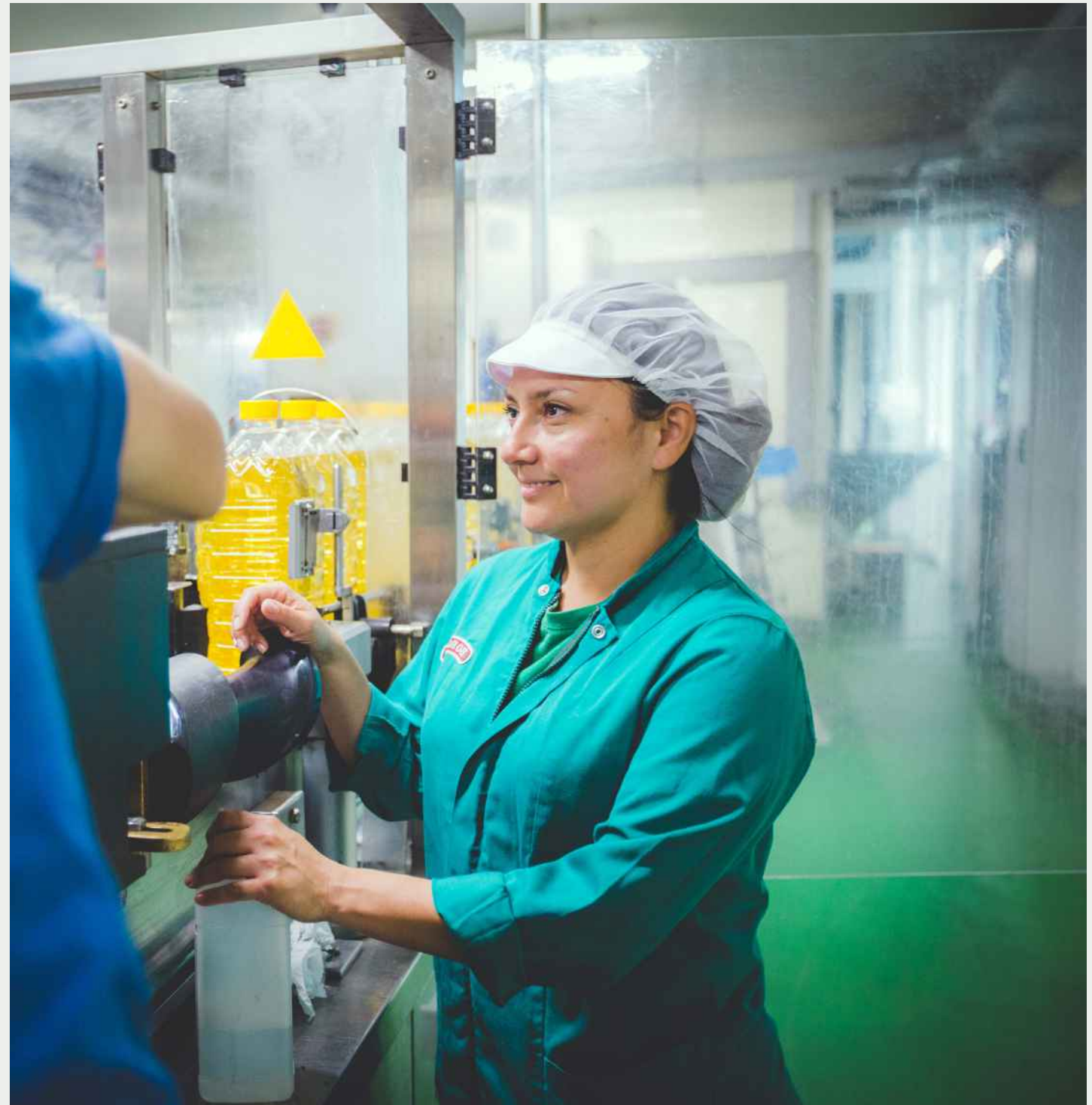


Corporate Social Responsibility Report **2021—2022**



Borges International Group

Agriculture and responsible food,
progress and development



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O Principles of the **report**



0. Principles of the **report**

GRI 102-54

This report brings together the information and consolidated non-financial indicators of Pont Family Holding, S.L. and subsidiaries for the 2021- 2022 financial year, beginning on 1 June 2021 and ending on 31 May 2022.

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

This Report informs on non-financial indicators including all quantitative and qualitative data **under the name of Borges International Group and subsidiaries.**

Within this framework, through the Social Responsibility Report, 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 **Borges International Group Social Responsibility Report** has been prepared based on the published and verified contents of the Non-Financial Information Statement of Pont Family Holding, S.L. and subsidiaries, which is an annex to the entity's Management Report and has been prepared based on the compliance 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 its essential option.

In this sense, in relation to the principles to determine the content of this Report, the criteria established by the GRI Standards "essential" option, have been based on the participation of stakeholders, the sustainability context, materiality and completeness.

Borges International Group has been publishing the Annual Corporate Social Responsibility Report since 2006. For any question related to this report and its respective contents, inquiries may be directed to the email: rse@borges-big.com.

Consult the annex for the companies included in the Borges International Group, S.L.U. Corporate Social Responsibility Report and in this document.

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1

Letter from the **Chairperson**



1. Letter from the **Chairperson**

GRI 102-14

FEEDING THE FUTURE

We have an enormous responsibility for what is happening in our environment, and the impact of our daily work. It is unthinkable to be able to look to the future and talk about growth without being aware of and sensitive to realities such as the deterioration of agricultural soils or the scarcity of water resources. But even in this environment, there is - and should be - room for optimism and hope. During this year we have seen how our industry aligned itself with technology and innovation to make processes more efficient, and we have also seen how by applying very specific measures we could make better use of fertilisers in the agricultural phase. And this must continue to be the way.

For this reason, prevention and anticipation is so important for sustainability and for the future. And we are not just referring to sustainability in environmental terms, but the sustainability of the entire system that is key to our future. How much longer will we be able to sustain our own system with the resources we currently have? What needs to change in the food sector to help in this cause?

Our aspirations and purposes have always been to **promote trends in food consumption in favour of healthy and sustainable diets**. And in this we remain. The content that you will see in the report gives us an image of where we are at the end of this financial year, but we will also be able to see the future lines and the principles that we apply in each of the decisions that we have made and we will make in the coming years. All framed within the 6 identified strategic pillars: (1) Responsible agriculture and fight against climate change, (2) Responsible supply chain, (3) Decarbonisation and reduction of GHG emissions, (4) Waste management and zero waste (5) Sustainable packaging and (6) Health and nutrition in products.

When we look back, we also feel inevitable satisfaction at how the Borges People have managed the recent periods of crisis with the invaluable help of the rest of our stakeholders. We are proud to offer healthy eating and promote a sustainable lifestyle for our customers and consumers. We are feeding and defining the future. And we want to continue doing so for many more years, in the awareness


that doing it sustainably is no longer just an option, but rather an exercise of responsibility towards future generations.

That is what moves us to continue doing things well.



DAVID PRATS PALOMO
CEO of Pont Family Holding, S.L

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2 2021-22 **in data**



2. 2021-22 in data

In a year still marked by the socio-economic and health consequences of the pandemic and the new world conflicts and movements, we have continued to make progress on the points already presented in the previous year and defining new projects of impact for our stakeholders. We have also introduced renewable energy into our process, certified new farms and added improvements to the structures of our containers to reduce their environmental impact, among other things. All this while maintaining a sustainable growth trend for the company and our collaborators.



80%

of own farms certified with the international standard of good agricultural practices¹

92%

Reused waste

26%

reduction in GHG emissions²

Zero Waste

Certification (2022) by Bureau Veritas

383

tons of new plastic saved from the market

123.000

tons of by-products generated

100%

Renewable electrical energy

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¹ GLOBAL GAP certified.

² Reduction on total GHG¹ emissions given off in scope 1 and 2. Base year 2017 (tn eq CO₂), in BAIEO and BAIN, through the use of renewable electrical energy. Base year 2017.



Economic	
Turnover (in millions of euro)	701
Production on managed farms (t)	2,720
Sustainable loan (million euro) ³	15,7

Personnel	
Total payroll	1.199
Employees on indefinite contracts	94%
Investment in training (€)	137,508 €
Payroll covered by ISO 45001	54%
Fulfilment of training in <i>Compliance</i>	82%
Sedex audit (% on total payroll in audited operations) ⁴	63%

Environment	
Agricultural practices	
GAP Global Certification (% own hectares certified)	80%
Environmental conservation and biodiversity (ha)	104
Increased plantations in Pistachio Project (%)	+53%
Waste	
Rate of generated waste / product packed (change from previous year)	-13%
Reused waste	92%
Non-hazardous waste	99,7%
Omissions saved by container recycling (tCO ₂) ⁵	774
By-products (t)	123,000
Energy	
Energy consumption from renewable sources + 9% increase in the consumption of energy from renewable sources (change from previous year)	15,2%
Renewable electricity consumption	95%
Reduced CO ₂ emissions (%) ⁶	-26%
Water	
Water consumption/t packed in industrial activity (change from previous year)	-2%
Packaging	
Saving of plastic not placed on the market (t)	383
Cardboard of FSC origin ⁷	100%

Company	
Launch of the new range of "Zero Pesticide Residue" products and expansion of the portfolio of Healthy Fats for <i>Puff Pastry (croissants)</i>	
Culturàlia Award for Mas de Colom - Casa Borges and finalists for the OCARE CSR Communication Awards	
Donations to Food Banks (kg)	87,692.18
Investment in collaborations and sponsorships (€)	542,000
New members at Club Borges	8,395 (+74% on previous year)
Investment on the territory in the reformation of Mas de Colom - Casa Borges (€)	2,5 million

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3 Signed in June 2020.
 4 Including BAIEO, BAIN, Capricho Andaluz, Ortalli and BOOOC.
 5 Source ECOEMBES.
 6 Scope 1 and 2, BAIEO and BAIN, evolution vis-à-vis 2017 (t eq. CO₂).
 7 Includes supply in BAIEO and BAIN, accounting for 95% of production.



We have introduced more than 400 tons of recycled plastic on the market since 2019.



We will Zero Waste certify our main production centre in 2022.



We have reduced CO2 emissions of scope 1 and 2 of our main production centres by 26% since 2017, and aim to continue reducing it further in the coming years.

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Sustainable financing and production

In 2020 Borges took out a **Green loan** for 15.7 million euro, with conditions linked to the evolution of the environmental impact of its industrial production. With this financing, Borges for the first time incorporates a financial structure based on ESG (environmental, social and governance) sustainability criteria.

The fundamental determinant of a green loan is the use of the proceeds for 'green' projects (including other related and support costs, such as R&D). Within the framework of the financing received by Borges, in its evaluation and monitoring, performance objectives were established throughout the financing period linked to 3 environmental KPIs, which are monitored on a yearly basis.

The objectives are related to the management of waste and energy from the group's operations at the Borges Agricultural & Industrial Edible Oils plant.

✓ **Reduced hexane consumption**

The improvements in sustainable production agreed for the financing contemplate the reduction of the use of hexane in extracting the oil from the seeds. In this sense, Borges has managed to reduce the use of hexane by 70%⁸ with the acquisition and commissioning of a new extractor in 2019, which requires less hexane consumption than the old one.

✓ **Reduction of energy consumption**

Borges's production process is energy intensive, therefore it is important to implement measures to minimise energy consumption related to electrical losses. Through the introduction of more efficient machinery during these years and the replacement of classic lighting with LED, electricity consumption has been reduced by 20%⁹.

✓ **Elimination of the relative consumption of oil in heating**

In 2021 Borges eliminated the diesel boilers used for heating to use the steam produced by cogeneration to heat the buildings, thus avoiding the consumption of diesel in the boilers.

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8 Hexane (kg) / production (t)

9 Energy (kWh) / production



3

Borges International **Group**



3. Borges Intenacional Group

3.1. Business model

GRI 102-1, 102-16

Borges International Group is a global agri-food group of family and Mediterranean origin with more than 125 years of history and a broad international presence. We are present in 105 countries of the world and have 11 production centres in 5 countries and we market our products through a network of 15 commercial offices in 10 countries. Also, thanks to our almost 1,200 workers and more than 6,000 professionals, we managed to reach a turnover of 701 thousand euro in the last year, which makes Borges International Group a world benchmark in the agri-food sector.

We are leaders in farm management, industrial processing, packaging and marketing of olive oil and seeds, as well as nuts, dried fruits, Modena vinegar, pasta and snacks, among others.

Borges International Group's mission, vision and values guide our activity and long-term strategies, which revolve around the commitment to a healthy lifestyle.

- **Mission:** To bring the Mediterranean Lifestyle and Quality Products to the whole world.
- **Vision:** To be a company recognised as a world leader in the marketing quality, healthy and pleasant products of Mediterranean cuisine and style, generating value for consumers, customers, 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.

Our origins and our daily work are deeply rooted in the values of the Mediterranean culture, where food is a source of health and pleasure. By health we understand not only the physical health of our customers, but also that of the planet and society. That is why our objective and commitment is to be international exporters of the Mediterranean lifestyle through quality products. We therefore pay special attention throughout the production process to quality, innovation and social, economic and environmental sustainability.

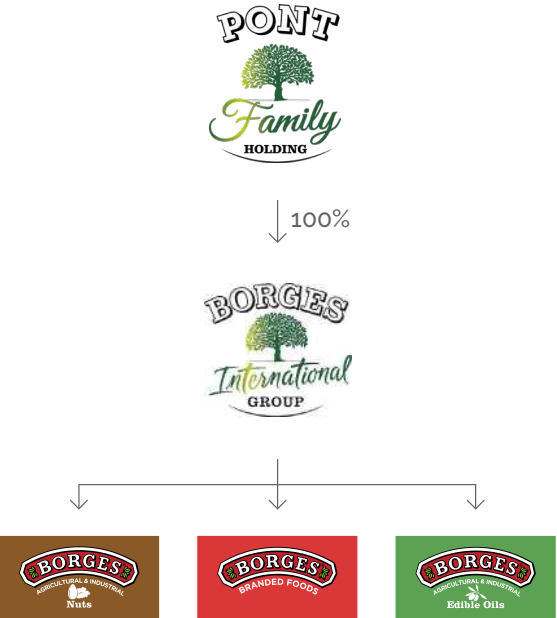
Our goal is to generate a positive impact on all our stakeholders through our products, which are a source of health and pleasure.

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GRI 102-5

Pont Family Holding, S.L., owns 100% of the shareholding of **Borges International Group, S.L.U.** (hereinafter, BIG), through which it is the direct or indirect owner of the rest of the dependent companies that make up our business group. The complete corporate structure can be found on [our corporate website](#)¹⁰ and in the table of Annexes Annex I. Corporate structure of Pont Family Holding, S.L. (Borges International Group).



GRI 102-4, 102-6

Borges International Group Head of the food group made up of three business units	
BUSINESS UNITS	OUR CUSTOMERS AND CONSUMERS
 Borges Agricultural & Industrial Nuts, S.A (BAIN)	<p>Borges Agricultural & Industrial Nuts, S.A. (hereinafter BAIN) is the business unit for nuts, dried fruits and snacks. It is formed by national and international subsidiaries that carry out agricultural activities, industrial processing and packaging, and B2B marketing. Since 2017, it has been listed on the continuous market of the Madrid Stock Exchange.</p>
 Borges Branded Foods, S.L. (BBF)	<p>Borges Branded Foods, S.L.U. (hereinafter BBF) is the consumer markets business unit that integrates all the national and international subsidiaries that sell packaged products with the Group's brands, mainly aimed at the retail and Out of Home (OOH) channels. Borges International Group controls 100% of the shareholding in this business unit. However, in some subsidiaries it has local partners with minority stakes.</p>
 Borges Agricultural & Industrial Edible Oils, S.A.U. (BAIEO)	<p>Borges Agricultural & Industrial Edible Oils, S.A.U (hereinafter BAIEO) is the oil business unit that includes the national and international subsidiaries that carry out industrial activities dedicated to obtaining olive oil, seed oils and Modena vinegar, refining, processing and packaging, and marketing to the B2B channel. Borges International Group controls 100% of the shareholding of BAIEO. However, in some subsidiaries it has local partners with minority stakes.</p>

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10 www.borgesinternationalgroup.com/en/nuestras-empresas/



FROM THE MEDITERRANEAN TO THE WORLD

GRI 102-2

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

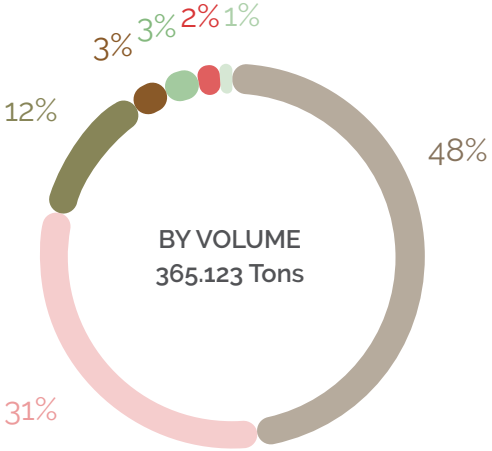


As a global brand, Borges is present in most of the countries in which the Group operates, as a leader in the sector thanks to its quality and innovation. Meanwhile, local brands provide proximity and knowledge of specific markets, adapting the value of the Mediterranean diet to the characteristics of each one, both in consumer preferences and in aspects of a cultural, economic and social nature.

How do our brands and products stand out?

- International leadership of the sector.
- Commitment to the vertical integration of the agricultural business.
- Commitment to the business project with responsible and sustainable development.
- Growth and continuous research to offer new products and healthy solutions.
- Prestige and recognised quality in products and processes.
- Constant fulfilment of customer and consumer expectations.

With a firm commitment to the vertical integration of the agricultural business and the clear commitment of our business project to responsible and sustainable development, we market olive oils, vegetable oils, vinegar, nuts and dried fruit, vegetable drinks, olives, pickles, pasta, sauces, OOH format products, dried fruit ingredients and oil ingredients.



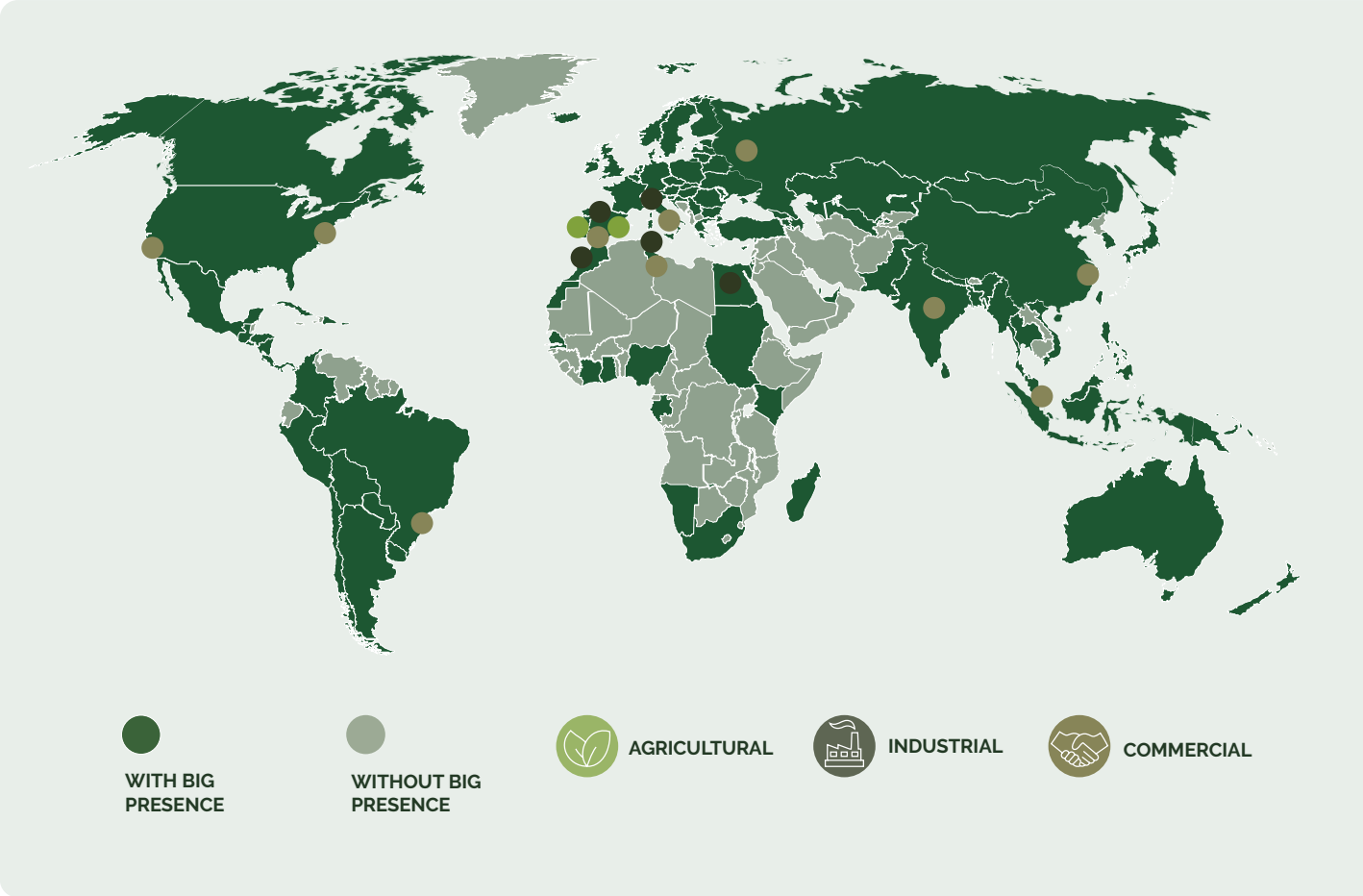
*Tns of by-products are not included

- SEED OILS
- OLIVE OILS
- NUTS
- OLIVES
- VINEGARS
- PASTA, SAUCES AND PICKLES
- OTHERS

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During the last financial year, we marketed our products in more than 100 countries, making us international leaders in our sector.



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3.2. Future trends and prospects

GRI 102-15

This 2021-2022 financial year was marked by two very relevant events:

- On the one hand, the war caused by the Russian invasion of Ukraine, which significantly altered the commodity markets in the last months of the year, making them very expensive, and especially with regard to seed oils for since Ukraine is the world's leading producer of sunflower seeds.
- On the other hand, the constant and significant increase in costs in the supply chain, with a rise in CPI in Spain that at the end of the year was close to 9%.

With regard to almonds and walnuts (main nut products traded), harvest levels (especially in California) led to a continuation of price levels at "low" thresholds within historical averages. A price improvement for the new year is not expected in the short term. For our part, the agricultural development of our PALM project in almond trees (Spain and Portugal) continues, where we continue to increase the production obtained by the maturation cycle of the new plantations until they reach full production.

In olive oil, the 21/22 campaign was especially singular. While world production remained practically at the same level as the average for the last 5 years (but 13% higher than the 20/21 campaign), since February demand has increased notably, especially due to the impact of the war in Ukraine, which in its first months represented a blockade of sunflower oil from this country and which in some cases was replaced by olive oil. Due to the climatic situation this year and the drought caused, expected production for the 22/23 campaign is around 50% compared to the previous year, which is causing a continued increase in the price at origin of olive oils.

With regard to seed oils, the conflict in Ukraine has had a very significant impact, since Ukraine is the main producer and world's leading exporter of sunflower grain and oils. In the months following the conflict, the price tripled from previous years' levels. Subsequently, with the production expectations for the new campaign and the fall in consumption caused by the high prices, these fell back but are still very high compared to the averages of previous years.

Our management focus for the future remains the same and will continue to focus on improving the elements that can contribute to sustainable results and the generation of free cash flow, as well as to reducing the company's debt, especially as it affects the structural debt.

Our business model will continue to be based on our own brands as the driver of innovation and value creation at all levels, although we must always maintain a percentage of third-party brands in order to ensure our manufacturing competitiveness. Likewise, we will continue to develop our ingredient businesses, not so much in the search for volumes, but rather in the search for differential factors that allow us to increase our profitability in said units.

