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Principles of the report





O1Principles of the report

GRI 102-50, 102-51, 102-52, 102-53, 102-54

This **annual report** includes the information and consolidated non-financial indicators of the **Pont Family Holding, S.L. for the 2019-2020 financial year,** beginning on 1 June 2019 and ending on 31
May 2020. The information has been prepared on the basis of the Consolidated Non-Financial Information Statement of Pont Family Holding, S.L and subsidiaries.

Pont Family Holding, S.L. is currently the company that owns all the shares of Borges International Group, S.L.U., through which it is the direct or indirect owner of the remaining subsidiaries of the business group.

This Report reports non-financial quantitative and qualitative indicators by th name of Borges International Group and its subsidiaries.

Within this framework, Borges International Group, S.L.U. and its subsidiaries have the objective of reporting on **environmental**, **social**, **economic**, **personnel**, **human rights and community impacts** relevant to the organisation in the development of its activity, and of accounting for its responsible management.

The Report has been prepared based on "Consolidated Non-Financial Information Statement of Pont Family Holding, S.L and subsidiaries" document, published on its website and which is an annex to the entity's Management Report. The Report has been prepared based on the fulfilment and in line with the requirements established by Law 11/2018, of 28 December, on non-financial information and diversity, and follows the criteria contemplated by the GRI Standards, in accordance with their essential option.

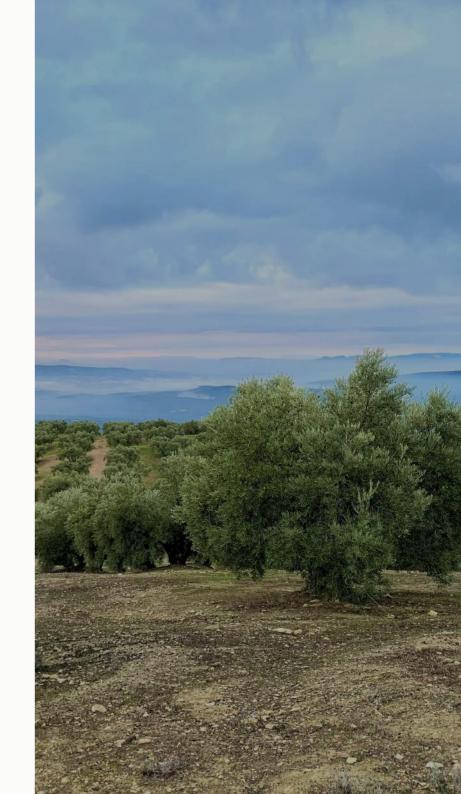
In this sense, in relation to the principles to determine the content of this Report, it has been based on the criteria established by the GRI Standards, which focus on the participation of stakeholders, the context of sustainability, materiality and completeness.

In the same way, the following principles of the GRI Standards have been taken into account to determine the quality of the information contemplated in the Non-Financial Information Statement: balance, comparability, precision, timeliness, clarity and reliability.

Borges International Group has published the Sustainability Report on an annual basis since 2006. If you have any question about the Statement of Non-Financial Information and its contents, please write to the following email: rse@borges-big.com.

To consult the companies included in the **Corporate Social Responsibility Report** and in this document, consult **Annex I "Group companies, location and summary of activity".**

Letter from Chairman





O2Letter from Chairman

GRI 102-14

Our company rose from the ground almost 125 years ago. We are a family business of more than four generations that believes in the strength and values of the Mediterranean culture. This culture for us is a way of living and seeing the world.

Since day one, we have continuously worked to achieve our ambition: to adopt a business model that has a positive impact on consumers, customers, suppliers, employees and the community as a whole through our products. We want to offer a healthy diet while contributing to sustainable development and creating shared value for our stakeholders

This way of thinking defines our actions and the group's strategic decision-making. In everything we do, we always seek to promote social welfare, health, environmental balance, and economic progress in a sustainable way.

For yet another year, this report takes stock of the current situation and presents the lines of work that the group is carrying out to achieve this ambition. Every year is different, but this one has been especially difficult. Not only because of the impact of COVID-19 on health, the economy and the most sensitive communities. This year has made us all see how fragile and vulnerable we are.

But we have also seen how crises bring the best out of humanity. We have supported each other, and we have learned to appreciate what is really important. As a company, more than ever we feel a strong responsibility to help rebuild and move forward with policies and actions focused on economic and social recovery.

More than ever, we need to focus our efforts on achieving the **Sustainable Development Goals** and introducing new guidelines such as the **European Green Deal**, promoting a sustainable, inclusive and sustained long-term model that addresses and provides solutions to major world problems such as the efficient management and use of natural resources, the promotion of a healthy life, food waste and the consequences of climate change.

We will continue working on many of the policies that we had already been developing and presenting last year, with projects to promote biodiversity, the circular economy and sustainable agriculture, among many others.

We have developed and promoted healthier and more sustainable products, such as Healthy & Green Solid Oil, the healthy alternative to saturated fats or EcoNatura the brand with a organic products, which we are expanding to new international markets

In this report, we try to explain not only what we are doing, but also what we believe and where we want to go. We envisage a fairer and more sustainable world, and we believe that to achieve it we must not forget where we have come from. We believe, as our ancestors did almost 125 years ago, that the land, family and community lead the way. We will continue working to bring the best of Mediterranean culture to the world.

Our goal is to do good and the path is to do it well. 99

C Alver

David Prats Palomo,

Executive Chairman of Borges International Group

O3
The social and economic impact of covid-19





The social and economic impact of covid-19

2020 will always be remembered for the strong social, economic and health impact of the global pandemic caused by the COVID-19 virus.

These are very complicated times for everyone. However, since the beginning of the pandemic, at Borges International Group, we have been aware of the need to adapt and face the situation with professionalism, serenity, collaboration and solidarity.

Naturally, we have stood by all those who most needed it, starting with the **Borges People** from all over the world and with the rest of our stakeholders: customers, consumers, suppliers, shareholders and society in general, always seeking the formula to generate shared value for them all:

- We have continued to operate to avoid any shortage, responding to the demands of our customers and consumers who, more than ever, needed trustworthy and guaranteed references on which to rely.
- We have postponed 6 months' collection of almost €4 million from customers of the hostel, restaurant and catering (HORECA) channel, one of the main sectors affected by this health crisis, and 5 million single-dose containers, formats that require minimal handling, thus increasing food safety, have been given their subsequent opening. These actions have involved a group economic effort of €10.5 million.
- Protocols and policies have been implemented to minimise any risk of spreading the
 disease either among our workers or among
 the rest of our stakeholders. By implementing, among other things, contingency plans
 from the onset of the pandemic, by applying strict measures of personal hygiene and







disinfection, by reorganising staff schedules and applying teleworking for all workers whose work allowed it. Since alarm state was declared, close to 100% of office and commercial personnel carry out their tasks in the remote work mode. Likewise, the plan also included psychological management information guidelines available to all staff for situations of confinement or quarantine.

Alongside this, donations to the Food Banks
have also been reinforced to remain by all those families suffering the consequences of this
pandemic first-hand.

Thanks to everyone's commitment and effort, we get through the crisis by collaborating and doing everything we can to reduce the economic, social and health impact suffered.







04

Borges, food as a source of health and pleasure





Borges, food as a source of health and pleasure

We are a family-owned global processing food group of Mediterranean origin, with more than 100 years of history and a strong international presence. We are leaders in the management of agricultural estates, as well as the industrial processing, packaging and marketing of olive oil, seeds, dry fruits, dried fruits, Modena vinegar, pasta and snacks.

Our goal is to create value for our stakeholders, based on quality and innovation, offering consumers the standards and qualities of the enjoyment of Mediterranean life as a global cultural concept that defines food as a source of health and pleasure, understanding health from an approach that includes both the physical health of the customers, as well as that of the planet, of society and health at a cultural level. A unique cultural experience: Mediterranean Life & Quality.





Commitment to a healthy lifestyle

GRI 102-2, 102-6, 102-16

Borges International Group's mission, vision and values guide our activity and guide our long-term strategies:

- Mission: To develop the best of the Mediterranean lifestyle and products and bring it to the whole world.
- **Vision:** To be a world leader in the development of quality, healthy and pleasant products of Mediterranean cuisine and style, generating value for consumers, customers, suppliers, employees, shareholders and all stakeholders linked to the company's activity.
- **Values:** Our values are our way of acting; they focus on ethics and honesty, respect for people and environmental responsibility. Tradition, internationalisation, sustainability, innovation and quality, health and traceability stand out and define us.

Through our products, we offer consumers around the world delicious ways to enjoy Mediterranean Life & Quality. Along this line, we develop, innovate and expand our range of products to offer our consumers solutions and foods that contribute to their health and well-being, anticipating the needs of society and contributing to promoting changes and positive impacts.

Our recipe is simple but elaborate: a wide range of healthy and pleasant products that give profitability and sustained growth over time. 99





Commitment to a healthy lifestyle

We have an architecture of commercial brands that present a combination of the global Borges brand, local brands and specialised brands.

As a global brand, Borges is present in most of the countries in which the Group operates and is identified as a leader in the sector due to its quality and innovation, while local and specific brands provide proximity and knowledge of the local markets where they operate, adapting the value of the Mediterranean diet to their characteristics, both in consumption preferences and in aspects of a cultural, economic and social nature.

Our products are distributed under the Group's brands through channels aimed at end consumption such as Retail and Food Service, and to industries and sectors that use them as ingredients in their processes or for subsequent packaging of third-party industrial brands for marketing.

In line with the values of sustainability and innovation, we constantly expand and seek sustainable growth in our business areas through the development of new channels and the penetration of new markets. One example of this is the current process of internationalisation of the EcoNatura

brand of organic products, previously present in the European market and which we are also globalising in countries such as the United States and Russia.

In the last year, we have marketed our products in 107 countries, and are international leaders in our sector, with a firm commitment to the vertical integration of the agricultural business and with a clear commitment of our business project to responsible and sustainable development.























Organisational structure

GRI 102-1, 102-3, 102-4, 102-5, 102-6, 102-7, 102-18

Borges International Group (hereinafter BIG) brings together the corporate services of the entire Group (General Management, Finance, Accounting, Controlling, Internal Audit, Administration, Human Resources, Taxation, Legal, Corporate Development, Information Systems, Operational Efficiency and Relations with Administration), and the rest is divided into 3 business divisions:



Borges Agricultural & Industrial Edible Oils, **S.A.U** (**BAIEO**) is a leading industrial processing, packaging and B2B marketing business group that produces olive oil, seed oils and Modena vinegar. Borges International Group controls 100% of BAIEO's shares. However, some subsidiaries have local shareholders with minority holdings.



Borges Agricultural & Industrial Nuts, S.A. (BAIN), is our business unit focused on agriculture, industry and B2B marketing of dried fruits and nuts. The group has been listed in the continuous market of the Bolsa de Madrid since 2017. Borges International Group controls 89% of its shares.



Borges Branded Foods, S.L.U. (BBF) is the business unit that markets products under our group brands, mainly to the Retail and Food Service channels. Borges International Group controls 100% of shares of this business unit, however, some of its subsidiaries have local shareholders with minority holdings.

Centros productivos del Grupo

At the Group level, we have 10 active plants in 5 countries and we market our products through a network of 15 offices spread over 9 countries.

For more information on the companies that are part of Borges International Group and the three business units, see **Annex** of this Report.

Oil division production centres	Dried fruit division production centres BAIN B-1 (Reus) ¹	
BAIEO (Tàrrega)		
Capricho Andaluz (Córdoba)	BAIN B-2 (Reus) ¹	
Ortalli (Italia)	BAIN Altura (Castellón)	
BOOOC (Túnez)	BAIN Andalucía (Granada)	
Borges Egypt (Sadat City)	Borges Egypt (Sadat City) BAIN Extremadura (Badajoz)	

¹ Throughout this report, the indicators of the BAIN B-1 and BAIN B-2 (Reus) plant are reported jointly or separately, specifically indicating when they are reported separately; when BAIN (Reus) appears, the information includes data from both plants.



Corporate governance structure

Borges International Group has always belonged to the Pont family, which as of 31/05/2020 controls and directs the Group through the Board of Directors and through the Chief Executive Officer of Pont Family Holding S.L., Mr. José Pont Amenós. The guidelines to be followed by the Executive Team, led by David Prats Palomo, Group CEO, are derived from these governing bodies.

Furthermore, following the recommendations of the Code of Good Governance of listed companies, the company Borges Agricultural & Industrial Nuts S.A., has two specific bodies in the structure of the organisation such as the Appointments and Remuneration Committee¹ and the Audit and Control Committee², the functions of which are also managed in Pont Family Holding S.L. through the company's Board of Directors.



¹ Functions: evaluating the skills, knowledge and experience necessary in the Board of Directors, defining the functions and skills necessary for the candidates for each vacancy, proposing the remuneration policy for Directors and general managers or those who carry out their senior management functions under the direct dependence of the Board, executive committees or Managing Directors, as well as individual remuneration and other contractual conditions of executive Directors, ensuring their observance.

² Functions: supervising the effectiveness of the Company's internal control, internal auditing and risk management systems, including tax, as well as discussing with the Account Auditor the significant weaknesses of the internal control system detected in the development of the audit.



Involvement in the sector and the environment

GRI 102-12, 102-13

Borges International Group and other Group companies are attached to different external initiatives related to our sector in order, among other aspects, to contribute to the Group's sustainable and responsible development, to collaborate in its international expansion and to promote international cooperation in research and development projects.

From the oils division, we belong to different associations and are also members of their executive committees such as **ASOLIVA**, which represents the export sector before the Spanish administration and the national and international organisations, associations and federations of which it is a member³, **ANIERAC** (National Association of Industrial Packers and Refiners of Edible Oils), ACORA (Almazaras Industriales de Córdoba Business Association) and the Egyptian Olive Council, through the mill that the Group has in Egypt.

We also collaborate directly and indirectly with the intergovernmental International Olive Council, which brings together the main olive oil and olive producer and consumer countries through some of these associations of which we are part.

From dried fruit division we are part of the International Nut and Dried Fruit Council (INC), an international organisation that brings together producers, distributors and consumers in the dried fruit trade sector. We are also on the board of **Almendrave**, the group of almond and hazelnut exporters from Spain which, among other functions, coordinates promotion plans with the aim of consolidating the consumption of almonds and hazelnuts in traditional markets and opening up new horizons, and lead the management team of **FRUCOM**, the European federation of trade in dried fruit and other products, in order to establish the bases of EU regulation.

Likewise, as a Group it is worth highlighting our constant participation in the Foro de Marcas **Renombradas,** of which the main international Spanish sector leaders are part, and our adhesion in 2018 as patrons of the **Fundación Empresa y** Clima, which works to promote the fight against climate change among companies.















³ In Spain, it represents the sector in different bodies and commissions such as the Spanish Interprofessional Organization of Olive Oil, the Sectorial Table of Olive Oil and Table Olives, and as a member of FIAB (attending meetings and work teams), and others. At the international area, ASOLIVA is a member of the NAOOA (North American Olive Oil Association), AOOA (Australian Olive Oil Association), the Advisory Committee of the EU and the Advisory Committee of the IOC (International Olive Council), among many others.



Borges International Group and its subsidiaries are part of the following associations:

Agrupación de Exportadores de Almendra y Avellana de España (Almendrave)	Cambra de Comerç de Tàrrega	Asociación Española de Financieros de Empresa (ASSET)	Federación Empresarial Comarcal Del Alto Palancia (FECAP)
AIB Assaggiatori Italiani Balsamico	Cambra Oficial de Comerç, Indústria, Serveis i Navegació de Barcelona	Asociación Española de Frutos Secos	Federation of Oils, Seeds & Fats Associations Ltd (FOSFA)
AINIA Instituto Tecnológico Agroalimentario	Cluster FOOD+i	Asociación Española de la Industria y Comercio Exportador de Aceite de Oliva (ASOLIVA)	Fundación Empresa & Clima
Almond Board of California	CONFAPI	Asociación Extremeña Ganaderos del Reino	Grup de Gestors Energètics
Asociación Agraria - Jóvenes Agricultores	Confederació Empresarial de la Província de Tarragona (CEPTA)	Asociación Gerentes de Crédito (AGC)	IBC ASSOCIAZIONE INDUSTRIE BENI DI CONSUMO
Asociación Agraria - Jóvenes Agricultores	CONFIDA (Vending)	Asociación Nacional de empresas para el Fomento de las Oleaginosas y su Extracción (AFOEX)	International Nut and Dried Fruit Council (INC)
Asociación de Comercio de Cereales y Oleaginosas de España (ACCOE)	Consejo Usuarios Transporte Marítimo Catalunya	Asociación Nacional de Industriales Envasadores y Refinadores de Aceites Comestibles (ANIERAC)	North American Olive Oil Association
Asociación de Fruticultores de Extremadura (AFRUEX)	Consorzio Tutela Aceto Balsamico di Modena IGP	Asociación para el Progreso de la Dirección (APD)	Oleovitis
Asociación de Usuarios de SAP España (AUSAPE)	Consorzio Tutela Aceto Balsamico Tradizionale DOP	Associação de Proprietários e Beneficiários do Empreendimento de Fins Múltiplos do Alqueva	SSICA
Asociación Empresarial Innovadora Nutrición y Salud (AINS)	Cruz Roja Española	California Walnut Board	UNIONE ITALIANA VINI
Asociación Española de Descascaradores de Almendra (Descalmendra)	D.O.P. Avellana de Reus	Cambra de Comerç de Reus	



Current context and future prospects

Knowing the economic and social context in which we operate, as well as future prospects, helps us take the best decisions in the short, medium and long term.

Context of the oil sector

The oil sector is currently experiencing moments of tension caused especially by different reasons related to low international prices due to a **change** in the rate of consumption or factors derived from the global political environment, such as the imposition of tariffs in the United States. In recent years, production has increased faster than consumption, which has implied a fall in prices in the international arena. However, we now live with two realities: while we find ourselves with super-intensive plantations capable of producing at very low prices, our country (which represents approximately 50% of the world production of olive oil) still has farms with very high costs which cannot survive medium prices.

Diplomatic disputes between **Europe and the US and Brexit** may also have caused the imposition of a series of tariffs on olive oil that affects commercial operations and olive oil importation in these countries.

Finally, the lack of legal security among industrial packaging operators, as olive oil is the only product in the world that must face a sensory test panel where it is subjective in more than 30% of the analyses, which generates a quality conception dispute.





Current context and future prospects

Context of the dried fruit sector

When a market suffers a global pandemic, it affects action in all sectors and obviously changes have also come about in the dried fruit sector, both nationally and internationally.

The phases of confinement promoted consumption at home and at the same time a focus on healthy products, which obviously included dried fruit participating in the value chain of healthy products.

Furthermore, with the reasoning above we have also seen changes in the supply preferences of proximity products. With this demand, raw materials of local, provincial or national origin have strengthened their differentiation over other raw materials from distant countries. For this reason, it has encouraged the demand for the "KM0" differential factor. In this section, we find all those raw materials that our company grows in the peninsula, such as almonds, pistachios and walnuts.

The aim is therefore to promote the commercialisation of local products, combating the factors that promote climate change and thus offering differential factors that promote the value chain and which therefore affect consumers' purchase decision chain.





Current context and future prospects

Future strategies and lines of work

Regarding new policies, in the European sphere the **European Green Deal** was presented this year as the roadmap that aims over time to provide the EU with a sustainable economy, free of GHG emissions, circular and inclusive and which contemplates specific policies that appeal directly to our business and our sector, such as the "Farm to Fork" strategy and the Biodiversity Plan 2030. These will directly influence the evolution of the food industry sector, both for producers and consumers, and will lead us to set specific objectives for the fulfilment of the purposes and commitments contained in the pact.

Many of the current lines of work established by the company are focused in this direction, such as **Healthy & Green Solid Oil**, the commitment to almond varieties that are even more sustainable in unsaturated fats promoted in the PALM Project or the use of precision agriculture techniques to reduce the impacts in the agricultural phase.



