILED IN NOTE 11.3 OF THE CONSOLIDATED ANNUAL ACCOUNTS OF THE PLANASA GROUP.

### 11.2. Taxes paid on profits

In relation to the net collection/payment of taxes on profits by the Group, the result amounts to 2,580 thousand Euros (2,572 thousand Euros at the close of the financial year ended as of 31 March 2020).

### 11.3. Public subsidies received

Likewise, the Group has received subsidies from public bodies, which are detailed in Note 11.3 of Planasa Group's consolidated financial statements, totalling a gross amount of 903 thousand Euros at the close of the financial year ended as of 31 March 2021 (803 thousand Euros at the close of the financial year ended as of 31 March 2020).



# 12

## Issues related to COVID-19

## 12. Issues related to COVID-19

The emergence of the Coronavirus COVID-19 in January 2020 and its recent global expansion to a large number of countries have led to the viral outbreak being classified as a pandemic by the World Health Organization since 11 March of last year. Despite the mentioned crisis, the Group's net turnover was similar to that of previous years.

In this regard, the parent company's Administrators and Management have conducted an assessment of the current situation according to the best information available, in which they estimate that sales levels will be stable in the short term considering the backlog level as of the date of preparing the consolidated financial statements. They also consider that they have sufficient liquidity and funding capacity (Note 17 of Planasa Group's consolidated financial statements from the financial year), which would allow possible cash-flow difficulties to be effectively dealt with should any exceptional circumstances be prolonged over time.

The Group has invested 803 thousand Euros in the purchase of masks, gel, performance of PCR tests and additional rentals of warehouses so as to respect the safety distances imposed for performing any work.

Lastly, it should be emphasised that the parent company's Administrators and Management are constantly monitoring the evolution of the situation in order to successfully overcome any possible impacts, whether financial or others, that may arise.

THE GROUP HAS INVESTED 803 THOUSAND EUROS IN THE PURCHASE OF MASKS, GEL, PCR TESTS AND EXTRA WAREHOUSE RENTALS TO BE ABLE TO RESPECT THE SAFETY DISTANCES IMPOSED WHEN CARRYING OUT THE WORK.





# 13

**Reference table containing requirements under law  
11/2018 on non-financial information (inf) and content  
of the global reporting initiative (gri indicators)**

### 13. Reference table containing requirements under law 11/2018 on non-financial information (inf) and content of the global reporting initiative (gri indicators)

THE REQUIREMENTS UNDER LAW 11/2018 OF 28 DECEMBER AND ITS CORRESPONDING ASSOCIATION WITH THE GLOBAL STANDARDS INITIATIVE (GRI) REPORTED BY PLANASA ARE DETAILED BELOW:

Content of Law 11/2018 INF	Standard used (GRI)	Section	Comments
<b>0. General information</b>			
A brief description of the group's business model, including its business environment, organisation and structure; the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future evolution.	102-1 Name of the organisation 102-2 Activities, brands, products and services 102-4 Location of operations 102-6 Markets served 102-14 Statement from senior decision-maker 102-7 Scale of the organisation 102-40 List of stakeholder groups 102-47 List of material topics	2., 3., 4., 5.	
Policies applied by the group, including the due diligence procedures applied to identify, assess, prevent and mitigate significant risks and impacts, and to verify and control, as well as the measures adopted.	102- 16 Values, principles, standards and norms of behaviour 103- 2 The management approach and its components 103-3 Evaluation of the management approach	6.1., 7.1, 8.1, 9.1, 10.1	
Main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its business relations, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and evaluate them in accordance with national, European or international reference frameworks for each subject. It should include information on the impact that has been detected, providing a breakdown thereof, in particular on the main risks in the short, medium and long term.	102-15 Key impacts, risks and opportunities 102-29 Identifying and managing economic, environmental and social impacts	5., 6.2, 7.2, 8.2, 9.2, 10.2	

