



2023

Imprint.

Should you have any suggestions regarding this Sustainability Report, please contact us by e-mail at: crteam@sanlucar.com

In charge of the content:
SanLucar Fruit S.L.U.
Serra Llarga 24
E-46530 Puzol (Valencia)
Tel. +34 96 142 40 40
Fax +34 96 142 41 58
office@sanlucar.com

ESB 96128590

V 24 902

Commercial Registry of Valencia

Additional information.

For more information about SanLucar and our Corporate Responsibility, please visit us at: www.sanlucar.com

And on Facebook at www.facebook.com/sanlucarfruit

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In the following report, the generic use of the masculine is applied without distinction of gender. Likewise, the explicit mention of the feminine is only used in relevant context.

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Letter of renewal.

Dear friends:

We would like to share, with great satisfaction, our 2023 Sustainability Report, prepared in accordance with Global Reporting Initiative (GRI) standards and Spain's Non-Financial Reporting law (Law 11/2018). This report reflects our firm commitment to sustainability as well as to the United Nations Global Compact, and highlights the achievements made during a year full of challenges and opportunities.

The agricultural sector continues to face significant challenges, such as the need for more efficient management of vital resources like water and energy, adaptation to climate change, and protection of biodiversity and soil. We are proud to confirm that, at SanLucar, we have taken on these challenges with determination, investing in innovation and adopting technologies that are revolutionizing the way we operate.

In 2023, the importance of advancing human rights due diligence along the supply chain was highlighted, alongside the relevance of sustainability reporting, the evolution of the Sustainable Development Goals (SDGs) and the achievements in the fight against the

climate crisis, setting the course for upcoming years.



This context has led us to evaluate and adapt our processes and business model. With the help of an internal team specialized in Sustainability, we conducted a comprehensive diagnosis of ESG criteria (Environmental, Social and Governance) throughout the SanLucar Group, identifying strengths and areas

for improvement. This valuable exercise allowed us to reflect on our current situation and we are currently defining our global sustainability strategy.

We continue to invest in the digitalization of our fields and in tools that optimize our operations, ensuring a positive impact on the environment and the communities in which we operate. In addition, we remain committed to our social initiatives through our DREAMS program, supporting projects such as education in Spain, Ecuador, South Africa and Tunisia.

In Spain, for example, we have continued our school support program, which includes tutoring to ensure that all children have equal learning opportunities. In Ecuador, our »Learning Together« program celebrated its third anniversary. Furthermore, in Quilziolli, Ecuador, we collaborated in the creation of educational workshops in partnership with both the leader of the Santa Elena canton and the president of the El Azúcar commune. Earlier this year, in Costa Rica, we donated more than forty desks to students at the »Escuela Rio Cascadas« in the community of El Limón. And finally,

in Tunisia, we launched the third edition of the »Takween Program« in partnership with »AVFA« and »SwissContact«, whose main objective is to improve the employability of young people and the attractiveness of vocational training in agriculture.

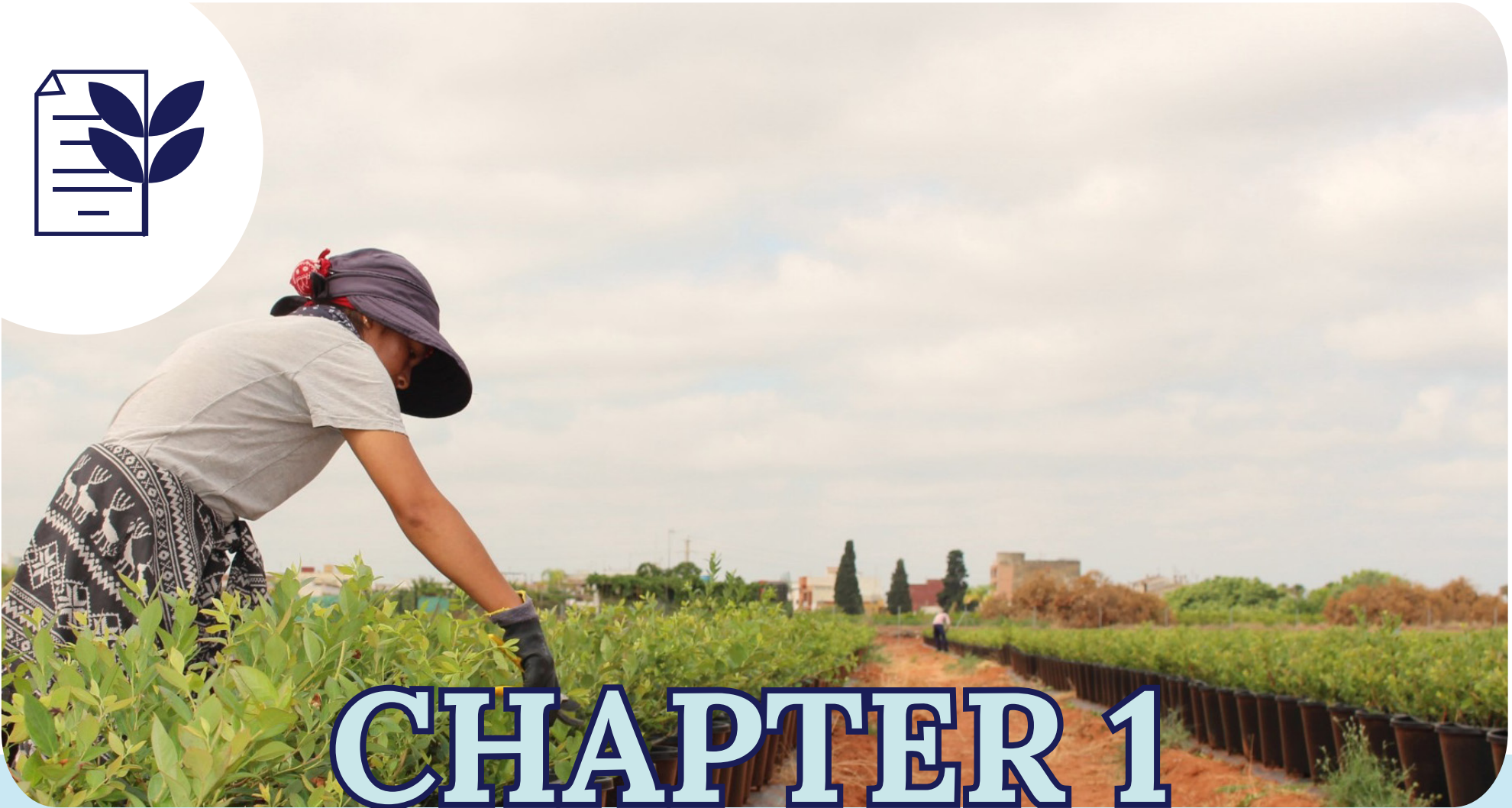
With regards to our environmental efforts, we remain committed to reducing the use of plastic, using only the necessary amount of water and expanding solar energy to reduce our CO2 emissions. A notable achievement has been the implementation of the first super battery at our La Vall d’Uixó facility, which has allowed us to use exclusively solar energy. As for water, we continue to engage in strategic partnerships, such as with the »Alliance for Water Stewardship«, which helps us solve challenges and promote sustainable practices.

In summary, 2023 has been a year of growth and learning, which has allowed us to reaffirm our commitment to people and nature. We firmly believe that, working as a team and with the collaboration of all our partners, customers and allies, we can continue to make a significant difference.



Thank you for your continued support and trust in our journey towards a more sustainable future.

Stephan Rötzer.



CHAPTER 1

About the Sustainability Report.

1. About the Sustainability Report.

Communicating about our activities, projects and results is fundamental at SanLucar.

As such, we have consistently worked on our Sustainability Report over the course of 11 years. During this time, we worked to improve the visibility and transparency of our activities and results, following the recommendations and requirements of national and European legislation.

This report compiles information and results of the Group in relation to ESG criteria (environmental, social and governance) and the structure of the company. All information is based on the recommendations of the Global Compact and Law 11/2018, which regulates non-financial reporting in Spain. It also reflects our commitment to the 10 Principles of the Global Compact and the United Nations Sustainable Development Goals. It covers the period from January 1 to December 31, 2023 and accompanies the annual accounts and consolidated management report for the 2023 financial year.

Companies mentioned in the report are listed in the appendix “Companies”. The parent company, Mamaritz S.L.U., is

referred to as the “Group” or “SanLucar” throughout the report.

For this report, we have relied on the 2016, 2018 and 2021 GRI (Global Reporting Initiative) Standards, selected according to the updates available at the time of the evaluation. The GRI table at the end of the report facilitates the search for content, and boxes can be found throughout the document.

The selection of the GRI Standards is based on the analysis of the Group’s activity in the countries in which it operates and its social and environmental impact, relevant to the defined stakeholders.



When consolidated data or data for certain companies was not available, it is indicated next to the graphs or tables. For indicators with changes in criteria, comparative data is not shown due to lack of comparability.

At the request of SanLucar, the company

Luis Caruana & Asociados, S.L. has verified the report, ensuring the published information reliability and consistency.

The verification complies with international standards for assurance engagements and the guide for verification of non-financial information in Spain.

The verification included scope, objectives, procedures and conclusions. It involved staff meetings, process analysis, content review and inspection by means of evidence and administrators and management’s letter of representation.

The preparation of the report involved the Group’s companies and area managers by means of meetings, interviews and indicator collections. Stakeholder interests and expectations were also considered.

The report will be available at www.sanlucar.com upon approval by the Commercial Registry for at least 5 years. The Communication and CR Department drafted the report, and after external verification, senior management approved the Sustainability Report 2023 for publication.



CHAPTER 2

About SanLucar.

2.1. Vision, mission, values.

We are a global company comprised of approximately four thousand employees of more than thirty different nationalities, selling fruits, vegetables, smoothies, juices and flowers. Though we may be international, we share a common vision and mission:

VISION



To bring health, naturality and joie de vivre to the world.

MISSION



To supply the world with the freshest and most delicious fruits, vegetables, juices and smoothies, as well as the most beautiful flowers. And to do it in a way that makes us proud.

OUR CORPORATE VALUES



Always act with respect.



Strive for positive change.



Be passionate about everything we do.



Focus on the consumer.



Consider our master farmers as part of the SanLucar family.

OUR CODE OF ETHICS

Our commitment to Human Rights is public and is evidenced in our Code of Ethics. This document is based on the requirements of the International Standard SA8000, as well as the 10 Principles of the United Nations Global Compact and the conventions of the ILO (International Labor Organization). We pass on the commitments adopted in the Code of Ethics to our farmers and suppliers and by working with SanLucar they commit themselves to comply with them. Sustainable Development Goal 16 "Peace, justice and strong institutions" is directly related to the goal we pursue with the development, dissemination and implementation of our Code of Ethics: to achieve child protection, equality, fair and dignified working conditions, working according to occupational safety and health standards, anti-corruption, and environmental protection.

The code is publicly available on our website.

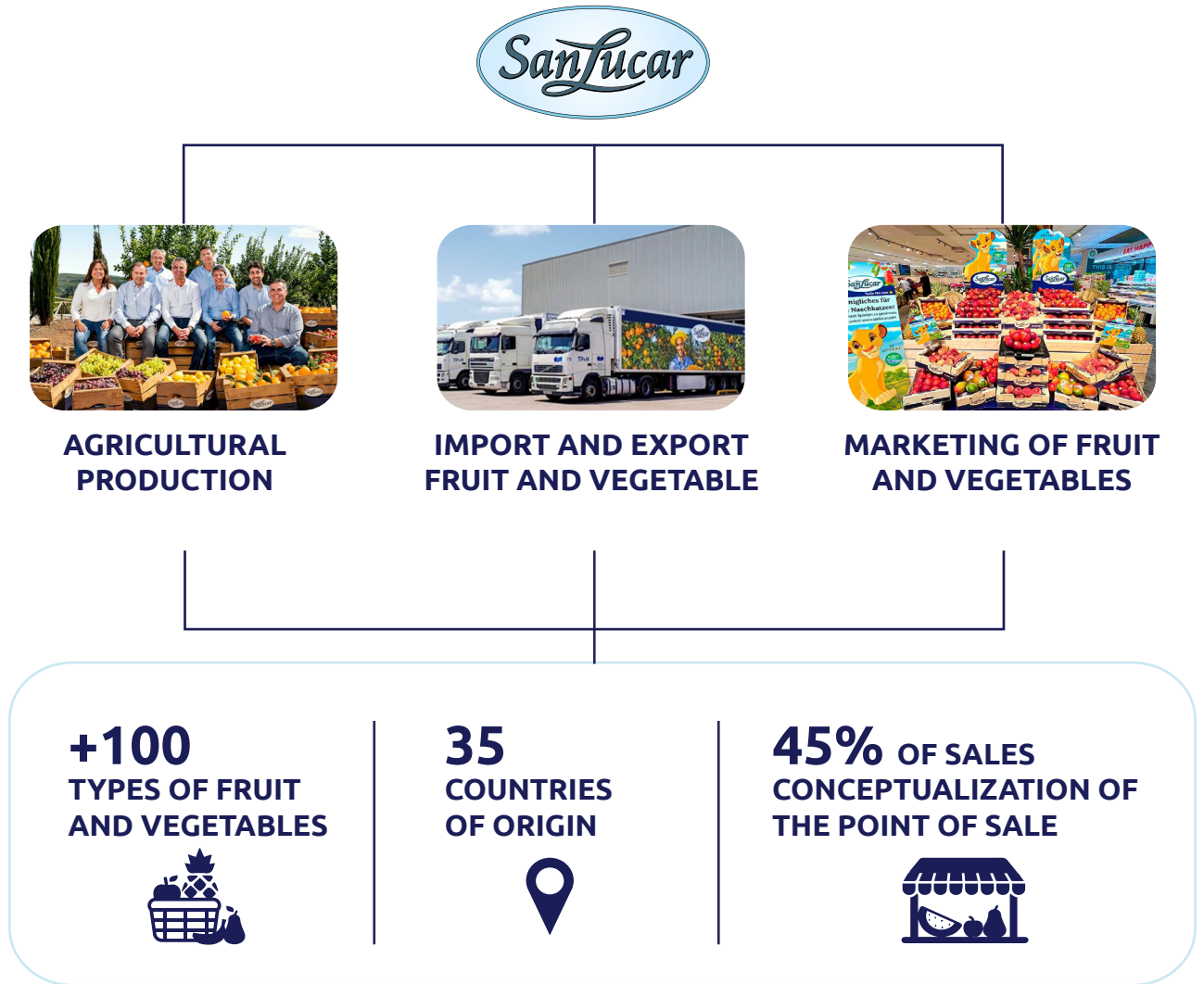


GRI 2-23

2.2. The Groups' business model.

The SanLucar Group operates in the agricultural sector and specializes in the production, import, export and marketing of high-quality fruit and vegetables worldwide. Our business model is differentiated by our brand SanLucar, the premium brand of reference in the fruit and vegetable sector. We market more than 100 types of fruit and vegetables from more than 35 countries under the SanLucar umbrella, and as such our brand offers the widest range. With the SanLucar brand, we seek added value at every step of the process, from the selection of varieties to the conceptualization of the point of sale – which accounts for about 45% of our sales.

In order to be able to sell the entire tree and throughout every season, even if certain fruit does not meet our brand's requirements, we complement our premium offer with standard quality programs in other brands.



Our traditional market in Germany, Austria and Benelux continues to represent 75% of our sales. In addition, we are growing in Eastern Europe, Spain, England, Scandinavia, Italy, Canada, the Middle East, France, Asia and the United States. In addition to a full range of fresh fruit and vegetables, our portfolio also includes smoothies, juice, fruit, ready-to-eat prepared salads, olive oil and flowers, which account for around 5% of our sales.

In order to offer premium quality products, we rely on our farms and Master Growers, or as we call it, the "SanLucar Production". Our farms are located in areas particularly suitable for our products in Spain, Tunisia, South Africa, Ecuador and as of recently Portugal. Our Master Growers are located in various European countries as well as in Morocco, and dedicate incredible passion, effort and knowledge into their specialization. They are key to our success, as thanks to them we learn every day how to grow the best quality fruits and vegetables.

GRI 2-6



2.3. Business environment.

Our world is, first and foremost, an agricultural world. Since its beginnings, agriculture has maintained a close relationship with nature. Soil, water and climate play a crucial role in agricultural production, and without them, food would not be possible. Today, however, we are a largely sedentary society, with a few exceptions.

In recent years, the need to protect the environment has become increasingly crucial. Organizations such as the United Nations and legal regulators are pushing for more sustainable practices in all sectors, including agriculture. The promotion of sustainable agricultural techniques and practices has become a priority.

The agricultural business environment is being challenged to find efficient solutions for the use of resources like water and energy, as well as to minimize the impact of climate change and increase biodiversity, all the while protecting the earth's soil.

Today, innovation and adopting new technologies are key in the agricultural field. Although traditionally considered a conservative sector, technologies and

digitalization are now an integral part of modern agriculture.

At SanLucar, we work with interdepartmental collaborations to seek innovations and solutions. We implement regenerative agriculture practices and efficient irrigation systems, in addition to promoting biodiversity. Our packaging team also continues to innovate by creating packaging that reduces plastic and is more recyclable.

In summary, the agribusiness environment has been changing rapidly in recent years. While it represents a challenge, it is also a great opportunity to continue to evolve and contribute to a more sustainable world.



PACKAGING INNOVATION



+ RECYCLABLE

- PLASTIC

GRI 2-6

2.4. Markets in which we operate.

The fruit and vegetable market is global. Our customers are spread across 45 countries around the world.

Supplying high-quality fruit and vegetables 12 months a year is a differentiating factor that positively influences the purchasing decision of the Group's customers. In order to improve responsiveness, SanLucar has production sites and suppliers all over the world.

The following image shows a graphic representation of the production countries (both our own and those of third parties) marked as growing countries, sales countries, and the different production and marketing subsidiaries of the Group.



GRI 2-1/2-6

CULTIVATION	AFFILIATES
SALES	Spain Ecuador Benelux Germany Austria
CULTIVATION AND SALES	Morocco Tunisia South Africa Italy Middle East

2.5. The Group's structure.

The operating Group's companies are listed below: The operating Group's activity (which is primarily the production and marketing of premium quality fruit and vegetables under different brands), has been developed through different companies, all of which were established as the business grew.

SPAIN



Mamaritz, S.L.U.
The Roetzer Family, S.L.U.
SanLucar Fruit, S.L.U.
Berry Selections, S.L.
Santa María Fruit, S.L.
Uniqua Fruit, S.L.U.
Agrícola Dehesa de Baños, S.L.U.
Frutas Aqua Innova, S.L.
Nature Origin Fruit, S.L.
SanLucar Canarias, S.L.

GERMANY



Looking for Fruit GmbH
SanLucar Vertrieb Deutschland GmbH
SanLucar Deutschland GmbH
SanLucar Flowers GmbH

THE NETHERLANDS



SanLucar Fruit Import Netherlands BV

ITALY



SanLucar Italia, S.R.L.
Frutta Natura, S.R.L.

AUSTRIA



SanLucar Obst & Gemüse GmbH
Fruit to Go, GmbH
Victoria Fruit Handels, GmbH
SanLucar Manufaktur GmbH

PORTUGAL



Pragmatic Oxygen, Lda.

SOUTH AFRICA



SanLucar South Africa, (Pty) Ltd
SanLucar South Africa Citrus (Pty) Ltd
SanLucar DeHoek (Pty) Ltd

TUNISIA



La Cinquième Saison, S.A.
Shares & Co RH & Services, S.A.R.L.
Les Perles du Desert, S.A.
SanLucar Tunisie, S.A.R.L.
SanLucar Services, S.A.R.L.
SanLucar Flor'alia, S.A.

ECUADOR



SanLucar Ecuador, S.A.
Lexkingsa, S.A.
Quilziolli, S.A.

FRANCE



SanLucar Fruit France, S.A.R.L.

MOROCCO



SL Morocco, S.A.R.L.

GRI 2-1

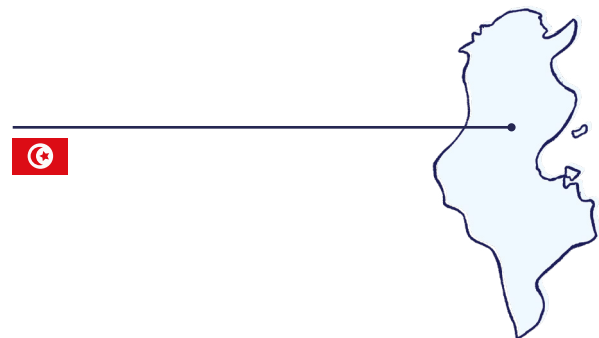
2.6. Company news.

2.6.1. Expansion of blueberry production in Portugal and Tunisia.

In 2023, with a vision to provide the best fruit and vegetables 365 days a year, we made a considerable investment to expand the production of the best quality blueberries on an international level.

To this end, we initiated the development of a new project called Blue Motion, a farm located in Portugal with trial fields to produce, research and develop new varieties of blueberries. Through these trials, we are looking for the best varieties that will help us face the challenges of the future.

To achieve our objectives, we rely on the support and collaboration of our partner, Eurosemillas. In addition, we expanded production in Tunisia:



FARM FLORALIA

In Tunisia, at our farm Floralia, we started producing blueberries in addition to the existing raspberry and strawberry production.

FARM LES PERLES DU DÉSSERT

At our farm Les Perles du Désert (Tunisia), originally a trial field for grapes, this year we began harvesting with an initial extension of 10 hectares, with the intention to gradually continue expanding.

2.6.2. New international market entries.

As a multinational company, for the next five years we'll continue to advance in our international expansion plan. Our vision is to take the "SanLucar" concept to new markets, always with the added value of our premium quality.

During the year 2023, we launched important openings in various countries:

SINGAPORE



We established a collaboration agreement with the DFI chain, the country's largest retailer. This alliance enabled us to enter the Asian market and expand our presence in a region with great growth potential. Singaporean consumers can now enjoy our fresh fruit and vegetables, all grown with the highest quality standards.

UNITED STATES



We closed a deal with Walmart, one of the country's largest retailers. In January, we began our strawberry program, offering U.S. customers fresh, delicious produce. The Walmart partnership provides us with a solid platform for further growth in this key market.

BELGIUM



In June, we took our fruit to various Carrefour shops

ANDORRA



We launched in two supermarkets and five Carrefour Express shops. Our presence in these regions has helped increase brand awareness.



2.6.3. Goldener Zuckerhut Award.

We were honored to receive the prestigious Goldener Zuckerhut 2023 award, the German food and consumer goods industry's most important award. A coveted recognition which, since 1958, has been awarded annually by a select jury to companies and professionals who have stood out for their excellence and achievements in the food industry.

SanLucar's success story is based on its ability to combine the traditional wisdom of its master farmers with innovation and passion, so as to offer fruit and vegetables with the highest standards of quality and taste. But above all, the company has received this award for being the only company that covers the entire value chain of the agri-food sector, from the field to the end consumer's table. A strategy that ranges from the development and selection of the best varieties, to the innovative packaging of products for optimal preservation and transport, to advice and support at the point of sale for a special and distinctive presentation on the supermarket shelf.



GRI 2-6



CHAPTER 3

Corporate sustainability: strategy and good governance.

3.1. Commitment to the SDGs and Global Compact Principles.

In line with our philosophy of »Taste in Harmony with People and Nature«, we joined the »Raise the Flag for Sustainable Goals« campaign. In 2011, our company joined the »Spanish Global Compact Network«. Following the »United Nations« definition of the »17 Sustainable Development Goals« and the »Agenda 2030«, we ensure to integrate these goals throughout our supply chain.

As a company with an international presence, we are committed to greater accountability in our »SDG« practices in various aspects and geographical locations.

Our headquarters in Spain, as well as some of our subsidiaries in Germany,

Austria, Ecuador, Tunisia and South Africa, raised a flag to celebrate our dedication to the »UN SDGs«.

At SanLucar we set ten of the seventeen »SDGs« as priorities. For example, what with being part of the food industry, we are actively aligned with »SDG 2: Zero Hunger«. To support this goal, we collaborated with a local NGO, »Coordinadora Solidaria del Puerto de Valencia«, to manage two solidarity kitchens: »El Puchero« and the »El Puchero Portuario« in Valencia, through which we have successfully helped to distribute 500 meals a day for the last 10 years. Our goal is to redistribute this food to families at risk of social exclusion. In addition, in

Ettlingen (Germany), we collaborated with »Projekt Karlsruhe«, an organization which carries out food donations to those most in need.

We also promote »SDG 4: Quality Education« through the annual delivery of school supplies at the beginning of the school year, as well as through »School Support«, a project in Valencia in collaboration with the Social Initiative Foundation, which offers tutoring to children. In Ecuador, we promote education through our »Aprendemos Juntos« (Let's Learn Together) program, which contributes to students' learning through activities/subjects such as reading and mathematics.



For our commitment to **»SDG 12: Responsible Consumption and Production«**, we promote the use of biodegradable, recyclable or reusable packaging. We also contribute to **»SDG 6: Clean Water and Sanitation«** with efficient and sustainable irrigation programs for our crops, and to **»SDG 15: Life on Land Ecosystems«** through agricultural practices that reduce the use of fertilizers and chemicals. We also implemented mulching in our fields, which protects the soil from erosion and promotes soil health and fertility.

All these initiatives are possible thanks to partnerships with external entities and non-profit organizations. A partnership development strategy that contributes directly to **»SDG 17: Partnerships to achieve the goals«**.

We still have a long way to go and it is clear that the path will be full of challenges. That being said, our commitment remains unwavering and our determination to make a positive impact on these critical global issues continues to drive us forward.

ENVIRONMENT

6 CLEAN WATER AND SANITATION

Optimization of water consumption through the application of new technologies.

15 LIFE IN TERRESTRIAL ECOSYSTEMS

Opting for regenerative agriculture.

Development and application of new technologies.

SOCIAL

2 ZERO HUNGER

Our »El Puchero« solidarity kitchens.

3 HEALTH AND WELL-BEING

Health and safety practices.

Our »El Puchero« solidarity kitchens.

Promotion of sporting events.

Blood donation.

4 QUALITY EDUCATION

School support in Valencia (Spain).

