



Cultivar[®] 

2022

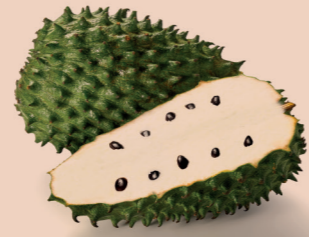
Annual report



Non - Financial information report for the
Cultivar group



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Letter from the CEO of the CULTIVAR Group



Pedro Sitjar Valverde
CEO of the CULTIVAR Group



2022 has been an opportunity for society to stabilise and recover its usual dynamics in spite of the military conflicts that have developed throughout the year which has meant, once again, that the world is full of uncertainty. Despite this, the CULTIVAR Group, forever faithful to its principles and values, has continued to direct its efforts towards achieving its objectives, which are increasingly linked to those set by the United Nations 2030 Agenda, also known as the Sustainable Development Goals (SDGs).

Thus, the Group has invested in products and systems aimed at reducing polluting gases, as well as the generation of energy through more sustainable means. Likewise, it has opted for new formats and technological applications aimed at improving Human Resource management. All this together with ambitious, professional and goal-oriented business management, which has yielded magnificent results despite existing inflation and its impact on production costs. This year's

Report also highlights the war between Russia and Ukraine and its effect on the increase in market energy prices and the subsequent raw materials increase, in addition to the dramatic consequences for society.

Faced with this scenario, the CULTIVAR Group has remained faithful to the principles that govern its business culture: professionalism, humility, customer satisfaction, employee well-being, innovation and solidarity. And it does so knowing that, now more than ever, it needs to assume responsibility from a business management perspective with a view to achieving a fairer, more supportive and sustainable society.



CULTIVAR Group contribution towards Sustainable Development Goals



Grow

Try to reduce poverty, in particular in the areas local to the Group's companies and various Local Offices. This can be achieved by hiring people living in these areas.

Respect production costs in the marketing of products, guaranteeing viable activity for primary growers.

Work with foundations and associations that help people out of poverty and vulnerable situations.



Supply

Promote food supply actions to the population in need by making donations to various organisations and supplying food to different food banks.

Guarantee quality food in the market.



Innovation

Develop and implement sustainable infrastructures and technologies within the Group by investing in improved and modernised facilities.



Integrate

Reduce the social inequalities existing in those areas in which the Group operates, encouraging the hiring of people of all genders and/or cultures.

Urge the companies with which the Group works overseas to comply with the compliance requirements necessary in this regard.



Commitment

Ensure inclusive and quality education and promote learning opportunities. This can be achieved by offering training (internal and external) to the Group's employees, as well as collaborating with different universities and training centres with a view to offering professional internships.



Responsibility

Promote policies aimed at achieving real gender equality, working towards the creation of the necessary equality plans and progressively increasing the percentage of women recruited.



Efficiency

Encourage responsible consumption and promote efficient and sustainable production by applying sustainability criteria in the Work Centres, in turn guaranteeing responsible supply and distribution within the Group's own business activity.

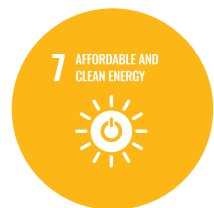


Ethics

Promote solidarity and fair actions.

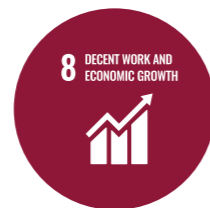
Observe and comply with regulations.

Respect people and business activities based on the values of ethics and responsibility.



Believe

Encourage change towards a more sustainable energy consumption model for business and society. Progressively promote the use of renewable energy.



Dignity

Implement policies aimed at guaranteeing dignity at work, both inside and outside the Group, by strictly observing labour regulations and encouraging internal promotion for Group staff members, in turn encouraging their professional future and development.



Join forces

Collaborating and creating alliances to help develop the Group's business and the policies adopted to meet the proposed Goals are an essential component of the path towards achieving the United Nations sustainability framework.

Collaborate with the various wholesale markets (mainly in Barcelona) to develop initiatives and participate in proposals aimed at improving sustainability: with sector unions with a view to achieving the equality

targets, and with various sector associations and other entities promoting integration and policies to alleviate vulnerability in the social sphere. This is already part of the Group's culture, and the Group is aware of the need to incorporate its activity into a global context in which the entire company needs to actively and jointly contribute to achieving these Sustainable Development Goals.



Preliminary considerations

The purpose of this Report is to clearly lay out all those activities that the **CULTIVAR Group** (hereinafter **CULTIVAR** or **The Group**) has carried out that have had a special social or **environmental impact**. Specifically, **five key areas will be addressed: Environment, Workforce, Respect for Human Rights, Anti-corruption and anti-bribery and Society.**

This report meets requirements needed for compliance with **Law 11/2018 on Non-Financial Information and Diversity of 28 December 2018**, which consists of disclosing the actions carried out during 2022 with respect to the aforementioned matters.

To this end, the following indicators have been used as a reference and guide:

a

The framework for preparation of **Global Reporting Initiative (GRI)** sustainability reports, in its **GRI Standards** version.



b

In accordance with its business philosophy, the Group carries out its business with a persistent aim to comply with the **Ten Principles of the Global Compact**, derived from **United Nations** declarations on Human Rights, labour, environment and anti-corruption.



c

In turn, these Principles have been developed into the **17 Sustainable Development Goals (SDGs)**. The Goals are all interconnected and incorporate the global challenges that the planet faces on a daily basis, such as poverty, inequality, climate change, environmental degradation, prosperity, peace and justice. The UN has set itself the target of achieving each of these goals by 2030.



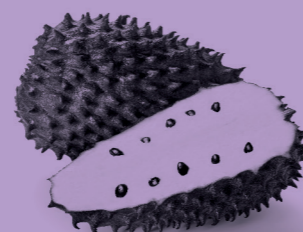
Annex I includes the table of contents of the **Non-Financial Information Statement** as required by the aforementioned Law 11/2018, with reference to the GRI indicators and the SDGs.

Annex II attached to this document, sets out The Ten Principles of the Global Compact.

Annex III details the 17 Sustainable Development Goals (SDGs).

Before expanding on this Report, several issues need to be addressed. Primarily:

- a Establish the Group's stakeholders (internal and external).
- b Describe, in general, significant risks in the Group's activity.
- c The war between Russia and Ukraine as a determining factor of the global context.



1 | Preliminary considerations



STAKEHOLDERS

It is worth noting that the CULTIVAR Group is built on a family structure (that of the Sitjar family), with all the Partners of the holding company (CULTIVAR GRUP, SL) being family members.

This family structure underpins the relationships between the people who work in the different companies, and between Directors, managers and the other staff members who make up the workforce in the various geographical areas and by sector, thus generating fluid communication.

In terms of external stakeholders, the structure should be noted for the particular importance given to customers, suppliers and financial institutions. The same applies to wholesale markets and associations.

Considering the Group's main activity, the import and distribution of fruits and vegetables, good relationships with **customers** and **suppliers** is clearly important in order to guarantee, with respect to the former, constant communication and with respect to the latter, the supply of quality products. Good relationships are also important for the provision of specialised services (particularly in the case of superstores) that allow the Group to provide added value, from the handling and ripening of food to specific packaging and labelling services.

Financial institutions also play a prominent role, although it is true that the Group's good financial health means that financing operations are reduced to investments in assets connected with the business (CapEx) such as specific machinery, or large notable investment operations, such as the construction of a new warehouse.

As for relations with the **wholesale markets** (Mercabarna, Mercamadrid, Mercabilbao, Mercasevilla and Mercapalma), maintaining a fluid relationship is vital given that the Group chiefly owns the properties in which the business activity is performed. This relationship involves accepting the regulations of each market, the leasing of spaces and, in general, complying with the issues that ensure the correct activity is performed in said markets. In the same manner, the Group collaborates with wholesale associations through its various companies (the AGEM in Mercabarna is particularly relevant).

RISKS

In view of all the above, it is evident that the main risk relating to the business activity described above lies in the **handling of food**, which must comply with the quality and food safety protocols provided.

The CULTIVAR Group devotes many hours to training its workforce. It also has a hazard analysis system, critical control points, and has obtained, among others, certification with the IFS Wholesale food safety standard.

THE WAR BETWEEN RUSSIA AND UKRAINE AND A PERIOD OF HIGH INFLATION.

At the end of February 2022, Russia invaded Ukrainian territory, initiating a war that, as of the date of issuing this Report, is still happening.

In addition to the dramatic societal consequences, the war has also had a direct impact on the global economy, particularly in terms of energy supply.

The resulting increase in the cost of energy and raw materials, the increase in fuel prices and the conditions already present following the COVID-19 pandemic, among other possible causes, has led to a situation of severe inflation.

The CULTIVAR Group inevitably suffered the impact of the generalised price increases, particularly in relation to the cost of energy and the supply of construction materials, which over time coincided with the construction of a new warehouse in the MERCABARNA area.

However, once again the Group management to redirect the situation and adapt to the circumstances.





2.1 History and values



THE CREATION AND EVOLUTION OF THE CULTIVAR GROUP

The origin, evolution and story of the CULTIVAR Group has been built and developed in parallel with the Sitjar family.

In the difficult years after the civil war, the Sitjar family emigrated from Spain (Mallorca) and established themselves as wholesalers in Alés, a small town in the south of France. Years later they returned to Barcelona, where they opened a specialised fruit shop.

In 1974, Pedro Sitjar (the second generation of the family in the business) established himself as a wholesaler in Mercabarna, offering products that were innovative at the time such as pineapples from the Ivory Coast, endives from Belgium and strawberries from the Canary Islands.

In the 1980s, a cold store was opened next to the sales stands and, as a result of the opening of the European market, imports increased exponentially. Consequently, there was also a substantial increase in turnover. The sale of imported out-of-season and exotic products then developed.

In the 1990s, the third generation of the Sitjar family joined the company, increasing imports, developing sales to supermarkets and wholesalers, and opening branches in Madrid, Palma, Seville and Bilbao. At the

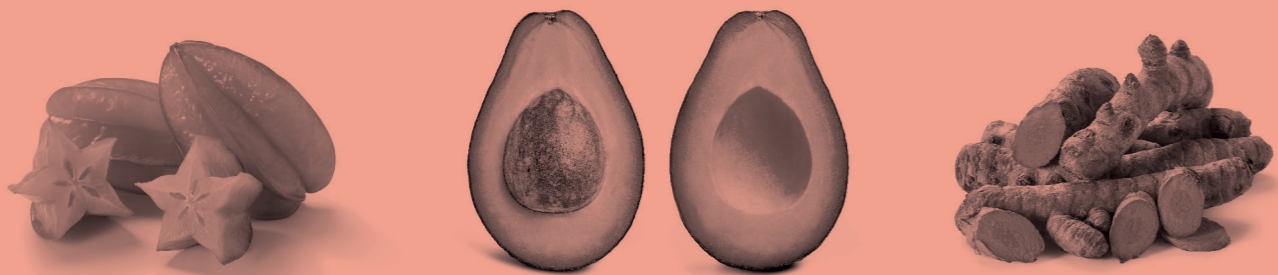
same time, the business of providing packaged products for superstores was developed in our packaging plant.

It was in 2002 when CULTIVAR GRUP, the holding company of the CULTIVAR Group, was established, the result of its clear evolution and growth.

In 2010, a new cold store was opened in Mercamadrid. Five years later, the company invested in ripening chambers in the facilities of Barcelona and Madrid, with the aim of developing the sale of "ready to eat" bananas and fruit.

In recent years, the company has decided to develop the marketing of avocados and mangoes with the creation of CULTIPALTA, a company owned by CULTIVAR that exclusively specialises in the collection, ripening, selection, packaging and distribution of mangoes and avocados. In 2020, a licence was acquired in Mercabarna to build a warehouse dedicated to this new service, which is scheduled to open in 2022.

At the end of 2021 and the beginning of 2022, the CULTIVAR Group underwent a corporate restructuring that led to establishing the company SAPEXA.



2 | The CULTIVAR GROUP



MISSION, VISION AND VALUES

The CULTIVAR Group's **mission** is to offer the widest selection of fruits and vegetables in the world, with the highest standards of quality and safety, in the most sustainable and respectful way possible.

We also strive to offer our customers added value that meets their needs and expectations.


Likewise, Cultivar also aims to offer the Group's workforce a working environment where they can develop personally and professionally, in a climate of trust and respect based on teamwork, with close observance to the Ten Principles of the United Nations Global Compact, as set out in the Sustainable Development Goals.


It also wants to provide the sector with a company to look to, to trust, with a vision for the future.


In the long term, our **vision** is to lead the import and distribution of exotic fruit and fresh vegetables in the

national market, becoming a leading supplier for large-scale distribution, wholesalers and the main supply markets in Spain using a highly motivated, efficient and consolidated team within a competitive and environmentally friendly organisation. With this in mind, the challenge is to continue providing our customers with added value that meets their needs and expectations, while also looking for the best ways to develop the business and generate sustainable changes that have a positive impact on society as a whole.


Considering all of the above, Cultivar's business and management policy is based on the following values and/or principles:


 Professionalism and commitment to the Organisation


 Offering high-end products under the best possible conditions

 Ability to work and adapt to change

 Innovation and proactivity

 Managing the customer's needs

 Humility, honesty, transparency and discretion

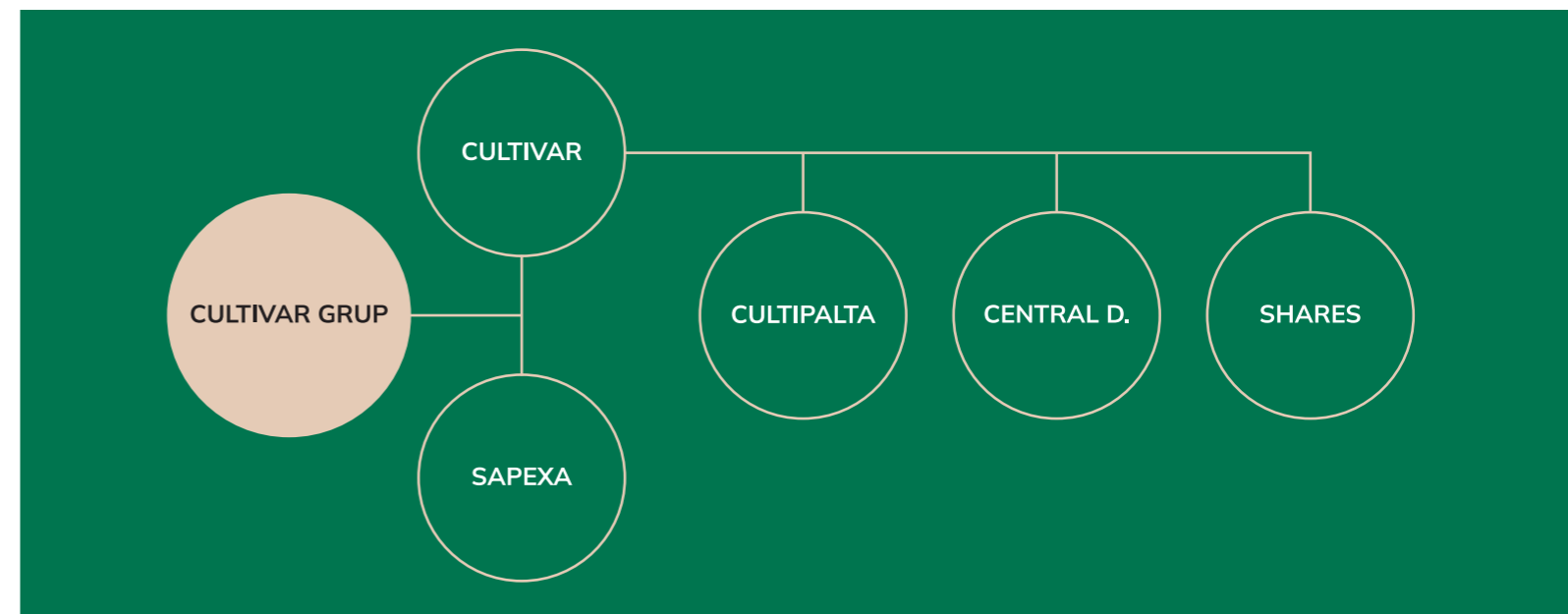
 Long-term support and collaboration with suppliers

 Supporting local communities

2.2 Group Structure

The CULTIVAR Group is made up of companies owned by the Sitjar family.

