



Cultivar[®]

ANNUAL REPORT 2023

Non - Financial information
report for the
Cultivar group



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Letter from the CEO of the CULTIVAR Group



Pedro Sitjar Valverde CEO
CULTIVAR Group



Throughout the 2023 financial year, CULTIVAR has undergone significant changes, adapting its business strategy to respond to new challenges. One of the most important milestones was the design and construction of the new CULTIPALTA warehouse in Mercabarna, with more than 8,000 square metres. This project represents an expansion of the Group, as well as a commitment to increase the volume of activity and make room for possible new business opportunities.

The external conditioning factors at the international level that have marked the development of economic activity inside and outside the country should not be overlooked. Particularly: the ongoing war between Russia and Ukraine; the current critical scenario in the Gaza Strip which, beyond the humanitarian crisis, has led to restrictions on the transport of goods through the area; and the alteration of climatic conditions in general.

In any case, the CULTIVAR Group has continued to work towards achieving its objectives, which are increasingly linked to those set by the 2030 Agenda, known as the Sustainable Development Goals (SDGs), approved by the United Nations.

In this line, the Group has invested in products, systems and facilities aimed at improving consumption and reducing the impact of its activity on the environment, as well as the development and implementation of new systems and computer programmes that optimise management in the area of Human Resources, among others. All of this, hand in hand with ambitious, professional and goal-oriented business management, which has enabled the company to achieve remarkable results despite the general scenario described above. And always remaining faithful to the principles that govern its business culture: professionalism; humility; customer orientation; care for its employees; innovation; and solidarity. Assuming the responsibility of business management to achieve a fairer, more caring and necessarily more 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.

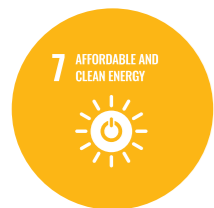


Ethics

Promote solidarity and fair actions.

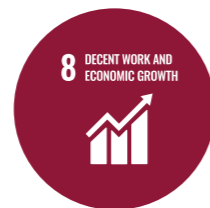
Observe and comply with regulations.

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.



01

PRELIMINARY MATTERS

Preliminary matters

This report sets out in a clear and transparent manner all the activities that the CULTIVAR Group (hereinafter CULTIVAR or The Group) has carried out with a particular impact on the social and environmental sphere. Specifically, in five key areas: **Environment, Personnel, Respect for Human Rights, Fight against corruption and bribery and Society.**

This report thus aims to respond to the requirements arising from compliance with the **Non- Financial Information and Diversity Act 11/2018** of 28 December 2018, consisting of the disclosure of the actions carried out during 2023 with respect to the aforementioned matters.

The following indicators have been taken as a reference and guide:

— a

The **Global Reporting Initiative (GRI)** sustainability reporting framework, in its **GRI Standards** version.



— b

In line with its business philosophy, the Group carries out its activities always seeking an effective fit with the **Ten Principles of the Global Compact**, derived from **United Nations** declarations on human rights, labour, the environment and anti- corruption.



— c

These Principles are further developed into the **17 Sustainable Development Goals (SDGs)**. They are interrelated and incorporate the global challenges we face every day, such as poverty, inequality, climate, 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 **Statement of Non-Financial Information** required by the aforementioned Law 11/2018, with reference to the GRI indicators and the SDGs.

The Ten Principles of the Global Compact are detailed in **Annex II** attached to this document.

The 17 Sustainable Development Goals (SDGs) are detailed in **Annex III**.

Before proceeding with the development of this report, it is advisable to address a number of issues. First and foremost:

- a To ascertain the Group's stakeholders (internal and external).
- b To refer, in general terms, to significant risks in the Group's activity.
- c Logistics disruption in freight transport and the impact of climatic conditions on production.



STAKEHOLDERS

It must be said 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 members of the same.

This family character is the basis of the relationships between the people who work in the different companies, between executives, managers and the rest of the staff in the different geographical areas and by subject, generating fluid communication dynamics.

In terms of external stakeholders, customers, suppliers and financial institutions are particularly important. Also wholesale markets and wholesale associations.

In view of the Group's core business, the import and distribution of fruit and vegetables, the importance of relations with customers and suppliers is evident, in order to guarantee, with respect to the latter, supplies of quality products; and, with respect to the former, maintaining constant communication, as well as the provision of specialised services (particularly in the case of large retail outlets) that entail added value for the Group, from food handling and ripening to specific packaging and labelling services.

Financial institutions also play an important role, although it is true that the good financial health of the Group means that financing operations are reduced to investments in assets linked to the activity (Capex), such as specific machinery, or large operations of significant investment, such as the construction of a new warehouse.

As regards relations with the **wholesale markets** (Mercabarna, Mercamadrid, Mercabilbao, Mercasevilla and Mercapalma), it is vital to maintain a fluid relationship, given that the Group has most of the buildings in which it carries out its activities there. This relationship entails the assumption of the regulations of each market, the leasing of the spaces and, in general, compliance with those issues that are part of the correct activity therein. Similarly, through its different companies, the Group participates in **wholesalers' associations** (of particular relevance is AGEM, in Mercabarna).

RISKS

In view of the above, it is clear that the main risk due to the activity described above lies in the **handling of foodstuffs**, and that the food quality and safety protocols must be complied with.

The CULTIVAR Group dedicates many hours of training to its staff. It also has a Hazard Analysis and Critical Control Point system and has obtained, among others, certification in the IFS Wholesale food safety standard.

LOGISTICS DISRUPTION IN FREIGHT TRANSPORT AND THE IMPACT OF CLIMATIC CONDITIONS ON PRODUCTION.

With the war that began at the end of February 2022 with Russia's invasion of Ukrainian territory still unresolved, the year 2023 has witnessed an extremely serious humanitarian situation in the Gaza Strip, with repercussions beyond the Gaza Strip, such as the disruption of trade and transport routes in the Suez Canal area. Beyond the humanitarian drama caused by the Israeli offensive, the blockade of maritime routes has caused logistical disruption with a direct impact on commodity prices and product delivery times.

Similarly, the increasingly marked change in the weather, particularly the drought affecting the southern part of the peninsula but which is having a global impact, has led to a change in harvests, reducing production, directly affecting the price and even the supply of products.

All of the above has led Group management to take strategic decisions in order to redirect the situation and adapt to the scenario described above.



2.1 History and values



02

THE CULTIVAR GROUP

CREATION AND EVOLUTION OF THE CULTIVAR GROUP

The history of the CULTIVAR Group, its origin and evolution, is built and developed in parallel to that of 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) set up as a wholesaler in Mercabarna, offering new products at that 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 stalls 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 counter-seasonal and exotic products developed.

In the nineties, 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 packaged products for large

supermarkets was developed in our packaging plant. It was in 2002 when CULTIVAR GRUP, the holding company of the CULTIVAR Group, was set up as a result of its clear evolution and growth.

In 2010, a new refrigerated warehouse was opened in Mercamadrid. Five years later, investments were made in ripening chambers at the Barcelona and Madrid facilities, with the aim of developing the sale of bananas and ready-to-eat fruit.

In recent years, a firm commitment has been made to developing the marketing of avocados and mangoes with the creation of CULTIPALTA, a company owned by CULTIVAR that specialises in the collection, ripening, selection, packaging and distribution solely and exclusively of mangoes and avocados. In 2020, the concession for a new plot of land in Mercabarna was acquired, and throughout the year covered by this report the construction of the new warehouse that will house the specialised activity of this company was carried out, and it is expected to be operational at the end of the first half of 2024.



MISSION, VISION AND VALUES

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

To offer our customers added value that meets their needs and expectations.

Cultivar also aims to provide the staff of the Group's companies with a working environment in which they can develop personally and professionally, in a climate of

trust and respect based on teamwork, with particular observance of the Ten Principles of the United Nations, translated into the Sustainable Development Goals.

It is also a matter of offering the sector a company of reference, of trust, with future projection.

In the long term, our vision is to lead the import and distribution of fresh fruit and vegetables in the domestic market, being a benchmark supplier for large-scale distribution, wholesalers and the main supply markets in Spain, through a highly motivated, efficient and consolidated team, and a competitive and environmentally friendly organisation. With this in mind, the challenge is to continue to provide our customers with added value that meets their needs and expectations, constantly seeking the best ways to develop the business, while generating sustainable dynamics that have a positive impact on society as a whole.

In view 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 top-of-the-range products, in the best possible conditions

Ability to work and adapt to change

Innovation and proactivity

Orientation to customer needs

Humility, honesty, transparency and discretion

Long-term support and collaboration with suppliers

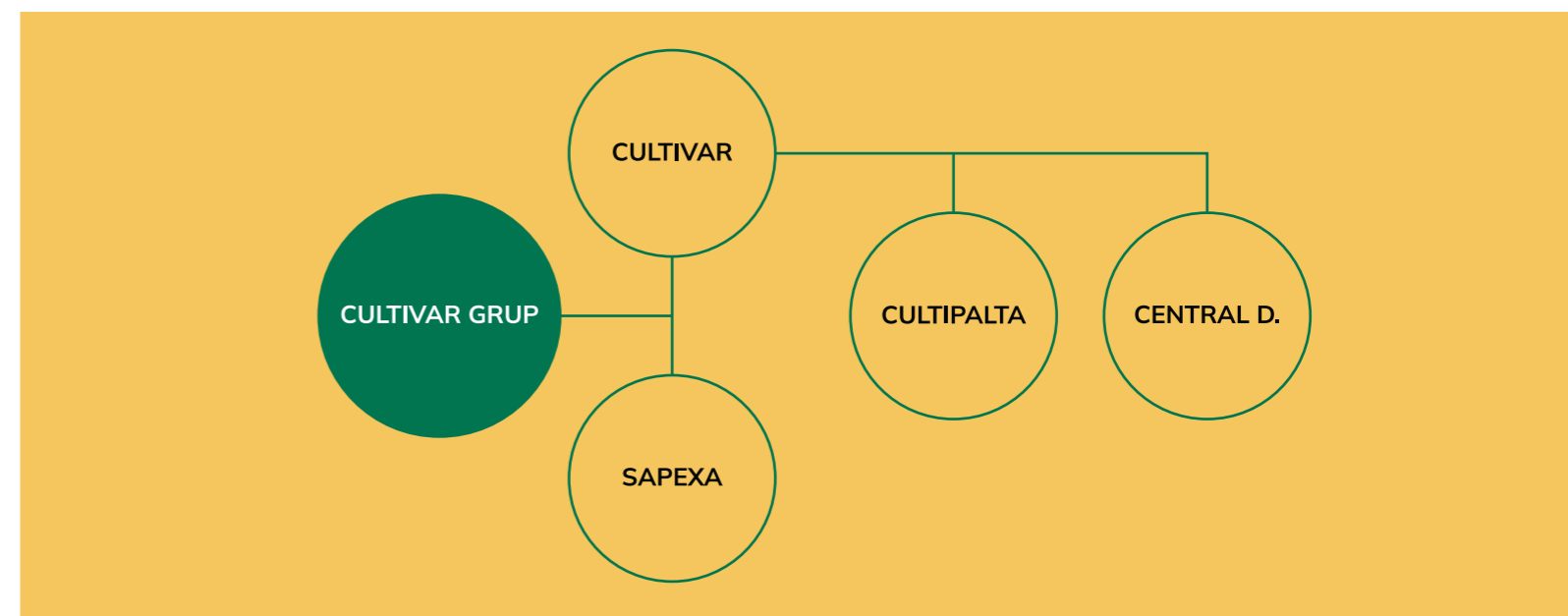
Solidarity with communities in the vicinity of the company

2.2 Group structure

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

CULTIVAR GRUP is the holding company, bringing together the corporate services and positions, with all its Directors being members of the family. The Group's corporate structure is divided into two segments: the one that carries out its own economic activity and the one dedicated to asset management. The first has CULTIVAR, SAU as its main company, which in turn holds all the shares of CULTIPALTA, SL and CENTRAL DISTRIBUIDORA DE FRUTAS Y HORTALIZAS, SL.

This is in addition to the shareholdings held by the various Group companies in different companies.



2.3 Business model

The main activity of the CULTIVAR Group is the import and distribution of fruit and vegetables. As mentioned in the previous point, it is organised with a holding company, CULTIVAR GRUP, from which the Board of Directors directs the Group's activity. CULTIVAR GRUP is the owner of the total shareholdings of CULTIVAR (business branch) and SAPEXA (asset branch). CULTIVAR and the companies in which it is the sole shareholder (CULTIPALTA and CENTRAL DISTRIBUIDORA DE FRUTA Y HORTALIZA) carry out the aforementioned business activity.



CULTIVAR GRUP

Parent company. Company that brings together the management and corporate positions, while also providing specialised and management services to the rest. The Board of Directors defines the Group's lines of action, monitors the activity of the different companies and analyses possible strategies and investments.

COMPANIES INVOLVED IN THE IMPORT AND/OR DISTRIBUTION OF FRESH FRUIT AND VEGETABLES.

CULTIVAR

It is the company with the highest turnover and turnover of the Group and, therefore, the one that plays the most important role in this document.

