



# Non-financial information statement

Financial year ended on 31 March 2020

Annex to the Consolidated Management Report for the financial year ended on 31 March 2020

## 0. Contents

## Introduction

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## 1. Introduction

This Non-Financial Information Statement is part of the consolidated management report of Tigruti, S.L.U, and subsidiaries (hereinafter Planasa Group or Planasa), presented as an annex thereto and includes information on environmental and social matters, as well as information relating to personnel, the Company, the respect to human rights and the fight against corruption and bribery. The content to be included in this Non-Financial Information Statement has been developed by virtue of Act 11/2018 of 28 December modifying the Code of Commerce, the recast Text of the Corporations Act approved by Royal Legislative Decree 1/2010 of 2

July and the Act 22/2015 of 20 July on Account Auditing on financial information and diversity.

The Non-Financial Information Statement has been prepared on the basis of the expectations and requirements of the Stakeholders identified after the assessment and valuation performed during financial year ended as of 31 March 2020 with special emphasis on the most relevant matters and with a greater impact on the strategy of Planasa Group.



## Business model

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## 2. Modelo de negocio

The Planasa Group is a group of international companies whose origin dates back to 1887 and which was formally incorporated in 1973, under the name of Plantas de Navarra, S.A., by Amand Marc Darbonne and Caja de Ahorros de Navarra.

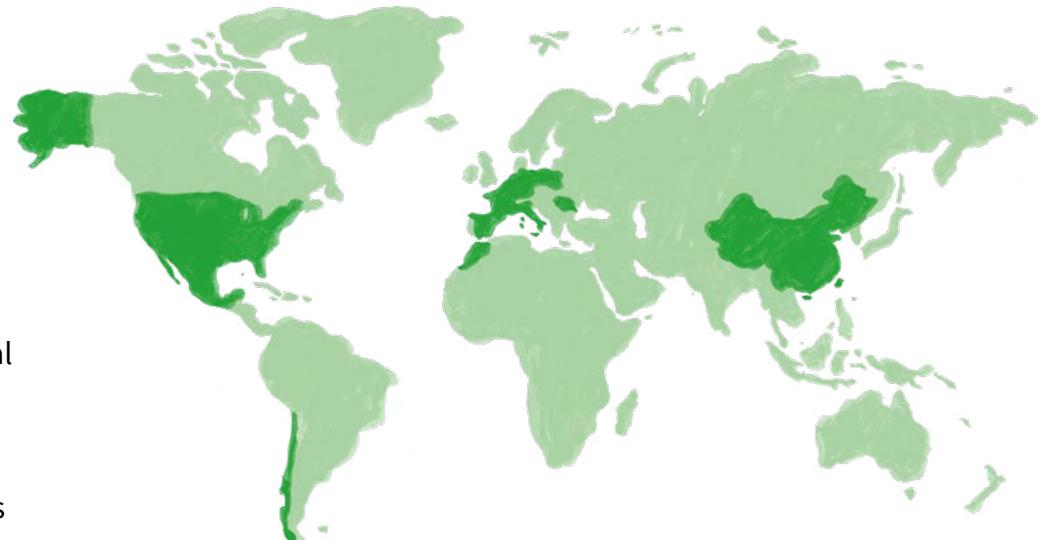
The headquarters of Planasa are located in Valtierra, in the north of Spain.

The main locations of Planasa Group are:

- **Production:** China, Mexico, Morocco, Spain, Romania, Poland, France and the United States.
- **Marketing:** China, France, Spain, Italy, Mexico, the Netherlands and the United States.
- **Nurseries:** Spain, Poland, Peru, Mexico, Morocco, Romania and the United States.

Planasa Group has an international presence thanks to a commercial network deployed in five continents and an extensive network of partners in different countries and climatic regions. The purpose of Planasa is to obtain new varieties of vegetables to obtain a balance that meets the future needs of farmers together with the consumer's preferences in the different markets.

Planasa has properties all over the world strategically chosen due to soil qualities and climate conditions. Cash crops, research, monitoring and tests of new varieties for continental, Mediterranean, warm and even tropical climate areas are produced in said properties.





## RESEARCH

Over 40 years of plant varieties research. Planasa focuses on variety research as a basis for success of the creation of unique varieties. They have six experimental centres around the world and produce the varieties without genetic modification techniques.



## QUALITY

Planasa has a strong commitment to food safety and the traceability of plant material. Concern for the environment is very high and the best available techniques are always used to work in the most sustainable way. It works to improve each stage of the production processes.



## COLLABORATION

Customers are the key to the success of varieties. Trust relationships are created with each of the producers. Planasa works with agents to meet consumer needs.

Planasa is specialised in three main business lines:

vegetable innovation, nurseries and fresh produce. The main production and marketing activities of Planasa are divided in three main food groups:

### RED BERRIES



### HORTICULTURAL CROPS



### FRUIT TREE

## 2.1. Vegetable innovation

The Planasa Group allocates a relevant amount of resources to R&D for the development of new varieties through improvement and varietal selection programmes. The purpose is to offer producers varieties that fit their production and business needs. This is part of the Group's DNA.

Likewise, efforts are made so these producers may extend the harvest season, avoiding production fluctuations and, at the same time for the customer to have quality products throughout the year.

Planasa has four research centres all over the world. Likewise, has development centres to monitor and experiment with new varieties in different climate areas in strategic worldwide locations.

The results are protected by the breeder's rights of plant varieties.

**PLANASA HAS FOUR RESEARCH CENTRES ALL OVER THE WORLD. LIKEWISE, HAS DEVELOPMENT CENTRES TO MONITOR AND EXPERIMENT WITH NEW VARIETIES IN DIFFERENT CLIMATE AREAS IN STRATEGIC WORLDWIDE LOCATIONS.**





## 2.2. Nurseries

The Planasa Group is one of the world biggest nursery operators for strawberries, raspberries, blueberries and asparagus, as well as garlic seeds and fruit trees. It has nearly 1,500 hectare in Spain, Poland, Morocco, California (US), Mexico and Peru. Planasa integrates activities in different locations to offer the vegetable material that best adapts to the needs of the clients.

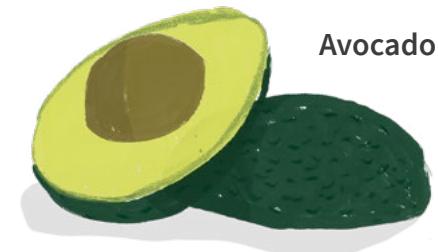
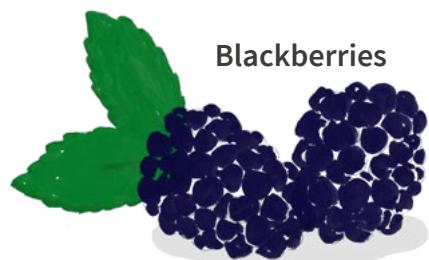
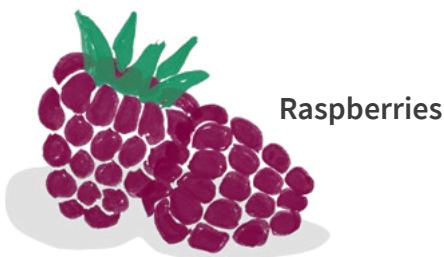
The Group has perfectly integrated the activities of selection, varietal development and propagation in nurseries in different geographical and climatic locations to offer the plant material that best suits the needs of producers around the world. The production process is protected for from start to finish, from the selection of new varieties, testing in our R&D farms to commercial production in laboratories and nurseries, all in order to comply with the health and quality standards.

## 2.3. Fresh product

Throughout the year, Planasa produces and markets quality vegetable products to satisfy consumer tastes, aiming at becoming a great berries producer, with a special focus on raspberries and blueberries. Moreover, Planasa Group is the leading producer and marketer of fresh endives.

Planasa pursues excellence at all levels, guarantees that products are transparent from the plant to the shelf, with the aim of achieving excellence through continuous improvement, collecting data accurately and useful in real time.

### Planasa produces and markets:



## 2.4. Mission, vision, values

### MISSION

To provide clients in the global market by means of the three business lines — Plant research, Nursery and Agri-food — with high quality products and services with added value to meet consumer needs.

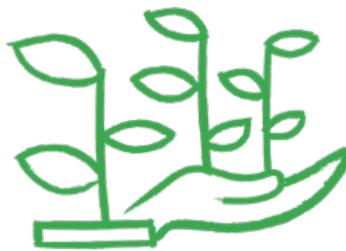
### VISION

To become a global leader in innovative solutions for the supply chain of berries, asparagus, endive and garlic, meeting consumer expectations.



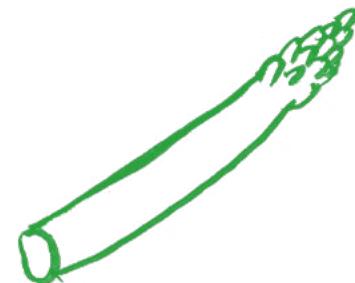
#### Breeding

Research and development of new vegetable varieties.