Learning together in Ecuador.

Takween program in Tunisia.

Speelskool in South Africa.

Dual training programs.

Employee training.

10 REDUCING INEQUALITIES

Ensure equal opportunities.

Living wage.

GOVERNMENT

8 DECENT WORK AND ECONOMIC GROWTH

Decent salary.

Good working conditions.

Sustainable supply chain analysis.

Negotiation of collective bargaining agreements.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Code of Ethics.

Policies.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Packaging.

Responsible consumption practices.

17 PARTNERSHIPS TO ACHIEVE THE GOALS

Partnerships with non-profit organizations.

Collaborations with universities and research centers.

Collaborations with local governments.



GRI 102-15

3.2. Sustainability Strategy.

Having a developed sustainability strategy implies adopting a comprehensive and cross-cutting approach within a company. This allows us to align business activities with long-term social, economic and environmental sustainability goals. In 2023, we set up the Sustainability Working Group, which involves people from different departments with the specific task of implementing our overall sustainability strategy for the Group.

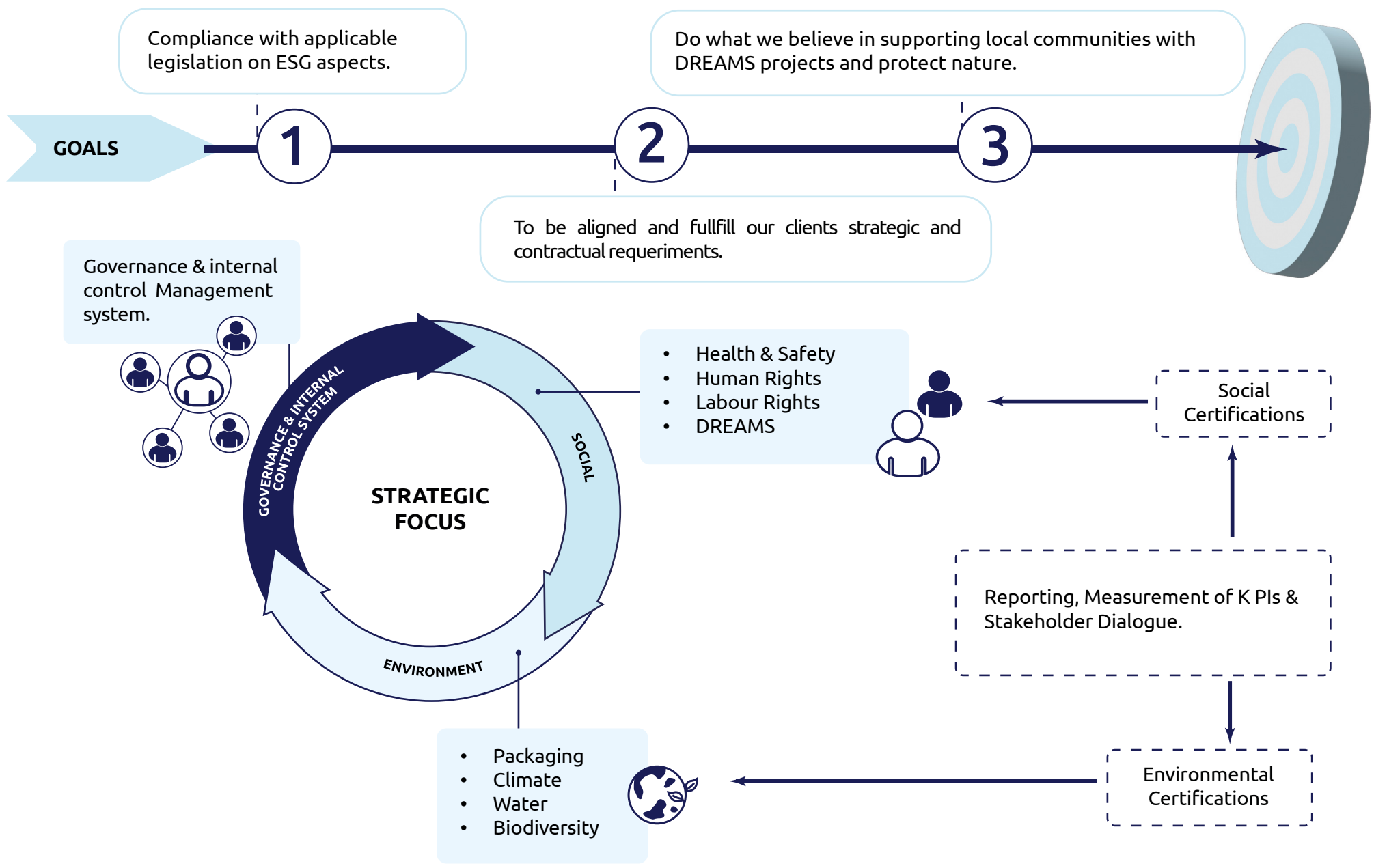
Our sustainability strategy helps us align our operations and activities with the United Nations Sustainable Development Goals (SDGs), thus contributing to building a more sustainable future. Throughout the process, we consider several factors: our business, core values, customers and sustainability-related legislation. Lastly, our strategy is based on ESG criteria: Environmental, Social and Governance.

With regards to the environment, we are committed to implementing initiatives against climate change, seeking innovations to reduce our water footprint and protect water resources, conserving biodiversity and ecosystems, and innovating the use of sustainable packaging. On the social side, we focus on complying with human rights and labor conditions throughout our value chain. In

addition, internally, we promote a healthy and safe working environment for all employees and support local communities through projects within our DREAMS program. Last but not least, we are committed to good internal governance, by integrating ESG criteria into our value chain, developing policies and codes, analyzing Human Rights risks and creating a Sustainability Working Group.



GRI 102-15



3.3. Policies and procedures.

PROCEDURES

Our company saw great leaps in 2023 with regards to the development of new policies and procedures. One of the most important changes has been the supplier control procedure, specifically for fruit and vegetable suppliers. A sustainability questionnaire was implemented using the tool FoodExperts – a platform already familiar to the department of quality. As of, supplier management will be carried out integrally through this software, as it showed great results in the pilot test.



Additionally, the sustainability questionnaire and supplier control are being implemented simultaneously with the in-house packaging suppliers and logistical team.



POLICIES

Furthermore, our SWG (Sustainability Working Group) developed the anti-corruption policy, sustainable procurement policy and corporate and sustainability policy statement over the course of the 2023 fiscal year. These policies will be approved by the company's management in 2024. More details on this multidisciplinary working group will be provided at a later date.



GRI 2-23

3.4. Supply chain due diligence.

In summary, due diligence is fundamental to identify, assess, mitigate, prevent and account for the adverse impacts that business activities may have on people, the environment and society. This process, as part of the United Nations “Guiding Principles on Business and Human Rights” (2011) and in the “OECD Guidelines for Multinational Enterprises on Responsible Business Conduct” (last updated in 2023), does not address impacts on companies themselves, but the negative impacts caused by them, either directly or through their business partners. Due diligence covers areas such as human and labor rights, environment, food safety, nutrition, governance and technology.

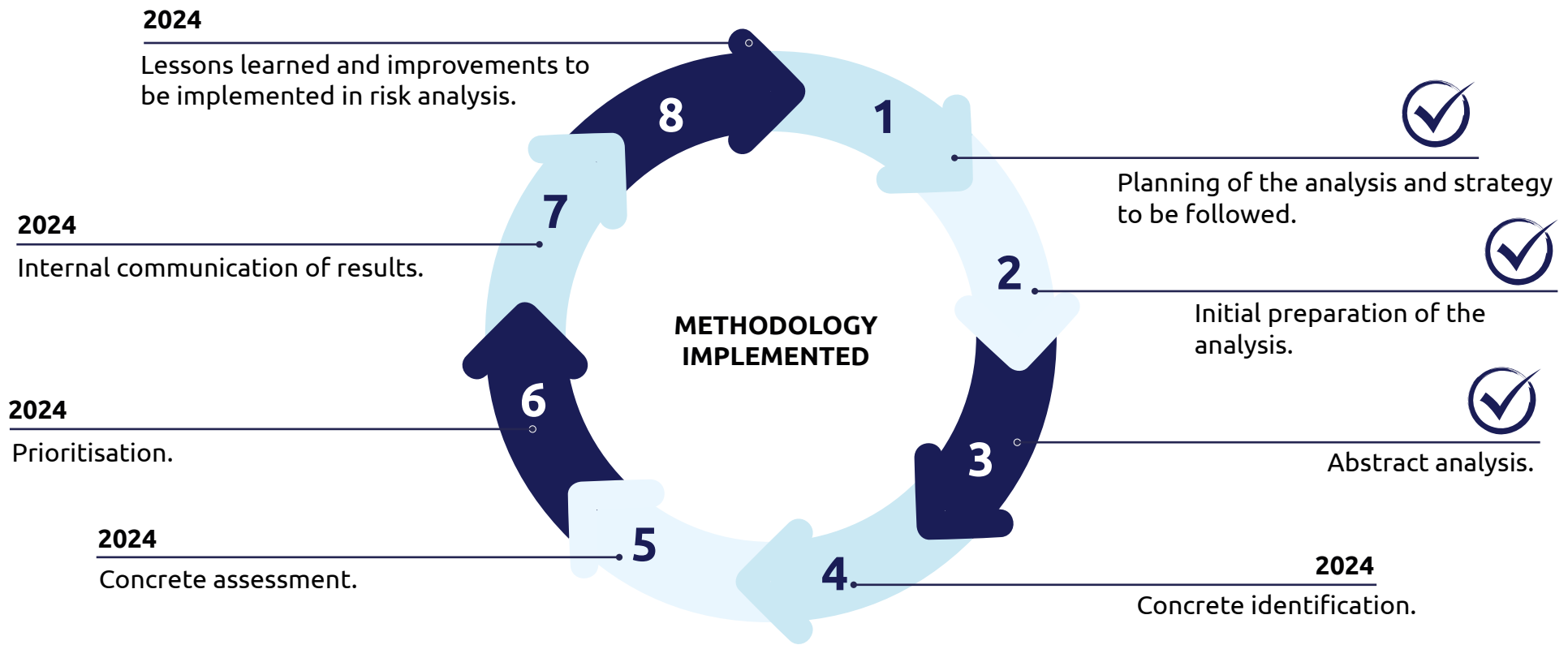
At SanLucar, we have taken significant steps to implement this process, working both internally and externally on projects and working groups focused on human rights, the environment and governance. In response to the European

Union legislation requiring mandatory Human Rights (including labor rights) and environmental due diligence for large companies, we have developed specific procedures to ensure compliance with these laws in the coming years. In 2023, a prolific year for sustainability Due Diligence legislation, we made progress in creating processes that integrate sustainability into risk management. This includes conducting a risk analysis that considers impacts on people, the environment and society, covering not only our direct operations but also our value chain. This proactive analysis, in which improvements are continually made, requires incorporating responsible business conduct into internal policies and management systems, identifying and assessing negative impacts, implementing measures to prevent or mitigate these effects, and monitoring results, reporting and remediating impacts where necessary

Due to the entry into force of the German Lieferkettensorgfaltspflichtengesetz (Supply Chain Control Act), our clients have initiated various supplier control mechanisms. Therefore, with a view to governance, in 2023 we carried out on-site audits of our producers and self-questionnaires to assess key areas such as management and sustainability.

In the environmental field, we work closely with experts to improve water management. Together, we strive to understand its optimal use and assess the impact it has on our environment. Furthermore, with regards to sustainability, we began structuring an analysis that we plan to conduct in 2024 to reduce our carbon footprint. This approach allows us to take concrete steps to minimise our environmental impact and contribute to a more sustainable future.





In 2023 we were able to realise the first three phases. The goal is to complete the entire risk analysis in 2024.



GRI 2-23

3.5. Risk analysis.

In the context of sustainability and corporate responsibility, human rights and environmental risk analysis refers to the process by which a company identifies, assesses and prioritises potential and real negative impacts related to human rights or the environment. Through this analysis, organisations can take proactive measures to stop, prevent, mitigate or remediate these impacts.



Our colleague, Guillem Lluch, Sustainability Supply Chain Coordinator, tells us about this approach, its relevance and the steps taken to carry out an effective analysis within SanLucar:

1

What led us to conduct this risk analysis?

«Recently, the European Union promoted several sustainability directives which member states will be required to transpose into national laws. These legislations makes it mandatory for large companies, including SanLucar, to implement processes such as dual materiality analysis or due diligence. The Human Rights and environmental risk analysis is the first step in these processes and with it we are preparing ourselves to comply with the laws that will affect the company in the coming years. In addition, SanLucar takes part in initiatives such as the United Nations Global Compact, where we have committed to implement all these processes – furthermore, our clients have begun making it a requirement to sell to them».

2

What do we hope to achieve and what is the objective?

«The objective is to identify the negative impacts on human rights and the environment that the company may contribute to, directly or indirectly, and then ensure that the company stops, prevents, mitigates or remedies them adequately. The results we obtain over the course of this process allow us to establish the highest priority impacts».

3

How was this done?

«First, a documentary analysis of publications, articles, indicators and other sources was carried out. Then, based on the results of the documentary analysis, internal experts and data from within the organisation were selected to identify which of the negative impacts could be found, either actual or potential, as it related to the concrete activity of the company or that of its business partners. For this purpose, internal experts with on-site knowledge were sought, such as managers of SanLucar branches, members of the quality and commercial team who visit and have direct contact with suppliers or managers of key departments, such as logistics. This team of specialists also helped in the impact assessment, which has enabled final prioritisations to be made».

4

As of right now, what results are predicted, and what conclusions can be drawn?

«After carrying out the analysis, we were able to conclude that in the case of many of the most important impacts, we already have measures and actions in place, either in full or in part. We were also able to identify certain impacts for which we have no measures in place, and for which we need to focus on monitoring and implementing action plans».



“18th Edition of the International Meeting of Ethical Trade Fora”.

5

What are the next steps?

«Our next objective is to implement action plans to stop, prevent, mitigate and/or repair those priority impacts for which full measures haven't been taken yet. Additionally, we need to broaden the scope of the analysis to include all companies within the SanLucar Group and include interested or affected parties in the impact identification and assessment processes. Furthermore, using the risk analysis as a basis, we need to identify and assess the company's sustainability-related risks and opportunities in order to complete the next steps of the dual materiality analysis».

3.6. Anti-corruption and bribery.

The Group is a signatory member of the Global Compact, the world's largest association for the defence of fundamental values in the areas of human rights, labour standards, the environment and anti-corruption. The Code of Ethics devotes its tenth section to the fight against corruption, bribery, kickbacks, influence peddling and money laundering, enshrining as general principles the obligation assumed by the Group to eradicate all forms of corruption and the absolute prohibition of all corruption and bribery practices.

These principles are aligned with Principle 10 of the United Nations Global Compact and are developed in internal policies that seek to eradicate these behaviours. It should be noted that there have been no cases of corruption in any of the Group's companies, nor in any of its business partners.



GRI 205-2

PRINCIPLE 10

«Businesses should work against corruption in all its forms, including extortion and bribery.»

ILLEGAL COMMISSIONS

INFLUENCE PEDDLING

MONEY LAUNDERING

CORRUPTION

BRIBERY



3.7. Money laundering.

We implement payment and collection processes with a structured system of proxies to ensure control and follow-up of money movements. We use bank transfers and nominative payment instruments to ensure traceability.

To minimize cash transactions, we strictly regulate cash amounts, justifying and documenting their use. These transactions are managed through the Notilus application, where employees request cash and submit expense receipts for approval and reimbursement.

For expenses incurred by employees, prior accreditation of the expense, the reason for the expense, and the approval of the superior are required. Expenses are also managed through Notilus. In the case of the corporate bank card, the same justification requirements apply.

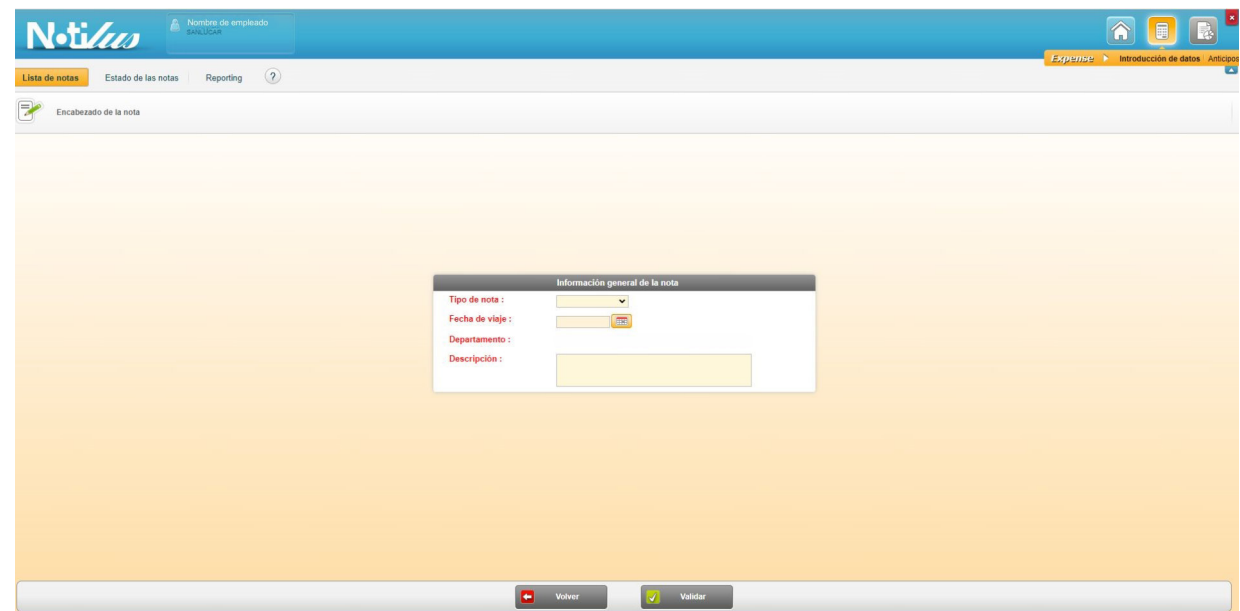
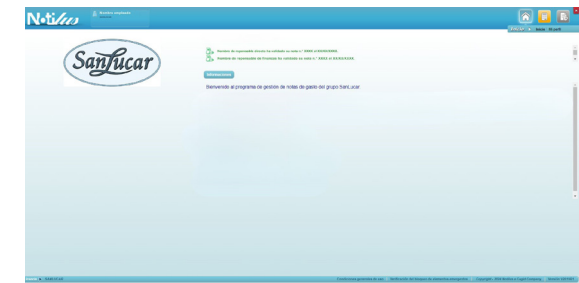
If receipts are lost, other reasonable justification for the expense must be provided.

The disposition of funds is evaluated by the Finance Department, and

payment files are created by a person independent of the signatories.

Additionally, we work with Coface to assess the financial solvency of our clients, considering factors such as liquidity and payment capacity.

Coface also analyzes the origin of funds and provides comprehensive risk management, strengthening SanLucar's reliability and optimizing its financial management.





CHAPTER 4

Our employees.

4. Our employees.

Employees are one of the Group’s greatest assets. As a multinational Group, with companies and employees all over the world and with increasingly international projects, the Group promotes diversity and multiculturalism, with people of different age ranges and origins at an international level. For SanLucar, diversity is an opportunity to attract human talent.

The companies with employees that have been taken into account for this financial year can be found in Annex 2 Table 2. If any of them are not taken into account for this or previous years, they will be specifically mentioned in that section.

All employee data is based on data as of the end of the financial year. Specifically, for the year 2023, on December 31st.

GRI 102-8 / 401-1

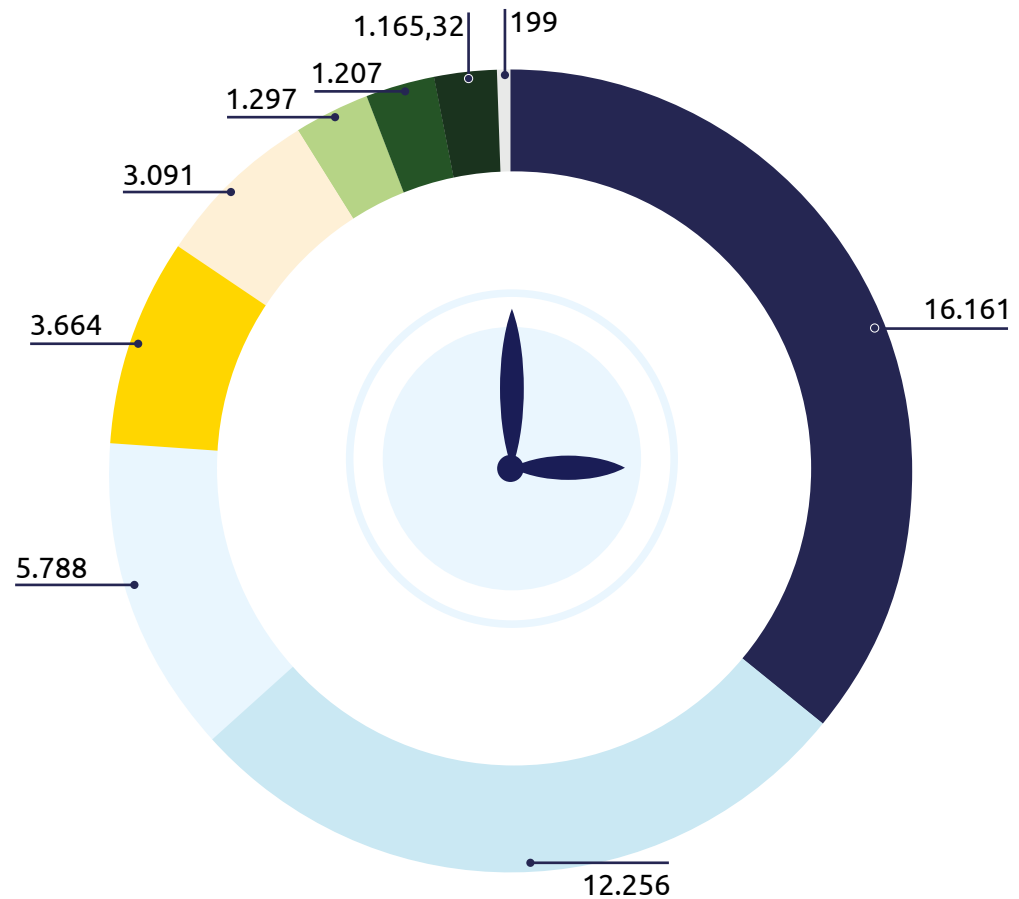
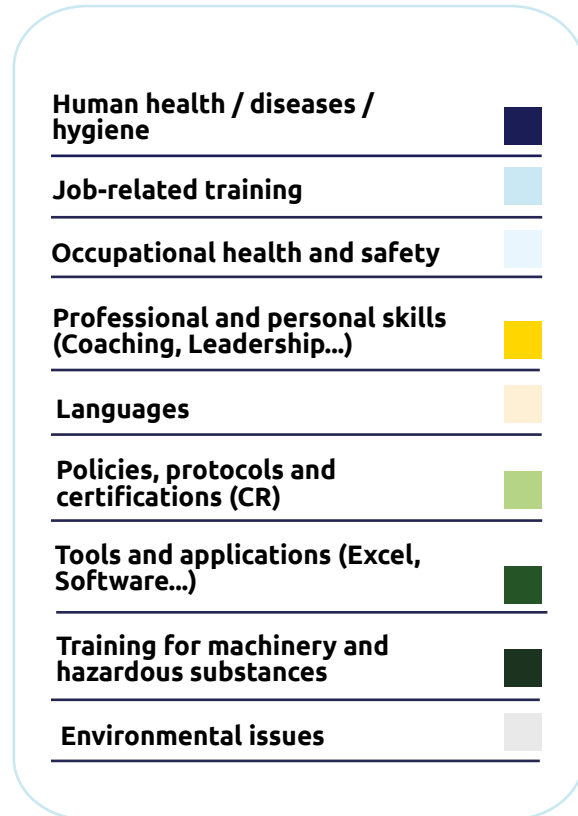


4.1. People development.

The Group’s success depends on the skills and professionalism of its employees. We therefore strive to train all employees to reach high levels of motivation and performance and to enable them to realise their full potential

To calculate the total hours of training, the total number of participants in a single session was added together and multiplied by the number of hours, so as to reach the total number of hours for each training session.

TRAINING HOURS 2023

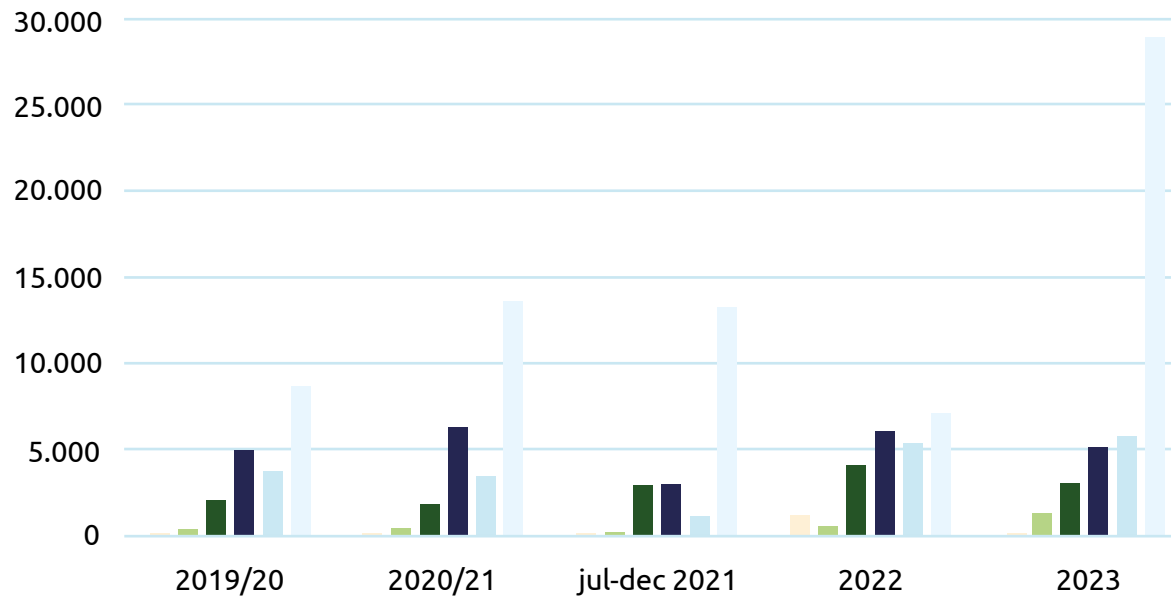


With regard to occupational health and safety, SanLucar has always been committed to a safe environment and continues to work to increase the awareness of the employees through continuous training.