We continue to enjoy the strengths and opportunities mentioned in previous years, which makes us very optimistic about our future, which should continue with an improvement in profitability and results and the continuity of our internationalisation project.

In addition, there were no significant impacts during the year ended 31 May 2022 as a result of Covid-19, nor are significant consequences expected in the current situation for the next year.

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3.3. Corporate strategy

GRI 102-15

As an agri-food company, our goal is to work to give all people access to healthy and sustainable food that is good for people in terms of health and well-being for the planet and territories. For this, we especially want:

- ✓ To lead an agricultural and food sector that promotes a model of sustainable production and consumption.
- ✓ To ensure a productive and effective model over time.

The Strategic Plan is the tool that allows us to advance towards the mission and vision of the company. This has been prepared based on the results of dialogue with our stakeholders (employees, consumers, customers, suppliers, shareholders and administration), through the materiality analysis¹¹. It is structured on three pillars: **Responsible Agriculture, Committed People y Healthy and Sustainable Products**. Each of them covers the different phases and processes of our value chain.

The challenges described in each block represent the issues on which the company has the greatest impact and has considered the most relevant, taking into account the current context that it has to face. Although the

company considers that the 6 presented in the blocks of Responsible Agriculture and Healthy and Sustainable Products will be of greater relevance at the present time, the 3 pillars contemplated in the block of Committed People are just as important and are worked on in parallel within the organisation.



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11 See results of the Materiality analysis in chapter 8.1 Materiality analysis and discussion with stakeholders.



STRATEGIC GOALS

STRATEGIC PILLARS AND CHALLENGES

STRATEGIC LINES

INDIRECT SDG



Responsible Agriculture

We want to contribute to our supply chain's sustainable development by preserving biodiversity and reducing environmental impact through responsible agriculture.

- ✔ **Responsible agriculture and fight against climate change**
- ✔ **Responsible supply chain**

- Preservation of biodiversity
- Management of natural resources (soil, water and energy)
- Circular economy and waste management
- Supply chain management and responsible procurement

[Read more](#)



Committed People

We want to generate a positive social impact in our community and guarantee our people's well-being and development.

- ✔ **Talent management and human capital**
- ✔ **Territory, community and impact on society**
- ✔ **Governance**

- Worker health and safety
- Professional development
- Working conditions and reconciliation
- Equality and occupational inclusion
- Social impact and community
- Fostering of Human Rights
- Business ethics and respect for regulations and compliance

[Read more](#)



TRANSVERSAL SDG



Healthy and sustainable Products

We want to offer a healthy and sustainable diet through our products, continuously improving processes and promoting their nutritional benefits.

- ✔ **Decarbonisation and reduction of CO2 emissions**
- ✔ **Waste management and zero waste**
- ✔ **Sustainable packaging**
- ✔ **Health and nutrition in products**

- Nutrition and healthy eating habits
- Improvements in products with sustainable attributes (packaging, etc.)
- Management of resources in industry
- Transition and energy efficiency
- Circular economy, waste management and by-product reuse
- Food waste

[Read more](#)



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Responsible Agriculture

- ✔ Responsible agriculture and fight against climate change
- ✔ Responsible supply chain

What does sustainability mean for us?

We must be capable of generating healthy and sustainable ecosystems that make responsible use of natural resources, water, and contribute to sequestering carbon and caring for the soil through responsible practices. We want all our and our suppliers' current or future farms to be aligned with these principles.

We also want to guarantee that our raw materials are purchased and supplied in a sustainable manner, controlling the environmental and social risks that may arise from the relationship with our suppliers.



Committed People

- ✔ Talent management and human capital
- ✔ Territory, community and impact on society
- ✔ Governance

- This year, we have begun to define the bases of what will be our **Responsible Agriculture and Procurement Manual**, based on specific indicators and the experience acquired and applied on our farms.
- We continue to implement plans to optimise inputs of plantations and to **bring in products of natural origin** to the detriment of those of chemical synthesis.



Healthy and sustainable Products

- ✔ Decarbonisation and reduction of CO2 emissions
- ✔ Waste management and zero waste
- ✔ Sustainable packaging
- ✔ Health and nutrition in products

- This year, we have drawn up a map of specific **social and environmental risks** for our supply chain, which provides us with information according to the origin and type of product.
- This analysis, together with the criteria that we are defining in terms of **responsible procurement** and the control methods and audits of our highest risk suppliers, will help us to control the risks associated with our chain.



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Responsible Agriculture



Committed People



Healthy and sustainable Products

STRATEGIC PILLARS AND CHALLENGES

✔ Responsible agriculture and fight against climate change

✔ Responsible supply chain

✔ Talent management and human capital

✔ Territory, community and impact on society

✔ Governance

✔ Decarbonisation and reduction of CO2 emissions

✔ Waste management and zero waste

✔ Sustainable packaging

✔ Health and nutrition in products

What does sustainability mean for us?

Occupational well-being and talent management are the keys to ensuring healthy growth and a sustainable working environment.

Social sustainability also involves having prepared, cohesive generations and developed communities, and this is also worked on by the company. We want to ethically move forward together with the environment, by adding, as always, our values in each of the actions.

- We have implemented **telecommuting** to further strengthen the reconciliation of our workforce.
- We continue to strengthen the communication of the Compliance policy among all our internal and external collaborators, through specific training on this subject.

- Hand in hand with local entities and associations, we sponsor initiatives that promote a **healthy lifestyle based on sport** and the Mediterranean diet, and we participate in activities that promote the **culture** of the environments in which our production centres or headquarters are located.

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Responsible Agriculture

- ✔ Responsible agriculture and fight against climate change
- ✔ Responsible supply chain

What does sustainability mean for us?

We work to advance towards the decarbonisation of the industry and line up with the emission reduction targets set by the United Nations and the European Union. We also want to know the environmental impact of our products and work to reduce it.

We envision an industry capable of optimally and efficiently managing waste and by-products to turn them into resources. We promote this circularity both in the manufacturing process and in the final use of the products, with the aim of ensuring that there is no food waste in the value chain.

We have a materials and packaging strategy focused on minimising the environmental impact generated by the packaging of our products, including lines for plastic reduction, reuse or substitution with other more sustainable materials.



Committed People

- ✔ Talent management and human capital
- ✔ Territory, community and impact on society
- ✔ Governance

Fostering a healthy diet with optimal nutritional values is part of our culture. For this reason, by innovating our products, we improve our customers and consumers' health and nutrition, with the aim of guaranteeing a product portfolio that is 100% aligned with our nutritional values and promoting the consumption of healthy fats.

- We have reduced **CO2 emissions of scope 1 and 2 by 26%** since 2017, and aim to continue reducing it further in the coming years.
- Currently, **92% of our waste is recovered externally** and we are also committed to certifying our main production centres as Zero Waste in the coming months.



Healthy and sustainable Products

- ✔ Decarbonisation and reduction of CO2 emissions
- ✔ Waste management and zero waste
- ✔ Sustainable packaging
- ✔ Health and nutrition in products

- We are implementing **improvement plans for the containers** we manage with the aim of promoting their recyclability and reducing their environmental impact. This year, more than 380 tons of plastic was saved from the market and we strive to make all our packaging 100% recyclable.
- This year, we created a **definition matrix for a healthy product** in coordination with the **NAOS strategy**, which encourages a varied and balanced diet.



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Our goals



2023

90%
own farms certified with Global GAP.

Zero Waste
Certified in the main productive centres.

Life-cycle analysis
calculated for our main products.

2025

100%
farms certified with Global GAP.

100%
of the portfolio must meet defined healthy eating criteria.

2030

Containers **100%** recyclable.

100%
internal fleet with ECO label

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3.3.1. Contribution to Agenda 2030

In line with our commitment to carry out our activity in a responsible manner, we have identified those Sustainable Development Goals of the Agenda 2030 on which we have a greater impact and can therefore make a larger contribution:



SDG 8 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 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 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. We are aware that without the collaboration of all economic and social agents, the rest of the SDGs will not be achieved.

Although these are the three main SDGs that define our strategy, indirectly we also play an active role in achieving other objectives strongly related to our activity, for example, through SDG 15 (Life on land ecosystems), to which we contribute through plans of preserving biodiversity on our farms, and SDG 7 (Affordable and non-polluting energy), with the use of renewable energy in our production centres.



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4

Committed People: **Human capital and commitment to society**



4. Committed People: Human capital and commitment to society



GRI 103-2, 103-3

We are committed to the Borges People, to the local communities in which we work and to the society in which we live. This block also intrinsically affects the other blocks of Borges's strategy, since it conditions the way in which we also relate to our environment and with our stakeholders, our workers, our people, our collaborators and our communities.

We guarantee the well-being and development of our professionals, each day ensuring the creation of quality employment, placing well-being, equality, diversity and fair working conditions at the centre. We also contribute to the socio-economic 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.



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Relevant facts of the 21-22 financial year on People and Society:



Talent management and human capital 

-  Participation of up to 160 employees (more than 1,270 hours of training) in the BEAM Project, the **Staff Training Pilot Programme** focused on determining the necessary skills to adequately develop the activities of the company's operators and Team Leaders.
-  Implementation of **Hybrid telecommuting** for all office personnel.

Territory, community and impact on society 

-  The Mas de Colom- Casa Borges rehabilitation project has received the Culturàlia award granted by the Tàrrrega Cultural Centre and the Department of Culture as a promoter for the recovery of historical heritage.
-  Donation of more than 87,000 kg of food to **food banks** in Spain.
-  Holding of the Borges Little People Day, with workshops to disseminate concepts on healthy eating, the environment and surroundings for the children of the workforce.

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4.1. Borges People

4.1.1. Quality employment

BIG's human and social capital is essential for us, so we work daily to guarantee their well-being and development. We ensure equality, diversity, conciliation, human rights and fair working conditions. We develop policies and initiatives that promote workers' professional development.

BIG team featured policies:

- Personnel selection and contracting policy
- Welcome Plan for new employees
- Internal Regulation of Conduct (Code of Ethics)
- Occupational Risk Prevention Policy
- Equality Plan
- Protocol for the prevention of moral and sexual harassment
- Policy for the use of information systems
- Internet use policy
- Regulations on per diems and travel expenses of the Borges Group
- Training Policy and Plan

4.1.1.1 workforce structure

GRI 102-8

Our team¹² is made up of **1.199 workers** over 11 countries. These are professionals with an average age of 43 and an average term in the company of 10 years. We have 40% women and 60% men, worldwide. 81% of our professionals are in Spain, where at the end of the year, 404 women (42%) and 567 men (58%) work.

GRI 102-7, 102-8

Number of people on payroll by gender	2021-22	2020-21
Women	475	484
% women	40%	41%
Men	724	711
% men	60%	60%
Total	1,199	1,195

People working in the company at the close of financial year 2021-22 (31/05/2022).

GRI 102-8

Number of people on payroll, by country	2021-22			2020-21		
	Women	Men	Total	Women	Men	Total
Spain	404	567	971	409	558	967
India	5	49	54	5	48	53
France	17	24	41	21	21	42
Tunisia	8	20	28	8	21	29
Italy	8	19	27	6	20	26
United States	16	10	26	13	9	22
Portugal	4	20	24	6	17	23
Russia	9	4	13	13	5	18
Egypt	-	8	8	-	9	9
China	3	1	4	2	1	3
Brasil	1	2	3	1	2	3
Total	475	724	1,199	484	711	1,195

People working in the company at the close of financial year 2021-22 (31/05/2022).

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12 All the workforce figures presented in this report are global in scope and at the end of the financial year (31/05/2022), except those duly indicated as annual averages.



GRI 405-1

Number and percentage of employees by professional category	2021-22	2020-21
	Procedure	Procedure
CEO	1	1
Senior Management	10	11
Middle Management	77	68
Salespeople	178	184
Administration	222	208
Labourers	711	723

At Borges International Group we foster quality employment and stable contracting. 94% of BIG's workforce is on permanent or indefinite contracts. Specifically, this type of contracting has grown by 11% on the previous year. Temporary contracts, reduced by 58% from the previous year, are also associated with agricultural seasonality, such as harvest periods, typical of our business activity.

GRI 102-8

Total number and distribution of forms of contract	2021-22	2020-21
Contracting		
Indefinite	1,123	1,016
Temporary	76	179
Workday		
Full time	1,151	1,150
Part-time	48	45
Total	1,199	1,195

4.1.1.2. Retribution policy

GRI 102-35, 405-2

We work to offer a living wage to all our staff. In this way we generate shared value together with our professionals and ensure conditions of stability and long-term economic sustainability.

Our professionals are paid on agreement, which also contemplates flexible pay and variable pay according to professional positions and categories to maintain the Group's different professional positions in line with the market value at all times.

Pay benefits for Borges People*:

- Option to choose how to receive one's annual salary to adapt it to personal and family needs.
- Nursery vouchers to pay for child education centres for workers' children between 0 and 3 years of age.
- Health insurance.
- Restaurant tickets.

* Scope of companies in Spain (81% of the workforce).

We participate each year in the **state remuneration study** carried out by CEINSA, a consulting firm specialised in HR, through which we adjust our internal remuneration policies to make them more equitable and competitive in relation to the market.

In 2021-22, the wage gap in Spain stood at 14%, 2 percentage points down on the previous year. Women's average salary increased by 2.2%, while men's salaries remained stable.

Wage gap (Spain), by sex ¹³	2021-22	2020-21
Ratio	14%	16%

Wage gap by formula: (Average Men's Wage - Average Women's Wage) / Average Men's Wage

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13 Scope of companies in Spain (81% of the workforce).



GRI 202-1

In relation to the average fixed salary by professional category, the average fixed salary in BIG for the professional category that receives the lowest pay -labourers- is €23,215, that is, 1.74 times higher¹⁴ than the annual Minimum Interprofessional Salary valid in Spain for the year 2021. Complying with the country's legislation, the lowest pay among the workforce is within the requirements established by the MIS.

4.1.1.3. Conciliation and organisation of work

GRI 103-2, 103-3 401-3

We approach the management of the Borges People with the utmost respect and consideration for their personal and family life and for this reason we work to achieve the highest levels of well-being among our staff. The organisation of working hours varies according to the professional category and specific functions of the staff. It is also organised favouring reconciliation through measures of organisational flexibility, including¹⁵:

Timetable organisation:

- Office staff and structure: flexible hours for starting and finishing and the option of doing an intensive shift every Friday of the year and some days before bank holidays.

- Personnel contracted for production: shift system corresponding to the section in which they give their services (morning, afternoon, night or split).

During this financial year, we implemented hybrid telecommuting for all office staff, which in turn improves reconciliation of personal and professional life.

The proactive management of the reconciliation of work, personal and family life has numerous benefits for our staff. With the aim of increasing their personal and professional well-being, ensuring a beneficial work environment and complying with current legislation in this area, we offer our team the following measures, beyond what is established by law¹⁶:

Conciliation measures:

- Flexible hours (starting and leaving work) for staff not attached to rotating shifts, in order to maintain the work-life balance.
- Intensive day every Friday of the year and on the eves of certain public holidays for structural personnel.
- Flexible hours during the lunch break for administrative and technical staff.
- Hybrid telecommuting for administrative and technical staff.
- Deadline for the start of meetings, to prevent them from lingering in the afternoons.
- Leave to accompany direct relatives on medical visits. Extension of maternity leave beyond what is established by law.

Also in line with the work disconnection policy, and as set out in the company's Internal Policies, the company has established a digital disconnection criterion for cases in which the submission of a communication is not strictly necessary. In this sense, it is established that the workers and management, whenever they can, will send communications in working hours.

14 Calculation made with 12 annual payments of the Minimum Interprofessional Salary at the end of 2021 calendar year.

15 Measures applicable to personnel in Spain (81% of the payroll).

16 Measures applicable to personnel in Spain (81% of the payroll).

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In addition to the reconciliation measures mentioned, we offer our team **social benefits** such as discounts for the purchase of company products through physical sales locations in the workplace or draws for show tickets for specific cultural and sports activities, as well as a language school.

Among the measures to strengthen the bonds between the payroll and arrange conciliation, at BIG we carry out specific activities for **Borges Little People**, the children of our team of people, in which we work on values such as companionship, fun, teamwork or good nutrition.

During the day this year, we organised workshops for Borges Little People on healthy eating, the environment and surroundings, in a unique space among the plantations that the company has on the Mas de Colom estate.



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4.1.2. Worker health and safety

The promotion of the health, safety and well-being of our people is an essential condition in the development of our business activity. We have an **Occupational Risk Prevention Policy** that establishes the duty to ensure the health and safety of our collaborators, and which encompasses all the activities of the company and all its hierarchical levels.

Commitments and principles Prevention of the Occupational Risk Prevention Policy:

- To comply with applicable legislation.
- To provide safe and healthy working conditions.
- To involve all company personnel.
- To encourage participation.
- To promote the continuous improvement of the ORP management system
- To plan prevention.
- To adapt the job to the person.
- To train workers.
- To bear in mind the evolution of the technique.

PREVENTION MANAGEMENT SYSTEM AS A TOOL FOR INTEGRATION OF PREVENTIVE CULTURE IN THE ORGANISATION

The organisation's preventive culture is integrated, at the operational level, through **BIG's Occupational Risk Prevention Management System (SGPRL)**, which is based on continuous improvement and is constantly updated in terms of procedures and instructions. Through the management inherent to the system itself, we ensure the training of our staff members against the risks of their activity, preventing the identified risks and their impact as far as possible.

GRI 403-1, 403-8

The **Occupational Risk Prevention Management System (SGPRL)** of BAIN (Reus), BAIEO (Tàrrrega), BOOOC (Tunisia) and Borges Egypt (Egypt) are certified according to the **ISO 45001¹⁷** standard, which currently covers 55% of the total workforce of the Group. The SGPRL of the rest of the Spanish companies is not certified, although the same management procedures that are applied in certified companies are contemplated, shared and implemented. The specific methodologies, procedures, instructions and audit processes of the SGPRL are included in the **Occupational Risk Prevention Management Manual**.



Outstanding actions in health and safety in the 2021-2022 financial year:

- Advancement at the level of machine safety and systems of consignment and blocking.
 - Training of new H&S Officers (basic training in Prevention 50 hours).
 - ISO 45001 recertification (valid until 2025).
 - Increased integration of ORP/Safety at the Operations level.
 - Incorporation of assisted handling equipment for manual load handling.
 - Project for the incorporation of automatic packing/palletising equipment.
 - Updating of critical procedures, such as "Work on roof".
 - Preparation and implementation of Group procedure: "Management of chemical products".
 - Adaptation and improvements on roofs.
 - Performance of a specific study on critical and potential risks.
 - Implementation of key procedures in different subsidiaries of the Group (preparation of work permits, ADR merchandise management, etc.).
 - Replacement of lifting equipment fleet. Incorporation of automatic safety systems (seat belt) and fleet control with digital checklist for initial verification of the main safety aspects of the equipment.
 - Improvements in the management of work in confined spaces (installation of rescue equipment and updating of specific instructions).
- Likewise, during this year, we continued to operate and apply **measures to protect employees from the effects of the pandemic** at our facilities.

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Our main production centres hold the ISO 45001 certification, which guarantees proper management of occupational health and safety.

GRI 403-2, 403-3

BIG's preventive activity is organised through the **Occupational Risk Prevention Area**, part of the Human Resources Department and reporting directly to the HR Department and the General Management. In addition to the Occupational Risk Prevention area itself, we have an **external Occupational Risk Prevention Service** contracted for each Group work centre, covering all specialities (safety at work, industrial hygiene, ergonomics and psychosociology, and occupational medicine/health surveillance).

In this way, the Spanish subsidiaries have the capacity to self-manage in preventive matters, in cooperation with the external occupational risk prevention services and following the corporate guidelines established at Group level. The management of the concurrent personnel in the agricultural operations in Portugal is centralised through BAIN Extremadura.

External contracted/subcontracted personnel are managed through the e-Coordina computer platform, developing the corresponding coordination of the business activities according to current regulations (RD 171/2004). This computer support is today installed in the centres of: BAIN (Reus), BAIN Altura (Castellón), BAIEO (Tàrrega) and Capricho Andaluz (Córdoba).

We also have a **procedure for the identification of hazards, risk assessment and determination of controls**¹⁸ which, aligned with current regulations and the requirements according to ISO 45001, includes the methodology and criteria that we apply in the identification of hazards and assessment of possible risks. Once detected and evaluated, we propose the corresponding corrective actions with the competent departments and maintaining their traceability. All this with the aim of carrying out preventive work and implementing the necessary measures in the event of an accident.

GRI 403-1, 403-4, 403-5

For our staff to participate in queries and communications related to occupational health and safety, we have a **Health and Safety Committee** for each of the main work centres in Spain (BAIN and BAIEO), formed in an egalitarian manner, as established in the regulations and with an established schedule of regular quarterly meetings. With regard to our subsidiaries, all those that are certified according to the ISO 45001 standard have mechanisms that ensure the participation and consultation of our

collaborators in matters related to their safety in their respective workplaces. In the rest of the production centres we have representatives elected by the workers to channel suggestions or queries. Similarly, there is direct communication on health and safety questions between the managers of each centre and the staff.



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Functions of the health and safety committees:

- It actively participates in the development of the company's preventive management.
- It promotes initiatives and proposals for improvement on methods and procedures to effectively prevent possible risks in the workplace and their evolution.
- It collaborates in the analysis of the damage caused to the health or physical integrity of the workforce, assessing its causes and proposing appropriate preventive measures.

In addition to the usual preventive management, during this financial year and, especially the two preceding ones, special vigilance was added to deal with the Covid-19 pandemic. At BIG we acted from the outset by implementing a **Contingency Plan** to ensure efficient management, providing our staff with the necessary resources to preserve their health as much as possible in the face of the risk of contagion. Our staff showed their resilience, involvement and collaboration with each of the measures adopted: adjustment of timetables to minimise the concurrence of people, use of specific personal protective equipment, internalisation of strict habits of hygiene and safety, etc.

GRI 403-9

One of our main objectives at BIG is to reduce accident rates in all our work centres. Through the constant integration of our preventive culture and the continuous implementation of our **management system**, we try to reduce the accident rate year by year.

Any incident, accident or occupational illness that occurs is investigated transversally, as established by our internal procedure, establishing the corresponding corrective actions with the aim of it not being repeated in the future.



4.1.2.2. Health company programme

GRI 403-6

Since 2011, we have had the **Borges Te Cuida [Borges cares for you] healthy company programme**, a programme of nutrition and health aimed at our staff to encourage and promote the health, well-being and healthy habits of our Borges People, through actions and activities focused on nutrition, physical activity and sport.

Furthermore, since 2021, we have had **in-house physio-therapist services**, with specific training in ergonomics, sessions and workshops on improving body and back posture. Added to this are activities such as the **Borges People's Red Day**, a blood donation marathon open to the entire workforce.



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4.1.3. Training and professional development

GRI 103-2, 404-2 a), 404-1

4.1.3.1. Training development

For Borges International Group, the development of a learning culture is essential. For this reason, we provide the necessary means to accompany our staff in their professional development, in expanding their knowledge and skills, while working at the same time to increase their commitment to the organisation. All of this is contemplated in the company's Training Policy. The objectives of this policy include the definition of the methodology used to detect and meet the training needs of the staff, to define the phases of the process and the participants and to assess the effectiveness of said actions. In this sense, we promote Career and Training Plans, with which we give our team the necessary skills and abilities to achieve both our business goals and the personal and professional development of each of our professionals. These goals are conveyed through the Borges International Group Annual Training Plan19.

In 2021, the BEAM Project began in BAIEO, a Pilot Programme for staff training to adapt our staff's knowledge to the technological evolution and true needs of the company in terms of safety, quality and efficiency. It is also focused on determining the necessary skills to adequately develop the activities of the company's operators and Team Leaders.

This year, up to 160 employees participated in the BEAM Project staff training programme, accumulating more than 1,270 hours of training.