CULTIVAR GRUP is the holding company that brings together the various corporate services and positions, all of its Directors being family members. The Group's corporate structure is divided into two segments: one segment for the Groups' business growth and one designed for wealth management. The primary company of the first segment is CULTIVAR, SAU, which in turn holds the total shares of CULTIPALTA, SL and CENTRAL DISTRIBUIDORA DE FRUTAS Y HORTALIZAS, SL, in addition to the investee companies. In this regard, CULTIVAR, SAU's 30% stake in the company TROPICSUR SUBTROPICALES, SL (dedicated to the national commercialisation of mango and avocado) is worth mentioning.



2.3 Business model

The CULTIVAR Group's primary business activity is the import and distribution of fruits and vegetables. As mentioned in the previous point, the Group is organised through a holding company, CULTIVAR GRUP, from which the Board of Directors directs the Group's activity. CULTIVAR GRUP owns the total shares of CULTIVAR (the business branch) and SAPEXA (the equity branch). CULTIVAR and the companies in which it holds the status of sole shareholder (CULTIPALTA and CENTRAL DISTRIBUIDORA DE FRUTA Y HORTALIZA) perform the aforementioned business activity.



CULTIVAR GRUP

The parent company. The company that brings together the Directors and corporate positions while providing specialised management services to the other companies. From this company, the Board of Directors defines the Group's lines of action, monitors the activity of the various different companies and analyses possible strategies and investments.

COMPANIES ENGAGED IN THE IMPORT AND/OR DISTRIBUTION OF FRESH FRUITS AND VEGETABLES.

CULTIVAR

This is the company with the most business and highest turnover in the Group and, therefore, the one of greatest prominence in this document.

Cultivar is a leading company in the import and distribution of fresh fruits and vegetables. With sales for this reporting year of more than 234 million euros, it imports from more than 30 countries and distributes its products to a portfolio of more than 3,000 customers. Cultivar offers the widest range of fruits and vegetables on the market, marketing both local and imported products.

The Group has made strategic investments in order to develop a business plan that supports growth in the business branch for national produce, with shares in companies such as TROPICSUR SUBTROPICALES, SL, specialised in the production of avocado, of which it holds 30 percent of its shareholdings.

Currently, the main products marketed are:

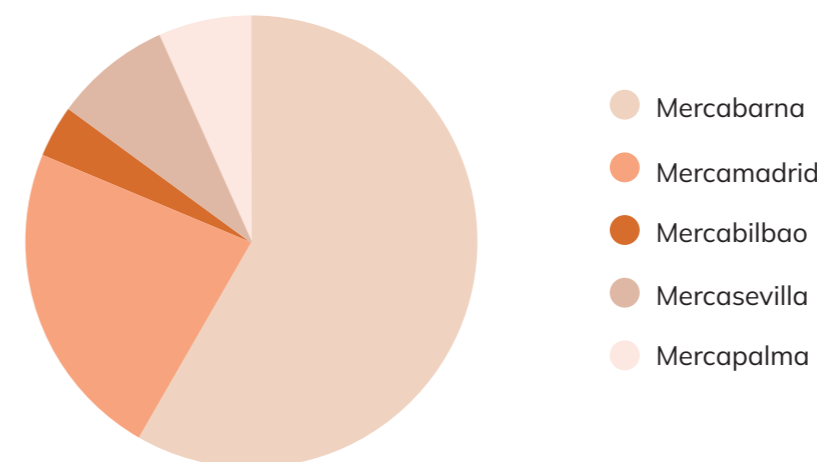
KIWI, AVOCADO, MANGO, APPLE, PINEAPPLE, GRAPE, PLUM, TOMATO, BANANA, EXOTIC FRUIT and BERRIES.



It is established as an operating company in Mercabarna, given its strategic location, 5 minutes from the port and Barcelona airport, 150 km from the border with France and fully connected with the rest of Spain.

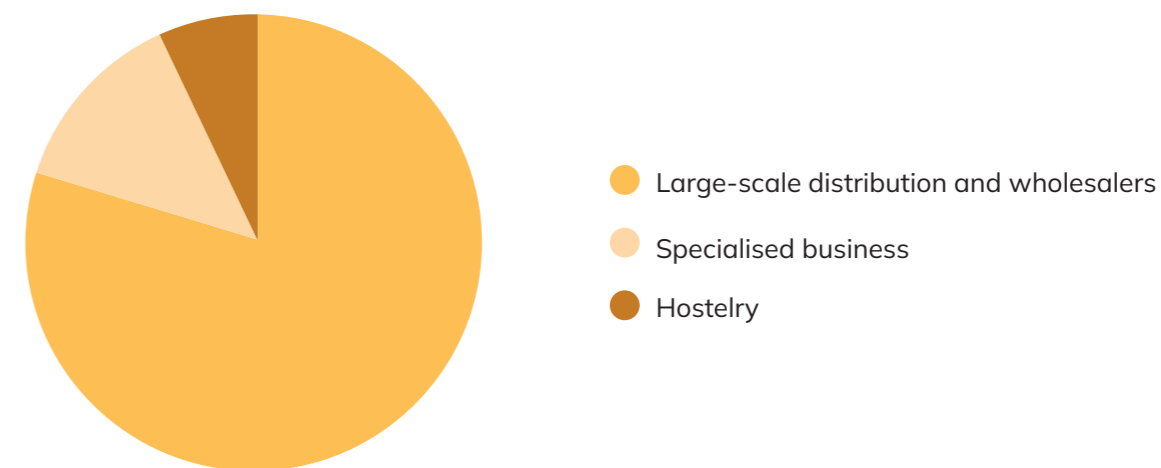
From Barcelona, it manages all overseas imports and distributes goods throughout the peninsula through the centres of Madrid, Bilbao, Seville and Palma de Mallorca.

Turnover by Delegation



In recent decades, CULTIVAR has been adapting its business model in accordance with the demands of a constantly evolving sector, from providing a service to small businesses to working with various types of customers: from large retailers and wholesalers, which make up the largest volume of its sales, to specialised retail stores and the hospitality sector.

Purchase volume by type of customer





MERCABARNA has a large operating centre in addition to its eight stalls in the central market.

The main warehouse serves as a logistics and cold storage centre for fruits and vegetables, with a warehouse of 8,000 m2 and storage capacity for 2,000 pallets.



The company currently provides import/export services, cold storage and logistics, fruit ripening, handling and packaging in a variety of formats and packaging systems for fruits and vegetables.

CULTIPALTA



Cultipalta was born in early 2020 as a spin-off of CULTIVAR in response to a **specialisation-based business strategy**. The company's aim is to apply the knowledge, experience and technology necessary to offer the best avocados and mangoes, at their right point of ripeness.

CULTIPALTA is also based in MERCABARNA. It currently has facilities of about 2,000 m2, with ripening chambers and the latest technology capable of detecting possible imperfections and thus ensuring the external and internal quality of the fruit.

In response to the business' growth and taking into account the growth in the volume of its activities, in 2022 a new headquarters was built for CULTIPALTA, also in MERCABARNA, the dimensions of which are, following the relevant tender bring granted.

- Adapting processes in order to incorporate the preparation of **fourth range products** such as **guacamole and derived products**.
- Separation of zones for **organic products**.
- The interior work spaces of the fruit handling and classification area, with sufficient space to incorporate **new technology in automatic processing lines** (handling and classification) in order to improve fruit control and selection systems and increase current production capacity.

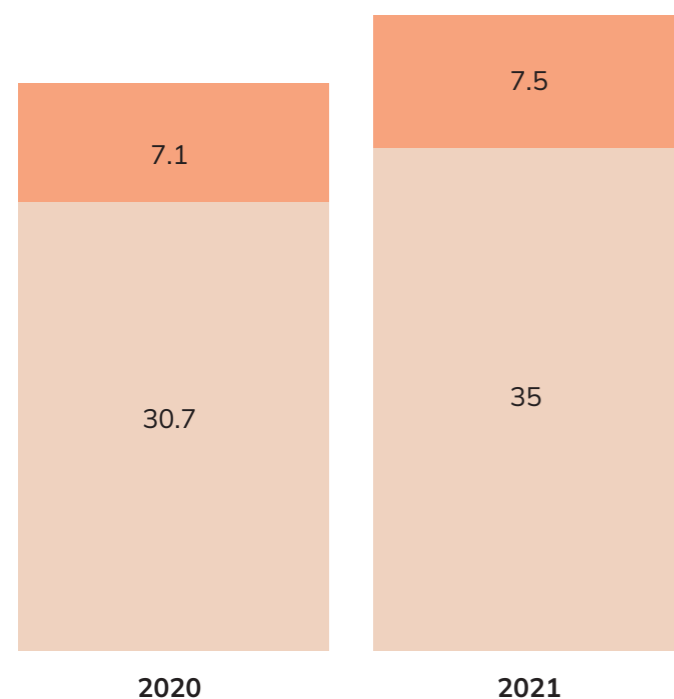




The interior spaces designed for **new ripening chambers** with the latest market technology that allows for constant monitoring of the fruit's ripening stage, AS WELL AS monitoring the various regulatory parameters (temperature, humidity, etc.).



Cultipalta figures, in millions of euros



- Sales turnover
- Company assets

CENTRAL DISTRIBUIDORA DE FRUTAS Y HORTALIZAS



CENTRAL DISTRIBUIDORA DE FRUTAS Y HORTALIZAS is based in Barcelona and is a subsidiary 100% owned by CULTIVAR, SAU.

Central Distribuidora obtains all of its products from CULTIVAR, SAU and packs them with the packaging required by the CULTIVAR customer. Central Distribuidora mainly packages products intended for large-scale distribution customers that require fruits and vegetables in more specific formats (returnable boxes, trays, flowpacks, etc.).

OTHER ACTIVITIES

SAPEXA IMMOBLES:

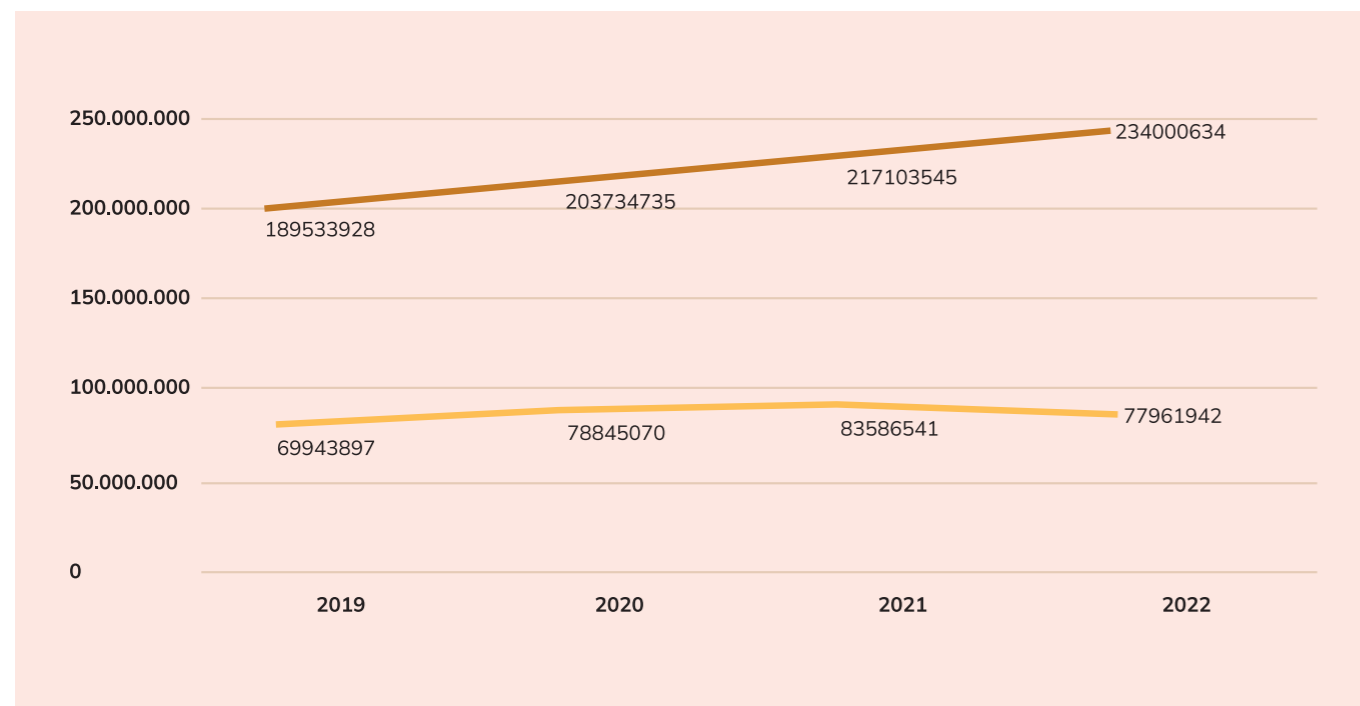
An asset-based company (dedicated to real estate investment and the subsequent lease of the acquired properties) which undertook the aforementioned activity in the last quarter of the year covered by this financial year.