Cultivar is a leading importer and distributor of fresh fruit and vegetables. **With sales for the year covered by this report of around 223 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 fruit and vegetables on the market, selling both national and imported products.

At present, it has a wide range of marketed products, such as kiwi, avocado, mango, apple, pineapple, grape, plum, tomato, banana, exotic products, etc.

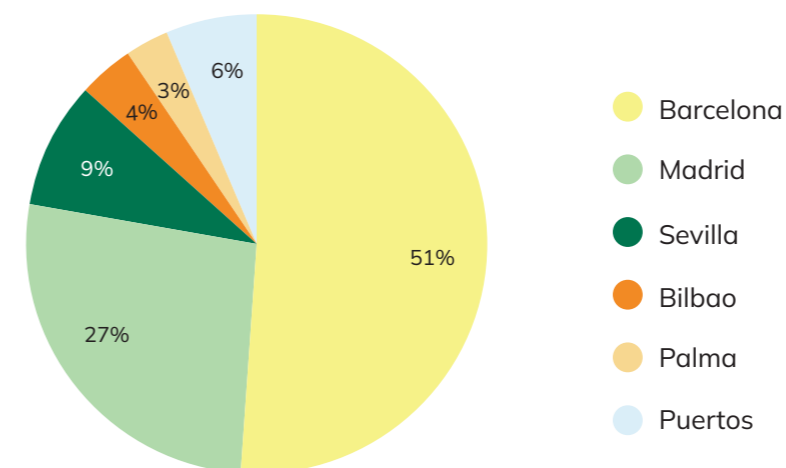


It is located as an operating company in Mercabarna, given its strategic enclave, 5 minutes from the port and airport of Barcelona, 150 km from the border with France and perfectly communicated with the rest of Spain.

From Barcelona it directs all overseas imports and distributes the merchandise throughout the rest of the peninsula via centres in Madrid, Bilbao and Seville.

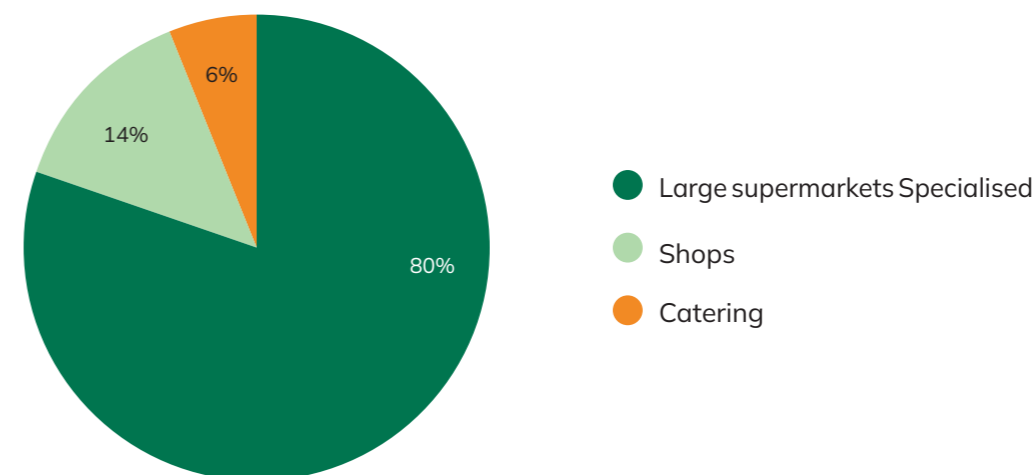
It should be noted that the Palma de Mallorca branch office was closed during the year under review.

Turnover by delegation



CULTIVAR has been adapting its business concept over the last few decades, in accordance with the demands of a sector in constant evolution, going from offering a service to small businesses to working with different types of customers: from large-scale distribution and wholesalers, who make up the largest volume of its sales, to specialised retail shops and the hotel and catering trade.

Purchase volume by type of customer





It has a large operational centre in MERCABARNA, in addition to the 8 stalls in the central market.

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



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

CULTIPALTA



It was created at the beginning of 2020 as a spin-off from CULTIVAR and responds to a business strategy based on specialisation. The objective is to apply the knowledge, experience and technology necessary to offer the best avocados and mangos, at the right point of ripeness.

CULTIPALTA is also located in MERCABARNA. Its activity has been developed during 2023 in facilities of about 2,000 m2, with ripening chambers and the latest technology capable of detecting possible imperfections and thus ensuring both the external and internal quality of the fruit.

In order to respond to the evolution of the business and in response to the growth in the volume of its activities, a new headquarters for CULTIPALTA has been built in 2023, also in MERCABARNA, of some 8,000 m2, following the awarding of the relevant tender. It is expected to be operational by the end of the first half of 2024.

The aim of this new project is to achieve improvements in:

- Adaptation of processes to incorporate the preparation of **4th range products such as guacamole and derived products.**
- Separation of zones for **organic produce.**



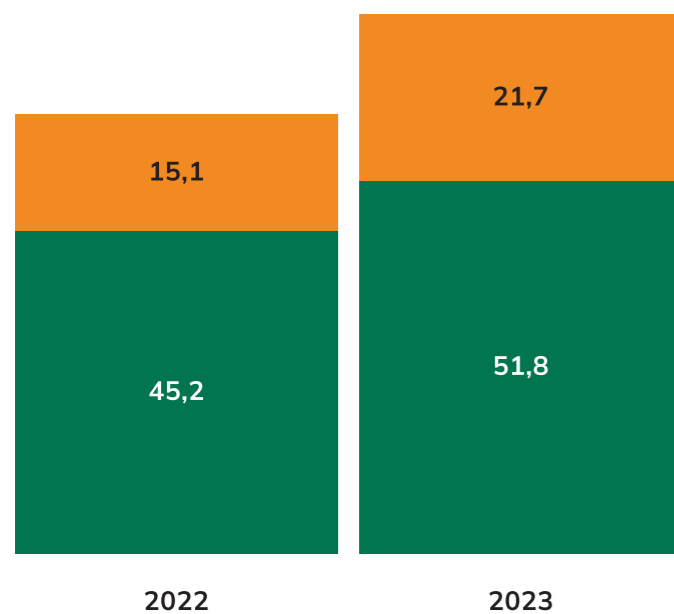


Improvements to the interior workspaces in the fruit handling and sorting area with sufficient space to be able to incorporate **new technology in automatic processing lines** (handling and sorting) to improve the fruit control and selection systems and to be able to increase the current production capacity.

Improvements in the interior spaces destined for new ripening chambers with the latest technology on the market that allow the state of ripening of the fruit to be controlled at all times, AS WELL AS controlling the different regulation parameters (temperature, humidity, etc.).



Cultipalta figures, in millions of euros



- Sales turnover
- Company assets

FRUIT AND VEGETABLE DISTRIBUTION CENTRE



CENTRAL DISTRIBUIDORA DE FRUTAS Y HORTALIZAS is a wholly owned subsidiary of CULTIVAR, SAU.

Central Distribuidora obtains all its produce from CULTIVAR, SAU and packages it to offer the packaging that CULTIVAR's customers require. Central Distribuidora mainly packages the product for large-scale distribution that requires fruit and vegetables in more specific formats (returnable boxes, trays, flowpacks, etc.).

OTHER ACTIVITIES

SAPEXA IMMOBLES:

asset-holding company (engaged in real estate investment and subsequent leasing of the acquired real estate).

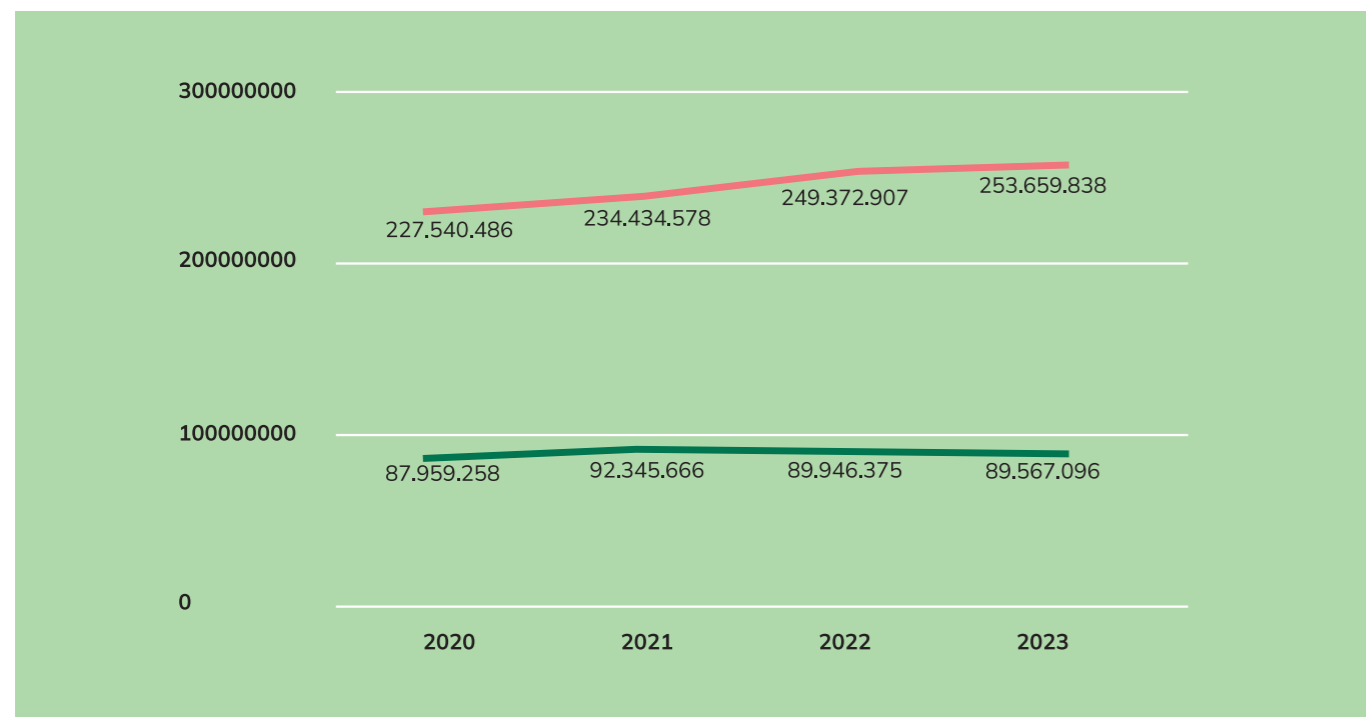
In 2023, it managed a total of four properties owned by it, all of them in the Autonomous Community of Catalonia.



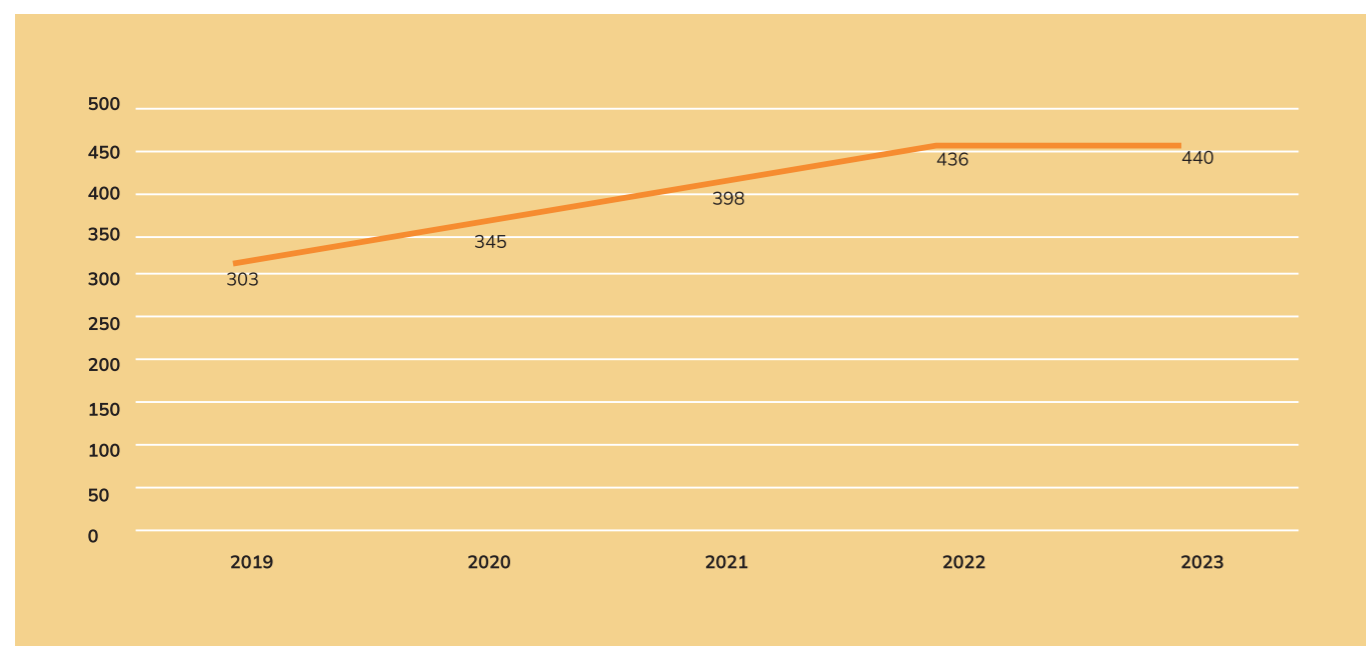
KEY GENERAL BUSINESS

GENERAL FIGURES

Evolution of the group's main business data
2020 - 2023



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



● N.º of employees

BY COMPANY

		2020	2021	2022	2023
CULTIVAR GRUP	Turnover	5.492.642	4.462.935	4.909.228	1.227.200
	Company assets	22.342.022	22.315.106	24.546.617	4.372.834
CULTIVAR	Turnover	189.118.036	184.211.003	196.701.129	197.610.773
	Company assets	57.803.396	57.930.163	48.872.543	61.268.294
CULTIPALTA	Turnover	30.741.773	43.429.726	45.243.580	51.855.654
	Company assets	7.133.228	11.349.574	15.131.748	21.709.254
CENTRAL	Turnover	2.188.035	2.330.914	2.511.385	2.925.740
	Company assets	680.612	750.823	713.383	851.435
SAPEXA	Turnover			7.585	40.471
	Company assets			682.084	1.365.279

THE MARKS

Specialisation and quality have led the Group to develop different own brands in order to consolidate an unmistakable seal of quality for the products sold by CULTIVAR and CULTIPALTA.