4.1.3.2. Attraction and retention of talent

Our commitment to contracting recent graduates and people over 45 also shows BIG's commitment to equal opportunities and the promotion of employability without age discrimination. One of our objectives is to reduce the gap between academic training and professional training by promoting the incorporation of young students into the working world through internship agreements and collaboration with different universities, and promoting Dual Training with schools in the area. Since 2015, we have been members of the Dual Vocational Training Alliance Pact and we were one of the first companies in the country

to implement it. In FY 2021-22, a total of 4 students from centres close to our main facilities participated in the programme.

- ✓ This year we continued with the Training School Operation, a project that since 2007 has faced future business projects through the definition and implementation of internal training programmes, career plans and the school availability. In FY 2020-2021, 2 junior profiles were contracted.
- ✓ In addition, and with a view to bringing more people at risk of social exclusion into the jobs market, we promote initiatives aimed at improving the employability of certain groups and guaranteeing equal opportunities through collaboration agreements with the Catalonia Employment Service (SOC), participation in the Employment Forum, the Youth Guarantee Programme and by contracting people over 45 years of age.
- ✓ Participation in employment fairs.

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19 Scope of the Plan among the staff of BAIN, BAIEO, BFF, BIG, PFH and BAIN Mas de Colom (65% of all). The rest of the companies have their own training planning.



We are committed to reducing the gap between academic training and professional training, by bringing young students into our workforce through the Dual Training programme.

In addition, to welcome the new Borges People, we have a **Reception Plan** that includes initial training on our corporate culture, specific training for each job position, training on occupational risk prevention, as well as internal communication channels, among others.

Our **Contracting and Dismissal Policy** establishes the procedures to be followed in the specific field of these labour relations, both for new staff and contract terminations.

4.1.4. Equality and diversity

GRI 103-2, 103-3

At Borges International Group we strive to guarantee equal opportunities and promote diversity among the people who make up our workforce. We secure our competitive advantage through teams made up of people from diverse backgrounds, experiences and perspectives. We therefore fight against all types of discrimination based on nationality, religion, gender, age or sexual orientation, or any other cause or reason.



4.1.4.1. Gender equality

GRI 103-3

We work daily to achieve equal treatment and opportunities between different groups (value of plurality and diversity) and thus avoid any type of discrimination (for reasons of gender, belief, inclinations, origin, abilities, etc.) in the business field and to contribute, through our commitment, to progress towards equal opportunities.

We were one of the first companies to implement Equality Plans and reconciliation policies among the workforce in Spain.

Our third Equality Plan 2016-2021²⁰ is the cornerstone for the elimination of any type of inequality and discrimination within our organisation and includes objectives in terms of gender perspective, functional diversity and social exclusion. During this financial year we began work to prepare the new Plan that is to replace the current one.

The **Equality Commission** is the body in charge of monitoring, disseminating and evaluating the Plan, and responsible for ensuring the commitment to non-discrimination within any action derived from the entire workforce and participating in the legal representation of the workforce in case of doubts, inquiries or possible complaints.

✓ For yet another year, BAIN and BAIEO have renewed the **Equality in Business Badge (DIE)** granted by the Ministry of Equality and the Women's Institute since 2010, which recognises the development of Equality policies between women and men in the workplace and promotes the exchange of good practices among companies.

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- ✓ We continue to be part of the **Diversity Charter in Spain**, which since 2012 has reaffirmed compliance with current regulations on equality and our commitment to diversity within the values and day-to-day management of the company.
- ✓ Among other tools to raise awareness about equality and diversity, at BIG we have a **Non-sexist Language Guide**, which is included in the staff Reception Manual. This guide aims to raise awareness and give our professionals tools for correct written and oral communication, which allows us to use neutral and inclusive language in all our communications.
- ✓ We also implement an **Internal guide to interviews without biases**, which aims to guarantee equal staff selection processes, thus avoiding any type of discrimination and/or unconscious biases; we publish neutral job offers and we participate in the **Anonymous Curriculum Programme (CVA)**, which promotes the implementation of depersonalised selection processes to avoid biases in staff selection or professional promotion processes.
- ✓ We have an **Internal Promotion Protocol** to guarantee equality in job promotions, avoiding discrimination by age, origin, etc.

GRI 406-1
Likewise, at BIG we have a **Protocol for the prevention of moral and sexual harassment**, which applies to the entire Group staff and which is approved by the union representatives. This protocol compiles the basic recommendations for the prevention of situations of harassment in any of its forms, and establishes the necessary action guidelines in case of suspicion. During the last financial year, no complaints were registered.

4.1.4.2. Diversity

GRI 103-2

To **promote a plural and diverse workforce**, we also have the integration of people with functional diversity within the company. In this sense, we maintain our commitment and collaboration with entities and foundations:

- ✓ We are part of the **Network of Partner Companies of the Alba Futur Association and we collaborate with the SIFU Group, the TOPROMI Foundation, the ASPROS Foundation, Brócoli** and Taller Baix Camp, which work for the social inclusion of people of different abilities, either through the direct contracting of people or through service outsourcing.

- ✓ Since 2013, we have made labour enclaves in the facilities with the aim of autonomously integrating people with different abilities in the labour market and enhancing their skills and aptitudes.

405-1. b)
Currently the group has 10 women and 15 men with functional diversity in its workforce, representing 2.47% of the workforce in Spain and 3.70% of the Italian workforce.



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4.2. Social impact and community

GRI 103-2, 103-3, 102-15, 201-1, 203-1 b)

4.2.1. Impact on the company

Intrinsically part of our corporate culture, at BIG we are committed to generating a positive impact in the communities in which we operate. To do this, we join forces with other organisations and work together to continue promoting the development of our territory.

Our contribution to generate a positive social impact:

- We contribute to community development by promoting healthy lifestyle and eating habits in all the countries where we are present.
- We create alliances with business sectors and entities to generate work and reactivate the economy of the territory in an egalitarian way.
- We collaborate with local and regional entities to promote culture, sports and health in the areas where we carry out our activity.
- We contribute to the employment of groups at risk of social exclusion.

Collaboration with more than
99 entities
in the territory

2,5 M€
in the recovery of historical
heritage (Mas de Colom – Casa
Borges)

87.692 kg
of product donated to
Food Banks

GRI 413-1
Hand in hand with local entities and associations, we promote a **healthy lifestyle based on sport and the Mediterranean diet**, and we participate in **activities that promote the culture** of the environments in which our production centres or headquarters are located.

During this financial year, more than 542,000 euro were allocated to collaborative actions, sponsorships and product donations.

The collaboration department gives priority to all those actions that ensure the social good and those entities that are located in the geographical area close to the towns where the Group's headquarters are located.

SPORT, HEALTH AND CULTURE: SPONSORSHIP AND ASSOCIATION

We make donations, we participate in charity campaigns and establish collaboration and sponsorship agreements, which in some cases include monetary contributions to associations, foundations and other non-profit entities for the **promotion of sport, health and culture**.

One of the objectives in terms of collaborations is to have a positive impact on its society in different areas, in order to make it better. Some examples of the actions carried out are:

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— The collaborations that have been made in support of **social entities** that ensure that they support people at risk of social exclusion are, among others, the food donations to the Central California Food Bank, the Hermanitas de los Pobres in Reus, the Banc dels Aliments de Barcelona Foundation and associations like Yo Ayudo in Reus.

— Furthermore, Borges has also carried out various actions to promote **research into diseases** that today still have no cure. Some of these are, for example, collaboration in various coordinated activities for La Marató de TV3, money donated to the City of Hope centre in California which does cancer research. Products have also been donated in some events organised to raise funds for the Association of Relatives and Friends of Oncological Children of Catalonia (AFANOC). In addition to this, as every year for the last 13 years, Borges organised a blood donation marathon. This was an initiative of the Group's workers, where the means to donate blood are provided for a whole day in some centres such as Tárrega and Reus. This year more than fifty workers participated.

— In order to follow the Group's mission of "Bringing the Mediterranean Lifestyle and Quality Products to the whole world", all **activities related to sport** are promoted. Some examples of this are the Walk in Mas de Colom, in which we collaborated with the Tárrega Council by providing Welcome pack bags to participants. We also participated with the 3rd Tárrega Ride, in the blooming day that took place in Mas de Colom

- Casa Borges, collaborating with the Tárrega Horse Riding Centre. In the Altura area, where one of our subsidiaries is located, a sponsorship agreement was signed with the Virgen de Garcia de Altura Handball Club. Support was also given to schools in the area close to Borges centres in the races or sporting events held.

In addition to these actions, we carried out others to **promote knowledge**. For example, this year we collaborated with the Rovira i Virgili University to reward the best academic record of the Reus faculty, by committing to giving the winning student the option to join the Group to work.

We also collaborated with the Councils of Zalabí to support the Christmas Park that was arranged, as well as with that of Tárrega. Work was also done with Reus Council in different ways, including sporting events such as the World Padel Tour and the Reus Women's Race, and support continued one year more for the Reus Festival.

IMPACT ON CULTURE

23.378€

of funding for cultural projects

IMPACT ON SPORT

12.800€

in contributions for the promotion of sport

+500kg

of Borges products at sports events

IMPACT ON HEALTH

20.844€

to health associations

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IMPACT ON SOCIETY

In the local area, Borges International Group continued to support entities that have been relying on its support for some time, such as the Alba Futur Foundation, an entity that helps those individuals and families who in some way suffer from a disability and which we are part of the **Network of Partner Companies**. The Teatre Fortuny Foundation also received support once again as a **Foundation Protector Member**; the money was given in support of culture in the geographical area.

Furthermore, the Borges India subsidiary allocates 2% of its average net profit to activities that promote social development, maintain and improve a healthy and prosperous environment and contribute to the life of the communities it serves. This year different donations were made to associations that help provide food for children's mid-morning meals and to foundations that give aid to families that have suffered the consequences of natural disasters.



SUPPORT AND PROTECTION FOR HISTORICAL HERITAGE

During this year, the **adaptation of the Mas de Colom - Casa Borges complex** (www.masdecolom.com) in the municipality of Tàrrega (Lleida) was completed. This is an old rehabilitated historical convent of high cultural and historical value, dating from the beginning of the 20th century. It has become a brand interpretation centre that will serve to strengthen the link with the area. The investment in the rehabilitation of the building complex amounted to €2.5 million in the first phase, and has a brand experience centre that informs and teaches the most essential values of Borges projected inside a singular historical space linked to the area and open to the general public

The Mas de Colom- Casa Borges rehabilitation project has received the Culturàlia award granted by the Tàrrega Cultural Centre and the Department of Culture as a promoter for the recovery of historical heritage.

ALLIANCES FOR THE DEVELOPMENT OF LOCAL PRODUCERS AND AGRICULTURAL REVENUE

GRI 203-2

We form alliances through projects and collaboration agreements that allow us to contribute to the economic and social development of the areas where we operate, reactivating the economy of the territory and showing our support for local farmers. One example is the **Pistachio Project**, a vertical cooperation programme that contributes to the improvement and economic development of the Segarra-Garrigues Canal area and its exteriors through pistachio cultivation. This project has allowed the introduction and development of this crop to contribute to the improvement of agricultural income, taking advantage of the historic opportunity offered by water reaching lands that until now were mostly dry. Through this initiative, we also managed to strengthen the relationship between Borges and the farmers of these pistachio plantations and contribute to establishing the population in rural areas.

We currently have 71 farmers attached to the Pistachio project, with a total of 343 hectares in Lleida, Huesca and Tarragona, 53% up on the previous year.

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Recovery of the Mas de Colom estate, a space with history and uniqueness, converted into an experiential, informative and didactic center for the brand, called Mas de Colom-Casa Borges and located in Tàrraga (Lleida).



Recovery of the Mas de Colom estate, a space with history and uniqueness, converted into an experiential, informative and didactic center for the brand, called Mas de Colom-Casa Borges and located in Tàrraga (Lleida).



ZERO HUNGER: PRODUCT DONATIONS TO MORE VULNERABLE GROUPS

Aware of the value that agri-food products have for society as a whole, at BIG we contribute to the fight against hunger and give our support to the most vulnerable groups through product donations.

Since 2012, we have collaborated with campaigns such as the Gran Recapte through the **Food Banks** located in the surroundings of our production centres and foundations for food donations. This past year, we donated 15,000 litres of oil, an essential product, which will serve 267,000 people, a figure that has been increasing since the outbreak of the pandemic.

In this financial year, we made product donations worth more than 234,000 euro²¹

21 Scope of donations made in Spain.

22 At the Spanish level, it represents the sector in different bodies and committees such as the Spanish Interprofessional Organisation of Olive Oil, the Sector Table of Olive Oil and Table Olives, and as a member of the Spanish Food and Drink Industry Federation - FIAB (attending meetings and work teams), among many others. At the international level, 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.

4.2.2. Alliances with the sector and the environment

GRI 102-13

Borges International Group and other Group companies are attached to different external initiatives related to the agrifood sector in order, among other aspects, to contribute to its 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 member²², **ANIERAC** (National Association of Industrial Packers and Refiners of Edible Oils), **ACORA** (Almazaras Industriales de Córdoba Business Association), North American Olive Oil Association (**NAOOA**) to defend olive oil interests in the USA 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 (COI)**, which brings together the main olive oil and olive producer and consumer countries.

- Along the same lines, BAIN is part of **Alendrave** and 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.

Likewise, as a Group and from its beginnings, it is worth highlighting our constant participation in the **Renowned Brands Forum**, of which the main international Spanish sector leaders are part, and our adhesion in 2018 as patrons of the **Company and Climate Foundation**, which works to promote the fight against climate change among companies. Annex II contains the full list of associations to which BIG belongs.



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15 BOTELLAS DE 1 LITRO
BORGES
ACEITE REFINADO DE GIRASOL
NATURALMENTE RICO EN VITAMINA E
L:224142346 12/2023 19:38
15 BOTELLAS DE 1 LITRO
BORGES
ACEITE REFINADO DE GIRASOL

15 BOTELLAS DE 1 LITRO
BORGES
ACEITE REFINADO DE GIRASOL
NATURALMENTE RICO EN VITAMINA E
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15 BOTELLAS DE 1 LITRO
BORGES
ACEITE REFINADO DE GIRASOL

Annual contribution of 15,000 of oil to the Food Banks of the territory.

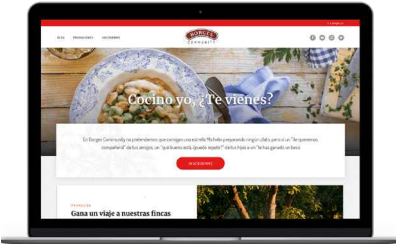


4.2.3. Dialogue and consumer satisfaction

Every day we strive to provide maximum value to our customers and consumers. We focus on seeking a relationship based on trust, transparency and the integrity of our actions, which is why we work to achieve your maximum satisfaction, continuously responding to your expectations and needs.

4.2.3.1 Presence in networks and borges community

We use the social networks as a channel of communication to interact and connect with our brands' customers, and with society as a whole. Among the main publications shared by this social network, the video recipes, initiatives related to sustainability, stand out. Regarding the number of followers, this year we grew 26% on Instagram compared to the previous year and 4% in Facebook, thus reaching figures of 77,700 followers and 183,655 fans respectively²³.



For several quarters, we have been permanently in the top 20 in the Icarus panel, among more than 400 large consumer brands in Spain.

Key figures of presence in Social Networks in 2021-22:
- Borges reached #8 on the ranking counting interactions with its own profile and #12, counting interactions from third parties and external channels, and #5 if we consider its presence on Instagram.
- During this year we reached the Top 20 in the Icarus panel, among more than 400 consumer brands in Spain, significantly improving the good positions we already achieved in previous years.
Both cases represent the highest position achieved so far.

Key figures of the Borges Community platform in 2021-22:
- Community with 19,767 members (+74% on 2020-21).
- Approximately 150 new recipes published.
- Consolidation of Club Borges in the Indian market.
- Expansion of functions for community members (recipes, product bundles, discount coupons, etc.)

meeting point for our consumers and one of the brand's main axes of participation and digital communication in Spain. Through this platform, dynamic and interesting content is included, as well as the possibility of sharing exclusive experiences and participating in recipe contests and product raffles, among others.

During this financial year, the migration of the old international website to another with a more intuitive and modern structure for all our markets was completed (borges1896.com).

One of the main forms of interaction with consumers is through the Borges Community platform, a virtual

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4.2.3.2. Claims and complaints systems

We have a **Complaints Action Plan** and an outsourced **Consumer Service System** that manages the brand's different communication channels (calls, e-mail and chat). This is made up of nutrition experts, who maintain close contact with our Quality and Marketing departments, thus guaranteeing a personalised response to our consumers' needs.

In this financial year, a total of 106 cases were received between claims, complaints, notifications, queries or requests in the internal market (Spain), which is 18% lower than in the previous year:

Regarding the foreign market, complaints and claims are managed through a call centre for each brand and country. Consumers also have the opportunity to submit comments via the website and email.

We have a **Protocol for the management of non-conformities of end consumers** from Spain, the purpose of which is to establish the procedure for dealing with these types of non-conformities and to establish a procedure to evaluate the attention and satisfaction of end consumers.

In addition to these specific channels aimed at our consumers, we also have a **Code of Ethics and Good Marketing**

Practices that describes behaviours that are not admissible in marketing and advertising actions, such as apology for hatred, gender violence, discrimination, among others. Our **Complaints Channel** is also at your disposal, in the event of a claim that affects non-compliance with our Code of Ethics.

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4.3. Governance, risks and ethics

4.3.1. Governance structure

Borges International Group 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). The rest is divided into three business divisions: BAIN, BAIEO and BBF.

4.3.1.1. Administrative bodies

GRI 102-5, 102-18, 102-20, 102-22

Since its foundation, BIG has belonged to the Pont family which, since 31 May 2022, has exercised the control and direction of the Group through the Board of Directors of the company Pont Family Holding. S.L., the equity head of the Borges International Group, with the representation of a member of each of the holding companies that make up 100%, in equal parts, of the Pont Family Holding company. David Prats Palomo has held the position of Executive Chairman and CEO of Pont Family Holding since September 2020. The guidelines to be followed are derived from these governing bodies.



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

Governing bodies	Functions and attributions
Appointments and Remuneration Committee	<ul style="list-style-type: none"> To assess the skills, knowledge and experience required on the Board of Directors. To define the functions and skills needed in the candidates who must fill each vacancy. To propose the remuneration policy for directors and general managers or those who carry out their senior management functions reporting directly to the Board, executive committees or CEOs, as well as individual remuneration and other contractual conditions for executive directors ensuring their observance.
Audit and Control Committee	<ul style="list-style-type: none"> To supervise the effectiveness of the Company's internal control, internal auditing and risk management systems, including tax, as well as discussing with the Auditor the significant weaknesses of the internal control system detected in the development of the audit. To supervise the policies and rules of the company in matters of environmental, social and corporate governance.

The audit and control committee has supervised the company's environmental, social and corporate governance (ESG) policies and rules, since April 2021.

4.3.2. Risk management

GRI 103-2, 102-11, 102-15, 102-30, 201-2

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 governing body and senior management of the degree to which the risk management and control is efficient.

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.

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RISK IDENTIFICATION AND CONTROL

We have 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	They are those with a medium or high probability of the risk materialising and a high impact, or a medium or high probability with a high impact.
MEDIUM RISK	They are those that have a medium probability of materialising and their impact could be medium, as well as those with a low probability and a high impact or vice versa.
LOW RISK	They are all those that have a low probability of materialisation and medium or low impact or vice versa.

GROUP	RISKS	DESCRIPTION OF RISKS
Public Health	State of alarm (pandemic, etc.)	Global or territorial emergency situation due to pandemic or other serious social events.
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 committing a crime or violating any rights of third parties.
Environmental	Management of the carbon footprint	Environmental contamination derived from inadequate management of greenhouse gas emissions.
	Use of plastic in product packaging	Use of materials that do not reach the 100% recyclable level in product packaging.
	Water stress derived from climate change	Impact on plantations due to lack of water or periods of drought.
	Loss of fertile soil	Loss of land due to soil degradation and the consequent loss of soil fertility.
	Air pollution and greenhouse gas emissions	Air pollution and effect on the climate.
	Transition risks derived from climate change	Transition risks arise from regulatory changes (such as strict limits on carbon and other greenhouse gas emissions) and technological changes (for example, fully electric transport systems) required to achieve the decarbonisation target.
Business	Food chain and producer protection laws	Contracts and operations for the purchase of raw materials within Spain in which the producer's profitability is not guaranteed.
Reputational	Reputational damage derived from actions in which employees, brands, shareholders or 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.
Industrial and intellectual property	Revelation of Business Secrets	Dissemination of information considered a Business Secret by staff with access to said information.

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LOW RISK
MEDIUM RISK
HIGH RISK

GROUP	RISKS	DESCRIPTION OF RISKS
Public Health	Quality control and undetected 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.
	Sabotage	Intentional damage or destruction to facilities or product in storage or transport.
	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.
Environment	Effects of climate change	Changes in the climate of our planet that has an impact on the Group's activities.
	Environmental impact of the activities carried out	Inappropriate use of substances and operation of equipment that imply non-compliance with current regulations regarding the removal or elimination of waste and emissions. Contamination of the soil or aquifers as a result of filtration or discharges.
	Lack of adaptation of plantations to more sustainable models	Lack of renewal of plantations, which causes a long-term decrease in the ability to adapt to more sustainable management models.
	Industrial losses	Non-optimised production processes to maximise the use of resources, generating losses and waste
Smuggling	Illegal trafficking of goods and products	Import or export products not meeting the legally established requirements.
	Illegal organ trafficking, contraband	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 its suppliers, importing agents, distributors, services and subcontractors.
	Crimes against the rights and freedoms of people	Harassment, discrimination, exploitation. Encouragement, promotion 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.
Labour Rights and Safety	Poor industrial safety	Provisions for the prevention and limitation of risks that are insufficient to protect against accidents liable to cause damage.
Explosion and fire	Physical hazards (explosion, fire, etc.)	Harm 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	Fraud	Damage or harm to property or assets of another by deceit.
Reputational	Customer complaints	Customer complaints regarding non-conformities in the products marketed by the Group.
Operational	Joint and several liability in the contracting of third-party services	Breach of social, labour, tax or payment obligations by the contracted company.
Communication	Internal and external communication	Defects in the transmission of information due to inadequate communication channels or other causes.

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LOW RISK

MEDIUM RISK

HIGH RISK

GROUP	RISKS	DESCRIPTION OF THE RISK
Public Health	Conditions storage and transport	Deterioration of the goods due to their storage or transportation in poor or unsanitary conditions.
	Deterioration and expiration of products	Manufacture, storage, supply, commercialisation or marketing of products without complying with the regulations, bring deteriorated or fraudulently altered.
Environment	Natural disaster	Impact of violent meteorological phenomena on assets and plantations that could cause damage to people, the environment or company assets.
	Air pollution and greenhouse gas emissions	Air pollution and effect on the climate.
	Forest fires	Impact on plantations as a result of a human factor or derived from episodes of extreme heat.
	Other physical risks derived from climate change	Impact on plantations as a result of extreme rainfall, flooding, wind or other factors not described.
	Loss of species and degradation of ecosystems	Affectation on biodiversity, ecosystems and impact on migratory routes or affectation in ZEPA zones.
	Protected species	Impacts on species on the IUCN (International Union for Conservation of Nature) Red List of Threatened Species.
	Diseases or pests in crop varieties	Impact on plantations due to the existence of pests or diseases in biological assets.
Damage to third parties	Causing damage to third parties (materials, people, etc.)	Possibility that an employee, in using equipment or systems and with the means of the Organisation, causes damage to third parties.
Labour Rights and Safety	Kidnapping or robbery of the Organisation's staff	Withholding against their will of the Group's workers; intimidation or attack against their physical integrity.
	Inadequate Prevention of Employee Health and Safety	Accidents or dangers in the workplace that can cause some physical and psychological damage or health problem, derived from the poor implementation of the occupational risk prevention policy.
Illegal funding	Financing of organisations that carry out illegal activities	Payments to organisations that operate from a corruption, money laundering and terrorist financing point of view.
	Financing of political parties	Donations to political groups or their foundations, ignoring Law 3/2015 on the control of the economic and financial activity of Political Parties.
Money laundering and reception	Money laundering	Acquiring, possessing, using or transmitting assets, knowing that these have their origin in a criminal activity. Payment to suppliers via bank transfer to entities located in tax havens. Collection from customers via bank transfer from financial entities located in tax havens.