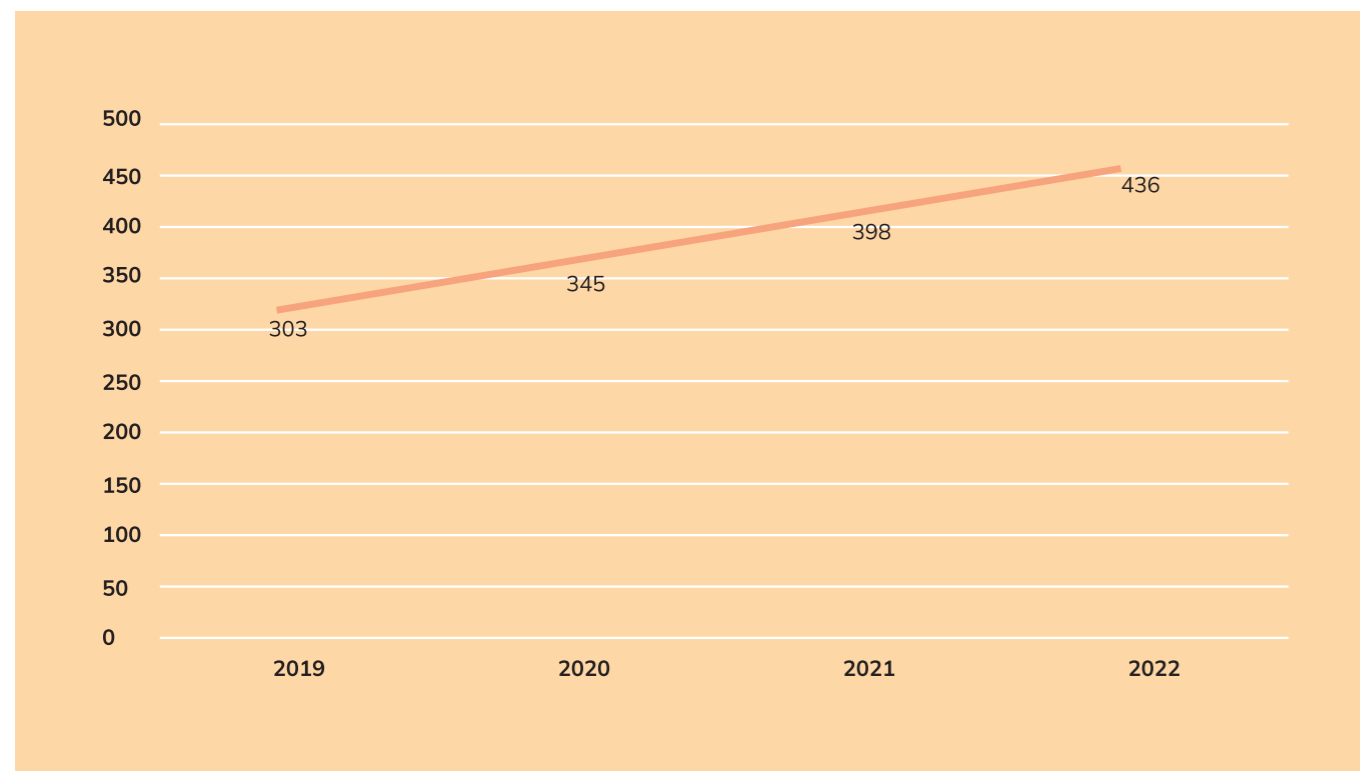
MAIN BUSINESS FIGURES

GENERALS

Evolution of the group's main business data 2019 - 2022



● Sales turnover (en €) ● Company assets (en €)



● N.º employees

BY COMPANY

| | | 2020 | 2021 | 2022 |
|---------------|----------------|-------------|-------------|-------------|
| CULTIVAR GRUP | Sales turnover | 5.492.642 | 4.462.935 | 4.909.228 |
| | Company assets | 22.342.022 | 22.315.106 | 24.546.617 |
| CULTIVAR | Sales turnover | 189.118.036 | 184.211.003 | 196.701.129 |
| | Company assets | 57.803.396 | 57.930.163 | 48.872.543 |
| CULTIPALTA | Sales turnover | 30.741.773 | 43.429.726 | 45.243.580 |
| | Company assets | 7.133.228 | 11.349.574 | 15.131.748 |
| CENTRAL | Sales turnover | 2.188.035 | 2.330.914 | 2.511.385 |
| | Company assets | 680.612 | 750.823 | 713.383 |
| SAPEXA | Sales turnover | | | 7.585 |
| | Company assets | | | 682.084 |

THE BRANDS

Specialisation and quality have led the Group to develop various brands of their own in order to strengthen the unmistakable seal of quality for products sold by CULTIVAR and CULTIPALTA.

Through various campaigns and participating in events such as FRUIT ATTRACTION, or events such as the exotic fruit tree product Master Class taught to El Corte Inglés staff, the Group strives to consolidate the recognition and positioning of its brands.

The brands are:

Products by brands

| | | |
|------------------|-----------------|-------------------|
| <h1>Cozumel</h1> | Avocadoes | Ginger |
| | Peeled garlic | Kiwis |
| | Tender garlic | Iceberg Lettuce |
| | Blueberries | Mangoes |
| | Raspberries | Apples |
| | Red currants | Mezclum |
| | Blackberries | Microvegetables |
| | Broccoli | Ñora |
| | Starfruits | Papaya |
| | Coconuts | Physalis |
| | Endives | Choricero peppers |
| | Green asparagus | Pineapple |
| | Passion fruit | Yellow Pitahaya |
| | Granadilla | Grapefruit |
| | Guava | Cherry tomatoes |
| | Chilli pepper | Dried tomatoes |
| | Herbs | Grapes |



EXÓTICA PREMIUM

- Avocados
- Mangoes
- Pineapple
- Papaya
- Limes
- Berries
- Ginger
- Grapes

PREMIUM TROPICALQUEEN exóticos

- Avocados
- Mangoes
- Berries
- Exotics
- Pineapple
- Papaya

SUMMUM TROPICAL

- Avocados
- Mangoes

SUMMUM ECOLÓGICO

- Mézclum
- Arugula
- Spinach
- Lamb's lettuce

KIWIQUÍ EL DE AQUÍ.

- Kiwis





Environment



Over the last few years, the CULTIVAR Group has implemented various improvements towards incorporating sustainability and respect for the environment within their business model.

The main direct risks for growth of the Groups' business described in this section are fundamentally confined to the impact from CO2 and greenhouse gases and the use of plastics (in relation to the packaging department). That is why the Group's policies in this regard are in line with the provisions of European Union REGULATION No 517/2014 of the European Parliament and of the Council of 16 April 2014, on fluorinated greenhouse gases and repealing Regulation (EC) No 842/2006.

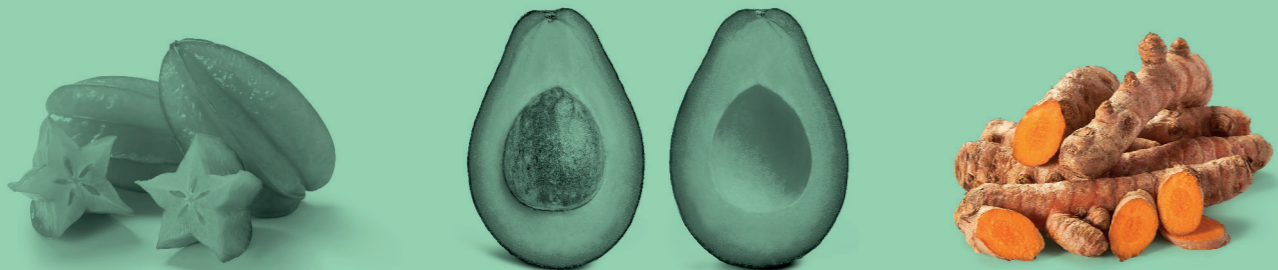
The transport of goods, on the other hand, constitutes an indirect risk.

It is worth pointing out that the Group did not identify any instances of non-compliance with environmental laws and regulations during the financial year described in this Report.

In terms of waste recovery, it is worth mentioning the installation of a compactor in the Mercabarna warehouses in November of this reporting year, which means a reduction of 12 monthly trips.

Two other projects will be launched in 2023:

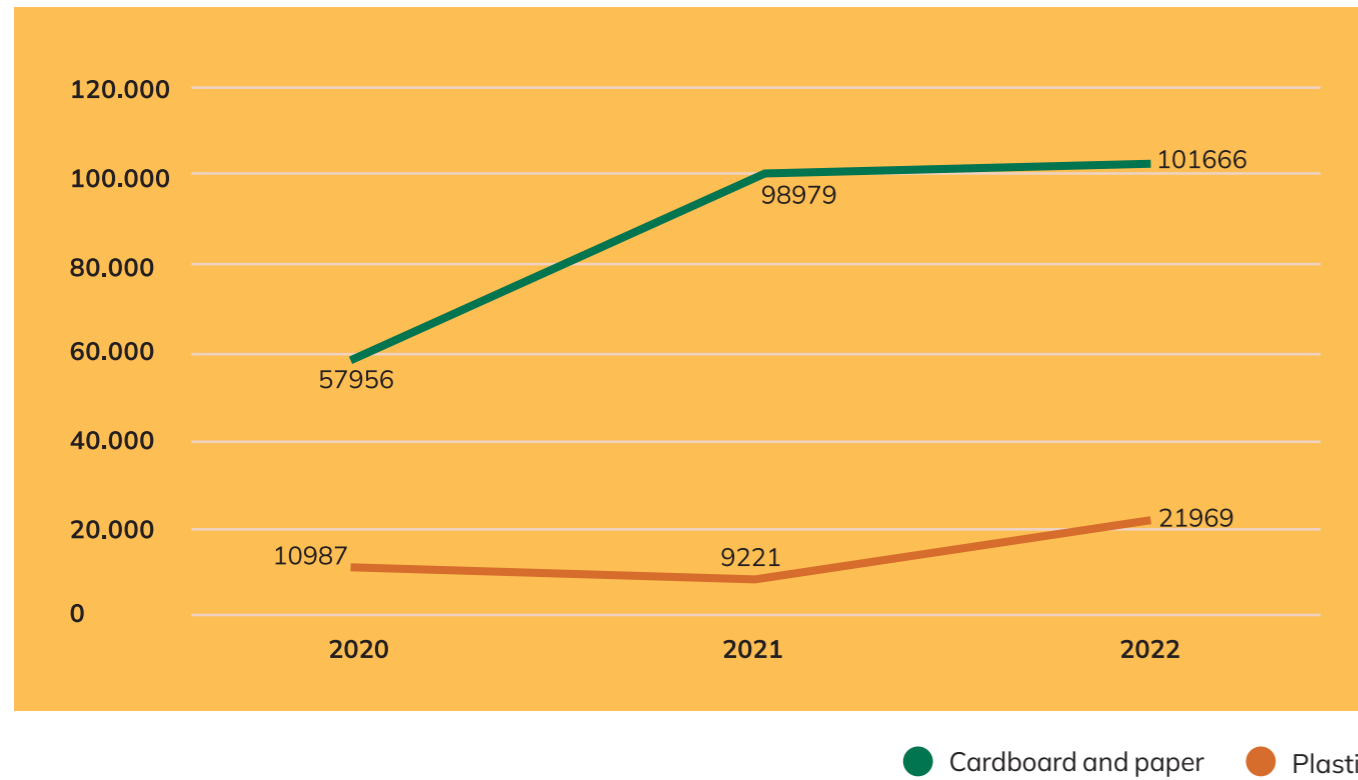
- Solar panels for the CULTIVAR warehouse in Mercamadrid, with 220 kWh - 223.5 kWp of available power.
- The installation of an absorption refrigerator to replace the variable cold compressor speeds in Mercabarna, with a view to reduce the emission of greenhouse gases.



3 | Environment

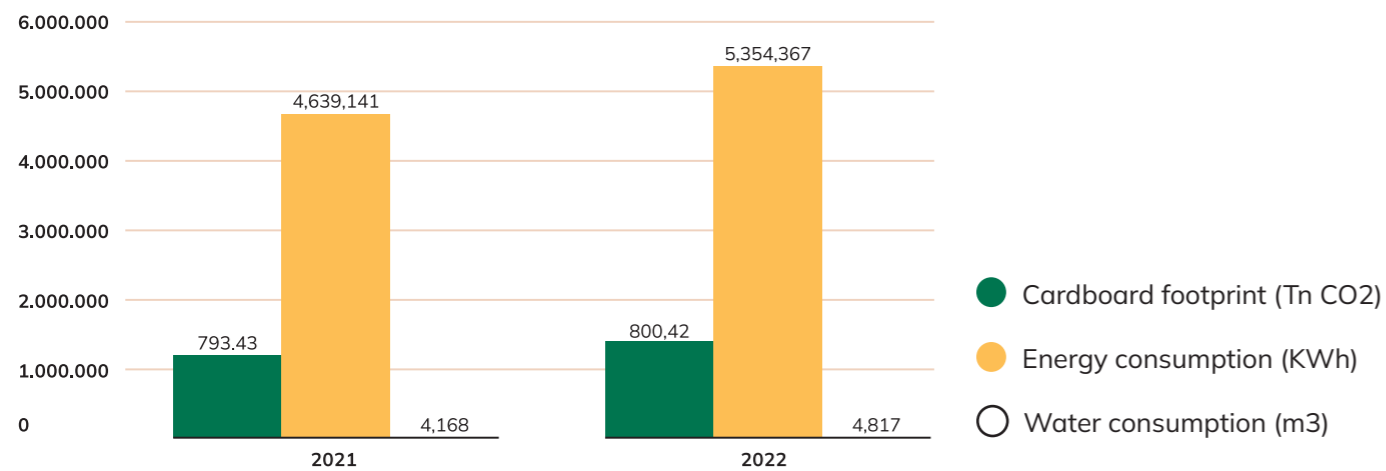


Total cardboard, paper and plastic reaching the consumer (in kg)



In 2022, due to the increase in turnover, there has been a consequent increase in materials, affecting cardboard, paper and plastics. In any case, it should be noted that approximately 1,836 of the kilograms reported for plastics are compostable.

The Group is committed to managing and recovering all waste generated from cardboard, paper and plastic.



Source: Carbon Footprint.

The 2021 carbon footprint emissions data have been shown again with respect to the figures reported in the previous year's report. In the previous measurement, another source was used to obtain the conversion factor, and in 2022 the error was corrected.

The slight increase in consumption and the Group's carbon footprint is due to the increase in business, that is in turn observed by the consequent increase in the turnover figures described in this Report.

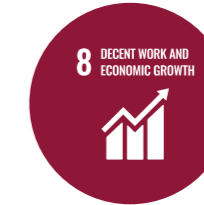
It is worth mentioning the project promoted by MERCABARNA known as FOODBACK, which consists of managing the surplus of products marketed by the Group's companies so that the usable parts for human consumption can be repurposed. At the FOODBACK facilities, the product is received, selected and distributed among the different collaborating social entities. Products that are not usable will be assigned to PUNT VERD, where plant waste not suitable for human consumption will be managed and sent to a product treatment plant for composting.

Section 6 of this Report (Company) details how the Group's companies are participating in this project.





Workforce



THE GROUP'S WORKFORCE

For CULTIVAR, a human team is a distinguishing factor, and the main component on which the day-to-day running of a business group committed to excellence is built. That is why the Group is firmly committed to retaining and attracting talent, investing in its employees through training and internal promotion and hiring specialised personnel to cover the functions that the Group really needs.