Through various campaigns and participation in events such as FRUIT ATTRACTION, or through events such as the Master Class on exotic products for fruit vendors given to El Corte Inglés staff, the Group is trying to consolidate the recognition and positioning of its brands.

These are:

Products by BRAND

Cozumel

- Avocados
- Peeled garlic
- Garlic / leek garlic
- Berries blueberry
- Berries raspberry
- Berries currant
- Blackberry berries
- Broccoli
- Carambola
- Coconut
- Endive
- Green asparagus
- Passion fruit
- Guava
- Chilli
- Herb ginger
- Kiwis
- Iceberg lettuce
- Handles
- Apples
- Mezclum
- Microgreens
- Ñora
- Papaya
- Papaya
- Physalis
- Chili pepper
- Pineapple
- Pineapple
- Pitahaya yellow
- Grapefruit
- Cherry tomato
- Dried tomato
- Grapes



EXÓTICA

- Avocados
- Handles
- Pineapples
- Papayas
- Fíles
- Berries

TROPICALQUEEN

exóticos

- Avocados
- Handles
- Berries
- Exotics

SUMMUM

TROPICAL

- Avocados
- Handles

SUMMUM

ECOLÓGICO

- Herbs



KIWIQUÍ

EL DE AQUÍ.

- Kiwis





03

ENVIRONMENT

Environment



Over the last few years, the CULTIVAR Group has implemented various improvements aimed at incorporating sustainability and respect for the environment into its business model.

It should be noted that two of the Group's companies, CULTIVAR, SAU and CULTIPALTA, SL, have been registered in the Register of Product Producers, in compliance with the current legislation.

In terms of noteworthy improvements made during the 2023 financial year, the following should be highlighted:

- In July 2023, the 220KW PV installation will be commissioned in the Mercamadrid warehouse. It is estimated to produce 20% of the plant's consumption.
- In 2023, work was carried out on the new CULTIPALTA warehouse in Barcelona, which includes a 330 kWn PV plant, with an estimated production of 30% of the plant's consumption.
- The installation referred to in the previous point also incorporates ammonia as a natural refrigerant with a GWP (Global Warming Potential) of 0.

The Group's main direct risks related to the development of its business in the area covered by this section are basically limited to the impact of CO2 and greenhouse gases, as well as the use of plastics (in relation to the packaging service). It is for all these reasons that the Group's policies in this regard are oriented in line with the provisions of EU 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.

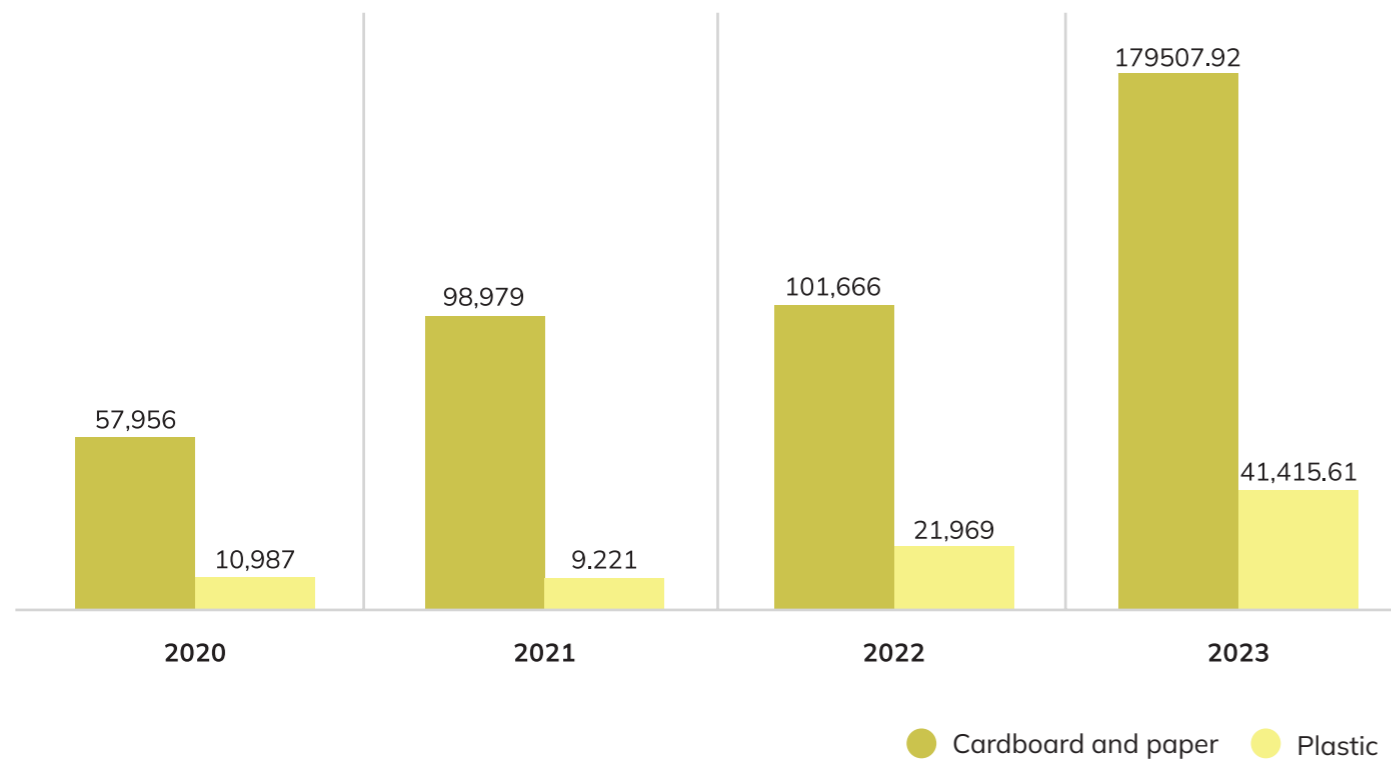
The transport of the goods, on the other hand, is an indirect risk.

Cultivar's operations do not operate in proximity to protected areas or adjacent to areas of high biodiversity or protected species. These conditions make the need for habitat preservation or restoration immaterial to the Group's operations.

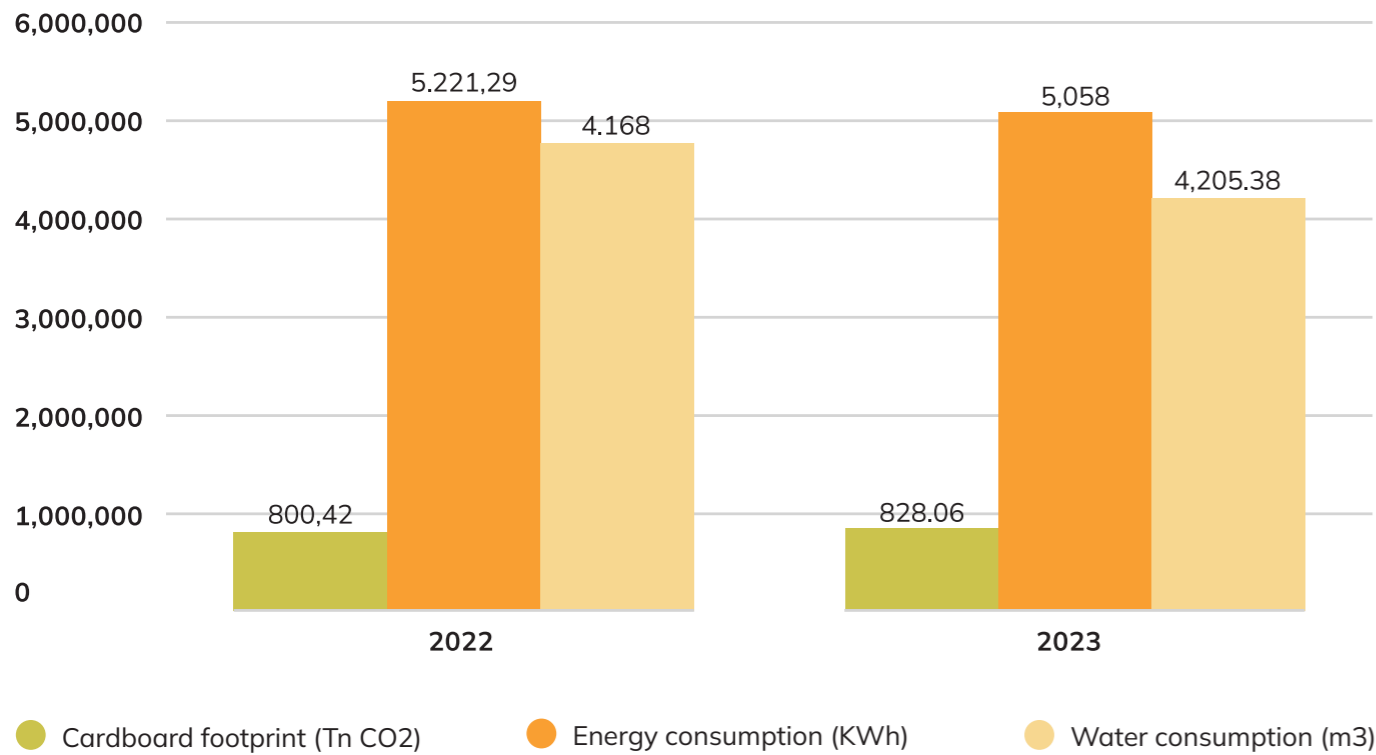




Total cardboard, paper and plastic



In contrast to cardboard, paper and plastic, water consumption, energy consumption and carbon footprint have been reduced by 2023.



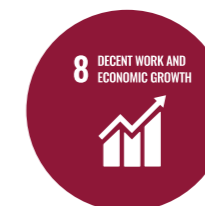
Continuing with the policies developed in favour of sustainability, the project developed in 2022, called **FOODBACK** and promoted by MERCABARNA, has been continued, consisting of the management of surplus products marketed by the Group's companies, so that the part that can be used for human consumption can be managed. At the **FOODBACK** facilities, the product is received, sorted and distributed among the different collaborating social entities. The products that cannot be used are sent to PUNT VERD, where vegetable waste that is not fit for human consumption is managed and sent to a product treatment plant for composting.

Section 6 of this Report (Company) details the information relating to the participation of the Group companies in this project.

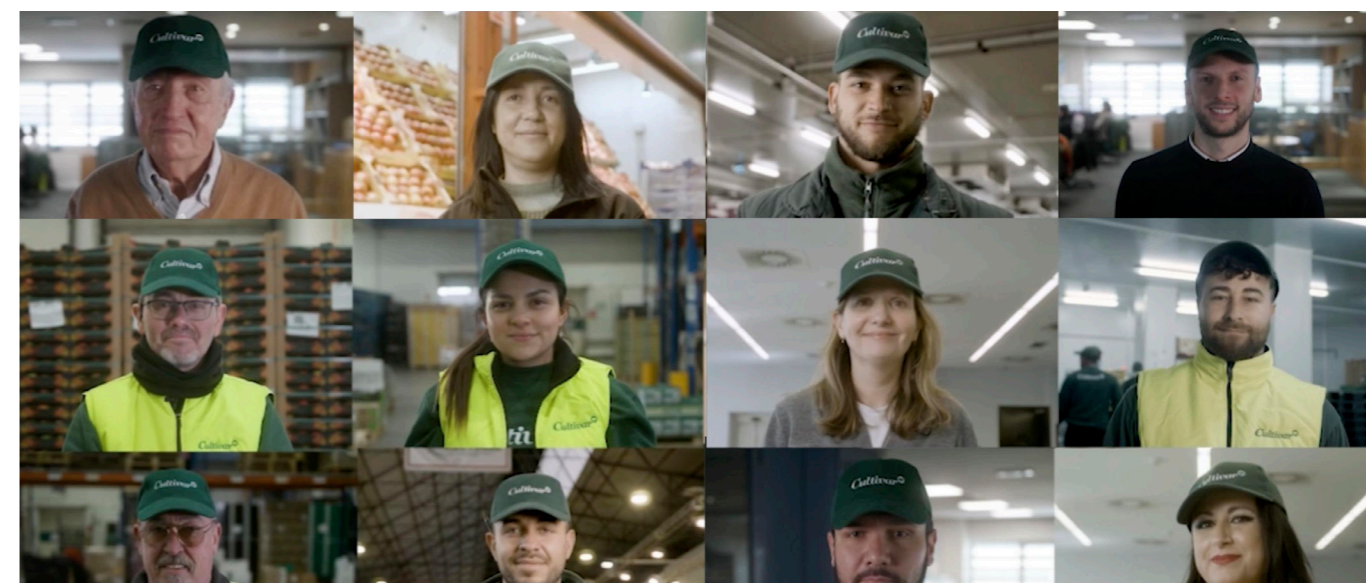




Workforce



04 WORKFORCE



THE GROUP'S WORKFORCE

CULTIVAR's human team is its main element for achieving excellence. That is why the Group is firmly committed to retaining and attracting talent, investing in its employees through training and internal promotion, as well as hiring specialised personnel to cover the functions that the reality of the Group requires.