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LOW RISK

MEDIUM RISK

HIGH RISK

Against Public Finance and Social Security	Non-compliance with Tax obligations	Failure to pay taxes to public collection entities, as a consequence of the presentation of incorrect returns, or the failure to present them.	
	Frustration in execution	Collaborate with employees, suppliers or third parties in bad practices to the detriment of the Public Administration or third parties.	
	Code of Ethics	Breach of the Code of Ethics, Criminal Compliance and Group policies by employees of the Organisation.	
	Communication	Lack of communication of breaches of policies or crimes due to ignorance of mechanisms or protection of complainants.	
	Reputational	Reputational damage to the Organisation for operating with suppliers or customers not aligned with the company's CSR commitments	Collaborators or customers who do not respect CSR regulations or fail to promote actions for their improvement and respect.
		CSR and Sustainability Policy breach	Risk of infringing the CSR and Sustainability policy affecting the image as a Group before stakeholders.
	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.
	Confidential information	Breach of the Data Protection Act	Access by unauthorised persons to information containing sensitive personal data. Intentional or accidental dissemination of personal information.
		Leaking of confidential business information	Security breaches that allow the unwanted exposure of confidential data not classified as a business secret by unauthorised persons.
Industrial and Intellectual Property	Violation of Licences and copyright	Unauthorised use of foreign patents, designs or formulas for the manufacture of products. Unauthorised use of files, images and documents protected by intellectual property rights. Download or use of software without a licence to use.	
	Actions against the Group's industrial property	Unauthorised use or exploitation of the brands, patents or generally of any industrial property of the Organisation.	
Fraud	Fraudes de ingeniería social	Damage caused by a person or entity that impersonates another to commit some type of fraud to obtain profit in a deceptive way, theft of bank keys, forgery of means of payment or fraudulent bank accounts.	
	Suplantación de identidad	Altering, copying, reproducing or in any other way falsifying purchase orders, sales, credit cards, debit cards or travellers cheques.	

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4.3.3. Business ethics and respect for regulations and compliance

GRI 103-2, 102-16, 102-17, 205-1

BIG has a series of guides, codes and policies to ensure the development of its business activities within an ethical framework...

For BIG, commitment to crime prevention is part of Company's corporate culture. In this sense, we develop codes, policies and procedures...

Corruption constitutes one of the categories of fraud, and is understood by Borges International Group as the use of unethical practices to obtain benefits.

Borges International Group employees must never offer or promote an improper personal or financial favour in exchange for business or another advantage...

Improper benefits, understood as anything of value to the recipient, including employment contracts or consultancy for parties concerned, can never be offered for the benefit of the recipient to influence their decision.

In order to establish a common procedure in the Company for the prevention of this type of conduct, Borges International Group has a Policy for the Prevention of Corruption in Business, Bribery and Influence Peddling...

Chapter "5.2.7 Corruption and Bribery" of the Borges International Group Code of Ethics

The Group's Compliance policy also contemplates the crime of corruption in business. The Crime Prevention and Response Manual includes the existing procedures, measures and controls on this subject in the company.

No breaches in the area of corruption and Human Rights have been detected in external audits carried out (SMETA) in the company's businesses.

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24 These and other complementary policies can be consulted on the corporate website (www.borgesinternationalgroup.com/ reglamentos-y-politicas) in several languages.



All these documents include the obligatory knowledge and compliance thereof by the executive team, the workers and other parties related to the organisation. To ensure this knowledge, in the case of Borges International Group's human team, regular internal on-line and personal training is given.

GRI 205-2

In this last year, update training was given. A total of 634 workers completed this training.

Number of people who have completed training on the Anti-Corruption Policy and Procedures (Compliance), as of 31/05/2022	2021-22	2020-21
Number of people	659	602
Percentage	82%	86%

100% of the governing bodies have received and carried out the Compliance training.

With the aim of reinforcing the knowledge acquired in said training, signage is used in especially crowded places such as dining rooms or changing rooms, both in offices and in production centres and subsidiaries. These are the so-called Compliance corners, which graphically display reminder pills for compliance training. This signage is renewed periodically.

4.3.4. Fostering of human rights

GRI 406-1

In our daily work, we focus on evaluating and improving management in the field of respect for Human Rights. We believe that workers' defence is essential to guarantee their well-being and to contribute to the sustainable development of the communities in which we operate, and of society in general.

We must respect the human person and their dignity and we fully subscribe to the United Nations Universal Declaration of Human Rights, the social policy of the International Labour Organisation and the Principles of the UN Global Compact.

Chapter "5.1.2 Professional development, equal opportunities and non-discrimination." of the Borges International Group Code of Ethics



In this sense, we develop policies and codes based on the main standards that ensure our compliance in the area, such as the **United Nations Universal Declaration of Human Rights** and the **social policy of the International Labour Organisation**, such as:

- **Code of Ethics:** this contemplates the exclusion of any form of forced or compulsory labour and child labour. Its content is mandatory for Group workers, customers and suppliers who start a business relationship. The Code of Ethics has a **complaints channel**, through which to report cases of violation of Human Rights. During this financial year, we registered no complaints for cases of violation of Human Rights.
- **Child Labour Manual:** implemented in the subsidiary BOOC (Tunisia), it contains the procedures to be followed in the event of identifying a case of child labour in Group companies.

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We focus our efforts on evaluating and improving management in the field of respect for Human Rights to guarantee the well-being of the Borges People and to contribute to the sustainable development of communities and society.

FREEDOM OF ASSOCIATION AND THE RIGHT TO COLLECTIVE BARGAINING

GRI 407-1, 102-41

Similarly, 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 **workers' councils** that have the functions established in the Workers' Statute, such as monitoring compliance with current regulations and consulting decisions that affect the organisation of work or workers.

100% of our workforce is covered by collective bargaining agreements for all the countries in which we work. In some cases, these are company-specific agreements 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 reached in each country and sector is applied.

EXTERNAL EVALUATION AUDITS

GRI 412-1

During the last financial year and on the international level, we renewed the **audits of the SMETA system**, which evaluate, among other aspects, respect for Human Rights and ethical compliance in the main production centres of BAIEO (Spain), BAIN (Spain), Borges Organic Olive Oil Company (Tunisia) and Ortalli (Italy), which enables us to work with some of the most important companies in the sector internationally. In FY 2021-22 **Capricho Andaluz (Spain) made its first SMETA audit.**

56%
scope of companies assessed by SMETA audit



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A close-up photograph of a branch with several green leaves and a small, round, green fruit. The leaves are vibrant green with visible veins, and the fruit is a similar shade of green. The background is softly blurred, showing more foliage and light filtering through. A semi-transparent green rectangular box is overlaid on the bottom half of the image, containing the text.

5 Responsible Agriculture

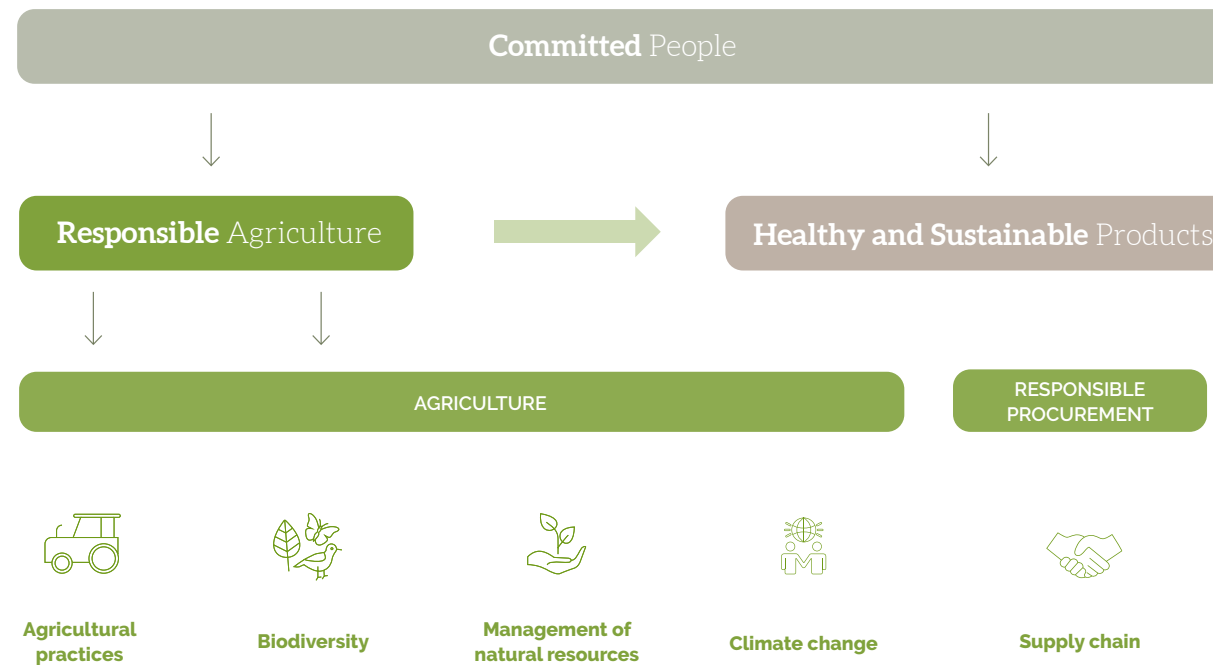


5. Responsabli Agriculture: **agricultural phase and supply chain**



One of our main objectives is to contribute to sustainable development through responsible management of our farms and production centres while promoting collaboration with suppliers in the agricultural sector and other points of impact in the supply chain such as transport and logistics to guarantee that raw materials are purchased and supplied under sustainable criteria.

This commitment means having production systems that take into account respect for biodiversity, the efficient use of natural resources, the promotion of the circular economy and the guarantee of sustainable supply.



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Relevant facts of the 21-22 financial year on Agriculture and Responsible Procurement:



Certification of agricultural practices



- Expansion and renewal of the hectares certified with **Global GAP**, the international standard of good agricultural practices, reaching 80% of our own certified hectares.

Reduction of chemical synthesis products



- Implementation of plans to optimise inputs of plantations and to **bring in products of natural origin** to the detriment of those of chemical synthesis.
- We also use pheromones to **control pests** as a more sustainable alternative to conventional insecticides.

Water source optimisation



- Start of the **calculation of the water footprint**.
- Controlled **deficit irrigation tests** implemented to adjust the doses in the plantations.
- We have started the **use of Electrostatic Spray Systems** in our atomisers with the aim of reducing the amount of water used in each treatment of the trees.

Nutrient handling



- Implementation of **soil analyses** prior to fertilisation plans to make more efficient use of fertilisers.
- Stimulation of soil micro-organisms** to optimise currently blocked nutrients.

Decarbonisation and renewable energies



- In the process of installing **4 photovoltaic solar farms** to cover irrigation needs and to reduce the associated carbon footprint.

Responsible sourcing



- Definition of the bases of our **manual and programme of Responsible Agriculture and Procurement**.
- Creation of a **map of social and environmental risks** specifically associated with our supply chain.

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5.1. Responsible agricultural practices

GRI 103-2, 103-3

Sustainable agriculture goals

- Ensuring world food safety.
- Promoting healthy ecosystems.
- Supporting sustainable management of land, water and natural resources.
- Meeting the needs of present and future generations, ensuring profitability, environmental health and social and economic equity.
- Improving environmental protection, system resilience and efficiency in the use of resources.

BIG's environmental commitment is inherent to the nature of the company's business, which is why we carry out our activity with strict and respectful environmental treatment throughout the entire cycle. In this sense, we have several strategic objectives to reduce our environmental impact from the agricultural area:



Certification of agricultural practices

We have continued to expand the number of managed farm hectares certified with **Global GAP**, the international standard for good agricultural practices. This year, the Tesorero, Palheta B and Herdade da Torre de Bolsa estates were added to those certified.

1.293

hectares certified with Global GAP



Responsible sourcing, soil regeneration and nutrient management

This year, we defined the bases of what our **Responsible Agriculture and Procurement model**²⁵ will represent, focused on a specific programme that promotes and monitors the management of nutrients, water, phytosanitary products and soil management, among others.

We have implemented **soil analyses** on all our farms, prior to drawing up fertilisation plans to make **more efficient use of fertilisers** and reduce nitrogen applications. We have also started stimulating soil micro-organisms to make all the currently blocked nutrients available to our trees.



Reduction of chemical synthesis products

We have continued to implement plans to **optimise inputs of plantations** and to increase the use of products of natural origin to the detriment of those of chemical synthesis. This allows us to obtain part of our production free of pesticides, with figures below the quantification limits established by current regulations.

We also **use pheromones to control pests** as a more sustainable alternative to conventional insecticides.

Likewise, in periods of high temperatures, **we spray our walnut trees with kaolin**, an alternative to chemical synthesis products and an optimal tool for regenerative production, which protects the plant from the sun and reduces evapotranspiration and thermal stress in the plant.

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All these actions contribute directly to:

- ✓ Aligning our farms with a model of responsible and sustainable agriculture over time.
- ✓ Minimising the risks and effects associated with climate change and contributing to its adaptation and mitigation.
- ✓ Regenerating soils and biodiversity.
- ✓ Reducing dependence on fossil fuels and non-renewable energy.
- ✓ Increasing carbon sequestration and absorption, as well as reducing CO2 emissions associated with the agricultural phase.
- ✓ Contributing to the sustainability of the agricultural sector for the coming years.



Diagram of the blocks contemplated in the Responsible Agriculture and Procurement Manual

80% of our plantations are certified under GLOBAL GAP, with the aim that in the coming years it will be 100%.



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Almond plantations on our farm in Casarete (Extremadura).



5.2. Preservation of biodiversity

GRI 103-2, 103-3, 304-2, 304-3

We are aware of the value of the ecosystem services which the environment provides us. Today we have **more than a hundred hectares dedicated to environmental purposes** such as reforestation, fallow, conservation of ZEPA areas, grazing and pastures on different farms in Granada, Lérida and Portugal. We also have 77.6 hectares devoted to **reforestation** in Granada (El Carquí estate) and areas of **fallow** in Lérida (around 25 hectares) that help in the conservation of agricultural birds, the group of birds most threatened in Europe.

Likewise, we have 19.7 ha of **pasture** in Machados and 7.65 ha of **holm oaks** in Palheta, which constitutes a unique ecosystem typical of the Iberian Peninsula and includes 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, as just one hectare of grazing **fixes between 30 and 40 tons of CO2 equivalents**.

Positive impacts of work on biodiversity:

- It contributes to carbon sequestering.
- It reduces soil erosion.
- It increases the biodiversity of the area's species.
- It reduces water consumption.
- It reduces the loss of nutrients.
- It improves agronomic performance (better soils, greater biological control, etc.).

All our farms have management practices based on soil protection, species preservation, minimum tillage, nutrient management, and preservation of natural resources.

This year we have continued to implement the different measures of the **Biodiversity Action Plan (PAB)** implemented in our Mas de Colom farm (Lleida) together with the Global Nature Foundation, with the aim of preserving and increasing biodiversity through practices that contribute to the carbon sequestration, erosion reduction and climate change mitigation.



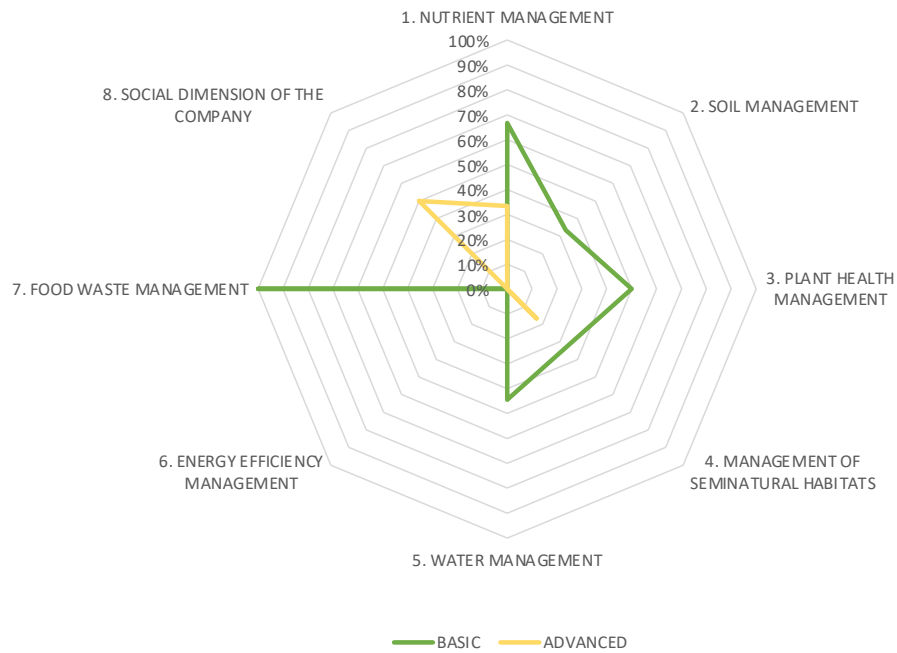
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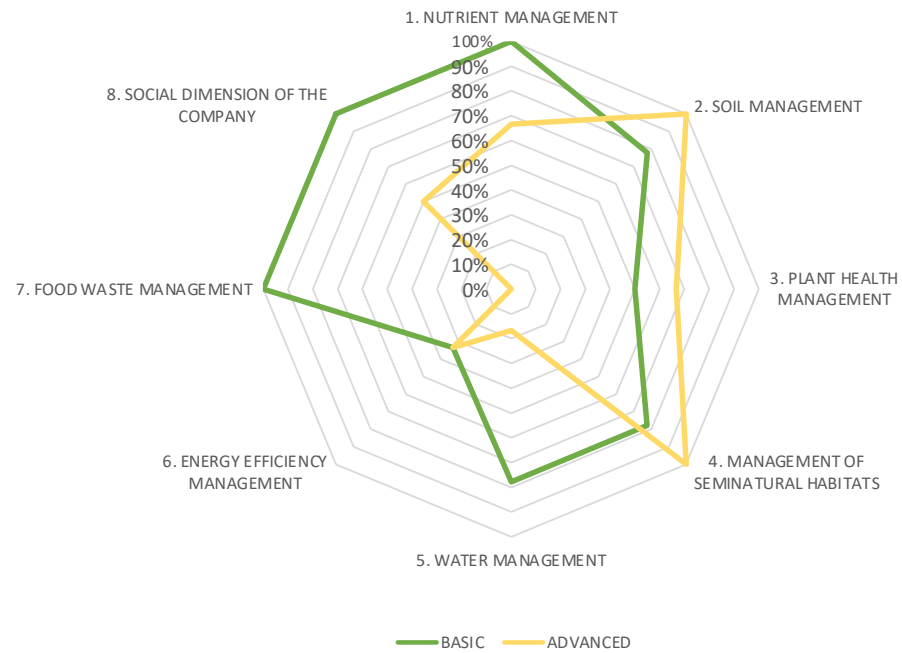
Biodiversity Action Plan in Mas de Colom

Among many other initiatives that are being developed, there is the implementation of plant covers that control the loss of fertile soil and pests in a natural way, as well as the planting of more than 3,000 linear metres of trees and shrubs, which provide qualitative complexity to the ecosystem of the environment as a food reservoir for different species of birds, erosion control, atmospheric carbon fixation and attraction of pollinators and other species of beneficial insects.

**BORGES EVALUATION FOR RESPONSIBLE AGRICULTURE
MAS DE COLOM 2019/2020**



**BORGES EVALUATION FOR RESPONSIBLE AGRICULTURE
MAS DE COLOM 2020/2021**



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Monitoring measures and techniques applied in the plan.



We also continue to be members of the **Agrarian Biodiversity Observatory (OBA)**, a project based on participatory science, which seeks to better understand the state of biodiversity in the agricultural environment in Spain and monitor how some practices in agriculture help to preserve it.

The PALM project draws on the environment's ecosystem services

- Bees and almond trees form a virtuous circle and establish an almost symbiotic relationship. With the planned almond plantation, a population of practically **180 million bees will be reached when they are in production.**
- In this way, it contributes to preserving this species that, like other pollinators, is in danger of extinction and is so important for food production and food security in the world.

We work for the conservation of nature and the protection of biodiversity in the more than 2,000 hectares planted on our farms and we also encourage these practices among our suppliers' farms.

5.3. Management of natural resources in agriculture

Proper management of natural resources in agriculture involves making responsible use of them. To do this, we monitor different parameters that allow us to manage the soil or water most efficiently, gradually reducing its consumption through precision agriculture techniques.

5.3.1. Water management²⁶

GRI 103-2, 103-3, 303-1

Betting on responsible agriculture implies managing water resources efficiently. For this reason, we apply different strategies for their optimal use. For example, we use **localised irrigation systems and low-flow drips** in all new plantations with the aim of adjusting the land's infiltration capacity. We are also working to progressively adapt it in older plantations. Additionally, we use **precision agriculture techniques**, which allows greater efficiency in the use of resources.

- This year we have begun to carry out **deficit irrigation tests** to adjust the risk doses in plantations and the use of **electrostatic spray systems** in our atomisers has begun with the aim of reducing the amount of water used in each treatment on the trees.

- This year we have started to **calculate the water footprint**. This first calculation will allow us to establish the basis for calculating the water footprint of BAIN's farms and the walnut, pistachio and almond crops, as well as to identify critical points and to assess measures on which to focus the reduction of the water footprint.

As active members of the EsAgua platform, this year we have begun to calculate the water footprint for our agricultural and industrial activity.



We also highlight our participation in the **cycle on Meetings for Sustainable Agrifood²⁷**, where we talked about the use of technology for a more efficient and sustainable agriculture, above all in the efficient management of water.

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26 Indicators on water consumption in the agricultural phase in section "6. Healthy and sustainable products: product processing and management"
 27 Cycle of Meetings of the Col·legi d'Economistes de Catalunya and the Catalan Institution for Agricultural Studies, at the conference on "Water, Soil and Food in Catalonia".



5.3.2. Soil management

GRI 103-2, 103-3

The development of our agricultural activity is closely linked to land management, and is one of our fundamental resources. In this sense, it is critical to combat its erosion and degradation, as well as to act in favour of environmental protection by retaining CO₂ in the soil and fighting **against the loss of fertile soil.**

Some of the actions we carry out to achieve this are the use of **minimum tillage** in the plantations, the implementation of **vegetable covers** to increase the content of organic matter in the surface layer, favouring biodiversity and minimising compacting problems, addition of **organic amendments**, of calcium carbonate and calcium sulphate to improve the physical characteristics of the soils and to maintain levelling, water outlets, drains and drainage cleaning to **minimise erosion problems.**

We have more than 1,200 hectares of plant covers that contribute to preventing the loss of fertile soil and act as natural corridors for species.

5.3.3. Energy management²⁸

GRI 103-2, 103-3

Efficiently managing energy in all activities carried out by the company is another way in which our commitment to the responsible use of natural resources is demonstrated. In this sense, we have established different objectives:

- ✓ To continuously improve energy efficiency.
- ✓ To boost Boosting the use of renewable energy in our activities.
- ✓ To reduce greenhouse gas emissions (GHG).

To achieve these objectives, we have been implementing actions in the agricultural field for years and relying on the use of renewable energy, such as: the substitution of pumping and re-pumping of irrigation water with **photo-voltaic pumping**, the use of resources generated through the use of biomass (almond shell, walnut, etc.), using it for drying our walnut and pistachio production or integrating the almond drying system in the sun (**Sun Dried Almonds**), completely eliminating the use of energy in this phase of production. Furthermore, **four photovoltaic solar parks** are currently being installed, which will help meet irrigation needs and reduce the associated carbon footprint.