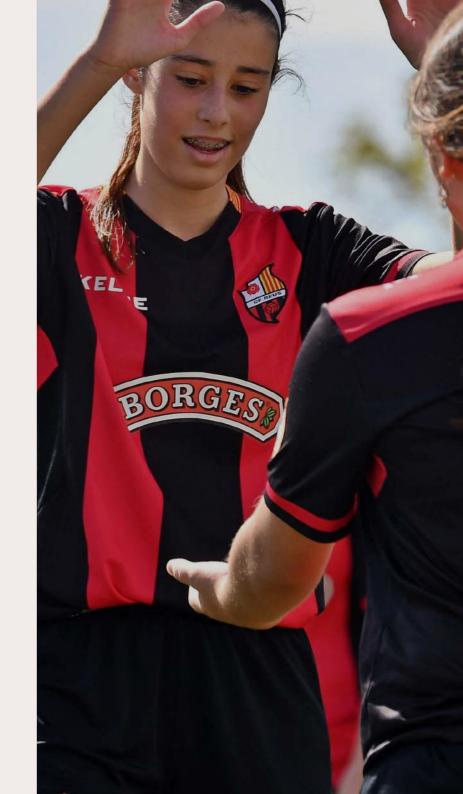
Farm to Fork Strategy

A healthier and more sustainable EU food system is a cornerstone of the European Green Deal:

- Make sure Europeans have access to healthy, affordable and sustainable food.
- Tackle climate change.
- Protect the environment and preserve biodiversity.
- Ensure a fair economic return in the supply chain
- Increase organic farming

Source: https://ec.europa.eu/

O5
Social
Responsibility
in every decision





Contribution to Agenda 2030

On 25 September 2015, world leaders at the United Nations General Assembly approved "The 2030 Agenda for Sustainable Development", a Global Action Plan made up of the 17 Sustainable Development Goals (SDGs) that calls for collaboration between the different economic and social players to achieve the sustainable development of the planet and society in a context of peace and prosperity.

Within this framework, and in line with our commitment to carry out our activity in a responsible manner, the Group has identified those objectives on which we have a greater impact and can therefore make a larger contribution.



- SDG 8 "Decent work and economic growth" covers the different actions we carry out to guarantee our professionals' well-being, working from respect for labour rights, and ensuring compliance with Human Rights throughout our value chain, and thus we can move forward towards fair, sustainable and inclusive growth.
- SDG 12 "Responsible production and consumption" leads us to manage our entire value chain, from the production of raw materials on our farms or the relationship with our supply chain, to the transportation, logistics, manufacturing, and commercialisation of our products, as well as the innovation and design of new launches, under criteria of sustainability and taking into account and reducing their impact.
- SDG 17 "Partnerships to achieve the goals" is more than an objective, it is the method to achieve the remaining SDGs. It is the attitude and the way in which we have to develop our activity, creating alliances and with our stakeholders.

Although these are the 3 main goals that will define our strategy, indirectly we also play an active role in achieving other goals through our activity. For example, Goal 15 (Life of terrestrial ecosystems) to which we contribute through biodiversity preservation plans on our farms, or Goal 7 (Affordable and non-polluting energy) with the use of renewable energy in our production centres and plantations.



Analysis of materiality and discussion with stakeholders

GRI 102-34, 102-44, 102-46, 102-47

At Borges International Group we work to generate shared value for our stakeholders.

To know our stakeholders' expectations, periodic materiality analyses are made in which a participatory process is carried out with them, to learn about material or relevant matters related to sustainability derived from the development of our activity.

The latest analysis made in 2018 and which is still in force, has helped us define the CSR Strategic Plan and allows us to understand the expectations, needs and key issues identified by our stakeholders.

The consultation involved all the stakeholders such as the workers, suppliers, shareholders, customers, consumers, administration and management of the company.

After a process of identification, participation and consultation, we finally achieved the materiality map that follows. To work on it, we grouped the material issues of the resulting matrix into three major strategic pillars that will be the basis of our CSR Strategic Plan, which will be explained in

the next section. Each of the three pillars covers the different phases and processes of our value chain.

Material aspects and aspects contemplated in Law 11/2018

In preparing this Report, an analysis was made to ensure that the materiality process carried out by the company had taken into consideration all the aspects contemplated by Law 11/2018 on the subject of Non-Financial Information and Diversity.

The analysis determined that the aspects considered in the materiality study carried out during 2018 covered all the topics contemplated in Law 11/2018, except the points related to information on the fight against corruption and bribery and tax information, which, by nature, are points already inherent in the Group. As these aspects are contemplated in the aforementioned Law 11/2018, it was decided to include relevant information in this regard in this Report.

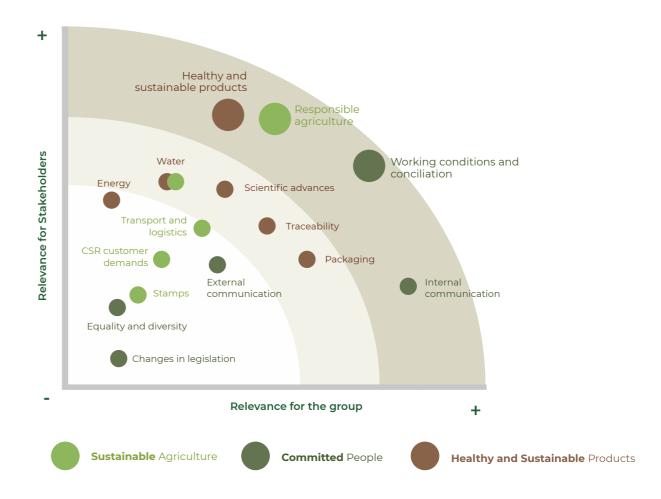




Analysis of materiality and discussion with stakeholders

Most material issues have a direct or indirect impact on practically all phases of our value chain (sustainable improvements in the field will therefore lead to more sustainable products). For this reason, as the different material issues are transversal in different areas and phases, to manage them correctly, we focus and manage them from the pillar where they have the most impact, thus assigning leadership in a specific area and setting targets for the development of short, medium and long term solutions.

For example, all industrial and process issues such as energy management, traceability or packaging are integrated into the pillar of Healthy and Sustainable Products, the issues related to working conditions and work-life balance are managed from the pillar of Committed People and those linked with transport and logistics in Responsible Agriculture, as part of the supply chain.





The areas and lines of work set out in the CSR Strategic Plan described below, as a whole, seek to satisfy the objectives and corporate guidelines set out:



To continuously improve our environmental **impact,** managing it across the entire Group, promoting the best environmental practices in the field of sustainable agriculture, optimising the reuse of our by-products, making optimal use of natural resources and developing a portfolio of healthy and ecological products.



Continuous oversight of quality and innovation standards, establishing a healthy product portfolio.



• Managing and minimising short-, medium- and long-term risks by identifying and implementing preventive, control and monitoring systems.



Achieving **sustainable growth** in all areas of our business by developing new channels and penetrating new markets.



The continued growth of the Group, generating economic value.

"We are Committed by Nature,,





The CSR Strategic Plan is the tool that allows us to advance towards the mission and vision of the company. This has been prepared on the results of dialogue with our stakeholders, through the materiality analysis and is structured around 3 pillars: Responsible Agriculture, Committed People and Healthy and Sustainable Products.



1. Responsible Agriculture

66 We encourage sustainable development throughout the supply chain 99

This first pillar includes the management of our own farms, as well as collaboration with suppliers in the agricultural sector, and external services that affect other points in the Group's supply chain, such as transport and logistics, to guarantee that raw materials are purchased and supplied under sustainable criteria.

The main strategic objectives that will continue to be worked on in the coming years in this block are the following:

Make agriculture compatible with the preservation of biodiversity. We believe that it is entirely compatible and necessary to bring the two practices together: agronomic management and the protection and preservation of the environment. We are thus establishing

action plans to improve and promote biodiversity on farms and their surroundings like, for example, through the planting of green roofs or aromatic plants, and the installation of beehives that facilitate pollination, as well as other practices such as reforestation or fallow areas on farms.

- Reduce impacts on the supply chain. To do this, we integrate processes that help us manage the natural resources of greatest impact on our activity (water, soil and energy), reduce food waste throughout the supply chain and obtain ever more sustainable products. To reduce these impacts, we integrate precision agriculture techniques into our day-to-day life that help us effectively manage natural resources, such as the plant water status.
- Assess our suppliers based on ESG criteria. We want to know and manage all those Environmental. Social and Good Governance

risks that may arise from our supply chain. Apart from demanding compliance with our codes of conduct, it is also vital to identify both risks and opportunities to establish integrated alliances within our chain, in order to jointly build a more responsible supply chain.

Define, disseminate and comply with codes of conduct and sustainable procurement policies. Our knowledge of the land and our experience of so many years working it gives us tools to spread this knowledge among our suppliers. We want to collaboratively build plans and guidelines that help us reduce these impacts and also help our suppliers to promote biodiversity on their own farms, while helping them manage resources more effectively.





2. Committed People

66 We are committed to Borges People, the communities where we work and the world we inhabit.

This block deals with the management of the most human and social part of the company. The relationship with our workers, our people, our collaborators, our shareholders and our communities. We guarantee the well-being and development of the professionals who are part of BIG, each day ensuring equality, diversity and fair working conditions. We also contribute to the development of the communities where we work and, in general, with the world in which we live. since we understand that sustainable development is only possible if we move forward in collaboration with our stakeholders.

In this sense, the main strategic objectives that guide our actions and attitude in this area are the following:

- Defend Human Rights throughout our value **chain.** As described in our Code of Ethics and in our Compliance Policy, we will defend and work to ensure that no human right is violated by any internal or external collaborator of the company. To do this, we reinforce and establish plans in equality and business ethics, among others.
- Ensure quality, decent, inclusive and safe employment. Promoting the professional development and talent management of workers through training plans, internal promotions and the implementation of contingency plans to ensure the health and safety of the workforce, especially in these times of health crisis.
- Strengthen internal and external communication through effective channels and communications. It is important for us to

- work to maintain fluid and two-way communication with all our agents and stakeholders. We strive to understand communication not as an informative tool but as a tool for active listening, participation, coherence and growth among our Borges People.
- Generate a positive social impact and contribute to community development. It is vital for the development of our community and our surroundings. For many years we have collaborated with local and territorial entities in promoting sports, health and culture. We also support, and integrate to the extent of our possibilities, different entities that work to assist the needs of the most vulnerable people and groups in society.
- Integrate ethics and good conduct in de**cision-making.** This is our main mission and objective as a Group, that there is no decision in our day-to-day life in which ethical behaviour, conduct and positive impact on the environment have not been taken into account.





3. Healthy and Sustainable Products

66 We supply healthy, sustainable food.

Aware of the influence we have on our customers and consumers, we are responsible for promoting a healthy lifestyle through our products, which must be characterised as sustainable in every way from their recyclability to their nutritional benefits. In this sense, within this pillar we manage both the nutritional and healthy policy with our products, and the way in which they are made and processed in our production centres, our environmental, energy and waste management.

To do this, we work to implement policies and processes that lead us to achieve major strategic objectives:

- Continuously apply nutritional improvements to our products and promote good eating habits through them. Our permanent commitment to research, quality and traceability allow us to establish a solid foundation to continue offering and expanding our range of products with healthier proposals through innovation.
- Go from a linear to a circular view of pro**duction.** Understanding a circular vision in the most comprehensive way possible,

continuously investigating to reuse the by-products we generate, implementing energy-efficiency projects that contribute to reducing the environmental impact in our centres, minimising and correctly managing the waste generated and promoting the use of renewable energy in our production centres.

Reduce food waste throughout the value **chain.** This is a common challenge for the entire food industry and throughout the value chain. By applying efficiency protocols in the production process, it will help to avoid wasting food during the manufacturing or packaging phases.



Responsible Agriculture



We want to contribute to the sustainable development of our supply chain

Cross-cutting sustainable practices

Promotion of responsible practices that we carry out on our farms, also throughout the supply chain.

Strategic Alliances

We want to innovate in partnership with our suppliers to develop more sustainable solutions.

Pesticide **Residue Free** for Walnuts

282 ha. certified with GLOBAL GAP

Biodiversity Action Plan

Read more >

Committed People



We guarantee the wellbeing and development of our people, the communities where we work and the world in which we live

Professional development

We promote development through career plans and promotion systems for all Borges People.

Positive impact

We seek to promote sustainable development by advancing with our stakeholders and generating a positive impact for them and the entire community.

Contingency plans against COVID-19

3rd **Equality Plan**

Read more >

Healthy and Sustainable Products



We want to offer a healthy and sustainable diet

Innovate to advance

Continuous improvement of the nutritional benefits of our products and of the processes that are derived through innovation and collaboration with customers and stakeholders.

Healthy lifestyle

We promote responsible and healthy consumption through our products.

100% renewable electrical energy

25% rPET Borges oil bottles

Investing in **innovation**

Read more >



06
Responsible
Agriculture







We certify our estates with GLOBAL GAP

Committed to ensure sustainable, responsible agriculture and correct use of water, we certify our plantations with Global GAP good farming practice standards and adhere to the EsAgua platform.

282 ha. certified

We encourage biodiversity on our estates

We collaborate with the Global Nature Foundation to improve biodiversity on our estates and we promote the preservation of bees, a species in danger of extinction.

60.000 honeybees

138 ha. to environmental measures

We work to make use of our by-products

We reuse our by-products for biomass consumption and animal feed.

100.000 Tn. of seed flour for animal feed

12.000 Tn. of almond shells for biomass





The first of the three great strategic pillars. The main lines of work are developed below within this first area, which includes everything related to the supply of our raw materials, what happens before our product is processed and reaches our production centres.

We contemplate our farms' responsible management through criteria based on sustainable agriculture and we extend our vision and actions to our entire supply chain and suppliers.

Because we not only want them to implement our codes of conduct, we also want to ask them to apply a responsible agriculture system in their production that is similar to the one we do, respecting biodiversity, making efficient use of natural resources, and promoting actions within the framework of the circular economy. to ensure the sustainable purchase and supply of raw materials.

Memoria de Responsabilidad Social Corporativa 2019/2020 | Borges International Group



Summary of the year



Promote biodiversity

The **Biodiversity Action Plan** has been drawn up for the will also serve as an example for the rest of the Group's farms and third-party collabora-



Good farming practices

We are continuing with the process of **certifying the** farms with the Global GAP **seal**, this year also for the Palheta farm (69.4 ha).



Responsible supply chain

A plan has been defined to assess our suppliers in **Envi**ronmental. Social and Good Governance matters.



Product with zero pesticide waste

Work has been done to achieve a product with zero pesticide waste for walnut trees, with the expectation of also achieving it for almond plantations next year, external body is being studied.



Composting tests

Composting tests have been made with the remains soil of the farms to increase



Produce cellulose

We have released almost **200** tons of almond pruning re-



Commitment to responsible agriculture



This year, continuing with the purpose already begun in the previous year, we have expanded the farms certified with the Global GAP international standard, which accredits good agricultural practices, thus adding 69.4 ha. from the Palheta farm. With these, there are already a total of 282 hectares governed by this certification: El Carquí (Granada), Cantillana (Badajoz) and Palheta A (Portugal).

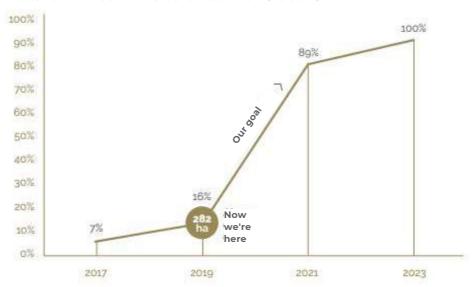
Alongside this, we are working on the certification process for the farms of Machados (Portugal), Cuartillo (Badajoz), Casarente (Badajoz) and Benavides (Badajoz), which are expected to be completed during the next financial year and will represent a total of 953 hectares certified, 54% del total of the total hectares owned by the Group.

Another notable advance this year is the fact that we are now in a position to prove that our walnut production in Spain is pesticide-free (less than 0.01mg/g) and we are working to achieve this as well for the production of almonds in the next few years.

This certification identifies agricultural products obtained using cultivation techniques and pest and disease control methods that limit the use of pesticides during the cultivation cycle, so that the final product is free of phytosanitary waste.



Total of owned farms certified with Global GAP







Sustainable and healthy almonds

Furthermore, the **PALM Project**, which takes place on farms located between Extremadura and Portugal, materialises the Group's vision of sustainability and development of responsible agriculture. The project aims at the vertical integration of the product, the cultivation, transformation and commercialisation of almond products by Borges International Group, incorporating sustainable and responsible strategies and techniques in all the links of the value chain. Currently, the project has planted a total of 1,145.1 ha of almond trees that will gradually enter into production in the coming years.



The PALM Project, more than 1,500 hectares turned towards the production of (even more) sustainable and healthy almonds.

In order to optimise sustainable production in an efficient way, we have to invest in species and varieties genetically adapted at the local level, offering a greater probability of withstanding the extreme droughts and inclement weather caused by global warming. These are the main characteristics of the varieties of almond trees in our PALM project:

- We are focusing on Mediterranean almond varieties, to give greater backing to the proximity product.
- Almond varieties with a higher **content of** unsaturated fats and especially oleic acid, thus providing society with an even healthier product.
- More resistant varieties, as they have a hard shell, causing a lower incidence of pests and a lower risk of microbiological contamination in harvesting.
- Zero pesticides waste product.



Preservation of biodiversity

GRI 304-2, 304-3



66 The conservation of biodiversity must become a way of life, to walk together through a world that belongs to everyone and is for everyone 99

In mid-2019, after 3 years of preparation, the Intergovernmental Scientific-Regulatory Platform on Biological Diversity and Ecosystem Services (IPBES) published a full report on the state of biodiversity in the world. The main result: 1,000,000 of animal and plant species are in danger of extinction. In this context, at Borges International Group we are working for the conservation of nature and the protection of biodiversity on our farms, and promote these practices among our suppliers' farms.

Development of the Biodiversity Action Plan

This year, together with the Global Nature Foundation, the Biodiversity Action Plan was drawn up on the Mas de Colom (Tàrrega) farm, a farm also characterised by being within the ZEPA 2000 area and has 10% of its area devoted to maintaining natural habitats.

Through the Plan, we will manage to **preserve** and increase biodiversity on this farm by implementing practices that contribute to carbon sequestration, to the reduction of erosion and to the mitigation of climate change.







Preservation of biodiversity

Among many other initiatives that will be developed in the following year is the planting of more than 3,000 linear metres of trees and shrubs of native and disappearing species, or the use of plant covers that better retain rainwater and reduce the incidence of some pests, and consequently reduce the use of chemicals.

The Plan also includes the provision of training workshops for Group workers, family members, suppliers and the community in general. The inaugural day of the Plan took place in this last financial year, at which Felix Finkbeiner, the activist, ecologist and founder of the "Plant for Planet" international organisation in defence of the environment, took part, and the first fruit trees of "ancient" species that are currently in danger of extinction were planted.

We know that the agri-food sector can make a decisive contribution to biodiversity conservation. This is why this Action Plan not only serves for the Mas de Colom farm, but is also an example and reflection of how we understand that the sector in general should promote biodiversity at the field level by integrating it into their daily practices.





Preservation of biodiversity

Other environmental measures in the agricultural division

Apart from this outstanding project, the Group also has 138 hectares dedicated to environmental measures (reforestation, fallow, conservation of ZEPA areas, meadows, pastures) on different farms in Granada, Lleida and Portugal. Reforestation practices are developed in these, for example, as is the case of El Carquí (Granada) with 77.6 hectares or fallow areas in Lleida (almost 25 hectares) that help in the conservation of agricultural birds, the group of birds most threatened in Europe.

Finally, we should also highlight the 19.7 hectares of pasture in Machados and 7.65 hectares of Holm oak in Palheta that will be used for environmental compensation. This is a unique ecosystem typical of the Iberian Peninsula that integrates Holm oaks, cork oaks and grass. Pasture regulates water cycles and soil fertility, enhances biodiversity, and also plays a fundamental role in mitigating climate change thanks to its carbon dioxide fixation. Thirty to forty tons of equivalent CO2 are fixed in one hectare of pasture alone.

And the bees, our best ally

As we have already shown, at Borges International Group we are aware of the value of the ecosystem services that the environment provides, and the importance of protecting biodiversity for the planet and for society.

In this sense, the PALM project is an example of a project that takes advantage of the ecosystem services that the environment offers us. in this case, bees. These insects (whose population has decreased by 37% in Europe in recent years) offer us an essential ecosystem service for life, since they are pollinators and play a fundamental role in food production and food security in the world.

Bees and almond trees form a virtuous circle and establish an almost symbiotic relationship. Bees as pollinators drag pollen from one flower to another and contribute to increasing the production of almond tree plantations. In turn, almond trees contribute to increasing the bee population.

When we manage to have all the almond tree area of the PALM Project in production, we will reach a population of almost 180 million bees.









Management of natural resources

GRI 303-5





Proper management of natural resources such as sun and water is vital to reduce the environmental impacts on our value chain. We explain the daily management in the plantations and the developments and lines of work implemented.

Water management

Sustainable agriculture implies responsible, integrated management of water resources, which means that plantation water efficiency is key. Being aware of this resource's direct implication on our activity, we work continuously to improve water efficiency.

In this sense, all the almond plantations of the PALM Project have the latest technology in localised irrigation and we use very low-flow drips to adjust it to the land's infiltration capacity. In the rest of the Group's farms, especially the older, we are also progressively turning the irrigation system towards more efficient localised methods.

Another resource that helps to minimise this impact are the techniques that precision agricul**ture** offers us. This can play a relevant role in the fight against climate change and in reducing our environmental impacts, to the extent that it allows us to be more efficient in the use of resources. With regard to water, last year we started using **leaf turgor sensors** to monitor the water status of plants, a pioneering practice in Spain in the almond tree sector and one which allows us to optimise the irrigation dose.