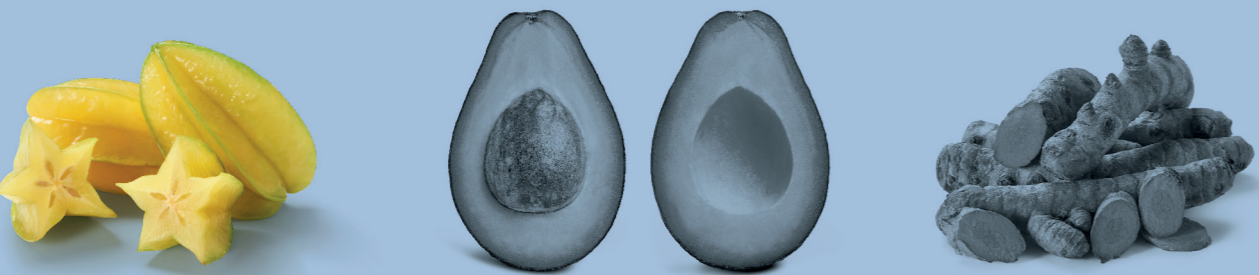
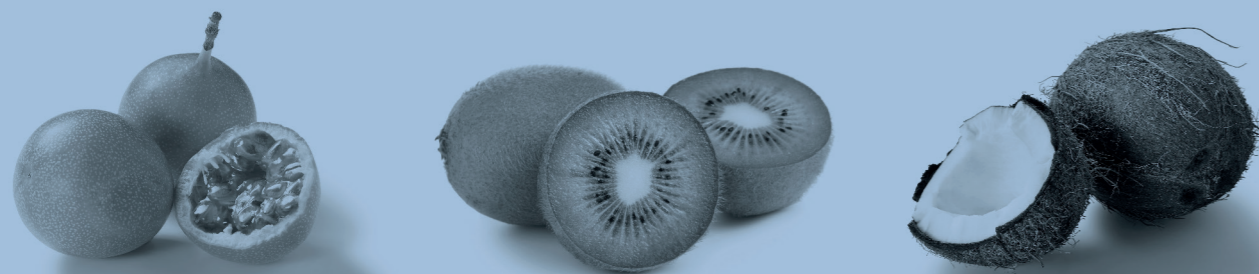
All staff must accept and apply CULTIVAR's corporate culture, and the underlying principles and values already described in previous sections should be applied throughout the workforce, as reinforced by the Code of Conduct which everyone must observe.

The Human Resources Department has developed an onboarding policy for new employees. It consists of allocating a mentor, a co-worker responsible for guiding and accompanying the new starter for the first six months in functions beyond those that correspond

directly to Human Resources (management of legal documentation and delivery of resources) and their immediate manager (job responsibilities).

The mentor will be an employee appointed by the person in charge of the new starter, their main functions being to offer information about the company and their job, resolve any doubts that may arise, explain the company rules and culture and, in general, share their knowledge and acquired experience.

A good work-life balance is encouraged, which means the Group is understanding and flexible when adapting or reducing working hours in order to align dedication to family and work. In particular, the children of staff at the Barcelona Office (Mercabarna) can register and attend the SOMRIURE nursery thanks to a discount of one hundred euros per month, covered by the respective Group company (CULTIVAR, CULTIPALTA and CENTRAL DISTRIBUIDORA DE FRUTAS Y HORTALIZAS).



4 | Workforce



Since 2021 and throughout the 2022 financial year, the Group has been developing the foundations of the Equality Plans for CULTIVAR, CULTIPALTA and CENTRAL DISTRIBUIDORA DE FRUTA Y HORTALIZA, which is expected to come into force during 2023.

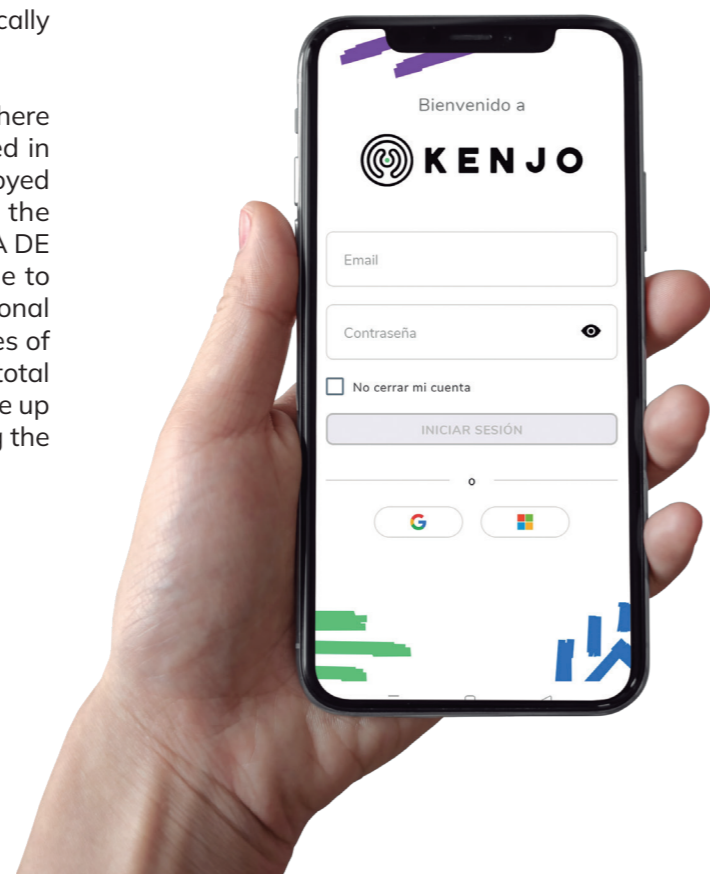
It is worth highlighting that programmes and protocols against sexual, gender-based, or any other type of harassment have been developed and implemented. This is a global project that will involve various Group work centres.

2022 saw collaborations with various social integration organisations, such as:



In addition, the Group has implemented measures to facilitate access for people with physical disabilities by eliminating architectural barriers and installing lifts and elevators in the various Local Offices. In the Madrid Office, there is also a parking space reserved specifically for people with disabilities.

It should be noted that as of 31 December 2022, there were a total of 7 people with disabilities employed in the Group's workforce. Out of these, five were employed by CULTIVAR and two by CULTIPALTA. Due to the nature of the activity of CENTRAL DISTRIBUIDORA DE FRUTAS Y HORTALIZAS, it has not been possible to hire personnel with disabilities, which is an exceptional situation. However, it was decided that the services of the company FEMAREC, SCCL be contracted for a total of €30,514.15. This company has a workforce made up of people with disabilities responsible for providing the required services.



One highlight for our Workforce is the implementation of a new HR application (Kenjo) that allows Group employees to comfortably and quickly manage everything related to their personal matters (holidays, leave, etc.) and access training and all company communications. All this notwithstanding the possibility for employees to maintain a direct relationship with the Human Resources Department, which will always be available to hear workers' concerns.

Furthermore, the role of trade unions, present in several of the Group companies' local offices (particularly in Barcelona, Madrid and Bilbao), should not be overlooked.

It should be noted that all employee contracts are governed by the provisions of the established Agreements, the provisions of the following being particularly applicable (as appropriate):

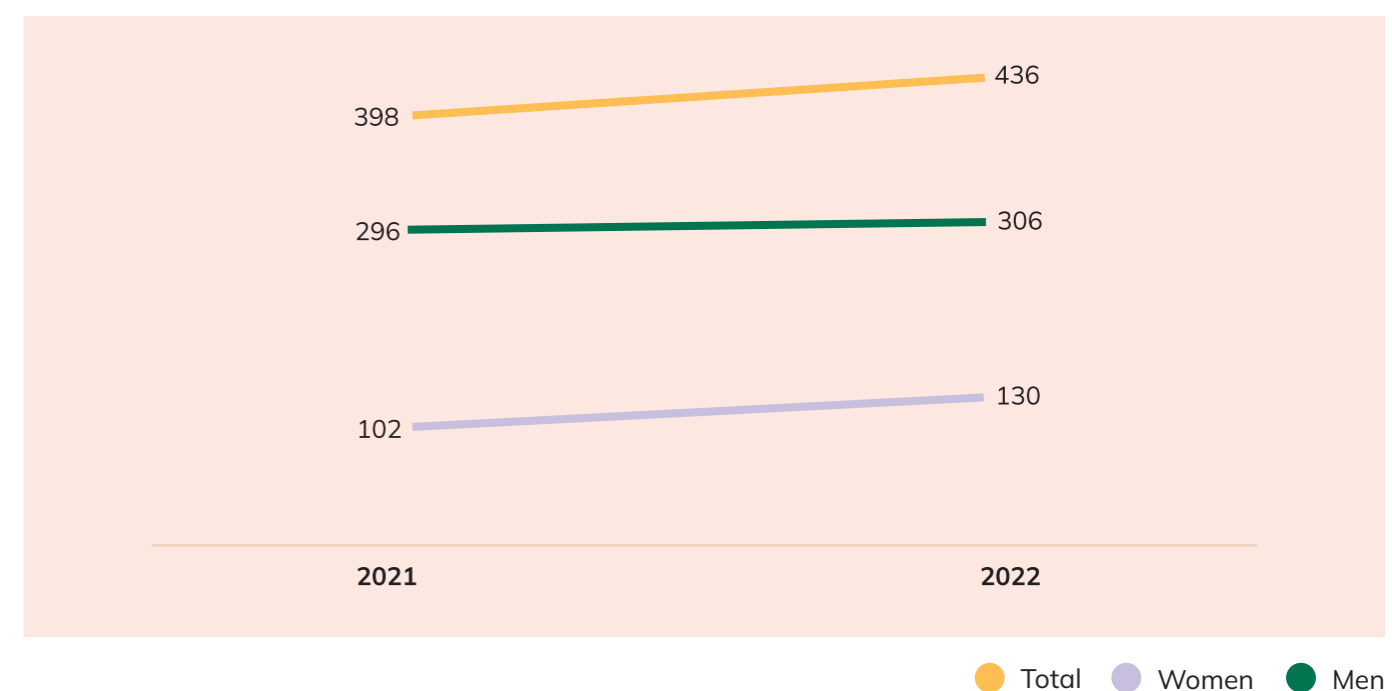
- Collective bargaining agreement for wholesalers of fruit, vegetables, bananas and potatoes in the province of Barcelona.
- Collective agreement for the fruit, vegetable and banana wholesale sector of the Community of Madrid.
- Provincial collective agreement of fruit and vegetable warehouse employees and banana warehouse employees of Biscay.
- Agreement of Warehouse Employees and Food Retailers of Seville.
- Collective agreement for the trade sector of the Balearic Islands.

PRIMARY GROUP WORKFORCE FIGURES AS OF 31 DECEMBER 2022

The CULTIVAR Group closed the year covered by this Report with a total of 436 employees (130 women and 306 men), with the majority being permanent contracts (352).

These data reveal an increase in the workforce of 38 employees, of which 28 are women and 10 are men.

Comparison of the workforce as of 31/12/2021 y 31/12/2022

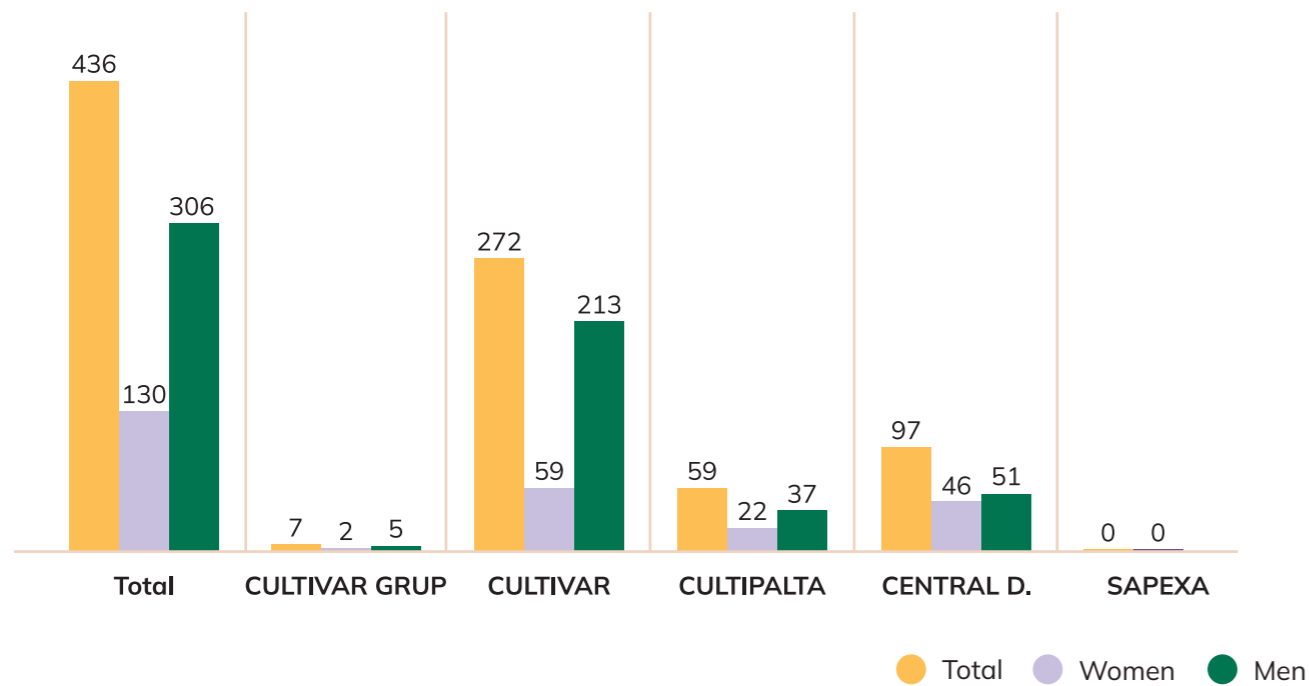




This shows an increase of approximately 28% of women in the workforce, and an approximate increase of 3.4% for men.

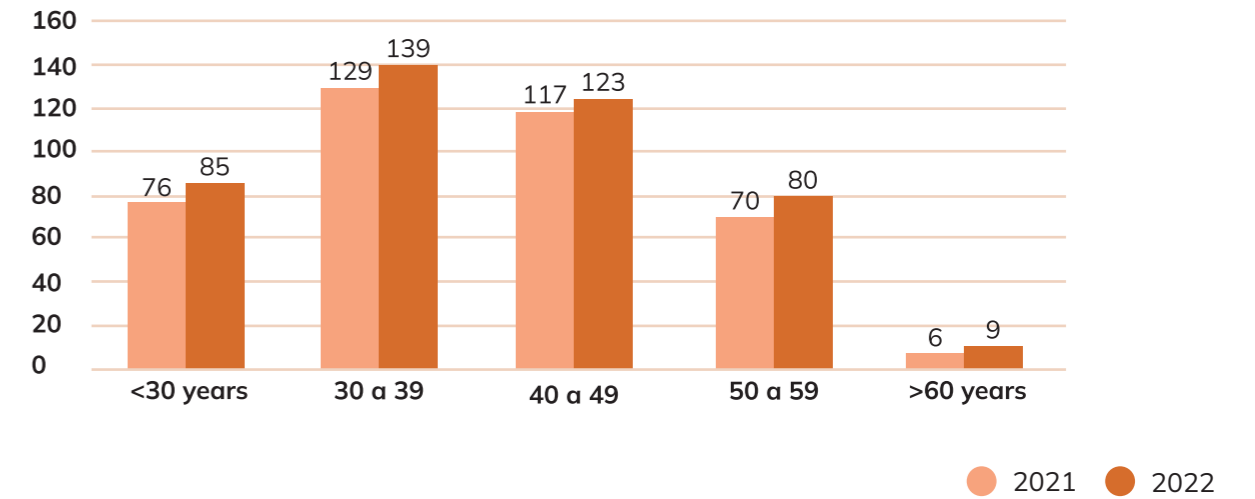
Below are some of the most significant figures related to the workforce:

Group workforce divided by gender



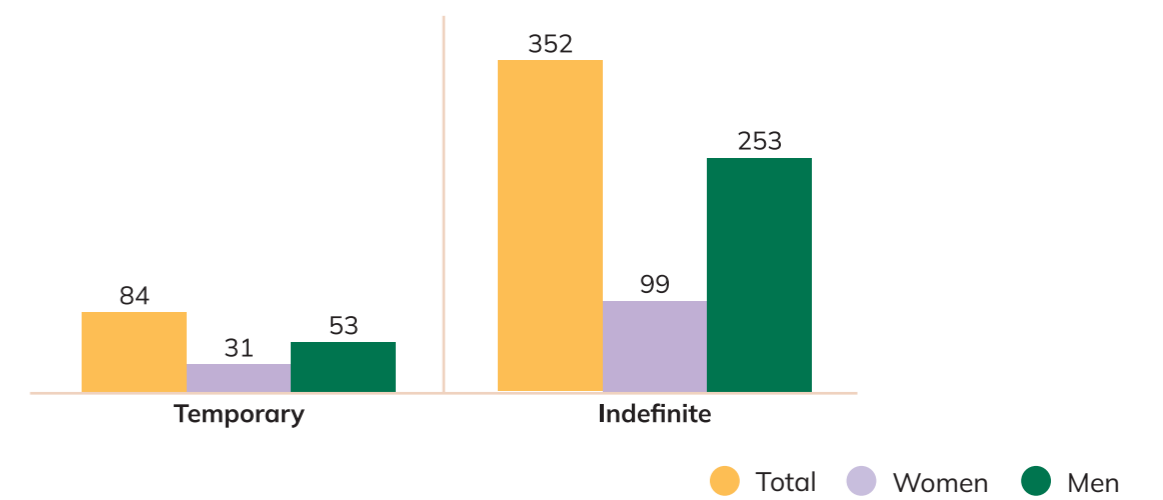
As we can see, based on the graph below, the increase in the workforce has not led to a significant alteration in the percentage of employees in each segment.