#### Nursery

Production and commercialisation of high-quality plants and seeds.



#### Fresh produce

Year-round production and commercialisation of vegetable products that stand out for their freshness and flavour.

## VALUES

Planasa's values are essential. Among the components of the Group, with clients, partners, suppliers, competitors and the communities in which it operates, it works with trust and loyalty in everything it does and relies on ideas and innovation to move forward. Each member of the Group is expected to show these values in their work and business relationships. Planasa means taking care of what they are doing, how it is done and, above

all, why it is done. Trust and loyalty mean being trustworthy. Honesty, fairness and doing the right thing selflessly, even when circumstances make it difficult, is part of the Group's work. With constant ideas and innovation, it always looks for the most appropriate and innovative solution to any problem or situation to guarantee the maintenance of the highest standards at all times.

The Group's values are summarised below:

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### Integrity

Honesty and integrity are our most important values, which is why they take the helm to guide our business.

### Continuous improvement

Actively seek out best practices in all areas in order to give a higher value offer to our customers.

### Customer satisfaction

Positioning our clients at the centre of our business activities and contributing to their success.

### Corporate excellence

On-going improvement, effectiveness and efficiency in company actions.

### On-going search for innovation

Encouraging new ideas, initiative and creativity across all levels.

### Teamwork

Sharing knowledge, ideas and the experience to make the best decisions together.

### Commitment to people

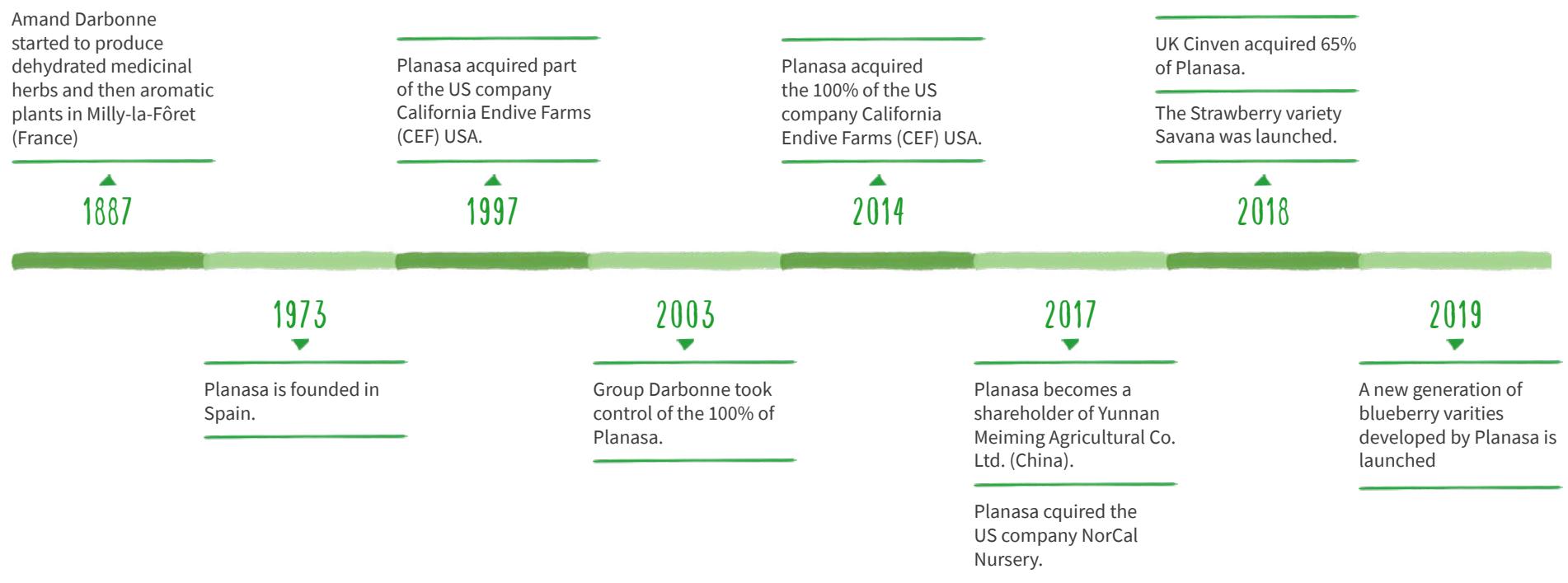
Promoting talent, developing leaders, rewarding the achievement of targets.

**Our most significant milestones**

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### 3. Our most significant milestones

Non-financial information statement / Our most significant milestones

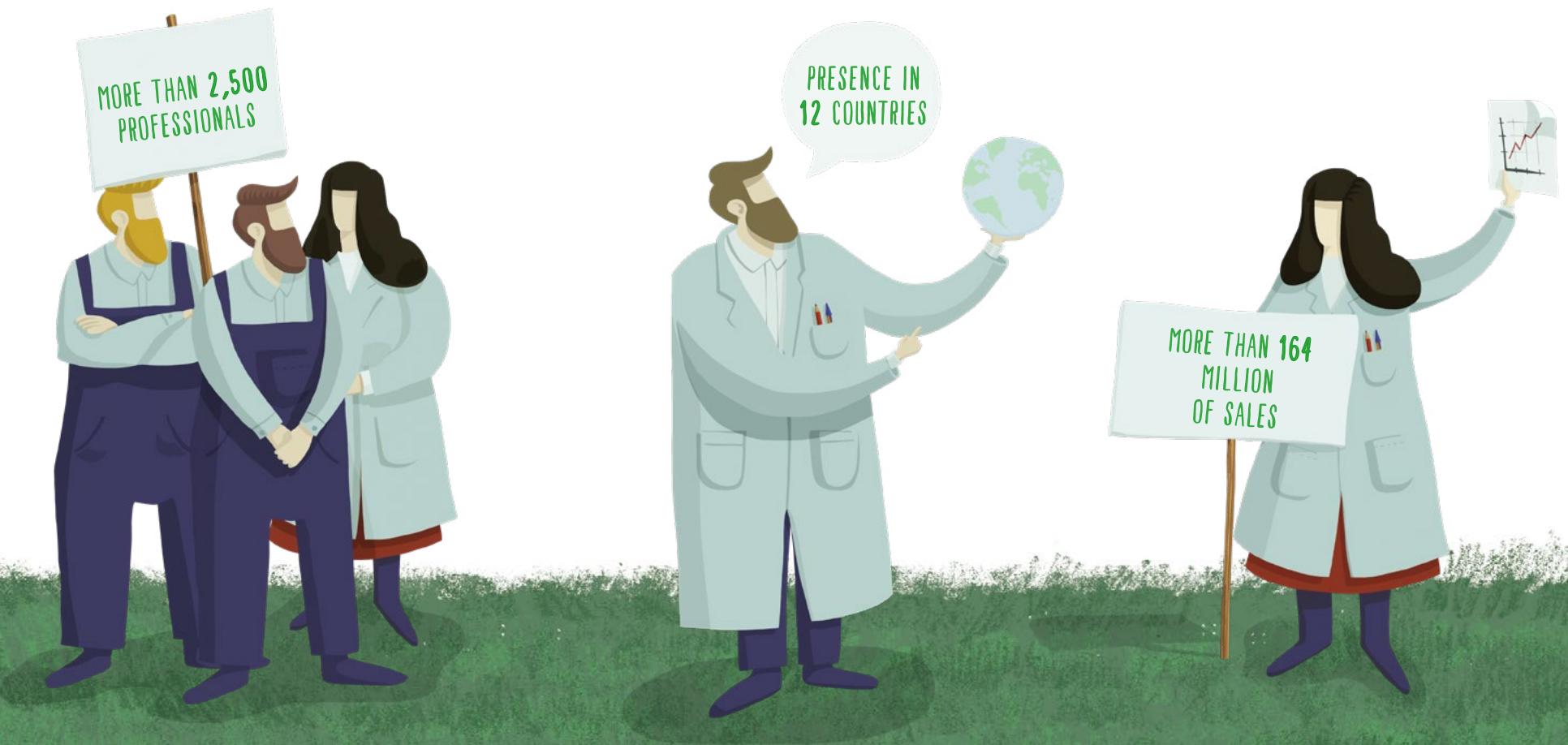


**Key figures of Planasa in the  
reporting period**

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## 4. Key figures of planasa in the reporting period

The key figures of Planasa during the financial year are:



## Materiality analysis

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## 5. Materiality analysis

The most relevant stakeholders for Planasa Group are:

- Governing board and corporate governance
- Employees
- Clients
- Institutional relations
- Suppliers

Planasa has established specific communication channels with its stakeholders. They allow the company to know their needs and expectations, so Planasa can meet their expectations more rapidly.