Following this same commitment, BAIN joined the **Plataforma EsAgua** last year, a Spanish network of entities committed to reducing their water footprint. Membership includes the commitment to calculate the water footprint of all our plantations, starting with the El Carquí farm (Granada)4.





⁴ Currently halted due to the exceptional situation resulting from COVID-19 and which will be resumed later.





Soil management

On the other hand, land is another of our fundamental natural resources in agricultural activity. Proper maintenance of plantation soil (retaining CO2, combating erosion and degradation, etc.) is critical to developing sustainable agriculture.

To this end, we carry out various actions that are already a common practice in our daily management, among which we highlight:

- Minimum tillage in all our plantations.
- Planting of **cover crops** to increase the content of organic matter in the surface layer of the soil, to favour biodiversity and minimise compacting problems.
- We provide organic amendments to increase the organic matter content in the soil, which allow us to improve its structure.
- We carry out levelling, water outlets, drainage and cleaning of drains to direct, channel and collect run-off waters and to minimise erosion and/or asphyxiation problems that can be produced by episodes of rain when the rainfall is greater than the water-saturated soil or soils' infiltration capacity.









Transition and energy efficiency







Following our objective of reducing our impacts on the value chain in agricultural activity, for example, in pumping water for irrigation, we continue working to promote the use of renewable energy sources or more sustainable sources.

During the 2019 harvest, for the first time we validated the process of **sun-dried almonds** at the Cantillana farm (Badajoz). A completely natural process and without the use of fossil fuels in the drying process that consists of preparing the lanes, shaking the almonds to make them fall to the ground and cordoning them in the centre of the lane to let them dry directly in the sun and be collected after a few days. This process allows us to completely eliminate the use of energy in this phase.

In this same area, for years we have been working on different processes using energy that comes from renewable sources in the processing industry of Benavides (Badajoz) and El Carquí (Granada) where we dry our nut and pistachio production using biomass largely from our own farms (walnut shell, almond shell, etc.).

In parallel, we also continue to analyse the installation of our **first photovoltaic solar farm** to meet the energy needs of the pumping of water for irrigation on the El Carquí farm (Granada).

These initiatives are intended to improve energy efficiency, reduce our impact and to help us be self-sufficient in energy consumption.



Electricity consumption for USE IN AGRICULTURE (kwh)	2018 - 2019	2019 - 2020
Spain	1.508.635	1.911.162
Portugal ³	253.595	487.553

¹ Consumption associated with agricultural use is mainly related to pumping of water from wells, canals or rivers linked to irrigation.

The increase in consumption is derived from the demand for water from all the new almond plantations in the growth phase and from the walnut plots replanted in recent years. Other examples of the use of renewable energy in our production centres are detailed in the section on Healthy and Sustainable Products, where we describe how our product is processed and made.

² It includes the electricity consumption of the walnut and pistachio processing industry in BAIN Extremadura and BAIN Andalucía and the electricity consumption of BAIN Mas de Colom since it is part of the company's agricultural activity.

³ Electricity consumption of BSJ - Frutos Secos de Moura, Paletha I and Paletha II is included.



Circular economy and waste management





The Circular Economy promotes a transition from a linear production and consumption model composed of "extraction - manufacturing - use disposal" phases towards a new circular model **capable** of preserving the value of the resources we generate for as long as possible, in which the elimination phase is replaced by reuse, recycling, repair or revaluation of the waste that becomes new resources.

At Borges International Group we continua-Ily research to find sustainable alternatives in the agronomic phase, giving a new use to the **by-products** we generate and turning them into new resources, both for internal use in the process itself and for third-party industries and sectors.

In line with this practice, this year we highlight the agreement reached with ENCE, the company through which we have offloaded almost 200 tons of pruning waste for subsequent manufacture of cellulose, a natural, renewable and recyclable fibre. We have also started to carry out composting tests on the waste generated during almond harvesting, such as the peel and leaves, as an application to organically amend the soil.

Apart from these two ongoing projects, in our daily activity we also see different examples of by-product generation, such as:

- The decomposition in the soil of the leaves from the trees, the grass from the mowing process or the remnants of the weeding which are turned back into the soil as organic matter.
- The use of nut shells (pistachio, walnut, almond) as biomass for our own industrial processes, such as boilers.

These practices will bring us closer to closing the circle in our agricultural activity.







Relationship with the supply chain and customers

GRI 102-9, 102-10, 103-2, 103-3, 204-1, 308-1, 414-1









Description of the supply chain

GRI 102-9, 102-10

The supply chain is made up of our agricultural farms and our supplier companies, with whom for many years we have forged long-term business relationships based on trust, making us great experts in the product and the market. The main suppliers we collaborate with are in the supply of raw materials, packaging materials, complementary services and transport.

At Borges Agricultural & Industrial Edible Oils, our plants are located in key sites to guarantee the highest quality and conservation of the product. Currently, we have 5 active production units: 2 in Spain, 1 in Tunisia, 1 in Italy and 1 in Egypt.



Number of BAIEO suppliers 1

Raw material and ingredients (oils, oil containing products, seeds, etc.)

215 suppliers (153 Spain / 62 international)

Packs and packaging

36 suppliers (36 domestic)

As regards Borges Agricultural & Industrial Nuts, our nut processing facilities are also located in strategic areas to ensure that the raw material reaches its optimum point for processing. In this division we have 5 processing units in Spain: 2 in Reus, 1 in Castellón, 1 in Badajoz and 1 in Granada.



Number of suppliers in BAIN 1

Raw material and ingredients (almonds, walnuts, pistachios, etc.)

184 suppliers

(104 Spain / 80 international)

Packs and packaging

41 suppliers

(38 Spain / 3 international)

¹ Se incluyen solo los proveedores más representativos, aquellos que suponen un volumen de facturación de más de 20.000€ anuales.

 $^{^1}$ Only the most representative suppliers are included, those with a turnover of more than \in 20,000 per year.



Relationship with the supply chain and customers



Supply chain management

Being aware of how collaborating entities are decisive in achieving our growth and sustainable development objectives, we work actively with them to convey our values and principles of action, continuously identifying possible opportunities for collaboration and continuous improvement.

This year, we have continued to advance in the same direction and we have planned projects to evaluate and understand supplier management based on ESG criteria. We want to know how each supplier manages its economic, environmental, social and good governance impacts, what policies and certifications it holds, and other relevant aspects of the development of its activity under sustainable and responsible criteria.

Along the same lines, in this last financial year we have started the implementation of the supplier company approval platform, presented last year.

A document management tool that aims to optimise the management of the company's supply chain by centralising supplier management, it allows us to be more efficient in the purchasing

and supply processes and provides us with more information on the traceability of our products.

Now, when starting a business relationship with a supplier or contractor, they are given access to the contents of the **Group's Code of Ethics** and the **Criminal Compliance Policy** and the Statement of Customers and Suppliers, where they express their adherence and commit to behaving accordingly. All major supplier companies and contractors have signed these documents.

Likewise, we continue to promote more sustainable logistics, through collaboration and cooperation projects with our partners that allow us to reduce our environmental impacts through cleaner models such as LPG and LNG in the transport fleet.

Finally, we would point out that, following our objective of disseminating our code of conduct and sustainable supply policy, we are defining specific training plans on sustainability in the supply chain for our workers, which will begin to be implemented next year.

Each year we are submitted to and successfully pass different customer audits, both specific to customer codes of conduct audited by third parties in ethical (SMETA), environmental and quality matters, which allow us to guarantee our customers a responsible supply chain while giving us a way to enjoy continual improvement.







CommittedPeople





We collaborate with local activities that promote a healthy lifestyle

We promote a lifestyle based on sport, the Mediterranean diet and improving the quality of life of society.

Collaboration with more than 180 entities

We promote the socio-labor integration of people with diversity

We collaborate with associations and foundations to integrate people with diversity in our daily lives and promote equality in the world of work.

3rd Equality Plan



We are committed to a healthy working environment

Our professionals participate in healthy programs with the aim of promoting well-being and healthy habits.

Smoke-free company

Borges te Cuida Program

Committed People

The second strategic pillar of the Group, which contemplates the actions we carry out in relation to the management of working people and in collaboration with the community.

These allow us to collaborate with the rest of the economic and social players in the challenge of achieving the goals contained in SDG 8 (Decent work and economic growth), one of our three strategic SDGs. This includes ensuring their health and safety, promoting their training and professional development, promoting the work-life balance and strengthening internal communication.

In this area we also work to promote Human Rights throughout the chain of value, equality and diversity in the Group and in society in general. We also ensure that ethics and good conduct are part of the decision-making and we encourage collaboration with local community entities, which help us generate a positive social impact on them.

Summary of the year





COVID-19 contingency plans

Implementation of contingency plans and maximum



Training and professional development plans

in **training and professional** development plans.



Reduction of accident rates

ged BAIN in its commitment to the prevention of occupational risks for the **reduction** of accident rates in the



Internal and external communication

Launch of the internal and external communication campaign **Committed by Nature** to explain the goals and expectations in the area of sustainability.



Renewal of the **SMETA Audit**

Renewal of the SMETA Audit for the BAIN centre (Reus), BAIEO centre (Tàrrega) and



Health and safety in the workplace

The two main plants by number of worker have been certified since last year according to the management standard UNE-ISO 45001.



Borges People

GRI 102-7. 102-8. 202-2





66 We guarantee well-being and professional development for the people who work in Borges ??

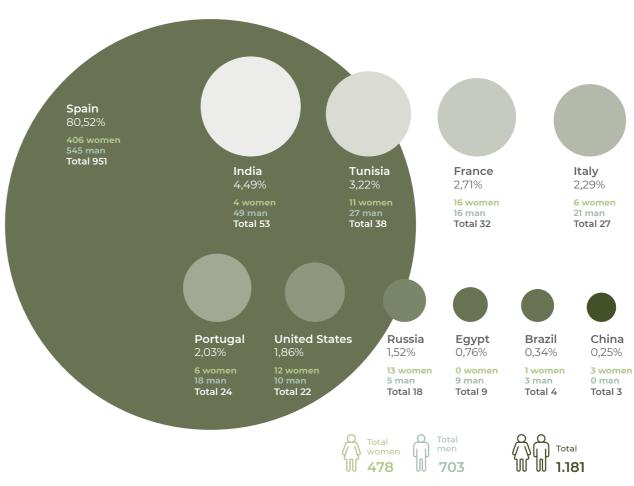
In the Group we are aware that taking care of the Borges People is essential in being a responsible and sustainable company. We therefore work on promoting their well-being, by implementing measures to reconcile work, personal and family life, promoting equality, diversity, and health and safety at work, or implementing internal programmes to promote healthy habits and manage talent through training and career plans.

Workforce structure

The structure of the Borges International Group workforce, broken down by country, shows that more than 80% of the workers, the largest bulk of the Group's workforce, are in Spain. At the end of the financial year, the Group had 1,181 people on its staff, 4.24% more than the previous year.

Borges International Group workforce distribution by country

Data at the close of FY 2019-2020





Borges People



Regarding the distribution of the workforce by professional category, around 90% of Borges International Group's workforce is included in the professional categories of labor personnel, administrative and salesman personnel.

Spain Distribution of the workforce by professional category											
Age	18 to 29 30 to 39		o 39	40 to 49 50		50 t	50 to 60		n 60	TOTAL	
Professional category	W	М	W	М	W	М	W	М	W	М	
Chairman	0	0	0	0	0	0	0	0	0	1	1
Managers	0	0	2	1	0	3	0	2	0	1	9
Salesman	4	3	11	6	18	19	3	9	0	2	75
Middle mana- gers	0	1	1	8	6	18	6	8	1	4	53
Administrative	19	5	30	6	45	16	25	10	4	3	163
Labor personnel	14	50	40	88	81	143	74	117	22	21	650
TOTAL	37	59	84	109	150	199	108	146	27	32	951

Nota: La información respecto a la distribución de la plantilla por categoría profesional de las filiales ubicadas en el resto de países en los cuales el Grupo tiene presencia se pueden encontrar en el documento Anexo III. Estructura de la plantilla.

Regarding the average seniority of the workforce of all the Group's subsidiaries, it is high both for men (9.13 years) and for women (11.22 years). Compared to the previous financial year, our workforce's seniority has remained stable at very similar figures for both sexes (women 11.47 years, men 9.2 years). In this sense, the slight fall in this

indicator compared to the previous year is due to the growth of the Group, which has led to the incorporation of new talent, although it is true that our turnover rates remain at low levels.



Borges People



Selection and dismissal of personnel

At Borges International Group we have a Contracting and Termination Policy that defines the procedures that we must follow in labour relations processes, which include the contracting of new professionals and the termination of contractual relationships.

In contracting new professionals we have a Welcome Plan, which includes initial training to make the corporate culture known to all the people who join the Group, specific training on the tasks contemplated in their workplace, and concrete training on occupational risk prevention. It also includes a mandatory medical check-up.

In relation to dismissal, below is information regarding the number of dismissals that have taken place in fiscal year 2019-2020 in companies in Spain, which represent 79% of the Group's total workforce.

Number of dismissals ¹											
Age	18 to	18 to 29 30 to 39 40 to 49 50 to 60						> tha	an 60	TOTAL	
	W	М	W	М	W	М	W	М	W	М	
Managers	0	0	0	0	0	1	0	0	0	0	1
Middle managers	0	0	0	1	0	0	0	1	0	0	2
Salesman	0	0	2	0	1	3	0	0	0	0	6
Administratives	3	0	1	0	0	0	0	0	0	0	4
Labor personnel	0	1	0	0	0	0	0	1	0	0	2
											15

¹ Información correspondiente a las sociedades de España. Se puede consultar más información relativa al número de despidos del resto de sociedades del Grupo en el índice de contenidos del presente informe.



GRI 103-2, 103-3, 403-8, 403-9, 403-10





Commitment to occupational health and safety

The prevention of work accidents and occupational illnesses is everyone's business. 99

At Borges International Group we are committed to promoting the most stringent demands on the health, safety and occupational well-being of our professionals, and more especially now in times of a global pandemic where precautions must be taken. The Group's Occupational Risk **Prevention Policy** establishes the general duty of prevention in the development of the company's normal activity. While, at an operational level, we have an Occupational Risk Prevention Management System.

The Occupational Risk Prevention Management System in BAIN (Reus) and BAIEO (Tarrega) (the two main plants by number of workers) have been certified since last year according to the management standard UNE-ISO 45001, and the

BOOOC (Tunisia) plant is certified according to the OHSAS 18001 standard, while the Occupational Risk Prevention Management System of the rest of Spanish companies is not certified, but they contemplate, share and implement the same management procedures applied in the certified companies. We additionally have the Occupational Risk Prevention Management Manual, which includes the specific methodologies, procedures, instructions and audit processes for the application of the Occupational Risk Prevention Management System.



Employees	%	Man	Woman
i. Covered by the health and safety management system ¹	84%	572	417
ii. Covered by the internally audited health and safety management system ²	57%	392	283
iii. Covered by the externally audited or certified health and safety management system ³	57%	392	283

 $^{^1}$ Includes the employees of all the Spanish companies of the Group and BOOOC (Tunisia). The rest of the Group companies do not have a Health and Safety Management System, but they do have internal procedures and protocols to promote a safe working environment.



² Includes workers from BAIEO (Tarrega), BAIN (Reus) and BOOOC (Tunisia).

³ Includes workers from BAIEO (Tarrega), BAIN (Reus) and BOOOC (Tunisia).





With regard to preventive activity, the Occupational Risk Prevention Area is integrated into the Group's Human Resources Department, reporting directly to the Area Management and in turn to the General Management. We have joint **Health** and Safety Committees in which the representation of the company and of the workers concur and meet quarterly.

In addition, there is an external Occupational Risk **Prevention Service** for each Group plant, whose main function is to constantly advise and perform all those studies required according to preventive planning.

At the level of external personnel management, the contracted **external support** (E-Coordina) manages the documentation corresponding to the coordination of business activities, according to the applicable regulations (RD 171/2004), giving support to the BAIN (Reus), BAIEO (Tàrrega) and BAIN Altura (Castellón) plants. Regarding the Spanish subsidiaries, these are managed interna-Ily in cooperation with the contracted external Occupational Risk Prevention Services. While in agricultural holdings located in Portugal, external personnel are managed centrally through BAIN Extremadura.

Work accidents and occupational illness

GRI 403-8, 403-9, 403-10

Following our policies and management systems, we work continuously on the annual reduction of our plants' accident rates.

The last financial year saw a fall in the main accident rates of the BAEO plant (Tarrega). Highlighting the notable reduction in days lost due to work accidents and the relevant decrease in the severity index.

During the same period, the indices recorded in the BAIN (Reus and Castellón) show an increase that unfortunately slows the downward trend in claims that we had experienced in the last four financial years.

Main accident rates for BAIEO (Tarrega)	2018 - 2019	2019 - 2020
Accidents with leave	8	7
Frequency index	15,41	13,63
Severity index	0,4	0,18
Incidence index	2.690,9	2.413,42
Average duration of incidents	25,75	13,43
Days lost due to accidents	206	94







What is more, the following tables show the information on occupational accidents and occupational illnesses at the Group level:

Work accidents among employees*	2019 - 2020		
	Hombre	Mujer	
Deaths due to work accident	0	0	
Rate of deaths due to work accident	0	0	
Victims of serious work accidents	0	12	
Serious work accident rate	0	0,6	
No. work injuries recorded	27	11	
Rate of work injuries recorded	16,15	6,58	
Rates calculated per 1,000,000 hours of work. Accident frequency ¹	13,26%		

¹Formula: (no. Accidents/no. hours worked) x 1,000,000. As we do not have the total hours worked differentiated by men and women, it has not been possible to break down the indicator according to gender. This will be done in the next report.

	Man	Woman	
Accident severity index	0,17%	0,38%	

^{*} Formula: (No. work days lost x 1,000) / total no. of hours worked. As we do not have the total hours worked differentiated by men and women, it has not been possible to break down the indicator according to gender. This will be done in the next report

Professional illness	Man	Woman
Number of deaths resulting from professional illness	0	0
Number of recorded cases of professional illness related to the work	0	3

The data included in the 3 tables above correspond to the companies: BAIN (Reus and Castellón), BAIEO (Tàrrega), Capricho Andaluz (Córdoba), BAIN Extremadura (agricultural estates of Badajoz), BAIN Andalucía (agricultural estates of Granada), BAIN Mas de Colom (agricultural estates of Lleida), BBF (commercial division), BIG (corporate services), Ortalli (Italy), BGM Foods Shanghai, Borges USA (US commercial division), Borges For Food Industries Egypt (central Cairo), Borges India Private LTD (commercial division India), OOO ITLV (Russian Business Division), Borges Tramier, SAS (France Commercial Division), Borges Organic Olive Oil Company (Tunisia) and Borges do Brasil Alimentos, LTDA (Brazil Commercial Division).

²The work-related accident classified as serious in the last financial year activated the internal ORP procedures of the BIG Group. This accident occurred as a result of an entrapment and the main corrective actions were to raise awareness of the workforce, to bring in safety measures at the organisational level and to develop a safety inspection programme for all machinery.





Borges Te Cuida of you, the path to a healthy company

For yet another year, we are still active with the Borges Te Cuida (Borges looks after you) healthy company programme. This programme, in which 80% of the Group's employees take part, includes a set of actions to encourage and promote health, well-being and healthy habits among the workforce.

Within this framework, in this last financial year we have launched the new **Healthy Company** Programme in the BAIN (Reus) and BAIEO (Tàrrega) plants. This year we particularly highlight the specific **ergonomic training** on site. With face-to-face sessions for office staff on how to improve body and back posture, information and specific workshops, we have also had a physiotherapist at the factory who has given ergonomic advice to all staff on the line in the development of their daily operations.

This is an ongoing programme that provides for a series of actions to promote well-being and healthy habits among the staff. This action comes in addition to those already implemented the previous year in this programme, such as the Smoke-free Company,

Healthy Breakfasts or Walks, or those already long established such as the well-known Borges Red Day, a blood donation marathon open to workers of the company and carried out each year since 2009.







COVID-19 contingency plan

Finally, at this point, it is worth highlighting the efficient action of the people responsible for health and safety, as well as that of the rest of the Group's workers during the toughest and most demanding times of the COVID-19 pandemic.

As has already been commented in this report in the point "The social and economic impact of COVID-19", after the World Health Organisation's classification of an international pandemic, at Borges International Group we implemented a Contingencies Plan that put the safety and health of workers at the centre even more, and allowed us to continue with our activity, which was decreed as essential for the subsistence of society by the Governments.