Workforce divided by age 2021-2022 comparison



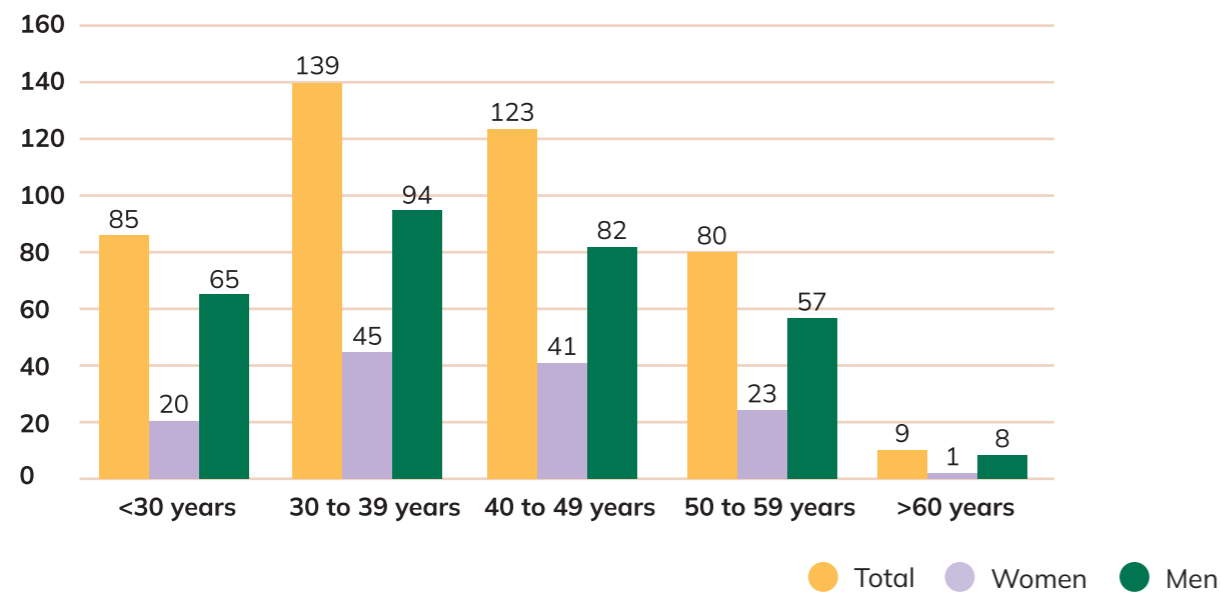
As already mentioned above, most of the workforce has permanent contracts (more than 76% of the total):

Workforce divided by type of contract



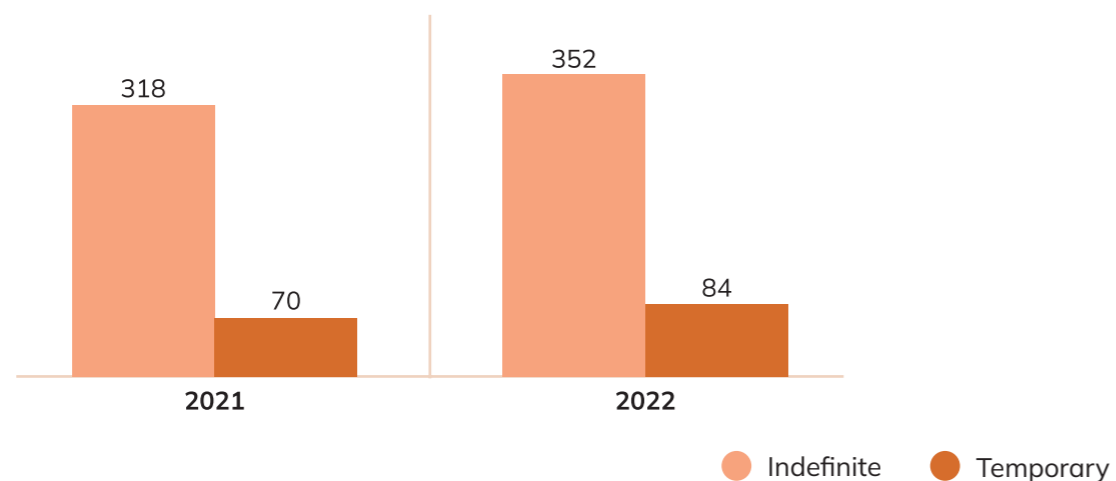
It should be noted that the bulk of the team is made up of employees between the ages of 30 and 49.

Workforce divided by age



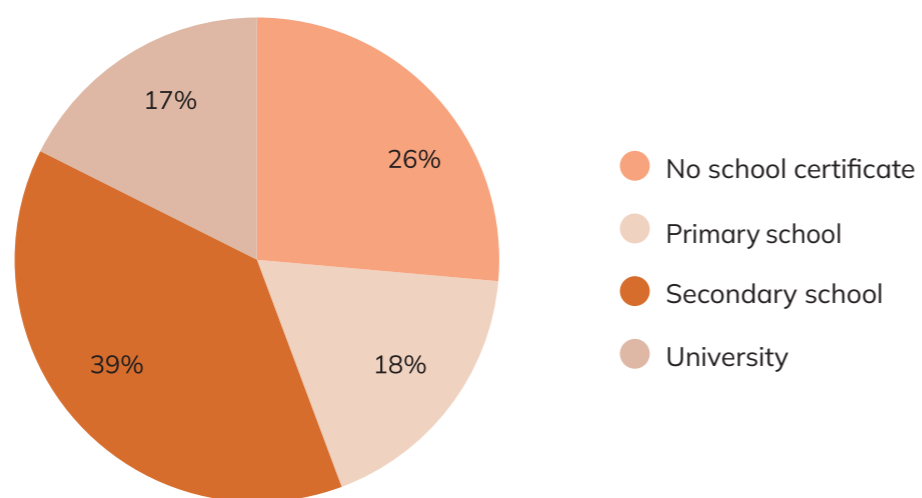


Type of contract
2021-2022 comparison



Due to the above, it is worth noting that the substantial increase in the Group's workforce has not led to a significant increase in the number of casual contracts, and a very similar proportion has been maintained in both years.

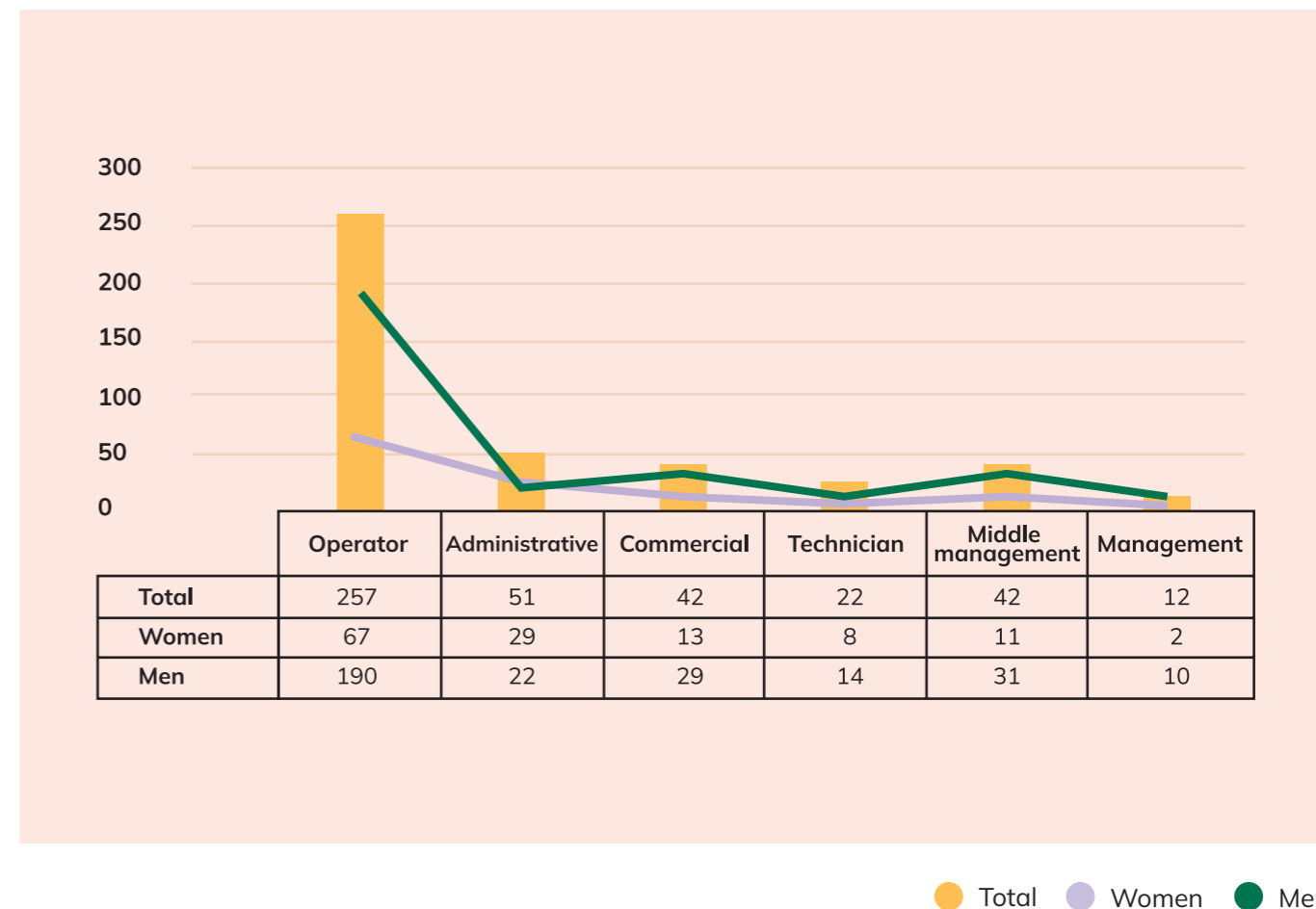
Workforce divided by education level



Approximately 23.1% of women in the workforce have a university degree, while for men the percentage is approximately 14.4%.

| | No school certificate | Primary school | Secondary school | University | Total |
|-------|-----------------------|----------------|------------------|------------|-------|
| Women | 34 | 9 | 57 | 30 | 130 |
| Men | 81 | 70 | 111 | 44 | 306 |

Template segmented by category



Group workforce segmented by gender, type of contract, category and age

| | 1 a 30 | 31 a 50 | > 50 | Total |
|----------------------------|--------|---------|------|-------|
| Women | | | | |
| Temporary contract | | | | |
| Management | 0 | 0 | 0 | 0 |
| Middle management | 0 | 0 | 0 | 0 |
| Technician | 1 | 0 | 0 | 1 |
| Commercial | 0 | 0 | 0 | 0 |
| Administrative | 0 | 1 | 0 | 1 |
| Operator | 11 | 16 | 2 | 29 |
| Indefinite contract | | | | |
| Management | 0 | 0 | 2 | 2 |
| Middle management | 0 | 9 | 2 | 11 |
| Technician | 2 | 5 | 0 | 7 |
| Commercial | 1 | 11 | 1 | 13 |
| Administrative | 3 | 19 | 6 | 28 |
| Operator | 8 | 22 | 8 | 38 |



| | 1 a 30 | 31 a 50 | > 50 | Total |
|----------------------------|--------|---------|------|-------|
| Men | | | | |
| Temporary contract | | | | |
| Management | 0 | 0 | 0 | 0 |
| Middle management | 0 | 0 | 0 | 0 |
| Technician | 0 | 0 | 0 | 0 |
| Commercial | 0 | 0 | 0 | 0 |
| Administrative | 2 | 2 | 0 | 4 |
| Operator | 23 | 24 | 2 | 49 |
| Indefinite contract | | | | |
| Management | 0 | 3 | 7 | 10 |
| Middle management | 5 | 20 | 7 | 32 |
| Technician | 4 | 7 | 2 | 13 |
| Commercial | 4 | 26 | 9 | 39 |
| Administrative | 8 | 8 | 2 | 18 |
| Operator | 28 | 86 | 27 | 141 |

SAFETY AND ACCIDENT RATE

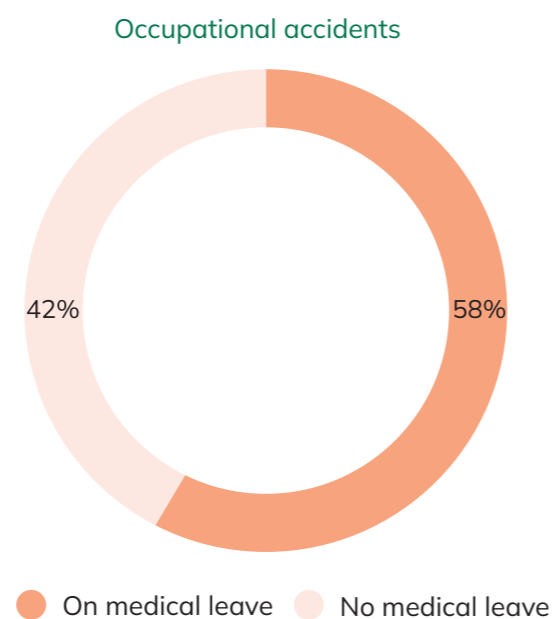
The CULTIVAR Group implements the appropriate measures and develops the appropriate policies in an attempt to ensure the optimal health and safety of its employees. To this end, it implements training actions, provides staff with appropriate clothing and resources when their position requires it, and offers periodic medical reviews to staff.