At the headquarters in Puzol, all employees are given the possibility to take language classes to help them with their jobs. Among the languages offered are Spanish, English, German and French.

In 2023, the total number of hours is double that of previous years (44,827h compared to 24,529h the previous year). This is thanks to the inclusion of new production farms and, as can be seen in the second graph, the largest increase in training hours corresponds to this category.

TRAINING BY PROFESSIONAL CATEGORY



GRI 404-1

Seniro Management



Directors



Managers



Commercial and Technical Staff



Administrative Staff



Production



4.2. Occupational safety.

At SanLucar, health and safety at work is of great importance, adhering to national legislation and trying to improve it wherever possible.



For subsidiaries in Spain, Ecuador, South Africa and Tunisia, annual medical examinations are organised on the company's own premises. The examinations consist of medical check-ups and blood and urine tests.

It is compulsory for:

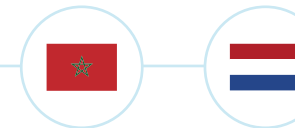
- New recruits.
- Positions in which they make journeys driving a vehicle during their working day.
- Quality technicians.
- Warehouse and maintenance departments.
- IT technicians.
- Field technicians.

It must be renewed:

- People over 40 years of age for whom two or more years have passed since their last medical examination at the company.
- All other cases not included above, if four or more years have passed since their last medical examination at the company.



In Italy, medical examinations are compulsory when a new employee joins the company, and must be renewed every 2 years for office, of-fice-driver and quality technician jobs.



In Morocco, no medical examination is implemented, as it is not required by national law for the type of work carried out. In the Netherlands, medical examinations are voluntary.



GRI 403-2

4.3. Workplace accidents.

The Occupational Risk Prevention department is responsible for assessing and analysing occupational accident indicators, as these indicators are the basis for implementing preventive and corrective measures.

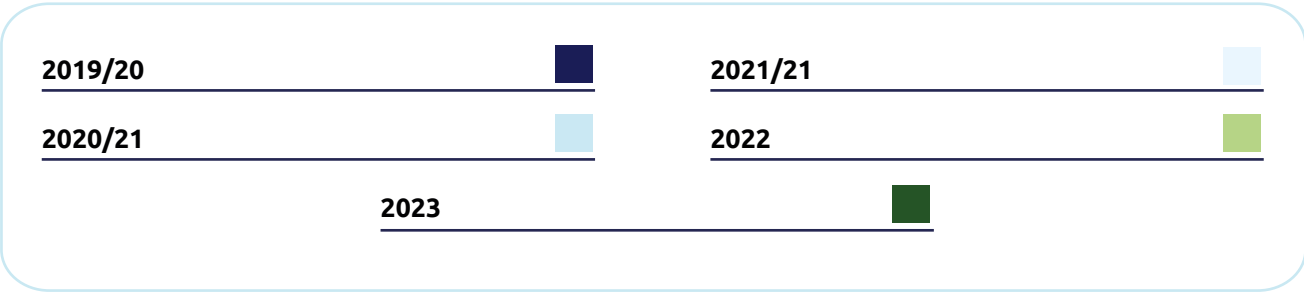
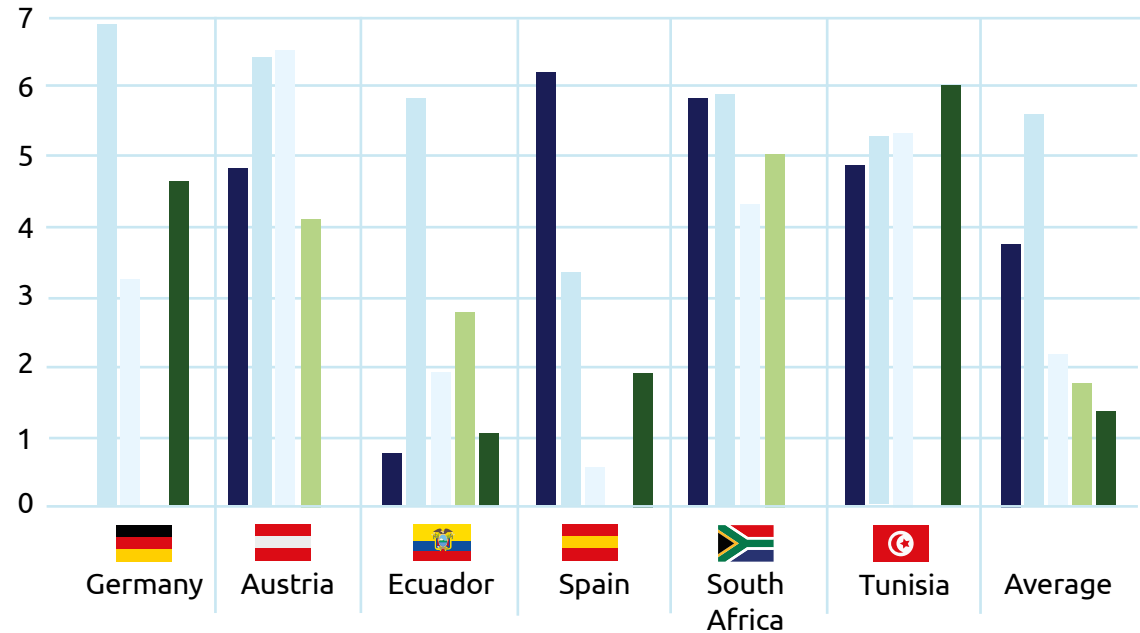
With regard to occupational accidents, the Group's main objective is to keep the accident rate as low as possible. To this end, it is essential to have an occupational health and safety management system in place in all companies to reduce occupational accidents as much as possible.

The accident rate is calculated using the following formula:

$$\frac{\text{n° of accidents}}{\text{n° of hours worked}} \times 200.000$$

Companies belonging to the United Arab Emirates, the Netherlands, Italy and Morocco do not appear in the graph. This is because no accidents have been recorded in these seasons and therefore their accident rate is 0.

ACCIDENT RATE



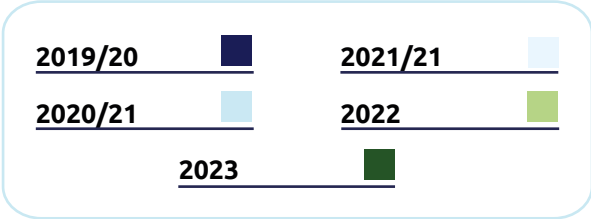
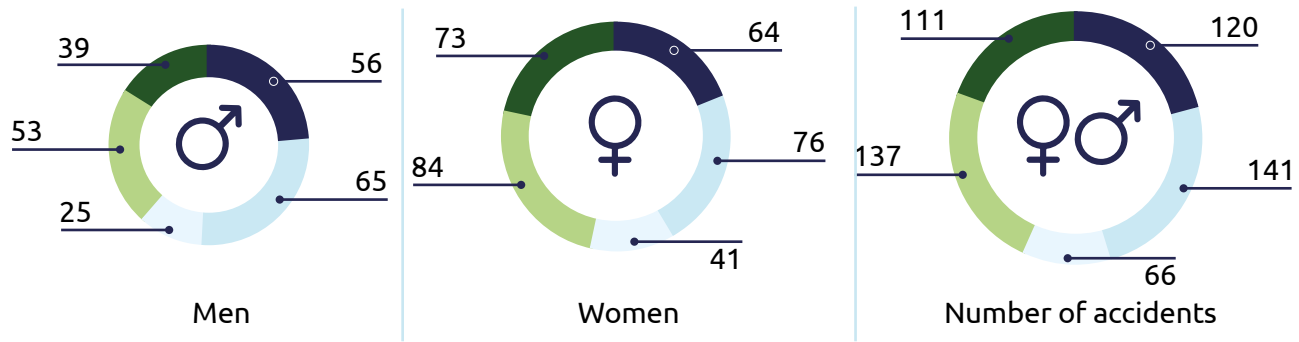
In the 2019/2020 financial year, companies with employees from Austria, Ecuador, Spain, South Africa and Tunisia were factored into the data. In the financial year 2020/2021, the same companies were taken into account with the addition of Germany. In the financial year July-December 2021, the same companies were considered as for the 2020/2021 financial year, with the addition of the United Arab Emirates, the Netherlands, Italy and Morocco. In the 2022 financial year, the same companies were factored in as in the previous period. Finally, in this current financial year (which coincides with the 2023 calendar year, all the companies in the aforementioned countries have been taken into account, with the addition of new companies in Spain and Portugal.

During the period July-December 2021, a lower number of accidents was observed due to the shorter duration of the reported period, which was 6 months compared to the previous 12 months. Additionally, the number of absenteeism days has significantly reduced in 2023 compared to the previous year.

ACCIDENT RATE (AVERAGE)

	2019/20	2020/21	2021/21	2022	2023
♂ Men	6,76	6,72	3,88	0,07	2,49
♀ Women	3,33	4,68	3,15	0,17	3,79
TOTAL	4,56	5,70	3,48	0,11	3,25

NUMBER OF OCCUPATIONAL ACCIDENTS WITH INJURIES



N° OCCUPATIONAL ILLNESSES (TOTAL)

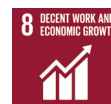
	2019/20	2020/21	2021/21	2022	2023
♂ Men	0	0	0	0	187
♀ Women	0	0	0	0	908
TOTAL	0	0	0	0	1095

N° OF FATALITIES

	2019/20	2020/21	2021/21	2022	2023
♂ Men	6	1	0	0	0
♀ Women	0	0	0	0	0
TOTAL	6	1	0	0	0

DAYS OF ABSENTEEISM

	2019/20	2020/21	2021/21	2022	2023
♂ Men	1042	5294	5126	3039,5	2130,5
♀ Women	2814	3541	1034	3211,5	18742,5
TOTAL	1475	8667	2329	6251	3973



GRI 403-2



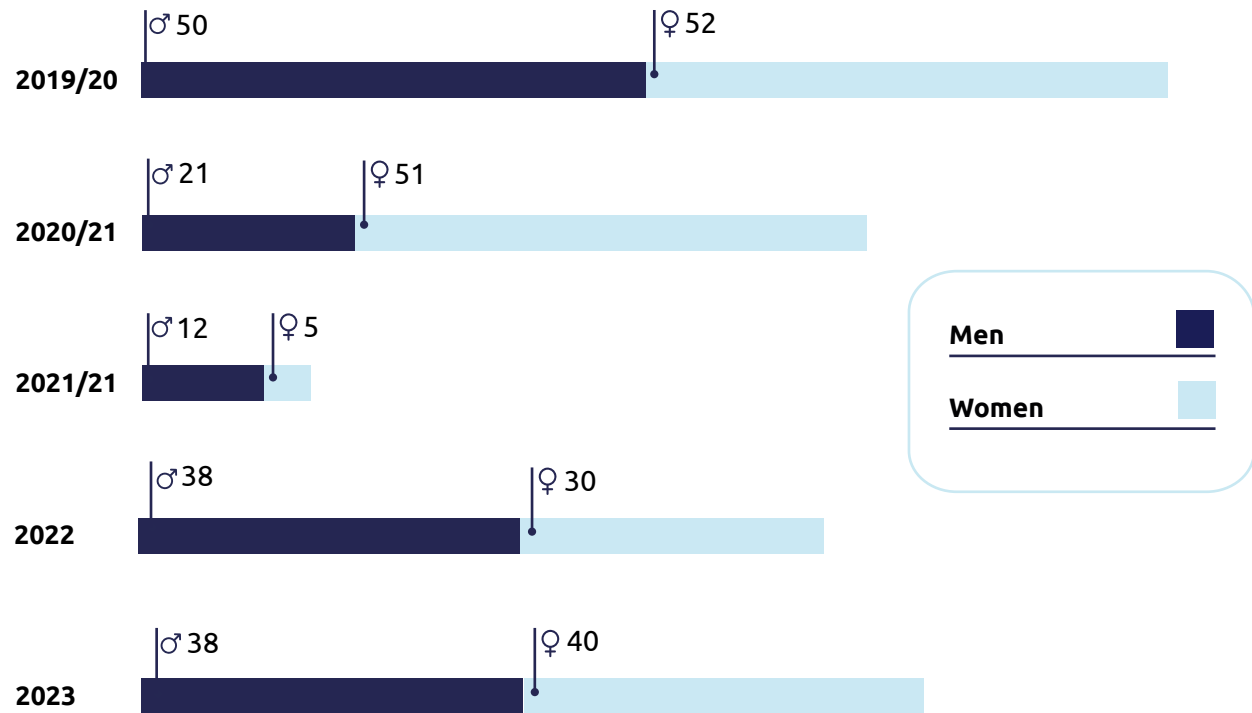
4.4. Work-life balance.

Within the Group, there is a common understanding that employees should enjoy a good work-life balance. Accordingly, the necessary mechanisms have been put in place to facilitate such a balance. In the same spirit, the Group supports flexible working conditions and encourages its employees to have interests and motivations outside their professional life.

In order to ensure that work-life balance is achieved, one of the first objectives set at the headquarters was to offer employees whose jobs allow it the possibility and technological tools to work from home two days a week and thus reconcile work and family life.

In the rest of the companies, we comply with local labour regulations, and aim to improve them whenever possible.

TOTAL NUMBER OF EMPLOYEES WHO TOOK MATERNITY AND PATERNITY LEAVE



GRI 401-3

EMPLOYEES WHO TOOK PATERNITY LEAVE



	2019/20			2020/21			2021/21			2022			2023		
	≤30	31-50	>50	≤30	31-50	>50	≤30	31-50	>50	≤30	31-50	>50	≤30	31-50	>50
Senior Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Directors	0	1	0	0	0	0	0	0	0	0	1	0	0	3	0
Managers	4	3	0	0	1	0	0	0	0	0	5	0	0	5	0
Commercial and Technical Staff	1	8	0	0	3	0	8	0	0	1	6	0	2	8	0
Administrative Staff	1	2	0	0	3	0	0	0	0	0	5	0	0	2	0
Production	7	23	0	5	9	0	4	0	0	13	7	0	8	10	0
TOTAL	50			21			12			38			38		

EMPLOYEES WHO TOOK MATERNITY LEAVE



	2019/20			2020/21			2021/21			2022			2023		
	≤30	31-50	>50	≤30	31-50	>50	≤30	31-50	>50	≤30	31-50	>50	≤30	31-50	>50
Senior Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Directors	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0
Managers	1	2	0	0	1	0	0	1	0	0	1	0	0	5	0
Commercial and Technical Staff	2	7	0	3	5	0	0	3	0	0	7	0	3	8	0
Administrative Staff	2	3	0	2	5	0	0	0	0	0	7	0	3	7	0
Production	0	35	0	7	27	0	0	1	0	4	11	0	7	5	0
TOTAL	52			51			5			30			40		



4.5. Organization of working time.

Generally speaking, employees have flexible working hours so as to attend to personal matters, doctor’s visits, reconciling work and family life, and adjusting to maternity, paternity and breastfeeding dates.

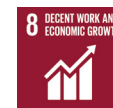
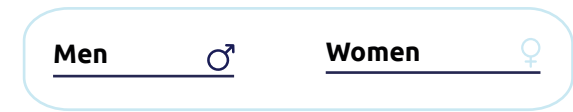
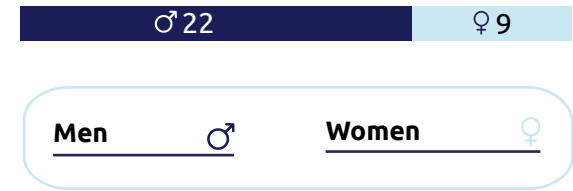
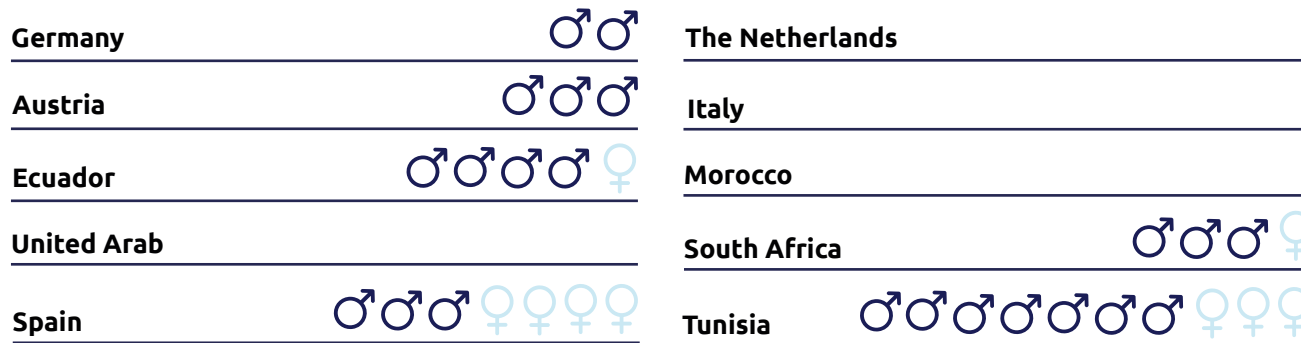
When special circumstances arise, we adjust the length and format of holidays to personal needs. During the pandemic, remote work was widely implemented, with very good performance and employee satisfaction outcomes. The HR department carried out a survey for all employees, subsequently publishing the results, which show that the majority want to continue working remotely. The possibility of teleworking for those employees, whose tasks allow it, still exists for two days a week.

4.6. Policies for disconnecting from work.

There is currently no policy for the Group on disconnecting from work, but efforts are being carried out in different areas on policies that should be developed at a global level.

4.7. Accessibility for people with disabilities.

As at December 31st 2023, the Group has 31 employees with a recognised disability of 33% and above.



GRI 2-7

4.8. Equality and diversity.

The Group is particularly characterised by its diverse workforce. The company promotes diversity and multiculturalism, containing more than 20 nationalities at international level. This diversity is experienced through multilingual internal communication (Spanish, German, English, French) and multinational departments.

Diversity is, for the company, an opportunity to attract human talent, gain competitive advantage and enrich the corporate culture.

MULTILINGUALISM



The measures taken by the Group to maintain respect and uphold equality and diversity policies include the following steps:



CODE OF ETHICS

By virtue of this document, the Group is committed to prohibiting discrimination. All suppliers with whom we work are obliged to comply with it.

SA8000 CERTIFICATION AT THE SPANISH HEADQUARTERS

Our SA8000 management system has protocols to prevent and stop discrimination, as well as protocols to act in the event of harassment.

PERIODIC TRAINING

The Corporate Responsibility department provides training at least twice a year for all new employees and every three years for all employees of SanLucar Fruit, S.L.U.

EQUALITY PLAN

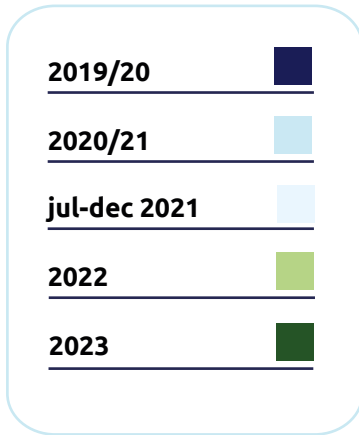
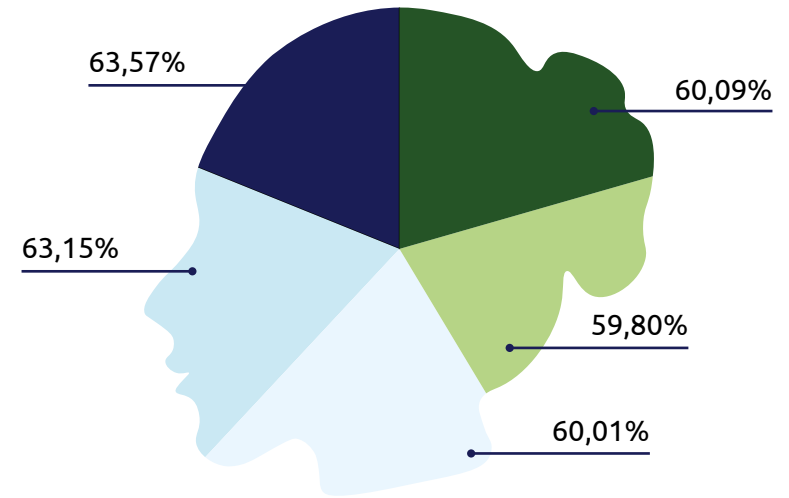
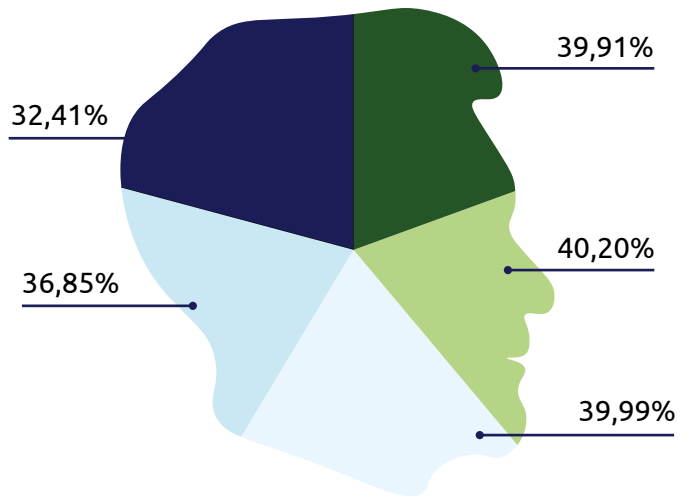
An Equality Plan was developed at the head office, compliance with which is assessed annually by the Human Resources department. This document is currently being updated.

SUGGESTIONS CHANNEL

In all its subsidiaries, the organisation has a suggestions box available to all employees, which is reviewed solely by the employee representative or the person designated for this purpose. An online and/or physical system has been implemented according to the access and activity of the company in each workplace.

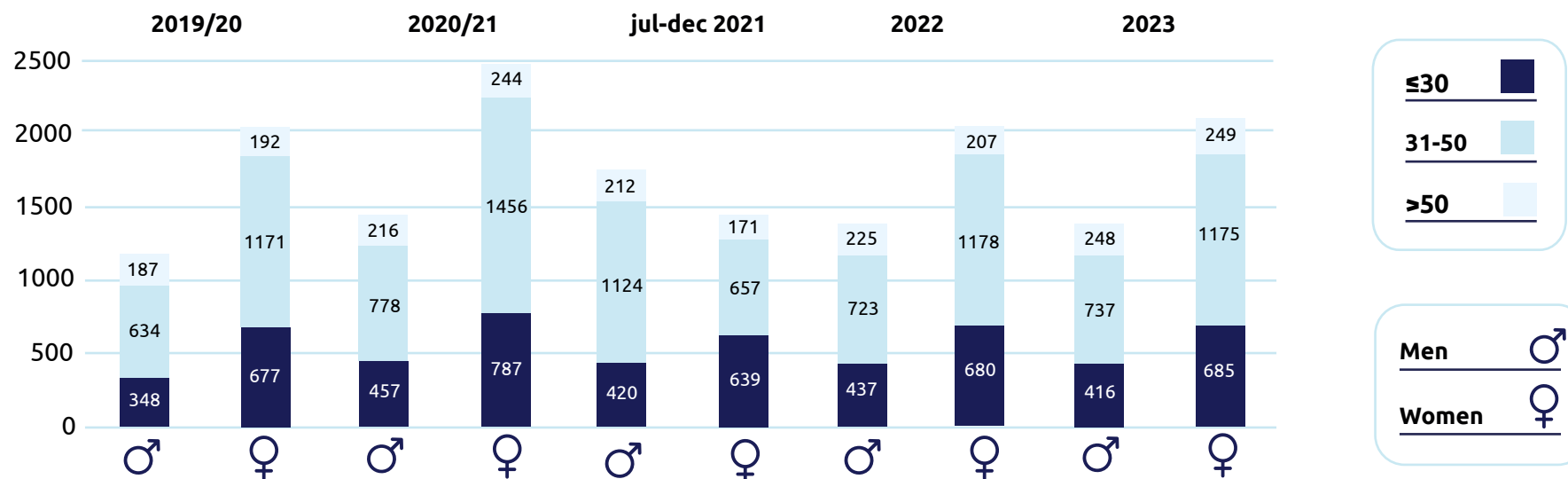
4.9. Number of employees by gender, age, country and occupational classification.