MC MUTUAL recognises BAIN for its commitment to the prevention of occupational risks

This year, Borges Agricultural & Industrial Nuts has also been recognised by MC MUTUAL, at the 18th Edition of the MC MUTUAL "Antonio Baró" awards for the Prevention of Occupational Risks, which recognise companies, people and institutions that stand out for protecting people's safety and health in the workplace. BAIN was recognised for its work during 2016, 2017 and 2018 in which the accident rate, frequency and incidence were significantly reduced.







Professional development

GRI 103-2, 404-1



We are committed to providing the necessary means to help our team in their professional development and to make learning inherent to the company's culture and values. To this end, we continue to promote Career and Training Plans and contribute to achieving the goals that we set ourselves as an organisation and to expanding the knowledge and skills of the Group's employees, increasing their engagement with the organisation and improving our competitiveness.

In this sense, the Borges International Group **Annual Training Plan**, which applies to workers in BAIN, BAIEO BBF and BIG companies, is allowing the growth of the organisation's human capital in terms of involvement and motivation on the part of the participants themselves.

Within this framework, some of the most outstanding training actions carried out during this last financial year are the following:

- Training related to the safety and health of workers, and prevention of occupational **hazards**. Like the specific courses promoted to deal with and confront the situation generated by COVID-19.
- Long-term training, such as **postgraduate** courses or training in specialised schools, has continued to be offered for potentially developing personnel (Innovation or Supply Chain, for example).
- We have also continued to promote the training of our employees in languages, such as **English, French or Italian**, to varying degrees, in line with the company's internationalisation strategy and the search for new markets.
- And other more specific training has been promoted in Industry 4.0, Quality, Communication, ISO 50001: 2018 or packaging design and consumer perception.

Hours of training by professional category 1

Technicians Middle management

2.322

Operators or non-qualified staff

1.247

Administration

1.195

Management

Salespeople

97

Totales Hours

8.441,5

¹ The data correspond to the Reus and Tarrega plants, which include BAIN, BAIEO, BBF and BIG. We are working to have centralised data for the rest of the Group companies. This is the first year in which the hours are presented broken down by professional category, so there is no comparison with the previous year.

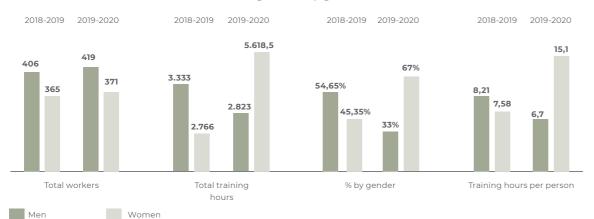
3.304.5



Professional development



Training hours by gender



During this financial year, a total investment of €131,123.81 was made in training for the workers included in the tables and to which the participants gave an average score of 8.6.

In addition, we have also been working for years to promote work for young students. In the Group we are aware of the difficulty of younger people finding work and, in turn, the difficulties that organisations face in retaining and attracting talent. In this sense, we are focused on helping young students to join the working world in order to enhance their professional development and that this might allow us to attract and retain talent.

We actively participate in the **Dual Professional** Training Programme, where we bring newly graduated students into the different departments of the company to retain talent and enhance their professional development. We thus work to reduce the gap between academic training and professional training, so contributing to the employability of young talents.

During the period covered by this Report, a total of 9 students from centres close to our main facilities participated in the programme.





Work and personal reconciliation

GRI 103-2, L04, L05





Organisation of working time

For years at Borges International Group we have been aware that the management and organisation of working time has a significant influence on the levels of well-being of our employees. From here and with the aim of promoting the reconciliation of work, personal and family life, in addition to ensuring compliance with legal measures according to current legislation, we go further by offering our team the following measures¹:

- Leave to accompany direct relatives on medical visits.
- **Short working day** on Fridays and days before public holidays for administration and technical personnel.
- Flexible hours for administration and technical staff
- Total telework for administration and technical personnel during the time of the COVID-19 pandemic
- Deadline for the start of meetings, to prevent them from lingering in the afternoons.
- **Extension of maternity leave** with 9 days more than those established by law.

Some of these measures are closely related to the promotion of family co-responsibility, an aspect promoted for several years by the **Equality Com**mission.

¹La conciliation measures listed in this point are applicable to Borges International Group staff located in the Reus and Tàrrega plants.



Work and personal reconciliation



Below is a table with indicators of different measures enjoyed by the Group's employees related to promoting the reconciliation of work, personal and family life, and fostering joint responsibility:

Premises related to the reconciliation of work, personal and family life ¹								
Country	Maternity leave	Paternity leave	Reduced working hours for child/ parent care (women)	Reduced working hours for child/ parent care (men)	Leave for care of children (women)			
Spain	11	20	56	2	5			
France	1	0	0	0	0			
Italy	2	1	0	0	0			
Russia	3	0	3	0	0			
India	1	0	0	0	0			
Tunisia	0	3	0	0	0			
Brazil	0	0	1	0	0			
China	1	0	0	0	0			
Total	19	24	60	2	5			

¹ This table only shows the countries in which there are employees of the Group companies who benefit from leave promoted in reconciling work, personal and family life.



One part closely linked to conciliation are our **"Little Borges People"**, the workers' children who already represent one more part of this team. This year very especially, they demonstrated this during the (adapted) celebration of the 10th edition of Borges Little People. The state of alarm forced us to change to a remote format where the children made drawings and illustrations to hang in the work centres, giving encouragement and optimism at the most difficult times of the pandemic.





Human **Rights Policy**

GRI 406-1,412-1, 412-3



Defending Human Rights throughout the value chain is essential to guarantee the well-being of the Group's workers, as well as for the sustainable development of the communities in which we operate and of society in general. Within this strategic and management framework, for years we have strived to ensure that human rights are respected in all Group facilities and among our employees.



External audits to assess respect for Human Rights

GRI 412-1

During this last financial year, the **Audits of the SMETA system** were renewed. This is an international benchmark audit that assesses, among other aspects, respect for Human Rights and ethical compliance in the main plants of the business areas of **BAIEO** (Tarrega) and **BAIN** (Reus) and in the plant of Borges Organic Olive Oil **Company** (Tunisia), which also has the BSCI audit. Compliance with the internationally prestigious SMETA and BSCI standards related to compliance with Human Rights enables us to work with some of the most important companies in the sector in the international arena.

Respect for Human Rights in the supply chain

GRI 412-3

The supplier companies with which we collaborate are part of our value chain and we are aware of the responsibility we have towards them in promoting respect for Human Rights. In this sense, through the Code of Ethics and the Compliance **Policy**, all the Group's supplier companies are required to protect the Human Rights of their workers and treat them with respect and dignity. Likewise, the elimination of any conduct related to forced labour, child labour and any type of discrimination is also required.



Equality and diversity

GRI 103-2, 406-1





Commitment to equality and diversity

66 Diversity in the work teams gives the company a competitive edge 99

The right to equality for all people and non-discrimination based on race, colour, sex, language, religion, political opinion or of any other kind is part of the United Nations Universal Declaration of Human Rights.

Our mission and corporate vision has led us to be a Group well known internationally, being present in more than 100 countries and in which people of more than 34 nationalities work.

In this sense, the BAIN and BAIEO companies have the **Distinction of Equality in Enterprise** granted by the Ministry of Equal Opportunities and the Institute for Women, which guarantees the implementation of policies and actions in the field of Equality, and which implies preparing a follow-up report summarising the different Equality actions that we are implementing.

We have also been attached to the Charter of Diversity in Spain since 2012, reaffirming our voluntary commitment to the fundamental principles of equality and recognising the benefits of including cultural, demographic and social diversity in our organisation.







Equality and diversity



Equality Plans

The first Equality Plan of the Group was implemented in 2007 and since then we have updated this tool that allows us to move towards the elimination of any type of inequality and discrimination that may occur in our organisation.

We now have the third 2016-2021 Equality Plan implemented in the Group with scope for the BAIN and BAIEO plants. Likewise, we have an Equality Committee, whose main functions are to monitor the Equality Plan and inform workers on its evolution, as well as to ensure the commitment to non-discrimination of Borges International Group.

Finally, we are working on Equality Plans for Borges International Group, S.L.U, Borges Branded Foods, S.L. and Capricho Andaluz, S.L.

Relevant equality actions during the financial year 2019-2020

In this financial year, we continued to disseminate the "Selection without Biases Guide" among the persons responsible for the selection processes to guarantee that the selection procedures are equal and to eliminate any type of unconscious discrimination and/or biases, and we also collaborated as a speaker company at the Equality Plans conference organised by the Business Confederation of the Province of Tarragona (CEPTA).

we have participated in the Institutional Campaign "We are with you, we stop gender violence together", for the prevention of sexist violence during the confinement period, promoted by the Ministry of Equality, in collaboration with the Government Delegation against Gender Violence.







Business ethics and regulatory compliance





Business ethics is no longer a theoretical issue but rather a strategic issue in organisations, which is promoted by senior management and guides the basic principles of the behaviour of companies and all the people who make them up before their stakeholders. We are currently carrying out different actions among customers, supplier companies and other external collaborators to disseminate our Code of Ethics and Compliance Policy, as well as specific training to all the workforce we have in the world. Section 10 describes the active programmes in commitments to good governance and economic management.

We also have the Criminal Prevention Body, whose main functions are to ensure that everyone

in the Group is aware of the content of the Code of Ethics and any other applicable legal regulations, to manage criminal risks and to supervise the **Internal Control System** over compliance with the Group's ethical norms and standards. This Body is made up of the CEO, Head of Legal, Head of Human Resources and Head of Corporate Strategy.

This body is also in charge of managing internal investigations derived from possible complaints received through the Complaints Channel included in the **Group's Code of Ethics**, available to anyone who is within its scope and is aware that any of the aspects are detailed in it are being violated. During the last financial year, no complaints were registered through this channel.





Communication and participation

GRI 103-2, GRI 102-41



A fundamental tool to maintain a fluid, efficient, transparent and close contact and, above all, one that responds to its own objective of reaching, being heard and being understood in what aims to be effective communication.

Below we describe two examples of internal and external communication channels:

- Workers: apart from the traditional communication channels (email, notice board, etc.) we have tools to facilitate internal communication such as a Welcome Plan, a manual for newcomers, the Suggestions Box, the corporate intranet, the Gente Borges magazine and the Open Doors Policy, which aims to make interpersonal relationships between the staff and the organisation more flexible..
- **Consumers**: through Social Networks and the Borges Community platform. An online meeting point for our consumers, which includes dynamic and interesting content, allowing more participation and interaction, and including the possibility of sharing exclusive experiences and participating in recipe contests and product giveaways, among other benefits

During the period covered by this report, the "Committed by Nature" campaign was launched, aimed at explaining both internally (through panels in plants) and externally (with informative videos) the sustainable practices that the company is carrying out, through newsletters or websites such as the website www.committedbynature.com.com, in different languages, where users can expand their information







Communication and participation



Borges Community

Continuing with the desire to be a close Group, in 2015 we promoted the **Borges Community** project, an on-line meeting point for our consumers, which includes dynamic and interesting content, allowing more participation and interaction, and including the possibility of sharing exclusive experiences and participating in recipe contests and product raffles, among other benefits.

This is now one of the brand's axes of participation and digital communication in Spain. The main Borges Community indicators in this year are:

- There are currently 90,058 members, with an annual growth during the last financial year of 6.9%
- We published **55 new recipes** and around 100 new posts, including tips, tricks, etc.
- 10 newsletters were sent with content of interest, such as recipes, tricks, tips, contests and give-aways for the brand's products.
- Finally, a first set of **25 video recipes** is being prepared to promote this type of content on our social media.

Social Media

The social networks are important communication channels with consumers of our brands. For several quarters, we have been permanently in the top 20 in the Icarus panel, among more than 400 large consumer brands in Spain.

The main figures of our social media are:

- On Facebook we had 170,641 fans by the end of the financial year, with moderate but sustained growth over the twelve months. However, our objective in this social network is focused on optimising the reach of our publications (more than one and a half million monthly impacts).
- On Instagram we reached 41,138 followers (with a growth of +23,153 during the financial year) and we continue to grow in main KPIs such as impressions and reach (almost 4 million annual average) or engagement, with a monthly average of 15,739 interactions (likes + comments).





Social and community impact







Borges International Group has been working for years to generate a positive social impact and contribute to the development of the commu**nities** in which we operate. We collaborate with different entities in the surroundings of some of our production or commercial centres in different parts of the world, such as India, a country in which we collaborate with entities in various social action projects.

Likewise, we contribute to community development by promoting healthy lifestyle and eating habits, by promoting and supporting sport, health and culture, and by generating alliances with business sectors and local entities to boost employment by reactivating the economy of the territories. We also employ people from groups at risk of social exclusion, integrating them into our day-to-day processes through the outsourcing of services.

















Fundació Catalunya La Pedrera





Sustainable development and commitment to society

GRI 203-1, 413-1

In relation to collaboration with the sustainable development of the communities in which we operate, as well as that of society in general, it is worth highlighting the collaborations carried out continuously for many years with the Food Banks of different places in the surroundings of some of our plants, through food donations, the participation of workers in "La Marató de TV3", blood donation campaigns in collaboration with the Red Cross, or collaborations with this same entity and Cáritas in the solidarity campaign to collect toys and food among the workers of different Group companies.

Along the same lines, we interact with different local community players, through different projects and collaboration agreements, creating alliances to generate employment and reactivate the territory's economy in an egalitarian way. One example of this is the Pistachio Project developed from the agricultural division, which will improve

agricultural income, will economically and socially boost the territory and create synergies along the food chain through the relationship between Borges and the farmers of the pistachio plantations. The project currently has 50 producers adhered and a forecast of reaching a total of 500 planted hectares by 2022, a symbol of the great acceptance and success of the project in the community.

On the other hand, for years we have also forged a close relationship with associations and foundations that work for the socio-labour integration of people with functional diversity, by outsourcing certain services such as labelling, printing of the internal communication magazine or the service of laundry and office cleaning, among others.

We collaborate, for example, with Taller Baix Camp, Grupo SIFU, Brócoli, Associació Alba, Fundación Aspros or the Fundació Tropomi with the contracting of people in the production plants, or in jobs like the printing of the corporate magazine. This year, Grupo SIFU Group recognised Borges Agricultural & Industrial Nuts for these 7 years of cooperation.







Promotion of culture, sport and health



At Borges International Group we focus our efforts on collaborating with activities and associations that promote a healthy lifestyle, based on the practice of sport and the Mediterranean diet, as well as on cultural activities, all carried out by entities in the surroundings of some of our plants or headquarters.

Sport

We collaborate with numerous entities and sporting events, providing products both in snack format and for refreshments, with the aim of promoting physical exercise among the population of any age, within the framework of promoting a healthy lifestyle.

In this sense, this year we again support Reus **Esport i Lleure, S.A.**, with which we collaborate in sports events of various kinds, organised in the borough of Reus.

We additionally make recurring contributions to entities focused on the practice of a specific sport, as is the case of the annual sponsorship carried out for years of the Tarrega Hoquei Patins Club, or the agreement with the Fundació Futbol Base Reus. Likewise, each year we support the sports activities of schools in the territory where the company carries out its activity, by providing products.

Health

In the health field, we support various **health** causes, associations dedicated to the care of **dependent people**, and entities that work for the integration and inclusion of disabled people.

In this sense, we maintain an agreement with the Fundació Residència de la Gent Gran Sant Antoni, with the aim of improving and adapting part of the facilities of this Foundation so that the elderly have a renovated space in the residence. And we have also participated in raising funds for the **Fundación Grupo SIFU**, by acquiring tickets for the Gala + IN. which seeks to raise awareness and achieve the social and labour integration of people with functional diversity. We also participated, one year more, with the Lliga Contra el Càncer, by providing baskets of products for its annual charity dinner.





Culture

Preserving the culture of those places in which one of its headquarters is located is another of Borges International Group's objectives. For this reason, and with a view to promoting and maintaining the traditions of each territory, we actively participate in the Major Festivals, as well as with numerous cultural associations in the area. without forgetting the marked social character that characterises all our collaborations and contributions.

During this last year, we have maintained our collaboration with the Associació Amics de l'Arbre de Tàrrega, aimed at financing the development of the Placa del Germà Gonçal Crespo, in the Parc de Sant Eloi. We also continued to support the theatre world by renewing our commitment to the **Fundació Fortuny Teatre**, as a protective member of the cultural entity, and collaborating for another year with FiraTarrega, the Tarrega Street Teatre Fair, as Great Maecenas.







Social and community impact



Borges India, committed to society

Borges India allocates 2% of its average net **profit** to activities that promote the development of society, to maintain and improve a healthy and prosperous environment and improve the life of the communities it serves.

During this last financial year we highlight the collaboration with NGO projects and foundations that work to promote the well-being of disabled people by building residential accommodation, and other projects aimed at addressing the social emergency derived from COVID-19 in this country.









Social and community impact



Investments in infrastructure and supported services

GRI 203

In terms of investments, we continue with investments in plantations of the agricultural division. This year we specifically highlight the plantation of 150.28 ha of almond trees on the estate in Paletha C (Portugal), involving an investment of €1,417,000, of which €834,000 are for the plantation itself and €583,000 for the irrigation. Part of the BAIN plant has also been adapted for the production of a new line of almond paste.

In parallel to this, the work already started the previous year to **rehabilitate the Mas de Colom** Monastery has continued and we highlight the start-up of the **new oil extractor**, a project presented last year and which represents a total investment of €23.1 million.





O8
Healthy and
Sustainable
Products





Reducing our plastic consumption

We have launched the first BORGES bottle with recycled plastic (rPET), which is 20% lighter and enables us to reduce our plastic consumption by 143 tons per year.

25% recycled plastic

We use certified renewable energy

From 2020 the electric energy contracted in the main production centers of our group is 100% renewable in origin.

94% renewable energy

8.800 tons of CO² prevented



We contribute to the circular economy with single dose packages

Borges and Capricho Andaluz single dose jars are certified by ECOSENSE. They are 95% manufactured with recycled materials, guaranteeing the circular economy.

100 millions of single doses per year

95% recycled materials



Healthy and Sustainable

Products

In this third large block of Healthy and Sustainable Products, we develop the processes and lines of work that contemplate everything related from the time the raw material arrives at our production centres, to when it is made, packaged and finally distributed to customers and consumers.

At Borges International Group we have always been known for producing products with healthy attributes, such as olive oil or nuts, foods that contain a high content of healthy fats, improve cardiovascular health and help in the prevention of different diseases. But for years we have been working to go further, expanding our range of products with the aim of further helping consumers to lead a healthy life within the framework of a healthy and pleasant Mediterranean diet.

Likewise, beyond developing products that generate a positive impact on the health of consumers and on society in general, we also understand the development of our products as an opportunity to help the planet.



Summary of the year



Healthy fats

Expansion and growth in the market of healthy products such as **Healthy & Green** Solid Oil and the Econatura brand of organic products on the international market.



Renewable energy

100% renewable electric energy since January 2020 in main production centres, accounting for approximately 90% of the total consumed.



25% recycled PET

Introduction of 25% recycled PET (rPet) in all Borges 1L oil bottles and reduction in weight, saving 143 annual tons of new PET plastic.



Investment in digitisation

Investment in **digitisation** through a paper-less project of the Group's expense tickets and reports.



Efficiency improvements

Efficiency improvements in the almond drying process, through a new hot air recirculation system using up to 70% of the energy.



ISO 14001 certification

Obtaining of ISO 14001 certification for the Capricho Andaluz centre.





Healthy and **Sustainable** Products

That is why we work to make these increasingly sustainable, focusing our environmental management on productive plants with demanding international standards towards efficiency in the use of natural resources and energy, promoting projects related to the **promotion of the circular** economy, the fight against climate change and the reduction of food waste.

We do all of this, always ensuring the quality, innovation, health and safety of the people who enjoy our brands and products. These values that guide our activity allow us to continuously improve their levels of satisfaction.









Products with healthy attributes







We sell healthy and pleasant products within the Mediterranean Life & Quality

At Borges International Group we continue working to offer products with healthy attributes and investing in innovation to develop a strategy aimed at reducing sugars, salt and prioritising healthy fats.

In line with this objective, during this financial year the promotion and internationalisation continued of the market presence of two launches already presented last year, which are Healthy & Green Solid Oil 4.0 (H&GSO) and the EcoNatura range of ecological products.

H&GSO is an alternative to the use of saturated fats in the food industry and a substitute for other types of fats such as palm oil, dairy, hydrogenated and animal fats. mal.



In the same direction and also following the trend of growth in international consumption of organic and ecological products, we are also working to expand the new EcoNatura brand, which until now was only present in the main countries of Europe, to other markets such as the United States and Russia, among others.

In this last financial year we have also expanded the range of Borges Natura products in the Spanish market with the production of new raw nuts such as almonds and cashews.

Along the same lines, we continue to make progress to maintain a portfolio of products of high nutritional benefits for consumers.

In this last financial year, we established an agreement with a nutritionist company for our R&D department to collaborate in further improving our products at the nutritional level and to establish continuous improvement plans in this area.