In this sense, in order to be aware of the most relevant matters with regard to sustainability in the current period, Planasa has prepared a materiality analysis during financial year in order to identify the most relevant issues both for the stakeholders and for the strategy of the Group. The following actions have been taken to perform the said analysis:

- **Revision of information:** both internally and externally (including relevant news, reports of the main competitors, best practices in the industry).
- **Identification of relevant issues:** preparation of a comprehensive list of material matters in the agricultural industry.
- **Evaluación:** assessment of key matters and identification of key aspects for the assessment of relevant matters.

In this sense, the internal and external information has been reviewed to identify relevant matters for Planasa group and to determine key matters of the industry according to their impact on the activities, products, services and relations of the company, within and outside it. Once the most relevant matters were selected within the company, they were evaluated by the heads of the different departments according to the operational relevance and their impact on the company's reputation. Key members of the Human Resources, Purchases, Clients Quality, Financial, Compliance and Environment Departments participated in the evaluation.

**PLANASA HAS PREPARED A MATERIALITY ANALYSIS DURING FINANCIAL YEAR IN ORDER TO IDENTIFY THE MOST RELEVANT ISSUES**

For the final determination of the materiality of a certain aspect, Planasa combined internal and external factors on the basis of the concerns and expectations of stakeholders, as well as the strategic lines, objectives, risks or interests of the Group. By doing so, 21 relevant matters were identified and included in a materiality matrix. Said matrix has not been published due confidentiality reasons.

Likewise, the 10 most outstanding material issues identified by Planasa are the following:

- Observation and experimentation of new varieties; search for innovation and efficiency.
- Client experience: Product/service quality and client satisfaction/claim management
- Trust relationship with clients
- Dialogue channels with stakeholders
- Fair remuneration (wage gap)
- Diversity, equality and non-discrimination
- Sustainable and inclusive products
- Corruption and fraud prevention
- Work-life balance
- Suppliers satisfaction

Senior Managers have implemented or are implementing measures with regard to the aforementioned issues which are further explained in this document.

On the basis of the aforesaid materiality analysis, Planasa has identified some indicators as non-material and non-relevant.



**Information on  
environmental aspects**

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## 6. Information on environmental aspects

### 6.1. Planasa policy

Planasa Group is committed to and works for environmental care. This is evidenced in its Code of Conduct which is written in English, and it is accessible on its website, as the Group is mainly comprised of subsidiaries in strategic locations all over the world.

Additionally, they have a Quality and Environmental Policy in force which also encourages the protection of the environment.

The commitment arising from said code and policy is to protect the environment operating so the resources used in the different activities are sustainable and environmentally friendly, avoiding pollution and appropriately managing waste. Moreover, they comply with all the applicable legislation in the different countries.

Finally, it should be noted that they have a document, "protocol with suppliers", which obliges the suppliers with whom they work to accept specific conditions in terms of environmental terms. For more information on this regard, please see section 10.3.2 Outsourcing to suppliers.



## 6.2. Identified risks

Several risks have been identified as relevant for the purpose of the Planasa Group and affect the capacity to achieve the expected results with regard to environmental objectives. The main risks identified are:

- Changes in legislation
- Increase of water cost and restriction.
- Natural phenomena, such as frosts, floods, drought...

Information regarding the Group's environmental management and performance is detailed in the sections below, for the purpose of responding to the concerns of the Stakeholders. Environmental information refers to all the companies that make up the Planasa Group, except China, Chile, Italy and the Netherlands, which are considered not relevant given their size and activity (some are purely commercial) in environmental terms. As of 31 March 2020, they represent approximately 7% of turnover, as well as 2% of assets.

## 6.3. Environmental management and performance

### 6.3.1. General

#### 6.3.1.1. Current and foreseeable effects of the company's activities on the environment and, where appropriate, on safety and health

In Spain annual detailed analysis of the potential environmental aspects and their impact on the external environment (air emissions, spillages, waste, soil and groundwater pollution, consumptions, landscape and noise and vibrations) are performed. The result of this Analysis is included in the "Inventory of Environmental Aspects". In said Inventory all the aspects have been analysed and are significant to or impact on the environment. Most of them have a low level of significance.

The rest of the Group complies with the environmental legislation and, as the activity and the machines used in the Spanish plants are similar to those used outside Spain, it is considered that they have no relevant negative effects and said analysis has not been performed as it has not been deemed necessary.

The forecast of future activities is to maintain current production volumes, without significant variations or impacts on the environment.

### **6.3.1.2. Environmental assessment or certification procedures**

There are environmental procedures with regard to: the assessment of environmental aspects, the regulations applied to environmental matters, environmental emergency plans, operational control and monitoring and measurement of environmental aspects.

Along with the aforementioned, there are environmental emergency sheets detailing the mode of action in the event of certain incidents, emergency plans, technical specifications of hazardous waste and good environmental practices, mainly associated with cleaning containers and treating and controlling waste.

Although they are not currently certified under ISO 14001 standard on environmental management, they manage waste, assess environmental aspects, prepare annual emergency plans and an annual assessment, and monitor all the regulations affecting us from an environmental perspective.

### **6.3.1.3. Resources addressed at environmental risks prevention**

Resources addressed at environmental risks prevention have a human and a material nature. It should be noted that in financial year ended on 31 March 2020, a multidisciplinary team has been formed that is responsible for supervising each area in ESG

matters (environmental, social, government) and is divided by geography (EMEA, USA, Mexico). The purpose of this team is to foster environmental, social and government initiatives.

In relation to those responsible for specific companies, in Producciones Vegetales Diferenciadas, S.L., hereinafter Provedis, there is an improvement manager in charge of environmental matters. Additionally, in Valtierra there is a team comprised by the Environmental Department that manages these matters along with the Quality Department. Finally, in the properties and greenhouses of the Group there is qualified personnel in charge of the applications of fertilisers. These technicians control the quantity used in the products so it does not exceed the limits and the product reaches the consumer in optimal conditions.

## **RESOURCES ADDRESSED AT ENVIRONMENTAL RISKS PREVENTION HAVE A HUMAN AND A MATERIAL NATURE.**

The material resources that we have are annually approved in the Group's budget, as a need to carry out improvements and adapt to the new environmental regulations on a national and regional level.

At the same time, several of the investment are oriented to environmental improvement.

#### 6.3.1.4. Implementation of the precautionary principle

Some companies of the group have Environmental Emergency Plans that describe the measures to avoid and control occurrence of potential accidents, incidents and emergency situations that may occur in the facilities and processes, indicating those that can lead to the most significant environmental aspects.

Potential environmental aspects that may arise as a result of accidents, incidents or abnormal operation conditions are: oil leaks or dangerous liquid leaks, electrical fire, liquid-caused fire, gas leakage, water tubes breaks, warehouse fire.

For each of these potential aspects, the environmental impact, preventive measures, responsible persons, results, response actions and results of the intervention, where applicable, were assessed.

Likewise, drills are frequently conducted to verify the suitability of the response measures adopted, at the same time that employees get a better understanding of them.

In the rest of the properties and greenhouses of the Group, all the practices and applications are made pursuant to the environmental legislation in force.

#### 6.3.1.5. Provisions and guarantees for environmental risks

As of 31 March 2020 and 2019, there is no provision recorded in the consolidated balance sheet, as there is no provision for risks and expenses derived from environmental actions, nor are there ongoing litigation, compensation or contingencies related to environment protection and improvement. Likewise, the Directors of the parent Company do not expect that, in the event of an inspection, significant liabilities of this nature will arise.

The Group believes that they are sufficiently covered by the civil liability insurance policies in force.



### 6.3.2. Pollution and climate change

Despite there are no defined measures, the policy applied by Planasa Group throughout the years is the responsible and sustainable use of resources.

In the financial year ended 31 March 2019, noise was measured at the facilities of the Navarra Plants and since good results were obtained, no measures were taken in this regard. As their purpose, they have set themselves to conduct this study again in the next year, to confirm that the results are still positive.

The Group is committed to the use of biological products. This is evidenced as it is increasingly common to use these to reduce the use of chemical pesticides, increasing in the annual year ended 31 March 2020 the use of biological products. Specifically, it should be noted that in the US year after year they are increasing the use of bio-based products. Likewise, there is an initiative to work with different collaborators processing organic waste from strawberries to convert them into substrates.

With regard to climate change, several elements have been detected and they contribute to the emission of greenhouse gases, including the machines and vehicles used to produce the product. In this regard, no specific measures have been taken, although the proper use of these elements is promoted to reduce greenhouse gases.



### 6.3.3. Circular economy and waste management

Planasa Group works with a policy based on the reduction of the volume of waste dumped in landfills.

They work with authorised managers in all the operations relating to waste (either dangerous, non-dangerous and by-products). Waste is always stored in containers of the appropriate size according to the business; they are provided by managers and they are collected at an adequate frequency to avoid long storages that could jeopardise health and safety.

Likewise, the personnel is appropriately trained for segregation and management of collection of waste generated during the activities.