Content of Law 11/2018 INF	Standard used (GRI)	Section	Comments
<b>1. Information on environmental aspects</b>			
Current and foreseeable effects of the company's activities on the environment and, where appropriate, on safety and health	102-29 Identifying and managing economic, environmental and social impacts	6.3.1.1.	
· Environmental assessment or certification procedures	102-11 Precautionary principle or approach	6.3.1.2.	
· Resources dedicated to environmental risk prevention	102-29 Identifying and managing economic, environmental and social impacts	6.3.1.3.	
· Implementation of the precautionary principle	102-11 Precautionary principle or approach	6.3.1.4.	
· Provisions and guarantees for environmental risks	307-1 Non-compliance with environmental laws and regulations	6.3.1.5.	
Measures to prevent, reduce or rectify carbon emissions that seriously harm the environment, taking into consideration any form of air pollution specific to an activity, including noise and light pollution	103-2 Management Approach (with respect to GRI 302 and 305)	6.3.2.	
Measures of prevention, recycling, reuse and other forms of recovery and elimination of waste.	GRI 103-2 Management Approach (with respect to GRI 306)	6.3.3.	
Actions to combat food waste.		6.3.3.	
Water consumption and supply according to local restrictions	103-2 Management Approach (with respect to GRI 303)	6.3.4.1.	
Consumption of raw materials and measures adopted to improve the efficiency of their use	103-2 Management Approach (with respect to GRI 301)	6.3.4.2., 6.3.4.3.	
Energy: Consumption; Measures to improve energy efficiency; Use of renewable energies	102-2 Management Approach (with respect to GRI 302 Energy)	6.3.4.4., 6.3.4.5.	
Climate change. Greenhouse Gas Emissions.	103-2 Management Approach (with respect to GRI 305 Emissions)	6.3.2.	
Measures taken to preserve or restore biodiversity. Impacts caused by the activities or operations in protected areas	103-2 Management Approach (with respect to GRI 304 Biodiversity)	6.3.5.	

Content of Law 11/2018 INF	Standard used (GRI)	Section	Comments
<b>2. Information on social aspects</b>			
Total number and distribution of employers by gender, age, country and professional category	102-7 Scale of the organisation 102-8 Information on employees and other workers 405-1. b) Percentage of employees per employee category in each of the following diversity categories: gender and age group.	7.3.1.1.	At the close of the financial year ended as of 31 March 2021, no information on Chile is detailed, as it has no consolidated personnel expense.  At the close of the financial year ended as of 31 March 2020, no information on Chile is detailed, as it is considered a non-material subsidy because it represents a total of 0.22% of the consolidated personnel expense and 0.65% of the total number of employees at the close of the financial year.
Total number and distribution of work contract modalities	102-8 Information on employees and other workers	7.3.1.2.	
Yearly average of indefinite contracts, temporary contracts and part-time contracts by gender, age and professional category	102-8 Information on employees and other workers	7.3.1.3.	
Number of dismissals by gender, age and professional category		7.3.1.4.	
Average remuneration and its evolution by gender, age and professional category or equivalent		7.3.1.5.	
Gender pay gap		7.3.1.6.	
Remuneration for equal work or average for the company		7.3.1.7.	
The average remuneration of directors and managers, including variable remuneration, expenses, compensation, payments to long-term savings plans and any other item by gender		7.3.1.8.	
Implementation of measures related to disconnecting from work		7.3.1.9.	



Content of Law 11/2018 INF	Standard used (GRI)	Section	Comments
<b>2. Information on social aspects</b>			
Employees with disabilities		<b>7.3.1.10.</b>	At the close of the financial year ended as of 31 March 2021, no information on Chile is detailed, as it has no consolidated personnel expense.  At the close of the financial year ended as of 31 March 2020, no information on Chile is detailed, as it is considered a non-material subsidy because it represents a total of 0.22% of the consolidated personnel expense and 0.65% of the total number of employees at the close of the financial year.
Organisation of work hours		<b>7.3.2.</b>	
Number of hours lost to absenteeism		<b>7.3.2.1.</b>	At the close of the financial year ended as of 31 March 2021, no information on Chile is detailed, as it has no consolidated personnel expense.  At the close of the financial year ended as of 31 March 2020, no absenteeism hours are detailed for Netherlands, Chile and China, as they are considered non-material subsidiaries because they represent a total of 1.66% of the consolidated personnel expense and 1.43% of the total number of employees as of 31 March 2020.
Measures aimed at providing work-life balance and promoting the shared use thereof by both parents.		<b>7.3.2.2.</b>	
Health and safety conditions in the workplace	103-2 Management Approach (with respect to GRI 403 Health and Safety)	<b>7.3.3.1.</b>	

Content of Law 11/2018 INF	Standard used (GRI)	Section	Comments
<b>2. Information on social aspects</b>			
Work-related accidents and diseases (frequency and severity) by gender		7.3.3.2.	At the close of the financial year ended as of 31 March 2021, no information on Chile is detailed, as it has no consolidated personnel expense.  At the close of the financial year ended as of 31 March 2020, no work-related accidents are detailed for Netherlands, Chile and China, as they are considered non-material subsidiaries because they represent a total of 1.66% of the consolidated personnel expense and 1.43% of the total number of employees as of 31 March 2020.
Organisation of social dialogue, including the procedures to communicate and consult with employees and negotiate with them		7.3.4.1.	
Percentage of employees covered by collective bargaining agreements by country		7.3.4.2.	
Evaluation of collective bargaining agreements, particularly in relation to occupational health and safety		7.3.4.3.	
Implemented training policies	103-2 Management Approach (with respect to GRI 404 Training and Education)	7.3.5.1.	