Maintaining high standards in quality and sa**fety** in the entire range of products is another of our goals. Beyond the management systems and certifications in food quality and safety, we must highlight our collaboration in innovation projects and external studies in this field, such as that which aims to eradicate bitter almonds, detailed in that same section of the report.



Energy and environmental management and efficiency in plants

GRI 103-2. 103-3



Environmental management in our industrial processes and facilities

To optimise the Group's environmental management, we have documented and certified management systems in our main plants that have the necessary procedures and instructions to quarantee that activities are carried out with the utmost respect and environmental efficiency.

The **Environmental Policy** of the management system constitutes the basis of our operations and contemplates the commitment to nature and the environment being inherent to our culture and promotes the following principles:



Providing information and training to ensure the protection of the environment and the prevention of pollution.



Continuous improvement in the process of implementing environmental measures.



• Transparency in information regarding the environmental impact of our activit.





In this line, the Environmental Management Systems certified according to the UNE-EN ISO14001 standard for the BAIEO (Tarrega), BAIN (Reus), BOOOC (Tunisia) and Capricho Andaluz (Córdoba) plants, the last certified during this financial year, help us to continuously improve our environmental behaviour. Following its guidelines, we periodically identify environmental aspects and assess their effects both in regular and emergency situations. We have also prepared a SWOT analysis from which action plans are developed that set goals and distribute the necessary resources to enhance the detected improvements and prevent possible risks.



Energy and environmental management and efficiency in plants



Product improvements with sustainable attributes

66 We are the first company in the sector to launch a 1L bottle of oil made with 25% rPET (recycled plastic)

During this year we have applied improvements to the products and their processes to reduce their environmental impact through, for example, the optimisation of packaging.

25% recycled plastic

 \downarrow 143 tons per vear

• We are the first company in the oil sector to launch a bottle with recycled PET plastic.

This was for the 1L format of the Borges brand and is made with 25% rPET. This measure, in addition to the reduction of the weight of this same bottle has reduced the amount of new plastic on the market by up to 143 tons.

Continuing along this same line, we plan to progressively introduce recycled PET in other container formats next year, such as the 2L and 5L bottles of the Borges brans.

• Likewise, we are also in the process of renewing the Environmental Product **Declaration (EPD)** of our extra virgin olive oil, a declaration that calculates the environmental impact of the entire life cycle of this product and allows the phases of greatest impact to be known, and projects to be established to reduce them.









- This initiative comes with others carried out in recent years in the area of sustainability, such as the **ECOSENSE certification** for the manufacture of the single-dose tubs of the Borges and Capricho Andaluz brands, which certifies that they are made of a 90% recycled material.
- Glass bottles contain up to 80% recycled glass.
- Regarding materials, in the BAIN industrial plant (Reus) we use cardboard boxes certified with the FSC stamp, which guarantees the responsible management of the source forests, and we are working to expand this certification to the rest of the group's plants next year.
- Another active line of work this year is focused on our objective of offering greater transparency in the labelling and communication of our products. In this area, we are preparing the implementation of **Blockchain**

technology in the labels of Ortalli products.

This technology will allow us to improve communication and product traceability for the consumer. Once the results are known, we plan to extend it to other Group brands in the coming years







Resource efficiency and management

GRI 303-5





Operational efficiency and savings, on the path to digitisation

The search for efficiency is a fundamental aspect at Borges International Group. We therefore have the **Department of Operational Efficiency and Savings**, a transversal department throughout the company and business units whose objective is to improve and optimise processes in the group in the broadest possible sense. In this sense, it supports the entire Group with projects that seek process and management efficiencies and with the aim of achieving recurrent savings and qualitative improvements through projects, actions and initiatives that generate positive changes, implement efficient methodologies, redesign processes, and reorganise functions and areas when necessary, and with the final goal that all the actions of the department might allow the Borges group operations to be sustainable over time and profitable for the owners and shareholders

One of the most relevant projects this year was the digitisation of expense tickets and reports, which were formerly reported on paper and will now be digitised through an application. This project has allowed the Group to considerably save in paper and printer toner, and has freed up the

physical space occupied by files with thousands of annual settlements that we can now use for other purposes and has allowed employees to save time in reporting their expenses, audit controls, accounting, etc.

In terms of costs, it has represented a saving of at least €3,900 per year associated with additional costs such as storage or office supplies, as well as the cost of the paper itself. It is a transversal project for the entire company that has involved the Spanish companies of the Group and is bringing in the rest of the foreign subsidiaries.







Resource efficiency and management

Water consumption

Continuing with the efficiency in the use of natural resources, water is a very important resource for the Group's activity, also in the industrial field.

In our BAIN (Reus) production plants, the water comes from the municipal network and is used directly in the almond peeling process of BAIN B-2 (Reus). While in the BAIEO plant (Tarrega). the water is obtained from the municipal network and in a small percentage from its own well. In this plant, water consumption is higher due to its use in the cooling towers necessary for industrial processes and for the production of steam in the cogeneration plant.

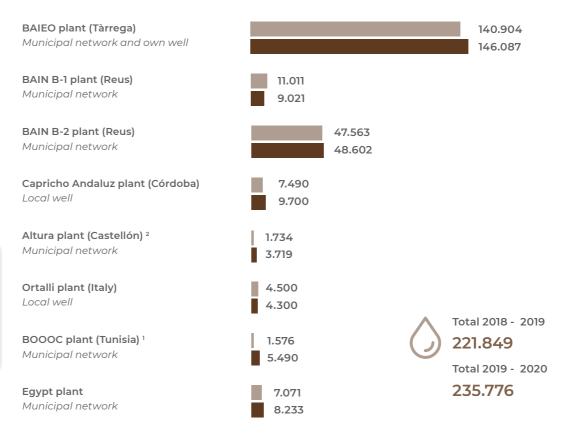
We are currently applying processes and carrying out actions to optimise the use of water, among which the **new seed oil extractor** stands out, launched last year in BAIEO (Tàrrega), which, among other things, will allow us to optimise efficiency in the use of water, reducing its consumption and the consumption of steam.

On the other hand, the waste water from the plants is treated in their own treatment units before being discharged into the municipal sewage system, thus complying with the regulations and regulatory permits. reglamentarios.



Consumption of water for INDUSTRIAL USE (m³)





¹ The increase in water consumption for industrial use in the BOOOC plant (Tunisia) is due to a water leak in the facility that was repaired in April this year and the fact that the readings made by the external company are not taken monthly and therefore do not reflect a true picture of the period, but are readings made during the financial year (if there were a reading in June 2019, it would also include part of the consumption of the previous months, even though they do not correspond to this year).

² The increase in water consumption in the Altura plant is due to the extension of the wetting line this year.



Resource efficiency and management



On this point, the following projects carried out this year should be highlighted:

- Launch of a study to improve waste water treatment in the BAIEO plant (Tàrrega).
- A waste water treatment improvement project is being considered in the BOOOC plant (Tunisia).
- The waste water treatment plant at the Ortalli plant (Italy) has been improved with the installation of a membrane biological reactor (MBR).
- A waste water treatment upgrade is being considered in Borges Egypt.









GRI 302-1







66 Currently, 94% of the electricity contracted in all plants comes from renewable energy sources ,,

The **European "New Green Deal**", the roadmap to provide the European Union with a sustainable economy has, among other objectives, that of promoting the use of renewable energies and energy efficiency to achieve a 50% reduction in emissions of GHG by 2030 and climate neutrality by 2050.

94% renewable energy in the Group

8.800 tons of CO² prevented

Within this European framework, at Borges International Group we have set ourselves the strategic objectives of continuous improvement in energy efficiency, the promotion of the use of renewable energy in plants and the reduction of GHG emissions.

To this end, it should be noted that, if during the last semester of 2019 of all the electricity consumed in the Group, the BAIEO plant (Tàrrega) was the only example of the use of renewable energy sources, by 1 January 2020 this use had been spread to other plants of the Group. More than 92% of the electrical energy contracted and consumed by the Group worldwide now comes from renewable energy sources.







Plant energy management

Regarding the continuous improvement of **energy efficiency**, we continue working in this direction by applying improvements and promoting projects and actions in all our plants.

In BAIEO (Tàrrega) we maintain UNE-ISO 50001 certification of the Management **System** and we have started up the new seed oil extraction plant. Likewise, in this same plant, we have set up an electrical consumption control system that will allow us to obtain the necessary KPIs to relate energy consumption to production volume.



- At BOOOC (Tunisia) we have installed a photocell sensor ignition system for the outdoor lighting. Meanwhile, in Ortalli (Italy) we have improved the heat recovery system of the photovoltaic panels with which the office heating and the water system is supplied, and for the next financial year we plan to renew the reactive energy compensator.
- Furthermore, in these four plants of our oil division, projects have been started to replace conventional lighting with LED.
- Regarding our dried fruit plants, this year we also highlight the installation of a new almond dryer at the BAIN B-2 centre, which includes a hot air recirculation system with up to 70% reuse, and the installation of evaporated air conditioning equipment in the place of the traditional units.

• We also continue to continuously implement systems to improve efficiency, such as a new energy consumption control system to obtain KPI values and to be able to relate energy consumption to production, as a basis for improving the plant's energy efficiency.

All these projects contribute significantly to **redu**cing our impacts in the production phase and reduce the associated pollution.



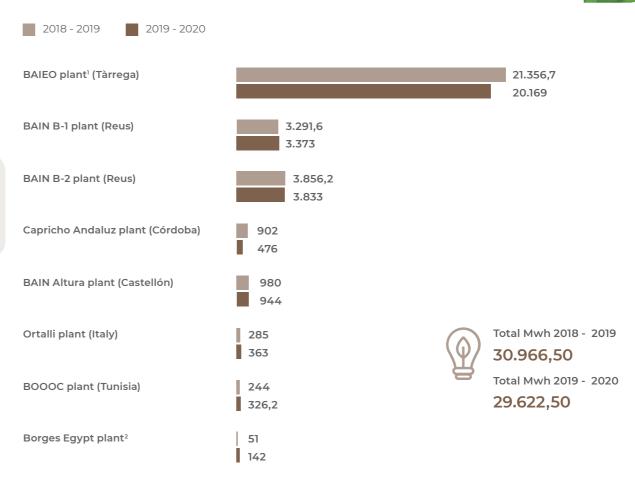


At the energy level, we also highlight the cogeneration plant that we have had since 1998 in the BAIEO plant (Tàrrega), which is considered one of the most efficient in Spain. Cogeneration allows us to save energy through the combined, instead of separate, production of heat and electricity, while optimising and reducing energy consumption.

An example of this is the use that we have made since 2008 of the gases leaving the cogeneration boiler to dry seeds, achieving a reduction in the consumption of natural gas of about 15,000 MWh per year and its associated GHG emissions.

In this way, the energy derived from cogeneration is used for self-consumption in internal processes of the factory, while the rest is distributed to the electricity grid.

Electricity consumption for INDUSTRIAL USE (Mwh)



Data for the busiest work centres are shown, where most of the Group's electricity consumption is centred.

¹ Electrical consumption of the factory and the cogeneration system.

² Consumption at the Borges Egypt plant has doubled due to the increase in production here (97 MT in the 2018-29 financial year and 524 MT







Fight against climate change

GRI 103-2, 103-3

The first step to be able to fight climate change is also to know the Group's greenhouse gas emissions, emissions that we calculate annually through the Fundación Empresa y Clima. In this financial year 19-20, we highlight two examples of actions that will have a direct impact on reducing emissions for the next reports:

- The certification of renewable electrical energy.
- The elimination of the consumption of diesel C used for boilers, for the BAIEO plant. The required energy will be obtained from the use of steam from the cogeneration process.

The emissions calculated this year correspond to the companies of BAIEO, BAIN (Reus and Altura Production Plants). BBF and BIG and can be consulted in point "Table of Contents" of this report.

Electrification of the internal fleet

Another project related to the fight against climate change that we want to highlight is the electrification of the Group's forklift truck fleet. The project, led by the Department of Operational Efficiency and Savings, consists of changing the technology used by current trucks, such as lead acid batteries or diesel machines (with all their environmental and health and safety problems for the associated Group workers), for lithium-ion batteries that do not require acids or maintenance. The machines with this technology will allow us to significantly reduce the park's CO2 emissions, as they are clean energy.

In addition, lithium ion batteries allow us to be more efficient in loading and operating machines, since energy consumption is more rationalised; this also allows us to rethink the size of the fleet and the number of units we need for operation, seeking machines that are versatile, gaining in operational flexibility and, ultimately, being more

efficient in the use of resources, reducing our environmental impact and collaborating in the fight against climate change.

In this sense, a 50% reduction in electricity consumption is expected, from the current 350,000 Kwh to about 165,000 Kwh, with the corresponding reduction in CO2 emissions that this entails.

Finally, the measures and initiatives for continuous improvement in energy efficiency and the Group's commitment to the use of renewable energies, detailed in the previous point of this report, are other examples of projects and actions with which we help to fight against climate change.







Circular economy and waste management in the industrial field

GRI 103-2, 103-3, 306-2, L01, L02

We strive to reduce and optimise the waste generated in the production process and to promote the reuse of the by-products caused in it.

As we announced last year, this year we have fulfilled the objective of improving our waste management system by installing a new, more efficient static compactor in the BAIN B-11 plant that has allowed us to reduce the number of waste transfers and, therefore, the ANNEX 2 emissions associated with its transport. As a result, the following reductions have been recorded:

Type of wastes (Tn) ³						
Type	BAIN B-1 (Reus)	BAIN B-2 (Reus)	BAIEO (Tàrrega)	CAPRICHO ANDALUZ (Córdoba)	ORTALLI (Italy)	BOOOC (Tunisia)
Non-hazar- dous waste ¹	897,40	914,91	4.012,13	106,06	950,23	151,64
Hazardous waste²	5,34	6,75	6,24	0,25	4,92	0
TOTAL	902,74	921,66	4.018,37	106,31	955,15	151,64

- 35% reduction in CO2 emissions in general waste management compared to 2018.
- 25% reduction in CO2 emissions in the plastic management compared to 2018.

A project is also under way to improve the management and storage of almond peel, thus contributing to better management.

Regarding the types of waste, the following table shows the total hazardous and non-hazardous waste generated by our activity in the Group's main industrial centres. As can be seen, practica-Ily 100% of the waste generated in the Group's main plants is considered non-hazardous waste.

Non-hazardous waste derived from the main activity: cardboard, plastic, glass, pallets, scrap, oils, purifier sludge, refinery land, general waste

² Hazardous waste derived from the auxiliary activities: laboratory products, workshop oils, cleaning products, etc.

³ The BAIN Altura (Castellón), BAIN Andalucía, BAIN Extremadura and Borges Egypt plants report environmental indicators that are significant due to their activity.



Regarding the subsequent management of this waste, most of it is selected and segregated internally, favouring its recovery over the rest of the disposal operations, as shown in the following table.

Along these lines, some examples of waste reuse are the manufacture of biodiesel fuel from the oil used in the production of nuts, the manufacture of compost for agricultural applications in the case of sewage sludge and land from refinery or the reuse of the mixture of inert waste (general garbage) as an energy source for other companies, thus reusing a waste that was mostly eliminated.

Outsourced management	BAIN B-1 (Reus)	BAIN B-2 (Reus)	BAIEO (Tàrrega)	CAPRICHO ANDALUZ (Córdoba)	ORTALLI
Reuse ¹	899,21	916,44	3.860,58	103,34	102,30
	99,61 %	99,43%	96,07 %	97,21%	10,71%
Elimination ²	3,53	5,22	157,79	2,97	852,85
	0,39%	0,57%	3,93 %	2,79%	89,29%
TOTAL	902,74	921,66	4.018,37	106,31	955,15

Reycling of the material and/or recovery for the manufacture of new products, composting, etc..

The details of external management in the Tunisian plant (BOOC) are not reported because waste management here is accounted for differently from the rest of the countries and plants in the table. This waste is managed according to local legislation and by specialised managers who then reuse and recycle waste such as cardboard or glass

Recycled materials (Tons)						
Details of material recycling	BAIN B-1 (Reus)	BAIN B-2 (Reus)	BAIEO (Tàrrega)	CAPRICHO ANDALUZ (Córdoba)	ORTALLI (Italia)	BOOOC (Túnez)
Cardboard	229,6	221,65	258	44	36	15,82
Plastic	56,04	19,18	121	16,02	5	3,06
Glass	0,2	0	145	2	5	19,5
Wood	91,22	27,4	95	2,32	3	0
Metal	20,62	49,02	144	0	0	0
TOTAL	397,68	317,25	762	64	49	38

²Treatment in a controlled landfill, incineration, etc.



Reuse of by-products

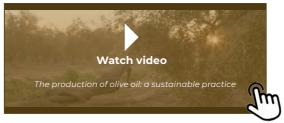
The nature of the activity itself means that during the production process different by-products are generated (shell, peel, etc.) that are mainly destined for companies and third-party sectors such as biomass or cosmetics, as well as for internal use in self-consumption in some production centres for certain boilers.

100,000 Tons of seed flour for animal feed

12.000 Tons of almond shells for biomass

- In this sense, we particularly highlight the 15,000 tons/year of almond husk generated in our own plants and which are mainly used for biomass, and the 1,500 tons/year of almond peel mainly destined for animal consumption, through our authorised waste manager.
- On the other hand, during the olive oil production process a series of by-products are also generated, such as the 1.7 million kg of **olive kernels** generated in Capricho Andaluz (Córdoba) and Borges Egypt, which are used as biomass (after using 30% in self-consumption and the olive waste that is later used as an alternative fuel for energy use after extracting the pomace from the olive oil. There are also a series of secondary products from the process of making seed oil, such as seed flour and/or refinery pastes, which are also sold to other companies for use in animal feed or cosmetics, among other things.









Food waste





Food waste is a universal problem that, among other negative impacts, contributes to accelerating climate change. According to some studies, 40% of it is produced in the food manufacturing phase. The European "Farm to Fork" strategy included in the European "New Green Deal", or the Spanish "More food, Less waste" strategy direct the way where companies, administrations and society in general should focus to fight against this issue.

Within this framework, at Borges International Group we are working to reduce food waste throughout our value chain, aware of the important role we play in this area.

To this end, the Group applies efficiency protocols in the production process to avoid this waste in the production and packaging phases. Among other actions, we align production to real consumer demand and implement technology in the production and packaging lines to optimise processes.

We also donate products suitable for consumption to Food Banks which, due to different characteristics, cannot be marketed. Specifically, during the period covered by this Report, the Spanish companies in the Group donated a total of 40.23 tons of food to entities such as the Food Bank or Cáritas, among others.



Excellence in quality, food safety and innovation





Innovation, quality and health are three of our corporate values that guide the actions we take in our daily activity. Regarding the quality of our products, at Borges International Group we have implemented a Food Quality and Safety Policy, which develops the above values in a more concrete way.

In this strategic framework, we implement **Food** Safety and Quality Management Systems in our main businesses, which allow us to continuously improve in this area. Likewise, we continuously monitor our facilities and analyse the critical points of the processes and quality controls of the products.

At Borges International Group and the rest of the Group companies we have the following Food Quality and Safety management systems:

Certificates in BAIEO and BAIN











On the other hand, in pursuit of our objective of developing quality products, in the BAIEO plant we have an ENAC ISO 17025-certified panel for organoleptic oil tasting, which is composed of 22 experienced tasters.











Certificates in BAIEO









Certificates in BAIN













Responsibility for the product GRI 416-1

Following our Quality and Food Safety Policy, we formulate and serve products in accordance with the provisions of the consumer protection, health and food safety regulations. In this sense, we have a wide variety of Management Systems internationally certified (IFS, BRC, AIB, ISO 9001, etc.) that ensure the highest standards of quality and food safety of our products.

In this line, at Borges International Group we work to maintain high levels of consumer satisfaction. This implicitly includes compliance with the most demanding international standards of quality and food safety, as well as the development of a culture of **innovation** and continuous improvement always aimed at meeting the expectations and needs of the people who enjoy our products.

100% of the products we sell are subject to our continuous improvement processes and pass internal and external audits based on

food safety and quality management systems certifications that we have in the different Group companies.

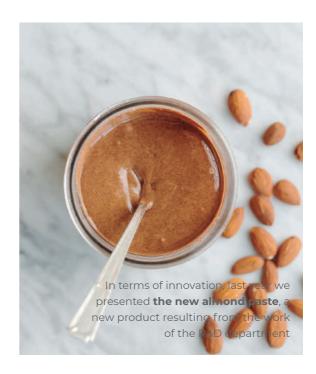
Investing in innovation

Innovation is fundamental at Borges International Group; it is one of our corporate values that guides us in the continuous improvement of the quality and sustainability of processes and products.

In this last financial year we continued to take part in the **Ebro Conecta** platform and in the Food Start Tech Corporate. In this last platform, in line with our commitment to traceability, we collaborate in a smart labelling project based on transparency towards the consumer, using technology as a basis to access more information about products and their manufacture.