Waste is segregated and processed as follows:

- Empty packages are incorporated to the production process to manufacture new packages after they are cleaned in the recovery plants of the managers. Re-usable packages are collected by suppliers. For more information regarding this project, please see section 6.3.4.3.
- Board and paper are segregated from other waste and recovered. Wood is separated, chopped and recycled.
- By-products (roots, leaves, branches...) are used for animal feeding or for fillings in other properties.
- Scrap is sold and recovered in blast furnaces, where it is taken by the authorised manager.

- Lamps, luminaires and fluorescent tubes are taken by the authorised manager to the waste recovery plant. Electronic devices and computer waste equipment, such as toners, are also managed for their recovery and separation into components in specialised plants.

Likewise, hazardous waste has specific technical sheets detailing, among others, the waste, the origin, the authorised manager thereof, general information (frequency, approximate annual generation amount, etc.), designated containers for storage , accumulation point, handling rules, exit record and responsibilities and preventive and corrective measures.

With regard to packaging, the purchase policy is increasing the rate of recyclable, biodegradable and even compostable packages acquired. Given the heavy demand by consumers of biodegradable and recyclable trays for final products, we work with suppliers of reusable plastic packages and pallets (wood and plastic) suppliers. Specifically, Planasa has begun to offer its customers a new packaging that is totally respectful with the environment that does not contain plastics and uses compostable biomaterials, such as cardboard and cellophane.

**PLANASA VIVEROS, IN ORDER TO MONITOR AND REDUCE THIS WASTE, HAS CHOSEN TO HIRE AN INDEPENDENT THIRD PARTY TO WORK AS DANGEROUS GOODS SAFETY ADVISOR**

With regard to hazardous waste, in the financial year ended 31 March 2020, Planasa Viveros, which is the Company that has the most significant effect, in order to monitor and reduce this waste, has chosen to hire an independent third party to work as Dangerous Goods Safety Advisor. The main outsourced tasks include the following:

1. Audit for the collection of data on dangerous goods.
2. Check on existing safety measures, in relation to the handling of dangerous goods.
3. Review of vehicles that transport dangerous goods and the necessary labels/stickers for them.
4. Regular visit to verify compliance with ADR and other current legislation at all times.

5. Training for personnel who handle dangerous goods, issuing the corresponding training certificate.
6. Establishment of the loading/unloading and transport protocol, and safety data sheets for ADR compliance.

Likewise, actions are taken to fight food waste, such as:

- Safe food that does not meet a specific quality standard, is offered to clients with less quality requirements (market).
- We always work with fresh products, increasing the useful life for final clients. At the same time, the growing cycle is regulated so the production and the sales are in line and there is no overproduction and/or waste.
- Different uses of a same product (variants and formulae) are encouraged.



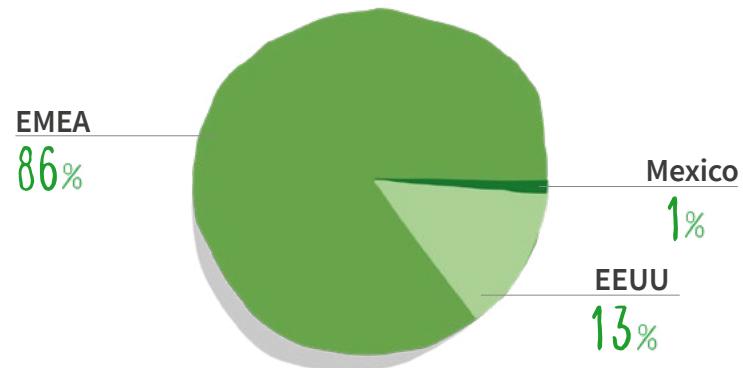
## 6.3.4. Sustainable use of resources

### 6.3.4.1. Water consumption and supply pursuant to the local restrictions

Here follow the main figures relating to water consumption during financial year ended as of 31 March 2020:



Considering consumption by main regions where the group has a presence (EMEA<sup>2</sup>, USA<sup>3</sup>, Mexico<sup>4</sup>) the detail of water consumption is as follows:



<sup>1</sup> In financial year 2018-2019, water consumption was 6,592,952 m<sup>3</sup>. This data is not comparable with that of the current year since the Group was not monitoring the water consumption of all its locations. In financial year 2019-2020, the water consumption presented refers to all the relevant sources of consumption that exist in the Group.

<sup>2</sup> The EMEA information is made up of France, Poland, Morocco, Romania and Spain.

<sup>3</sup> In the US, the water consumed comes from wells owned by the Group. The consumption calculation has been carried out under the hypothesis of a maximum power per minute of 17,500 gallons in Macdoel and 9,100 gallons in Turlock, assuming a total of 940 hectares irrigated mainly with sprinklers. Likewise, on average, it has been watered approximately 6 days a month (with its corresponding seasonality linked to the weather and the fruit planted).

<sup>4</sup> In the Mexico, the water consumed comes from wells owned by the Group. The calculation of consumption has been carried out under the hypothesis of a consumption per dripper of 4 litres per hour, estimating 4,455 total drippers per hectare. The “Carmen” farm has a total of 19 hectares and the “Esfuerzo” farm has a total of 14 hectares, irrigated mainly by drip. Likewise, the average watering time in hours a day is 0.87 hours a day on the “Carmen” farm and 2.78 hours a day on the “Esfuerzo” farm (with its corresponding seasonality linked to the weather and the fruit planted).

## THE WATER USED COMES FROM DIFFERENT ASSOCIATIONS OF IRRIGATORS AND FROM DIFFERENT OWN WELLS AUTHORISED BY THE CORRESPONDING STATES, WHICH GUARANTEES THEM WATER OF QUALITY AND IN SUFFICIENT QUANTITY

Likewise, land is available to enjoy the use of water from associations and land for rent (fermaje) to enjoy the use of water from the water table. They have a storage basin and a pipeline network that distribute water to the points of use. In some locations, they also have water treatment stations, where they chlorinate part of the water that is used for mouth use and cleaning.

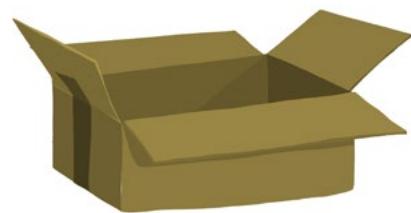
In Mexico, water consumption has been considerably reduced compared to the previous period. This is mainly due to the fact that, on the one hand, the cooler of the Las Cualas farm that was used to cool the sprinklers has been discontinued and, on the other hand, water from rivers or drainage water, thus reducing the consumption of potable (clean) water.

Finally, it must be noted that all the companies of Planasa Group are authorised to abstract.



### 6.3.4.2. Purchase of raw materials

Here follow the main details of financial year ended on 31 March 2020 with regard to the consumption of the main raw materials of Planasa Group:



	Packaging	Debited	Plant protection products
Units	38,000,513	7,367	52,599
Metres	7,040,387	—	—
Kilograms	7,367	7,056,429	139,288
Litres	—	5,650,561	189,677

<sup>5</sup> Regarding the consumption of raw materials for the financial year ending on 31 March 2019, it was not possible to monitor the real consumption with the metrics applied to each type of unit because there were no means available. Therefore, for some items, consumption was calculated based on theoretical weights of the element. The results were 40,709,325 units of containers and packaging, 30,848,594 kg/l of fertilizers and 9,827,505 kg/l of phytosanitary products. In order to achieve continuous improvement, in the financial year ending on 31 March 2020, the consumption data had been measured according to their real weights and metrics.

#### 6.3.4.3. Measures implemented to improve the efficiency of raw materials use

The Planasa Group considers containers and packaging to be one of the most relevant raw materials, and therefore works constantly to improve their use.

The main actions taken to improve the efficiency of these raw materials are the following:

- To use biodegradable trays as demanded by clients.
- To appropriately use wrapping machines and train the personnel in charge of same to reduce losses caused by jams, misalignment, etc. of the film covering the trays.
- To reduce unsuitable trays working with homologated and reliable suppliers.
- To work with reusable packaging systems (chep-lfo, europool) in pallets and boxes, minimising board waste.
- Ecoembes minimisation plan.
- To work with reusable containers systems.

Specifically in Morocco and Spain, a project is being carried out to reduce purchases of packaging (plastic boxes) for the purpose of making the use of raw materials more efficient. It is basically divided into the following two:

- Rental of reusable plastic boxes to a packaging supplier. The product is sent to customers in these boxes, and the packaging provider is responsible for collecting them from the customer and cleaning them for reuse.
- Purchase of reusable plastic boxes. Planasa is directly responsible for collecting them from the client's facilities, and cleaning them for reuse.

The Group's purpose is to implement this project in the medium term in all the locations where it works.



#### 6.3.4.4. Direct and indirect energy consumption

The two main energy consumption sources of the Group are power and gasoil consumption. Gasoil consumption is mainly attributed to the machineries and tractors used in the activities of Planasa Group.