The company has outsourced Occupational Risk Prevention, with each of its centres having a technician assigned for this purpose.

In order to ensure, generally and in addition to the above, the application of appropriate practices to guarantee hygiene and the correct handling of products, the Group provides employees with a manual of good practices.

Particularly with regard to the policies for handling equipment, the Group trains employees according to the corresponding equipment, informing them of the Occupational Risk Prevention regulations as well as the company's codes of conduct and good hygiene and handling practices, and both the employee and their manager must sign an authorisation form for handling equipment during the working day, in which all the above is explained, prior to using the equipment.

It should be noted that during the year covered by this Report, no employee has asked for sick leave due to a work-related illness.



Work accidents

| | Women | | | Men | | | Total | | |
|-------------------|----------|------------|------------|----------|------------|------------|----------|------------|------------|
| | No leave | With leave | Leave days | No leave | With leave | Leave days | No leave | With leave | Leave days |
| CULTIPALTA | 1 | 3 | 10 | 2 | 4 | 49 | 3 | 7 | 59 |
| CENTRAL D. | 0 | 2 | 56 | 1 | 3 | 69 | 1 | 5 | 125 |
| CULTIVAR | 2 | 5 | 126 | 10 | 5 | 403 | 12 | 10 | 529 |
| Total | 3 | 10 | 192 | 13 | 12 | 521 | 16 | 22 | 713 |

We therefore see a decrease compared to the previous year, from a total of 54 instances of leave from work (30 of them with medical leave, 24 without) to 38 (22 with medical leave and 16 without).

Accident rate

| | CENTRAL D. | CULTIPALTA | CULTIVAR | TOTAL |
|------------------|------------|------------|----------|-------|
| Frequency | 30,7 | 66,6 | 19,8 | 28,5 |
| Severity | 6,1 | 4,5 | 8,4 | 7,4 |

Frequency index (FI): number of accidents / number of hours worked x 1,000,000

Severity index (SI): number of days lost / number of hours worked x 1,000

Dismissals

| | WOMEN | MEN | TOTAL |
|-------------------|-------|-----|-------|
| CULTIPALTA | 3 | 8 | 11 |
| CENTRAL D. | 1 | 5 | 6 |
| CULTIVAR | 2 | 18 | 20 |
| TOTAL | 6 | 31 | 37 |

Dismissals by professional category

| | Operator | Administration | Commercial | Technician | Middle management | Management |
|-------------------|----------|----------------|------------|------------|-------------------|------------|
| CULTIPALTA | 5 | 2 | 1 | 1 | 2 | 11 |
| CENTRAL D. | 6 | | | | | 6 |
| CULTIVAR | 11 | 1 | 5 | | 3 | 20 |
| TOTAL | 22 | 3 | 6 | 1 | 5 | 37 |



Dismissals by age

| | 18 a 30 | 31 a 50 | >50 | Total |
|--------------|----------|-----------|----------|-----------|
| CULTIPALTA | 2 | 7 | 2 | 11 |
| CENTRAL D. | 1 | 4 | 1 | 6 |
| CULTIVAR | 6 | 12 | 2 | 20 |
| TOTAL | 9 | 23 | 5 | 37 |

There is a slight increase in dismissals compared to 2021 (31), although it should be said that, proportionally and based on the volume of the workforce, the total number of dismissals is lower with respect to the total number of employees.

SHIFTS

In the case of CULTIVAR GRUP, the working day is 8 hours, from Monday to Friday (40 hours per week).

SAPEXA does not currently have any staff in their workforce.

With regard to CULTIPALTA, CENTRAL DISTRIBUIDORA and CULTIVAR, the shifts are as follows:

| | CULTIPALTA | Barcelona | Madrid | Total CENTRAL | Bilbao | Palma | Sevilla | Madrid | Barcelona | Corporate | Total CULTIVAR | TOTAL |
|-------------------------------------|------------|-----------|-----------|---------------|-----------|-----------|-----------|-----------|------------|-----------|----------------|------------|
| Women | | | | | | | | | | | | |
| Rest. Thursday + Sunday 0-24h (8h) | 4 | 1 | 1 | | | | | | | | 0 | 5 |
| Rest. Tuesday + Sunday 0-24h (8h) | | 4 | 4 | | | | | 1 | | | 1 | 5 |
| Rest. Wednesday + Sunday 0-24h (8h) | 2 | 2 | 2 | | | | | | | | 0 | 4 |
| Rest. Friday + Sunday (8h) | | | 0 | | | | | | | | 0 | 0 |
| Sunday to Thursday 0-24h (8h) | | | 2 | 2 | | | | | | | 0 | 2 |
| Bilbao's working day | | | | 0 | | | | | | | 0 | 0 |
| Monday to Friday 0-24h (7h) | | | | 0 | | | | | 1 | | 1 | 1 |
| Monday to Friday 0-24h (8h) | 15 | 15 | 8 | 23 | 6 | 9 | 11 | 30 | | | 56 | 94 |
| Monday to Friday 17-17h (8h) | | | | 0 | | | | | | | 0 | 0 |
| Monday to Friday -5 to +5 (8h) | | | | 0 | | | | | | | 0 | 0 |
| Tuesday to Saturday -17 to 17 (8h) | | 1 | 2 | 3 | | | | | | | 0 | 3 |
| Tuesday to Saturday 0-24h (8h) | 1 | 7 | 1 | 8 | | | | 2 | | | 2 | 11 |
| Friday to Monday 0-24h (35h) | | | 2 | 2 | | | | | | | 0 | 2 |
| Men | | | | | | | | | | | | |
| Rest. Thursday + Sunday 0-24h (8h) | 3 | 2 | | 2 | | 1 | | | | | 1 | 6 |
| Rest. Tuesday + Sunday 0-24h (8h) | 5 | | 1 | 1 | | | | 1 | | | 1 | 7 |
| Rest. Wednesday + Sunday 0-24h (8h) | 6 | | | 0 | 2 | | | 1 | | | 3 | 9 |
| Rest. Friday + Sunday (8h) | | | | 0 | | | 1 | | | | 1 | 1 |
| Sunday to Thursday 0-24h (8h) | | | 3 | 3 | | | | | | | 0 | 3 |
| Bilbao's working day | | | | 0 | 12 | | | | | | 12 | 12 |
| Monday to Friday 0-24h (7h) | | | | 0 | | | | | 1 | | 1 | 1 |
| Monday to Friday 0-24h (8h) | 23 | 13 | 22 | 35 | 16 | 28 | 23 | 78 | | | 145 | 203 |
| Monday to Friday 17-17h (8h) | | | | 0 | | | | 4 | | | 4 | 4 |
| Monday to Friday -5 to +5 (8h) | | | | 0 | | | | 6 | 2 | | 8 | 8 |
| Tuesday to Saturday -17 to 17 (8h) | | 2 | 4 | 6 | | | | 27 | | | 27 | 33 |
| Tuesday to Saturday 0-24h (8h) | | 3 | | 3 | | | | 10 | | | 10 | 13 |
| Friday to Monday 0-24h (35h) | | | 1 | 1 | | | | | | | 0 | 1 |
| TOTAL | 59 | 50 | 46 | 96 | 12 | 25 | 37 | 80 | 119 | 0 | 273 | 428 |

ABSENTEEISM

| | CULTIPALTA | Barcelona | Madrid | Total CENTRAL | Bilbao | Palma | Sevilla | Madrid | Barcelona | Corporate | CULTIVAR | CULTIVAR GRUP |
|-----------------------------|------------|-----------|--------|---------------|--------|-------|---------|--------|-----------|-----------|----------|---------------|
| Men | | | | | | | | | | | | |
| Accident at Work | 49 | 69 | | 69 | 6 | | | 147 | 250 | | 403 | 521 |
| Paternity/Maternity | 336 | 56 | 49 | 105 | 99 | | | 154 | 373 | 112 | 738 | 1.179 |
| Common Illnesses | 1.209 | 547 | 693 | 1.240 | 38 | 781 | 540 | 786 | 1.602 | 93 | 3.840 | 6.289 |
| Holidays | 664 | 297 | 880 | 1.177 | 195 | 386 | 497 | 1.321 | 1.715 | 294 | 4.407 | 6.249 |
| Own affairs | 13 | 17 | 1 | 18 | 0 | 6 | 0 | 3 | 84 | 7 | 100 | 130 |
| Other Absences | 228 | 146 | 106 | 252 | 114 | 8 | 13 | 32 | 504 | 54 | 724 | 1.204 |
| Women | | | | | | | | | | | | |
| Accident at Work | 10 | 56 | | 56 | 83 | 12 | | 2 | 3 | 26 | 126 | 192 |
| Paternity/Maternity | | 56 | | 56 | | | | | 112 | 130 | 242 | 298 |
| Common Illnesses | 554 | 1.203 | 118 | 1.321 | 0 | 15 | 206 | 69 | 198 | 91 | 579 | 2.463 |
| Holidays | 390 | 565 | 328 | 892 | 15 | 99 | 129 | 341 | 468 | 331 | 1.382 | 2.664 |
| Own affairs | 14 | 24 | 0 | 24 | 0 | 0 | 0 | 4 | 0 | 3 | 7 | 44 |
| Other Absences | 6 | 88 | 22 | 110 | 0 | 6 | 1 | 194 | 144 | 192 | 537 | 652 |
| Total (calendar day) | | | | | | | | | | | | |
| Accident at Work | 59 | 125 | 0 | 125 | 253 | 0 | 149 | 12 | 89 | 26 | 529 | 713 |
| Paternity/Maternity | 336 | 112 | 49 | 161 | 485 | 0 | 154 | 0 | 99 | 242 | 980 | 1.477 |
| Common Illnesses | 1.763 | 1.750 | 811 | 2.561 | 1.800 | 746 | 855 | 796 | 38 | 184 | 4.419 | 8.752 |
| Holidays | 1.054 | 861 | 1.208 | 2.069 | 209 | 486 | 626 | 1.661 | 2.183 | 624 | 5.789 | 8.913 |
| Own affairs | 27 | 40 | 1 | 42 | 0 | 6 | 0 | 7 | 84 | 10 | 106 | 175 |
| Other Absences | 234 | 233 | 129 | 362 | 114 | 14 | 14 | 225 | 648 | 246 | 1.261 | 1.856 |

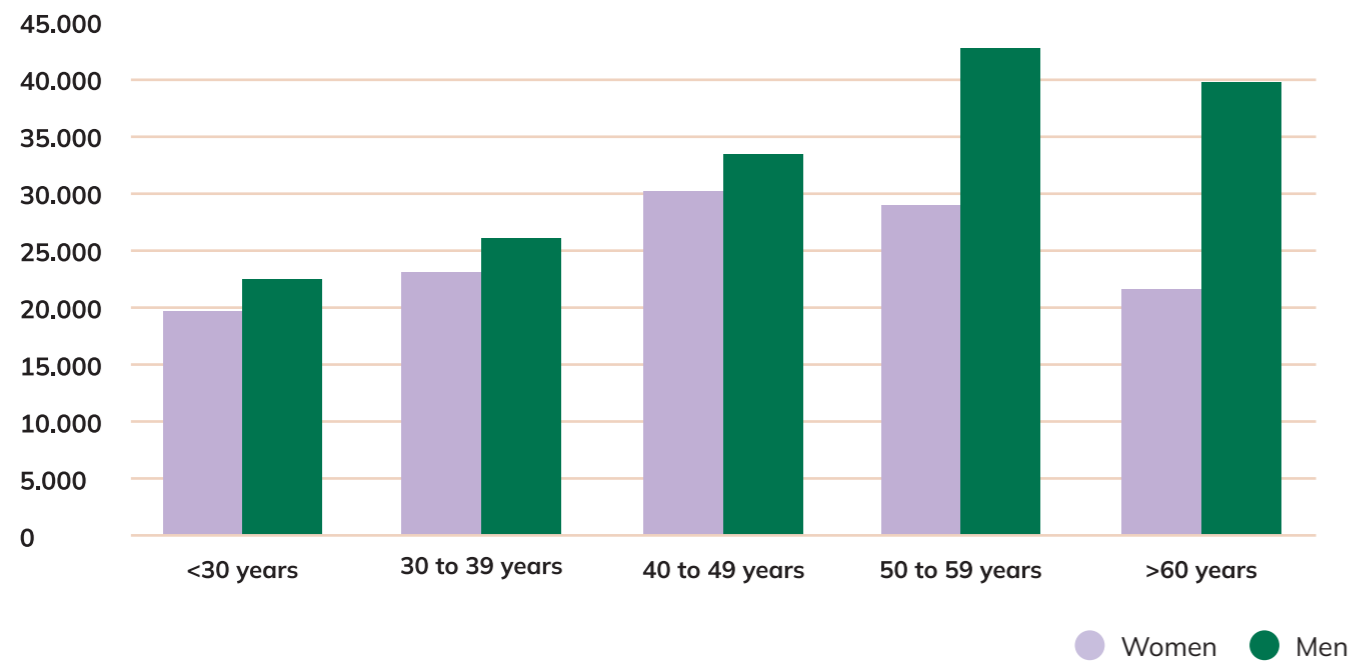
REMUNERATION AND PAY GAP

| | Women | Men | Salary gap | |
|-------------------|--------|---------|------------|------|
| | | | 2022 | 2021 |
| Administration | 26.183 | 24.973 | 1,05 | 1,13 |
| Commercial | 41.674 | 42.728 | 0,97 | 0,99 |
| Management | N/A* | 133.512 | N/A* | N/A* |
| Middle management | 42.436 | 39.613 | 1,07 | 0,84 |
| Operator | 19.212 | 22.429 | 0,86 | 0,82 |
| Technician | 23.925 | 30.250 | 0,79 | 0,81 |

(*) Fields marked with an asterisk correspond to a category made up of less than three people and, therefore, it is not possible to provide specific data since this would imply a violation of the Data Protection Law.



Average remuneration (in Euros) by age and sex



| | Women | Men |
|----------------|--------|--------|
| <30 years | 19,658 | 22,449 |
| 30 to 39 years | 23,304 | 26,304 |
| 40 to 49 years | 30,265 | 33,610 |
| 50 to 59 years | 29,200 | 42,709 |
| >60 years | 21,807 | 39,852 |

TRAINING

In 2022, the CULTIVAR Group considerably increased its workforce training hours, for both general courses and specific courses adapted to the employee's position, to a total of 2,525 hours of face-to-face training, plus a total of 744 hours of training through computer platforms, the total number of training hours in 2021 being 2,036.2.