All staff are required to assume and apply CULTIVAR's corporate culture, and the principles and values on which it is based, already referred to in previous sections, are transferred to the staff, reinforced by the Code of Conduct, which must be observed by all staff.

CULTIVAR has an induction policy for new employees, consisting of the assignment of a tutor, a co-worker in charge of guiding and accompanying the new employee during the first six months, beyond the functions that strictly correspond to Human Resources (management of legal documentation and delivery of resources) and their immediate manager (specific to the job).

The tutor will be an employee appointed by the person responsible for the new employee, whose main functions will be to provide information about the company and his

or her job, resolve any doubts that may arise, transmit the company's rules and culture and, in general, transmit his or her knowledge and experience acquired.

The balance between personal and professional life is encouraged, and the Group is accessible and flexible when it comes to adapting/reducing working hours in order to reconcile dedication to family and work. The staff of the Barcelona Delegation (Mercabarna), in particular, also has an agreement with the SOMRIURE nursery, so that the children of employees of several Group companies (CULTIVAR, CULTIPALTA

and CENTRAL DISTRIBUIDORA DE FRUTAS Y HORTALIZAS) benefit from a discount of one hundred euros per month, to be paid by the respective company, as well as the assumption of the registration fee by the company.



The Group continues to develop the bases of the Equality Plans (a process that began in 2021) for the companies CULTIVAR, CULTIPALTA and CENTRAL DISTRIBUIDORA DE FRUTA Y HORTALIZA, which is expected to enter into force in the course of 2024.

The Group also has appropriate programmes and protocols against sexual, gender-based and other types of harassment.

Throughout 2023, there were collaborations with various social integration entities, such as Fundació Catalana Síndrome Down and Down Madrid.

FCSD...

Fundació Catalana Síndrome de Down

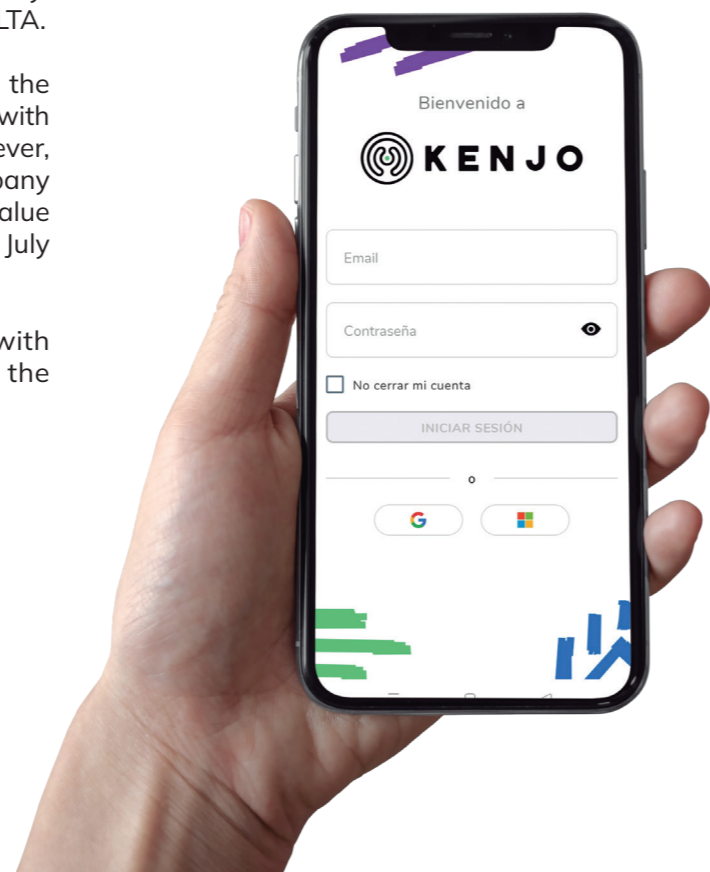


In addition, the Group has implemented measures to facilitate access for people with physical disabilities, eliminating architectural barriers and installing lifts and elevators in the different branches. In addition, the Madrid office now has a parking space reserved specifically for people with disabilities.

For information purposes, it should be noted that as of 31 December 2023, the Group had seven employees on its payroll with some type of disability. Specifically: five employees at CULTIVAR; and two at CULTIPALTA.

In the case of CENTRAL DISTRIBUIDORA, given the nature of its activity, it was not possible to hire staff with disabilities, which is an exceptional situation. However, it was decided to contract the services of the company FEMAREL, SCCL, supplier of work uniforms, for a value of €44,084.23 (covering services provided from 9 July 2022 to 9 July 2023).

This company has a staff made up of people with disabilities, who are responsible for providing the required services.



The workforce has suitable computer applications to manage everything related to their personal matters (holidays, sick leave, etc.), access training and all communications published by the company with ease and agility. This is without prejudice to the possibility of maintaining a direct relationship between employees and the Human Resources Department, which is always accessible to be able to find out about employees' concerns.

The role of the trade unions, which are present in several of the Group's companies (particularly in Barcelona, Madrid and Bilbao), should not be overlooked.

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

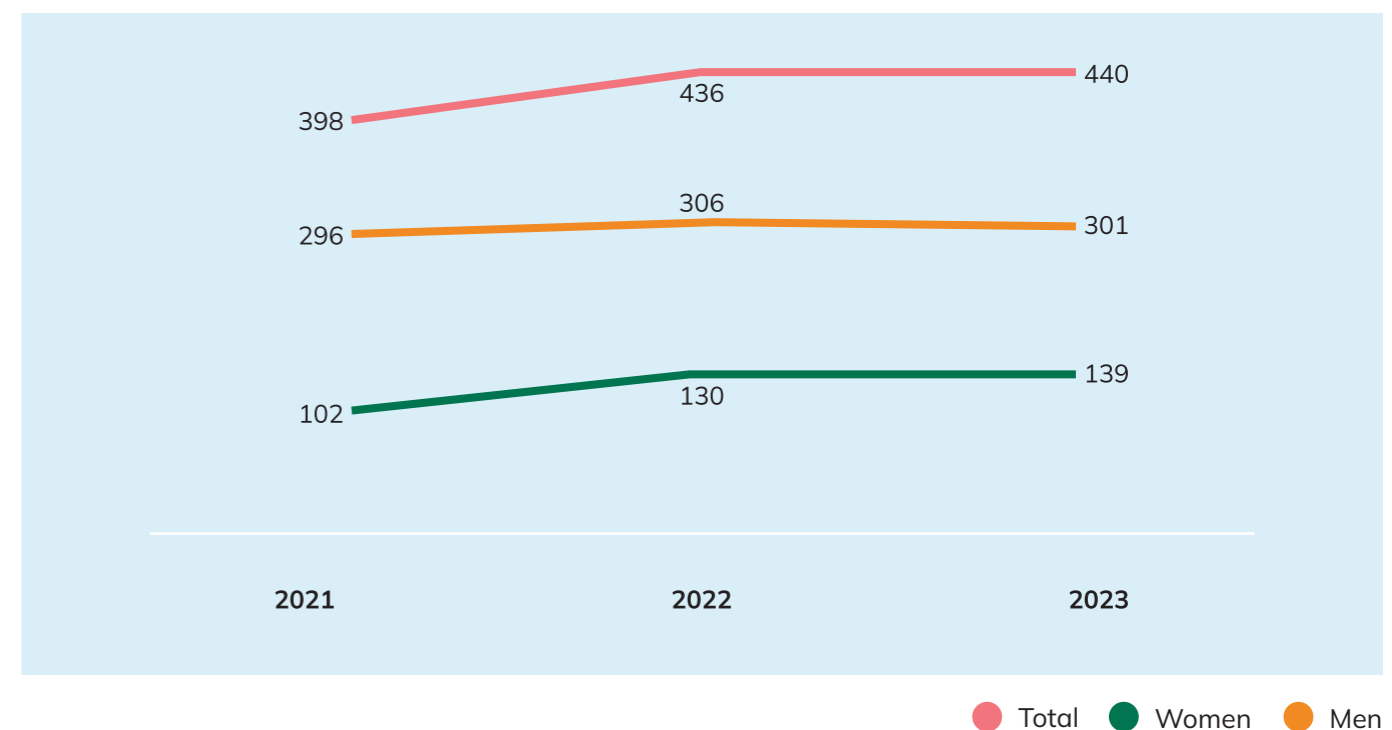
- Collective labour agreement for the fruit, vegetable, banana and potato wholesale sector in the province of Barcelona.
- Collective agreement for the fruit, vegetable and banana wholesalers sector in the Community of Madrid.
- Provincial collective agreement for fruit and vegetable warehousemen and banana warehousemen in Vizcaya.
- Seville Food Retailers and Warehousekeepers Agreement.
- Collective bargaining agreement for the Balearic Islands trade sector.

KEY FIGURES FOR THE GROUP'S WORKFORCE AS AT 31 DECEMBER 2023

The CULTIVAR Group ended the year covered by this report with a total of 440 employees (139 women and 301 men), with the majority of contracts being permanent (364).

Below are some of the most significant staffing figures:

Evolution of the workforce comparison 2021-2022-2023

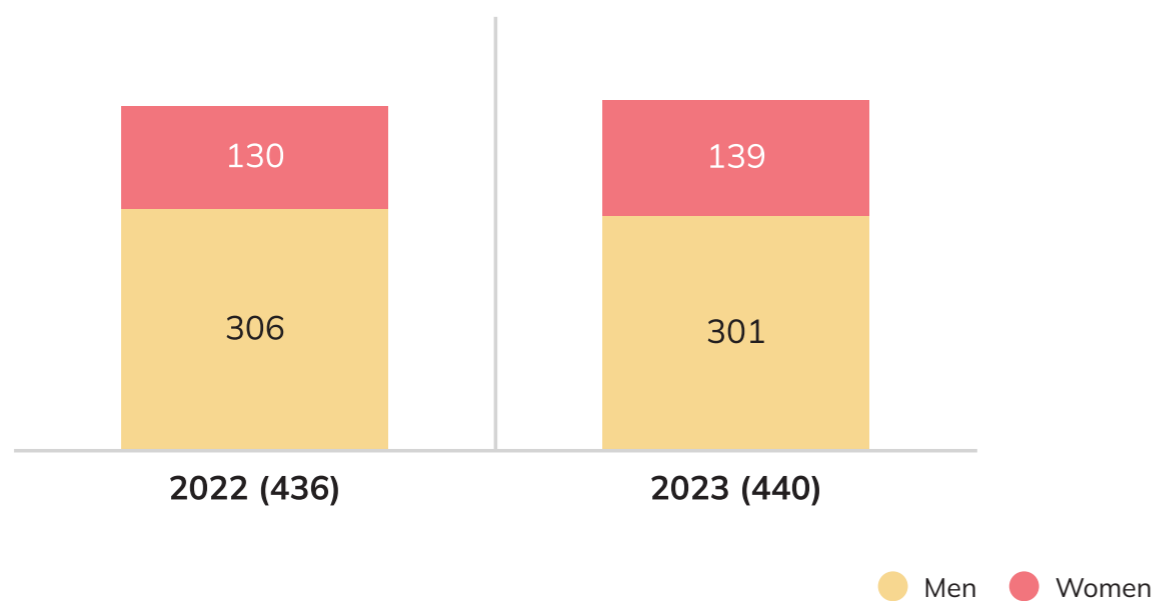




Se constata así un aumento de aproximadamente un 28% de mujeres en la plantilla, para un incremento aproximado del 3,4% para los hombres.