EMPLOYEE DISTRIBUTION BY GENDER AS A PERCENTAGE



	2019/20	2020/21	jul-dec 2021	2022	2023
♂ Men	1169	1451	1289	1387	1401
♀ Women	2040	2487	1934	2063	2109
TOTAL	3209	3938	3223	3450	3510

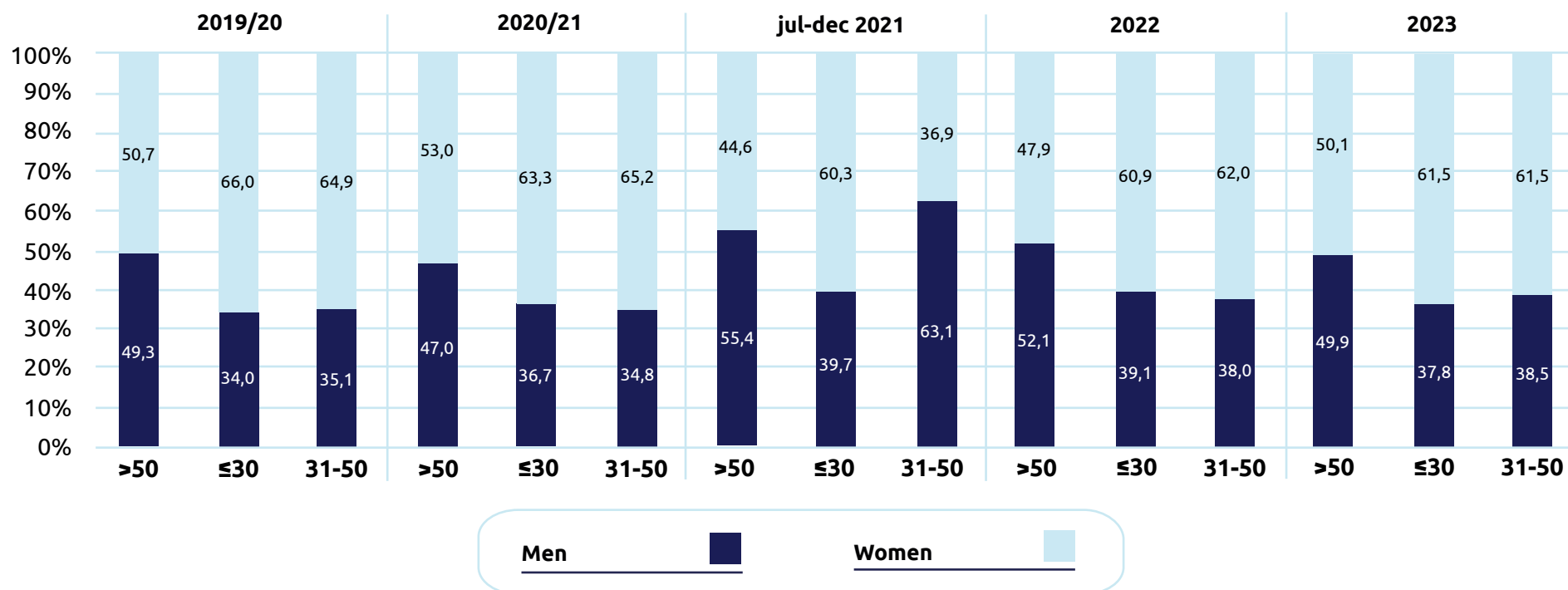
NUMBER OF EMPLOYEES BY AGE AND GENDER



EMPLOYEE DISTRIBUTION BY AGE AND GENDER

	2019/20			2020/21			jul-dec 2021			2022			2023		
	≤30	31-50	>50	≤30	31-50	>50	≤30	31-50	>50	≤30	31-50	>50	≤30	31-50	>50
Men	348	634	187	457	778	216	420	1124	212	437	723	225	416	737	248
Women	677	1171	192	787	1456	244	639	657	171	680	1178	207	685	1175	249
TOTAL	1023	1805	379	1244	2234	460	1059	1781	383	1117	1901	432	1101	1912	497

EMPLOYEE DISTRIBUTION BY AGE AND GENDER



TOTAL NUMBER OF EMPLOYEES PER COUNTRY IN 2023

In the 2019/20 financial year, data from Italy and Morocco were incorporated as those companies were formed in that financial year. In the financial 2023 year 2023, data from the new companies in Spain and Portugal was incorporated as well.

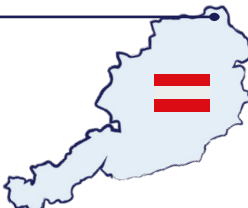
SPAIN	Nº	% of total
2019/20	494	77,92
2020/21	550	13,97
2021/21	553	17,16
2022	680	21,10
2023	760	21,65




GERMANY	Nº	% of total
2019/20	101	15,93
2020/21	120	3,05
2021/21	131	4,06
2022	151	4,69
2023	171	4,87




AUSTRIA	Nº	% of total
2019/20	151	23,82
2020/21	186	4,72
2021/21	204	6,33
2022	209	6,48
2023	195	5,56



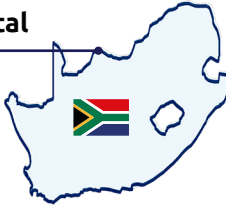
NETHERLANDS	Nº	% of total
2019/20	11	1,74
2020/21	11	0,28
2021/21	9	0,28
2022	12	0,37
2023	16	0,46




ECUADOR	Nº	% of total
2019/20	276	46,53
2020/21	237	6,02
2021/21	343	10,64
2022	318	9,87
2023	257	7,32



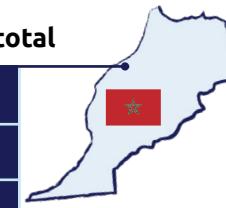
SOUTH AFRICA	Nº	% of total
2019/20	327	51,58
2020/21	933	23,69
2021/21	518	16,07
2022	551	17,10
2023	597	17,01




TUNISIA	Nº	% of total
2019/20	1840	290,22
2020/21	1889	47,97
2021/21	1449	44,96
2022	1513	46,94
2023	1500	42,74




MOROCCO	Nº	% of total
2019/20	5	0,79
2020/21	6	0,15
2021/21	8	0,25
2022	7	0,22
2023	4	0,11




ITALY	Nº	% of total
2019/20	2	0,32
2020/21	4	0,10
2021/21	6	0,19
2022	7	0,22
2023	7	0,20



UNITED ARAB EMIRATES	Nº	% of total
2019/20	2	0,32
2020/21	2	0,05
2021/21	2	0,06
2022	2	0,06
2023	2	0,03














PORTUGAL	Nº	% of total
2019/20	-	-
2020/21	-	-
2021/21	-	-
2022	-	-
2023	1	0,03



	2019/20	2020/21	2021/2021	2022	2023
 TOTAL NUMBER OF EMPLOYEES IN THE LAST 5 YEARS	3209	3938	3223	3450	3510

NUMBER OF EMPLOYEES PER COMPANY

Group Company		2019/20	2020/21	2021/21	2022	2023
SPA 	SanLucar Fruit, S.L.U.	256	333	339	371	404
	Santa Maria, S.L.	46	-	74	86	42
	The Roetzer Family, S.L.U.	4	6	6	7	5
	Uniqua Fruit, S.L.U.	-	1	1	2	3
	Agrícola Dehesa de Baños, S.L.U. (Antigua Agrícola Uniqua, S.L.)	-	211	133	140	229
	Frutas Aqua, S.L.	-	-	-	72	72
	SanLucar Canarias	-	-	-	-	1
	Mamaritz, S.L.U.	-	-	-	-	2
	Nature Origin Fruit, S.L.	-	-	-	2	2
GER 	SanLucar Vertrieb Deutschland GmbH	93	113	112	129	148
	SanLucar Deutschland GmbH	8	7	2	8	10
	SanLucar Flowers GmbH	-	-	-	14	13
NLD 	SanLucar Fruit Import Netherlands BV	11	11	9	12	16
AUS 	SanLucar Obst&Gemüse Handels GmbH	73	80	89	100	86
	SanLucar Manufaktur GmbH	61	93	102	100	97
	Fruit to Go, GmbH	2	12	12	8	11
	Victoria Fruit Handels, GmbH	1	1	1	1	1
TUN 	La Cinquième Saison, S.A.	1329	1459	1240	1297	1266
	Les Perles du Desert, S.A.	7	10	10	23	43
	SanLucar Flor'alia, S.A.	504	420	199	193	191

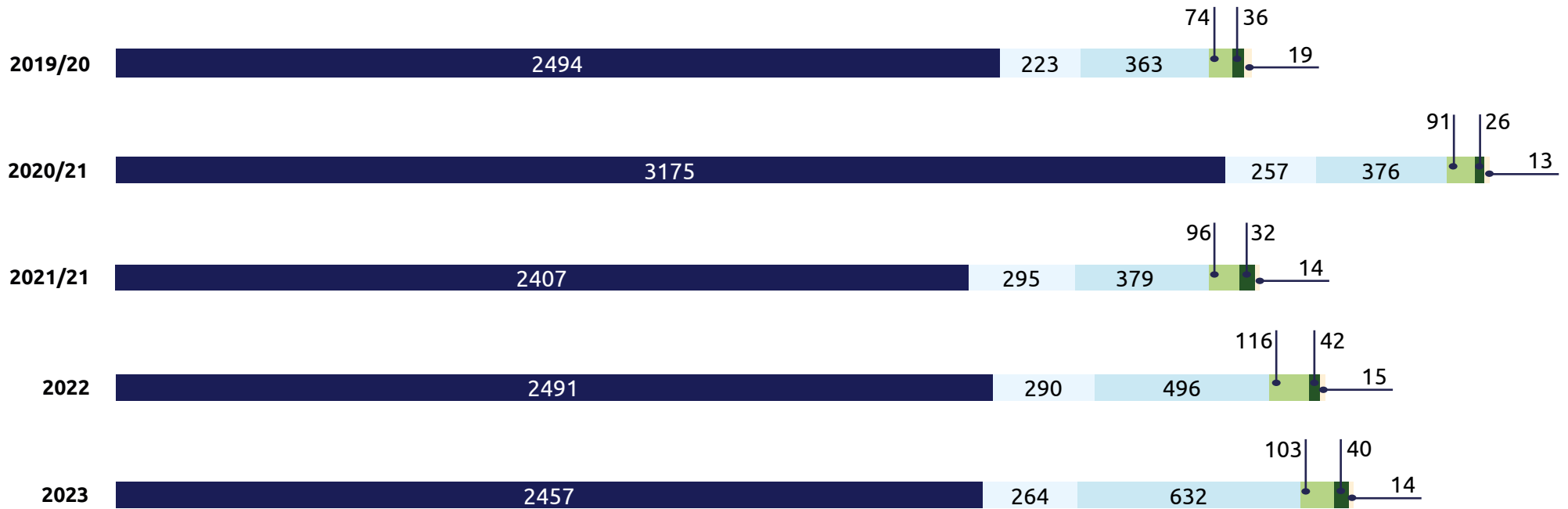
	Group Company	2019/20	2020/21	2021/21	2022	2023
ECU 	SanLucar Ecuador, S.A.	13	13	13	11	11
	Lexkingsa, S.A.	121	118	120	111	112
	Quilziolli, S.A.	142	106	210	196	134
SA 	SanLucar South Africa (Pty) Ltd	114	8	8	9	10
	SanLucar South Africa Citrus (Pty) Ltd	205	525	210	178	276
	SanLucar South De Hoek (Pty) Ltd*	8	400	300	364	311
UAE 	SanLucar Fruit SL DMCC Branch ^[1]	2	2	2	2	2
ITA 	SanLucar Italia, S.R.L.	2	3	5	6	7
	Frutta Natura, S.R.L. (antigua SanLucar Italia Berries, S.R.L.)	-	-	1	1	0
MOR 	SanLucar Morocco, S.A.R.L.	5	6	8	7	4
POR 	Pragmatic Oxygen Lda	-	-	-	-	1
	TOTAL	3007	3938	3223	3450	3510

The significant decrease in the number of employees at SanLucar South Africa Citrus, (Pty), Ltd and SanLucar De Hoek, (Pty), Ltd as of July-December 2021 is due to a change in the system for terminating employees at these subsidiaries. Previously, terminations at these companies (e.g. after termination of contract) were reviewed every 90 days in the internal management system. As of July 2021, terminations are aimed to be reviewed every 14 days.

^[1] SanLucar Fruit SL DMCC Branch is a branch of SanLucar Fruit, S.L.U. in a free trade zone in the United Arab Emirates called DMCC.

4.10. Number of employees by professional classification.

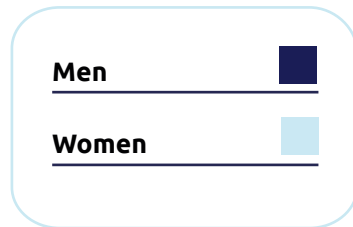
NUMBER OF EMPLOYEES BY PROFESSIONAL CATEGORY IN 2023



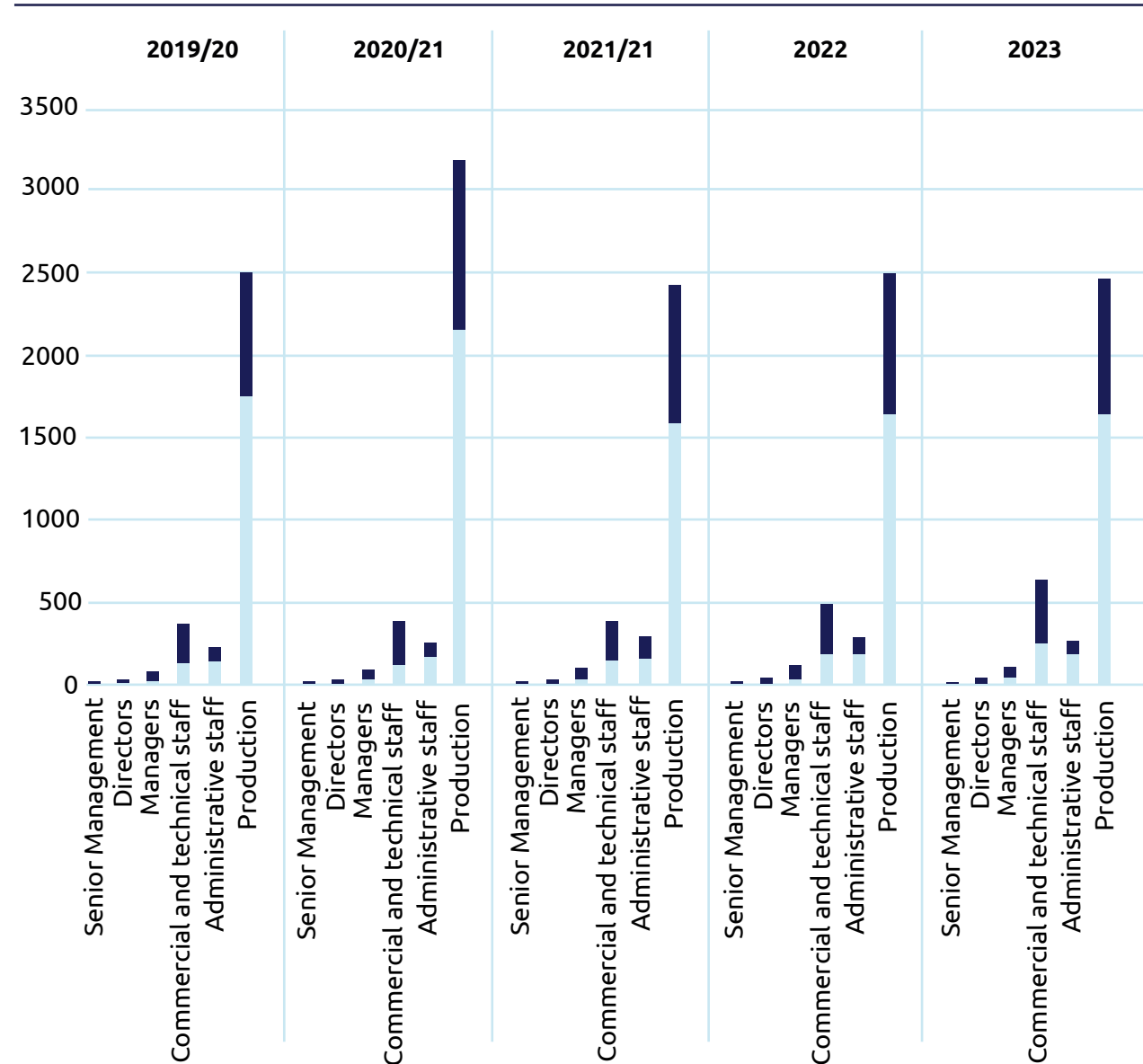
Production		Managers	
Administrative Staff		Directors	
Commercial and Technical Staff		Senior Management	

4.11. Employee distribution by professional category and gender.

In the above graph, we can see a comparison between the distribution of professional categories of men and women. The graph shows how the distribution of women is very high in the lower professional categories and men are more present in the higher professional categories. The trend has not changed in the years analysed.



NUMBER OF EMPLOYEES BY PROFESSIONAL CATEGORY AND GENDER IN THE LAST 5 YEARS

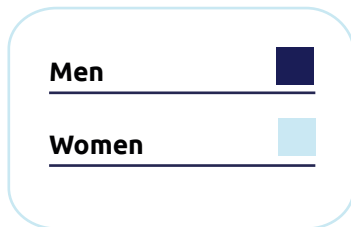


	2019/20	2020/21	2021/21	2022	2023
Senior Management	17♂ 2♀	12♂ 1♀	11♂ 3♀	12♂ 3♀	11♂ 3♀
Directors	29♂ 9♀	20♂ 6♀	25♂ 7♀	34♂ 8♀	30♂ 10♀
Managers	55♂ 20♀	59♂ 32♀	64♂ 32♀	73♂ 43♀	63♂ 40♀
Commercial and technical staff	229♂ 139♀	250♂ 126♀	232♂ 147♀	308♂ 188♀	386♂ 246♀
Administrative staff	88♂ 135♀	87♂ 170♀	135♂ 160♀	109♂ 181♀	72♂ 192♀
Production	751♂ 1742♀	1023♂ 2152♀	822♂ 1585♀	849♂ 1642♀	839♂ 1618♀

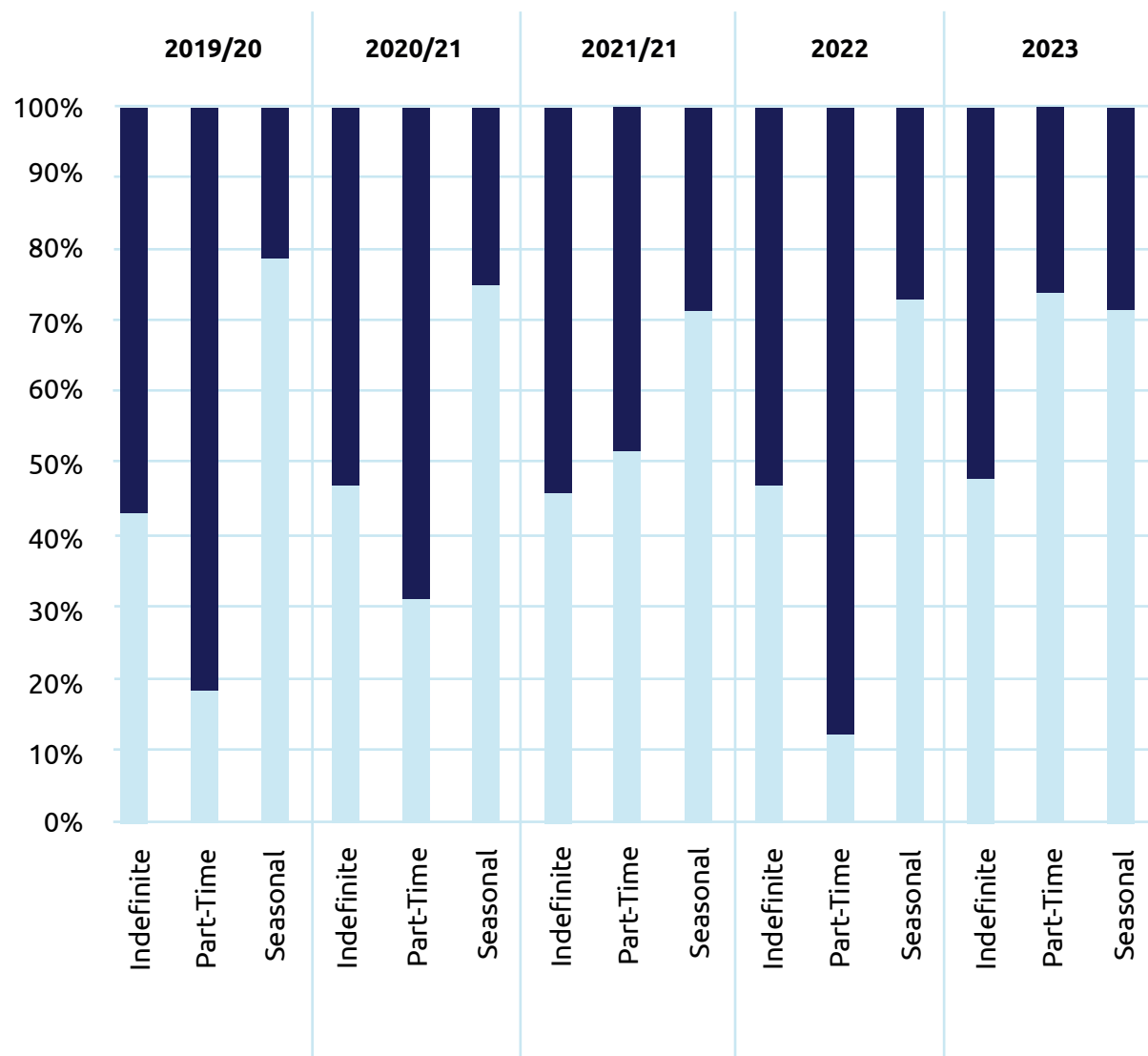


Seasonal workers are defined as persons who work only during the harvesting period of a particular fruit or plant, i.e. persons who work on a temporary basis.

The data from the South African companies for years prior to 2020/21 do not reflect the number of seasonal workers, as these were hired through temporary employment agencies and were not included in the data collection.



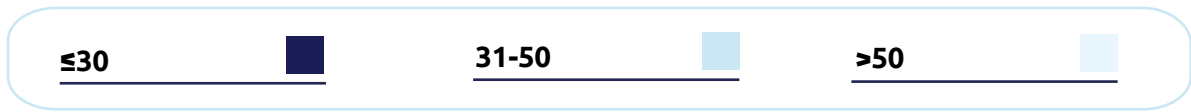
NUMBER OF EMPLOYEES BY CONTRACT TYPE AND GENDER



4.12. Breakdown by contract type and age group.

MEN 

WOMEN 



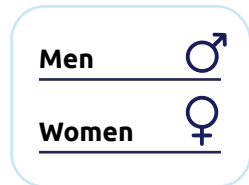
NUMBER OF EMPLOYEES BY CONTRACT TYPE AND PROFESSIONAL CATEGORY

MEN	2019/20			2020/21			2021/21			2022			2023		
	INDEFINITE	PART TIME	SEASONAL	INDEFINITE	PART TIME	SEASONAL	INDEFINITE	PART TIME	SEASONAL	INDEFINITE	PART TIME	SEASONAL	INDEFINITE	PART TIME	SEASONAL
Senior Management	17	0	0	10	0	1	10	0	1	11	0	1	10	0	1
Directors	28	0	1	18	0	0	24	1	0	34	0	0	29	1	0
Managers	55	0	0	65	0	0	63	0	1	73	0	0	63	0	0
Commercial and technical staff	202	0	27	219	1	19	206	2	26	287	1	19	353	1	31
Administrative staff	78	1	9	75	3	17	106	0	29	96	0	13	59	0	13
Production	332	65	354	429	24	572	365	29	429	375	26	449	424	25	391
TOTAL	712	66	391	816	28	609	771	32	486	876	27	482	816	28	609

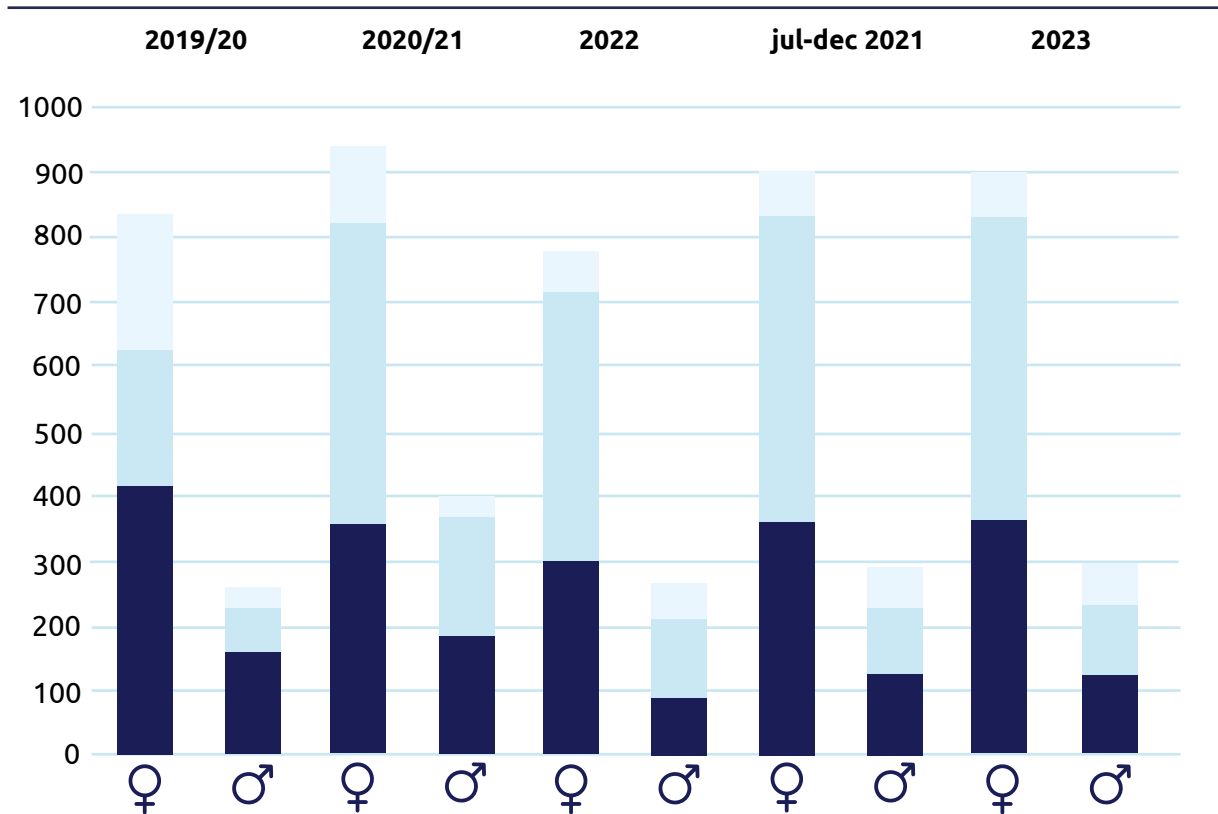
WOMEN	2019/20			2020/21			2021/21			2022			2023		
	INDEFINITE	PART TIME	SEASONAL	INDEFINITE	PART TIME	SEASONAL	INDEFINITE	PART TIME	SEASONAL	INDEFINITE	PART TIME	SEASONAL	INDEFINITE	PART TIME	SEASONAL
Senior Management	2	0	0	1	0	0	3	0	0	3	0	0	3	0	0
Directores	9	0	0	6	0	0	7	0	0	8	0	0	10	0	0
Managers	20	0	0	32	0	0	32	0	0	43	0	0	40	0	0
Commercial and technical staff	115	0	17	110	0	29	114	22	11	156	0	32	206	8	31
Commercial and technical staff	115	4	16	127	5	29	128	13	19	164	1	16	176	1	15
Production	288	11	1443	439	8	1699	390	961	234	410	4	1228	459	97	1063
TOTAL	549	15	1476	715	13	1757	674	996	264	784	27	1276	894	106	1109

4.13. Number of lay-offs by gender, age and occupational classification.

The number of dismissals among women is higher than among men, this is due to the fact that there is a higher proportion of women among the temporary employment modalities (as seen above), triggering the number of dismissals. The end of contract is considered as a dismissal for this data processing from the 2019-2020 season.