According to the energy consumption figures, the information of the Group with regard to the consumption in financial year ended as of 31 March 2020 and 2019 is:

Electricity consumption (kWh)		Gasoil consumption	
Financial year 2019/2020	Financial year 2018/2019	Financial year 2019/2020	Financial year 2018/2019
19,708,697	20,065,578	2,021,244	3,329,343



#### 6.3.4.5. Measures to improve energy efficiency; use of renewable energies

The commitment taken by the Group to improve efficiency of energy use has been translated into the following measures:

- The heat generated by the Factory is recovered to heat rubber machines and the water of the tanks.
- Productivity has been improved in planters and cutters.
- Ammonia has been installed for cold storage.
- Turbines have been changed in growth chambers to reduce energy consumption.
- Transformation of diesel generators into electrical transformers.

In the year ended 31 March 2019, halogen bulbs were replaced by LED lamps.

Finally, every 4 years, an energy audit is undertaken with an independent third party. Specifically, in the period ended on 31 March 2020, the Provedis energy audit was undertaken, having been satisfactorily concluded.

#### 6.3.5. Biodiversity protection

As the business of Planasa Group is closely related to biodiversity, it is important for the Group to preserve and take care of it. Thus, the following measures are taken:

- To respect native flora and fauna.
- To maintain garden areas.
- To use a single rodenticide perimeter in the manufacture facilities.
- To control plant protection products.
- To apply pesticides as regulated by the Government.

Likewise, it should be noted that since 2017 in Spain there has been a machine in the production process the purpose of which is to disinfect fruits, vegetables and substrates with steam. This means a reduction in water consumption for this process compared to the usual expenditure in the sector.



**Information on social issues and  
personnel relating issues**

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## 7. Information on social issues and personnel relating issues

### 7.1. Policy policy

The Planasa Group does not tolerate abusive, offensive or harassing behaviour, whether verbal, physical or visual. Likewise, equal opportunities are guaranteed. The Group is committed and works to maintain a safe and healthy workplace. This is evidenced in its Code of Conduct which is written in English, and it is accessible on its website, as the Group is mainly comprised of subsidiaries in strategic locations all over the world.

### 7.2. Identified risks

The people that comprise Planasa Group are a key element to preserve the success and quality standards of the Group, so the Management has identified the main risks they are exposed to:

- Fair remuneration
- Diverse talent training and development
- Diversity, equality and non-discrimination
- Work environment
- Work-life balance

Consequences associated to the materialisation of such risks may be the reduction of the productivity of the employees and a loss of motivation.

In order to mitigate the risks identified, key indicators have been defined; they are constantly monitored by the Management of the Group.

**THE PLANASA GROUP DOES NOT TOLERATE ABUSIVE,  
OFFENSIVE OR HARASSING BEHAVIOUR, WHETHER VERBAL,  
PHYSICAL OR VISUAL**

The quantitative information on personnel for the year ended 31 December 2020 detailed below does not include information on the Group's subsidiary located in Chile (average workforce of 33 people and workforce as of 31 March 2020 of 19 people). As of 31 March 2019, quantitative Information of the personnel does not include information of the subsidiaries of the Group located in China (average workforce of 97 people and 94-people workforce as of 31 March 2019) and Chile (average workforce and workforce of 40 people as of 31 March 2019).

## 7.3. Social management and performance

### 7.3.1. Employment

#### 7.3.1.1. Total number and distribution of employers by gender, age, country and professional category

For financial period ended as of 31 March 2020, the workforce of the Group distributed by professional category is the following:

Workforce by professional category	Number of employees	
	Financial year 2019/2020	Financial year 2018/2019
Management <sup>6</sup>	51	46
Technical personnel and middle management	236	174
Administrative personnel	69	71
Workers	2,570	2,210
<b>TOTAL</b>	<b>2,926</b>	<b>2,501</b>

<sup>6</sup> Management includes both Senior Management (first line management) and Directors (second line management). As of the end of 2020, Senior Management is comprised by 8 people (9 people as of 31 March 2019).

For financial period ended as of 31 March 2020, the workforce of the Group distributed by gender is the following:

#### Workforce by gender

	Men	Women	TOTAL
Financial year 2018/2019	1,359	1,142	2,501
Financial year 2019/2020	1,281	1,645	2,926





For financial period ended as of 31 March 2020, the workforce of the Group distributed by age is the following:

	Workforce by age			
	Less than 30 years old	Between 30 and 50 years	Over 50 years old	TOTAL
Financial year 2019/2020	861	1,523	542	2,926
Financial year 2018/2019	707	1,316	478	2,501

For financial period ended as of 31 March 2020, the workforce of the Group distributed by country is the following:

Country	Number of employees	
	Financial year 2019/2020	Financial year 2018/2019
Spain	617	611
France	46	54
Morocco	981	1.139
Mexico	753	260
USA	136	383
Poland	19	27
Holland	2	1
Romania	349	20
Italy	2	6
China	21	-
<b>TOTAL</b>	<b>2,926</b>	<b>2,501</b>

### 7.3.1.2. Employees by type of contract

The breakdown of employees by sex according to the type of contract as of the end of financial year ended on 31 March 2020 and 2019 is as follows:

Personnel by type of contract	Financial year 2019/2020		Financial year 2018/2019	
	Men	Women	Men	Women
Fixed Contract	432	332	337	212
Discontinuous-Fixed Contract	271	161	48	31
Temporary Contract	555	1,175	757	1,116
<b>TOTAL</b>	<b>1,258</b>	<b>1,668</b>	<b>1,142</b>	<b>1,359</b>

### 7.3.1.3. Average types of contract

The average number of employees based on the type of contract and working hours, taking into account the hours worked during the financial year ended on 31 March 2020 and 2019, by gender, age and professional category is as follows:

Workforce by gender	Financial year 2019/2020		Financial year 2018/2019	
	Men	Women	Men	Women
Fixed Contract	749	487	393	294
Full time	421	287	338	207
Part time	1	4	1	4
Discontinuous-Fixed	327	196	54	83
Temporary Contract	843	1,641	604	906



Workforce by age	Financial year 2019/2020			Financial year 2018/2019		
	< 30 years	30-50 years old	< 50 years	< 30 years	30-50 years old	< 50 years
Fixed Contract	402	525	309	91	396	200
Full time	135	321	252	72	317	156
Part time	1	4	-	1	3	1
Discontinuous-Fixed	266	200	57	18	76	43
Temporary Contract	855	1.234	395	503	802	205

Workforce by professional category	Financial year 2019/2020			
	Management <sup>7</sup>	Technical staff and middle management	Administrative personnel	Workers
Fixed Contract	50	206	64	916
Full time	50	206	61	391
Part time	-	-	3	2
Discontinuous-Fixed	-	-	-	523
Temporary Contract	-	-	3	2,481

Workforce by professional category	Financial year 2018/2019			
	Management <sup>8</sup>	Technical staff and middle management	Administrative personnel	Workers
Fixed Contract	52	187	63	385
Full time	52	187	58	248
Part time	-	-	5	-
Discontinuous-Fixed	-	-	-	137
Temporary Contract	1	13	9	1,487

PART TIME CONTRACTS CORRESPOND MOSTLY TO WORK LIFE BALANCE BENEFITS

<sup>7</sup> Management includes both Senior Management (first line management) and Directors (second line management). The average number of Senior Managers from 01 April 2018 to 31 March 2019 is 11 people.

<sup>8</sup> Management includes both Senior Management (first line management) and Directors (second line management).

#### 7.3.1.4. Number of dismissals

The number of dismissals throughout the year ended on 31 March 2020 and 2019 by gender, age and professional category has been as follows:

Dismissals by gender	Number of dismissals	
	Financial year 2019/2020	Financial year 2018/2019
Men	21	16
Women	4	6
<b>TOTAL</b>	<b>25</b>	<b>22</b>

Dismissals by age	Number of dismissals	
	Financial year 2019/2020	Financial year 2018/2019
Less than 30 years old	2	3
Between 30 and 50 years	11	15
Over 50 years old	12	4
<b>TOTAL</b>	<b>25</b>	<b>22</b>

Dismissals by professional category	Number of dismissals	
	Financial year 2019/2020	Financial year 2018/2019
Management	4	3
Technical personnel and middle management	7	1
Administrative personnel	2	1
Workers	12	17
<b>TOTAL</b>	<b>25</b>	<b>22</b>

#### 7.3.1.5. Average remuneration

The remuneration system of the Group is assigned by virtue of the Collective bargaining agreement, with the corresponding CPI increase. Additionally, technicians and administrative personnel have a system that aims at establishing a classification, remuneration and career similar to the labour market criteria.