We are in the process of installing four photovoltaic solar parks to meet irrigation needs



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5.4. Waste management

In the agricultural phase we find different materials and by-products from daily agricultural management that add a lot of value. These are some examples of actions that promote the optimisation and revaluation of the waste generated on our farms:

- Agreement with ENCE, leader in the production of eucalyptus cellulose to dispose of the pruning remains for the subsequent manufacture of cellulose.
- Decomposition of the leaves in deciduous trees to be incorporated as organic matter with the labouring.
- Decomposition of the remains from mowing the plant cover for its incorporation as organic material.
- Composting of the almond skin or the mesocarp of the nuts for incorporation into the soil in the form of organic amendment.

5.5. Supply chain management and responsible procurement

GRI 103-2, 103-3, 102-9, 414-2

The entire process of obtaining and/or supplying raw materials is carried out taking into account factors such as quality, traceability and other criteria that guarantee that the raw materials are produced, purchased and supplied sustainably and under the highest quality standards.

Our supply chain is made up of our agricultural farms and a broad network of supplier companies (of finished product, raw material and ingredients, and containers and packaging) with whom we seek to forge long-term business relationships based on trust, transparency, and communication. This implies working together to reduce the negative impact in all processes, including management of natural resources, emissions, transport and respect for human rights, and thus to guarantee that the purchase and supply of raw materials are sustainable and comply with upright and ethical conduct.

During the past financial year, we launched a **Platform for Approval of supplier companies**, a document management tool that allows us to optimise and centralise the management of the company's supply chain, and thus be

more efficient in purchasing and supply, and which provides us with more information on the traceability of our products. Every year, we register more companies on the platform and we develop new phases of implementation. Likewise, the score on environmental, social and social responsibility issues and requirements is assessed.

In addition, this year, actions were implemented to better understand the social and environmental performance of our suppliers in their activities, thus allowing us greater control over the impacts associated with the chain. We also evaluated the social and environmental risks based on the origin and type of product resulting from our supply chain. This provided us with a **risk map**, which contemplates the analysis of the following parameters, among others:


- Respect for Human Rights.
- Carbon footprint.
- Water footprint.
- Biodiversity.

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The supply chain social and environmental risk map will assist in implementing risk mitigation policies and the development of specific codes of conduct

GRI 412-1

	Nuts division (BAIN)	Oils division (BAIEO)
Description of the supply chain	<p>We have two industrial plants for processing nuts and dried fruit. One for shelling almonds and two processing centres on our farms, all in Spain. We also have more than 2,000 hectares of our own planted in the Iberian Peninsula that guarantee the supply of a local, proximity and quality product.</p> <p>The rest of the raw material comes from 15 different countries, mainly (80%) from Spain and the USA.</p>	<p>We have five production units around the world, in key locations due to their proximity to production origins (Spain, Tunisia, Italy and Egypt). The raw material comes mainly from 12 different countries.</p>
Social risk management	<p>"86% of the raw material comes from countries without risk according to the amfori BSCI list. Of the remaining 14% that come from countries at risk, more than 80% of suppliers have external social audits such as SMETA, which allow us to guarantee our customers a responsible supply chain..</p>	<p>Almost 80% of the raw material comes from countries without risk according to the amfori BSCI list. Of the remaining 20%, more than half of suppliers have external social audits such as SMETA, which allow us to guarantee our customers a responsible supply chain.</p>
<p>We are also evaluated by platforms such as EcoVadis, where we have a Silver medal and others specific of customers.</p> 		

GRI 414-1

In parallel, the current management and control in the supply chain are supported by the following parameters:

- ✓ We include clauses related to the knowledge and application of the **Code of Ethics** of the Group and the **Criminal Compliance Policy** through the **Declaration of Customers and Suppliers**, in which the suppliers declare their adhesion and commit to behaving in a manner aligned with our business principles. Practically all **major supplier companies and contractors have signed these documents**.
- ✓ We have specific clauses at the beginning of relations with logistics and transport providers related to points of impact and environmental progress.
- ✓ We promote collaborative projects to reduce environmental impact with suppliers, such as logistics. With them, **less polluting fleet models** have been introduced -such as LPG and LNG- and applying efficiency criteria in the routes to optimise the load.
- ✓ We ensured comprehensive quality control and traceability of our supply chain.

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In this same sense, our main centres receive specific audits of customer codes of conduct every year, as well as international standards in matters of ethics (**SMETA**), environment and quality, which allow us to guarantee our customers a responsible supply chain.

HUMAN RIGHTS IN THE SUPPLY CHAIN

Due to the responsibility that we assume with suppliers as a fundamental part of our value chain, we demand that they all protect the Human Rights of their workers and treat them with respect and dignity, and also eliminate any conduct related to forced labour, child labour and any type of discrimination. All these commitments are acquired through the signing of the Declaration of Customers and suppliers when signing our Code of Ethics.

This document is a unilateral declaration through which the signatory undertakes to comply with BIG's Confidentiality Policy, is notified of BIG's Personal Data Processing Policy and to respect the Code of Ethics and the Compliance Policy of BIG, as an essential requirement to carry out commercial operations with the companies of the group headed by Borges International Group, S.L.U.

Declaration of customers and suppliers (2021)



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6 Healthy and Sustainable Products



6. Healthy and sustainable products: **product processing and management**

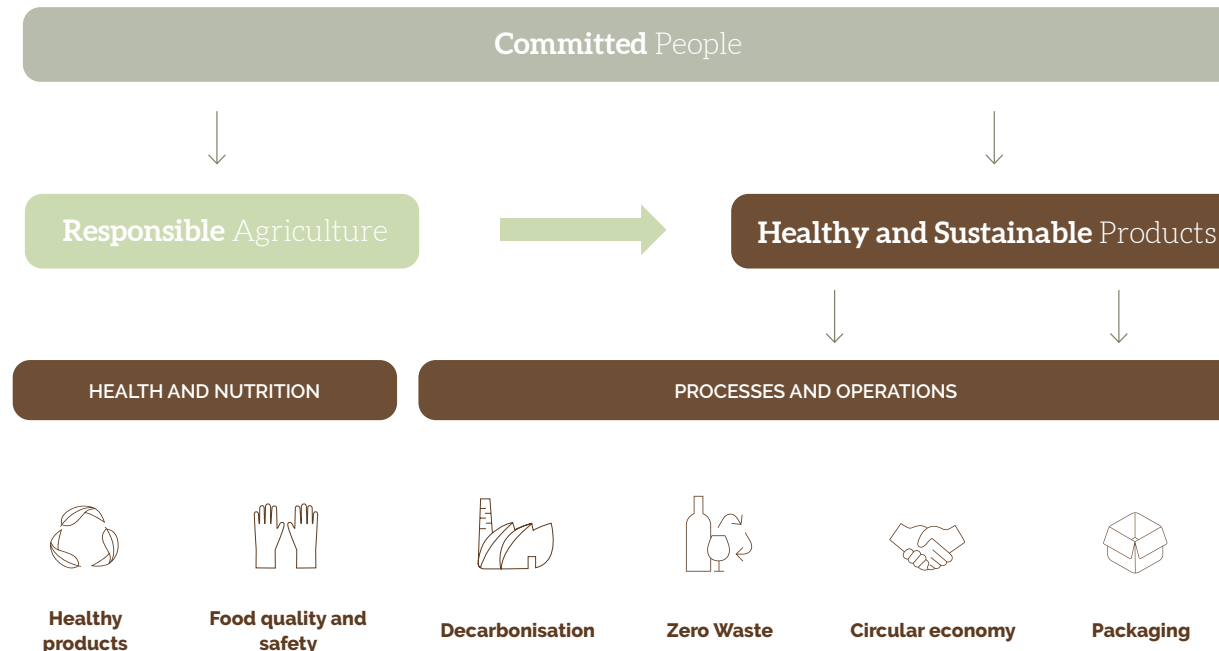


GRI 103-2, 103-3

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.

It is our responsibility to offer our customers and consumers the highest quality products, with nutritional benefits that contribute to a healthy and pleasant diet. In addition, this responsibility extends from the production and processing to the marketing of all our products. We work to constantly innovate, not only in nutritional improvements, but also in packaging or formats that contribute, for example, to facilitating recycling.

Within this pillar, **we manage both the nutritional and healthy policy of our products, and the way in which they are made and processed in our production centres, our environmental, energy and waste management.**



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Important facts of FY21-22 on Health and Nutrition, Processes and Operations:

Health and nutrition



Nutritional improvements



✔ Creation of a **healthy product definition matrix**, in coordination with the NAOS strategy, extensive to all the companies and brands of the group to evaluate our portfolio and establish improvement measures.

Healthy portfolio

ZERO WASTE

✔ Launch of a **range of products with "Zero Pesticide Residue"** in the French market and new nut bars with probiotics, prebiotics and compostable packaging, intended to be a healthy snack.

Healthy fats



✔ Development, through H&GSO, of the **first functional solution for Puff Pastry applications (croissants)** that allows this sector to reduce saturated fats, providing a totally healthy reference and allowing a wider range of products to be nutritionally improved.

Communication with consumers



✔ Renewal of the **Product Environmental Declaration (EPD)** for Extra Virgin Olive Oil in glass format, with a 30% footprint reduction.

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Water management and footprint (in industrial phase)



- ✔ **Installation of flow meters** at the points of greatest water consumption in the industry to help implement improvements for its reduction.
- ✔ Carrying out a project to **reuse the washing water** from the almond peeling process with the aim of reducing its consumption by 15%.

Zero Waste



- ✔ Certification of **circularity for cardboard** in BAIN-B2.

Decarbonisation and reduction of GHG emissions



- ✔ **Calculation of the carbon footprint** for agricultural and industrial activity and 26% reduction in emissions²⁹.

Transition and energy efficiency



- ✔ Replacement of 90% of the fleet of forklift trucks with an **electric fleet** in Spain.
- ✔ Maintenance of **100% renewable electrical energy** with its corresponding reduction of 8,000 t of CO₂.
- ✔ Implementation of **technical improvements** to reduce electricity consumption in lighting through the replacement of equipment and reduction of consumption linked to steam from the BAIEO plant.
- ✔ Performance of a study for **installing solar panels** to cover the needs of industrial activity.
- ✔ 9% increase in the consumption of energy from renewable sources.

Food waste and reuse



- ✔ **Collaboration with research centres and universities** on projects to reuse almond shell as sources of electric car batteries and for alternative use in construction materials.
- ✔ Study of alternatives to revalue industry by-products, to turn them into new elements with high nutritional and protein value to integrate them into the food sector for human consumption.

Packaging and materials



- ✔ Performance of industrial tests to reduce the volume of plastic in primary packaging, as well as to improve its recyclability and introduce compostable materials.
- ✔ Increase in the references that contain **recycled material** in their structures, introducing more than 250 t of recycled plastic on the market.

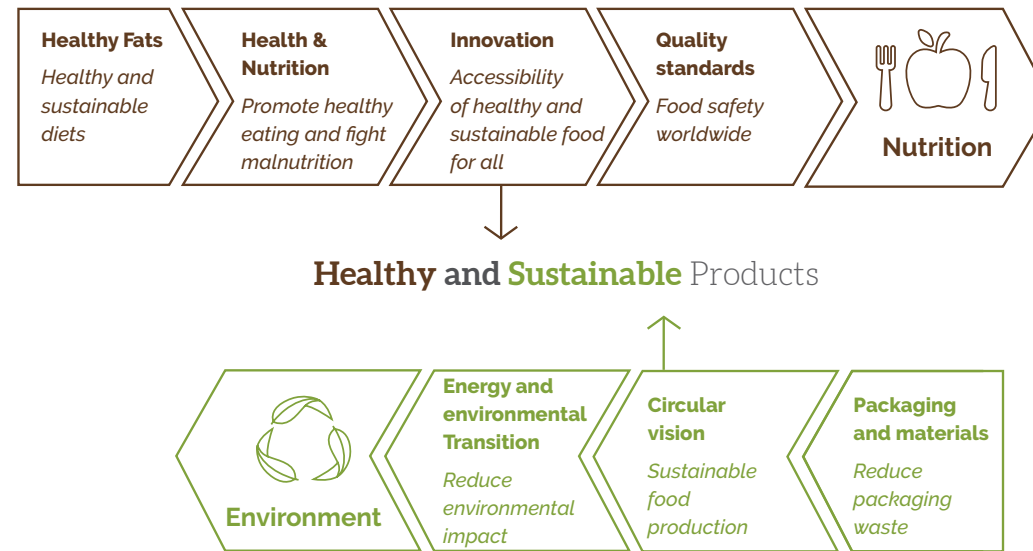
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Our vision of a healthy lifestyle assumes that not only the product we consume is nutritionally beneficial, but that it has been produced in a sustainable way.

As a result of this commitment, our CSR Plan contemplates the strategic pillar of healthy and sustainable products, combining nutrition and environmental protection and whose strategic objectives are:

- ✓ To develop **nutritional improvements and encourage good eating habits** through our products, developing products that encourage the consumption of healthy fats.
- ✓ To improve **transparency in labelling and communication** through the use of new technologies such as Blockchain, which guarantees product traceability, quality and safety.
- ✓ To reduce **food waste** throughout the value chain, by implementing efficiency protocols during the production process so as not to waste food during its preparation or packaging.
- ✓ To go from a vision of **linear to circular production**, working to reuse by-products and committing to energy efficiency and renewable energy projects.



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6.1. Health and nutrition in products

GRI 103-2, 103-3

At Borges International Group we have always been characterised as producing products with healthy attributes, such as olive oil or nuts. In this sense, the products in our portfolio are the main pillars of the Mediterranean diet: healthy fats, products with less salt and less sugar, which improve cardiovascular health and help prevent different diseases.

Continuous improvement to offer products with less salt and less sugar is part of the ongoing innovation of our portfolio. We work to **offer healthier versions of our own products.**



6.1.1. Nutrition and innovation

Innovation is one of our strategic pillars to continue improving our products' nutritional benefits. We work in constant collaboration with technology centres, universities, testing laboratories and other companies in the sector under a collaborative system that implies collaborative innovation, which represents a **new model of innovation** in which the main value is collaboration between the different players. By uniting and working under this model, knowledge and innovation are increased and satisfactory objectives are achieved for all members, which might not be possible individually.

With the NAOS Strategy guidelines as a reference, we continue to work on our roadmap to offer products with less salt, sugar and fat in order to promote healthy eating.

Notable launches in FY21-22:

- Launch of a range of vinegars, oils and nuts with "Zero Pesticide Residue" in the French market through the Tramier brand.
- New nut bars with probiotics, prebiotics and compostable packaging, designed to be a healthy snack.

As a result of the internal teams' work, last year we also reduced the % of salt in our stuffed olives, with 25% less.

** Products analysed and verified by independent accredited laboratories that quantify the pesticide content, to guarantee a rate of less than 0.01mg/kg.*

In this line, also following the guidelines of the NAOS Strategy and with the aim of advancing towards a 100% healthy portfolio, this year we internally defined a **matrix of healthy products**, the tool that will serve to analyse and reinforce our healthy offer towards the consumer to have products 100% aligned with these parameters in the coming years. Currently, 80% of our portfolio is already within these parameters.

This year we developed a matrix of Borges healthy products, extensive to all Group companies and which allows us to assess the situation of our portfolio and establish improvement measures.

Through Borges Agricultural & Industrial Edible Oils, S.A.U, we have also participated in Free From Food & Health Ingredients, an international benchmark fair for 'Free from', organic and vegan products.

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6.1.2. Promotion of healthy fats

Always within the framework of a Mediterranean, healthy and pleasant diet, we continue to strengthen our range of healthy products with the aim of helping consumers lead an even healthier life. Examples of these are our **Healthy & Green Solid Oil 4.0 (H&GSO)** and Agreena brands. An alternative to the use of saturated fats, both for domestic consumption and for the food industry, and which substitutes other types of fats such as palm oil, dairy fats, hydrogenated fats and/or those of animal origin, and therefore a much healthier alternative.

This year, through H&GSO, we also developed the **first functional solution for Puff Pastry applications (croissants)** that allows this sector to reduce saturated fats, providing a totally healthy reference and allowing a wider range of products to be nutritionally improved.

We work to develop new products that have a higher content of healthy fats and less salt compared with products in the same category.



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6.1.3. Product carbon footprint

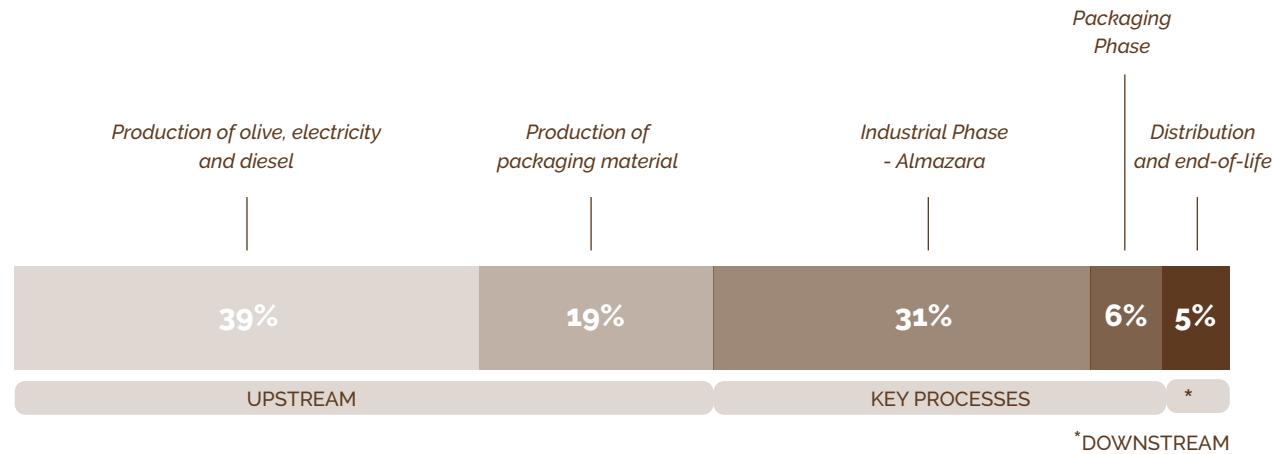
During this year we renewed the Environmental Product Declaration (EPD) of our Extra Virgin Olive Oil, packaged in glass bottles. It is a certified and registered environmental declaration prepared in accordance with the ISO 14025 international standard, used to present information on the life cycle of products.

The life cycle methodology and the EPD help to understand, improve and communicate the environmental impact of the product, and take into account all the stages of Extra Virgin Olive Oil, from the initial field phase, through the production phase, until its distribution, use and end of life.

Since the last certification, the carbon footprint of the product has been reduced by 35% thanks to the use of renewable electricity in the packaging phase, as well as the use of 80% recycled material in the packaging.



ENVIRONMENTAL IMPACT OF THE FUNCTIONAL UNIT – GWP³⁰



The functional unit (FU) of the study is 1 litre of Extra Virgin Olive Oil packed in BAIEO facilities.

We are going to expand the references of products with Life Cycle Analysis in the next financial year to calculate and reduce their environmental impact.

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30 Global Warming Potential



6.2. Environmental policy

GRI 103-2, 103-3, 102-15, 201-2

We have an **Environmental Policy**³¹, which includes the principles of our environmental commitment to consumers, general society and the natural environment:

- Providing information and training to apply procedures in each post to ensure the protection of the environment and the prevention of pollution.
- Measuring, evaluating and systematically controlling the implementation of environmental measures, to ensure their continuous improvement.
- Encouraging suppliers and subcontractors to adopt the same BORGES attitude and environmental principles, applicable to the goods and services used.
- Openly communicating the nature of the activities and progress made in the protection of the environment.
- Continuously improving the environmental management system as an essential element for improving environmental performance.



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31 The scope of the Environmental Policy is BAIEO and BAIN, the rest of the centres also copy the general principles defined in the policy and set by the Group's Management.



This policy is the basis of our **environmental management systems**, certified according to UNE-EN ISO 14001 for BAIEO (July 2024), BAIN (July 2024), BOOOC (April 2024) and Capricho Andaluz (January 2023) production centres. Under 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.



6.3. Management of resources

Below are the results of the environmental policies applied by the company and that directly affect water consumption, energy management and management of the waste generated.

6.3.1. Decarbonisation and energy policy

GRI 103-2, 103-3, 201-2

ENERGY POLICY

BAIEO has an **Energy Policy** that puts energy efficiency at the centre of our operations. In the rest of the centres, the basic criteria of the policy are applied, among which the following principles stand out:

- Providing information and training to apply procedures in each post to ensure the improvement of energy performance.
- Improving energy efficiency and reducing dependence on energy imports, reducing emissions and boosting employment and growth.
- Diversifying energy sources, mainly biomass, and taking advantage of the by-products of the facilities themselves to promote the circular economy.

- Promoting the use of renewable energy to reduce energy dependency and CO2 emissions.
- Promoting research in clean energy technologies with low carbon emissions, and prioritising research and innovation to promote the energy transition and competitiveness, and; Supporting the acquisition of products and services, and the design of energy-efficient equipment, facilities and systems.

95% of the electrical energy contracted and consumed by the Group worldwide comes from renewable energy sources.

Furthermore, the management system of our production centre in BAIEO (Tárrega) has had the UNE-ISO 50001 certification since 2018 (August 2024), in line with the commitments we have adopted in energy matters.

The actions carried out in the industrial field are shown below³²:

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Reduction of energy impact
Industrial activities

✓ DONE

BAIN, BAIEO

- ✓ Performance of a study for **installing solar panels** to cover the needs of industrial activity.
- ✓ Replacement of 95% of the fleet of forklift trucks with **electric fleet**.

BAIEO

- ✓ Reduction of steam consumption in the extractor and reduction of low pressure compressed air losses.
- ✓ Improvements in insulation in offices and facilities.

BAIEO, BAIN, CAPRICHIO, B. EXTR.

- ✓ Electricity contracted with GDOs of **100% renewable energy**, contributing to saving 8,000t of CO2 a year.

BAIN, BAIEO, CAPRICHIO

- ✓ Replacement with **LED lighting** and lamps to reduce electricity consumption.

CAPRICHIO ANDALUZ

- ✓ Improvements in machinery and **renewal of equipment**, reducing the electricity consumption associated with production and increasing production capacity.

ORTALLI

- ✓ Reduction of electrical energy consumption through the replacement of compressed air tanks.

✓ IN PROCESS

BAIN

- ✓ Reduction of the risk of refrigeration gas emissions, thus making it possible to control and also reduce the CO2 emissions associated with these gases.

ORTALLI

- ✓ A project is being designed to renew equipment on a line that will allow more efficient use of electricity.

✓ NEXT STEPS

BAIN

- ✓ Improvement of **thermal efficiency**, allowing lower consumption of fossil fuels and the reduction of 20 tons of CO2/year.

BAIN, BAIEO, CAPRICHIO

- ✓ Installation of **photovoltaic panels**, reduction of electricity consumption and installation of charging points for electric vehicles.

BAIEO

- ✓ Improvement of energy efficiency in steam of the facilities, installation of new devices and machinery to improve efficiency.

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Relevant facts during these years that contribute to reducing energy consumption in the plants:



Change of high-pressure compressors for more efficient equipment, reducing electricity consumption by 27%.



Change of low-pressure compressors for more efficient equipment, reducing electricity consumption by 18%.



Replacement of cooling towers with more efficient, reducing electricity consumption by 50%.



Internal electrification of internal transport, such as forklifts, etc., with an energy saving of approximately 49%.

Actions at Borges Agricultural & Industrial Edible Oils plant.

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Equally, we also highlight the cogeneration plant in the BAIEO plant (Tàrraga), 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. Without this combined process, the energy and CO2 emissions that would result from generating the same energy would be 17% higher.

Electricity with GDOs from renewable energy has increased by 41% compared to 2019.

GRI 302-1, 302-4

Energy consumption per source (agricultural and industrial) (MWh)	2021-22	2020-21
Renewable source		
Electricity	31,787	29,289
Non-renewable source		
Electricity	1,708	2,019
Natural gas	170,869	164,624
Diesel/PetroL/LPG	5,504	5,136
Total	209,868	201,068

DECARBONISATION AND CO2 EMISSIONS

GRI 103-2, 305-1, 305-2, 305-3, 305-5

We calculate and monitor our carbon footprint according to ISO 14064 to take steps to reduce it from source, optimising the use of fertilizers, reducing energy consumption, using renewable energy and also through carbon retention actions in agricultural management.