NUMBER OF LAY-OFFS BY AGE AND GENDER

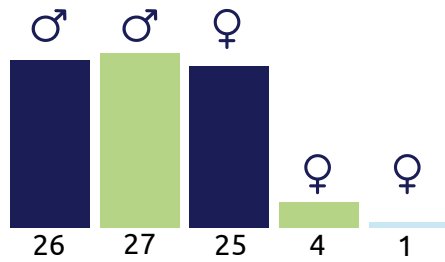


LAYOFFS BY GENDER AND PROFESSIONAL CATEGORY

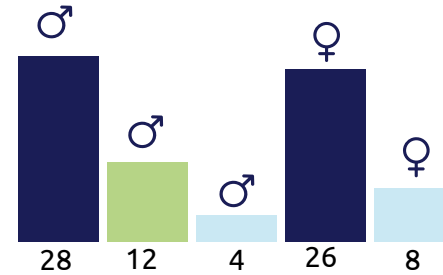
	2019/20		2020/21		2021/21		2022		2023	
	♂	♀	♂	♀	♂	♀	♂	♀	♂	♀
Senior Management	6	0	1	0	1	0	0	0	1	0
Directors	3	1	3	0	1	0	1	0	3	0
Managers	3	1	2	1	6	3	8	1	7	2
Commercial and technical staff	10	7	21	17	6	2	18	9	26	22
Administrative staff	7	7	10	22	10	557	6	13	3	8
Production	235	820	372	902	242	218	262	878	334	400
Total	264	836	409	942	266	780	295	901	374	432

4.14. Voluntary departures by contract type and gender.

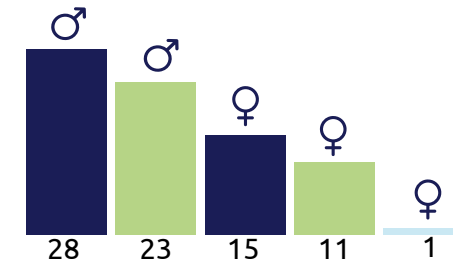
2019/20



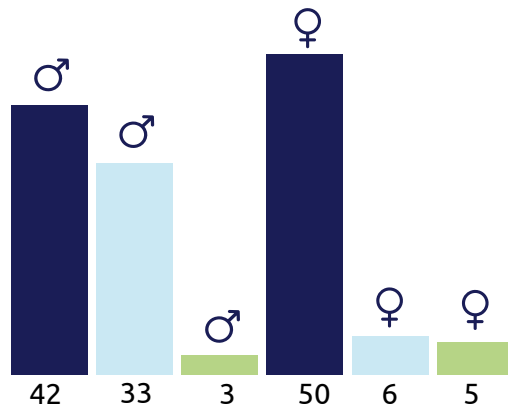
2020/21



2021/21



2022



Men



Women



Indefinite



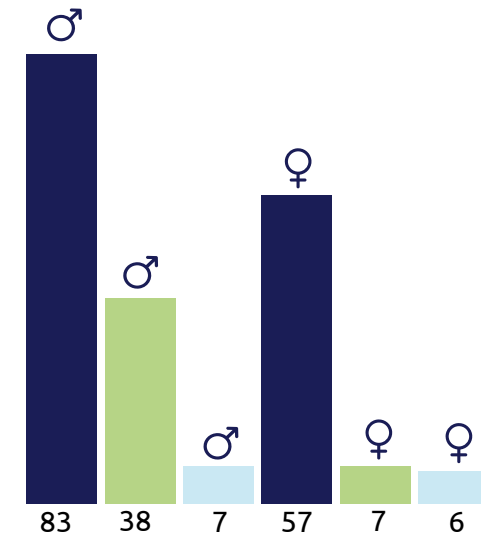
Part-Time



Seasonal

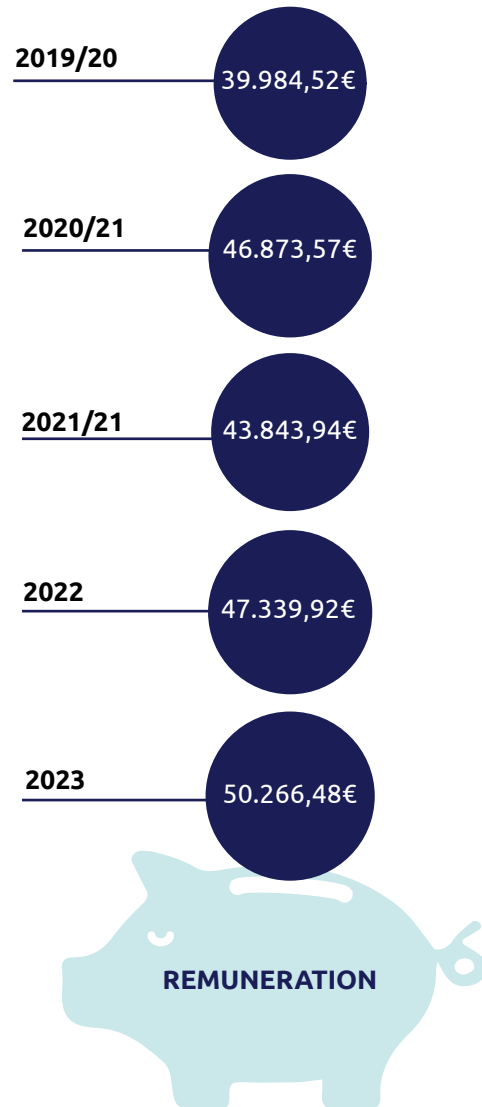


2023

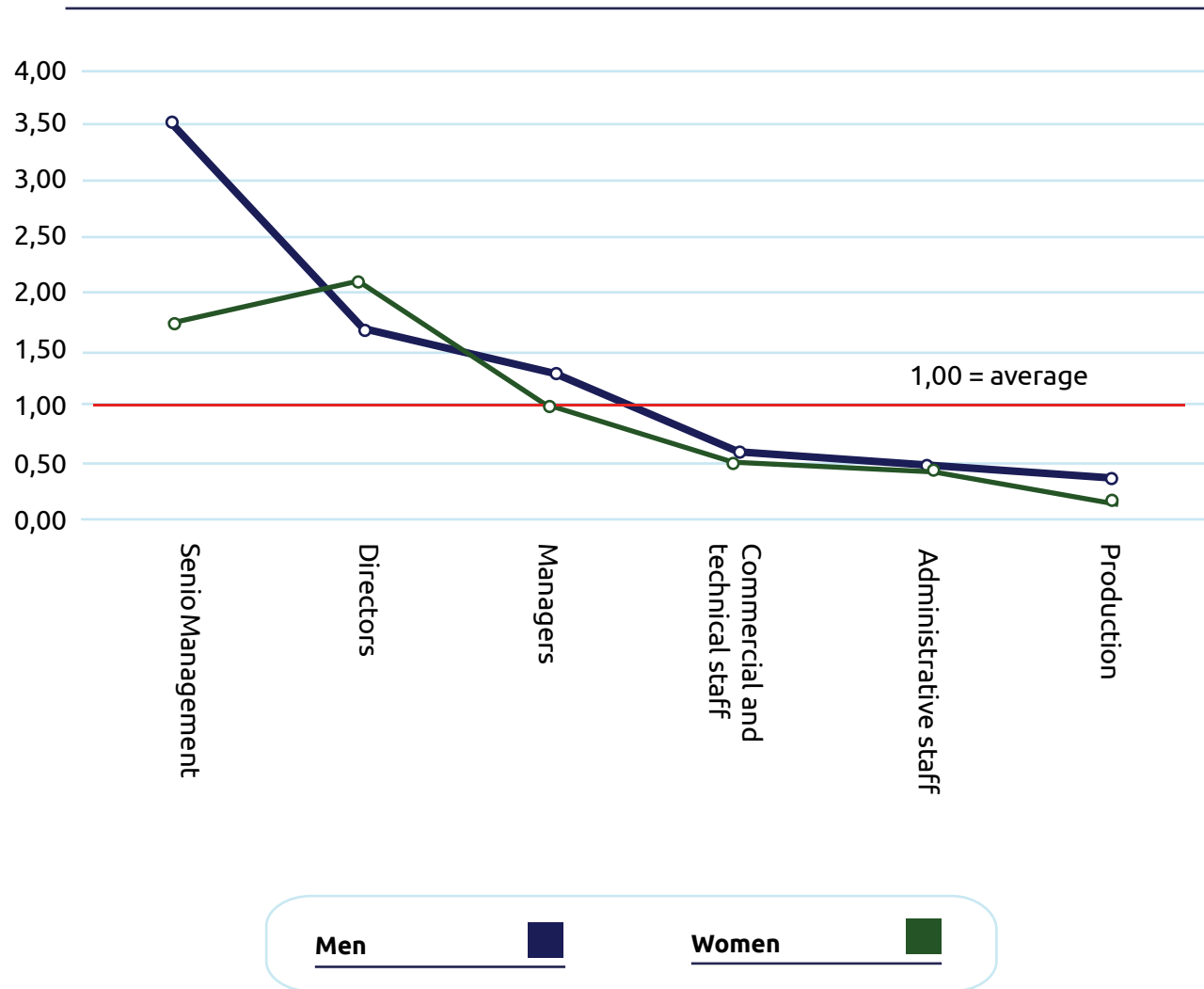


4.15. Total remuneration of the average workforce.

The average remuneration per employee for the entire Group in the years under review is as follows:



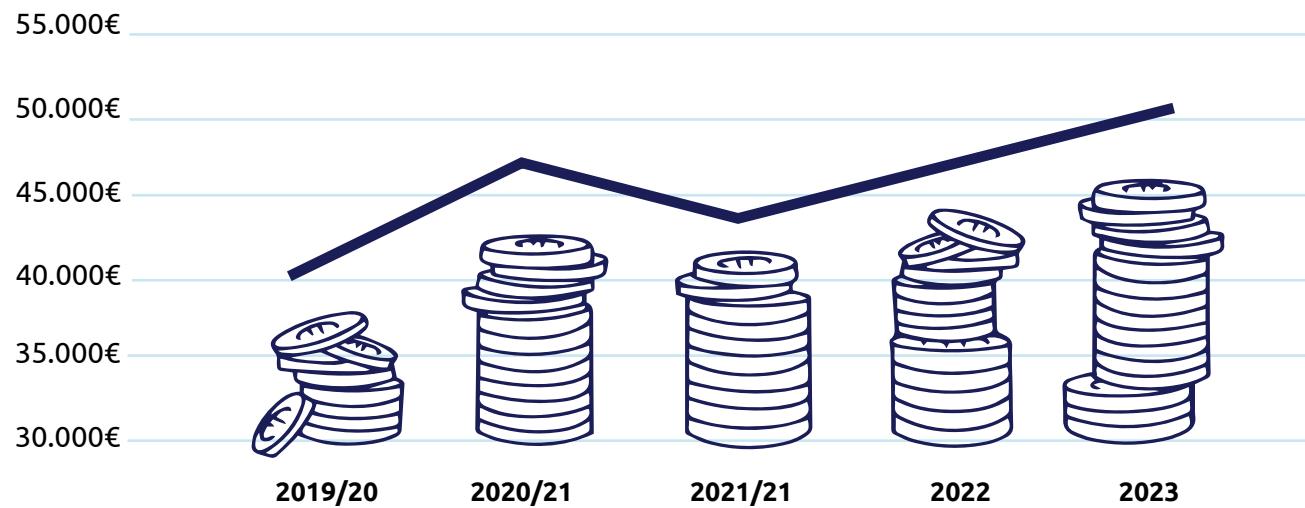
AVERAGE WAGES FOR MEN AND WOMEN



AVERAGE REMUNERATION BY PROFESSIONAL CATEGORY, AGE AND GENDER

	<30			30-50			>50		
	Men	Women	Gap	Men	Women	Gap	Men	Women	Gap
Senior Management				3,75	1,77	0,47	3,27		
Directors				2,09	2,10	1,01	1,25		
Managers				1,29	1,00	0,78	1,17	1,29	1,10
Commercial and technical staff	0,55	0,40	0,74	0,55	0,63	0,88	0,62	0,67	1,07
Administrative staff	0,70	0,42	0,60	0,45	0,38	0,84	0,33	0,61	1,84
Production	0,21	0,13	0,64	0,27	0,17	0,65	0,70	0,18	0,26

AVERAGE OVERALL SALARY



LIVING WAGE

Since 2019, we have been calculating the living wage at SanLucar Fruit SLU using the Anker methodology and, since 2021, we have been calculating the living wage in Ecuador in accordance with local legislation.

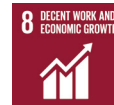
A living wage is defined as a wage that allows a person to cover all the costs (calculated on the basis of the average for the region) of living, including housing, food, education, health, transport, etc., in a given place.

In 2022 we carried out a thorough review of all the concepts we take into account when calculating the living wage in Spain due to the socio-cultural context of the country. In this revision we include a new concept, that of discretionary income.

Discretionary income is understood as the amount of money that a person has left to spend, invest or save after paying taxes and covering personal needs, such as food, housing and clothing. Discretionary income includes money spent on holidays and non-essential

goods and services. It is calculated as 5% of the total costs included in the other items taken into account for the calculation.

An update of the SanLucar Fruit, S.L.U. census is planned for 2024, as well as a recalculation based on this new data to better adjust to the local reality.



REMUNERATION OF THE MANAGEMENT BODY

During the five financial years analysed, the remuneration of the administrative body is as stated in the notes to the consolidated annual accounts of the Group for each financial year.

The Sole Director of Mamaritz, S.L.U. or certain employees of the Group are listed as authorised, beneficiaries or have the power to dispose of the bank accounts of the subsidiary companies in Spain or abroad. The full identification of these accounts and entities is held by the respective treasury managers of the Group companies.

4.16. Committees in SanLucar.

The SanLucar Group has various committees in all its subsidiaries that operate autonomously through their members. These committees are made up of groups of people who represent the employees and are responsible for looking after their interests or dealing with specific issues.

Establishing specific committees to deal with various issues has helped us make well-informed decisions, thanks to the inclusion of opinions from different areas within the company. This structure allows us to actively involve employees and create an open dialogue. By having multidisciplinary committees, we have been able to quickly address cross-cutting issues within the organisation.

SanLucar has the following committees, which vary according to subsidiary, size or activity:



GRI 102-41/403-1/407-1

INTER-AREA COMMITTEE (IAC) AND EMPLOYEE COMMITTEE

Facilitate dialogue between employees and management, to communicate concerns and improve working conditions (Spain [IAC], Tunisia, South Africa).

HEALTH AND SAFETY COMMITTEE

Guarantees the participation of workers in health and safety issues, following the law on occupational risk prevention and established standards (Spain, Germany, Tunisia, Ecuador, South Africa).

SOCIAL PERFORMANCE TEAM (SPT)

Ensures compliance with the requirements of the SA8000 Standard (Spain).

DATA PROTECTION COMMITTEE

Manages record keeping, risk assessments, internal and external consultations, incident monitoring, compliance and periodic reviews (Spain).

CRISIS COMMITTEE

Addresses crises with representatives from Quality, Communication and Corporate Responsibility, Legal and Management (Spain, Germany).

HACCP COMMITTEE

Oversees compliance with Hazard Analysis and Critical Control Points throughout the value chain (Germany).

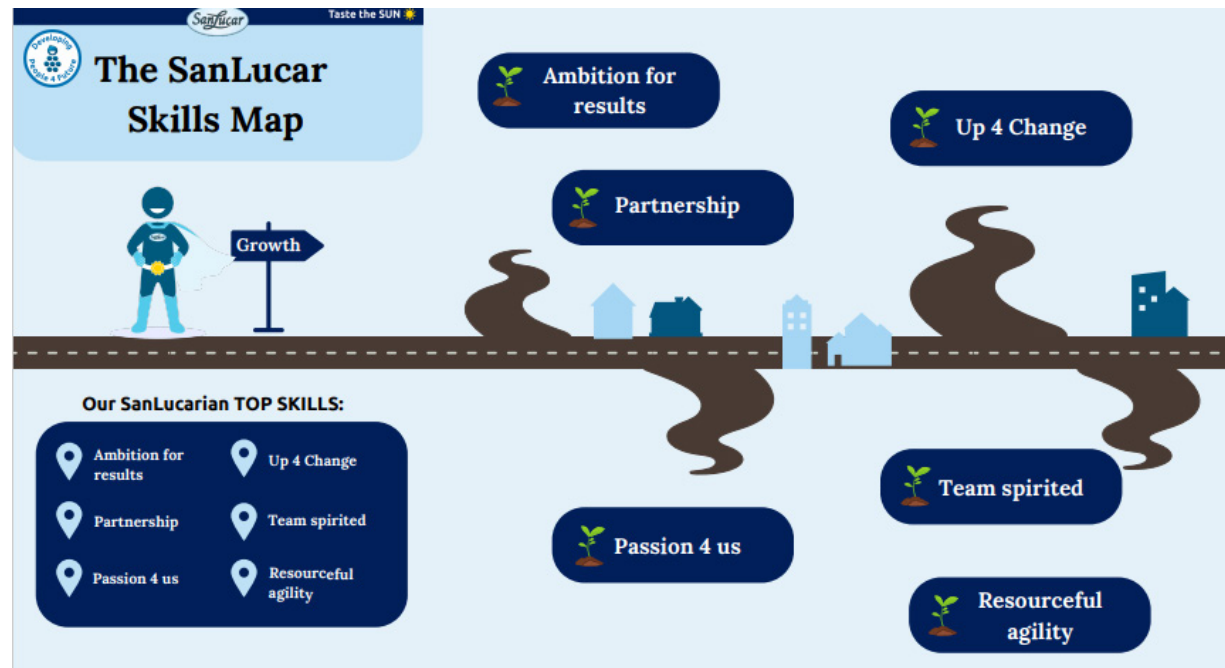
COMMUNITY COMMITTEE

Improves aspects of farm life for employees residing on the farm (South Africa).

4.17. Leapsome.

LEAPSOME is a platform designed to meet the needs of both managers and employees. It is currently being piloted in Spain, the Netherlands, the Middle East and Italy. Advantages of LEAPSOME for employees include the unification of information, thereby connecting employee performance, development and training on a single platform. Furthermore, the platform allows employees to set and track their own development goals, and offers access to a wide range of online courses in areas such as productivity, leadership, personal development, communication, business development and team management.

The platform also encourages the active participation of employees in their own development and progress monitoring. It integrates competency assessment into the performance appraisal process, identifying areas of strength and opportunities for improvement. In addition, it facilitates and promotes fact-based feedback, enabling more objective conversations.






CHAPTER 5


Community Development.


5.1. Partnerships.


Our commitment to community development is based on strategic partnerships. We work closely with a variety of stakeholders, including the community, our employees and their families. In addition, we collaborate with non-profit organisations and optimise the value chain together with our customers and master farmers.


As a private sector company, we recognise our role in Sustainable Development Goal 17: 'Partnerships to achieve the goals'. Our partnerships are based on long-term relationships to ensure continuity in projects:


COSTA RICA


ECUADOR


AUSTRIA


TUNISIA


GERMANY


SPAIN


SOUTH AFRICA


GERMANY



Förderverein Träume werden wahr e.V., collaborating since 2018



Arche Karlsruhe e.V., collaborating since 2019

AUSTRIA



Verein Pferde Stärken, colaborando desde 2011

COSTA RICA



Frukus, collaborating since 2023

ECUADOR



Aprender sin temer, collaborating since 2023



Escuela Básica Miguel Suárez Seminario, collaborating since 2020

SPAIN



Centro de Transfusió Comunitat Valenciana, collaborating since 2012



Cruz Roja, collaborating since 2012



FEDA, collaborating since 2018



Fundación Iniciativa Social, collaborating since 2018



Lapromotora, collaborating since 2022



Red del Pacto Mundial, collaborating since 2022



Foro del Comercio Ético, collaborating since 2022



FEDACOVA, collaborating since 2022



Confederación Empresarial Comunidad Valenciana, collaborating since 2022



Coordinadora Solidaria de Estibadores del Puerto de Valencia, collaborating since 2018

TUNISIA



UTAIM, collaborating since 2010



AVFA, collaborating since 2021



Swiss Contact Tunisie, collaborating since 2018



ATAS, collaborating since 2016



Ministerio de Educación tunecino, collaborating since 2016



AGIM, collaborating since 2014

SOUTH AFRICA



Amazing Brainz, collaborating since 2012



GRI 413-1

5.2. Dialogue with stakeholders.

At SanLucar, we recognise the importance of dialogue with our stakeholders. Through an ongoing strategy, we seek to encourage the participation of these groups in our projects in order to maximise the benefits for all parties involved. Our aim is to identify and better understand their needs and to strengthen these relationships in the long term.

To achieve this, we are developing a three-phase project. In the first phase, we will carry out stakeholder mapping using information provided by representatives from each area. This mapping will give us a complete picture of who our key stakeholders are and what their interests and concerns are.

In the second phase, a materiality matrix will be created through stakeholder interviews. We will assess the priority and relevance of the issues, taking into account their point of view. This will help us to understand which issues are most important to them and how we can address them effectively.

Finally, in the third phase, we will integrate the findings from the previous stages to develop a communication plan. We will adjust our communication channels and the way we engage with stakeholders to ensure that they receive the information they are interested in at the right times. In addition, this information will also be used for the materiality analysis, to find out which aspects we need to focus on.



GRI 102-4

5.3. Participation in round tables, workshops and sustainability events.

We actively participate in working groups, webinars, forums, conferences and meetings to share experiences and projects, promoting dialogue and knowledge exchange. In addition, we regularly present examples of good practice to inspire and generate new ideas.



EMPLEA

María Rincón, *Commercial Back Office Global Manager*, participated in EMPLEA, an initiative promoted by the Polytechnic University of Valencia, with the aim of promoting female leadership in future professionals, training them in management skills and preparing women to access management positions in the labour market



FEDACOVA Awards

Jennifer Heer, *CR & Communication Director* and **Nancy Daiss**, *CR International Manager*, participated in the presentation of the Sustainable Business Award given by the Agri-Food Business Federation of the Valencian Community (FEDACOVA).



Corresponsables Conference

Nancy Daiss, was a speaker at the event 'The importance of Leadership and innovation in ESG and social dialogue'. During the conference, organised by Corresponsables, she spoke about the adaptation of stakeholder dialogue in community projects at an international level.



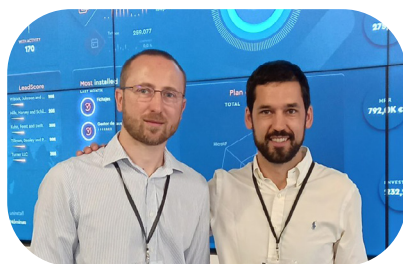
Cluster 2023 Innovation Breakfasts

María Plasencia, *Packaging Innovation Manager*, participated in the 74th edition of Los Desayunos de Innovación del Cluster de Envase y Embalaje, a meeting to talk about new trends in sustainable packaging.



«How to make CSR profitable for SMEs» Nova Talks

Nancy Daiss, was a speaker at the event »The importance of Leadership and innovation in ESG and social dialogue«. During the conference, organised by Corresponsables, she spoke about the adaptation of stakeholder dialogue in community projects at an international level.



Conference on climate change and technological adaptation

The organisers of Fruit Logística held a conference to discuss climate change and technological adaptation. Fernando Bañón, Production Manager, presented a case study on »The role of Digitalisation in sustainable agriculture«.



Collaboration with UPV - Master CSR

Nancy Daiss, representing SanLucar, attended the signing of the agreement for the Master in Corporate Social Responsibility, a new specialisation offered by the Polytechnic University of Valencia in cooperation with SanLucar.




III Conference on Paper and Cardboard Packaging in the Agri-Food Industry

María Plasencia, presented a case study on »Paper in the horticultural sector« at the conference organised by the Asociación de Investigación de la Industria Agroalimentaria (AINIA).