Content of Law 11/2018 INF	Standard used (GRI)	Section	Comments
<b>2. Information on social aspects</b>			
Total number of hours of training courses by professional category	404-2 Programmes for upgrading employee skills and transition assistance programmes	7.3.5.2.	At the close of the financial year ended as of 31 March 2021, no information on Chile is detailed, as it has no consolidated personnel expense.  As of 31 March 2020, no information on Italy, Romania, China and Chile is detailed, as they are considered non-material subsidiaries because they represent a total of 3.3% of the consolidated personnel expense and 13.28% of the total number of employees as of 31 March 2020.
Universal accessibility for persons with disabilities		7.3.6.	
Measures adopted to promote equal treatment and opportunities for men and women	103-2 Management Approach (with respect to GRI 405 Diversity and Equal Opportunity)	7.3.7.	
Equality plans	103-2 Management Approach (with respect to GRI 405 Diversity and Equal Opportunity and GRI 406 Non-discrimination)	7.3.7.	
Measures adopted to promote employment		7.3.7.	
Protocol against sexual harassment and harassment on the grounds of sex		7.3.7.	
Integration and universal accessibility for persons with disabilities		7.3.6.	
Policy against any type of discrimination and, where appropriate, for managing diversity		7.3.7.	

Content of Law 11/2018 INF	Standard used (GRI)	Section	Comments
<b>3. Information on respect for human rights</b>			
Application of due diligence procedures in relation to human rights	103-2 Management Approach (with respect to GRI 412 Human Rights Assessment)	8.3.1.	
Prevention of the risks of violation of human rights and, where appropriate, measures to mitigate, manage and rectify any possible abuses committed	103-2 Management Approach (with respect to GRI 412 Human Rights Assessment)	8.3.1.	
Complaints for cases of human rights violations	102-17 Mechanisms for advice and concerns about ethics	8.3.2.	
Promotion of and compliance with the provisions of the fundamental conventions of the International Labour Organization (ILO) in relation to respect for freedom of association and the right to collective bargaining, the elimination of discrimination in employment and occupation, the elimination of forced or compulsory labour and the effective elimination of child labour.	103-2 Management Approach (with respect to GRI 407 Freedom of Association and Collective Bargaining)	8.3.3.	
<b>4. Information relating to the fight against corruption and money laundering</b>			
Measures adopted to prevent corruption, bribery and money laundering	103-2 Management Approach (with respect to GRI 205 Anti-corruption)	9.3.1.	
Contributions to non-profit foundations and entities	103-2 Management Approach (with respect to GRI 205 Anti-corruption)	9.3.2.	



Content of Law 11/2018 INF	Standard used (GRI)	Section	Comments
<b>5. Information about the company</b>			
The impact of the company's activity on employment and local development, as well as on local communities and on the region		<b>10.3.1.</b>	
Relations with key figures of local communities and modalities of dialogue with them	102-43 Approach to stakeholder engagement (regarding communities)	<b>10.3.1.</b>	
Association or sponsorship actions	102-13 Membership of associations	<b>10.3.1.</b>	
Inclusion in the procurement policies of social issues, gender equality and environment; consideration in supplier and subcon-tractor relations of their social and environmental responsibilities	GRI 103-2 Management Approach (with respect to GRI 308 and GRI 414)	<b>10.3.2.1., 10.3.2.2</b>	
Systems for supervision and auditing of suppliers and subcontrac-tors and their results		<b>10.3.2.3.</b>	
Measures for consumer health and safety	103-2 Management Approach (with respect to GRI 416 Customer Health and Safety)	<b>10.3.3.1.</b>	
Claim systems, complaints received and resolution	103-2 Management Approach (with respect to GRI 416 Customer Health and Safety)	<b>10.3.3.2.</b>	
Profits obtained by country	207-4b.vi Country-by-country reporting	<b>11.1.</b>	
Taxes paid on profits by country	207-4b.viii Country-by-country reporting	<b>11.2.</b>	
Public subsidies received	201-4 Financial assistance received from government	<b>11.3.</b>	