We calculate direct and indirect CO2 emissions in the agricultural and industrial phase according to ISO 14064.

26%
reduction of GHG emissions since 2017 ³³



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The GHG emissions for the year 2021³⁴ (calendar year) are shown below.

GHG emissions (tCO ₂ eq)	2021	2020
Direct emissions	37.838	32.082
Indirect emissions*	2.877	11.411
Total	40.716	43.494

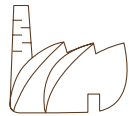
*As it is the first year that the emissions related to agricultural companies in Portugal are included, both years are not comparable, since the scope has been increased.
As of the date of this report, it does not include merchandise transportation.

We use cogeneration boiler output gases to dry seeds. We thus achieve a reduction in the consumption of natural gas of 15,000 MWh per year, and its corresponding emissions.



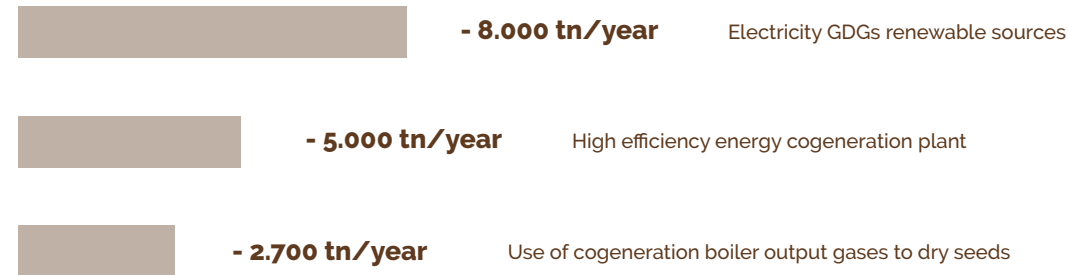
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³⁴ The data correspond to the study carried out by the Business and Climate Foundation (calendar year 2021). As of the date of publication of this report, direct emissions and the most significant part of indirect emissions are available. Each year the calculation method is refined in its metrics, so significant deviations can be seen between years, especially in indirect emissions, derived from the calculation and the impact on transport and external logistics. Calculation made based on the Spanish standard UNE-EN ISO 14064-1:2018. Includes industrial and commercial companies in Spain (BAIEO, BAIN, CAPRICO ANDALUZ, BBF, BIG, BAIN Extremadura, BAIN Andalucía, and agricultural companies in Portugal), which account for more than 95% of the impact of all the group's activity.



GHG emissions reduction

EMISSIONS AVOIDED (TN CO2). Examples of greatest impact



Upcoming projects

- ✓ Installation of solar panels for self-consumption
- ✓ Replacement of internal fleet with ECO label

We also implemented other parallel actions throughout the value chain with a view to contributing to reducing emissions:

Upstream

- ✓ Efficiency in the use of fertilisers in the agricultural phase and consequent reduction of nitrogen applications.

Carbon absorption

- ✓ Carbon capture through practices such as the use of plant roofs, reduction of labour, use of biomass, reforestation, etc.

Own operations

- ✓ Substitution of the internal fleet with alternatives such as lithium batteries.
- ✓ Reduction of relative energy consumption with the replacement of industrial machinery with more efficient equipment.
- ✓ Elimination of oil used in heating.
- ✓ Prioritisation of virtual meetings.
- ✓ High rates of waste reuse.

Downstream

- ✓ Collaboration with suppliers for a transport fleet with fewer emissions and efficiency in freight routes.
- ✓ Ecodesign in packaging.

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6.3.2. Water management

GRI 103-2, 103-3, 303-1, 303-5

Water is a fundamental natural resource for BIG, both because it is essential for obtaining our raw material and for its subsequent industrial processing. We therefore **monitor its consumption and implement different optimisation measures.**

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 (Tàrraga), the water is obtained from the municipal network and in a small percentage from its own well. In this last 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.

Similarly, the area of agriculture suffers from a progressive increase in consumption 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. If there are restrictions on the use of water in the territories of our plantations or production centres, we adapt to them through deficit irrigation techniques.

The actions carried out in the industrial field are shown below³⁵:



Reduction of water impact

Industrial activities

✓ DONE

BAIN

- ✓ **Installation of flow meters** at the points of greatest water consumption to help implement improvements for its reduction and **preparation of process diagrams** to control such consumption.

CAPRICHO ANDALUZ

- ✓ Reformation and expansion of the water circuit to reduce temperature losses and implementation of improvements in the washing system to **reduce consumption** of water for cleaning.

✓ IN PROCESS

BAIN, BAIEO, ORTALLI

- ✓ Implementation of improvements in the water purification system to **improve the discharge quality.**

CAPRICHO ANDALUZ

- ✓ Improvements in the systems to reduce water consumption in the oil mill process.

ORTALLI

- ✓ Improve the water chlorination system at the plant to reduce water consumption and derived chemical materials.

✓ NEXT STEPS

BAIN

- ✓ Promotion of the **reuse of washing water** in the peeling process with the aim of reducing consumption by 15% and reducing the volume of waste water by 25%.

CAPRICHO ANDALUZ

- ✓ Installation of a flow meter to automate control and reduce water consumption in the oil mill.

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35 The actions carried out in the agricultural activity are described in section "5.3.1. Water management" of point "5. Responsible Agriculture: agricultural phase and supply chain"



6.3.3. Waste management and zero waste

GRI 306-1, 306-2, 306-3, 306-4, 306-5

As described in our Energy Policy, we strive to reduce and optimise the waste generated in the production process and promote the reuse of the by-products caused, as well as to contribute to reducing waste generated by product containers and packaging, on which we are continuously innovating to reduce their environmental impact.

We reuse the waste generated in the production process by 92%³⁶ and we are in the process of obtaining the ZERO WASTE certification for our main production centres.

The actions carried out in the industrial field are shown below:



Management of waste, packaging and materials

Industrial activities

DONE

BAIN

- ✓ We have carried out industrial tests to reduce the volume of plastic in primary packaging, as well as to improve its recyclability and introduce compostable materials.
- ✓ Certification and circularity cardboard in BAIN-B2.

BAIN, BAIEO

- ✓ Application of a compostable transparent film for secondary packaging.
- ✓ Updating of the waste control register to improve tracking and analysis of KPIs.

CAPRICO ANDALUZ

- ✓ First packaging company to obtain the RETRAY certificate that promotes the circularity of the materials used in the transformation of new PET sheets and trays.



IN PROCESS

BAIN

- ✓ Start of the study to reduce spoiling in the productive processes by reducing food waste.

BAIEO

- ✓ Through the BEAM programme, to improve awareness of the waste segregation at the plant.
- ✓ Improvements in the treatment for dirty Pet waste.

BAIN, BAIEO, CAPRICO ANDALUZ

- ✓ Improvements to reduce the impact of the packaging and other materials such as displays, through strategies such as the reduction of micronage and its thickness or the elimination of plastic. As well as improving recyclability through monomaterial formats or testing compostable materials.

NEXT STEPS

BAIN, BAIEO, CAPRICO ANDALUZ

- ✓ Zero Waste Certification for our BAIEO, BAIN-B1 and BAIN-B2 centres, Capricho Andaluz. A scheme to verify and recognise the amounts of waste generated that do not end up in the landfill, turning to other routes such as recovery, recycling or reuse.

BAIN

- ✓ Pilot trial to improve waste segregation in offices.



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In parallel, the changes already made during the year in waste collection planning have also been maintained, making it possible to save associated emissions by adjusting and optimising transport.

All these actions contribute directly to:

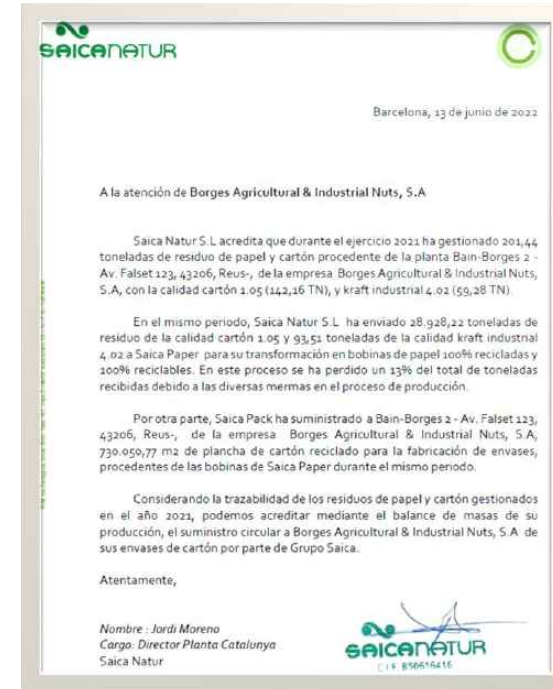
- Reducing the volume of plastic waste associated with packaging.
- Improving the recyclability of packaging, with the aim of having 100% recyclable packaging.
- Introducing and studying new materials to anticipate the needs of the market and our customers.
- Making correct waste management in the production phase, promoting its recovery and reuse.

Due to the nature of the activity itself, the greatest impact in terms of waste management and material consumption appears in the industrial phase. And even so, at this stage we have practically total waste recovery rates in all our main production centres. The agricultural phase focuses above all on research into the reuse of the waste generated. In most cases we speak more of the term “by-product” rather than “waste”, due to its final use and reuse.

We have obtained the cardboard circularity certificate for our BAIN-B2 production centre from Saica Natur S.L certifies that by 2021, cardboard managed as waste has returned in the form of new boxes.

Agricultural and industrial activity		
Volume of waste generated by type (t) ³⁷	2021-22	2020-21
Non-hazardous waste	6.542	7.177
Hazardous waste	23	90
Total	6.566	7.267

External waste management by types (t) ³⁷		
	2021-22	2020-21
Reuse	6.041	6.038
%	92%	95%
Elimination	508	326
%	9%	5%



0,038 t
of waste / t packaged – industrial
(0.043 t in 2020-21, 13% less)

774 t CO2
emissions saved by packaging
recycling in calendar year 2021
(627 t CO2 in 2020)

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³⁷ Includes all group factories described in point “6.3. Processes and operations” a companies of exclusive agricultural activity in Portugal (Amêndoas – Herdade da Palheta II, Ltd., Amêndoas – Herdade da Palheta, Ltd., BSJ- Frutos Secos de Moura, S.A. and BSJ2- Frutos Secos de Moura, S.A.)



CIRCULAR ECONOMY: MANAGEMENT OF BY-PRODUCTS AND SECONDARY PRODUCTS

The nature of the activity itself means that during the production process different by-products are generated (shell, peel, flour, kernel, 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.

In this sense, in the case of nuts, we particularly highlight the more than 7,000 tons/year of **almond husk** generated in our own shelling 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 **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.

More than 123,000 t of by-products and secondary products generated in the production process that are mainly used in biomass and animal feed.



We continually allocate resources and lines of innovation and research aimed at reusing these by-products to give them greater added value, since they can very clearly help to consolidate a circular economy model.

Research projects related to the reuse of by-products, 2021-22:

- Collaboration with the University of Córdoba in the project "Towards a safe, sustainable and efficient Lithium-Sulphur battery prototype" to reuse **almond shell** as a source to develop batteries for electric cars.
- Support in research and collaboration with the Polytechnic University of Valencia for alternative use in **construction materials** through industrial waste, such as almond shell ash.

*The project "Towards a safe, sustainable and efficient Lithium-Sulphur battery prototype" (reference PDC2021-120903-I00) is granted by the Ministry of Science and Innovation, through the call for "R&D+i Concept Test Projects 2021" within the Recovery, Transformation and Resilience Plan, and financed by the European Union - NextGenerationEU. The study referred to by the second point is: **Almond-shell biomass ash (ABA): A greener alternative to the use of commercial alkaline reagents in alkali-activated cement.***

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FOOD WASTE MANAGEMENT

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 food waste.

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 87 tons of food **to entities such as the Food Bank or Cáritas**, among others.

GRI 102-12

Continuing in this same line of action, BIG is part of an agreement to reduce waste and optimise food surpluses within the framework of its adherence to a project led by the Spanish Association of Manufacturers and Distributors (AECOC) and which has the support of the Public Administration through the Ministry of Agriculture and the Spanish Federation of Food Banks (Fesbal).



87 t

of products donated to Food Banks in Spain

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6.3.4. Sustainable packaging

GRI 103-2, 103-3, 301-3



We are currently working on various projects related to our products' containers and packaging, both in the oil division (BAIEO), the nuts division (BAIN) and commercial (BBF), whose main objectives are to have all our containers 100% recyclable, increase the recycled material in our packaging and reduce the amount of material needed, among others.

Objectives set in terms of containers and packaging:

- Reduce the environmental impact associated with our packaging.
- Offer 100% recyclable packaging in our entire range of products.
- Study alternatives and new materials.
- Reuse of by-products in packaging and new value-added activities.
- Circularity and reuse of industrial packaging
- Adaptation to new regulatory frameworks.

Since 2019 we have introduced 408 tons of recycled plastic on the market.

Strategies we are implementing:

- **Increase recycled material (such as rPet) in plastic packaging.** This year 25% of recycled material has been added to the 5L bottles of Borges oil, thus adding to other formats already brought in in the previous year.
- **Grammage reduction.** Since 2020, the weight of different containers, such as oil bottles, has been reduced. In this last year, we applied improvements in the nuts division that will allow the reduction of 12 t of plastic.
- **Change to mono-material structures** to improve the recyclability of the packaging.
- **Improvements in ecodesign and changes in the packaging that hinder recyclability.** During this financial year we improved the recyclability of our balsamic cream containers, applying a sleeve with a vertical pre-cut to facilitate recycling and adding a new cap without an aluminium seal to reduce waste.
- **Substitution with other packaging materials.** Both in primary and secondary packaging, we have introduced a compostable transparent film for the picking area of our facilities and also launched the new nut bars with 100% compostable packaging.
- **Permanent study and collaboration with technology centres** to study new materials and the application of and adaptation to new legislation..

We have improved the recyclability of our balsamic creams, through ecodesign improvements in the packaging.

Our oil bottles contain up to 80% recycled material.

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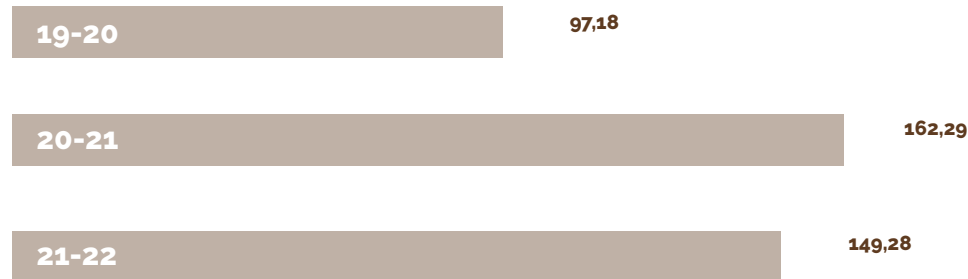
34%
less PET emitted than in 2019 by
introducing recycled PET and redu-
cing weight.

408 t
of recycled plastic on the market
(since 2019).

Capricho Andaluz was also the **first packaging company to achieve RETRAY certification**³⁸. Ésta reconoce y divulga el modelo circular y la labor de aquellas empresas que introducen, como materia prima secundaria en sus procesos productivos de fabricación o utilización de lámina y/o termoformados, PET reciclado transparente procedente de procesos de reciclado, en el circuito tray-to-tray homologados por la Fundación.



RECYCLED PLASTIC INTRODUCED ON THE MARKET (RPET) - TON



Healthy and Sustainable Products



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38 Certification that includes the ECOSENSE requirements and broadens its scope derived from UNE-EN 15343 on traceability and conformity assessment of the recycling of plastics and recycled content.



6.4. Quality, food safety and innovation

6.4.1. Responsibility for the product

GRI 103-2, 103-3, 417-1

At BIG we ensure compliance with the highest national and international standards in terms of our products' quality, food safety and traceability, from the origin of raw materials to marketing and the hands of our consumers

Quality is an inalienable principle in our activity and in the extension with guarantees to new markets and sectors.

Our **Food Quality and Safety Policy** defines our commitment to the quality of the products we produce and market, in accordance with the provisions of the consumer protection, health and food safety regulations.

"Quality at Borges is a process of continuous improvement in all phases and activities, in which we must involve our suppliers."

"It is a right of our millions of consumers, and an obligation on our part that, in addition to our firm commitment to comply with legal and regulatory norms, we must constantly renew our commitment to ensure that all the products we package have been subjected to the most rigorous checks to ensure that they meet the highest standards of the food industry regarding food quality and safety."

Borges International Group Food Quality and Safety policy (2018)

Systems for compliance with product quality:

- Certification of Quality Management and Food Safety Systems in our main business areas.
- Implementation of Continuous Improvement Systems.
- Continuous monitoring of our facilities.
- Analysis of the critical points of the processes and quality controls of the products.
- Regulatory inspections and fulfilment of applicable requirements.



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Healthy and Sustainable Products

GRI 416-1

One hundred percent of the products we market are subject to continuous improvement processes and are assessed through **internal and external audits**, derived from the implemented certifications and quality and food safety management systems. In addition, we have Management Systems with **certifications of international prestige**, which ensure the highest standards of quality and food safety of our products and the **exhaustive quality control and traceability** of our entire supply chain.

In this sense, we assess the systems and regulations available to our suppliers in terms of Food Safety (**BRC, IFS, FSSC 22000**, among others), always prioritising work with those certified with GFSI (Global Food Safety Initiative). Audits on suppliers of raw materials, ingredients and packaging material are established based on risk assessment. Furthermore, on-site audits are also carried out for those service providers that do not have GFSI.

During this financial year, more than 51 audits were made between BAIEO and BAIN, mainly of customers and certifications (ISO 14001, IFS, BRC, AIB, Kosher, Halal, among others).

We have the following programmes and certifications that guarantee food safety and product traceability:

Certification	BAIN	BAIEO	CAPRICHIO ANADLUZ	BOOOC	ORTALLI	BORGES EGYPT
	x					
	x	x	x	x	x	
		x		x		x
	x	x	x	x	x	
		x		x		
		x		x		x

In terms of product labelling, apart from declaring all the mandatory mentions to be included in the label according to current regulations, we have the following Certifications:

Certification	BAIN	BAIEO	CAPRICHIO ANADLUZ	BOOOC	ORTALLI	TRAMIER
 	x	x	x	x	x	x
	x	x	x	x	x	
	x	x		x		
				x		
		x		x		

BAIEO also has the AEO certification that allows it to have its own Customs Department and C-TPAT, as a strategic customs-industry association to increase the security of merchandise traffic in the US.

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7

Materiality and Stakeholders



7. Materiality and stakeholders

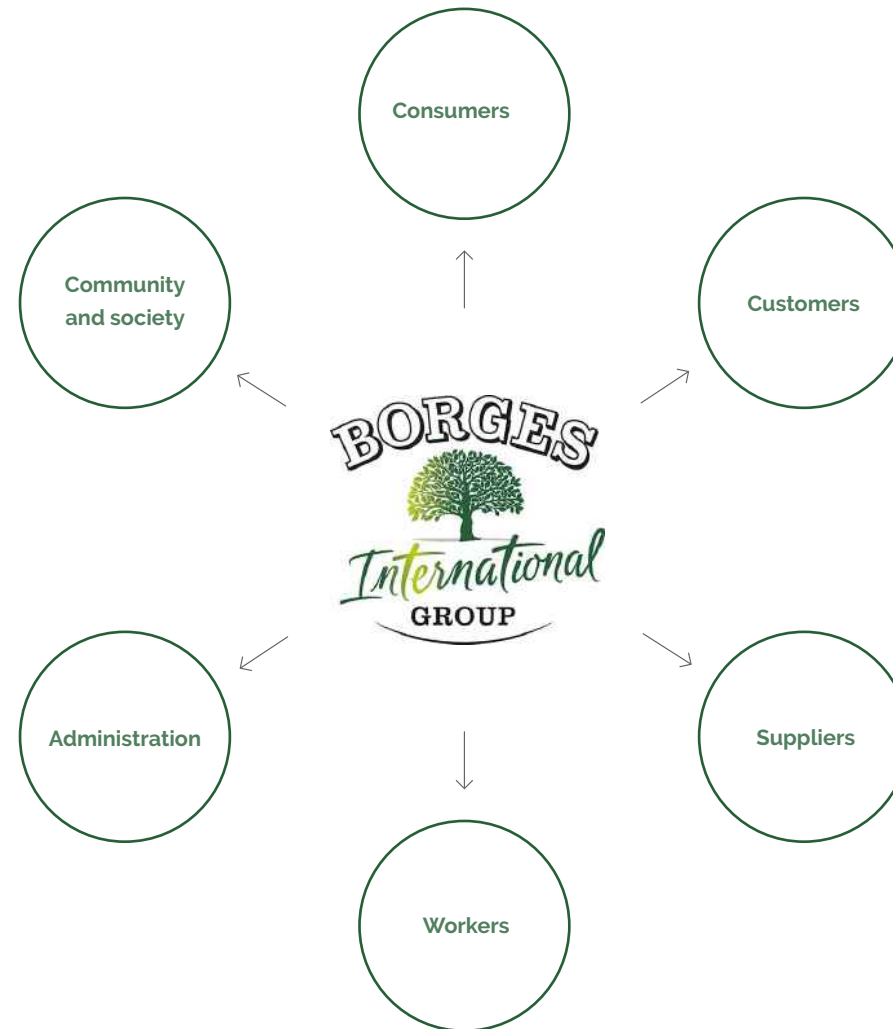
7.1. Relationship with stakeholders

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

At Borges International Group we are interested in finding out what the expectations, needs and key issues are for our stakeholders, which is why we periodically perform our materiality analysis through a participatory process that determines the most relevant issues in economic, environmental, social and governance terms, which explain how they influence the development of the activity, as well as the relationship with the stakeholders.

GRI 102-40, 102-42

For this reason, we believe that our main stakeholders are a key element for the development and evolution of our company. We have identified a total of six main stakeholders, which correspond to those that have the greatest impact on the organisation and its activity, and those that BIG takes into account to determine the decision-making process.



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Discussion channel	Consumers	Customers	Suppliers	Employees	Governments, administrations	Community and society	Frequency
Web	X	X	X	X	X	X	Permanent
Social networks (LinkedIn, Facebook, Instagram, Twitter)	X	X	X	X	X	X	Permanent
Complaints channels	X	X	X	X	X	X	Permanent
Press notes	X	X	X	X	X	X	According to needs
Media	X	X	X	X	X	X	According to needs
Email	X	X	X	X	X	X	Permanent
Annual financial report	X	X	X	X	X	X	Yearly
Non-financial annual report (EINF)	X	X	X	X	X	X	Yearly
Materiality analysis	X	X	X	X	X		According to needs
Newsletter	X	X	X	X			According to needs
Gente Borges Magazine		X		X			Four-monthly
Communication campaigns	X	X	X			X	Permanent
Presence in sector institutions		X	X		X	X	Permanent
Fairs, conventions and congresses	X	X	X				Permanent
Complaints system	X	X	X				Permanent
Customer/consumer service (telephone and mail)	X	X	X				Permanent
Satisfaction survey and empathy map		X					Permanent
Internal communiqués				X			According to needs
Works council				X			Permanent
Equality Committee				X			Permanent
Health and Safety Committee				X			Permanent
Suggestions Box				X			Permanent
Year evaluation and climate study				X			According to needs
Intranet				X			Permanent
Feedback 360°				X			According to needs
Open doors policy				X			According to needs
Noticeboard				X			Permanent
Welcome plan				X			Permanent
Work harassment complaints channel				X			Permanent
Training and awareness-raising				X			Permanent
Covenants and collaboration agreements						X	Permanent
Sponsorships						X	Permanent

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7.1.1. Materiality analysis

In the last materiality analysis performed in 2018, a participatory process was carried out with the stakeholders (employees, supplier companies, shareholders, customers, consumers, administration and management of the company) which identified the interests of all stakeholders and reflected on BIG's main commitments to sustainability.