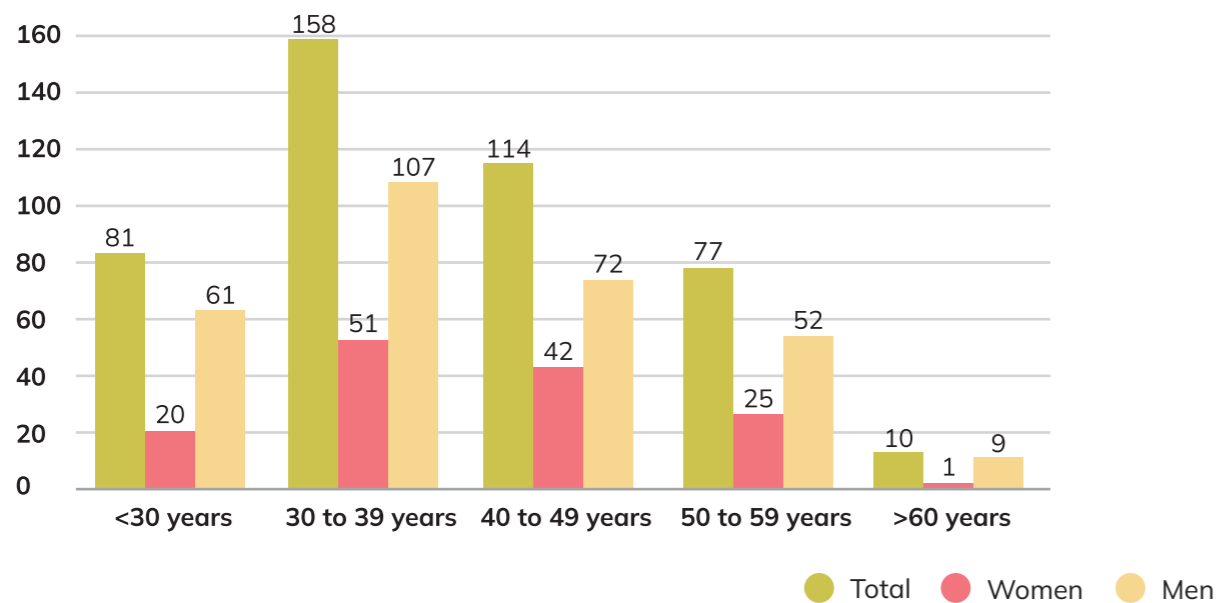
A continuación, detallamos algunas de las cifras más significativas relativas a la plantilla:

Group workforce segmented by gender comparative 2022-2023



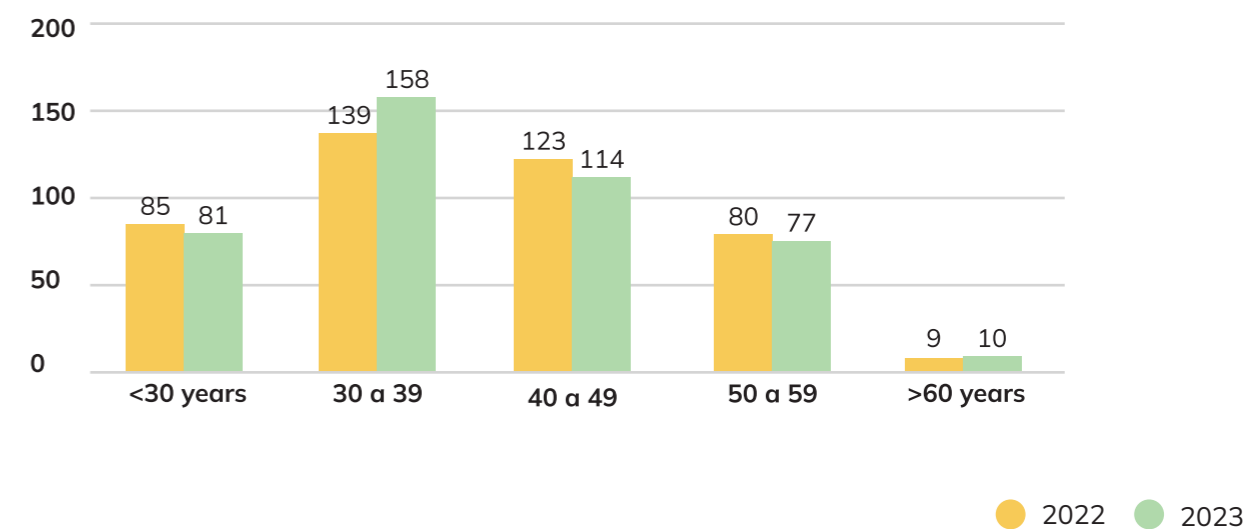
Cabe destacar que el grueso del equipo se compone de empleados y empleadas cuya edad se comprende entre los 30 y los 49 años.

Workforce segmented by age

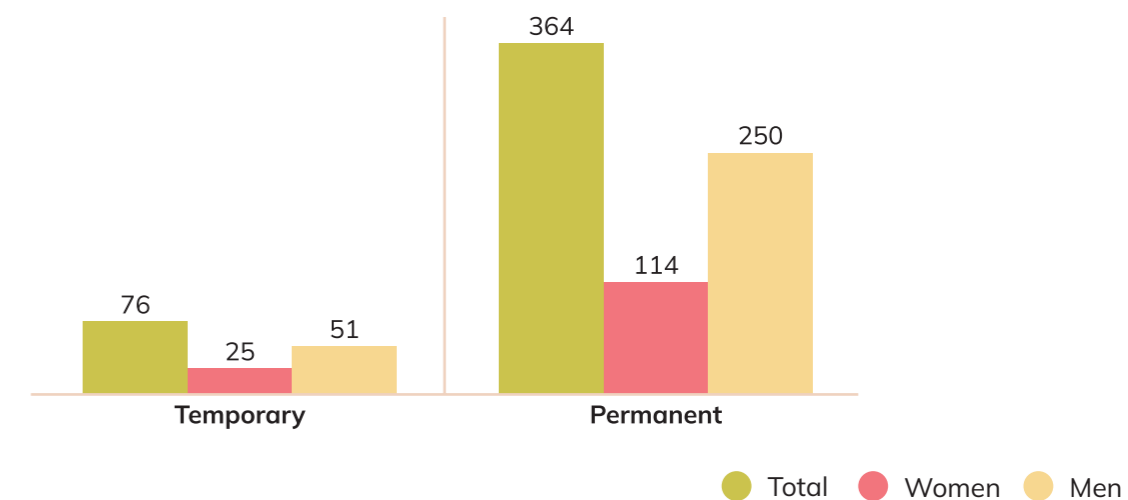


The bulk of the workforce is between the ages of 30 and 49.

Workforce segmented by age Comparative 2022-2023



Workforce segmented by type of contract

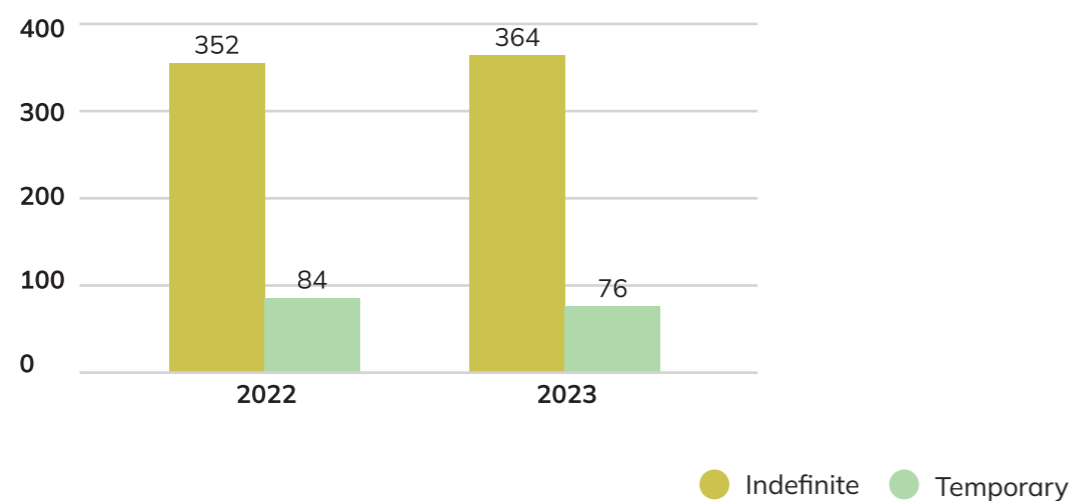


It should be noted that, despite the increase in the number of employees, the number of temporary contracts has decreased from 84 to 76 from 2022 to 2023, while the number of permanent contracts has increased from 352 to 364. This change is particularly noticeable

Among women: although the number of female employees has increased, the number of temporary contracts has decreased from 31 in 2022 to 25 in 2023. Type of contract by sex, professional category and age.

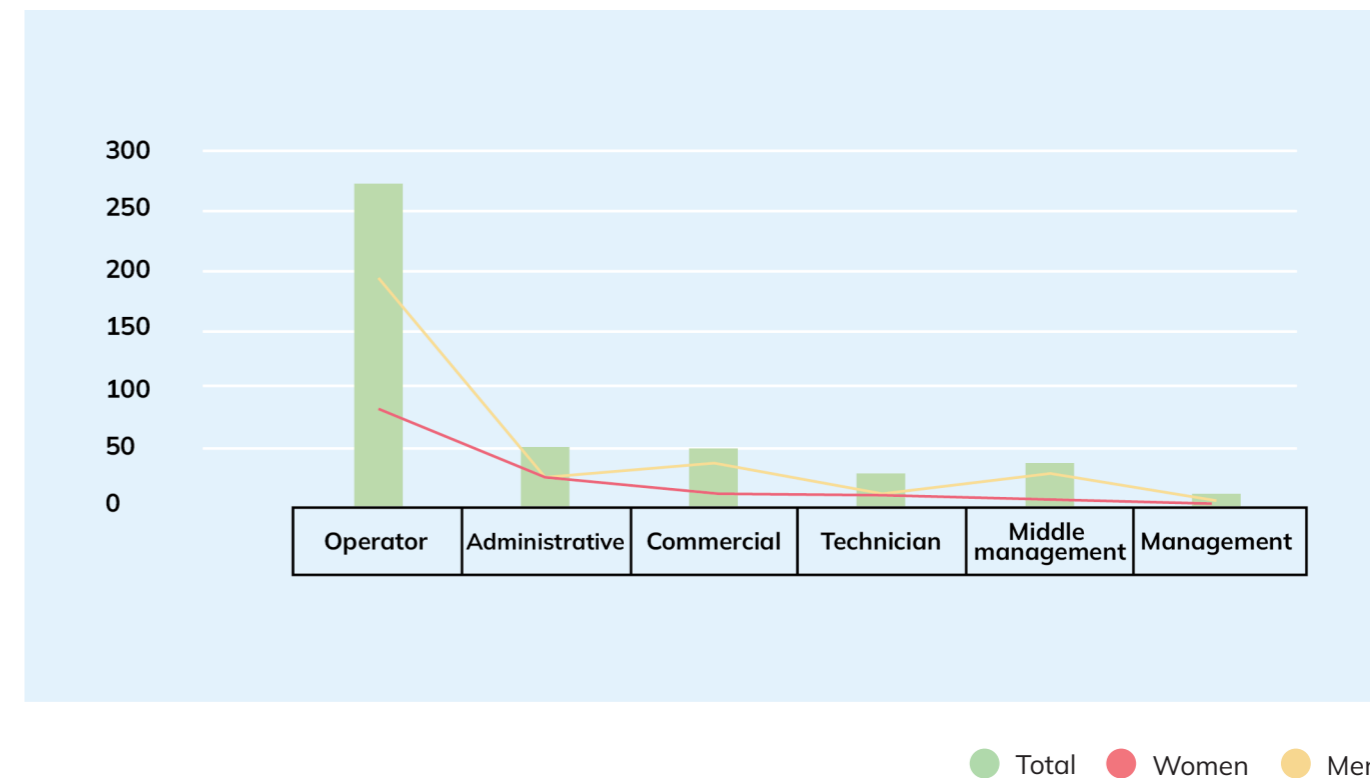


Type of contract
2022-2023 comparison

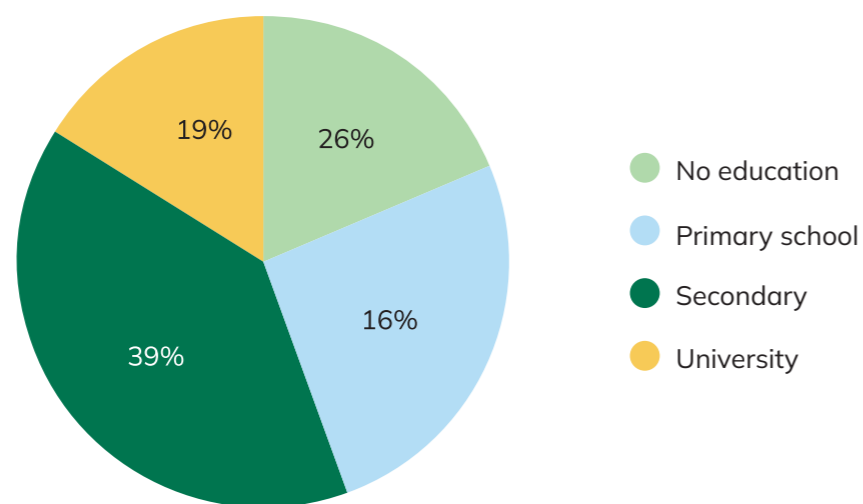


A razón de lo comentado, se advierte que el incremento sustancial de la plantilla del Grupo no ha comportado un aumento significativo del número de contratos eventuales, manteniéndose una proporción muy similar en ambos ejercicios.