On the other hand, we also work in collaboration with the Spanish Almond Board - Almendrave in the Operative Group to detect and **eradicate bitter almonds** through a research

and innovation project that aims to develop systems that can be used in the productive and industrial process, capable of detecting and eliminating bitter almonds from sweet items, thus maximising product quality and consumer confidence.





Consumer satisfaction





Complaint systems, complaints received and resolution

L09

At Borges International Group we give great importance to any feedback we receive from customers and consumers, believing that this can add value and give us the chance to improve.

In this sense, we consider the complaints received from customers and consumers as opportunities for improvement and we manage them following our Complaints Action Plan.

Likewise, we have a Consumer Service System managed by an external company made up of nutrition experts, who maintain close contact

with the quality and marketing departments, to guarantee the best response to the needs of our consumers.

Through the different active communication channels (calls, email and chat) our Consumer **Service System** has received the following claims and complaints in the domestic market (Spain):

	2018 - 2019 ¹	2019 - 2020
Complaints	29	16
Claims	122	66

Complaints and claims from the domestic market are answered and managed one by one with the pertinent team. The result of the resolution of the

complaints and claims this year was correct.

Regarding the **foreign market**, complaints and claims are managed through a call centre for each brand and country, and through the website, by telephone or email by the corresponding departments.

09 Next steps





Next steps

Responsible Agriculture

GAP Global Certification for the Machados, Cuartillo, Casarente and Benavides farms.



- Calculation of the water footprint on the El Carquí farm and progressive installation of an efficient and localised irrigation system in our plantations.
- Zero pesticide waste product for our almond plantations and certification for walnut plantations.
- Collaborative projects with suppliers to apply sustainable practices in their plantations and evaluation of the supply chain under ESG criteria.
- Implementation of the **Biodiversity Action Plan** on the Mas de Colom farm and participation in the Agricultural Biodiversity Observatory.

Committed People

- Promotion of **training plans and** career plans to contribute to the personal development of all workers.
- Specific training for our professionals in the field of **biodiversity** and preservation of the environment with agricultural practice.
- Economic and social revitalisation of the territory through projects and collaborations such as the Pistachio Project.
- Compliance refresher courses for employees.

Healthy and Sustainable Products



- Continuous improvement of our products from a nutritional point of view and development of new, stressing their **healthy benefits** and prioritising healthy fats.
- Projects for the **reuse of by-pro**ducts such as almond peel or organic remains during the process.
- Implementation of projects to contribute to **greater energy** efficiency (facility insulation, LED lighting, consumption control, etc.)
- **Electrification** of the group's fleet of forklift trucks.
- More containers with recycled PET (rPET).

10

Commitments to good governance and economic management





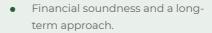
10 Commitments to good governance and economic management



Policies and Certification Systems

The Sustainability Policy confirms our mission to collaborate to the sustainable development of society and the planet with our activities, and serves as an overall policy, establishing principles to be included in other Group policies. The Sustainability Policy is based on the following principles: uientes:







• Adherence to ethical, responsible business practices.



Creation of value in the communities where we operate.

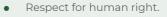


Integration of sustainability.



Dialogue with stakeholders.







Care for the environment and the fight against climate change.



Innovation.



Transparent communication and accountability.



Policies and Certification Systems

We have other policies that define our commitments and framework for action in different management areas:

- The **Quality and Food Safety Policy** defines our commitment to manufacture and market high-quality products that comply with stringent food safety standards.
- The Criminal Compliance Policy guides the behaviour of the Group and its people to strict compliance with the applicable laws.
- The **Environmental Policy** defines environmental conservation one of our organisation's main goals.
- The Occupational Risk Prevention Policy implements and develops our Occupational Risk Prevention system and creates a safe, healthy work environment.
- The **Anticorruption Policy** document commits us to fight against all types of corruption.
- The **Personnel Recruitment Policy** ensures that our personnel selection process fulfils equal opportunity requirements.

We also have specific policies derived from BAIN's activities as a listed company:

- The **Director Remuneration Policy** establishes the principles that govern the remuneration of this governing body.
- As a listed company, the **Policy on** Information and Reporting to Shareholders. Investors and Voting Advisors establishes guidelines for BAIN's interaction with these stakeholders.
- The BAIN Director Recruitment Policy establishes the procedure for recruiting directors.

Regulations

Similarly, Borges Agricultural & Industrial Nuts, S.A., due to its status as a listed company, has drawn up the following regulations to control the operation and organisation of some of its governing and control bodies:

Regulations of the General Shareholders' Meeting of Borges Agricultural & Industrial Nuts. S.A.

- Regulations of the Board of Directors.
- Internal Code of Conduct in the Securities Markets.
- Regulations of the Audit and Control Committee.

Furthermore, the functions of the BAIN Audit and Control Committee include:

- Supervising the effectiveness of the Company's internal control, the Internal Audit (third line of defence) and the risk management systems.
- Supervising the annual Internal Audit Plan and verifying that the main areas of financial and non-financial risk of the business have been considered in the aforementioned plan.



GRI 102-11, 102-15, 103-1



At Borges International Group we have implemented a risk control and management system based on the COSO reference framework. which allows us to continue achieving our objective in this area, which is to manage and minimise the risks of our activity. The structure of the system is defined according to the model of the three lines of defence:

- The first line of defence lies in the operational management of the companies. The operational managements are responsible for the risks, for managing them and implementing preventive measures..
- We identify the second line of defence in the areas of Quality, Compliance, Financial Control, Legal, Environment, Health and Safety, which help the processes and controls of the first line work correctly.

• The third and last line of defence is the Internal Audit, which ensures the proper functioning of the **Risk Control and Management** System, and which informs the Group's governing body and senior management of the degree to which the risk management and control is efficient and effective.

Audits are periodically made to evaluate the effectiveness of the control measures of the first and second lines of defence and to propose the necessary corrective measures.

Risk Identification and Control

Borges International Group has a Risk and **Control Map** that is permanently updated with the coordination between Internal Audit and the management team of all operating departments, in order to identify risks and eliminate or mitigate their effects through proper management, establishing the appropriate internal control and

information systems, which are the basic principles and the general framework of action for the control and management of risks of all kinds that the Group faces.

The risk is classified based on the weighting of its probable occurrence and the importance of its impact, understanding that the more efficient the control, the lower the probability of an event and the lower severity of the impact, and therefore lower severity of the risk. The risk classification has been defined as follows: High risk, Medium risk y Low risk.





HIGH RISK, are those that have a high or medium probability of happening and which, if they do happen, would have a large impact.

MEDIUM RISK, are those that have a medium probability of happening and which, if they do happen, would have a medium impact, and also those with a low probability of happening and which, if they do happen, would have a large impact.

LOW RISK, are all those that have a low probability of happening and that, if they do, would have a medium or low impact.

Group	Risks	Description of risks
Third-party breach of the Code of Ethics	Third-party breach of the Code of Ethics	Possibility of the external collaborators of the Organisation breaching the Code of Ethics and Criminal Compliance by com-mitting a crime or violating any rights of third parties.
Reputational	Reputational damage derived from actions in which employ-ees, brands, shareholders or the companies of the Group may be involved.	Generation of actions, campaigns, or comments that could lead to a negative perception and rejection of our brands, products and services, derived from our activities, jeopardising our ability to do business.

Group	Risks	Description of risks		
	Deterioration and expiration of products	Manufacture, storage, supply, commercialisation or marketing of products without complying with the regulations, bring deterio-rated or fraudulently altered.		
	Quality control and undetect-ed pollutants.	Failure in the quality control systems that could mean that the commercialised products fail to reach the quality and excellence standards set by the Group.		
	Industrial sabotage	Damage or destruction done with intent on the premises or on the product.		
	Sabotage in transport	Intentional damage or destruction in transporting the goods.		
Public Health	Transport conditions	Deterioration of the goods due to their transportation in poor or unsanitary conditions		
	Food alert or health risk	Risk of improper handling of raw materials and products that could pose a risk to the health of the population.		
	State of alarm (pandemic, etc.)	Global or territorial emergency situation due to pandemic or other serious social events.		



Group	Risks	Description of risks	
Explosion and fire	ATEX Area management	Inadequate management and breakdowns in areas where an explosive atmosphere could be generated.	
	Physical hazards (explosion, fire, etc.)	Harm caused to employees derived from improper handling of machinery or products, breakdowns and other incidents that may arise as a result of malfunctioning of the equipment, with the risk of causing fires and/or explosions.	
Fraud	Impersonation	Altering, copying, reproducing or in any other way falsifying pur-chase orders, sales, credit cards, debit cards or travellers cheques.	
	Customer complaints Customer complaints	Customer complaints regarding non-conformities in the prod-ucts marketed by the Group.	
	Forgery of payment methods (phishing and fraud)	Damage caused by a person or entity that impersonates another to commit some type of fraud to obtain profit in a deceptive way.	
	Misleading marketing	Reporting wrongly or clearly falsely about a Group product made by third parties.	
Environment	Effects of climate change	Changes in the climate of our planet that has an impact on the Group's activities.	
	Biological and atmospheric effects	Inappropriate use of substances and operation of equipment that imply non-compliance with current regulations regarding the removal or elimination of waste and emissions.	
	Environmental impact of the activities carried out	Environmental pollution or aquifers as a consequence of prohib-ited emissions and discharges.	
	Natural disaster	Impact of violent meteorological phenomena on assets and plantations that could cause damage to people, the environment and company assets.	



Group	Risks	Description of risks		
Cmugalina	Illegal trafficking of goods and products	Import or export products not meeting the legally established requirements.		
Smuggling	Illegal organ trafficking, con-traband	Illegal extraction, storage or transport of human organs.		
Fundamental rights, Public liberties, Sexual exploitation and Corruption of minors	Trafficking in human beings	Possible and eventual involvement of the Group due to the activities carried out by it suppliers, importing agents, distribu-tors, services and subcontractors.		
	Crimes against the rights and freedoms of people	Harassment, discrimination, exploitation. Encouragement, pro-motion or encouragement of hatred for reasons contrary to equality, contravening the rights and freedoms of people.		
	Sexual Exploitation and Corruption of Minors	Conducts that many directly or indirectly contribute to the sexual exploitation or corruption of minors. Storing videos and images of a sexual nature on the Organisation's computer equipment.		
Group	Risks	Description of risks		
Personal data	Breach of the Data Protection Act	Access by unauthorised persons to information containing sensitive personal data.		
Personal data protection	Breach of the Data Protection Act	•		
	Breach of the Data Protection Act Money laundering	Access by unauthorised persons to information containing sensitive personal data.		



Group	Risks	Description of risks	
Corruption in business	Influence peddling/bribery	Offering or receiving gifts or hospitality to obtain a business or contract, or being the object of favourable treatment by third parties, or giving said third parties such favourable treatment.	
		Bribery of public officials or authorities to fraudulently obtain an advantage or benefit.	
	Collusion with the supplier or customer	Establishing pacts or agreements with customers or suppliers to obtain advantageous positions or benefits.	
Against Public Finance and Social Secu-rity	Non-compliance with Tax obligations	Failure to pay taxes to public collection entities, as a conse-quence of the presentation of incorrect returns, or the failure to present them.	
	Kidnapping or robbery of the Organisation's staff	Withholding against their will of the Group's workers; intimida-tion or attack against their physical integrity.	
Labour Rights and Safety	Inadequate Prevention of Occupational Risks	Accidents or dangers in the workplace that can cause some physical and psychological damage or health problem, derived from the lack or poor implementation of the occupational risk prevention policy	
	Poor industrial safety	Provisions for the prevention and limitation of risks that are insufficient to protect against accidents liable to cause damage.	

All the policies and actions described throughout this Report contribute to reducing and mitigating the effects of risks.



Measures taken to prevent corruption and bribery

GRI 205-1, 205-2

The company's Code of Ethics includes the provision that all people who are part of the Group and those of the stakeholders to whom the Code is applicable, must act based on the ethical principles and values that it fosters and must avoid and prevent any action of corruption, bribery, fraud and that affects free competition.

Following the line established by our Code of Ethics, we have a **Criminal Compliance Policy** that, among other aspects, includes the risks related to business corruption. And more specifically, we also have an Anti-Corruption Policy, which includes the Group's commitment to work against any form of corruption.

In this same area, we also have a Crime Prevention and Response Manual, a document that includes the procedures, measures and controls in place on this matter in the company and which details the functions and composition of the Criminal Risk Prevention Body. These functions include the management of the complaints that may be received in the Criminal Compliance Complaints Channel (canal-denuncias@borges-bain.com).

On the other hand, the Supplier Code of Conduct requires them to avoid any practice related to corruption or bribery, both in the commercial relationship with our Group and in the rest of its activities.

Communication and training on anti-corruption policies and procedures

We consider communication and training on anti-corruption policies and procedures vital in aligning our commitment to preventing and fighting corruption throughout our value chain.

The Group's governing body has drawn up, approved and disseminated the Criminal Compliance policies and the Crime Prevention and Response Manual and has established an on-line training plan for all employees and, more importantly, to all team members holding management positions, who are in charge of teams or have decision-making capacity.



The training consists of an explanatory video that describes the criminal offences that the company may incur and risk behaviours. Likewise, employees are subjected to a multiple-choice test to which employees must answer correctly. If their answer is not correct, the system asks again until the appropriate answer is obtained, which allowing the understanding of the reported content to be assessed and accredited.



Measures taken to prevent corruption and bribery

The training programme has been sent to all employees who have a corporate email address. With regard to supervisors and shift managers and factory maintenance workers, who do not have corporate mail, a temporary mail has been set up so that they can do the training.

In the financial year 2019/2020, the on-line training process was launched to all subsidiaries to enable all employees who have email to complete their training.

As of the date of issuance of this document, of the 621 Group employees to whom the invitation to take the course was sent, a total of 464 have completed it, representing a fulfilment rate of 74.72%.

In the Group, most of the workforce is made up of people who hold positions in the processing and packaging plants, as well as field workers who manage our agricultural plantations, a large part of whom are on temporary contracts.

During the financial year ending at 31 May 2020, the average number of employees has risen to 1,181, which means that the total number of employees who have completed the course is 39.28% of the total average workforce.

Work is currently being done on the development of refresher courses on Compliance for BAIN employees who completed the first general training course more than a year ago.

In order for communication to reach all Group employees, a communication system called the "Compliance Corner" has been developed and implemented so far in the Spanish plants, which consists of posters at the busiest points of all the Group's work centres, which very graphically and visually remind of some of the criminal risks included in the Criminal Compliance, on which a detailed explanation is offered in the on-line training.

The purpose of the Compliance Corner is twofold: to be a reminder for those workers who have taken the on-line course; and to very briefly raise awareness on the existence of criminal risks in those workers who cannot do the on-line training.

Likewise, in the posters that make up the Compliance Corner, recipients are encouraged to report or offer all kinds of information related to any criminal risk they are aware of, through the Reports Channel.





Measures taken to prevent corruption and bribery

This financial year, the content of the "Compliance Corner" has been updated, although due to the exceptional situation caused by COVID-19, which forces the vast majority of office employees to telework, its content was not disseminated to the desired level, and its publication in all work centres was also interrupted, but it has made it possible to reach all employees of the production plants and agricultural centres, since they have been able to continue their activity.

On the other hand, externally, the different documents that make up our commitment to the fight against corruption are available on the Group's corporate web pages.

In addition, when starting the commercial relationship, the **Declaration of customers and suppliers** is sent to supplier companies and customers, by which they undertake to act in accordance with the Code of Ethics and the Criminal Compliance Policy.

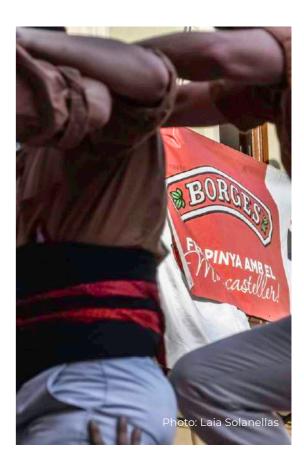
Contributions to foundations and non-profit entities

Our commitment to the **development of the** local communities in which we operate and to society in general leads us to establish collaboration and sponsorship agreements, which in some cases include monetary contributions to associations, foundations and other non-profit entities.

These agreements focus on the pillars that we contemplate in our collaborations with our surroundings, which are focused on promoting sport, health and culture.

During this year we have made contributions to foundations and non-profit organisations totalling €69,583.24.

The donations agreed in the present year are included, but in some case may not exactly coincide with the payment date if this is later than 30 May 2020.





Tax Information

GRI 103-2, 103-3, 201-4, L10



We understand our tax responsibilities as an exercise of return and generation of shared value with society. We manage them with transparency and legality, in a responsible and fair wat, following a policy that consists of ensuring scrupulous compliance with the tax regulations applicable to each jurisdiction where we operate, in order to avoid risks and inefficiencies, supporting operational and strategic business decisions.

Those are the benefits obtained and the taxes on benefits paid, country by country.

On the other hand, for the last fiscal year Borges International Group has received public subsidies amounting to € 82,827.55 in Spain, for projects related to innovation, energy efficiency, facilities and in the agricultural sector.

	Benefits	obtained	Taxes paid on profits		
Country	2018 - 2019	2019 - 2020	2018 - 2019	2019 - 2020	
Spain	23.807.000 €	9.459.000€	7.067.274,98 €	839.296,03 €	
France	3.277.000 €	4.215.000€	1.403.981,00 €	1.617.288,00 €	
USA	2.113.000 €	3.766.000€	502.933,03 €	741.045,45 €	
Tunisia ¹	-9.383.000 €	3.837.000€	244.386,33 €	18.460,80 €	
India	517.000 €	793.000€	123.123,48 €	152.947,46 €	
Egypt	-138.000 €	46.000€	74.043,70 €	0,00€	
Italy	-116.000 €	793.000€	23.658,00 €	5.417,00 €	
Russia	42.000 €	-238.000€	-92.045,94 €	123.837,51 €	
Brazil	13.000 €	5.000€	0€	3.347,34 €	
China	5.000 €	7.000€	0€	-1.557,80 €	
Singapur	178.000 €	1.157.000€	0€	23.943,34 €	
Portugal	-327.000 €	-182.000€	0€	0€	
Chile	0	0€	0€	0 €	
Morocco	0	0€	0 €	0 €	
Total	19.988.000 €	23.658.000€	9.347.354,59 €	3.524.025,12	

¹ In the report published the previous year, the symbol "-" was not included, thus being corrected in this present report. This change does not affect the sum of the total benefits already published the previous year.





The following index contains the disclosures required by Law 11/2018 of 28 December on nonfinancial information and diversity, its relationship with the GRI Standard as well as the sections of the Statement of Non-Financial Information where these are answered. We have also included other indicators and aspects covered by Law 11/2018 that are not related to a GRI indicator.

Law 11/2018	Reporting criteria	Section of the Report
	General aspects	
	102-1 Name of the organisation	1. Principles of the report
a) 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 development	102-2 Activities, brands, products, and services	4.1 Commitment to a healthy lifestyle
	102-3 Location of headquarters Pont Family Holding S.L.: Av. Josep Trepat n° 38, Tàrrega (Lleida)	Direct response
	Borges International Group, S.L.U.: C/ FLix, n°29, Reus (Tarragona)	
	102-4 Location of operations	4.1 Commitment to a healthy lifestyle
	102-5 Ownership and legal form	1. Principles of the report



Law 11/2018	Reporting criteria	Section of the report
	102-6 Markets served	
	Borges Agricultural & Industrial Edible Oils Customers: We produce, process, bottle and market olive oil, seed oil and Modena vinegar in the B2B channel to customers who market our oil under own brands, and to industrial customers who use our	
	products as ingredients.	
a) A brief description of the group's business model , including its business environment, organisation and structure, the markets in	Borges Agricultural & Industrial Nuts Customers: We produce, process and package dried fruit and nuts for customers who market our products under their brands, and for industrial customers who use our products as ingredients.	Direct response
which it operates, its objectives and strategies, and the main factors and trends that may affect its future development	Borges Branded Foods Customers: We supply premium products under our brands to final consumers in the retail channel and to catering professionals through the Out-of-home channel.	
	Consumers: Who consume our branded products through the channels mentioned above.	
	102-7 Size of the organisation	7.1 Borges People



Law 11/2018	Reporting criteria	Section of the Report
	102-10 Significant changes in the organisation and its supply chain There were no significant changes to the supply chain during the year.	Direct response
	102-12 External initiatives	4.3 Involvement in the sector and the environment
a) A brief description of the group's business	102-13 Membership of associations	4.3 Involvement in the sector and the environment
model , including its business environment, organisation and structure, the markets in	102-14 Declaration by the highest decision-maker	2. Letter from Chairman
which it operates, its objectives and strategies, and the main factors and trends that may affect its future development	102-16 Values, principles, standards and norms of conduct	4.1 Commitment to a healthy lifestyle
	102-18 Governance structure	4.1 Commitment to a healthy lifestyle
	102-45 Entities included in the consolidated financial statements	Annex I. Group companies, locatio
	Main factors and trends that may affect the future development of the company	4.4 Current context and future prospects
b) A description of the group's policies on these matters, including the due diligence procedures applied to identify, evaluate, prevent, and mitigate significant risks and im- pacts and verification and control, including the measures taken.	102-11 Precautionary Principle or approach	10.1 Risk management and identification



Law 11/2018	Reporting criteria	Section of the Report
c) The results of these policies must include key non- financial performance indicators for tracking and evaluating progress and must enable comparisons between companies and sectors, in national, European, and international benchmarks used for each subject.	Indicators included in the Non-Financial Information Status in the economic, social and environmental areas.	Throughout the entire report
d) The main risks related to those issues that	102-15 Main impacts, risks and opportunities	10.1 Risk management and identification
are associated with the activities of the group, including, where relevant and proportionate, its business relationships, products or services that may harm those areas, and how the group manages those risks, explaining the procedures used to identify and evaluate them according to national, European, or international reference frameworks for each subject matter. Information on the impacts	102-34 Nature and total number of critical concerns	5.2 Analysis of materiality and discussion with stakeholders
identified should be included, providing a breakdown of these impacts, in particular on the main short, medium and long-term risks.	102-47 List of material issues	5.2 Analysis of materiality and discussion with stakeholders



Law 11/2018 Reporting criteria Section of the Report

102-46 Definition of report contents and subject matter coverage

e) Non-financial key performance indicators relevant to the particular business that meet criteria of comparability, materiality, relevance, and reliability. Standards that can be generally applied and that meet the EC guidelines and GRI standards, and the report should mention the national, European, or international framework used for each subject. Non-financial key performance indicators must be applied to each of the statement of non-financial information. These indicators should be useful and consider specific circumstances and consistent with the parameters used in their internal risk assessment and management procedures. In any case, the information presented should be accurate, comparable and verifiable.