The average remuneration of the employees of Planasa Group in financial year ended on 31 March 2020 and 2019, except Management, is detailed in section 7.3.1.8. It includes all the remuneration concepts of the company (fixed, variable, bonus, social benefits, incentives and others) distributed by gender, age and professional category and is as follows (expressed in euros):

Average retribution by gender	Euros	
	Financial year 2019/2020	Financial year 2018/2019
Hombres	9,750	13,293
Mujeres	8,938	8,405
<b>TOTAL</b>	<b>18,688</b>	<b>21,698</b>

Average retribution by age	Euros	
	Financial year 2019/2020	Financial year 2018/2019
Less than 30 years old	4,179	6,780
Between 30 and 50 years	9,013	10,138
Over 50 years old	13,009	17,605
<b>TOTAL</b>	<b>26,201</b>	<b>34,523</b>

Average remuneration by professional category	Euros	
	Financial year 2019/2020	Financial year 2018/2019
Technical personnel and middle management	35,761	41,497
Administrative personnel	29,650	21,721
Workers	6,009	9,553
<b>TOTAL</b>	<b>71,420</b>	<b>72,771</b>

### 7.3.1.6. Wage gap

The collective bargaining agreement and the legislation determine equity criteria between similar positions regardless of the gender of the employees. In this sense, the remunerations of the personnel are equitably determined avoiding discrimination on gender grounds.

The mathematical calculation of the wage gap understood as the difference between the average remuneration of men and women in comparison to the average remuneration of men at the end of financial year 2019/2020 amounts to 8% (37% at the end of financial year 2018/2019). A percentage above zero indicates that women earn less than men.

This difference is due to several factors: from the gender composition of the group, different specialisation of positions, seniority, workforce composition by country, etc.

Although this percentage has been reduced over the last years, it is mainly due to the temporality of contracts and thus, the wage gap would be reduced if the comparison was made by hours of work and group.

### 7.3.1.7. Remuneration for equal work or average for the company

The remuneration of all the employees of the Company is over the industry average.

The salaries of the companies that have collective bargaining agreements in force and belong to Planasa Group are determined according to said agreements and are above the reference included in the agreement for open-ended full-time contracts. Likewise, in countries where there are no collective bargaining agreements in force, remuneration is subject to the current legislation with a minimum salary and additional concepts included in labour regulations.

**LAS REMUNERACIONES DEL PERSONAL ESTÁN ESTABLECIDAS EQUITATIVAMENTE EVITANDO LA EXISTENCIA DE DISCRIMINACIÓN POR CUESTIÓN DE GÉNERO.**

### 7.3.1.8. Average remuneration of directors and executives

During the financial year ended as of 31 March 2019, the Board of Directors did not receive any remuneration whatsoever for such position. Moreover, they have no insurance plans, pension plans or securities. There is no obligation on pension benefits or payment of life insurance premiums.

Regarding the Management , the average remuneration received during financial year 2019/2020 amounts to 162 thousand euros for men and 88 thousand euros for women (104 thousand euros for men

and 80 thousand euros for women during financial year 2018/2019). Average remunerations include variable remunerations, allowances and any other benefits accrued in financial year ended 31 March 2020 and 2019.

Remunerations have been determined according to the responsibility of each position within the company and taking into account comparable remunerations in the market. Differences between men and women are due to their responsibilities and seniority.

#### **7.3.1.9. Implementation of policies related to the disconnecting from work**

Planasa has currently no specific plans in force with regard to disconnection from work. The nature of the agricultural business entails a high weather risk that may have a negative impact on production. For this reason, contact channels with direct personnel must be kept for emergency situations.

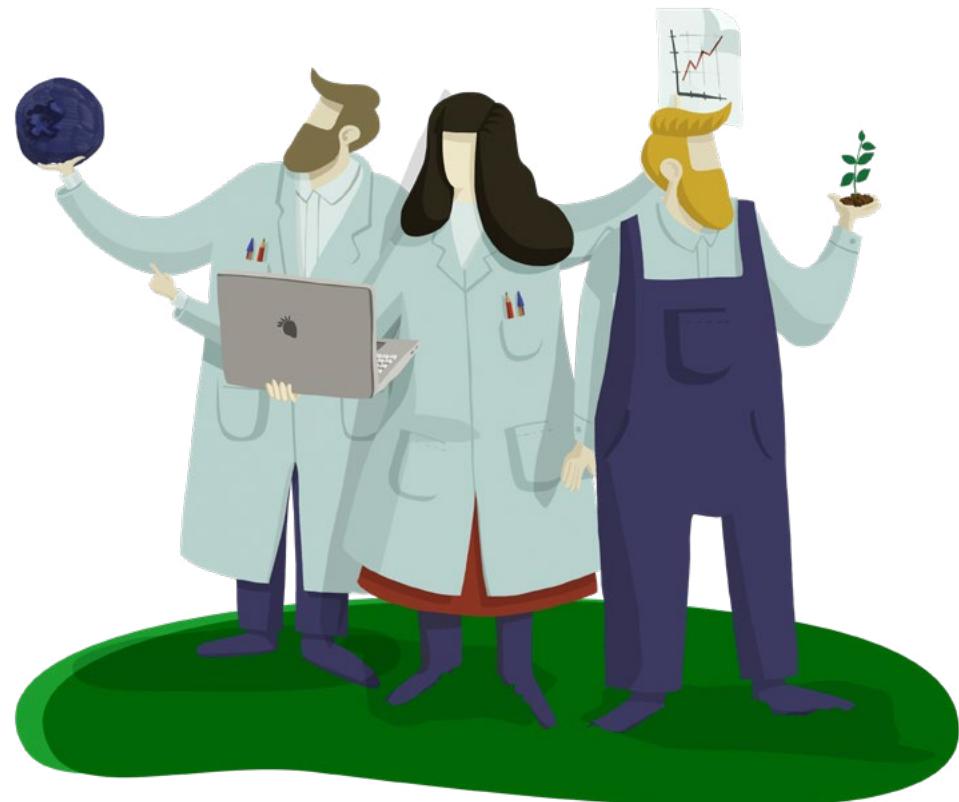
Likewise, the employees have not expressed any concern in this sense and thus the need for implementing disconnection from work measures has not been included in the Human Resources working plan.

#### **7.3.1.10. Disabled employees**

At year ended 31 March 2020, the number of employees of the Group with a disability equal to or greater than 33% amounted to 5 people, the average for the 2019/2020 financial year being 4 people (7 people at the end of financial year 2018/2019, the average for such year being 9 people).

### **7.3.2. Organization of the work**

Working time, including schedules, breaks, holidays and paid leaves are determined pursuant to the legal regulations of the countries where Planasa operates or by virtue of the Collective Bargaining Agreements signed with the employees.



Each of the countries that comprise the Group supervise the organization of work differently:

- **China:** system of control of presence by means of fingerprint. However, it must be noted that, as long as their responsible so allow (office personnel), it is possible to work from home to promote flexible hours and work-life balance.
- **Italy:** best practices are applied with flexible entry and exit times to better adapt to the needs of each of the employees.
- **USA:** electronic scans are used; they are managed by supervisors. The employees scan their company identification cards in these devices and this information is transmitted to a central system for attendance registration. Likewise, there are best practices in force with regard to flexible entry and exit hours for office employees. Efforts are made to manage shifts of direct workers to benefit them wherever possible.

- **Morocco:** There are two documents that regulate the working conditions in Morocco: the Moroccan Labour Code and the internal regulations (requested by the legislation pursuant to section 138 of the Moroccan Labour Code). Entry and exit hours are communicated to the employees of the company and they are controlled by means of an electronic registration system. Administration working hours are from 08:00 to 17:30 Monday to Friday, except in the month of Ramadan, when working hours are from 08:00 to 16:00 so the employees can have better working conditions. Field working hours are from 08:00 to 16:00 Monday to Saturday, except in the month of Ramadan, when working hours are from 06:00 to 13:00. Likewise, there are best practices in force with regard to flexible entry and exit hours for office employees. Efforts are made to manage shifts of direct workers to benefit them wherever possible.
- **Spain:** best practices are applied with flexible entry and exit times to better adapt to the needs of each of the employees.



### 7.3.2.1. Number of hours lost to absenteeism

The Group establishes the use of indicators that allow the monitoring of the registered absenteeism rate. For this purpose, the number of hours of absenteeism of employees due to sick leave and occupational accident is taken into account, amounting to 20,959 hours during the year ended 31 March 2020. These hours include the data of all the Group companies except the companies located in China and Chile. As of 31 March 2019, the hours of absenteeism due to sick leave and occupational accident of the companies located in Morocco, Poland, the United States and Spain amounted to 18,632 hours.

**Number of hours of absenteeism of employees  
due to sick leave and occupational accident**

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**18,632**

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### 7.3.2.2. Measures aimed at providing work-life balance and promoting their shared use by both parents

Although there is not an official and approved policy applicable at group level, there are consolidated best practices with regard to flexible entry and exit hours for office personnel. In this sense, the employees of the Group are committed to call meetings within the working hours, which is relevant due to the international nature of the Group.

In work centres with direct workers where flexibility is not that easy, shifts are organised and distributed throughout the year, taking into account the planting and picking season. This enables group personnel to change shifts between them to have a better work-life balance.