Template segmented by category



Workforce segmented by level of education



There was a proportional increase in the number of employees with university and secondary education compared to the previous year: the number of employees with a university and secondary education increased by the number of employees with university education increases from 74 (2022) to 83 (2023); the number of employees with university education increases from 168 (2022) to 174 (2023).

	No school certificate	Primary school	Secondary school	University	Total
Women	40	7	56	36	139
Men	73	63	118	47	301

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

	<30	30-39	40-49	50-59	>60	Total
Women						
Temporary						
Management	0	0	0	0	0	0
Middle management	0	0	0	0	0	0
Technician	0	1	0	0	0	1
Commercial	0	0	0	1	0	1
Administrative	1	1	2	0	0	4
Operational	4	9	5	1	0	19
	5	11	7	2	0	25
Permanent						
Management	0	0	0	2	0	2
Middle management	0	5	3	4	0	12
Technician	4	5	3	0	0	12
Commercial	0	1	6	2	0	9
Administrative	1	7	6	7	0	21
Operational	10	22	18	8	1	59
	15	40	36	23	1	115



	<30	30-39	40-49	50-59	>60	Total
Men						
Temporary						
Management	0	0	0	0	0	0
Middle management	0	0	0	0	0	0
Technician	1	1	0	0	0	2
Commercial	0	1	0	1	0	2
Administrative	1	2	1	0	0	4
Operational	21	16	5	1	0	43
	23	20	6	2	0	51
Permanent						
Management	0	0	1	6	2	9
Middle management	3	7	10	7	0	27
Technician	4	3	3	2	1	13
Commercial	3	16	11	5	1	36
Administrative	6	6	5	3	0	20
Operational	22	55	36	27	5	145
	38	87	50	50	9	250

Number of accidents at work

	Cultipalta		Central		Cultivar	
	With low	No leave	With low	No leave	With low	No leave
Total	5	3	5	5	17	11
Women	1	2	2	4	2	1
Men	4	1	3	1	15	10

There was a slight increase compared to the previous year, from a total of 38 absences from work (22 with medical leave, 16 without) to 46 (27 with medical leave and 19 without).

Accident rate

	CULTIPALTA	CENTRAL	CULTIVAR	TOTAL
Frequency	58,6	53,8	55,6	55,7
Severity	0,5	1,1	1,4	1,2

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

SAFETY AND ACCIDENT RATE

The CULTIVAR Group implements the appropriate measures and policies to try to guarantee optimum health and safety conditions for its employees. To this end, it carries out training actions, provides its staff with the appropriate clothing and resources when their job requires it, and offers regular medical check-ups to its personnel.

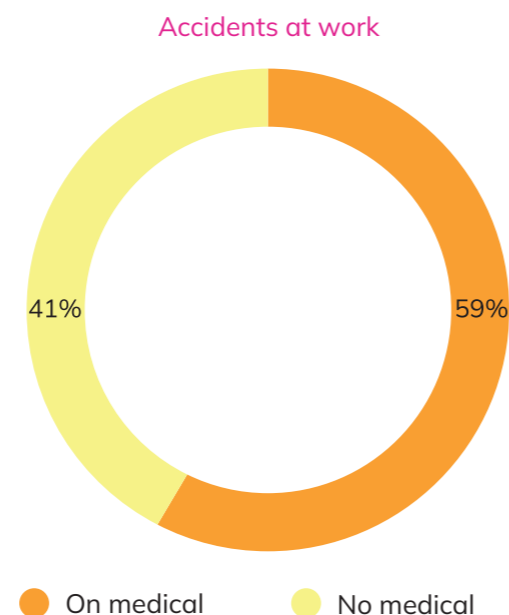
It should be noted that during the year covered by this report, no employee has taken sick leave due to occupational illness.

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

In order to ensure the application of good practices to ensure hygiene and proper handling of products, the Group provides employees with a Manual of Good Practices.

Particularly with regard to policies on the use of handling equipment, the Group trains employees according to the equipment in question, informing them of the Occupational Health and Safety regulations, as well as the codes of conduct and good hygiene and safety practices.

The employee and the person in charge must sign an authorisation for the use of handling equipment during the working day, in which all of the above must be made explicit, prior to the use of the equipment.



Dismissals

	Women	Men	TOTAL
CULTIPALTA	2	9	11
CENTRAL D.	1	4	5
CULTIVAR	9	34	43
TOTAL	12	47	59

There has been a significant increase in redundancies due to the closure of the Cultivar branch in Palma de Mallorca, with the company's number of redundancies rising from 20 in 2022 to 43 in 2023.

Dismissals by professional category and age

	<30	30-39	40-49	50-59	>60	Total
Women						
Dismissals						
Dirección	0	0	0	0	0	0
Mando intermedio	0	0	0	0	0	0
Técnico	0	0	0	0	0	0
Comercial	0	0	2	0	0	2
Administrativo	1	1	2	2	0	6
Operario	0	2	1	1	0	4
	1	3	5	3	0	12



Men						
Dismissals						
Dirección	0	0	0	1	0	1
Mando intermedio	0	1	2	2	0	5
Técnico	1	0	0	0	0	1
Comercial	0	0	2	4	0	6
Administrativo	1	0	0	0	0	1
Operario	6	12	9	6	0	33
	8	13	13	13	0	47

Shifts

In the case of CULTIVAR GRUP, the working hours are 8 hours, from Monday to Friday (40 hours per week). SAPEXA does not currently have any staff on its payroll.

For CULTIPALTA, CENTRAL DISTRIBUIDORA and CULTIVAR, the shifts are as follows:

Women	Cultipalta	Cultivar	Central distribuidora	Cultivar Grup
Thu+Sun off 0-24h (8h)	4		2	
Tue+Sun off 0-24h (8h)	1		4	
Wed+Sun off 0-24h (8h)	1		3	
Fri+Sun off (8h)	3		3	
Bilbao shift		1		
Mon-Fri 0-24h (7h)		1		2
Mon-Fri 0-24h (8h)	23	47	24	
Tue-Sat -17 to 17 (8h)		4	4	
Tue-Sat 0-24h (8h)	2	2	6	
Mon 0-24h (1 hour/month)			1	
Mon-Thu 0-24 + Sat-17A17(40H)			1	

Men	Cultipalta	Cultivar	Central distribuidora	Cultivar Grup
Thu+Sun off 0-24h (8h)	3	1	1	
Tue+Sun off 0-24h (8h)	6	1		
Wed+Sun off 0-24h (8h)	4	1	1	
Fri+Sun off (8h)	2	2	1	
Bilbao shift		11		
Mon-Fri 0-24h (7h)	1			
Mon-Fri 0-24h (8h)	24	124	61	5
Mon-Fri -17 to 17 (8h)			4	
Mon-Fri -5 to +5 (8h)				
Tue-Sat -17 to 17 (8h)			6	
Tue-Sat 0-24h (8h)	1		4	
Mon-Thu 0-24 + Sat-17A17(40H)			3	

TOTAL	75	195	129	7
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ABSENTEEISM

Women

	CULTIPALTA	Barcelona	Madrid	Cultivar Grup	Bilbao	Palma	Sevilla	Parada de Madrid	Almacén de Madrid	Parada de Barcelona	Almacén de Barcelona	Corporativo	Total
Accident Leave	5	8	72	0	0	0	6	0	0	0	50	0	141
Paternity Leave	0	42	0	0	0	0	0	0	0	0	0	0	42
Maternity Leave	112	215	0	0	0	0	0	0	0	0	77	0	404
Illness	1208	2657	737	0	0	43	69	340	221	90	50	83	5.498
Vacation	0	0	0	0	0	0	0	0	0	0	0	0	0
Personal Matters	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Absences	0	0	0	0	0	0	0	0	0	0	0	0	0

Men

Accident Leave	58	128	0	0	7	0	2	4	161	7	461	0	828
Paternity Leave	107	18	300	0	56	0	112	2	517	70	314	0	1496
Maternity Leave	0	0	0	0	0	0	0	0	0	0	0	0	0
Illness	777	635	1122	0	124	579	150	1184	335	210	1239	21	6376
Vacation	0	0	0	0	0	0	0	0	0	0	0	0	0
Personal Matters	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Absences	0	0	0	0	0	0	0	0	0	0	0	0	0

Total (Natural Days)

Accident Leave	63	136	72	0	7	0	8	4	161	7	511	0	969
Paternity Leave	107	60	300	0	56	0	112	2	517	70	314	0	1538
Maternity Leave	112	215	0	0	0	0	0	0	0	0	77	0	404
Illness	1985	3292	1859	0	124	622	219	1524	556	300	1289	104	11.874
Vacation	0	0	0	0	0	0	0	0	0	0	0	0	0
Personal Matters	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Absences	0	0	0	0	0	0	0	0	0	0	0	0	0

PAY AND THE PAY GAP

	Women	Men	Wage gap		
			2023	2022	2021
Administrative	26.293	24.318	1,08	1,05	1,13
Commercial	44.825	42.655	0,95	0,97	0,99
Management	N/A*	154.886	N/A*	N/A*	N/A*
Middle Management	42.347	35.528	1,19	1,07	0,84
Operational	17.524	20.498	0,85	0,86	0,82
Technician	24.275	31.863	0,76	0,79	0,81

Pay gap: women's pay / men's pay

(*) The field marked with an asterisk corresponds to a category in which less than three persons are included and, therefore, it is not possible to provide the specific data, given that this would imply a violation of the Data Protection Law.



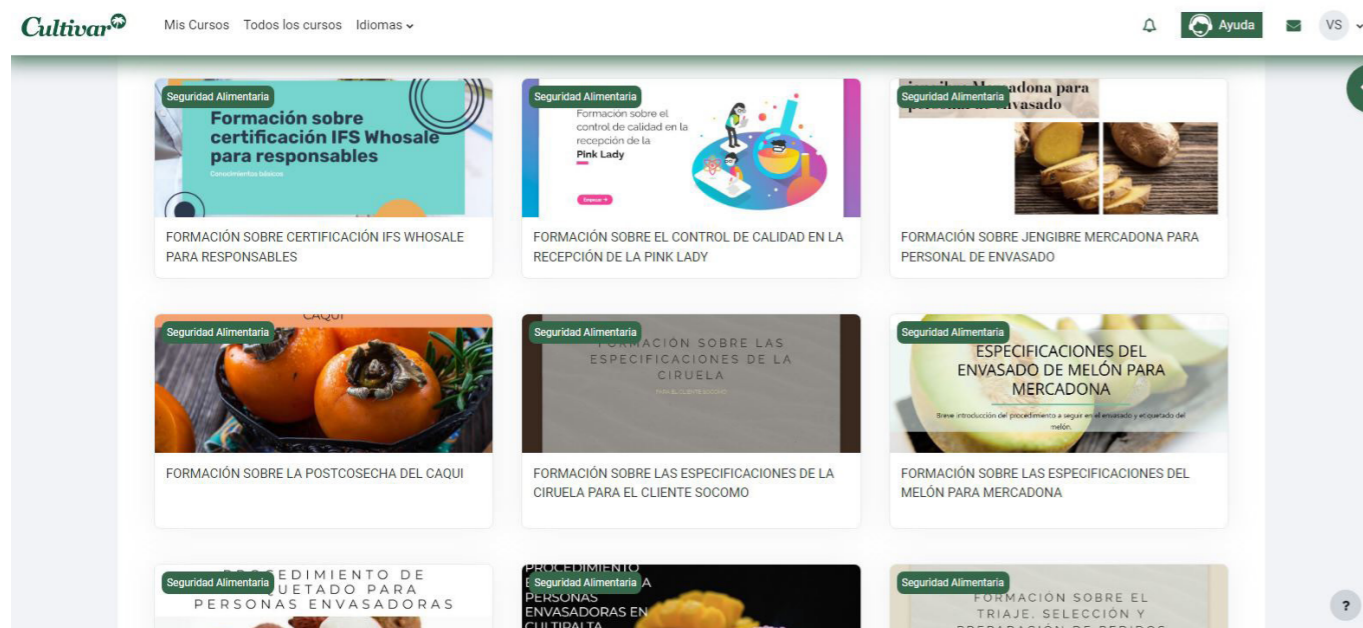
Total remuneration (including variables)

Women	Cultipalta	Central	Cultivar	Cultivar Grup
<30 años	18.269	17.687	22.343	-
de 30 a 39 años	20.859	18.129	25.627	-
de 40 a 49 años	18.987	18.167	37.291	-
de 50 a 59 años	19.753	19.739	36.989	42.441
>60 años	-	17.271	-	-

Men	Cultipalta	Central	Cultivar	Cultivar Grup
<30 años	21.860	17.547	16.525	-
de 30 a 39 años	22.771	19.376	22.708	-
de 40 a 49 años	28.983	19.839	25.875	58.201
de 50 a 59 años	32.508	20.698	33.984	281.358
>60 años	-	17.884	71.505	-

TRAINING

In 2023, the CULTIVAR Group has considerably increased the number of training hours for staff, between general courses and specific courses adapted to the employee's position, with a total of 2,790 hours of classroom training, to which must be added a total of 1,164 hours of training via IT platforms, bringing the total number of training hours in 2022 to 2,036.2.