5.4. Investment in community development.

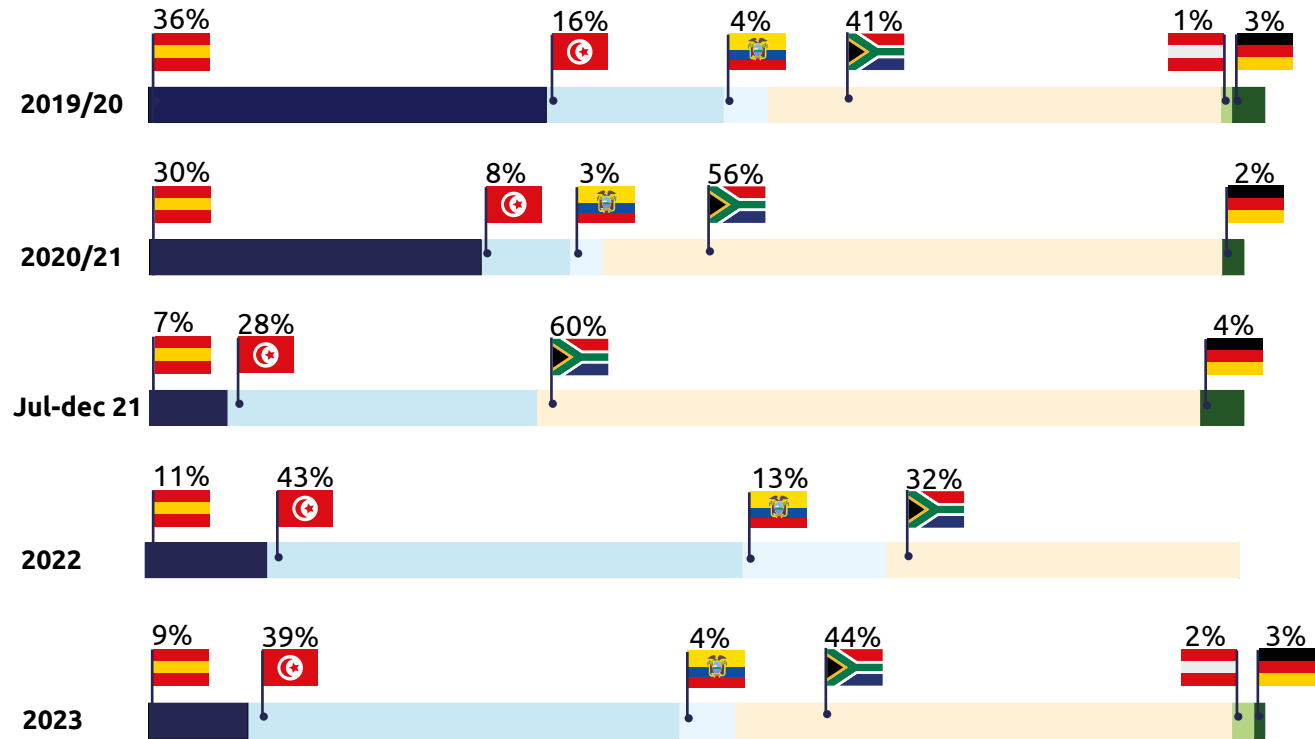
The graph and table below show community investment in the different countries in which SanLucar is and has projects underway. Due to rounding, the total sum of some years may result in a value different from 100%.







TOTAL ANUAL INVERSION 	
2019/20	398.044,00 €
2020/21	427.975,22 €
Jul-dec 21	140.838,16 €
2022	140.225,25 €
2023	339.168,65 €



GRI 203-1

INVESTMENT BY COUNTRY %



SPAIN		SOUTH AFRICA	
TUNISIA		AUSTRIA	
ECUADOR		GERMANY	

5.5. Engagement in Costa Rica.

5.5.1. Supporting education through the donation of school desks.

As part of our DREAMS programme, we are proud to support children’s education. We firmly believe that quality education is the key to unlocking new and better opportunities. For this reason, we have purchased 43 high quality desks for the students of the La Lidia Community School in Limón, Costa Rica. This is the same region where our delicious SanLucar pineapples are grown.



These desks have been carefully designed to improve student comfort and promote proper posture during school hours. We work closely with the Fruktus Foundation, a private non-profit organisation that focuses on education, health, wellness and zero hunger initiatives. This partnership allows us to continue to transform lives and communities through this and future projects.



5.6. Engagement in Spain.

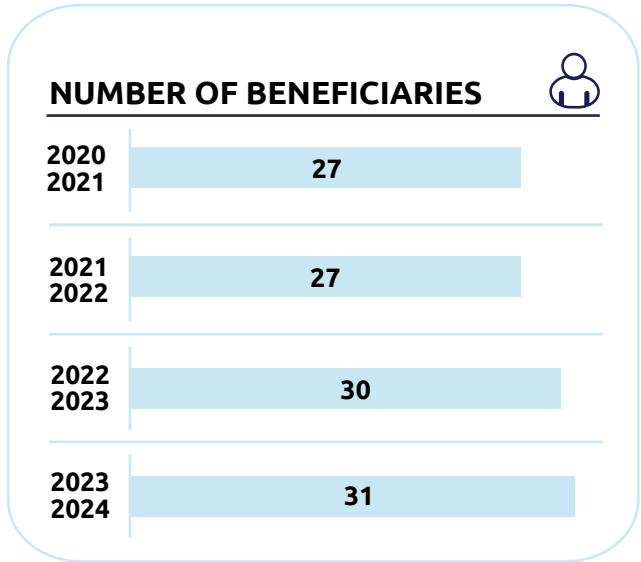
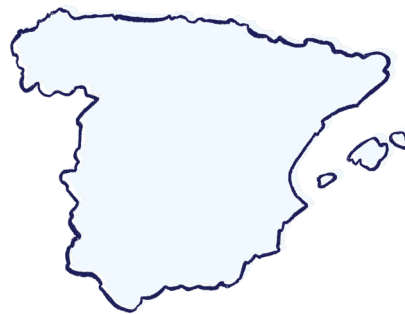
5.6.1. «Aprendemos Juntos».

The «Aprendemos Juntos - Apoyo Escolar» programme in Valencia (Spain) is an initiative, in collaboration with the Fundación Iniciativa Social, which seeks to create a better future for children from socially excluded families associated with our «El Puchero» soup kitchens and other families. The programme offers two hours of school reinforcement twice a week.



↑ A+
80%
 THEY IMPROVED THEIR RATINGS

Throughout the year, the children have participated in a variety of dynamic activities that go beyond academic improvement. These activities have instilled values, promoted a culture of effort, improved self-esteem and fostered companionship. This initiative has helped to bridge the language gap with a special focus on Spanish language teaching.





One of the most exciting experiences was the mysterious treasure hunt in the heart of Valencia. The children embarked on a mission to decipher clues that led them to discover a dragon hidden in the city's landmarks. This activity not only stimulated their minds, but also strengthened the bond between the children, their families and SanLucar employees.



The culmination of the programme was a multicultural party, where each student shared the customs of their country. Germany, Algeria, Cuba, Ecuador, India and Morocco intertwined in a fascinating experience. The event created an inclusive and international atmosphere, celebrating diversity and the act of learning together.



5.6.2. 10 years of «El Puchero».

In Valencia (Spain), we are proud to celebrate the 10th anniversary of our Solidarity Kitchens 'El Puchero'. For a decade, we have been serving our community with dedication and compassion, making a difference in the lives of families facing hardship.

2013



Opening of the first Solidarity Kitchen in the Orriols neighbourhood.

2014



Start of job training sessions to empower people.



Expansion of daily hot meals program to more than 500 families.



Support of family routines by providing meals for domestic consumption.

2017



Acquisition of a van to improve the collection of donations.

2018



Launch of «El Puchero Portuario», our second Solidarity Kitchen with the support of the foundation Coordinadora Solidaria of Valencia 's ports.

2020-2021



Continued support in the midst of the COVID pandemic, prioritising health and safety.



2022



Annual contributions to education with donations of school supplies since 2014.



Spreading joy with Christmas gifts during the festive season.



Collecting and distributing food, hygiene products, clothes and toys over the years.

2023



We continue betting, collecting, smiling, adding volunteers and working to reduce barriers.



This incredible journey would not have been possible without the support of our community, collaborating companies and our project partner the foundation Coordinadora Solidaria of Valencia's ports, and the tireless efforts of our dedicated team.

+600
USERS
BENEFICIARIES



78.000
RATIONS
COOKED



200.000
KG OF FOOD
PICKED UP



5.6.3. School supplies.

Every year in September, Coordinadora Solidaria Valencia and SanLucar Fruit join forces to provide basic school supplies to 200 attendees of the solidarity kitchens El Puchero and El Puchero Portuario, with a special focus on the youngest children. These school packs include backpacks, folders, notebooks, pens, paints, markers and other materials to start the school year with everything they need. A lack of financial resources to buy school supplies often causes children to drop out of school. Through this project, we contribute to reducing the rate of school absenteeism and support families in a particularly difficult year, when the cost of school supplies has increased by 10-15%.



 **200**
USERS
BENEFICIARIES



5.6.4. Christmas in a shoe box.

To celebrate Christmas with the attendees of our two solidarity kitchens, »El Puchero«, we once again ran our Christmas in a shoebox program. This activity aims to involve SanLucarians, who fill a shoebox with gifts that include toys, school supplies and clothes. Anything that can bring joy to children under 13 years old. With this initiative, we obtained 70 boxes from our employees in Sanlúcar and 80 boxes from the Liceo Francés, which also participated as a collaborating entity.



 150 GIFTS



5.7. Engagement in Ecuador.

5.7.1. »Learning Together«.

Due to the pandemic, many children’s studies were interrupted. For this reason, we created the ‘Learning Together’ programme, a project that not only supplements maths and literature classes, but also gives hope back to those who had been excluded from the education system.



TEST

We conducted our first pilot test to provide individualized education to ensure that each child can improve his or her learning.



2020

START OF THE TUTORING PROGRAM

The Covid pandemic has caused disruptions in the education system worldwide. In Ecuador, children from low-income households often do not have a computer and/or internet, causing difficulty in attending virtual classes.

JUNE 2021

2023

NEW MULTI-PURPOSE CLASSROOM

In collaboration with one of our clients, we invested in the renovation of two classrooms, transforming them into a multipurpose room, and we also improved the school’s furniture.

OUR FIRST GRADUATION

We celebrated the first graduation of 11 students, who were able to acquire the knowledge and skills necessary to continue with the following school years.



5.7.2. »Learning without Fear«.

In continuing our commitment to the education and emotional wellbeing of children, we joined a local NGO's »Learning Without Fear« initiative. In the community of »El Azúcar«, we organised workshops where children were immersed in the art of dance, watercolour and drawing, thereby discovering new skills and a way to express their emotions.

Through these activities, we achieved much more than academic improvement: we built confidence, reinforced social skills and taught them to manage challenging emotions such as stress and anxiety. The children found a safe space to share their thoughts and concerns about their families, while fostering empathy and respect for each other.

The »Aprender sin Temer« initiative will not only make a difference in the lives of 49 children, but also raise awareness in the community about the importance of emotional support on the path to holistic wellbeing.



5.8. Engagement in Tunisia.

5.8.1. Takween Program.

The berry training programme, Takween Program, has had a significant impact on the lives of young Tunisians. In this collaboration between the agricultural vocational training centre, SwissContact and SanLucar, training and development opportunities were created. Through the training programme, participants acquire specific skills relevant to the agricultural industry, enabling them to improve their career prospects.

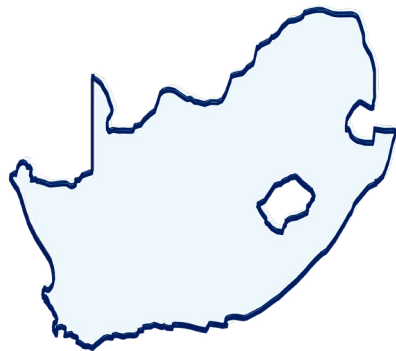
Such programmes not only benefit individuals, but also society as a whole. By providing prestigious jobs and relevant skills, they contribute to building a better future for all. Tunisian youth have the opportunity to grow professionally and contribute to the sustainable development of their country.



5.9. Engagement in South Africa.

We organised an outing for the children, their first of the year. They travelled by bus from our Rooihogte Estate to the Cape Town waterfront.

There, they visited the aquarium, explored the facilities twice and enjoyed lunch at Steers. For some, it was their first opportunity to get to know the sea, its wildlife, and to learn about marine life.





CHAPTER 6

The Environment.



At SanLucar, nature is one of our most important partners, which is why we constantly strive to minimise any negative impact our operations may have on the environment. In the following, we share details on how we address the most significant environmental aspects of our activities at SanLucar.

The companies we refer to in each section can be found in Appendix 4:

»Companies«. In the event that, for any indicator, a company has not been taken into account for any of the years, it will be noted in that particular section.

The July-December 2021 season reflected in this report covers 6 months instead of 12, as shown in other seasons. As a result, the environmental indicators suffer a considerable decrease in their data. This is an exceptional occurrence as a result of the transition to a fiscal year with

different dates. From January 2022, the seasons are again 12 months long.

Over the course of 2023, a group-wide sustainability strategy was developed, which takes into consideration environmental factors related to our business.

6.1. Environmental Data.

Energy consumption in offices and warehouses.

The following graph shows the percentage of energy consumption in offices and warehouses per country, in relation to the total consumption of each campaign and group. In addition, it also shows the total energy expenditure in kWh, per square metre and country.

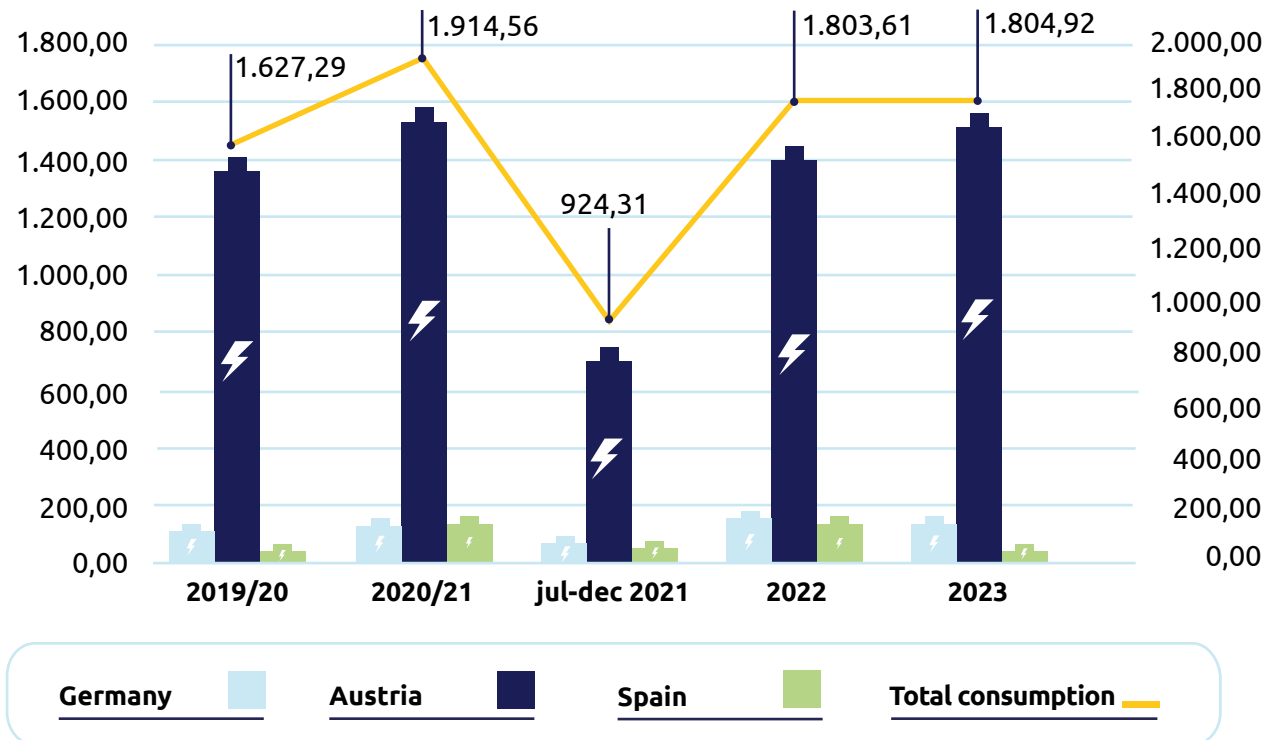
The surface area data for the calculation of kWh/m² can be found in Annex 3: »Surface area of offices, warehouses and estates«.

The graph shows that Austria has a considerably higher energy consumption than Spain and Germany. This is due to the fact that Austria is operating a processing warehouse, which means higher energy consumption.

It can also be seen that a progressive increase in energy consumption started in the 2019/2020 season. Austria was responsible for most of this increase, due to SanLucar Manufaktur GmbH with its production activities and associated premises.

Finally, during the July-December 2021 season, the decrease in electricity consumption is due to the short duration of that timeframe. However, in 2022, the usual energy consumption values of the other companies and countries were recovered. This trend remains stable during 2023.

ENERGY CONSUMPTION (kWh/m²) IN OFFICES AND WAREHOUSES



GRI 302-1

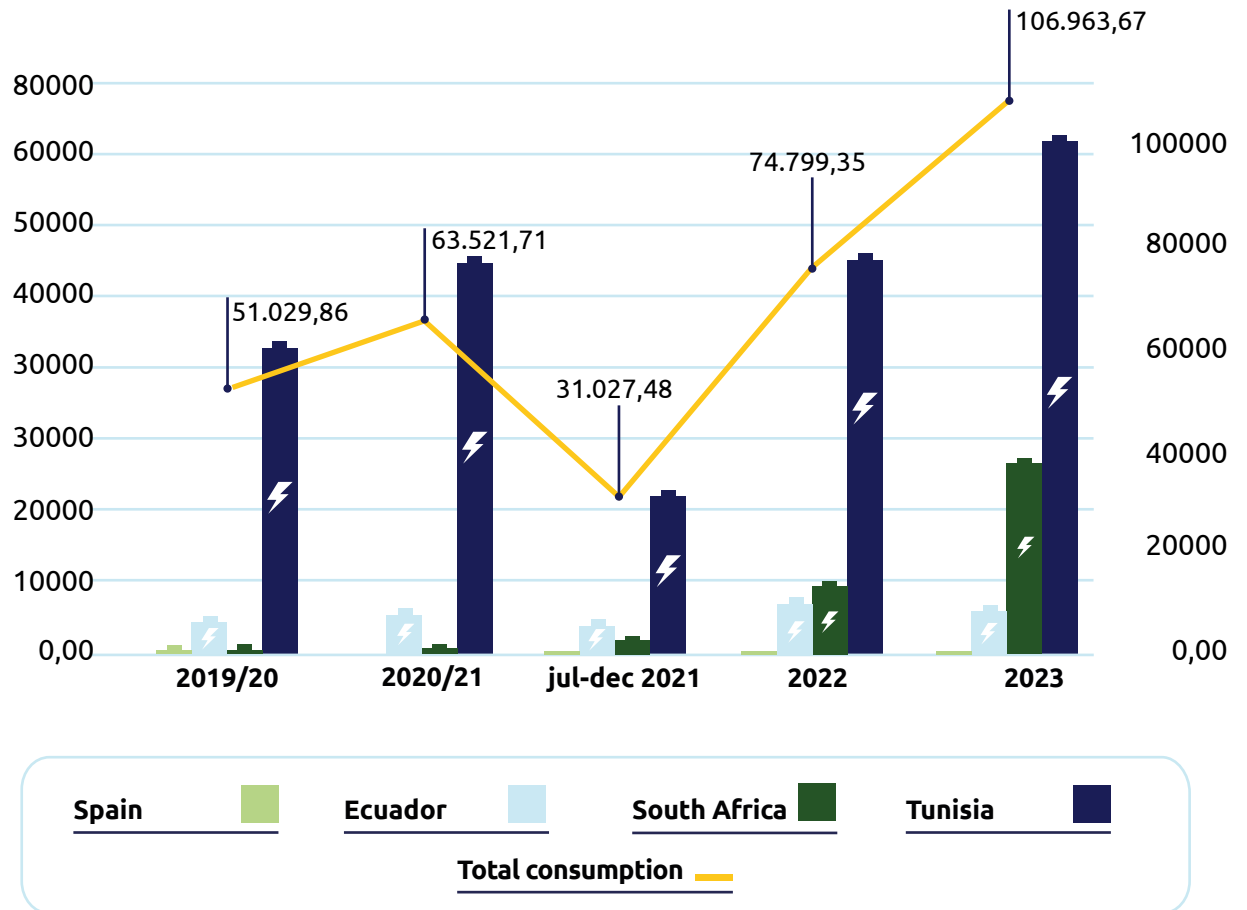
Energy consumption in production facilities.

The graph shows that the total energy consumption in the group's producing farms has progressively increased. However, it is important to note that South Africa's energy consumption is included for the first time in the 2019/2020 season, which may have contributed to the lower energy consumption in 2018/2019.



The graph also shows that Tunisia is responsible for most of the energy consumption on production farms, as they have a highly technical greenhouse. Energy consumption in Ecuador also increased in the 2019/2020 season, as a packing plant was built with refrigerated chambers, which have a high energy demand. de energía.

ELECTRICITY CONSUMPTION (kWh/ha) OF PRODUCTION FARMS



GRI 302-1

With regard to production subsidiaries in Spain, during the 2020/2021 season the company Uniqua Fruit, S.L.U. became independent from Agrícola Dehesa de Baños, S.L.U. (they previously formed the joint company Agrícola Uniqua S.L.). This explains why the figure is higher for the 2019/2020 season, while the change in the 2020/2021 season is practically negligible in the graph – due to low consumption, compared to the rest of the subsidiaries and countries. Agrícola Dehesa de Baños did not report information on electricity consumption for 2022 and 2023.

Over the course of 2023, total consumption increased by slightly more than 40%, with an increase concentrated in South African and Tunisian companies.

Lastly, in both offices and warehouses, electricity consumption on production farms during the season of July to December 2021 is due to the timeframe’s shorter than usual duration.

GRI 302-1



Water consumption in offices, warehouses and production farms.

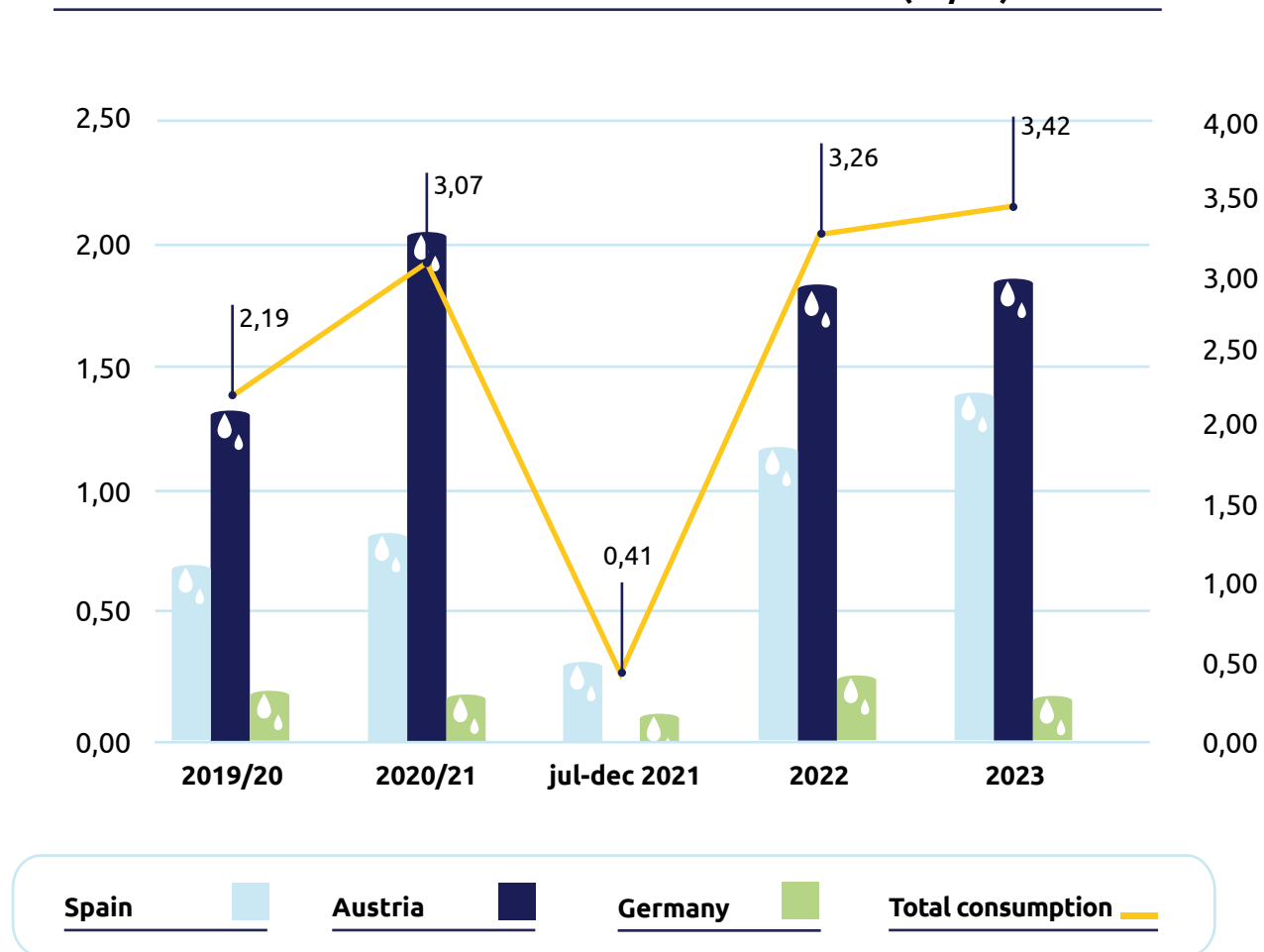
Water consumption in offices and warehouses, shown in the following graph, has been calculated in cubic metres per square metre, taking into account the surface area of the facilities in use. The diagram shows a reduction in average water consumption in the 2019/2020 season, followed by a recovery in the 2020/2021 season. This variation coincides with the start of the pandemic and remote work during that timeframe, and then with the gradual return to in-person work.

The surface area data for the calculation of m³/m² can be found in Annex 3: »Surface area«.

Note that the consumption of the subsidiaries in Austria has not been included for the period July–December 2021 because no accurate recorded data was available for this time period.