As a result of this continuous support to equal opportunities, Planasa encourages taking and enjoying maternity and paternity leaves. During the reporting period, the return-to-work rate after these leaves amounted to 100%.

In order to favour paternity leave, in each of the countries that make up the Group there are different measures:

- **Spain:** employees are entitled to request a maternity or paternity leave of 6 to 16 weeks for women and 12 for men. Likewise, there are flexible hours to improve balancing work and family life.
- **USA:** employees are entitled to request a maternity or paternity leave of up to 6 weeks.
- **Mexico:** If female employees who have been mothers are entitled to one month of maternity leave (known as the lactation period).

- **China:** employees are entitled to have a period of teleworking in order to balance work and family life.
- **Italy:** employees are entitled to apply to the Italian Social Security Institution for maternity or paternity leave of up to 6 months during the first twelve years of the parent's life with reduced salary.

### 7.3.3. Health and safety

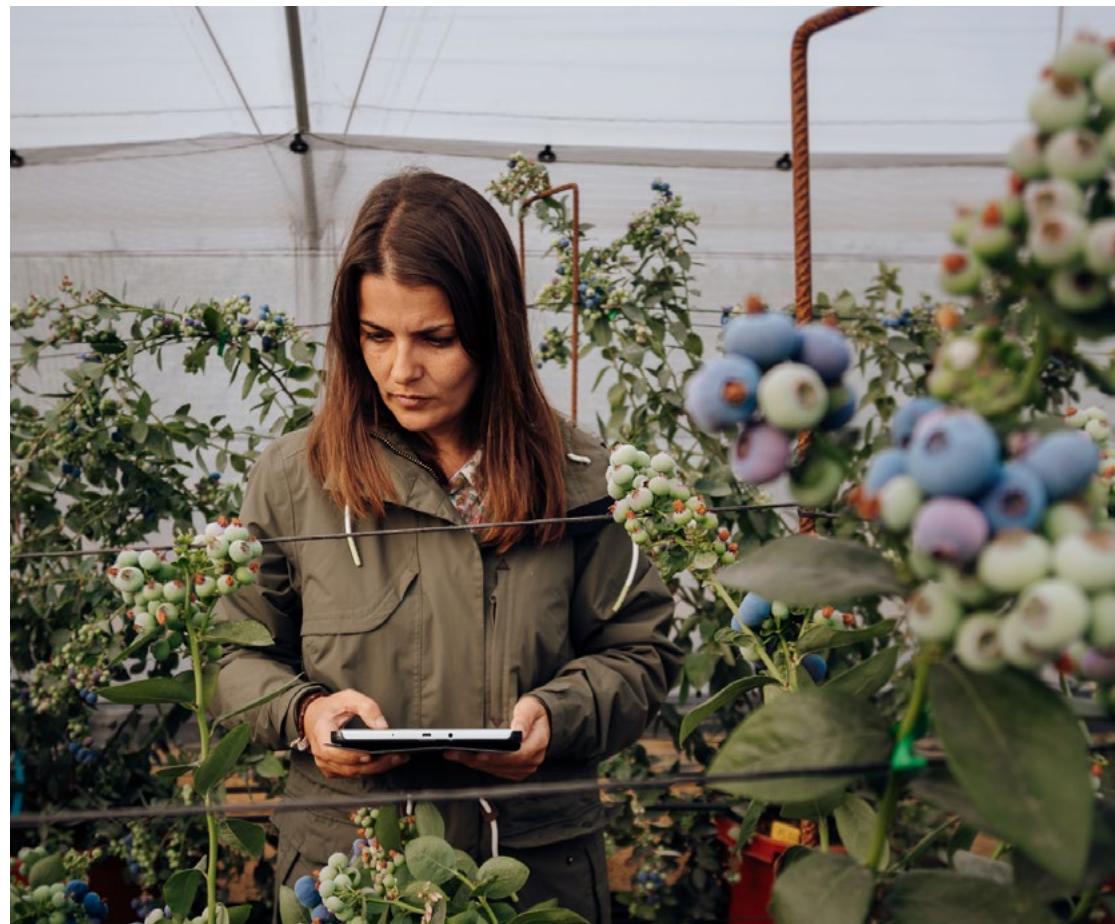
#### 7.3.3.1. Occupational health and safety conditions

The Planasa Group is committed to the health and safety of its workers. The commitments encouraged by the group are intended to guarantee a safe working environment. The Group has evolved thanks to a continuous improvement process in all fields of activity, with special emphasis on safety of people. This commitment is mainly organised through:

- Implementing permanent training programmes on occupational risk prevention, focusing on the new direct personnel contracted during the season. The main purpose is for them to have a high qualification level and the maximum level of Occupational Health and Safety in the execution of their daily tasks.
- Making sure that all the employees of the Planasa Group, as well as subcontracted companies, must know and comply with occupational health and safety protection regulations.
- Informing the people that commence their labour relationship with the Planasa Group about the occupational

health and safety risks and conditions in the corresponding position.

- Implementing the latest technology in Personal Protective Equipment in the agri-food sector.



In particular, each country has its own measures. Here follows the detail of the main measures:

- **China:** new employees are supervised and trained on occupational risk prevention, namely workers for crop spraying and use of machinery. Although there is no Occupational Health and Safety Committee as such and one of the main short-term objectives is to create them. Regarding investments, masks have been purchased for all employees. Last year a fabric safety system for farms has been bought.
- **Romania:** actions and training are provided to promote occupational health and safety of the employees. It also works with an external company to which consultations are made, with which it meets once every 3 months. Additionally, work has been done during the period to improve working conditions, mainly in the area of water supply.
- **Italy:** the offices are structured in accordance with Italian law on workplace safety and risks to workers' health. A workplace risk assessment is carried out every two years and signed by an appointed medical specialist. In addition, it benefits from external services that guarantee the first emergency training, training in fire prevention measures and training in emergency management and evacuation, on an annual basis.
- **Poland:** employees are trained in the field of health and safety, signing a certificate in exchange for having received it.
- **Mexico:** Occupational Health and Safety conditions established by Mexican law are followed. In addition, we are working on an adaptation programme for workers whose tasks require greater physical effort to prevent risk of injury.
- **USA:** in order to promote safety at work, monthly safety meetings are held, work areas are monitored and work protocols are audited. The main issues addressed in the monthly meetings are: injury and disease prevention programme, measures to report unsafe conditions, work practices and injuries, provisions for medical services, first aid and emergency services, the employer's Code of Safety Practices, confined spaces, safe practices for the operation of agricultural equipment, good maintenance, fire prevention, safe practices for operating construction equipment, safe procedures for cleaning, repairing, servicing and adjusting equipment and machinery, safe access to work areas, fall protection, electrical hazards, including working around high voltage lines, crane operations, trenching and digging.



Moreover, events have been held throughout the period in which the occupational safety culture is emphasized, every morning supervisors meet with their crews to warm up and stretch, and there is a safety programme to motivate the employees. The main improvements made during financial year 2018/2018 were the following:

- Ergonomic modifications in sowing and weeding machines.
- Increase in the number of bathrooms and shade available for employees working outdoors.
- Implementation of electronic attendance register replacing the manual register and speeding up the process for employees.
- Ergonomic modifications to plant cutting tables
- **Morocco:** personal protective equipment is purchased and employees are trained in its use. In addition, first aid training is provided on the job by your occupational physician. With regard to specific training in occupational risk prevention, the following training is given:
  - First aid procedures and use of fire extinguishers.
  - Safety and prevention regulations in the handling of toxic chemicals.
  - Management of the packaging of toxic chemicals.
  - Standards of hygiene, occupational health and safety.
  - Safe use of agricultural machinery on the farm.
  - Safe use of handling equipment.
  - Evaluation procedures in case of emergency.

During financial year 2019/2020, a company doctor and nurse have been hired and medical examinations have been carried out on the employees.

- **France:** a document on occupational risk prevention is provided to employees. Actions and training are carried out to promote employees' health and safety at work. Likewise, after each accident, a survey is carried out to mitigate the aspects that have caused this aspect and continuing to improve. Monthly meetings are held with staff representatives to discuss occupational health and safety issues. During financial year 2019/2020, an audit was carried out regarding occupational health and safety with favourable results.
- **Spain:** there is a Health and Safety Committee that meets quarterly. There is also a prevention plan in force in each of the plants.



### 7.3.3.2. Injury and occupational diseases

In Planasa we truly believe that health and safety are a key priority, so our aim is to minimise the number of accidents. The evolution of the most significant indicators is comprehensively monitored.