In-person Training

Men

	CULTIPALTA	Barcelona	Madrid	Bilbao	Palma	Sevilla	Madrid Stop	Maria Warehouse	Barcelona Stop	Barcelona Warehouse	Corporativo	Cultivar Grup	Total
Training Actions	10	7	4	5	2	6	4	7	10	14	10	6	32
Number of Participants	54	29	32	17	2	32	23	38	35	71	12	11	356
Training Hours	225	52	103	145	22	86	177	206	83	221	219	82	1.619

Women

Training Actions	5	5	1	3	0	2	2	5	5	8	16	3	34
Number of Participants	28	45	6	3	0	9	2	6	6	16	24	3	148
Training Hours	186	50	6	23	0	47	33	239	92	136	344	17	1.171

Total

Training Actions	12	7	4	6	2	7	4	10	12	16	21	6	46
Number of Participants	82	74	38	20	2	41	25	44	41	87	36	14	504
Training Hours	411	101	109	168	22	133	209	445	175	357	563	99	2.790

Formación plataforma

Hombres

N.º Cursos a través de la plataforma	12	7	9	3	3	14	6	15	5	19	4	1	28
N.º Asistentes mediante plataforma	111	30	66	6	23	104	23	87	15	108	6	2	581
Horas en la plataforma	147	37	74	7	40	143	33	110	21	128	9	4	753

Mujeres

N.º Cursos a través de la plataforma	11	7	10	0	3	9	8	12	2	19	7	1	27
N.º Asistentes mediante plataforma	82	41	50	0	10	31	14	27	4	44	13	1	317
Horas en la plataforma	112	49	64	0	12	41	16	33	7	56	19	2	411

Total

N.º Cursos a través de la plataforma	13	7	12	3	4	14	12	17	5	20	10	1	28
N.º Asistentes mediante plataforma	193	71	116	6	33	135	37	114	19	152	19	3	898
Horas en la plataforma	259	86	138	7	52	184	49	143	28	184	28	6	1.164

Hours of training by category

	Cultipalta	Central	Cultivar	Cultivar Grup
Management	37	-	111	85
Middle Management	110	166	658	8
Technician	185	22	382	9
Commercial	74	-	467	-
Administrative	54	22	390	4
Operational	211	225	738	-



05

HUMAN RIGHTS AND THE FIGHT AGAINST CORRUPTION AND BRIBERY

Human Rights and the Fight against Corruption and Bribery



The philosophy of the Cultivar Group is based on its ethical principles and transparency, always respecting current legislation and the internal rules of conduct set out in its Code of Conduct.

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

Throughout 2023, the Group has had to resolve an event contrary to the provisions of the Code of Conduct, which occurred in one of its delegations, always acting under criteria of responsibility and transparency, observing strict compliance with the law, managing the issue internally and following the appropriate legal procedures.

It should be noted that, during the year covered by this report, the Group has implemented a new external whistle-blowing channel, in order to ensure compliance with the provisions of current legislation (particularly Law 2/2023 of 20 February, regulating the protection of persons who report breaches of regulations and fight against corruption), allowing interaction in a completely anonymous manner. A communication and whistle-blowing channel is thus made available to employees and/or third parties, in order to provide a tool with which they can report any alleged irregularity detected in the performance of the Group companies' activities and prevent any type of irregularity and/or discrimination in employment.

Staff are not permitted to accept gifts from customers and/or suppliers, regardless of their form, or to carry out actions in their daily work that contravene the above principles. This is expressly provided for in the Code of Conduct.

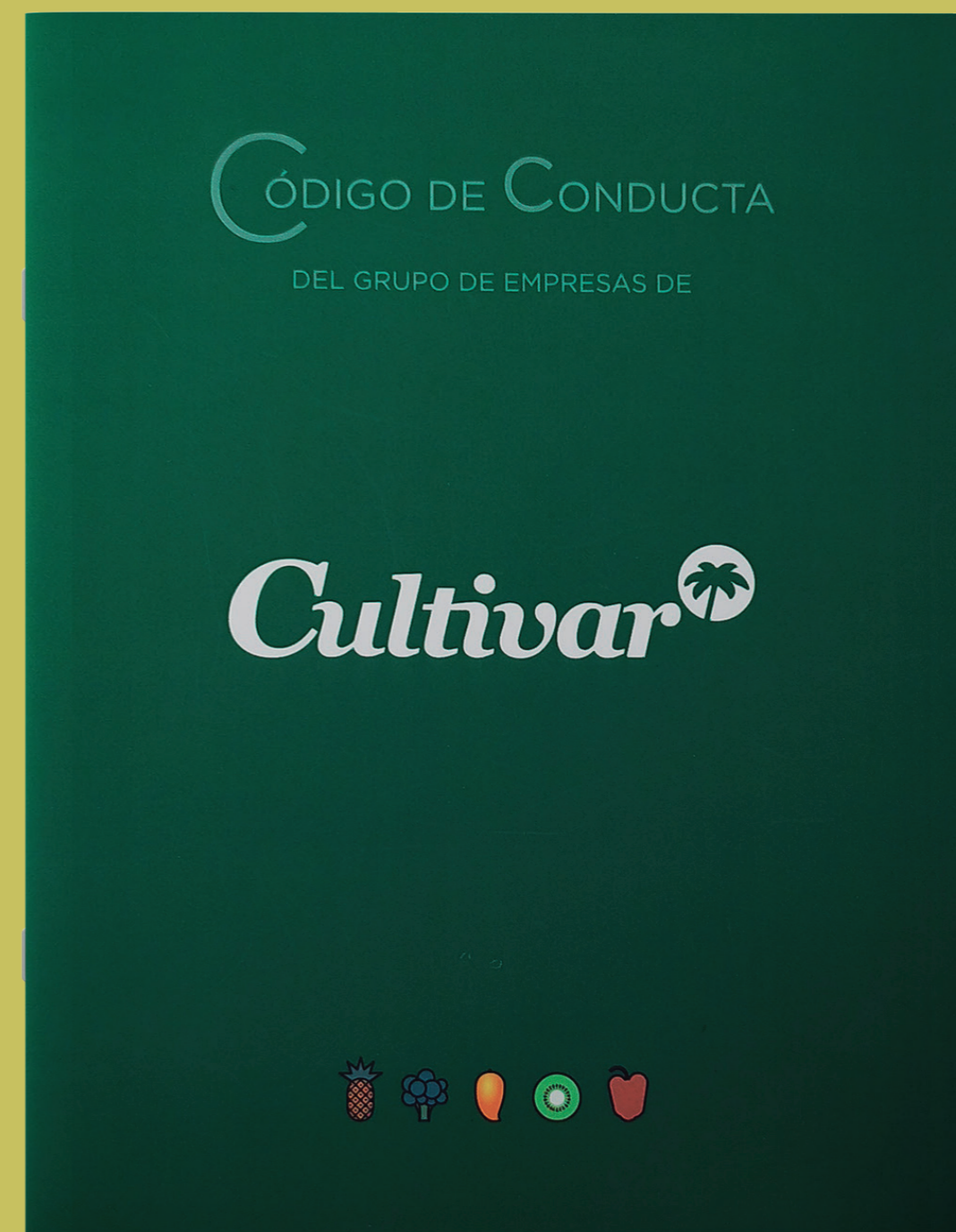


In line with the above, the CULTIVAR Group has integrated the **ten principles of the Global Compact (United Nations)** into the way it understands its activities, incorporating the **Sustainable Development Goals** as a basis for its projects.

Therefore, in their international business relations, the Group companies require the observance of these principles, using appropriate measures related to the elimination of forced or compulsory labour and the effective abolition of child labour.

Cultivar is also a member of the **“Acord sobre el Codi de Bones Pràctiques Comercials al llarg de la Cadena Alimentària a Catalunya (CBPC)”** of the Department of Agriculture of the Generalitat de Catalunya.

The ten principles referred to above are reported in **Annex II** of this Report. The 17 Sustainable Development Goals can be found in **Annex III**.





06

SOCIETY

Society



Inherent in its culture and as a consequence of its values and principles, the CULTIVAR Group has always demonstrated its commitment to society, which translates into its desire to actively contribute to improving the dignity and living conditions of society in general, and its immediate environment in particular. All of this is in line with the Ten Principles of the Global Compact (**Annex II**).

Not surprisingly, the Group's companies employ a significant number of people in the immediate vicinity of their different work centres, and also actively participate in the improvement and development of the communities through sponsorships, events and donations.

The Group is committed to actions aimed at achieving a more sustainable world and therefore develops initiatives that align our environmental and social values with our business objectives, as well as improving our immediate surroundings.

In this line, the following actions should be highlighted, which concern direct partnership and sponsorship actions, as well as, more generally, relations with local community actors:

5 a day" commitment

It is worth highlighting the Group's commitment to the **5 a day Association** since it was set up 24 years ago. The aim of this association is to promote the consumption of fruit and vegetables and to publicise their beneficial effects on health.

Throughout the year, the Group attends a large number of schools that visit the facilities, informing them about the activity carried out and the product worked on.





Support to the Food Bank

Millions of tonnes of good food go to waste every year. As distributors of a valuable consumer good, we aim for zero waste. Especially when we can also help people at risk of social exclusion.

The Cultivar Group has collaborated during the year 2023 with the Food Bank near each of the delegations, providing fruit and vegetables in good condition but difficult to sell. We also make contributions during the solidarity food collection days that take place in Mercamadrid.

All these actions contribute to guaranteeing the correct nutrition of disadvantaged groups in our area of influence.

Collaboration in sporting events and with sporting associations

The Group has collaborated in the following events:

- **a** **Cursa Delta del Prat:** Cultivar collaborated in 2023 with the cursa del Prat, as it has been doing for more than 20 years, providing bananas and kiwis for all participants, as in previous years.
- **b** Collaboration with the **Aprenem Association in the Cursa Solidària CORREBLAU** for the inclusion of students with autism. Cultivar provides fruit for all participants and participates with the foundation with a monetary contribution that subsidises the creation of informative videos.
- **c** Collaboration with **Down Madrid** for the race held to promote the inclusion of people with intellectual disabilities, providing fruit for participants.
- **d** Collaboration with the **ATME** association. Cultivar provided apples and bananas for all participants in the charity race organised by the association to support research into Friedreich's Ataxia.



Cultivar colabora con diversas entidades sin ánimo de lucro, principalmente relacionadas con la alimentación y la promoción de un estilo de vida saludable.

El grupo ha participado activamente en diversas carreras y eventos deportivos a lo largo del año. Como parte de esta iniciativa, hemos colaborado mediante la cesión de fruta fresca, que ha sido utilizada para el avituallamiento de los participantes. La entrega de fruta no solo contribuye a la hidratación y nutrición de los atletas, sino que también refuerza nuestra misión de fomentar hábitos saludables. A través de esta acción, hemos podido brindar un apoyo tangible a los eventos, al mismo tiempo que promovemos el consumo de productos frescos y nutritivos.



Las donaciones a la Fundación Deporte y Desafío promueven la inclusión social de personas con discapacidad a través del deporte.



USEFUL INFORMATION

feedback

The Group's profits in 2023 amounted to a total of €4,942,925.74 (€4,515,621.67 after deducting the corresponding taxes, which amounted to a total of €427,304.07) and no subsidies were received, so that it was able to participate through promotions and donations (as detailed in the following points of this section) in different events and activities aimed, in particular, at alleviating hunger.

and improve the living conditions of people in vulnerable situations, promote social inclusion, as well as medical research and the promotion of sport and a healthy lifestyle.

Also noteworthy is the participation in the project proposed by MERCABARNA called "FOODBACK", aimed at increasing the volume of food that can be used and reducing food wastage.

The contributions made by the Group companies for the management of all surplus and waste vegetable organic material at Mercabarna are as follows:

	PUNTO VERD	Mercado	FOODBACK	Fines sociales
CULTIVAR	129,28	0	40,81	21,611
CULTIPALTA	330,90	59,544	14,48	9,686
Total	460,18	59,544	55,29	31,297

(En Tm)

With regard to supplier evaluations or audits, as well as social and environmental responsibility relations, suppliers and subcontractors are evaluated by means of an approval questionnaire that includes quality, food safety, environmental and social aspects. They are also asked to provide a copy of their environmental and social certificates. A higher score is given to suppliers with quality, food safety, environmental and social certificates, as more and more customers are making this a minimum requirement.