Classroom training

Men

| | CULTIPALTA | Barcelona | Madrid | Total CENTRAL | Bilbao | Palma | Sevilla | Madrid | Barcelona | Corporate | Total CULTIVAR | CULTIVAR GRUP | TOTAL |
|---------------------|------------|-----------|--------|---------------|--------|-------|---------|--------|-----------|-----------|----------------|---------------|-------|
| Training actions | 5 | 1 | 6 | 7 | 3 | 1 | 2 | 6 | 7 | 5 | 24 | 5 | 41 |
| Nº. of participants | 7 | 11 | 14 | 25 | 9 | 1 | 23 | 28 | 9 | 8 | 78 | 9 | 119 |
| Hours of training | 129 | 6 | 300 | 306 | 176 | 2 | 31 | 329 | 468 | 145 | 1,150 | 197 | 1,782 |

Women

| | | | | | | | | | | | | | |
|---------------------|---|----|----|----|---|---|---|-----|-----|-----|-----|---|-----|
| Training actions | 0 | 2 | 3 | 8 | 0 | 0 | 1 | 3 | 5 | 7 | 13 | 2 | 23 |
| Nº. of participants | 0 | 14 | 4 | 18 | 0 | 0 | 5 | 13 | 9 | 9 | 36 | 2 | 56 |
| Hours of training | 0 | 47 | 14 | 61 | 0 | 0 | 4 | 224 | 188 | 262 | 678 | 6 | 745 |

Total

| | | | | | | | | | | | | | |
|---------------------|-----|----|-----|-----|-----|---|----|-----|-----|-----|-------|-----|-------|
| Training actions | 5 | 2 | 6 | 8 | 3 | 1 | 2 | 9 | 12 | 12 | 49 | 5 | 67 |
| Nº. of participants | 7 | 25 | 18 | 43 | 9 | 1 | 28 | 41 | 18 | 17 | 114 | 11 | 175 |
| Hours of training | 129 | 52 | 314 | 366 | 176 | 2 | 34 | 553 | 656 | 407 | 1,827 | 203 | 2,525 |

Training via computer platform

Men

| | | | | | | | | | | | | | |
|---------------------|----|----|----|-----|----|---|----|-----|-----|----|-----|---|-----|
| Training actions | 3 | 4 | 3 | 7 | 2 | 2 | 5 | 4 | 3 | 2 | 18 | 1 | 29 |
| Nº. of participants | 45 | 26 | 33 | 59 | 6 | 3 | 22 | 52 | 57 | 10 | 150 | 3 | 257 |
| Hours of training | 83 | 49 | 65 | 114 | 11 | 5 | 38 | 103 | 111 | 20 | 288 | 6 | 491 |

Women

| | | | | | | | | | | | | | |
|---------------------|----|----|----|-----|---|---|----|----|----|----|----|---|-----|
| Training actions | 3 | 4 | 1 | 5 | 0 | 1 | 4 | 3 | 2 | 2 | 12 | 1 | 21 |
| Nº. of participants | 24 | 42 | 20 | 62 | 0 | 4 | 11 | 11 | 11 | 11 | 48 | 1 | 135 |
| Hours of training | 47 | 75 | 40 | 115 | 0 | 8 | 20 | 20 | 20 | 21 | 89 | 2 | 253 |

Total

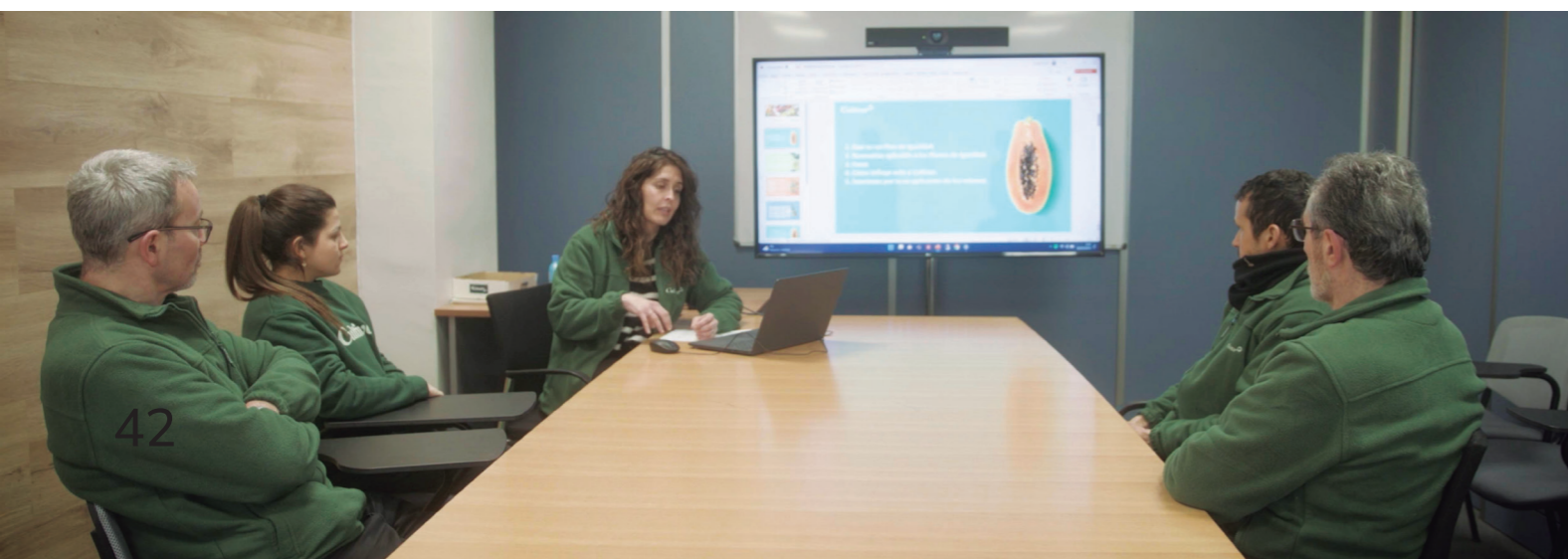
| | | | | | | | | | | | | | |
|---------------------|-----|-----|-----|-----|----|----|----|-----|-----|----|-----|---|-----|
| Training actions | 6 | 8 | 4 | 12 | 2 | 3 | 9 | 7 | 5 | 4 | 30 | 2 | 50 |
| Nº. of participants | 69 | 68 | 53 | 121 | 6 | 7 | 33 | 63 | 68 | 21 | 198 | 4 | 392 |
| Hours of training | 130 | 124 | 105 | 229 | 11 | 13 | 58 | 123 | 131 | 41 | 377 | 8 | 744 |

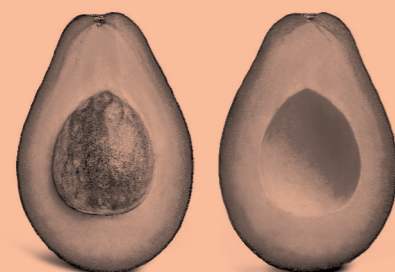
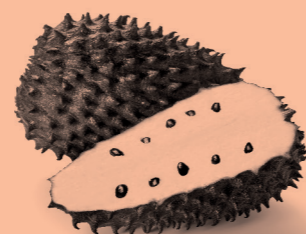
Workforce training hours by gender

| | Women | Men | Total |
|-------------------|-------|-------|-------|
| Management | 210 | 271 | 481 |
| Middle management | 130 | 663 | 793 |
| Technician | 260 | 193 | 453 |
| Commercial | 48 | 147 | 195 |
| Administration | 85 | 32 | 117 |
| Operator | 12 | 475 | 487 |
| Total | 744 | 1,781 | 2,525 |

Training hours through training platform

| | Women | Men | Total |
|-------------------|-------|-----|-------|
| Management | 40 | 50 | 90 |
| Middle management | 16 | 52 | 68 |
| Technician | 2 | 8 | 10 |
| Commercial | 24 | 63 | 87 |
| Administration | 146 | 290 | 436 |
| Operator | 27 | 28 | 55 |
| Total | 255 | 491 | 746 |





5

Human rights and anti-corruption and anti-bribery rules

Human rights and anti-corruption and anti-bribery rules



The CULTIVAR Group has never recorded any Human Rights violations. Its philosophy is based on ethical principles and transparency, and always complies with current legislation.

Since its inception, the Group has remained committed to complying with standards and respect for people, as well as the development of its business activity based on the values of ethics and responsibility.

It is currently developing training-based programmes for its employees to ensure they perform their roles with diligence and transparency, and is also in the process of developing its own regulatory compliance system. Particularly noteworthy is the implementation of a harassment prevention training block.

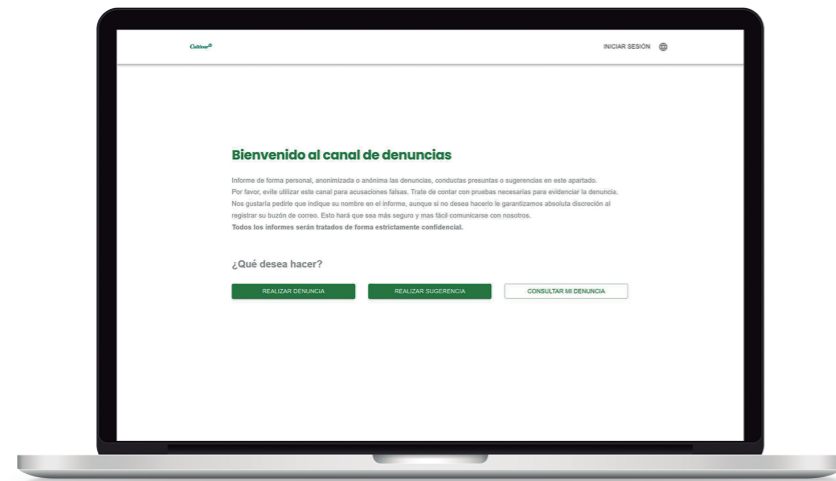
Staff members are not allowed to accept gifts from customers and/or suppliers, regardless of the type of gift, nor carry out actions on a day-to-day basis that contravene the aforementioned principles. To date, the Group has not identified any real anti-corruption and anti-bribery risks.

For this purpose, the Group has a Code of Conduct that it shares with all employees. It also provides a communication and complaint channel which employees can use to report any alleged irregularity detected in the development of their company's activities and avoid any type of employment discrimination.

Regarding these last two points, it should be noted that:

— The Group has prepared a specific training course in order to ensure all the principles and values contained in the Code of Conduct are acknowledged and accepted by the entire workforce.

— The Group has also worked on updating the Whistleblowing Channel, and a new format will be implemented in 2023.



In line with the above, the CULTIVAR Group has integrated the **ten principles of the Global Compact (United Nations)** as a way of understanding its activities, incorporating the **Sustainable Development Goals** as a basis for its projects.

That is why, within the scope of their international business relations, Group companies demand compliance with the aforementioned principles by employing measures corresponding to the elimination of forced or compulsory labour and the effective abolition of child labour.

In addition, it should be noted that Cultivar is an entity that adheres to the **“Agreement on the Code of Good Commercial Practices along the Food Chain in Catalonia (CBPC)”** of the Department of Agriculture of the Generalitat of Catalonia.

The ten principles referred to are described in **Annex II** of this Report.

The 17 Sustainable Development Goals can be found in **Annex III**.





Society



USEFUL INFORMATION

It should be noted that the Group's profits amount to a total of €4,854,336.89, after deducting the corresponding taxes, so through promotions and donations (detailed in the following points of this section) it has been able to participate in various events and activities aimed, in particular, at alleviating hunger and improving the living conditions of people in vulnerable situations, as well as medical research and the promotion of sport and healthy living.

Also noteworthy is participation in the project proposed by MERCABARNA called "FOODBACK", aimed at increasing the volume of food that can be used and reducing food waste. The end of this section will describe how the Group companies participate in this project.

It is worth mentioning the subsidies obtained by CULTIVAR and CULTIPALTA by MERCABARNA due to the promotion, installation incentives and use of photovoltaic panels in the warehouses where the company develops/will develop their activities.

With regard to supplier evaluations or audits, as well as relationships in terms of social and environmental responsibility, it should be noted that suppliers and subcontractors are evaluated using an approval questionnaire that covers quality, food safety,

environmental and social aspects. They are also required to provide a copy of the environmental and social certificates available to them. A higher score is given to those suppliers that have quality, food safety, environmental and social certificates, since more and more customers consider them a minimum requirement.

Throughout 2022, 497 evaluations were conducted.

With regard to consumer health and safety measures, it should be noted that the **HACCP system (Hazard Analysis and Critical Control Points)** is available. Within this system, food safety aspects are evaluated with regard to the consumer, such as: allergens, product labelling and analysis of maximum residual pesticide limits.

The Group companies have the relevant certifications, depending on their activity and/or products.



6

Society





In the case of CULTIVAR, the following is worth mentioning: the **GLOBAL G.A.P Chain of Custody** certification; the certificate of conformity issued by the Consell Català de la Producció Agrària Ecològica, of the Generalitat de Catalunya, on the basis of the provisions of **Article 35, paragraph 1, of Regulation (EU) 2018/848 on organic production and labelling of organic products**; the certificate of conformity according to the “**protected geographical indication of the banana of the Canary Islands**”, on the basis of **Commission Implementing Regulation (EU) No. 1084/2013 of October 2013**; and the certificate of compliance with the requirements established in the **IFSWHOLESALE** standard, at a higher level, for the Local Offices of Barcelona and Madrid.

In the case of CULTIPALTA, it is worth mentioning the certificate of conformity issued by the Consell Català de la Producció Agrària Ecològica, of the Generalitat de Catalunya, in accordance with the provisions of **Article 35, paragraph 1, of Regulation (EU) 2018/848 on organic production and labelling of organic products**, as well as the certificate of compliance with the requirements established in the **IFS WHOLESAL** standard.

In the event of complaints, grievances or any type of related notice from customers or suppliers, the Group has internal protocols in place to determine the veracity and scope or impact of what has been transferred, as well as how to proceed in this regard by evaluating specific cases.

Collaborating in events and with sports associations

The Group has collaborated in the following events:

- a Cursa Delta del Prat:** Cultivar has been collaborating with the Prat race for more than 20 years and 2022 was no exception. Cultivar provided bananas and kiwis for all participants, as in previous years.
- b The MERCAMADRID race.**
- c Stop San Filippo popular race:** Cultivar collaborates with this popular race dedicated to raising funds to help families affected by the rare Sanfilippo syndrome.
- d Collaborations with Proam Golf Deporte y Desafío.** Contribution of fruit baskets as gifts to contestants for their charitable activities. Sponsorship of multi-activity camps for disabled children.
- e Collaboration with Asociación Aprenem for the CORREBLAU Solidarity Race** for the inclusion of students with autism. Cultivar provides fruit for all participants and participates with a monetary contribution to the foundation that subsidises the creation of informative videos.



Cultivar collaborates with different non-profit associations, mainly related to food and promotion of a healthy lifestyle.

The Group contributed through Pere Tarrés foundation to provide children with poor resources and at risk of social exclusion with summer camps. These camps allow children to socialize and guarantee them a complete and healthy diet.



Donations to Deporte y Desafío foundation promote social inclusion of people with disabilities through sport.