The company SanLucar South Africa Citrus (Pty) Ltd. is shown to have used the same amount in the year 2020/2021 as in the previous year, as no figures for the 2020/2021 season were available at the time when this report was compiled. Water consumption data for South African companies is also not available for the

WATER CONSUMPTION IN OFFICES AND WAREHOUSES (m³/m²)



GRI 303-1

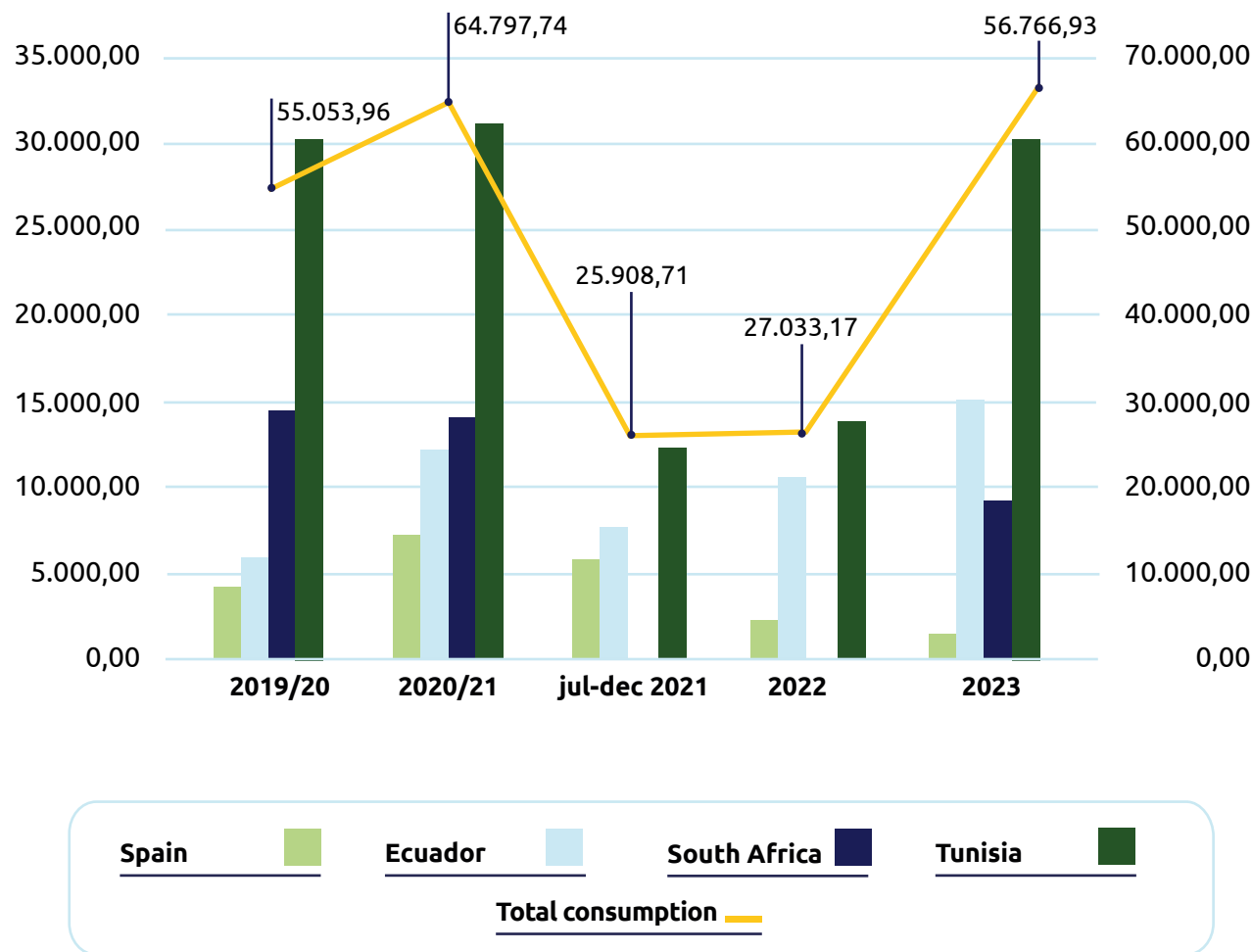
July–December 2021 and 2022 seasons. However, in the year 2023 information on water consumption was reported.

With regard to production companies in Spain, they were not considered material for the 2018/2019 financial year, and as such were not contemplated. In 2022 and 2023, the company Agrícola Dehesa de Baños did not report data.

With regard to water consumption in Ecuador, it should be noted that there has been a change in data collection. This is due to the fact that the water meter of the Santa Elena estate was previously in the name of the former owner, despite being operated by SanLucar. As of 2020/2021, the owner of the water meter for this farm, which belongs to our Ecuadorian subsidiary Quilziolli S.A., was changed, so the water consumed has been recalculated, and the consumption of this farm for the 2019/2020 season has been included in the consumption for the 2020/2021 season.

Finally, water consumption in offices, warehouses and production farms from July to December 2021 is lower than in other years due to the shorter timeframe of that season.

WATER CONSUMPTION IN PRODUCTION (m³/ha)



GRI 303-1

Water discharges according to quality and destination.

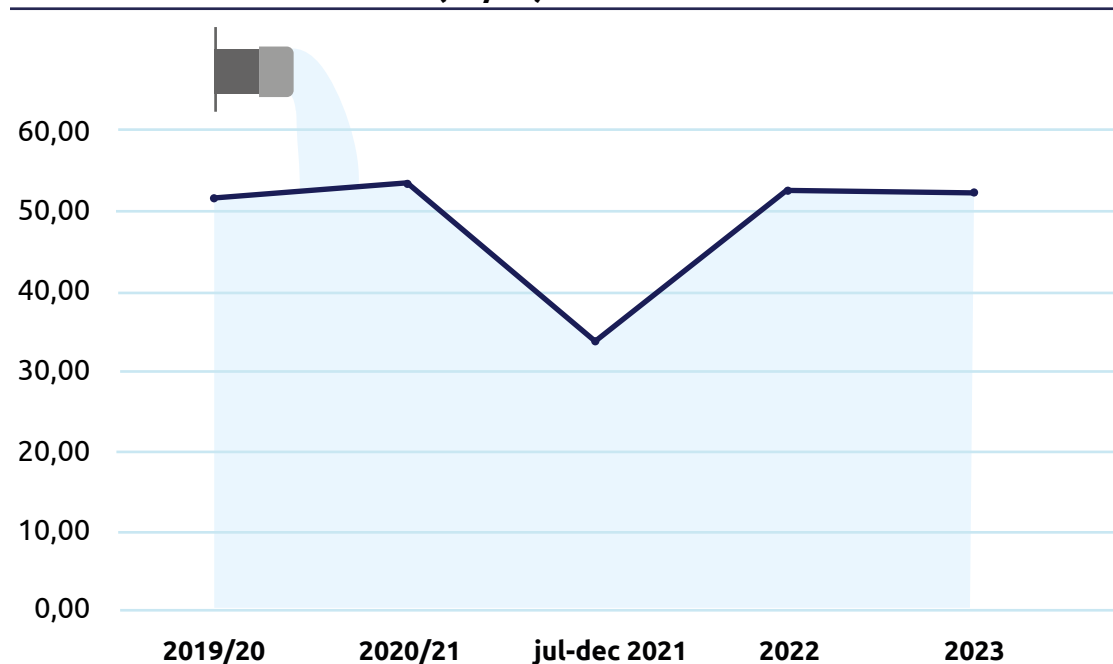
In accordance with the guidelines set out in the GRI 2016 guidelines, Lexkingsa S.A., a company belonging to SanLucar in Ecuador, has been identified as producing wastewater. That location is home to banana plantations as well as a packing station, and wastewater is produced during the washing process.

Wastewater consumption only varies with the number of process weeks. As can be seen in the graph, the volume of wastewater produced per hectare was reduced by about half due to the short duration of the July–December 2021 season, and stabilised again in 2022.

The following table shows the volume of wastewater produced per hectare of production:

GRI 306-1

VOLUME OF WASTEWATER (m³/ha)




	2019/20	2020/21	jul-dec 2021	2022	2023
Weeks of processing	52	53	27	52	52
Water volume (m ³)	5.695,65	5.805,20	3.758,62	5.695,65	5.695,65
Water volume (m ³ /ha)	51,78	52,77	34,17	51,78	51,78

Waste prevention and management.

We are working to improve waste management systems in all our subsidiaries. Practices include waste prevention and good waste management. Thanks to the annual collection of GRI indicators, we are able to classify waste by type and disposal method, so we can assess where we need to focus our efforts.

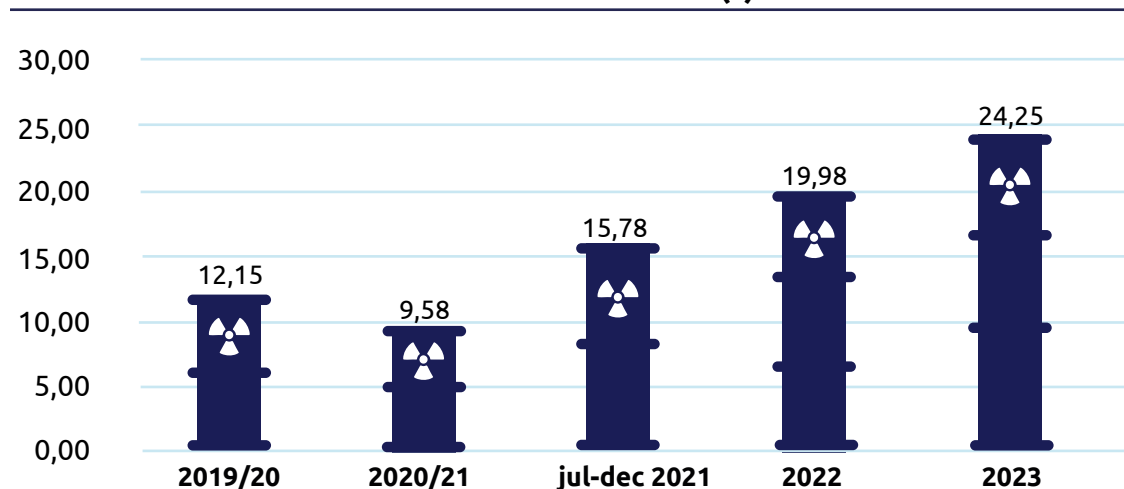
SanLucar classifies waste management into two groups: hazardous waste and non-hazardous waste. Both categories of waste can be managed by SanLucar or by authorised agents. The data for the last five years for our subsidiaries in Germany, Austria, Ecuador, Spain, South Africa and Tunisia are presented below.



HAZARDOUS WASTE

Includes empty chemical containers, plastics containing chemicals, energy-saving lamps, medical waste, batteries and used oil.

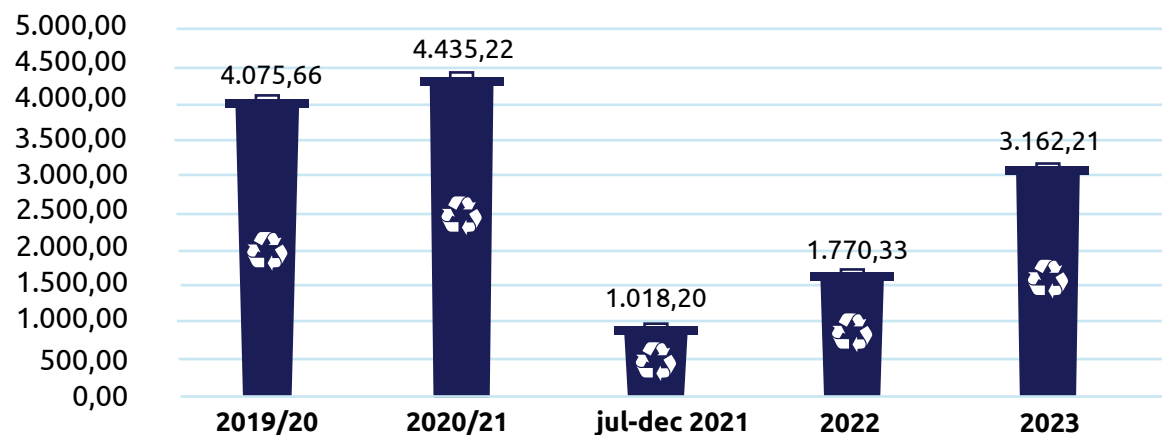
HAZARDOUS WASTE IN TONNES GENERATED (t)




	2019/20	2020/21	2021	2022	2023
Reuse	1,08	0,23	0,14	0,00	0,00
Recycling	10,51	7,41	6,50	0,48	12,19
Composting	0,00	0,00	0,00	0,00	0,00
Incineration	0,00	0,51	0,21	0,00	0,00
Storage	0,00	1,32	1,40	0,15	1,72
Recovery	0,05	0,11	7,54	9,35	9,38
Others	0,51	0,01	0,00	0,00	0,96
TOTAL WEIGHT	12,15	9,58	15,78	19,98	24,25

The volume of hazardous waste recovered from the July-December 2021 period is higher in proportion to the corresponding 2020/2021 season – taking into account that the former lasted 6 months, compared to the latter’s 12 months – due to the fact that from this year onwards an additional company was taken into consideration (Santa María Fruit, S.L.). In addition, this company is an agricultural holding, which increased the recovery of waste corresponding to empty containers of phytosanitary products.

NON-HAZARDOUS WASTE IN TONNES GENERATED (t)





NON-HAZARDOUS WASTE

Includes plastic, paper and cardboard, organic waste, glass and wood.

GRI 306-2

	2019/20	2020/21	Jul-Dec 2021	2022	2023
Reuse	610,18	40,42	20,01	0,00	29,61
Recycling	3.009,42	3.866,19	651,35	843,07	1.339,70
Composting	0,00	520,30	341,00	900,04	754,00
Incineration	0,00	0,00	0,00	0,00	814,35
Storage	442,00	0,20	0,20	20,00	1,50
Recovery	0,00	0,00	1,12	2,03	2,05
Others	14,06	8,11	3,52	5,20	221,00
TOTAL WEIGHT	4.075,66	4.435,22	1.018,20	1.770,33	3.162,21

Use of renewable energy: solar panels.

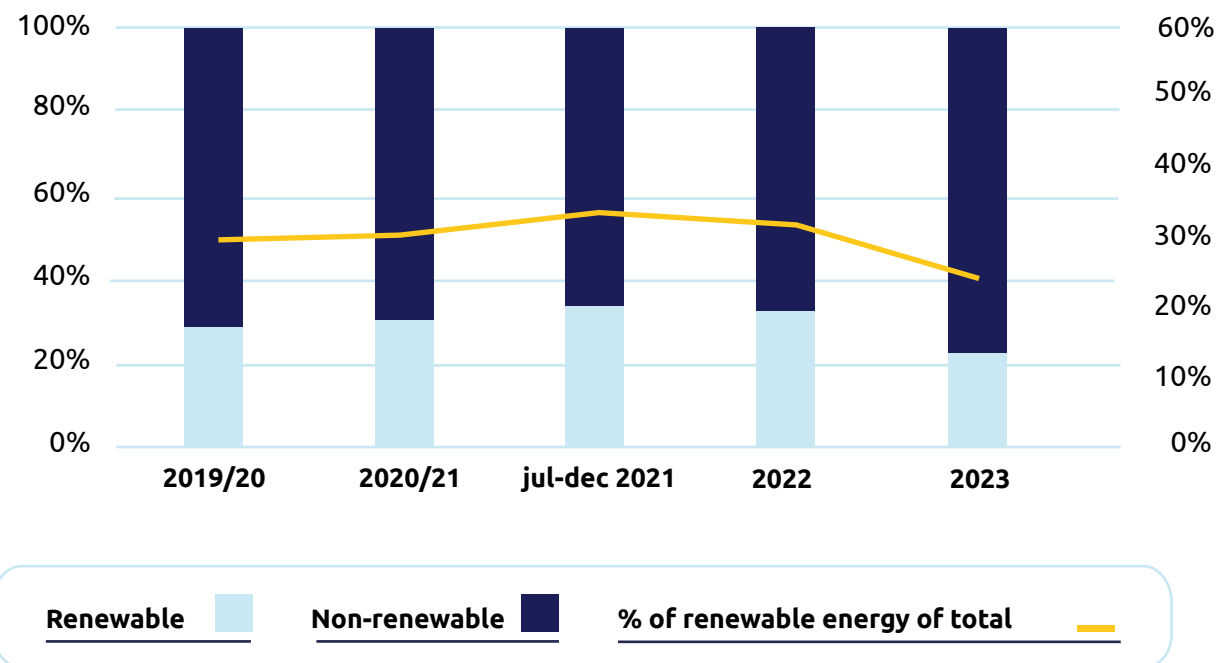
At SanLucar we are aware of the impact that energy consumption has on the environment. That is why we have decided to use solar energy in our offices in Puzol, our warehouse in La Vall d’Uixò (Valencia, Spain) and Ebreichsdorf (Austria). Through the installation of photovoltaic solar panels on the roof of our offices and warehouses, which harness solar energy, we increase energy efficiency, reducing the environmental impact in comparison to other more polluting sources of electrical energy.

The installation of solar panels in Puzol covers an area of 360m² and, on a day with average radiation, can produce around 190 kWh, saving between 18% and 22.5% of the total energy consumed.

In addition, our headquarters in Austria has solar panels covering an area of 1400m² on the rooftop, supplying 7% of the total energy consumed through a cleaner and more renewable energy source than that of other conventional energy sources.

In addition, our subsidiaries prioritise, as much as possible, suppliers that

SHARE OF RENEWABLE ENERGY OF TOTAL ENERGY CONSUMPTION



use renewable energy sources for electricity generation. The following graph shows the percentage of renewable energy as a proportion of total energy consumption among companies located in Austria, Germany, Ecuador, Spain, South Africa and Tunisia.

In this calculation, after calculating the renewable energy, both the energy produced by our solar panels in Austria and Spain and the renewable energy of countries in which the supplying companies use only renewable energy or break this down in their invoices have been taken into account. However, Spanish and German companies do not break down this information, so it is not reflected in this report.

The graph shows a decrease in the share of renewable energy of total energy consumption by 2023. This is because in South African and Tunisian societies all energy consumed is non-renewable and the significant increase in consumption in these two countries results in a decrease in the total renewable energy consumed.

To conclude, the installation of solar panels helped increase the share of renewable energy in Austria and Spain, contributing to Sustainable Development Goal (SDG) 7: Affordable and Clean Energy and SDG 11: Sustainable Cities and Communities.



GRI 302-1

Use of renewable energies: superbatteries.

At SanLucar, as a company committed to sustainability and energy saving, we have installed a 200 KWh Huawei super battery at our storage site in La Vall de Uxó. This innovative product is being installed by the energy solutions company Cubierta Solar.

This battery complements our 154.58 KWp photovoltaic installation in our refrigerated chambers. Thanks to this advanced energy storage system, we are able to harness 100% of the photovoltaic energy, making us more sustainable and competitive. We also store surplus production from photovoltaics, which enhances savings and grid autonomy. Furthermore, we are able to charge it with cheap electricity in the early morning and use that electricity between 7:00 and 10:00, when the cost is higher.

6.2. Efficient water use at SanLucar.

Agriculture is a highly water-dependent sector, and is already facing drought and water scarcity issues. Currently, around 20% of European territory is suffering from some form of water stress, presenting a major challenge for the agri-food sector. At SanLucar this is something we are very conscious of.

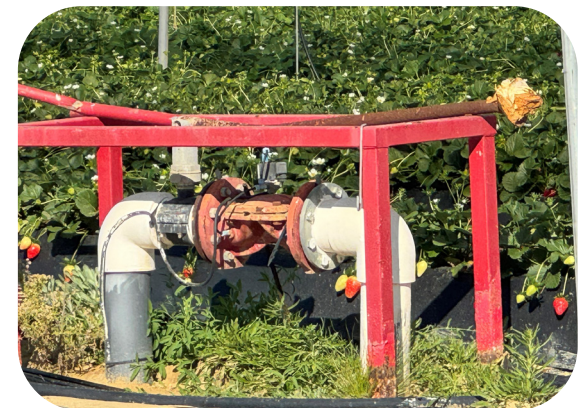
In order to protect nature, our most important partner, and to anticipate the effects of climate change, we invest in R&D to use water more efficiently and sustainably. We are already applying some innovative technologies on our farms. With help from Big Data, we adapt water consumption to the needs of the crop. This technique performs a meteorological analysis that predicts future rainfall with a certain degree of accuracy, while also recording the water demand data at each time of day for each type of crop and its area. All this information makes it possible to know with greater accuracy the amount of water that needs to be supplied, thus avoiding water wastage.

Furthermore, we achieve great savings for citrus and tomato crops on our farms in South Africa, Tunisia and Spain, thanks to the probes used to calculate the moisture content in soil. In Tunisia, we also reuse excess water from drains that plants do not need for new irrigation in our tomato plantations. We also use cover crops on our farms as much as possible to keep moisture in the soil.



Alliance of Water Stewardship (AWS).

For better water use, we are collaborating in Phase 1 of the Alliance for Water Stewardship's (AWS) Impact Accelerator programme. Together with other AWS members, we work in Huelva with producers to provide our suppliers with the knowledge, skills and networks they need to better understand their water use and its impact on the basin. Working together, we aim to solve shared water challenges and promote sustainable water management practices.



6.3. Developing new sustainable packaging.

A research-based approach to innovative packaging solutions.



In order to improve our packaging and make it more sustainable, we work in collaboration with a group of research organisations. This helps us identify which materials are the most environmentally friendly, but at the same time allows us to maintain the protection of our fruits and guarantee their preservation. To go into more detail, we prepared this brief interview with our colleague and packaging expert, María Plasencia:

1

Tell us a little bit about the research for packaging improvement at SanLucar.

We are working on several lines of research, including the adaptability of packaging to user consumption. This includes evaluating how the new 225g and 300g paper cups for berries will affect the capacity of the non convenience range. We also launched a paper pack for onions, a market innovation, with improved visibility, materials, shape and capacity. We continue to work on new features and other R&D lines that can extend the shelf life of our products thanks to their box, packaging or auxiliary material, in collaboration with our Quality department.

2

According to research in recent years, what is the current status of our packaging and what conclusions have been drawn?

We have a very wide range of packaging and materials, and each of them has specificities that we have had to add in order to meet the product's usage or marketing criteria. We know which packaging may be at risk in the coming years, so we are already working on proposals for improvements, changes in materials and new parameters in technology that can help their eco-design.

3

What are the key criteria for determining the recyclability of packaging in different countries?

I think this is the most important issue that the European Commission is currently reformulating. We knew that our plastic blueberry packaging was recyclable in Germany, but not in Spain, and that a multi-layered paper packaging can be recycled as paper packaging in some countries, but not in others. Country-by-country recycling casuistry will exist, as recycling and reuse systems will depend on each country's chosen industry or economic performance. However, there are countless variables that we can pay attention to in advances that will be made in the coming years, such as the manufacture of new additive plastics that allow for better recycling, and new materials from sustainable sources, among others. In addition, there are business associations such as FEFCO, CEPI, Veolia or PlasticsEurope that are doing very powerful work in training and working standards, as well as recommendations and future regulations.

The only thing that is clear is that according to the EU Packaging and Packaging Waste Regulation (PPWR), by 2030, 100% of packaging must be recyclable or reusable. This means that all actors (manufacturers, distributors, converters and brands) will have to work towards this common goal, and we are ready.

4

How can the Prevenpack project help to reduce food waste in the packaging industry and how can it be applied at SanLucar?

Prevenpack is a research project led by a technological institute and supported by FEDER funds, to which SanLucar contributes. It helps us to reinforce one of our values, «Up for Change», which makes us ready for change. This is a very initial R&D project in which polymeric structures have just been developed that can protect our fruit, either in post-harvest treatments (for which our collaborator SaniFruit is carrying out tests), or by applying them to packaging.

But this is not the only project we are working on: Private companies also carried out different developments, of which we will possibly carry out tests in the near future.



CHAPTER 7

Consolidated balance sheet.

7.1. Accounting and tax information.

Detailed accounting and tax information on the Group and the various companies for the year ending on December 31st 2023 can be found in the notes to the consolidated annual accounts.

The main aggregates of the Group's results and fiscal matters were as follows:

ACCOUNTING MATTERS

Mamaritz is the parent company of the Mamaritz Group, whose consolidated annual accounts include the financial statements of the companies directly and indirectly controlled by it on the 31st of December of each year.