- 2 As far as consumer health and safety measures are concerned, the **HACCP (Hazard Analysis and Critical Control Points) system** is in place. Within this system, food safety aspects are evaluated for the consumer, such as: allergens, product labelling, analysis of maximum residual limits of pesticides, etc.
- 3 The Group's companies have the relevant certifications, depending on their activity and/or products.
- 4 In the case of CULTIVAR, the **GLOBAL G.A.P. Chain of Custody** certification; the certificate of compliance issued by the Consell Català de la Producció Agrària Ecològica, of the Generalitat de Catalunya, on the basis of **Article 35(1) of Regulation (EU) 2018/848 on organic production and labelling of organic products**; the certificate of compliance under the "Protected Geographical Indication Plátano de Canarias", on the basis of Commission Implementing Regulation (EU) n. 1084/2013, October 2013; the certificate of compliance under the "Protected Geographical Indication Plátano de Canarias", on the basis of Commission Implementing Regulation (EU) n. 1084/2013, October 2013; the certificate of compliance under **Article 35(2) of Regulation (EU) 2018/848 on organic production and labelling of organic products.No 1084/2013** of the Commission of October 2013; the certificate of compliance of the requirements established in the IFS WHOLESALE standard, at a higher level, for both the Barcelona and Madrid delegations.

- 5 In the case of CULTIPALTA, 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**, as well as the certificate of compliance with the requirements established in the IFS WHOLESALE standard, stand out.
- 6 In the event of claims, complaints or any other type of warning in this area from customers or suppliers, the Group has internal protocols in place to determine the truthfulness and scope or impact of what has been reported, as well as how to proceed in this regard by assessing the specific case.

DONATIONS MADE BY THE GROUP IN THE YEAR 2023

The donations made by the CULTIVAR Group during the year covered by this report are as follows:

DONOR	AMOUNT (IN €)
APRENEM AUTISME Association	
Donation in cash	3.000
Donation in kind	200
Cursa del Prat	
Donation in kind	150
DOWN MADRID	
Donation in kind	270
ATME	
Donation in kind	150
SPORT AND CHALLENGE FOUNDATION	
Monetary donation	3.000
PERE TARRÉS Foundation	
Monetary donation	3.000
SHIP2B Foundation	
Monetary donation	1.250
CLUB ROTARI	
Donation in kind	933
BANC DELS ALIMENTS DE BARCELONA	
Donation in cash	20.000
Donation in kind	195,85
MADRID FOOD BANK	
Donation in cash	10.000
Donation in kind	3.549
SEVILLE FOOD BANK	
Monetary donation	4.500
PALMA DE MALLORCA FOOD BANK	
Monetary donation	3.500
BILBAO FOOD BANK	
Donation in cash	2.000
Donation in kind	306
Total (in €)	56.003,85

The amounts reported as "Donations in kind" correspond to the value of the estimated.

Annex I GRI Indicator

07 ANEXOS

GRI indicator and description	Pages
GRI 101 - Fundamentals 2016	8 a 11
GRI 102 - General contents	
102-1 Name of the organisation	12 y ss.
102-2 Activities, brands, products and services	15 a 25
102-3 Location of headquarters	15 y ss.
102-4 Location of activities	16 a 21
102-5 Legal ownership and branding	15 a 25
102-6 Markets served	16 a 21
102-7 Organisational dimension	15 a 23
102-8 Information on employees and workers	30 a 43
102-13 Participation in associations	32 y 49 y ss.
102-16 Values, principles and standards	14
102-46 Defining the contents of the reports and the coverage of the subject matter	8 a 11
102-50 Target reporting period	9
102-52 Reporting cycle	9
102-54 Statement of preparation of the report in accordance with GRI Standards	9
102-55 Index of GRI contents	55
102-56 External verification	59 y ss.
GRI 205 - Anti-corruption	
205-2 Communication and training on anti-corruption policies and procedures	45 a 47
205-3 Confirmation of incidents related to anti-corruption policies	45 a 47
GRI 301 - Materials	
301-1 Materials used by weight or volume	28 a 29
GRI 302 - Energy	
302-1 Energy consumption within the organisation	27 a 29
302-5 Direct GHG emissions from energy generation	27 a 29
GRI 306 - Effluents and waste	
306-2 Waste by type and disposal method	27 a 29
GRI 307 - Environmental Compliance	
307-1 Non-compliance with environmental legislation and regulations	27
GRI 401 - Employment	
401-1 New employee recruitment and staff turnover	31 y ss.
401-3 Parental leave	31
GRI 403 - Occupational health and safety	
403-2 Identification of occupational hazards and accidents	38 a 39
GRI 404 - Training and education	
404-1 Average hours of training per year per employee	42 y 23
404-2 Programmes to improve employee skills	38 y 42 a 43
GRI 405 - Diversity and Equal Opportunities	
405-1 Diversity in governing bodies and employees	30 a 43
GRI 412 - Human rights assessment	
412-1 Operations subject to human rights impact assessments or reviews	45 a 46
GRI 413 - Local Communities 2016	
413-1 Operations with local community participation	31 a 33



Annex II

The ten principles of the 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, environment and anti-corruption, and enjoy universal consensus.

Each of the aforementioned Principles is detailed below, indicating the subject 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 sphere of influence.
- **Principle 2.** Businesses should make sure that they are not complicit in human rights abuses.

Paragraph 5 (Human rights and fight against the corruption and bribery).

LABOUR STANDARDS

- **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 and compulsory labour.
- **Principle 5.** Businesses should support the elimination of child labour.
- **Principle 6.** Businesses should support the abolition of discrimination in respect of employment and occupation.

Paragraphs 4 (Staff), 5 (Human Rights and the fight against corruption and bribery) and 6 (Society).

ENVIRONMENT

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

Paragraph 3 (Environment)..

ANTI-CORRUPTION

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

Paragraph 5 (Human rights and fight against the corruption and bribery).



Annex III

The Sustainable Development Goals (SDGs)



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

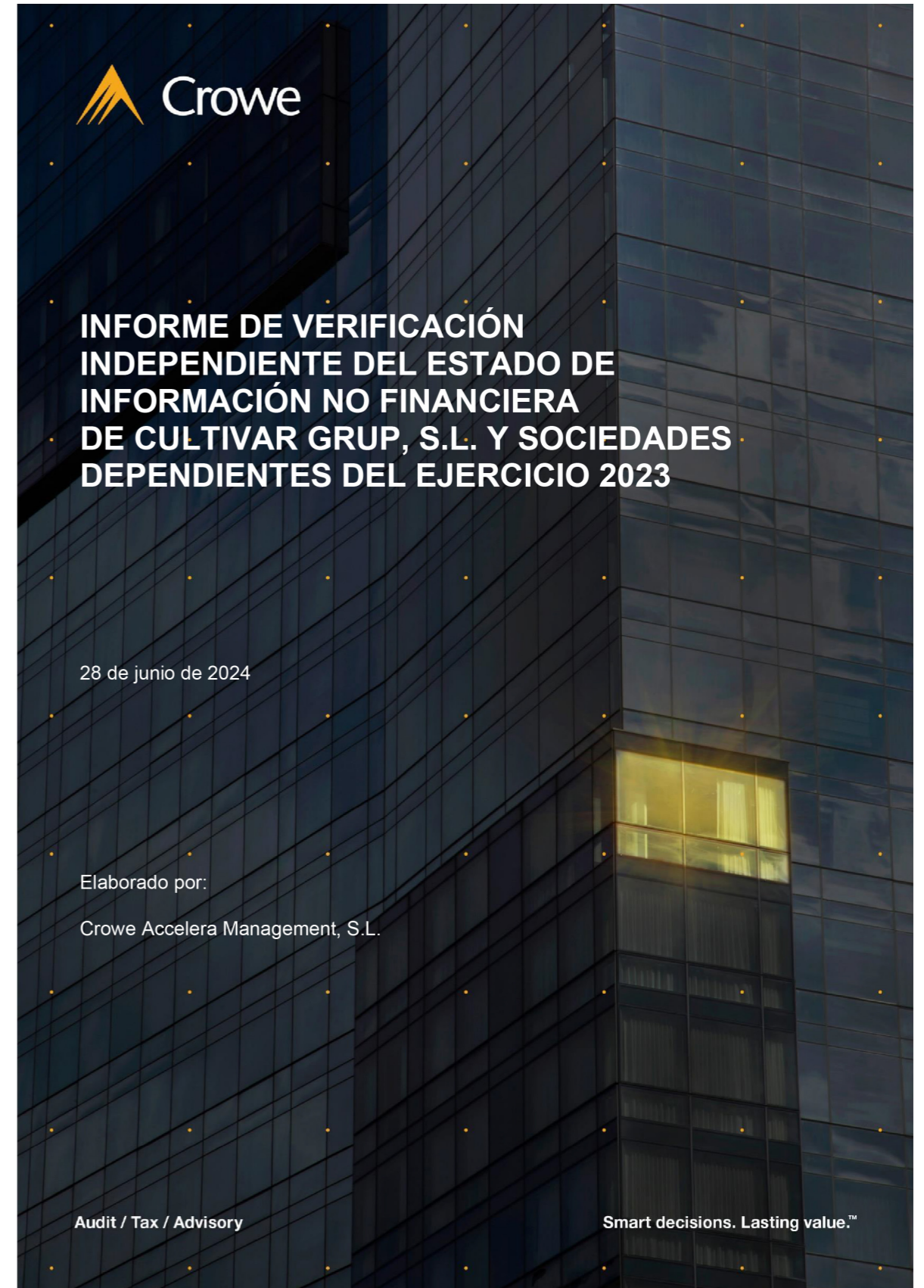
These goals point to targets to be achieved by 2030, mainly (but not exclusively) in the areas of equality, justice and the environment.

These objectives are as follows:

- 1. The end of poverty.
- 2. Zero hunger.
- 3. Health and well-being.
- 4. Quality education.
- 5. Gender equality.
- 6. Clean water and sanitation.
- 7. Affordable and non-polluting energy.
- 8. Decent work and economic growth.
- 9. Industry, innovation and infrastructure.
- 10. Reducing inequalities.
- 11. Sustainable cities and communities.
- 12. Responsible production and consumption.
- 13. Climate action.
- 14. Underwater life.
- 15. Life of terrestrial ecosystems.
- 16. Peace, justice and strong institutions.
- 17. Partnerships to achieve objectives.

Annex IV

Informe de verificación independiente





INFORME DE VERIFICACIÓN INDEPENDIENTE DEL ESTADO DE INFORMACIÓN NO FINANCIERA DE CULTIVAR GRUP, S.L. Y SOCIEDADES DEPENDIENTES DEL EJERCICIO 2023

AL socioú nico 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 2023, de Cultivar Grup, S.L. (en adelante el Grupo) que forma parte del Informe de Gestión Consolidado del Grupo.

Responsabilidad del órgano de administración

La formulación del EINF incluido en el Informe de Gestión del Grupo Consolidado, así como su contenido, es responsabilidad del órgano de administración del Grupo. 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 la tabla de contenidos incluida en el Estado de Información No Financiera de Cultivar Grup, S.L.

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.

El órgano de administración 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 gestión de calidad

Hemos cumplido con los requerimientos de independencia y demás requerimientos de ética del Código Internacional de Ética para Profesionales de la Contabilidad (incluyendo las normas internacionales sobre independencia) 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.

1

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



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

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

Nuestra responsabilidad

Nuestra responsabilidad es expresar nuestras conclusiones en un informe de verificación independiente de seguridad limitada basándonos en el trabajo realizado. Hemos llevado a cabo nuestro trabajo de acuerdo con los requisitos establecidos en la Norma Internacional de Encargos de Aseguramiento 3000 en vigor, "Encargos de Aseguramiento distintos de la Auditoría o de la Revisión de Información Financiera Histórica" (NIEA 3000 Revisada), emitida por el Consejo de Normas Internacionales de Auditoría y Aseguramiento (IAASB) de la Federación Internacional de Contadores (IFAC) y con la Guía de Actuación sobre encargos de verificación del Estado de Información No Financiera emitida por el 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 sobre la información identificada en la tabla de contenidos incluida en el Estado de Información No Financiera de Cultivar Grup, S.L.

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

2

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



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 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.
- Análisis del alcance, relevancia e integridad de los contenidos incluidos en el EINF del ejercicio 2023 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 2023.
- 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 2023.
- Comprobación, mediante pruebas, en base a la selección de una muestra, de la información relativa a los contenidos incluidos en el EINF del ejercicio 2023 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.



Conclusión

Basándonos en los procedimientos realizados en nuestra verificación y en la evidencia obtenida, no se ha puesto de manifiesto aspecto alguno que nos haga creer que el EINF de Cultivar Grup, S.L. correspondiente al ejercicio anual finalizado el 31 de diciembre de 2023 no ha sido preparado, en todos sus aspectos significativos, de acuerdo con los contenidos recogidos en la normativa mercantil vigente y siguiendo los criterios de los estándares GRI seleccionados, así como aquellos otros criterios descritos de acuerdo a lo mencionado para cada materia en la tabla de contenidos incluida en el Estado de Información No Financiera de Cultivar Grup, S.L.

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.

LUIS DIEGO Digitally signed by
PIACENZA LUIS DIEGO
FILIPPETTI PIACENZA
FILIPPETTI
Date: 2024.06.28
13:52:44 +02'00'

28 de junio de 2024

Crowe Accelera Management, S.L.

Luis D. Piacenza, Socio

Cultivar 

www.cultivar.net

Longitudinal 9, nº39, 08040 Barcelona