DONATIONS MADE IN 2022 BY THE GROUP

I

The donations that the CULTIVAR Group has made throughout the year covered by this Report are as follows:

| DONEE | AMOUNT (€) |
|--|------------------|
| Associació APRENEM AUTISME | 3.000,00 |
| Total donation to Associació APRENEM AUTISME | 3.000,00 |
| ARRELS FUNDACIO | 3.000,00 |
| Total donation to ARRELS FUNDACIÓ | 3.000,00 |
| BANC DELS ALIMENTS BARCELONA | 23.000,00 |
| Total donation to BANC DELS ALIMENTS BARCELONA | 23.000,00 |
| BANCO DE ALIMENTOS BIZKAIA (Biscay Food Bank) | 2.000,00 |
| Total donation to BANCO DE ALIMENTOS BIZKAIA | 2.000,00 |
| BANCO DE ALIMENTOS MADRID | 119,39 * |
| BANCO DE ALIMENTOS MADRID | 492,42 * |
| BANCO DE ALIMENTOS MADRID | 12.000,00 |
| Total donation to BANCO DE ALIMENTOS MADRID | 12.611,81 |
| BANCO DE ALIMENTOS MALLORCA | 3.500,00 |
| Total donation to BANCO DE ALIMENTOS MALLORCA | 3.500,00 |
| BANCO DE ALIMENTOS RIAS BAIXAS | 29,33 * |
| BANCO DE ALIMENTOS RIAS BAIXAS | 215,28 * |
| BANCO DE ALIMENTOS RIAS BAIXAS | 18,72 * |
| BANCO DE ALIMENTOS RIAS BAIXAS | 166,61 * |
| Total donation to BANCO DE ALIMENTOS RIAS BAIXAS | 429,94 |
| BANCO DE ALIMENTOS SEVILLA | 4.500,00 |
| Total donation to BANCO DE ALIMENTOS SEVILLA | 4.500,00 |
| BANCO DE ALIMENTOS VIGO | 29,39 * |
| Total donation to BANCO DE ALIMENTOS VIGO | 29,39 |
| UKRAINIAN RED CROSS | 15.000,00 |
| Total donation to UKRAINIAN RED CROSS | 15.000,00 |
| Fundación DEPORTE Y DESAFIO (Sport and Challenge Foundation) | 3.000,00 |
| Total donation to Fundación DEPORTE Y DESAFIO | 3.000,00 |
| Fundación PERE TARRES | 3.000,00 |
| Total donation to Fundación PERE TARRES | 3.000,00 |
| Fundación SHIP2B | |
| Total donation to Fundación SHIP2B | 1.250 |
| Overall total | 74.321,14 |

*Estimated value. Donations in kind.

II

MERCABARNA'S FOODBACK



In February of this financial year, MERCABARNA launched an ambitious initiative aimed at reducing food waste by collaborating with companies that are active in the market.

The project consists of managing product surplus so that products that can be used for human consumption can be managed through FOODBACK, where the product is received, selected and distributed among the various collaborating social entities. Products that are not usable will be assigned to PUNTO VERD, where plant waste not suitable for human consumption will be managed and sent to a product treatment plant for composting.

The aims of the FOODBACK project are:

- a** Promote the reduction of surplus product.
- b** Maximise food use.
- c** Distribute recovered food to people in vulnerable situations.
- d** Ensure traceability, food safety and effective waste management from a circular bioeconomy perspective.

The Group has participated in this project through the companies CULTIVAR and CULTIPALTA.

Below are the data for the period from February to December 2022.

| | | PUNTO VERD | Containers | FOODBACK |
|----------|--------|------------|------------|----------|
| CULTIVAR | Tonnes | 644 | 7 | 15 |
| | € | 24.830,34 | 0 | 0 |
| CULTIVAR | Tonnes | 275 | 0 | 34 |
| | € | 15.893,97 | 0 | 0 |



Annex I – GRI Table of Contents



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Anexo II The Ten Principles of the UN Global Compact



Pacto Mundial Red Española

The Ten Principles of the Global Compact referred to in this Report are derived from United Nations declarations on human rights, labour, the environment and anti-corruption, and are universally accepted.

Each of the aforementioned Principles is detailed below, with reference to the issue to which they belong, as well as the sections of this Report in which they are mentioned.

HUMAN RIGHTS

- **Principle 1.** Businesses should support and respect the protection of internationally proclaimed human rights, within their scope of influence.
- **Principle 2.** Companies should ensure that they are not complicit in human rights abuses.

Section 5 (Human rights and anti-corruption and anti-bribery).

LABOUR

- **Principle 3.** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- **Principle 4.** Businesses should support the elimination of all forms of forced or compulsory labour.
- **Principle 5.** Businesses should support the effective abolition of child labour.
- **Principle 6.** Businesses should support the elimination of discrimination in respect of employment and occupation.

Sections 4 (Workforce), 5 (Human rights and anti-corruption and anti-bribery) and 6 (Company).

ENVIRONMENT

- **Principle 7.** Businesses should support a precautionary approach to environmental challenges.
- **Principle 8.** Businesses should undertake initiatives to promote greater environmental responsibility.
- **Principle 9.** Businesses should encourage the development and diffusion of environmentally friendly technologies.

Section 3 (Environment).

ANTI-CORRUPTION

- **Principle 10.** Businesses should work against corruption in all its forms, including extortion and bribery.

Section 5 (Human rights and anti-corruption and anti-bribery)



Anexo III The Sustainable Development Goals (SDGs)



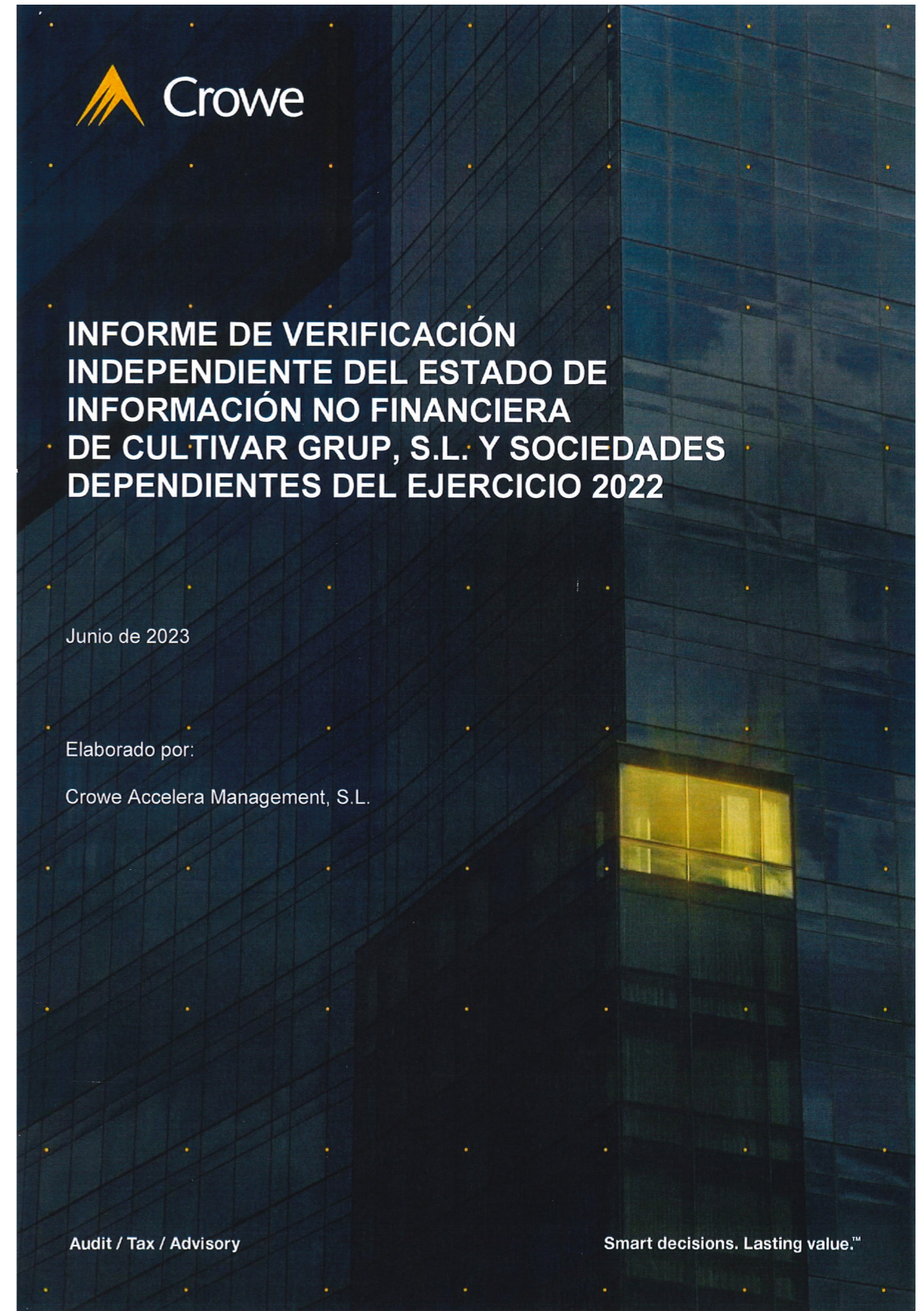
In 2015, and with the aim of establishing a **common sustainable development agenda for governments, civil society and the private sector**, the **United Nations** approved the programme known as **17 Sustainable Development Goals (SDGs)**.

These objectives point to the goals that must be achieved by 2030, primarily (but not exclusively) in terms of equality, justice and the environment.

The objectives are as follows:

- 1. No poverty.
- 2. Zero hunger.
- 3. Good health and well-being.
- 4. Quality education.
- 5. Gender equality.
- 6. Clean water and sanitation.
- 7. Affordable and clean energy.
- 8. Decent work and economic growth.
- 9. Industry, innovation and infrastructure.
- 10. Reduced inequalities.
- 11. Sustainable cities and communities.
- 12. Responsible consumption and production.
- 13. Climate action.
- 14. Life below water.
- 15. Life on land.
- 16. Peace, justice and strong institutions.
- 17. Partnerships for the goals.

Anexo IV Independent Verification Report



Audit / Tax / Advisory

Smart decisions. Lasting value.™



INFORME DE VERIFICACIÓN INDEPENDIENTE DEL ESTADO DE INFORMACIÓN NO FINANCIERA DE CULTIVAR GRUP, S.L. Y SOCIEDADES DEPENDIENTES DEL EJERCICIO 2022

A los accionistas de CULTIVAR GRUP, S.L.:

De acuerdo con el artículo 49 del Código de Comercio hemos realizado la verificación, con el alcance de seguridad limitada, del Estado de Información No Financiera (en adelante EINF) correspondiente al ejercicio anual finalizado el 31 de diciembre de 2022 de CULTIVAR GRUP, SL y Sociedades Dependientes (en adelante el Grupo) que forma parte del informe de gestión del Grupo.

Responsabilidad de los Administradores

La formulación del EINF incluido en el informe de gestión consolidado del Grupo, así como su contenido, es responsabilidad del órgano de administración. El EINF se ha preparado de acuerdo con los contenidos recogidos en la normativa mercantil vigente y siguiendo los criterios de estándares de sostenibilidad de Global Reporting Initiative (estándares GRI) seleccionados de acuerdo con lo mencionado para cada materia en "Referencias a contenidos establecidos por la Ley 11/2018 de Información no Financiera y Diversidad, incluidos en el Estado de Información No Financiera del Grupo" del citado Estado.

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

Los Administradores del Grupo es también responsable de definir, implantar, adaptar y mantener los sistemas de gestión de los que se obtiene la información necesaria para la preparación del EINF.

Nuestra independencia y control de calidad

Hemos cumplido con los requerimientos de independencia y demás requerimientos de ética del Código de Ética para Profesionales de la Contabilidad emitido por el Consejo de Normas Internacionales de Ética para Profesionales de la Contabilidad (IESBA, por sus siglas en inglés) que está basado en los principios fundamentales de integridad, objetividad, competencia y diligencia profesionales, confidencialidad y comportamiento profesional.

2

Crowe Accelera Management, S.L., Registro Mercantil de Barcelona, Tomo 32798, Folio 169, Hoja B-217.673, CIF B-62326863



Nuestra firma aplica las normas internacionales de calidad vigentes y mantiene, en consecuencia, un sistema de calidad que incluye políticas y procedimientos relativos al cumplimiento de requerimientos de ética, normas profesionales y disposiciones legales y reglamentarias aplicables.

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

Nuestra responsabilidad

Nuestra responsabilidad es expresar nuestras conclusiones en un informe de verificación independiente de seguridad limitada basándonos en el trabajo realizado. Hemos llevado a cabo nuestro trabajo de acuerdo con los requisitos establecidos en la Norma Internacional de Encargos de Aseguramiento 3000 en vigor, "Encargos de Aseguramiento distintos de la Auditoría o de la Revisión de Información Financiera Histórica" (NIEA 3000 Revisada), emitida por el Consejo de Normas Internacionales de Auditoría y Aseguramiento (IAASB) de la Federación Internacional de Contadores (IFAC), con la Guía de Actuación sobre encargos de verificación del Estado de Información No Financiera emitida por el Registro de Economistas Auditores (REA) del Consejo General de Economistas de España (CGEE) y con la Non-Authoritative Guidance on Applying ISAE 3000 (Revised) to Extended External Reporting (EER) Assurance Engagements desarrollada por el Auditing and Assurance Standards Board (IAASB).

El contenido del EINF incluye información adicional a la requerida por la normativa mercantil vigente en materia de información no financiera que no ha sido objeto de nuestro trabajo de verificación. En este sentido, nuestro trabajo se ha limitado exclusivamente a la verificación de la información identificada en el apartado "Referencias a contenidos establecidos por la Ley 11/2018 de Información no Financiera y Diversidad, incluidos en el Estado de Información No Financiera" incluido en el EINF adjunto.

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

- Reuniones con el personal del Grupo para conocer el modelo de negocio, las políticas y los enfoques de gestión aplicados, los principales riesgos relacionados con esas cuestiones y para obtener la información necesaria para la revisión externa.

3

Crowe Accelera Management, S.L., Registro Mercantil de Barcelona, Tomo 32798, Folio 169, Hoja B-217.673, CIF B-62326863



- Análisis del alcance, relevancia e integridad de los contenidos incluidos en el EINF del ejercicio 2022 en función del análisis de materialidad realizado por el Grupo, considerando los contenidos requeridos en la normativa mercantil en vigor.
- Análisis de los procesos para recopilar y validar los datos presentados en el EINF del ejercicio 2022.
- Revisión de la información relativa a los riesgos, las políticas y los enfoques de gestión aplicados en relación con los aspectos materiales presentados en el EINF del ejercicio 2022.
- Comprobación, mediante pruebas, en base a la selección de una muestra, de la información relativa a los contenidos incluidos en el EINF del ejercicio 2022 y su adecuada compilación a partir de los datos suministrados por las fuentes de información.
- Obtención de una carta de manifestaciones de los Administradores y la Dirección.

Fundamento de la conclusión con salvedades

Salvedades por omisión de información:

- El EINF del Grupo no contiene la remuneración media de consejeros y directivos desagregada por género.


Conclusión

Basándonos en los procedimientos realizados y en las evidencias que hemos obtenido, excepto por los efectos de las cuestiones descritas en el párrafo "Fundamento de la conclusión con salvedades", no se ha puesto de manifiesto aspecto que nos haga creer que el EINF de CULTIVAR GRUP, S.L. y sociedades dependientes correspondiente al ejercicio anual finalizado el 31 de diciembre de 2022 no ha sido preparado, en todos sus aspectos significativos, de acuerdo con los contenidos recogidos en la normativa mercantil vigente y siguiendo los criterios de los estándares GRI seleccionados.



Uso y distribución

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



28 de junio de 2023,
Crowe Accelera Management, S.L.
Luis D. Piacenza, Socio

Cultivar[®] 

www.cultivar.net

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