In turn, the challenges and opportunities derived from the current materiality matrix helped to define the CSR Strategic Plan, which includes the direct and indirect impact of relevant issues for the company and its stakeholders throughout the value chain. We thus categorised each of the issues within the main strategic axes of our Plan, in such a way that it allows us to manage them by setting goals for the development of solutions in the short, medium and long term.

102-47 List of material topics

Responsible Agriculture	Committed People	Healthy and Sustainable Products
Sustainable agriculture	Working conditions and reconciliation	Healthy and sustainable products
Water (GRI 303)	Equality and diversity	Scientific developments
Transport and logistics	Internal communication	Traceability
CSR customer stocks	External communication	<i>Packaging</i>
	Stamps and certificates	Water (GRI 303)
	Changes in legislation	Energy (GRI 302)

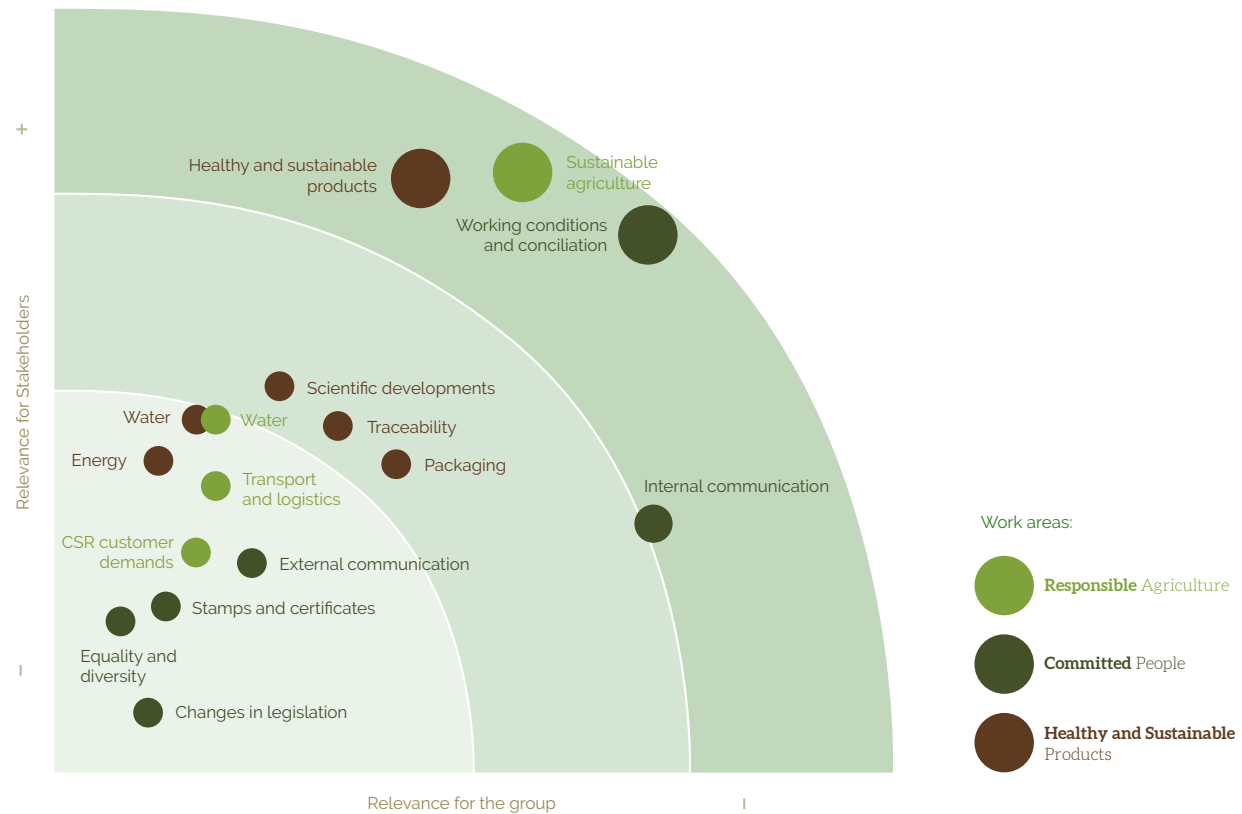
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SCOPE IN GRI TABLE	MATERIAL TOPICS
ENVIRONMENTAL	Sustainable agriculture Healthy and sustainable products Water (GRI 303) Energy (GRI 302) Transport and logistics <i>Packaging</i>
SOCIAL	Working conditions and reconciliation Equality and diversity Internal communication Scientific developments Traceability
GENERAL	CSR customer stocks External communication Stamps and certificates Changes in legislation

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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. One example is the case of the material issue of "water" which can be approached from two phases (agricultural and industrial).



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8. Index of **GRI** contents

The following table presents the specific index of contents required by the Global Reporting Initiative (GRI), according to the essential compliance option.

GRI 102-55

GRI standard	GRI content	Chapter /Direct response
GRI 102: GENERAL CONTENTS (2016)		
1. ORGANISATION PROFILE		
102-1	Name of the organisation	Borges International Group 3.1. Business model
102-2	Activities, brands, products and services	3.1. Business model
102-3	Location of headquarters	Borges International Group, S.L.U.: C/ Flix, nº29, 43205 Reus (Tarragona)
102-4	Location of operations	3.1. Business model Annex I. Corporate structure of Pont Family Holding, S.L. (Borges International Group)
102-5	Ownership and legal form	3.1. Business model 4.3.1.1. Administrative Bodies Annex I. Corporate structure of Pont Family Holding, S.L. (Borges International Group)
102-6	Markets served	3.1. Business model
102-7	Size of the organisation	4. Committed people: Human capital and commitment to society
102-8	Information on employees and other workers	4. Committed people: Human capital and commitment to society
102-9	Supply chain	5.5. Supply chain management and responsible procurement
102-10	Significant changes in the organisation and its supply chain	No significant changes in the organisation and its supply chain occurred

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GRI standard	GRI content	Chapter /Direct response
102-11	Principle or precautionary focus	4.3. Governance, risks and ethics Our principle of precaution is in the company's Environmental Policy.
102-12	External initiatives	4.2.2. Alliances with the sector and the environment At the business and sector level, we also exchange experiences and good practices with other organisations: since 2018 we have been patrons of the Business and Climate Foundation, which works to promote the fight against climate change among companies. Along the same lines, in the previous year we adhered to the Observatory of Agricultural Biodiversity, and were the first agri-food company to do so (for more information, see chapter 5 Responsible Agriculture).
102-13	Membership of associations	4.2.2. Alliances with the sector and the environment Annex II. Belonging to associations
2. STRATEGY		
102-14	Declaration of senior executives responsible for decision-making	1. Letter from the Chair
102-15	Main impacts, risks and opportunities	3.2. Future trends and prospects 3.3. Corporate strategy 4.2. Social impact and community 4.3.2. Risk management 6.2. Environmental policy
3. ETHICS AND INTEGRITY		
102-16	Values, principles, standards and rules of conduct	3.1. Business model 4.3. Governance, risks and ethics
102-17	Mechanisms for advice and ethical concerns	4.3. Governance, risks and ethics
4. GOVERNANCE		
102-18	Governance structure	4.3.1. Governance structure
102-35	Remuneration policies	4.1.1.2. Retribution Policy At BIG we have an internal expense and per diem policy for professional expenses that applies to all staff, regardless of their position.
5. STAKEHOLDER PARTICIPATION		
102-40	List of stakeholders	7. Materiality and stakeholders
102-41	Collective bargaining agreements	4.3.4. Fostering of Human Rights
102-42	Identification and selection of stakeholders	7. Materiality and stakeholders

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GRI standard	GRI content	Chapter /Direct response
102-43	Focus for the participation of the stakeholders	7. Materiality and stakeholders
102-44	Key topics and concerns mentioned	7. Materiality and stakeholders
6. PRACTICES FOR MAKING REPORTS		
102-45	Entities included in the consolidated financial statements	3.1. Business model
102-46	Definition of the contents of the reports and topic coverages	7. Materiality and stakeholders
102-47	List of material topics	7. Materiality and stakeholders
102-48	Reexpression of information	If any, it will be duly indicated at the foot of the table or page.
102-49	Changes to reports preparation	Not applicable
102-50	Reporting period	Financial year between 1 June 2021 and 31 May 2022.
102-51	Date of last report	31 May 2021
102-52	Reporting preparation cycle	Yearly
102-53	Point of contact for questions about the report	rse@borges-big.com
102-54	Declaration of preparation of the report as per GRI standards	0. Principles of the report
102-55	Index of contents GRI	8. Index of contents GRI
102-56	External verification	This report was prepared based on the Statement of Non-Financial Information of the Pont Family Holding and subsidiaries, available on its website, and its contents have been verified with the information required by Law 11/2018 on Non-Financial Information and Diversity.

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GRI standard	GRI content	Chapter /Direct response						
MATERIAL TOPICS								
GRI 200: ECONOMIC TOPICS								
LINKED TO GRI 201: FINANCIAL PERFORMANCE (2016), GRI 202: MARKET PRESENCE (2016), GRI 204 ACQUISITION PRACTICES (2016), GRI 205: FIGHT AGAINST CORRUPTION (2016) AND GRI 207: TAXATION (2019)								
GRI 201: FINANCIAL PERFORMANCE (2016)								
201-1	Direct economic value generated and distributed	4.2. Social impact and community During this year we have made contributions to foundations and non-profit organisations totalling €21,925						
201-2	Financial implications and other risks and opportunities derived from climate change	6.3.1. Decarbonisation and energy policy 4.3.2. Risk management						
GRI 202: MARKET PRESENCE (2016)								
202-1	Ratio of the standard entry level salary by gender against the local minimum wage	4.1.1.2. Retribution policy						
GRI 203: INDIRECT ECONOMIC IMPACTS (2016)								
203-1 b)	Investments in infrastructure and supported services	4.2. Social impact and community						
GRI 204: ACQUISITION PRACTICES (2016)								
204-1	Proportion of expense in local suppliers	<table border="1"> <thead> <tr> <th>204-1 Proportion of expense in local suppliers³⁹</th> <th>2021-22</th> <th>2020-21</th> </tr> </thead> <tbody> <tr> <td>Consumption of merchandise, raw materials and other consumables (% of the total)</td> <td>65%</td> <td>67%</td> </tr> </tbody> </table> <p>Local is considered national companies (Spain). The criterion was modified with respect to the previous year; in this case the note comes from the consumption reported by these categories in the Group's Annual Accounts, thus allowing the provision of consolidated and previously audited data.</p>	204-1 Proportion of expense in local suppliers ³⁹	2021-22	2020-21	Consumption of merchandise, raw materials and other consumables (% of the total)	65%	67%
204-1 Proportion of expense in local suppliers ³⁹	2021-22	2020-21						
Consumption of merchandise, raw materials and other consumables (% of the total)	65%	67%						
GRI 205: FIGHT AGAINST CORRUPTION (2016)								
103-2	The management focus and its components	4.3.3. Business ethics and respect for regulations and compliance						
205-1	Operations assessed for risks related to corruption	4.3.3. Business ethics and respect for regulations and compliance						
205-2	Communication and training on anti-corruption policies and procedures	4.3.3. Business ethics and respect for regulations and compliance						

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39 "Local" is considered national companies (Spain).



GRI standard	GRI content	Chapter /Direct response						
GRI 300: ENVIRONMENTAL TOPICS								
LINKED TO GRI 301: MATERIALS (2016), GRI 302: ENERGY (2016), GRI 303: WATER AND EFFLUENTS (2018), GRI 304: BIODIVERSITY (2016), GRI 305: EMISSIONS (2016), GRI 306: EFFLUENTS AND WASTE (2016), GRI 308: ENVIRONMENTAL ASSESSMENT OF SUPPLIERS (2016)								
GRI 301: MATERIALS (2016)								
103-2	The management focus and its components	6.3.4. Sustainable Packaging						
103-3	Evaluation of the management focus							
301-3	Reused products and packaging materials	6.3.3. Waste management and zero waste						
GRI 302: ENERGY (2016). MATERIAL SUBJECT.								
103-1	Explanation of the material subject and its cover	<table border="1"> <thead> <tr> <th>Tema material</th> <th>Cobertura*</th> <th>Implicación**</th> </tr> </thead> <tbody> <tr> <td>Energy</td> <td>Within the organisation</td> <td>Direct</td> </tr> </tbody> </table>	Tema material	Cobertura*	Implicación**	Energy	Within the organisation	Direct
		Tema material	Cobertura*	Implicación**				
Energy	Within the organisation	Direct						
<p>* Indicates where the impact occurs: within the organisation, outside the organisation, or both within and outside the organisation.</p> <p>** Indicates the involvement of the organisation in the impact: direct (the organisation has directly caused the impact) or indirect (the organisation is linked to the impact through its business relationships).</p>								
103-2	The management focus and its components	5.3.3. Energy management 6.3.1. Decarbonisation and Energy Policy						
103-3	Evaluation of the management focus	Energy is a material issue that is addressed from two phases: agricultural and industrial. Likewise, they represent two pillars of the company's Responsible Agriculture (agricultural phase) and Healthy and Sustainable Products (industrial phase) strategy. This means that the subject is present in two chapters, although the consumption indicators are presented jointly under the block of Healthy and Sustainable Products.						
302-1	Energy consumption within the organisation	6.3.1. Decarbonisation and Energy Policy						
302-4	Reduction of energy consumption	6.3.1. Decarbonisation and Energy Policy						
GRI 303: WATER AND EFFLUENTS (2018). MATERIAL SUBJECT.								
103-1	Explanation of the material subject and its cover	<table border="1"> <thead> <tr> <th>Tema material</th> <th>Cobertura*</th> <th>Implicación**</th> </tr> </thead> <tbody> <tr> <td>Water</td> <td>Within the organisation</td> <td>Direct</td> </tr> </tbody> </table>	Tema material	Cobertura*	Implicación**	Water	Within the organisation	Direct
		Tema material	Cobertura*	Implicación**				
Water	Within the organisation	Direct						
<p>* Indicates where the impact occurs: within the organisation, outside the organisation, or both within and outside the organisation.</p> <p>** Indicates the involvement of the organisation in the impact: direct (the organisation has directly caused the impact) or indirect (the organisation is linked to the impact through its business relationships).</p>								
103-2	The management focus and its components	5.3.1. Water management 6.3.2. Water management						
		Water is a material issue that is addressed from two phases: agricultural and industrial. Likewise, they represent two pillars of the company's Responsible Agriculture (agricultural phase) and Healthy and Sustainable Products (industrial phase) strategy. This means that the subject is present in two chapters, although the consumption indicators are presented jointly under the block of Healthy and Sustainable Products.						

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GRI standard	GRI content	Chapter /Direct response						
103-3	Evaluation of the management focus	5.3.1. Water management 6.3.2. Water management						
303-1	Interaction with water as a shared resource	5.3.1. Water management 6.3.2. Water management						
303-2	Handling of impacts related to water discharges	The waste water generated in the BAIEO and BAIN production centres is treated in our purifiers before being discharged into the municipal sewage system, thus complying with the regulations and regulatory permits. Other centres meet local regulations and standards.						
303-5	Water consumption	6.3.2. Water management <table border="1"> <thead> <tr> <th>Water consumption (agricultural and industrial) (dam³)</th> <th>2021-22</th> <th>2020-21</th> </tr> </thead> <tbody> <tr> <td>Total (Spain, Portugal, Italy, Tunisia, Egypt)</td> <td>8,403</td> <td>7,129</td> </tr> </tbody> </table>	Water consumption (agricultural and industrial) (dam ³)	2021-22	2020-21	Total (Spain, Portugal, Italy, Tunisia, Egypt)	8,403	7,129
Water consumption (agricultural and industrial) (dam ³)	2021-22	2020-21						
Total (Spain, Portugal, Italy, Tunisia, Egypt)	8,403	7,129						
GRI 304. BIODIVERSITY (2016)								
103-2	The management focus and its components	5.2. Preservation of biodiversity						
103-3	Evaluation of the management focus	5.2. Preservation of biodiversity						
304-2	Significant impacts of activities, products and services on biodiversity	5.2. Preservation of biodiversity						
304-3	Protected or restored habitats	5.2. Preservation of biodiversity						
GRI 305: EMISSIONS (2016)								
103-2	The management focus and its components	6.3.1. Decarbonisation and Energy Policy						
103-3	Evaluation of the management focus	6.3.1. Decarbonisation and Energy Policy						

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GRI standard	GRI content	Chapter /Direct response																																										
305-1	Direct GEG emissions (scope 1)	6.3.1. Decarbonisation and Energy Policy																																										
305-2	Indirect GEG emissions when generating energy (scope 2)	<table border="1"> <thead> <tr> <th colspan="3">Corporate carbon footprint by source (% tCO2eq)</th> </tr> <tr> <th></th> <th>2021</th> <th>2020</th> </tr> </thead> <tbody> <tr> <td colspan="3">Direct emissions (scope 1)</td> </tr> <tr> <td>Combustion (biomass, stationary and mobile)</td> <td>33.119</td> <td>29.675</td> </tr> <tr> <td>Agricultural processes</td> <td>4.689</td> <td>1.303</td> </tr> <tr> <td>Fleeting emissions</td> <td>29</td> <td>1.103</td> </tr> <tr> <td colspan="3">Indirect emissions (scope 2 and 3) *</td> </tr> <tr> <td>Electricity</td> <td>290</td> <td>78</td> </tr> <tr> <td>Transport (commercial trips¹)</td> <td>74</td> <td>8.975</td> </tr> <tr> <td>Water</td> <td>1.174</td> <td>700</td> </tr> <tr> <td>Waste</td> <td>1.338</td> <td>1.656</td> </tr> <tr> <td colspan="3">Sink (soil conservation practices) ** (kg CO2 eq)</td> </tr> <tr> <td colspan="3">-1.034</td> </tr> <tr> <td colspan="3">-550</td> </tr> </tbody> </table> <p>As it is the first year that the emissions related to agricultural companies in Portugal are included, both years are not comparable, since the scope has been increased.</p> <p>¹As of the date of this report, it does not include merchandise transportation.</p> <p>²Information provided as a guide, according to FE 2020.</p>	Corporate carbon footprint by source (% tCO2eq)				2021	2020	Direct emissions (scope 1)			Combustion (biomass, stationary and mobile)	33.119	29.675	Agricultural processes	4.689	1.303	Fleeting emissions	29	1.103	Indirect emissions (scope 2 and 3) *			Electricity	290	78	Transport (commercial trips ¹)	74	8.975	Water	1.174	700	Waste	1.338	1.656	Sink (soil conservation practices) ** (kg CO2 eq)			-1.034			-550		
Corporate carbon footprint by source (% tCO2eq)																																												
	2021		2020																																									
Direct emissions (scope 1)																																												
Combustion (biomass, stationary and mobile)	33.119		29.675																																									
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Water	1.174	700																																										
Waste	1.338	1.656																																										
Sink (soil conservation practices) ** (kg CO2 eq)																																												
-1.034																																												
-550																																												
305-3	Other indirect GEG emissions (scope 3)																																											
305-5	Reduction of GHG emissions	6.3.1. Decarbonisation and Energy Policy																																										
305-7	Nitrogen oxides (NOx), Sulphur oxides (SOX) and other significant emissions into the air	<table border="1"> <thead> <tr> <th colspan="3">Other significant atmospheric emissions (t)¹</th> </tr> <tr> <th></th> <th>2021</th> <th>2020</th> </tr> </thead> <tbody> <tr> <td>Nitrogen oxides (NOx)</td> <td>87</td> <td>69</td> </tr> <tr> <td>Volatile organic pollutants (COV)</td> <td>13</td> <td>12</td> </tr> <tr> <td>Particles (PM)</td> <td>10</td> <td>10</td> </tr> </tbody> </table> <p>¹The data correspond to the calendar year of the PRTR2021 declaration validated by DGQA-DTES of the BAIEO plant (Tárrega). 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. This is why it only reports on this centre.</p>	Other significant atmospheric emissions (t) ¹				2021	2020	Nitrogen oxides (NOx)	87	69	Volatile organic pollutants (COV)	13	12	Particles (PM)	10	10																											
Other significant atmospheric emissions (t) ¹																																												
	2021	2020																																										
Nitrogen oxides (NOx)	87	69																																										
Volatile organic pollutants (COV)	13	12																																										
Particles (PM)	10	10																																										
GRI 306: WASTE (2020)																																												
306-1	Waste generation and significant impacts related to waste	6.3.3. Waste management and zero waste																																										
306-2	Waste by type and elimination method	6.3.3. Waste management and zero waste																																										
306-3	Waste generated	6.3.3. Waste management and zero waste																																										

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GRI standard	GRI content	Chapter /Direct response						
306-4	Waste not intended for elimination	6.3.3. Waste management and zero waste						
306-5	Waste intended for elimination	6.3.3. Waste management and zero waste						
GRI 307: ENVIRONMENTAL COMPLIANCE (2016)								
307-1	Breach of environmental legislation and regulations	During this financial year was been no breach of environmental regulations						
GRI 308: ENVIRONMENTAL ASSESSMENT OF SUPPLIERS (2016)								
103-2	The management focus and its components	5.5. Supply chain management and responsible procurement						
103-3	Evaluation of the management focus	5.5. Supply chain management and responsible procurement						
NON GRI. SUSTAINABLE AGRICULTURE. MATERIAL SUBJECT								
103-1	Explanation of the material subject and its cover	<table border="1"> <thead> <tr> <th>Material subject</th> <th>Cover*</th> <th>Involvement**</th> </tr> </thead> <tbody> <tr> <td>Sustainable agriculture</td> <td>Inside and outside the organisation</td> <td>Direct and indirect.</td> </tr> </tbody> </table>	Material subject	Cover*	Involvement**	Sustainable agriculture	Inside and outside the organisation	Direct and indirect.
		Material subject	Cover*	Involvement**				
Sustainable agriculture	Inside and outside the organisation	Direct and indirect.						
<p><i>* Indicates where the impact occurs: within the organisation, outside the organisation, or both within and outside the organisation.</i></p> <p><i>** Indicates the involvement of the organisation in the impact: direct (the organisation has directly caused the impact) or indirect (the organisation is linked to the impact through its business relationships).</i></p>								
103-2	The management focus and its components	5. Responsible Agriculture: agricultural phase and supply chain						
103-3	Evaluation of the management focus							
NO GRI. PACKAGING. MATERIAL SUBJECT								
103-1	Explanation of the material subject and its cover	<table border="1"> <thead> <tr> <th>Material subject</th> <th>Cover*</th> <th>Involvement**</th> </tr> </thead> <tbody> <tr> <td>Packaging</td> <td>Within the organisation</td> <td>Direct and indirect.</td> </tr> </tbody> </table>	Material subject	Cover*	Involvement**	Packaging	Within the organisation	Direct and indirect.
		Material subject	Cover*	Involvement**				
Packaging	Within the organisation	Direct and indirect.						
<p><i>* Indicates where the impact occurs: within the organisation, outside the organisation, or both within and outside the organisation.</i></p> <p><i>** Indicates the involvement of the organisation in the impact: direct (the organisation has directly caused the impact) or indirect (the organisation is linked to the impact through its business relationships).</i></p>								
103-2	The management focus and its components	6.3.4. Sustainable Packaging						
103-3	Evaluation of the management focus	6.3.4. Sustainable Packaging						