Material aspects	Internal coverage	External coverage
	Key aspects	
Working conditions and work/ life balance	х	
Responsible agriculture	x	x
Healthy and sustainable products	х	х
	Processes	
Packaging	x	X
Traceability	x	X
Scientific advances	x	X
Transport and logistics	×	X
Water management	×	X
Energy management	×	X
	Comunication	
Internal comunication	x	
External comunication		x
	Intangible	
Customer CSR expectations	×	
Seals and standards	X	
Equality and diversity	x	
Legislative changes	х	

Direct response



Law 11/2018	Reporting criteria	Section of the Report
e) Non-financial key performance indicators	102-47 List of material issues	5.2 Analysis of materiality and discussion with stakeholders
relevant to the particular business that meet criteria of comparability, materiality, relevance, and reliability. Standards that can be generally applied and that meet the EC guidelines and GRI standards, and the report should mention the national, European, or international framework used for each subject. Non-financial key performance indicators must be applied to each of the statement of non-financial information. These indicators should be useful and consider specific circumstances and consistent with the parameters used in their internal risk assessment and management procedures. In any case, the information presented should be accurate, comparable and verifiable.	Indicators included in the Non-Financial Information Status in the economic, social and environmental areas	Throughout the entire repor



Law 11/2018	Law 11/2018 Reporting criteria							
	Information or	n environmental que	stions					
Detailed information on the current and foreseeable effects of the company's activities on the environment and where appropriate, health and safety, environmental assessment, or certification procedures; resources devoted to the prevention of environmental risks; application of the precautionary principle, amounts of provisions and guarantees for environmental risks.	6. Responsible Agriculture 8. Healthy and Sustainable produc Direct response							
	Measures to prevent, reenvironmental impact 305-7 Nitrogen oxides (National American States)	duce or repair carbon	emissions with serious	8.1 Products with healthy attribute				
- Pollution: measures to prevent, reduce or	cant air emissions							
repair carbon emissions with severe envi- ronmental impact; considering all types of	Emissions particular PSTs*	2018	2019					
atmospheric pollution specific to an activity, including noise and light pollution.	NOx	73.809 kg	75.375 kg	Direct response				
	Volatile organic com- pounds (VOC)	29.638 kg	22.450 kg					
	Particles (PST)	2.559 kg	8.856 kg					



*The data correspond to the calendar year of the PRTR2019 declaration validated by DGQA-DTES of the BAIEO plant (Tarrega). The data were obtained through calculations or estimates from regular regulatory controls of the emission sources. As regards emissions of other atmospheric pollutants in the Borges International Group industries, they are not considered significant, as	
confirmed in the periodic regulatory controls. However, due to its type of activity, the BAIEO plant has the obligation to present the PRTR declaration annually, notifying the estimated emissions of NOx, VOCs and PST particles to the corresponding Administration, which is why it only reports on this centre. Outstanding projects to reduce polluting gas emissions: - A gas filtration system has been installed in the new BAIEO (Tarrega) seed oil extractor.	Direct response
L00 Noise and light pollution Noise and light pollution is not considered a relevant aspect for the development of the Group's activity. However, we carry out some projects or actions in order to reduce noise and light pollution, such as: Silencers installed in the new seed oil extractor at the BAIEO plant (Tarrega).	Direct response
306-2 Waste by type and disposal method	8.1 Products with healthy attributes
Lui Circular Economy	6.6 Circular economy and waste management
L02 Food waste	8. Healthy and Sustainable products
	obtained through calculations or estimates from regular regulatory controls of the emission sources. As regards emissions of other atmospheric pollutants in the Borges International Group industries, they are not considered significant, as confirmed in the periodic regulatory controls. However, due to its type of activity, the BAIEO plant has the obligation to present the PRTR declaration annually, notifying the estimated emissions of NOx, VOCs and PST particles to the corresponding Administration, which is why it only reports on this centre. Outstanding projects to reduce polluting gas emissions: - A gas filtration system has been installed in the new BAIEO (Tàrrega) seed oil extractor. LOO Noise and light pollution Noise and light pollution is not considered a relevant aspect for the development of the Group's activity. However, we carry out some projects or actions in order to reduce noise and light pollution, such as: Silencers installed in the new seed oil extractor at the BAIEO plant (Tàrrega). 306-2 Waste by type and disposal method LOI Circular Economy



Law 11/2018 Reporting criteria Section of the Report

301-1 Materials used by weight or volume

Regarding the main raw materials used to manufacture our products, the oils division (BAIEO) stands out for more than 256,000 tons of bulk oil, seeds for the production of oils such as sunflower or rapeseed, flour, as well as olives in centres where we have oil mills. In the nuts division (BAIN), the main raw materials acquired by volume order are almonds, walnuts, peanuts and other nuts such as pipes, pistachios, hazelnuts and raisins, among others. In this case, the top 10 product categories have accounted for more than 35,000 tons.

Container and packaging purchases 1

- Sustainable use of resources: consumption of water and water supply following local constraints; consumption of raw materials and measures taken to improve the efficiency of their use; direct and indirect consumption of energy, measures taken to improve energy efficiency and the use of renewable energy

MATERIAL	BAIN	BAIEO CAPRICHO ANDALUZ		ORTALLI	вооос
		Card	dboard		
Complex paper boxes, sleeves and bags	13.194.580 un	940,17 Tn	830.263 un	905.109 un	5.378.133 un
Paper and Metabolized PET	22.928.700 un	-	-	-	
		PI	astic		
Plastic PET preforms for packaging	-	1.301,64 Tn	-	-	
Plastic con-	1.861.310			1740.544	

4.134.880 un

un

197,66 Tn

ttles, carafes,

others)

Direct response



Law 11/2018		I	Reporting	criteria			Section of the Report
	Caps, lids, handles and others	-	181,47 Tn	962.600 un	1.592.300 un		
	Plastic spools	16.128.244 Mt L	-	153.300 Mt L	-		
	PET tub lids	-	-	5.465.342 Mt L	-		
	Pet and Polypro- pylene	-	442,83 Tn	-	-		Direct response
			G	ass			
- Sustainable use of resources: consumption of water and water supply following local constraints; consumption of raw materials and measures taken to improve the efficiency of	Glass containers (bottles, small bottles, etc.)	-	17.438,21 Tn	773.143 un	5.332.118 un	4.243.948 un	
heir use; direct and indirect consumption of	Metal						
energy, measures taken to improve energy efficiency and the use of renewable energy	Metal packaging (cans, capsules, etc)	2.459.881 un	138, 42 Tn	3.936.710 un	-		
	Metal plugs	-	302,13 Tn	15.431.700 un	4.825.450 un		
		additional iten	ns such as lab	naterials. It does I els, sleeves, neck			



Law 11/2018		Reporting cr	Section of the Report		
	302-1 Energy consumed	within the org			
	Fuel consumption - AGRICULTURAL USE ¹	2018 - 201	9 2019	- 2020	
		SPAIN			
	Gas oil (litros)	218.	938	225.919	
		PORTUGAL			
	Gas oil (litros)	56.	516	117.059	
	¹ Fuel mainly used for agricu	ltural machinery a	nd means of trai	nsport.	
- Sustainable use of resources: consumption	Fuel consumption - INDUSTRIAL USE	2018 - 2019	2019 - 2020	Unit	
of water and water supply following local		SPAIN			
constraints; consumption of raw materials and measures taken to improve the efficiency of		BAIN B-1 plant (F	Direct response		
their use; direct and indirect consumption of	Gas oil	2.509	2.000	L	Direct response
energy, measures taken to improve energy	Natural Gas	3.440,32	3.425	Mwh	
efficiency and the use of renewable energy		BAIN B-2 plant (F			
	Gas oil	1.500	2.000	L	
	Natural Gas	13.330,68	14.785	Mwh	
		Altura plant (Cast	ellón)		
	Gas oil ²		4.487	L	
		BAIEO plant (Tàri	rega)		
	Gas oil	96.855	25.972	L	
	Natural Gas ¹	147.744,73	151.960	Mwh	
	Capr	icho Andaluz plan	t (Córdoba)		
	Gas oil ²		792	L	



Law 11/2018		Reporting criter	ia		Section of the Report				
	Gas oil	23.000	43.119	L					
		BOOOC plant (Tuni	sia)						
	Gas oil ²	34.735	0	L					
	BPL	1.495	2.600	kg					
		Egypt plant							
	Gas oil ³		11.141	L					
	¹ Includes cogeneration proces								
Sustainable use of resources: consumption	² Fuel for an emergency electr								
f water and water supply following local	has no longer been necessary First year that this data is rep								
onstraints; consumption of raw materials and neasures taken to improve the efficiency of	- First year triat triis data is rep								
neir use; direct and indirect consumption of	Improvements in efficience								
nergy, measures taken to improve energy	In the BAIEO plant (Tarreg								
fficiency and the use of renewable energy	been replaced by a steam production.								
	production.								
	303-5 Water consumption	303-5 Water consumption							
	Water consumption for	Water consumption for							
	AGRICULTURAL USE	2018 - 2019	:	2019 - 2020	Direct response				
	(dam3)				8.2 Energy and environmental ma				
	Spain	3.592		3.969	nagement and efficiency in plant				
	Portugal	623		1.938					

4.216

5.908

TOTAL



Law 11/2018	Reporting criteria	Section of the Report
	Indication of the existence of local restrictions on the water supply	Direct response
	The increase in consumption is derived from the demand for water from all the new almond plantations in the growth phase and from the walnut plots replanted in recent years. In the event of restrictions on the use of water in the territories of our plantations or production centers, we adapt to these using deficit irrigation techniques.	
	305-1 Direct (Scope 1) GHG emissions	Direct response

- Climate change: significant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services produced; the measures adopted to adapt to the consequences of climate change; voluntary mediumand long-term reduction targets established to reduce greenhouse gas emissions and the means implemented to that end.

Direct (Scope 1) GHG emissions ¹	2019 (Tn CO2 eq)
SPAIN	
BAIEO plant (T	àrrega)
GHG emissions associated with the consumption of fossil fuels ² GHG emissions associated with the consumption of fossil fuels for cogeneration ²	27.961,87
GHG emissions associated with the consumption of fossil fuels associated with transportation ³	75,62
GHG emissions associated with fluori- nated gas recharges	46,12



Law 11/2018	Reporting criteria	Section of the Report

- Climate change: significant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services produced; the measures adopted to adapt to the consequences of climate change; voluntary mediumand long-term reduction targets established to reduce greenhouse gas emissions and the means implemented to that end.

BAIN plant (Reus)
GHG emissions associated with the consumption of fossil fuels ²	3.330,38
GHG emissions associated with the consumption of fossil fuels associated with transportation ³	46,37
GHG emissions associated with fluorinated gas recharges	784,32
BAIN Altura plant	(Castellón)
GHG emissions associated with the consumption of fossil fuels ²	0
GHG emissions associated with the consumption of fossil fuels associated with transportation ³	23,23
GHG emissions associated with fluorinated gas recharges	0
Borges Branded Food and Bor	ges International Group
GHG emissions associated with the consumption of fossil fuels ²	0
GHG emissions associated with the consumption of fossil fuels associated with transportation ³	135,11
GHG emissions associated with fluorinated gas recharges	0



Law 11/2018 Reporting criteria Section of the Report

305-2 Indirect (Scope 2) GHG emissions¹

Direct response

Indirect (Scope 2) GHG emissions ¹	2019 (Tn CO2 eq)
SPAIN	
BAIEO plant (Tàrrega)	
GHG emissions associated with electricity consumption	1.877,32
BAIN Plant (Reus)	
GHG emissions associated with electricity consumption	1.926,12
BAIN Altura Plant (Castellón)	
GHG emissions associated with electricity consumption	290,23
Borges Branded Food and Borges International	Group
GHG emissions associated with electricity consumption	77,23

- Climate change: significant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services produced; the measures adopted to adapt to the consequences of climate change; voluntary mediumand long-term reduction targets established to reduce greenhouse gas emissions and the means implemented to that end.

305-2 Indirect (Scope 3) GHG emissions

Indirect (Scope 3) GHG emissions ¹	2019 (Tn CO2 eq)							
SPAIN								
BAIEO plant (Tàrrega)								
Other GHG emissions associated with transportation	7.346,31							
Other GHG emissions associated with waste management	193,74							
Otras emisiones de GEI asociadas al consumo de agua	56,00							
BAIN Plant (Reus)								
Other GHG emissions associated with transportation	2.761,05							
Other GHG emissions associated with waste management	271,83							
Other GHG emissions associated with water consumption	22,78							



Law 11/2018	Reporting criteria	Sect	tion of the Report
- Climate change: significant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services produced; the measures adopted to adapt to the consequences of climate change; voluntary mediumand long-term reduction targets established to reduce greenhouse gas emissions and the means implemented to that end.	BAIN Altura Plant (Castellón) Other GHG emissions associated with transportation Other GHG emissions associated with water consumption Borges Branded Food and Borges Internation Other GHG emissions associated with transportation Other GHG emissions associated with water consumption ¹ The data correspond to the study carried out in collaboration with the Empresa y Clima (calendar year 2019). At the date of writing of this Repthe most significant part of the scope ³ emissions are available. Other GHG emissions associated with water consumption. To carry out the inventory, a calculation methodology based on in recognized standards such as ISO 14064 Part 1 and ISO / TR 14069 which constitute the application guide. ² Includes fossil fuel consumption for boilers and heating. ³ Includes fossil fuel consumption vans and light trucks, forklifts a	0,80 ne Fundación oort, scope 1, 2 and nternationally have been used,	Direct response
	Measures adopted to adapt to climate change. The use of the techniques mentioned in point "6. Resp. Agriculture" of this report, to improve the efficiency of resources, retain CO2 in the soil, combat erosion and so degradation, and others in the same direction, such as in our plantations of genetically adapted species and vlocal climate, which are more capable of withstanding extreme weather conditions allow us to be more resilied to the new weather conditions caused by climate characteristics.	water bil the selection arieties the droughts and ent and adapt	Direct response



Law 11/2018				Section of the Report								
	Voluntary megreenhouse											
	Regarding the reduction goals established voluntarily in the medium and long term to reduce GHG emissions, apart from all the initiatives mentioned in point "9. Healthy and Sustainable Products" of this report, the objectives defined in the different plans of action prepared annually within the framework of the different certified Environmental Management Systems that the Group holds, in relation to energy efficiency, efficiency in the use of resources and other aspects, allow us to establish goals and continuously reduce our GHG emissions.								Direct response			
- Protection of biodiversity : measures taken to preserve or restore biodiversity; impacts caused by activities or operations in protected areas	304-2 Significant impacts of activities, products and services on biodiversity 304-3 Protected or restored habitats									6.3 Preservation of biodiversity		
Ir	nformation al	oout s	ocial o	questi	ons and	l rega	ırding	perso	onnel			
- Employment: total number and distribu-	102-7 Size of the organisation								7.1 Borges People			
tion of employees by sex, age, country and professional classification; total number and	102-8 Information about employees and other workers									7.1 Borges People		
breakdown of employment contract, the annual average of permanent, temporary and part-time contracts by sex, age and occupatio-	Breakdown of the workforce by gender, age and professional category											
nal classification, number of dismissals by sex,			at 31/	05/2019	9		at 31	/05/202	20			
age and occupational classification; average pay and its evolution disaggregated by sex, age	Country	W	М	Total	%	W	М	Total	%			
and professional classification or equal value;	Spain	374	524	898	79,35%	406	545	951	80,52%			
salary gap, remuneration for equal or average	India	3	46	49	4,32%	4	49	53	4,49%	7.1 Borges People		
positions in the company, average remune-	Tunisia	11	32	43	3,80%	11	27	38	3,22%	: 3 - : - : - : - :		
ration of directors and managers, including variable remuneration, allowances, indemni-	Portugal	11	23	34	3,00%	6	18	24	2,03%			
ies, payment to long-term savings schemes	France	16										
and any other payment broken down by sex,	Italy	6	18	24	2,12%	6	21	27	2,29%			
implementation of policies for disconnecting	USA	12	11	23	1,95%	12	10	22	1,86%			
from work, employees with disabilities.												



Law 11/2018	Reporting criteria									Section of the Report
	Egypt	0	9	9	0,79%	0	9	9	0,76%	
	Brazil	1	2	3	0,26%	1	3	4	0,34%	
	Total	3 449	0 684	3 1.133	0,26%	3 478	703	3 1.181	100%	

- Employment: total number and distribution of employees by sex, age, country and professional classification; total number and breakdown of employment contract, the annual average of permanent, temporary and part-time contracts by sex, age and occupational classification, number of dismissals by sex, age and occupational classification; average pay and its evolution disaggregated by sex, age and professional classification or equal value; salary gap, remuneration for equal or average positions in the company, average remuneration of directors and managers, including variable remuneration, allowances, indemnities, payment to long-term savings schemes and any other payment broken down by sex, implementation of policies for disconnecting from work, employees with disabilities.

Total number and distribution of modalities by work contract

At Borges International Group we promote stable hiring. More than 82% of our workforce at Group level have permanent or indefinite contracts. Regarding temporary contracts, these are intended to respond to work eminently associated with seasonality, such as pruning or harvesting work.

Spain

Total number and distribution of employment contract modalities ¹											
Age	18 t	o 29	30 t	30 to 39		40 to 49		50 to 60		e 60	
Contract	М	Н	М	Н	М	Н	М	Н	М	Н	
Indefinite full time	17	29	61	82	110	180	93	128	12	11	
Indefinite part time	0	0	18	1	27	1	4	1	0	1	
Temporary full time	13	27	4	26	13	17	11	17	0	1	
Temporary part time	3	0	0	0	0	0	0	0	15	19	
Practices	4	3	1	0	0	1	0	0	0	0	
TOTAL	37	59	84	109	150	199	108	146	27	32	

Direct response



Law 11/2018 Reporting criteria Section of the Report

Annual average by type of contract by age, sex and category

Regarding the distribution depending on type of contract, sex and professional category, we want to highlight that 81.6% of the contracts at the end of the year were permanent contracts. We also see how 44% of Borges International Group's fixed contracts have been signed by women, an interesting fact considering that 42.69% of the Group's workforce is made up of this group.

- Employment: total number and distribution of employees by sex, age, country and professional classification; total number and breakdown of employment contract, the annual average of permanent, temporary and part-time contracts by sex, age and occupational classification, number of dismissals by sex, age and occupational classification; average pay and its evolution disaggregated by sex, age and professional classification or equal value; salary gap, remuneration for equal or average positions in the company, average remuneration of directors and managers, including variable remuneration, allowances, indemnities, payment to long-term savings schemes and any other payment broken down by sex, implementation of policies for disconnecting from work, employees with disabilities.