The contribution of consolidated profits of companies that make up the Group, separated between the profit attributable to the Parent Company and the profit attributable to minority interests, for the year ending on December 31st 2023, is as follows:






Subsidiary companies	Parent Company	External Partners	Total
Mamaritz, S.L.U.	712.431,38	-	712.431,38
The Roetzer Family, S.L.U.	246.847,60	-	246.847,60
SanLucar Flowers, GmbH.	(171.758,54)	-	(171.758,54)
SanLucar Fruit, S.L.U.	2.017.964,34	-	2.017.964,34
SanLucar Fruit France, S.A.R.L.	(44.043,09)	-	(44.043,09)
SanLucar Vertrieb Deutschland, GmbH. (antes SanLucar Fruit Import, GmbH.)	(171.758,54)	-	(171.758,54)
SanLucar Fruit Import Netherlands, B.V.	(231.060,99)	-	(231.060,99)
SanLucar Deutschland, GmbH.	147.437,03	48.883,92	196.320,95
SanLucar Obst & Gemüse Handels, GmbH.	102.217,02	98.208,51	200.425,53
SanLucar Fruit To Go, GmbH.	41.837,33	41.837,33	83.674,65
SanLucar Manufaktur, GmbH.	(278.294,73)	(278.294,73)	(556.589,45)
Victoria Fruit Handels, GmbH.	(834.158,05)	865.841,95	31.683,90
SanLucar Italia, S.R.L.	(160.323,13)	-	(160.323,13)
Frutta Natura, S.R.L. (antes SanLucar Italia Berries, S.R.L.)	(37.926,36)	-	(37.926,36)






Subsidiary companies	Parent Company	External Partners	Total
La Cinquième Saison, S.A.	2.497.963,03	3.004.548,80	5.502.511,83
Santa María Fruit, S.L.	202.282,56	(101.705,90)	100.576,66
SanLucar Tunisia, S.A.R.L.	(152.536,13)	-	(152.536,13)
SanLucar Services, S.A.R.L.	(149.899,23)	-	(149.899,23)
SanLucar Flor'alia, S.A.	(88.150,23)	-	(88.150,23)
SanLucar South Africa, (Pty), Ltd.	2.159.928,06	-	2.159.928,06
SanLucar South Africa Citrus Pty, Ltd.	(2.472.046,09)	(466.523,02)	(2.938.569,11)
SanLucar Ecuador, S.A.	362.358,15	-	362.358,15
Lexkingsa, S.A.	53.713,76	-	53.716,76
Quilziolli, S.A.	(2.410.524,84)	-	(2.410.524,84)
Les Perles du Desert, S.A.	(323.550,55)	-	(323.550,55)
SanLucar de Hoek (Pty), Ltd.	(355.277,33)	-	(355.277,33)
Berry Selections, S.L.	-	-	-
Agrícola Dehesa de Baños, S.L.U. (antes Agrícola Uniqua, S.L.U.)	93.838,33	31.279,44	125.117,77
Shares Co. RH & SLServices, S.A.R.L.	(408.664,69)	-	(408.664,69)
SanLucar Morocco, S.A.R.L., Associe Unique	32.338,03	-	32.338,03
Looking4fruit, GmbH.	(7.899,85)	-	(7.899,85)
Agrícola Pony, S.L.	28.955,33	45.671,82	74.627,15
El Puntal Agraria, S.A.	(94.361,07)	(150.732,62)	(245.093,69)
SanLucar Canarias, S.L.	(192.803,36)	-	(192.803,36)
Grupo Frutas Aqua Innova, S.L.	18.360,10	6.120,03	24.480,13
Nature Origin Fruit, S.L.	150.807,57	136.444,94	287.252,51
Uniqua Fruit, S.L.U. (antes Hortofrutícola Lucinala, S.L.U.)	151.940,37	50.646,79	202.587,16
TOTAL	2.219.124,96	2.219.124,96	5.551.352,21



FISCAL MATTERS

The tax burden borne by each of the Group companies by country in relation to their taxable income is as follows:

	Group Company	BAI + Adjustments	GIS	%
SPA 	Mamaritz, S.L.U.	712.892,16	-460,78	-0,06%
	The Roetzer Family, S.L.U.	334.891,78	-88.044,18	-26,29%
	SanLucar Fruit, S.L.U.	2.305.357,25	-287.392,91	-12,47%
	Agrícola Pony, S.L.	100.330,92	-25.703,77	-25,62%
	El Puntal Agraria, S.A.	-326.452,46	81.358,77	-24,92%
	SanLucar Canarias, S.L.	-257.071,16	64.267,80	-25,00%
	Grupo Frutas Aqua Innova, S.L.	39.720,97	-15.240,84	38,37%
	Nature Origin Fruit, S.L.	383.003,35	-95.750,84	25,00%
	Berry Selections, S.L.	0	0	0,00%
	Santa María Fruit, S.L.	34.102,22	66.474,44	194,93%
	Agrícola Dehesa de Baños, S.L.U.	167.261,78	-42.144,01	-25,20%
Uniqua Fruit, S.L.U.	270.116,21	-67.529,05	-25,00%	
FRA 	SanLucar Fruit France, S.A.R.L.	-44.043,09	0	0,00%
AUS 	SanLucar Obst & Gemüse Handels, GmbH.	295.625,15	-95.199,62	-32,20%
	SanLucar Fruit To Go, GmbH.	120.421,65	-36.747,00	-30,52%
	SanLucar Manufaktur, GmbH.	-556.589,46	0	0,00%
	Victoria Fruit Handels, GmbH.	332.616,06	-300.932,16	-90,47%
ITA 	SanLucar Italia, S.R.L.	-160.323,13	0	0,00%
	Frutta Natura, S.R.L.	-37.926,36	0	0,00%
ECU 	SanLucar Ecuador, S.A.	469.009,28	-106.651,13	-22,74%
	Lexkingsa, S.A.	88.614,00	-34.900,24	-39,38%
	Quilziolli, S.A.	-2.410.524,84	0	0,00%

	Group Company	BAI + Adjustments	GIS	%
TUN 	La Cinquième Saison, S.A.	6.064.997,44	-562.485,61	-9,27%
	Shares&Co RH & Services, S.A.R.L.	-408.664,69	0	0,00%
	Les Perles du Desert, S.A.	-323.314,61	-235,94	0,07%
	SanLucar Tunisie, S.A.R.L.	-152.327,43	-208,7	0,14%
	SanLucar Services, S.A.R.L.	-149.690,53	-208,7	0,14%
	SanLucar Flor'alia, S.A.	-88.090,61	-59,63	0,07%
SA 	SanLucar South Africa, (Pty), Ltd	2.163.191,27	-3.263,22	-0,15%
	SanLucar South Africa Citrus (Pty) Ltd	-2.938.569,11	0	0,00%
	SanLucar DeHoek (pty) Ltd	-355.277,33	0	0,00%
GER 	SanLucar Flowers, GmbH.	-1.106.707,74	934.949,20	-84,48%
	SanLucar Vertrieb Deutschland, GmbH.	2.531.545,56	-920.362,33	-36,36%
	SanLucar Deutschland, GmbH.	281.794,75	-85.473,80	-30,33%
	Looking4Fruit, GmbH.	-7.899,85	0	0,00%
MOR 	SanLucar Morocco, S.A.R.L., Associe Unique	32.338,03	0	0,00%
NLD 	SanLucar Fruit Import Netherlands, B.V.	-284.062,99	53.001,00	-18,66%

* Includes corporate income tax accrued during the year ending on December 31st 2023.

7.2. Public subsidies received.

As disclosed in the notes to the consolidated financial statements, the movement in grants in the consolidated statement of financial position for the year ending December 31st 2023, the year ending December 31st 2022, the six-month period ending December 31st 2021 and the year ending June 30th 2021, as well as the results recognised in the consolidated statement of comprehensive income, are as follows (in euros):

2023 FINANCIAL YEAR

Agency	Initial Amount	Initial balance	Net additions for the financial year	Transfers to profit and loss	Final balance
Tunisian and Spanish agencies	2.363.830,27	722.055,98	3.050,22	(23.925,00)	701.181,20
TOTAL	2.363.830,27	722.055,98	3.050,22	(23.925,00)	701.181,20

2022 FINANCIAL YEAR

Agency	Initial Amount	Initial balance	Net additions for the financial year	Transfers to profit and loss	Final balance
Tunisian agencies	2.360.780,05	733.815,56	506.019,64	(517.779,22)	722.055,98
TOTAL	2.360.780,05	733.815,56	506.019,64	(517.779,22)	722.055,98

2021 FINANCIAL YEAR

Agency	Initial Amount	Initial balance	Net additions for the financial year	Transfers to profit and loss	Final balance
Tunisian agencies	1.732.242,30	754.027,78	98.625,39	(118.837,61)	733.815,56
TOTAL	1.732.242,30	754.027,78	98.625,39	(118.837,61)	733.815,56

2020-2021 FINANCIAL YEAR

Agency	Initial Amount	Initial balance	Net additions for the financial year	Transfers to profit and loss	Final balance
Tunisian agencies	2.360.780,05	730.185,73	181.317,67	(157.475,62)	754.027,78
TOTAL	2.360.780,05	730.185,73	181.317,67	(157.475,62)	754.027,78

The amount recognised under 'Grants related to non-financial fixed assets and other' in the consolidated income statement for the year ending December 31st 2023, the year ending December 31st 2022, the six months ending December 31st 2021 and the year ending June 30th 2021 amounts to 23,925.00 Euros, 517,779.22 Euros,

118,837.61 Euros and 157,475.62 Euros, respectively.

In the years indicated, the most significant capital subsidies received by the Group come from those granted by Tunisian bodies to subsidiaries located in the same country. At the end of the financial year ending December 31st

2022, the six-month period ending December 31st 2021 and the year ending June 30th 2021, the Group had met all the requirements for the receipt and usage of the grants described above.




Appendix 1 - Next Steps.




STATUS OF COMMITMENTS SUSTAINABILITY REPORT 2023

Action	Objectives to achieve	Planned date	Current status
Equality plan.	A new evaluation of the current plan has been elaborated.	June 2021 - postponed to December 2024	Business is being conducted with the unions.
Human Rights risk management.	Identify and assess Human Rights-based risks for the group, taking into account the value chain.	December 2024	The specific methodology to be followed for SanLucar has been designed and the abstract analysis carried out. By 2024, a concrete identification and assessment will be carried out in order to prioritise the identified risks.
Stakeholder mapping and dialogue.	Identify priority stakeholders for the Group and evaluation parameters.	June 202 - postponed to December 2024	Some of the stakeholders have been identified and we are in the process of assessing them. The methodology to be used has been studied.
Materiality analysis.	Develop surveys and plan meetings for materiality analysis.	December 2024	The materiality analysis of incidents is being carried out using risk management methodology.

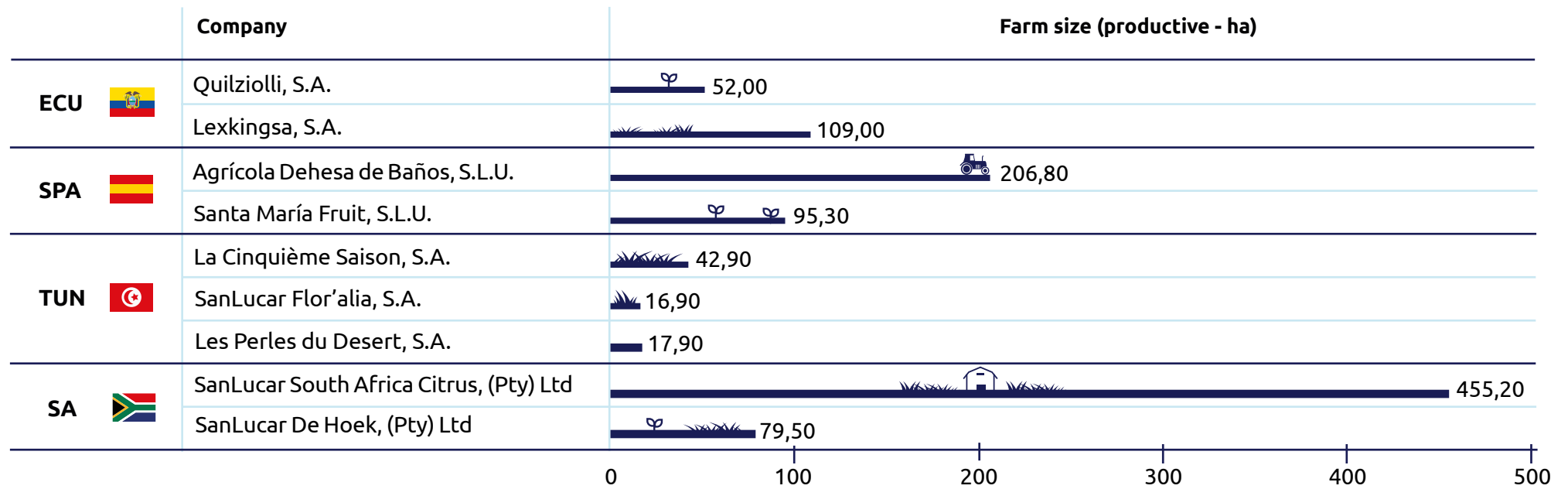
Action	Objectives to achieve	Planned date	Current status
Revision of the Code of Ethics.	Revised and updated the Group's Code of Ethics.	January 2021 - postponed to December 2024	The Code of Ethics was reviewed but no changes were made as it was deemed to remain aligned with the Group's values. By the end of 2024, the document will be updated with a list of all the companies that are a part of it.
Code of Conduct.	Complement the Code of Ethics with a review of corporate values.	December 2023 - postponed to December 2025	This project is postponed due to a change in the area's priorities.
Evaluation and monitoring system for fruit and vegetable suppliers.	Implement a social and environmental monitoring system for fruit and vegetable suppliers that is effective and complies with current and future legislation.	January 2021 - postponed to January 2023.	The self-assessment of ESG factors has been adapted to the FoodExpert platform for fruit and vegetable suppliers. By 2024, it is intended to include other types of suppliers.
Sustainability Working Group (SWG) - working group.	Creation of the SWG with key people from areas directly influenced by sustainability in their daily operations. Define terms of reference. Hold the kick-off meeting for the working group.	December 2023	The group has worked throughout the year 2023 and has met the proposed objectives. For 2024, the group will be reformulated so that it can be more agile in its decision making.

Appendix 2 - SanLucar Group Certificates.

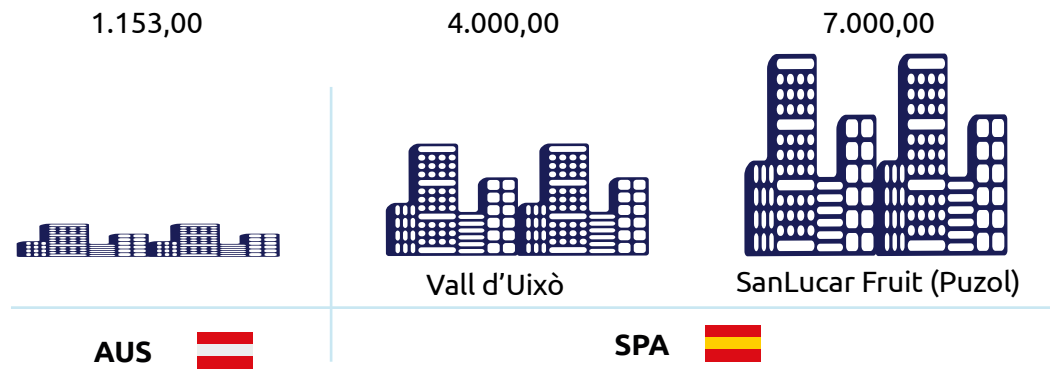
	Location and companies	IFS Broker	IFS Wholesale Cash&Carry	IFS Food	BRS Storage and Distribution	QS	FCS 22000	ISO 22000	Authorised Organic Product Operator	Bio-Handel	SA 8000	Global Gap Cadena de Custodia	Global Gap	GRASP	GROW	SMETA	SIZA	SPRING
 SPA	SanLucar Fruit, S.L.U.	X	X						X		X	X	X	X				X
	Santa María Fruit, S.L.												X	X				
	Uniqua Fruit, S.L.U.											X						
	Agrícola Dehesa de Baños, S.L.U.												X	X	X			
	Grupo Frutas Aqua Innova, S.L.		X	X	X													
	Nature Origin Fruit, S.L.												X					
 GER	SanLucar Vertrieb Deutschland GmbH		X			X				X								
	SanLucar Deutschland GmbH		X			X				X								
 AUS	SanLucar Obst& Gemüse handels, GmbH						X	X		X								
	Fruit to Go, GmbH	X																
	SanLucar Manufaktur, GmbH						X	X										

	Location and companies	IFS Broker	IFS Wholesale Cash&Carry	IFS Food	BRS Storage and Distribution	QS	FCS 22000	ISO 22000	Authorised Organic Product Operator	Bio-Handel	SA 8000	Global Gap Cadena de Custodia	Global Gap	GRASP	GROW	SMETA	SIZA	SPRING
 ECU	Lexkingsa, S.A.												X	X				
	Quilziolli, S.A.												X	X				X
 SA	SanLucar South Africa Citrus (Pty) Ltd												X				X	X
	SanLucar De Hoek (Pty) Ltd												X				X	X
 TUN	La Cinquième Saison, S.A.												X			X		
	Sanlucar Flor'Alia, S.A.												X					
	Les Perles du Desert, S.A.												X					






Appendix 3 - Surface area.









OFFICE + STORAGE AREA (m²)



Appendix 4 - Companies.

Group companies		Investee companies (finance)	GRI indicators reported			
			Universal Standards	Economic	Environmental	Social
SPA 	Mamaritz, S.L.U	X	X			X
	The Roetzer Family, S.L.U.	X	X			X
	SanLucar Fruit, S.L.U.	X	X	X	X	X
	Berry Selections, S.L.	X	X			
	Santa María Fruit, S.L.	X	X		X	X
	Uniqua Fruit, S.L.U.	X	X			X
	Agrícola Dehesa de Baños, S.L.U.	X	X			X
	Agrícola Pony, S.L.	X	X			
	El Punta Agraria, S.A.	X	X			
	SanLucar Canarias, S.L.	X	X			X
	Grupo Frutas Aqua Innova, S.L.	X	X			X
Nature Origin Fruit, S.L.	X	X			X	
GER 	Looking for Fruit GmbH	X	X			
	SanLucar Vertrieb Deutschland GmbH	X	X	X	X	X
	SanLucar Deutschland GmbH	X	X	X	X	X
	SanLucar Flowers GmbH	X	X	X		X
NLD 	SanLucar Fruit Import Netherlands BV	X	X			X
POR 	Pragmatic Oxygen Lda	X	X	X	X	X
ITA 	SanLucar Italia, S.R.L.	X	X			X
	Frutta Natura, S.R.L.	X	X			X

Group companies		Investee companies (finance)	GRI indicators reported			
			Universal Standards	Economic	Environmental	Social
AUS 	SanLucar Obst&Gemüse GmbH	X	X	X	X	X
	Fruit to Go, GmbH	X	X	X	X	X
	Victoria Fruit Handels, GmbH	X	X	X	X	X
	SanLucar Manufaktur GmbH	X	X	X	X	X
FRA 	SanLucar Fruit France, S.A.R.L.	X	X			
TUN 	La Cinquième Saison, S.A.	X	X	X	X	X
	Shares & Co RH & Services, S.A.R.L.	X	X			
	Les Perles du Desert, S.A.	X	X	X	X	X
	SanLucar Tunisia, S.A.R.L.	X	X			
	SanLucar Services, S.A.R.L.	X	X			
	SanLucar Flor'alia, S.A.	X	X	X	X	X
ECU 	SanLucar Ecuador, S.A.	X	X	X	X	X
	Lexkingsa, S.A.	X	X	X	X	X
	Quilziolli, S.A.	X	X	X	X	X
MOR 	SL Morocco, S.A.R.L.	X	X			X
SA 	SanLucar South Africa (Pty) Ltd	X	X	X	X	X
	SanLucar South Africa Citrus (Pty) Ltd	X	X	X	X	X
	SanLucar South De Hoek (Pty) Ltd	X	X	X	X	X

Appendix 5 - Summary table of GRI indicators.

GRI Standars	SDG	Global Compact Principles	GRI Standard Definition	2023 Results
2-1			Organisation name.	SanLucar Group is the name of the group of companies, whose parent company is Mamaritz S.L.U. The report is produced by SanLucar Fruit S.L.U.
			Location of the headquarters.	Headquarters: Serra Llarga 24, 46530 Puzol (Valencia, Spain).
			Location of operations.	Operates in: Spain, France, Italy, Germany, Austria, Netherlands, Poland, Morocco, Tunisia, United Arab Emirates, South Africa, Ecuador and Peru. See chapter 2.4.
			Organisation size.	See chapter 2.5 and chapter 4.
			Ownership and legal form.	See chapter 2.
2-6			Activities, brands, products and services	See chapter 2.4 and 2.5.
			Markets served.	See chapter 2.4.
			Significant changes in the organisation and its supply chain.	See chapter 2.6.
2-7	8,10	1,2,3,4,5,6,10	Information about employees and other workers.	See chapter 4.
102-12		1, 2	External initiatives.	See chapter 5.
2-28			Membership of associations.	See chapter 5.
2-22			Statement from senior executive decision-makers.	See Letter of renewal.

GRI Standars	SDG	Global Compact Principles	GRI Standard Definition	2023 Results
102-15			A description of key impacts, risks and opportunities	See chapters 2.5, 2.6 y 3.1.
2-23	16		Description of the organisation's values, principles, standards and norms of conduct.	See chapters 2.1, 3.3 y 3.4.
2-9			Governance structure.	There have been no changes since the previous season.
			Composition of the supreme governing body and its committees.	The company has a sole member, Mr. Stephan Rötzer.
2-11	16		President of the highest governing body.	See chapter 2.5.
2-14			Role of the highest governance body in the development.	The NFS has been drafted by the Corporate Responsibility team, signed by the sole director and approved by the sole shareholder.
102-40			List of stakeholders.	See chapter 2.6 and see chapter 5.
2-30	8	1,2,3,4,5,6	Key issues and concerns raised.	<p>The SanLucar Group has various committees in all its subsidiaries that operate autonomously through their members. These committees are made up of groups of people who represent the employees and are responsible for looking after their interests or dealing with specific issues.</p> <p>Establishing specific committees to deal with certain issues has helped us to make good decisions thanks to having opinions from different areas within the company. This structure allows us to actively involve employees and open a transparent dialogue, and by having multidisciplinary committees, we are able to quickly address cross-cutting issues within the organisation.</p> <p>There are internal collective bargaining agreements in SanLucar Fruit, S.L.U. regarding shifts, weekend work, etc.</p>

GRI Standars	SDG	Global Compact Principles	GRI Standard Definition	2023 Results
102-44			Key issues and concerns raised.	The ICA (Workers' Committee) has received the following issues and concerns: change of weekend working conditions, construction work for the new building, overtime compensation, proposal for a living wage, improvement of horizontal communication to make it more assertive and respectful. In some departments an improvement of the weekend working conditions has been achieved, in others the issue is still to be solved; overtime compensation has not yet found a standard solution for the whole company, but each department organises itself internally; construction of the new building is finished, awaiting permission to be used.
2-2			Entities included in the consolidated financial statements	See chapter 7.1.
2-3			Reporting period.	January 1st - December 31st 2023.
			Date of the previous report.	January 1st - December 31st 2022.
			Reporting cycle.	Annual.
			Contact point for questions about the report.	crteam@sanlucar.com
103-2		1,2,4,5,6,7,9	Management approach and its components.	Throughout the Sustainability Report.
201-1	2,5,7 8,9	1,2,3,4,5,6,7,8,9	Direct economic value generated and distributed.	See chapter 7.
203-1	11,2,5 7,9	1,2,3,4,5,6,7,8,9	Investments in infrastructure and services supported.	See chapter 5.2.

GRI Standars	SDG	Global Compact Principles	GRI Standard Definition	2023 Results
204-1	1 8	1,2,3,4,5,6	Proportion of expenditure on local suppliers.	Austria: 16,06%, South Africa: 100%, Ecuador: 97%. Germany, United Arab Emirates, Spain, Netherlands, Italy, Morocco and Tunisia: cannot be shown due to incomplete data.
205-2	16	1,2,3,4,5,6,10	Communication and training on anti-corruption policies and procedures.	No company from the SanLucar Group has registered any cases of corruption.
302-1	13,12 7,8	1,2,3,4,5,6,7,8,9	Energy consumption within the organisation.	See chapter 6.1.
303-3	6	1,2,7,8,9	Water abstraction by source.	See chapter 6.1.
304-1	15,14 6	1,2,7,8,9	Owned, leased or managed operations sites located within or adjacent to protected areas or areas of high biodiversity value outside protected areas.	None of our production areas are located in protected areas.
306-1	12,14 6	1,2,7,8,9	Water discharge according to its quality and destination.	See chapter 6.1.
306-2	12,3 6	1,2,3,4,5,6 7,8,9,10	Waste by type and disposal method.	See chapter 6.1.
308-1		7,8,9	New suppliers that have passed evaluation and selection filters according to environmental criteria.	See chapter 3.4.

GRI Standars	SDG	Global Compact Principles	GRI Standard Definition	2023 Results
401-1	10,5 8	1,2,3,4,5,6,10	New employee recruitment and staff turnover.	See chapter 4.
401-2	3,5 8	1,2,3,4,5,6,10	Benefits for full-time employees that are not provided to part-time or seasonal employees.	In all countries the same defined benefits apply regardless of whether the contract is full-time or part-time.
401-3	5 8	1,2,3,4,5,6	Parental leave.	See chapter 4.5.
403-1	8	1,2,3,4,5,6	Worker representation in formal worker-company health and safety committees.	The Health and Safety Committee guarantees the participation of workers in health and safety matters, following the law on prevention of occupational hazards and established standards. This committee exists in the following countries: Spain, Germany, Tunisia, Ecuador, South Africa.
403-2	3 8	1,2,3,4,5,6,10	Types of accidents and accident frequency rates, occupational diseases, lost days, absenteeism and number of deaths due to accidents at work or occupational diseases.	See chapters 4.3 y 4.4.
404-1	4,5 8	1,2,3,4,5,6	Average hours of training per employee per year.	See chapter 4.2.
405-1	5 8	1,2,3,4,5,6	Diversity in governing bodies and employees.	See chapter 4.
406-1	16,5 8	1,2,3,4,5,6,10	Cases of discrimination and remedial action taken.	There were no cases in any of the subsidiaries.

GRI Standars	SDG	Global Compact Principles	GRI Standard Definition	2023 Results
407-1	8	1,2,3,4,5,6	Operations and suppliers whose right to freedom of association and collective bargaining may be at risk.	Work is underway to conduct a human rights risk analysis. This analysis will include the entire value chain. The abstract analysis has been completed this year and the concrete analysis is planned for 2024. When this process is completed, more concrete data on this indicator will be available. See chapter 3.
408-1	16 8	1,2,3,4,5,6,10	Operations and suppliers with significant risk of child labour cases.	
409-1	8	1,2,3,4,5,6	Operations and suppliers with significant risk of cases of forced or compulsory labour.	
410-1	16	1,2,3,4,5,6,10	Security personnel trained in human rights policies or procedures.	In countries where there are security personnel, there was no training.
411-1	2	1,2,7,8,9	Cases of violations of indigenous peoples' rights.	The organisation does not operate in regions where there are indigenous peoples.
412-1		1,2,4	Operations subject to human rights impact assessments or reviews.	See chapter 3.4.

GRI Standars	SDG	Global Compact Principles	GRI Standard Definition	2023 Results
412-2		Employee training on human rights policies or procedures.	<p>Total number of hours during the reporting period devoted to training on human rights policies or procedures, and operationally relevant aspects of human rights.</p> <p>Percentage of employees trained during the reporting period in policies or procedures concerning human rights and operationally relevant aspects of human rights.</p>	See chapter 4.
413-1		8,9	Operations with local community participation, impact assessments and development programmes.	See chapter 5.
414-1	16,5 8	1,2,3,4,5,6,10	New suppliers that have passed selection filters according to social criteria.	See chapter 3.3.
416-2		1	Cases of non-compliance concerning health and safety impacts of product and service categories.	Nothing noteworthy and, where appropriate, confidential.

GRI Standars	SDG	Global Compact Principles	GRI Standard Definition	2023 Results
417-1	12	7,8,9	Requirements for information and labelling of products and services.	Nothing noteworthy and, where appropriate, confidential.
417-3	16	1,2,3,4,5,6,10	Cases of non-compliance related to marketing communications.	Nothing noteworthy and, where appropriate, confidential.
419-1	16	1,2,3,4,5,6,10	Non-compliance with laws and regulations in the social and economic spheres.	Nothing noteworthy and, where appropriate, confidential.