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GRI standard	GRI content	Chapter /Direct response						
NON GRI. TRANSPORT AND LOGISTICS. MATERIAL SUBJECT								
103-1	Explanation of the material subject and its cover	<table border="1"> <thead> <tr> <th>Material subject</th> <th>Cover*</th> <th>Involvement**</th> </tr> </thead> <tbody> <tr> <td>Transport and logistics</td> <td>Within the organisation</td> <td>Direct and indirect.</td> </tr> </tbody> </table>	Material subject	Cover*	Involvement**	Transport and logistics	Within the organisation	Direct and indirect.
		Material subject	Cover*	Involvement**				
Transport and logistics	Within the organisation	Direct and indirect.						
<p>* Indicates where the impact occurs: within the organisation, outside the organisation, or both within and outside the organisation. ** Indicates the involvement of the organisation in the impact: direct (the organisation has directly caused the impact) or indirect (the organisation is linked to the impact through its business relationships).</p>								
103-2	The management focus and its components	5.5. Supply chain management and responsible procurement						
103-3	Evaluation of the management focus	5.5. Supply chain management and responsible procurement						
NON GRI. HEALTHY AND SUSTAINABLE PRODUCTS. MATERIAL SUBJECT								
103-1	Explanation of the material subject and its cover	<table border="1"> <thead> <tr> <th>Material subject</th> <th>Cover*</th> <th>Involvement**</th> </tr> </thead> <tbody> <tr> <td>Healthy and sustainable products</td> <td>Inside and outside the organisation</td> <td>Direct and indirect.</td> </tr> </tbody> </table>	Material subject	Cover*	Involvement**	Healthy and sustainable products	Inside and outside the organisation	Direct and indirect.
		Material subject	Cover*	Involvement**				
Healthy and sustainable products	Inside and outside the organisation	Direct and indirect.						
<p>* Indicates where the impact occurs: within the organisation, outside the organisation, or both within and outside the organisation. ** Indicates the involvement of the organisation in the impact: direct (the organisation has directly caused the impact) or indirect (the organisation is linked to the impact through its business relationships).</p>								
103-2	The management focus and its components	6. Healthy and sustainable products: product processing and management						
103-3	Evaluation of the management focus	6. Healthy and sustainable products: product processing and management						
GRI 400: SOCIAL TOPICS								
LINKED TO GRI 402: WORKER-COMPANY RELATIONS (2016), GRI 403: OCCUPATIONAL HEALTH AND SAFETY (2018), GRI 404: TRAINING AND EDUCATION (2016), GRI 406: NON-DISCRIMINATION (2016), GRI 413: LOCAL COMMUNITIES (2016), GRI 416: CUSTOMER HEALTH AND SAFETY (2016) Y GRI 419: SOCIO-ECONOMIC COMPLIANCE (2016)								
GRI 402: WORKER-COMPANY RELATIONS (2016)								
402-1	Minimum notice for operational changes	Duly indicated in the company's Collective Covenant.						
GRI 403: OCCUPATIONAL HEALTH AND SAFETY (2018)								
403-1	Work health and safety management system	4.1.2. Worker occupational health and safety						
403-2	Identification of hazards, assessment of risks and investigation of incidents	4.1.2. Worker occupational health and safety						
403-3	Work health services	4.1.2. Worker occupational health and safety						

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GRI standard	GRI content	Chapter /Direct response																														
403-4	Worker participation, consultation and communication on health and safety at work	4.1.2. Worker occupational health and safety																														
403-5	Training of workers on health and safety at work	4.1.2. Worker occupational health and safety																														
403-6	Promotion of worker health	4.1.2. Worker occupational health and safety																														
403-8	Coverage of the work health and safety management system	4.1.2. Worker occupational health and safety																														
		<table border="1"> <thead> <tr> <th>Coverage of the work health and safety management system</th> <th>2021-22</th> <th>2020-21</th> </tr> </thead> <tbody> <tr> <td colspan="3">Employees covered by the health and safety management system</td> </tr> <tr> <td>Account</td> <td>1.199</td> <td>1.195</td> </tr> <tr> <td>Percentage</td> <td>100%</td> <td>100%</td> </tr> <tr> <td colspan="3">Employees covered by the audited internally health and safety management system*</td> </tr> <tr> <td>Account</td> <td>655</td> <td>667</td> </tr> <tr> <td>Percentage</td> <td>55%</td> <td>56%</td> </tr> <tr> <td colspan="3">Employees covered by the externally audited or certified health and safety management system*</td> </tr> <tr> <td>Account</td> <td>655</td> <td>667</td> </tr> <tr> <td>Percentage</td> <td>55%</td> <td>56%</td> </tr> </tbody> </table>	Coverage of the work health and safety management system	2021-22	2020-21	Employees covered by the health and safety management system			Account	1.199	1.195	Percentage	100%	100%	Employees covered by the audited internally health and safety management system*			Account	655	667	Percentage	55%	56%	Employees covered by the externally audited or certified health and safety management system*			Account	655	667	Percentage	55%	56%
		Coverage of the work health and safety management system	2021-22	2020-21																												
		Employees covered by the health and safety management system																														
		Account	1.199	1.195																												
		Percentage	100%	100%																												
		Employees covered by the audited internally health and safety management system*																														
		Account	655	667																												
		Percentage	55%	56%																												
		Employees covered by the externally audited or certified health and safety management system*																														
Account	655	667																														
Percentage	55%	56%																														
* Scope BAIN (Reus), BAIEO (Tàrrega), BOOC (Tunisia) and Borges Egypt.																																

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GRI standard	GRI content	Chapter /Direct response
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4.1.2. Worker occupational health and safety

403-9 Work accident injury

Work accident injury	2021-22	2020-21
Actual hours worked*	2.085.504	1.670.792
Women	797.097	669.246
Men	1.288.406	1.001.546
Accidents without sick leave	73	81
Women	25	32
Men	48	49
Accidents with leave (not in itinere)	43	35
Women	14	11
Men	27	24
Accidents with leave in itinere	5	3
Women	3	1
Men	2	2
Days lost (including in itinere)	1.710	1.503
Women	768	717
Men	942	786
Frequency index	20,62	21
Women	17,56	16
Men	20,96	24
Severity index	0,82	2
Women	0,96	1,07
Men	0,73	0,78
Occupational illness	1	3
Women	1	3
Men	-	-

The information referring to 2020-21 offers data for Spain, the information for 2021-22 includes that of all the countries of the Group.

*The data include working hours and overtime of own personnel (not Agency).

The main types of ailments and/or accidents registered during the financial year were falls to the same level, shocks or blows and overexertion.

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GRI standard	GRI content	Chapter /Direct response									
403-10	Occupational illnesses and diseases	<table border="1"> <thead> <tr> <th>Occupational illnesses and diseases</th> <th>2021-22</th> <th>2020-21</th> </tr> </thead> <tbody> <tr> <td>Number of deaths resulting from an occupational illness or disease</td> <td>0</td> <td>0</td> </tr> <tr> <td>Number of cases of recordable occupational illnesses or illnesses</td> <td>117</td> <td>116</td> </tr> </tbody> </table>	Occupational illnesses and diseases	2021-22	2020-21	Number of deaths resulting from an occupational illness or disease	0	0	Number of cases of recordable occupational illnesses or illnesses	117	116
		Occupational illnesses and diseases	2021-22	2020-21							
		Number of deaths resulting from an occupational illness or disease	0	0							
Number of cases of recordable occupational illnesses or illnesses	117	116									
<p>The information referring to 2020-21 offers data for Spain, the information for 2021-22 includes that of all the countries of the Group. The number of cases of illnesses is indicated by adding the accident rate with and without medical leave, plus occupational diseases of men and women</p>											
GRI 404: TRAINING AND EDUCATION (2016)											
404-1	Average hours training per year and employee	4.1.3. Training and professional development The scope of the information for 2021-22 is all the Group companies, the previous year it was the main companies in Spain, BAIN, BAIEO, BBF and BIG.									
404-2	Programs to improve employee skills and transition assistance programmes	4.1.3. Training and professional development									
GRI 405: DIVERSITY AND EQUAL OPPORTUNITIES (2016). MATERIAL SUBJECT											
103-1	Explanation of the material subject and its cover	<table border="1"> <thead> <tr> <th>Material subject</th> <th>Cover*</th> <th>Involvement**</th> </tr> </thead> <tbody> <tr> <td>Equality and diversity</td> <td>Within the organisation</td> <td>Direct</td> </tr> </tbody> </table>	Material subject	Cover*	Involvement**	Equality and diversity	Within the organisation	Direct			
		Material subject	Cover*	Involvement**							
Equality and diversity	Within the organisation	Direct									
<p>* Indicates where the impact occurs: within the organisation, outside the organisation, or both within and outside the organisation. ** Indicates the involvement of the organisation in the impact: direct (the organisation has directly caused the impact) or indirect (the organisation is linked to the impact through its business relationships).</p>											
103-2	The management focus and its components	4.1.4. Equality and diversity									
103-3	Evaluation of the management focus										
405-1	Diversity in governing bodies and employees	4.1.1.1 Workforce structure									
		4.1.4.2. Diversity									
		<table border="1"> <thead> <tr> <th>Number of employees with disability (whole Group)</th> <th>2021-22</th> <th>2020-21</th> </tr> </thead> <tbody> <tr> <td>Total</td> <td>25</td> <td>22</td> </tr> </tbody> </table>	Number of employees with disability (whole Group)	2021-22	2020-21	Total	25	22			
Number of employees with disability (whole Group)	2021-22	2020-21									
Total	25	22									
405-2	Ratio of base salary and remuneration of women compared to men	4.1.1.2. Retribution policy									

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GRI 406: NON-DISCRIMINATION (2016)		
406-1	Cases of discrimination and corrective actions undertaken	4.1.4. Equality and diversity 4.3.4. Fostering of Human Rights
GRI 412: EVALUATION OF HUMAN RIGHTS (2016)		
412-1	Operations subject to reviews or assessments of impact on human rights	4.3.4. Fostering of Human Rights
GRI 413: LOCAL COMMUNITIES (2016)		
413-1	Operations with participation of the local community, impact assessments and development programmes	4.2.1. Impact on the company
413-2	Operations with significant negative, actual or potential impacts on local communities	Mismanagement of daily agricultural and industrial activity can lead to a negative impact on the environment or the community. An inefficient use of water or an incorrect waste practice could lead to a loss of biodiversity or contamination of the areas. Even so, all the policies, management systems and daily practices carried out in all our operations are aimed at minimising this negative impact (in the report there are specific actions identified, such as plans to avoid the loss of fertile soil or environmental management systems in the facilities, which prove it). For each project we have detailed quantitative or qualitative impacts that we must review.
GRI 414: SOCIAL ASSESSMENT OF SUPPLIERS (2016)		
103-2	The management focus and its components	5.5. Supply chain management and responsible procurement
103-3	Evaluation of the management focus	
414-1	New suppliers that have passed selection filters according to social criteria	5.5. Supply chain management and responsible procurement
414-2	Negative social impacts in the supply chain and measures taken	5.5. Supply chain management and responsible procurement
GRI 416: CUSTOMER HEALTH AND SAFETY (2016)		
103-2	The management focus and its components	6.4.1. Responsibility for the product
103-3	Evaluation of the management focus	
416-1	Assessment of the health and safety impacts of product or service categories	6.4.1 Responsibility for the product

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GRI standard	GRI content	Chapter /Direct response						
416-2	Cases of breach regarding the health and safety impacts of product or service categories	During the year, no non-compliance regarding the impacts on health and safety of the product and service categories was recorded in BAIEO and BAIN.						
GRI 417: MARKETING AND LABELLING (2016)								
417-1	Requirements for information and labelling of products and services	6.4.1. Responsibility for the product According to current regulations of the country of destination of the product, all mandatory mentions to appear on the label are declared.						
GRI 418: CUSTOMER PRIVACY (2016)								
418-1		During this financial year, no claim related to customer privacy was registered.						
GRI 419: SOCIO-ECONOMIC COMPLIANCE (2016)								
419-1	Non-compliance with laws and regulations in the social and economic spheres	No cases of breaches of human rights were registered in this financial year.						
NON GRI. WORKING CONDITIONS AND CONCILIATION. MATERIAL SUBJECT								
103-1	Explanation of the material subject and its cover	<table border="1"> <thead> <tr> <th>Material subject</th> <th>Cover*</th> <th>Involvement**</th> </tr> </thead> <tbody> <tr> <td>Working conditions and reconciliation</td> <td>Within the organisation</td> <td>Direct</td> </tr> </tbody> </table>	Material subject	Cover*	Involvement**	Working conditions and reconciliation	Within the organisation	Direct
		Material subject	Cover*	Involvement**				
Working conditions and reconciliation	Within the organisation	Direct						
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103-2	The management focus and its components	4.1.1.3. Conciliation and organisation of work						
103-3	Evaluation of the management focus							
NON GRI. TRACEABILITY. MATERIAL SUBJECT								
103-1	Explanation of the material subject and its cover	<table border="1"> <thead> <tr> <th>Material subject</th> <th>Cover*</th> <th>Involvement**</th> </tr> </thead> <tbody> <tr> <td>Traceability</td> <td>Inside and outside the organisation</td> <td>Direct and indirect</td> </tr> </tbody> </table>	Material subject	Cover*	Involvement**	Traceability	Inside and outside the organisation	Direct and indirect
		Material subject	Cover*	Involvement**				
Traceability	Inside and outside the organisation	Direct and indirect						
<p>* Indicates where the impact occurs: within the organisation, outside the organisation, or both within and outside the organisation. ** Indicates the involvement of the organisation in the impact: direct (the organisation has directly caused the impact) or indirect (the organisation is linked to the impact through its business relationships).</p>								

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103-2	impact through its business relationships).	6.4. Quality, food safety and innovation						
103-3	Evaluación del enfoque de gestión							
NON GRI. SCIENTIFIC DEVELOPMENTS. MATERIAL SUBJECT								
103-1	Explanation of the material subject and its cover	<table border="1"> <thead> <tr> <th>Material subject</th> <th>Cover*</th> <th>Involvement**</th> </tr> </thead> <tbody> <tr> <td>Scientific developments</td> <td>Inside and outside the organisation</td> <td>Direct and indirect</td> </tr> </tbody> </table>	Material subject	Cover*	Involvement**	Scientific developments	Inside and outside the organisation	Direct and indirect
		Material subject	Cover*	Involvement**				
Scientific developments	Inside and outside the organisation	Direct and indirect						
<p>* Indicates where the impact occurs: within the organisation, outside the organisation, or both within and outside the organisation.</p> <p>** Indicates the involvement of the organisation in the impact: direct (the organisation has directly caused the impact) or indirect (the organisation is linked to the impact through its business relationships).</p>								
103-2	The management focus and its components	6.4. Quality, food safety and innovation						
103-3	Evaluation of the management focus							
NON GRI. INTERNAL COMMUNICATION. MATERIAL SUBJECT								
103-1	Explanation of the material subject and its cover	<table border="1"> <thead> <tr> <th>Material subject</th> <th>Cover*</th> <th>Involvement**</th> </tr> </thead> <tbody> <tr> <td>Traceability</td> <td>Inside and outside the organisation</td> <td>Direct and indirect</td> </tr> </tbody> </table>	Material subject	Cover*	Involvement**	Traceability	Inside and outside the organisation	Direct and indirect
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Traceability	Inside and outside the organisation	Direct and indirect						
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103-2	The management focus and its components	4.1.3. Training and professional development						
103-3	Evaluation of the management focus							

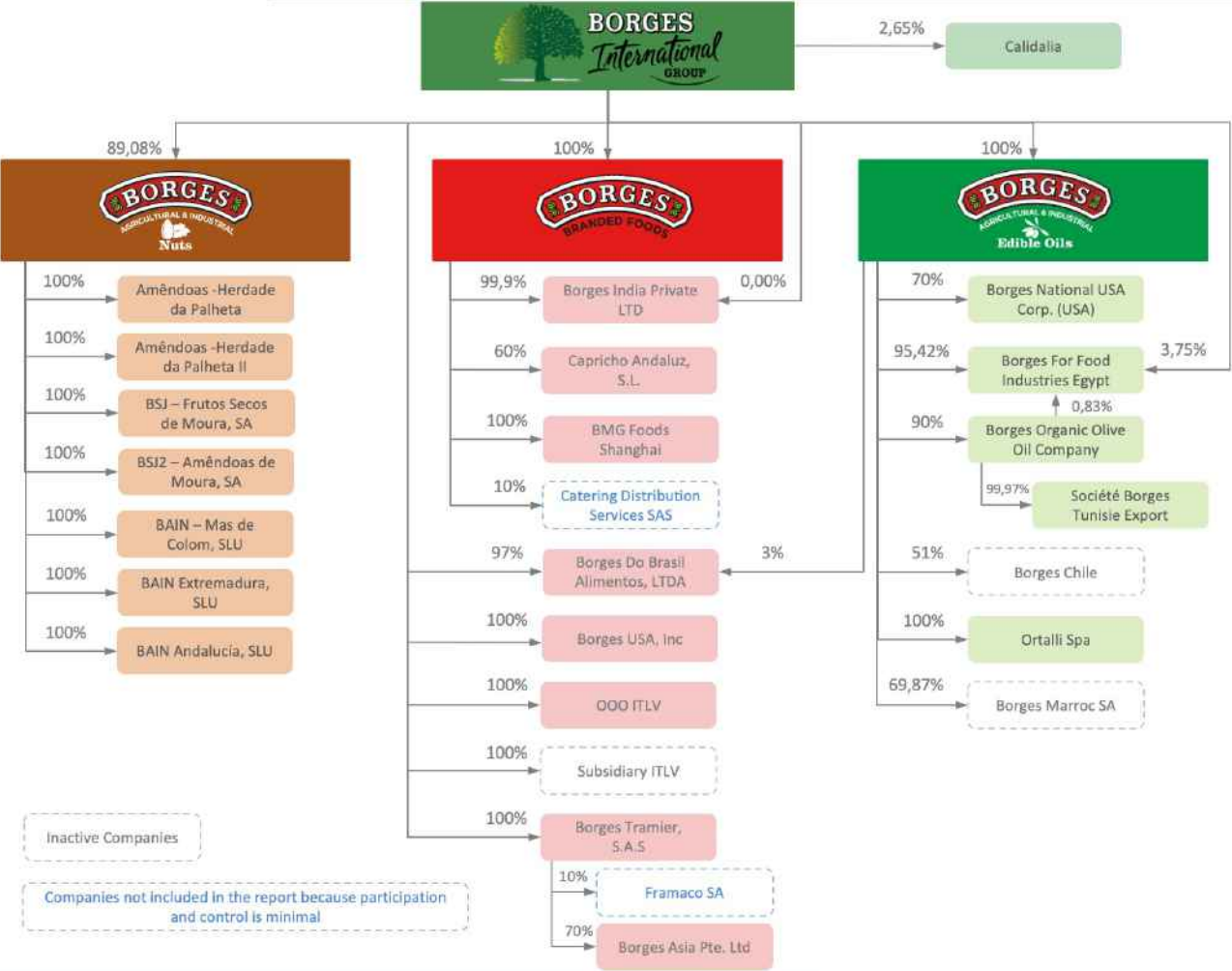
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Annex I. Corporate structure of Pont Family Holding, S.L. (Borges International Group)

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GRI 102-4

At Group level, we have 11 production centres in 5 countries:

Factories	Division and location
Oils division	
Borges Agricultural & Industrial Edible Oils (BAIEO)	Oils division (Spain)
Capricho Andaluz	Oils division (Spain)
Ortalli	Oils division (Italy)
Borges Organic Olive Oil Company	Oils division (Tunisia)
Borges for Industries Egypt	Oils division (Egypt)
Framaco ⁴⁰	División aceites (Marruecos)
Nuts division	
Borges Agricultural & Industrial Nuts (BAIN) – B-1	Nuts division (Spain)
Borges Agricultural & Industrial Nuts (BAIN) – B-2	Nuts division (Spain)
Borges Altura	Nuts division (Spain)
BAIN Extremadura	Nuts division (Spain)
BAIN Andalucía	Nuts division (Spain)

**Throughout this report, the indicators of BAIN between the BAIN B-1 and BAIN B-2 (Reus) and BAIN Altura (Castellón) production centres are reported jointly.*

The factories of BAIEO (oil division) and BAIN (B-1 and B-2) (nuts division) account for more than 93% of the group's total production.

In addition to the production centres, we market our products through a network of 15 offices spread over 9 countries: Spain, France, Singapore, Brazil, India, the United States, Russia, Tunisia, Italy and China and agricultural companies in Spain and Portugal.

Trading Offices	Location
Borges Agricultural & Industrial Edible Oils (BAIEO)	Spain
Borges Agricultural & Industrial Nuts (BAIN) – B-1	
Borges Agricultural & Industrial Nuts (BAIN) – B-2	
Capricho Andaluz	
Borges Tramier	France
Catering Distribution Services	
Ortalli	Italy
OOO ITLV	Russia
Borges Tunisie Export SA	Tunisia
Borges do Brasil Alimentos	Brazil
BMG Foods Shanghai	China
Borges India Private	India
Borges Asia Pte.	Singapore
Borges National USA	USA
Borges USA	

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⁴⁰ Company not included in the report because participation and control is minimal



Annex II. Belonging to associations

GRI 102-13

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

- Agencia de Información y Control de Alimentos (AICA)
- Agricoltori Italiani Emilia (CIA)
- Agrupación de Exportadores de Almendra y Avellana de España (Almendrave)
- AINIA Instituto Tecnológico Agroalimentario
- Asociación Agraria Jóvenes Agricultores (ASAJA – GRANADA)
- Asociación Cordobesa de Almazaras Industriales (ACORA)
- Asociación de Comercio de Cereales y Oleaginosas de España (ACCOE)
- Asociación de Fruticultores de Extremadura (AFRUEX)
- Asociación de Marcas Renombradas Españolas
- Asociación de Usuarios de SAP España (AUSAPE)
- Asociación Española de Codificación Comercial (AECOC)
- Asociación Española de Descascaradores de Almendra (Descalmenbra)
- Asociación Española de Financieros de Empresa (ASSET)
- Asociación Española de Frutos Secos
- Asociación Española de la Industria y Comercio Exportador de Aceite de Oliva (ASOLIVA)
- Asociación Española de la Industria y el Comercio Exportador del Aceite de Oliva (ASOLIVA)
- Asociación Extremeña Ganaderos del Reino
- Asociación Nacional de empresas para el Fomento de las Oleaginosas y su Extracción (AFOEX)
- Asociación Nacional de Industriales Envasadores y Refinadores de Aceites Comestibles (ANIERAC)
- Asociación para el Progreso de la Dirección
- Assaggiatori Italiani Balsamico
- Associació Cultural Confraria de la Mare de Déu de l'Olivera
- Association of Food Industries
- Associazione Industrie beni di Consumo
- Avellana de Reus
- CAAE
- Cambra de Comerç, Indústria, Serveis i Navegació de Reus
- Cambra Oficial de Comerç, Indústria, Serveis i Navegació de Barcelona
- Clúster Foodservice
- Colegio Oficial de Técnicos Superiores en Prevencion de Riesgos Laborales
- Comité Pour l'Expansion de Huile d'Olive (COPEXO)
- Confederació Empresarial de la Provincia de Tarragona (CEPTA)
- Confederazione Italiana Piccola e Media Industria Privata (CONFAPI)
- Consejo Usuarios Transporte Marítimo Catalunya
- Consorzio tutela aceto balsamico di Modena
- Consorzio Tutela Aceto Balsamico di Modena IGP
- Consorzio Tutela Aceto Balsamico Tradizionale DOP
- Federation de l'Industrie & du Commerce des huilles d'olive de France (FEDICO)
- Fédération des Entreprises et Entrepreneurs de France (FEEF)
- Fédération des Industries Condimentaires de France (FEDALIM)
- Federation of Oils, Seeds & Fats Associations Ltd (FOSFA)
- Grup de Gestors Energètics
- GS1 France
- IBC - Associazione delle Industrie dei Beni di Consumo
- International Nut and Dried Fruit Council (INC)
- Mercados Centrales Abastecimiento Murcia (Lonja de Murcia)
- North American Olive Oil Association
- Oleovitis
- Stazione Sperimentale per l'Industria delle Conserve Alimentari (SSICA)
- Unión Sindical de Empresas y del Trabajo Autónomo de Andalucía (AECA)
- Unión Sindical de Empresas y del Trabajo Autónomo de Andalucía (USINTRA)
- Unione Italiana Vini (UIV)

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Corporate Social Responsibility Report

Borges International Group

2021—2022