Spain										
Distribution at the end of the year by type of contract, sex and professional category¹										
Contract	Indef part-			Indefinite full-time		Temporary part-time		Temporary full-time		tices
Professional category	W	М	W	М	W	М	W	М	W	М
Chairman	0	1	0	0	0	0	0	0	0	0
Managers	0	0	2	7	0	0	0	0	0	0
Middle Management	1	0	13	35	0	3	0	1	0	0
Salesmans	5	0	27	37	1	2	3	0	0	0
Administratives	20	1	90	33	4	3	6	3	3	0
Labor personnel	23	2	161	318	13	11	32	84	2	4
TOTAL	49	4	293	430	18	19	41	88	5	4

Direct response



Number of dismissals by			
	y gender, age and protes	sional category	7.1 Borges People
L03 Salary gap and aver	age remuneration		
Average Fi:	xed Salary at Borges Internati	onal Group¹	
Gender	2018 - 2019	2019 - 2020	
Men ²	27.317,26€	29.938,96 €	
Women ²	23.010,91€	25.124,85 €	
with the largest number of ward to large the largest number of ward	vorkers within the Group. tion related to trainees. y age in the Group, a progress he salary is higher. The fixed s the lowest average salary, is 1 trage Salary in force in Spain for evious fiscal year of 3%.	sion is observed, as one salary of the 18 to 29 age 1.47 times higher than the or 2020 and an increase	Direct response
	7 7 0 0	·	Direct response
30 to 39	24.166,85 €	24.573,18 €	
40 to 49	29.302,01 €	28.094,34 €	
50 to 60	31.138,86 €	32.082,90 €	
> than 60	40.521,89 €	37.590,06 €	
	Gender Men ² Women ² ¹ The data correspond to the with the largest number of weight of weight of the with the largest number of weight of weigh	Gender 2018 - 2019 Men ² 27.317,26€ Women ² 23.010,91€ ¹ The data correspond to the companies in Spain, as the minimum with the largest number of workers within the Group. ² It does not include information related to trainees. Regarding the fixed salary by age in the Group, a progress advances in the age group, the salary is higher. The fixed signoup, which is the one with the lowest average salary, is ¹ annual Interprofessional Average Salary in force in Spain for is observed compared to previous fiscal year of 3%. Average fixed salary by age at Borges Interrogs 2018 - 2019 18 to 29 18.978,80 € 30 to 39 24.166,85 € 40 to 49 29.302,01 € 50 to 60 31.138,86 €	Men 2 27.317,26€ 29.938,96 € Women 2 23.010,91€ 25.124,85 € 1 The data correspond to the companies in Spain, as the most significant country with the largest number of workers within the Group. 2 It does not include information related to trainees. Regarding the fixed salary by age in the Group, a progression is observed, as one advances in the age group, the salary is higher. The fixed salary of the 18 to 29 age group, which is the one with the lowest average salary, is 1.47 times higher than the annual Interprofessional Average Salary in force in Spain for 2020 and an increase is observed compared to previous fiscal year of 3%. Average fixed salary by age at Borges International Group1 Ages 2018 - 2019 2019 - 2020 18 to 29 18.978,80 € 19.570,87 € 30 to 39 24.166,85 € 24.573,18 € 40 to 49 29.302,01 € 28.094,34 € 50 to 60 31.138,86 € 32.082,90 €

with the largest number of workers within the Group



Law 11/2018 Section of the Report Reporting criteria

> Related to the fixed salary by professional category, it should be noted that the fixed salary in Borges International Group of the lower professional category, blue-collar personnel, is \leq 21,888.66, 1.65 times higher than the annual Interprofessional Minimum Salary in Spain for the year 2020, and that has been increased during this last fiscal year by 4%.

Average fixed salary by professional category in Borges International Group¹

- Employment: total number and distribution of employees by sex, age, country and professional classification; total number and breakdown of employment contract, the annual average of permanent, temporary and part-time contracts by sex, age and occupational classification, number of dismissals by sex, age and occupational classification; average pay and its evolution disaggregated by sex, age and professional classification or equal value; salary gap, remuneration for equal or average positions in the company, average remuneration of directors and managers, including variable remuneration, allowances, indemnities, payment to long-term savings schemes and any other payment broken down by sex, implementation of policies for disconnecting

from work, employees with disabilities.

Professional category	2018 – 2019	2019 - 2020
Mangers	125.480,30€	138.092,04 €
Middle Management	59.912,94€	56.544,02 €
Salesman	32.624,14€	33.517,14 €
Administratives	27.281,36€	30.114,48 €
Labor personnel	21.888,66€	22.751,20 €

¹ Only one woman is in the professional category of Managers, so it is not possible to break down the remuneration by gender as it would violate the Privacy Policy. The data correspond to companies in Spain, as the most significant country with the largest number of workers within the Group.

Information on the remuneration of managers and executives

The members of the Board of Directors of Pont Family Holding, S. L. do not receive fixed remuneration for their position or participation in the Boards, only the allowances derived from their activity.

Direct response



Law 11/2018	Reporting criteri	Section fo the Report
- Employment: total number and distribution of employees by sex, age, country and professional classification; total number and breakdown of employment contract, the annual average of permanent, temporary and part-time contracts by sex, age and occupational classification, number of dismissals by sex, age and occupational classification; average pay and its evolution disaggregated by sex, age and professional classification or equal value; salary gap, remuneration for equal or average positions in the company, average remuneration of directors and managers, including variable remuneration, allowances, indemni-	In terms of remuneration, we continue to work decisively towards equal pay for men and women in all professional categories and in all areas, and the consequent elimination of the pay gap. Some of the measures we carry out in this area: every year we participate in the state remuneration study carried out by the company CEINSA. Through the results of this study, we can evaluate Borges' salaries with market equivalents in order to have internally equitable and externally competitive compensation policies. Salary studies allow us to place our staff within salary bands according to the market and the reality of our sector, through this salary benchmarking. The last study was conducted between 2019-2020. Salary Gap 2018 - 2019¹: 15.76% Salary Gap 2019 - 2020¹: 16.08% ¹ The data correspond to the companies in Spain, as the most significant country with the largest number of workers within the Group. We will work to collect the information in future reports. Formula: (Salary Men - Salary Women) / Salary Men) *100	Direct response
ties, payment to long-term savings schemes and any other payment broken down by sex, implementation of policies for disconnecting from work, employees with disabilities.	Regarding work disconnection policies, Borges International Group follows a criterion for cases in which it is not strictly necessary to send a communication. In this sense, the staff and management, whenever they can, will send communications in working hours. Along the same lines, the Group has also given training and awareness-raising actions for staff on the reasonable use of technological tools to avoid the risk of computer fatigue. During the confinement, training was given to all personnel who were forced to telework with recommendations on good ergonomic practices in teleworking.	Direct response



Law 11/2018		Reporting	criteria		Section of the Report
	People with disabili We encourage direct Group in the framew gration, going beyon	ties t recruitment of p ork of our comm	eople with disabi		
	Country	W	М	% of Total work- force	Direct response
	Spain	7	12	2,37%	
	Italy	1	0	4,17%	
	L05 Work-life balan	ce measures			7.4 Management of natural resources
	(justified, unjustified of each worker. Absenteeism	, illness or accider Women	t) between the th	eoretical hours TOTAL	
- Work organisation: organisation of wor- king time; number of hours of absenteeism; measures aimed at facilitating the work-life balance and promoting joint responsibility of both parents.	Total hours of absenteeism of the Group	66.671,70	64.171,88	130.843,58	
		7,48%			Direct response
poth parents.		7,40%	4,64%	5,75%	·
ooth parents.	Hours of absenteeism of companies in Spain	57.711,52	4,64% 51.829,94	5,75% 109.541,46	
ooth parents.	teeism of compa-			·	
ooth parents.	teeism of compa-	57.711,52	51.829,94	109.541,46	



Law 11/2018	Reporting criteria	Section of the Report
- Health and safety: h ealth and safety con-	403-8 Workers covered by the occupational health and safety management system	7.2 Worker healthy and safety
ditions at work; work accidents, in particular	403-9 Work accidents	7.2 Worker healthy and safety
their frequency and severity, as well as occupational diseases; disaggregated by sex.	403-10 Occupational diseases	7.2 Worker healthy and safety
	Accident frequency rate	7.2 Worker healthy and safety

102-41 Collective bargaining agreements

- Social relations: organisation of social dialogue, including procedures for informing, consulting, and negotiating with staff; the percentage of employees covered by collective agreements by country; assessment of collective agreements, particularly in the field of health and safety at work

% Total employees covered in collective bargaining agreements (Collective Bargaining Agreement) by country	%
Spain	100
Portugal	100
Egypt	100
Italy	100
France	100
Tunisia	100
United States	100
Russia	100
India	100
Brazil	100
China	100

Direct response



Law 11/2018	Reporting criteria	Section of the Report
	Assessment of collective agreements, particularly in the field of health and safety at work. Regarding the balance of the collective agreements, the works councils of the different companies carry out a monitoring periodically. In relation to health and safety items, indicators have always been included in all agreements negotiated with workers to ensure the health and safety of all workers. The Health and Safety Committees monitor these aspects, related to occupational accidents, supplements for illness, safety and hygiene, medical check-ups, etc.	Direct response
Social relations: organisation of social dialogue, including procedures for informing.	Due to the structure of the company, some agreements are specific to the company or we actively participate in their negotiation at the representation level. In others, especially in those countries where we have commercial offices, the collective agreement agreed according to each country and sector is applied.	
dialogue, including procedures for informing, consulting, and negotiating with staff; the percentage of employees covered by collective agreements by country; assessment of collective agreements, particularly in the field of health and safety at work	Procedure for information, consultation, and negotiation with personnel Labour relations are always governed by the law in each country where we operate, the Group's internal policies and any applicable collective agreements, based on a work contract of that defines both parties' rights and obligations. We always apply the relevant labour law in our areas of influence, management, and control of human resources. In this area, we have set up different committees to encourage worker participation: Business committee. We have a business committee for Borges International Group, Borges Agricultural & Industrial Nuts, Borges Agricultural & Industrial Edible Oils and Borges Branded Foods, whose members include workers' representatives from each company. We convene regular meetings, particularly for negotiating agreements and for dealing with routine requests and other matters. Communication flows freely because of these meetings and we also have a corporate email address for all representatives on the committees to centralise communication.	Direct response



Law 11/2018	Reporting criteria	Section of the Report
Social relations: organisation of social dialogue, including procedures for informing, consulting, and negotiating with staff; the percentage of employees covered by collective agreements by country; assessment of collective agreements, particularly in the field of health and safety at work	Health and safety committee. With one in each of the three main work centres in Spain, among other functions, it plays an active part in the development of the organisation's preventive management, promoting initiatives and proposals for improvements to methods and procedures for the proper prevention of risks in the work centre and the development of procedures that make up the preventive management system. It also helps to analyse damage to the health or physical integrity of workers, assessing its causes and proposing appropriate preventive measures.	Direct response
	Innovation Committee . Heterogeneous training for different members of staff, support for innovation and identifying market opportunities for introducing new products, methods, and systems, or for improving those existing.	
	Equality Committee. The Equality Committee ensures there is no discrimination, follows up the Equality Plan and reports to all the staff in this regard.	
Training: the policies implemented in the leld of training; the total number of hours of raining by professional categories	404-1 Training hours per year per employee	7.3 Professional developmen
Equality: measures adopted to promote qual treatment and opportunities between momen and men; equality plans (Chapter III of proganic Law 3/2007 of 22 March, for effective quality of women and men), measures taken oppomote employment, protocols against	Measures to promote equal treatment and opportunities between women and men	7.5 Human Rights Policy
exual and gender- based harassment, inte- ration and universal accessibility for people	406-1 Cases of discrimination and remedial action	7.5 Human Rights Policy
with disabilities; the policy against all types of discrimination and, where appropriate, diversity management.	L08 Protocols against sexual or gender-based harassment	Direct response



Law 11/2018	Reporting criteria	Section of the Report
 Equality: measures adopted to promote equal treatment and opportunities between women and men; equality plans (Chapter III of 	At Borges International Group we have a Protocol for the prevention of Moral and Sexual Harassment approved by the workers' union representation, which gives the basic recommendations for situations of harassment in any form, and establishes the guidelines for action if it might be suspected.	
	Likewise, the staff can contact the Group's Equality Commission, in which the Workers' Legal Representation also participates, in case of doubts, queries or possible complaints.	Direct response
	During the last financial year the Protocol was activated once, with the case being resolved in the initial study phase after individually interviewing the parties involved.	
Organic Law 3/2007 of 22 March, for effective equality of women and men), measures taken	Measures to promote the employment and occupation of women in the organisation	7.5 Human Rights Policy
to promote employment, protocols against	Policy against all types of discrimination	7.5 Human Rights Policy
sexual and gender- based harassment, integration and universal accessibility for people with disabilities; the policy against all types of discrimination and, where appropriate, diversity management.	Integration and universal accessibility for people with disabilities L07 Accesibilidad universal de las personas con discapacidad Our culture includes the firm conviction that a plural and diverse workforce, made up of people with different abilities, enriches the results of an organization.	
	We have people with different abilities and whose jobs are adapted to their special needs. Regarding people with physical disabilities and the universal accessibility of our facilities, we highlight that annually we work on small modifications and adaptations to them.	Direct response



Law 11/2018	Reporting criteria	Section of the Report
	Information on respect for human rights	
	406-1 Cases of discrimination and remedial action	7.5 Human Rights Policy
	412-1 Operations subject to human rights reviews or impact assessments	7.5 Human Rights Policy
	412-3 Significant investment agreements and contracts with human rights clauses or subject to human rights assessment	7.5 Human Rights Policy
	Complaints of human rights violations	
pplication of due diligence procedures is-à-vis human right; prevention of risks of uman rights violations and, where appropriate, measures to mitigate, manage and redress	The Code of Ethics has a whistleblowing channel open to anyone to report breaches of Human Rights. During the period covered by this report we did not receive any reports regarding human rights violations.	Direct response
possible abuses; reporting of human rights violations; promotion of and compliance with the provisions of basic International Labour Organization conventions related to respect for freedom of association and the right to collective bargaining; elimination of discrimination in employment and occupation; elimination of forced and compulsory labour; the effective abolition of child labour.	Compliance with the provisions of basic International Labour Organization conventions related to respect for freedom of association and the right to collective bargaining	
	We ensure freedom of association and the right to collective bargaining in all Group companies through our Code of Ethics. In this same sense, we have Company Committees that have the functions established in the Workers' Statute.	Direct response
	Effective abolition of child labour The Code of Ethics specifically prohibits any type of forced labour. And, as has already been commented on at various points in this report, its content is mandatory for the Group's employees and for clients and suppliers who sign them when starting the business relationship.	Direct response



Law 11/2018	Reporting criteria	Section of the Report
	The commitment to the Universal Declaration of Human Rights of the United Nations and the social policy of the International Labor Organization are part of the ethical culture of the organization, also with regard to the exclusion of any possibility of child labor, as It is mentioned in our Code of Ethics.	Direct response
	Within this framework, at Borges International Group we have a Child Labor Manual, implemented in the subsidiary BOOOC (Tunisia), which contains the procedures that must be followed in the event of identification of any case of child labor in the Group's companies.	
	Information on the fight against corruption and bribery	
	205-1 Operations evaluated for risks related to corruption	10.2 Measures taken to prevent corruption and bribery
	205-2 Communication and training in anti-corruption policies and procedures	10.2 Measures taken to prevent corruption and bribery
	Contributions to non-profit organisations and bodies	10.3 Tax information
Measures to prevent corruption and bribery: measures to combat money laundering; contributions to foundations and non-profit organisations.	Measures to fight money laundering Our Criminal Compliance System includes measures to prevent and manage possible actions that incur in money laundering. Specifically, none of the workers of Borges International Group and its subsidiaries should engage in practices that may be related to money laundering. In addition, the staff is expected to act with due diligence, being alert to suspicious operations and proceeding to communicate them as soon as possible to those responsible for the different areas. Externally, the Supplier Code of Conduct requires them to avoid any practice related to money laundering or misappropriation of funds.	Direct response

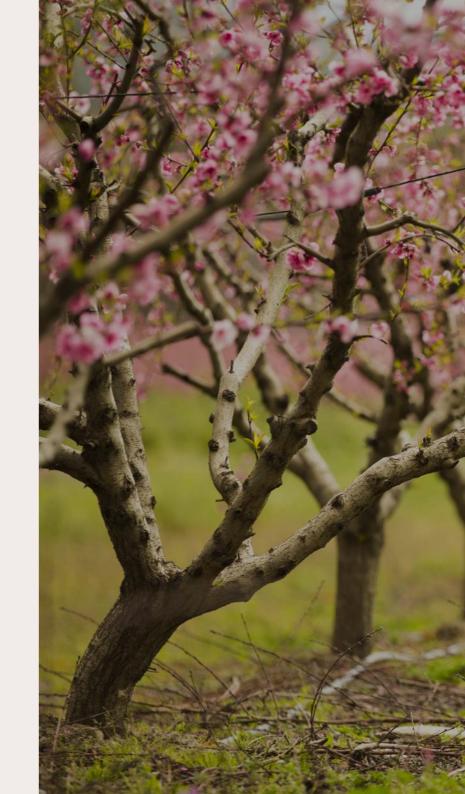


Law 11/2018	Reporting criteria	Section of the Report
	Information about the company	
- The company's commitment to sustainable development: the impact of society's activity on employment and local development; impact of the company's operations on local	202-2 Proportion of senior executives hired from the local community Regarding the origin of senior management, the CEO is a Spanish national.	Direct response
	203-1 Investments in infrastructures and support services	
populations and the territory; the relations maintained with local community agents and	Operations with local community participation, impact assessments and development programmes	
arrangements for dialogue with them; partner-	Association and sponsorship activities	7.9 Social impact and community
ship or sponsorship actions.	Relations maintained with local community actors and modalities of dialogue with them	
	Impact of the activity on recruitment and local development	
	102-9 Supply chain	
	308-1 New suppliers that have passed evaluation and selection filters according to environmental criteria	CT Dalaki a a kira wikh kha a wa ak
	414-1 New suppliers that have passed selection filters according to social criteria	6.7 Relationship with the supply chain and customers
- Subcontracting and suppliers: inclusion in	Consideration in relations with suppliers and subcontractors of their social and environmental responsibility	
the procurement policy of social, gender equaity and environmental issues; consideration of	Inclusion of gender equality issues in the procurement policy	
their social and environmental responsibility in relations with suppliers and subcontractors; monitoring and audit systems and results of these.	The Code of Ethics requires suppliers to respect human rights, promote gender equality, treat employees decently, respecting their labour rights and adopt a preventive stance focused on care for the environment, among other obligations. Similarly, the Code of Ethics establishes that suppliers must ensure that their subcontractors work according to the standards set out in the Code and within the applicable legal framework.	Direct response
	Monitoring systems, audits and results of social and environmental responsibility of suppliers and subcontractors	6.7 Relationship with the supply chain and customers



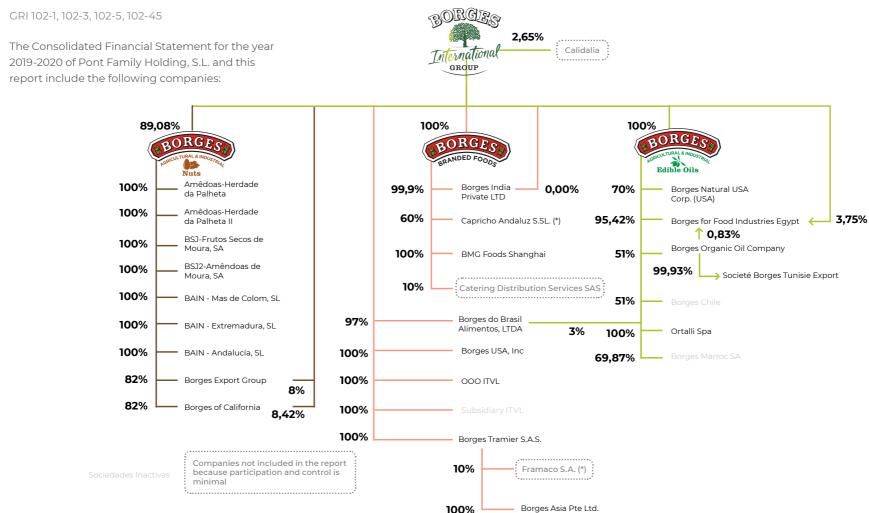
Law 11/2018	Reporting criteria	Section of the Report
 Consumers: measures for consumer health and safety, claims systems, complaints received and their resolution. 	416-1 Assessment of health and safety impacts of product or service categories	8.5 Excellence in quality, food safety and innovation
	L09 Systems for handling and resolving claims and complaints	8.6 Consumer satisfaction
- Tax information: profits obtained country by country; taxes on profits paid and public subsidies received.	L10 Profits earned and taxes paid on profits country by country	10.3 Tax information
	201-4 Financial assistance received from the government	10.3 Tax information

12 Annex





Annex. Group companies, location and summary of activity



The data of those companies that are currently inactive are not reported.