Here follow the frequency and seriousness rated of the accidents:



**IN PLANASA WE TRULY  
BELIEVE THAT HEALTH AND  
SAFETY ARE A KEY PRIORITY**

**Financial  
year  
2019/2020<sup>10</sup>**

**Men**

Frequency rate <sup>12</sup>	<b>34,16</b>
Seriousness rate <sup>13</sup>	<b>0,49</b>

**Women**

Frequency rate <sup>12</sup>	<b>27,69</b>
Seriousness rate <sup>13</sup>	<b>0,31</b>

**Financial  
year  
2018/2019<sup>11</sup>**

**Hombres y mujeres**

Frequency rate <sup>12</sup>	<b>64,78</b>
Seriousness rate <sup>13</sup>	<b>0,95</b>

<sup>10</sup> Information on companies in China and Chile is not included. <sup>11</sup> The frequency and severity rates of occupational accidents for 2018/2019 were calculated for companies in France and Spain, Morocco and the United States. <sup>12</sup> Number of accidents with sick leave \* 1,000,000 / Number of hours worked. <sup>13</sup> Number of days off work \* 1,000 / Number of hours worked.



## 7.3.4. Social relationships

### 7.3.4.1. Organisation of social dialogue

In accordance with the regulation in force, the labour conditions and rights of Planasa employees, such as freedom of association and union representation, are covered by regulations and conventions and agreements signed, where applicable, with the corresponding staff representatives.

The Planasa Group organises social dialogue through Works Councils; there are staff representatives in all of the Group's facilities who manage communication between employees and the company.

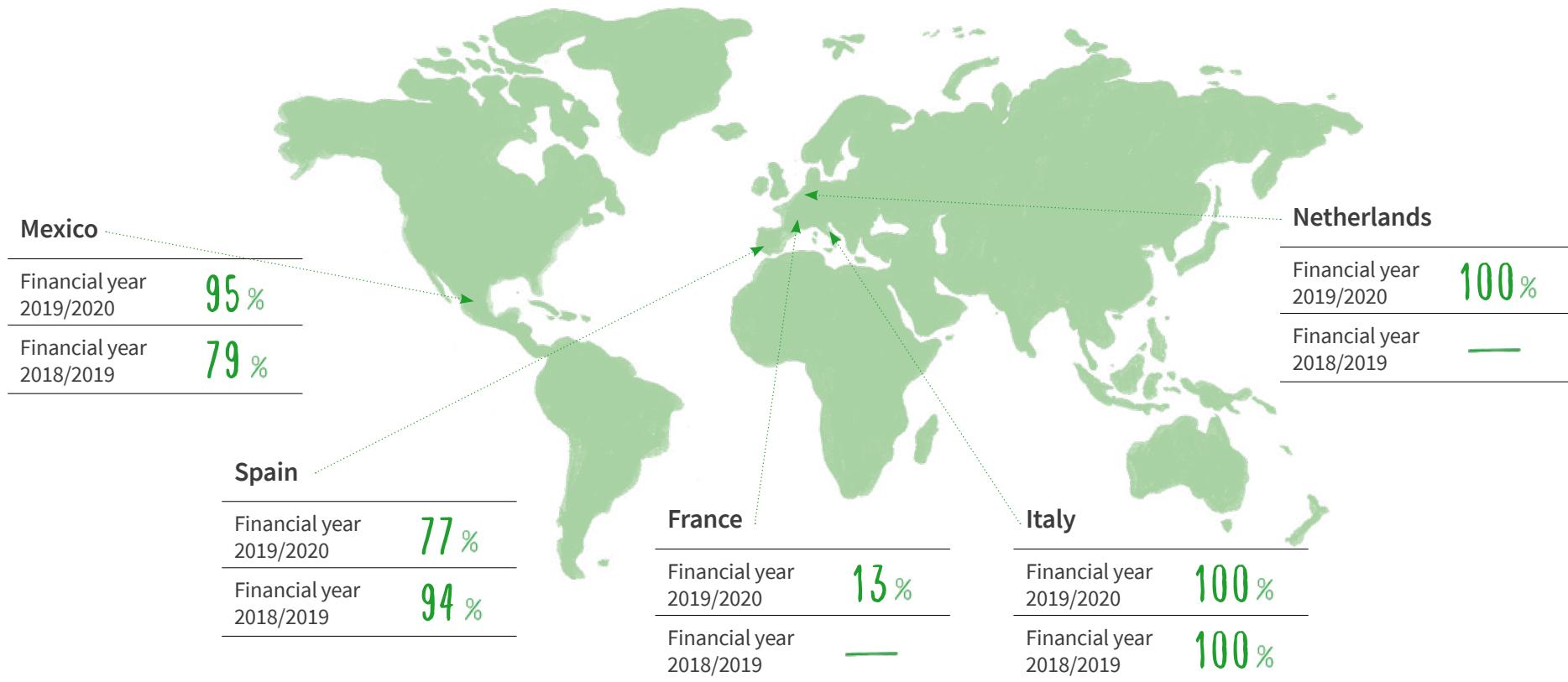
Additionally, in Mexico there is an Ethics Committee responsible for social dialogue with workers. Likewise, in Morocco, although there is no Committee as such, the representation of employees is exercised before the company through elections. The roles and responsibility of these elections are governed by the Moroccan labour code.

With regard to Spain, one of the companies has a Works Council and social dialogue with the other companies in Spain is carried out through staff representatives.

Planasa is aware of the importance of carrying out a social dialogue with its workers by promoting information and consultation procedures. For that purpose, it provides the workers with Notice Boards at the entrance of the nurseries, video screens for broadcasting information related to the Group, events and news published on its Website or in local media.

### 7.3.4.2. Percentage of employees covered by collective bargaining agreements by country

The percentage of employees covered by a Collective Bargaining Agreement in the countries where it exists is as follows:



It should be noted that, China, Chile, Morocco, Poland, the United States and Romania do not have collective bargaining agreements as such. In said countries, labour conditions

are regulated by the Public Administration through state laws, and the workforce in these countries is covered by the aforementioned laws.

#### 7.3.4.3. Results of collective bargaining agreements, particularly in relation to occupational health and safety

The assessment of collective bargaining agreements and health and safety committees has been mentioned in sections 7.3.3.1 and 7.3.4.3.

Likewise, it is worth mentioning the following measures in the area of employee health and safety:

- With respect to people exposed to plant protection agents or performing equipment driving functions, Planasa provides them with annual additional medical examinations which are specific for their roles.
- In addition to the medical examinations required by the applicable laws in each country, Planasa enables its workers to undergo cholesterol and prostate examinations.

### 7.3.5. Training

#### 7.3.5.1. Implemented training policies

The Planasa Group has in place a training procedure which details the procedure followed by the Human Resources department in order to identify training requirements, prepare a plan for all the workers of the company and implement it. Finally, the results are analysed considering the fulfilment and effectiveness of the plan.

Particularly, this procedure is divided into five sections:

1. Detection of training requirements
2. Planning of the training
3. Implementation of a training plan
4. Monitoring of the execution of the training plan
5. Assessment of the training

With regard to the detection and planning of the training, each Company gathers all the training requirements, which are identified and notified by each department. The process begins with the identification of the training requirements, from the sending of requirement detection forms to each department manager responsible for expressing any requirements in said form (the training requested with the recipients, the priority regarding each training activity, the aim of the action and the number of hours per person). After receiving all the requirements by department, the information is gathered into a provisional training plan based on the type of training and its value, and this plan must be validated and approved by the management so that it may be implemented.

#### 7.3.5.2. Training hours

In accordance with the methodology established, each year the managers of the different departments analyse the training deficiencies or needs of their staff, completing the relevant training requirement forms for planning said actions in the Training Plan.

During the financial year ended 31 March 2020 and 2019, the main challenges of the training area were as follows:

- Risks and preventive measures in the different roles
- Basic plant protector applicator
- Road safety courses

The training hours carried out in financial year ended 31 March 2020 and 2019 have been as follows, divided into each professional category:

	Training hours	
	Financial year 2019/2020 <sup>14</sup>	Financial year 2018/2019 <sup>15</sup>
Management	368	533
Technical staff and middle management	2,412	868
Administrative personnel	1,809	272
Workers	7,757	3,534
<b>TOTAL</b>	<b>12,346</b>	<b>5,207</b>

<sup>14</sup> Information from China, Chile, Romania and Italy is not included.

<sup>15</sup> Training hours from Spain are not included, as at the end of the 2018/2019 financial year the Spanish companies did not have the training hours distributed by professional categories.

**AT THE END OF FINANCIAL YEAR  
2018/2019, TRAINING HOURS IN SPAIN  
AMOUNTED TO 5,946 HOURS**

### 7.3.6. Accessibility

The Group devotes special attention to differently-abled people with the aim of facilitating their accessibility and integration. For this reason, Planasa also contracts and cooperates with entities and associations which include these people in their staff.

People with disabilities hold mainly administrative roles. The company deems accessibility to be one of the main criteria when implementing its investment plan.

Any new investments in industrial and service buildings in the Group's physical environments, as well as any adaptation or conditioning of general service facilities and equipment, are planned in accordance with the regulations and the accessibility standards of the site.

### 7.3.7. Equality and non-discrimination

Organic Law 3/2007 on Effective Equality for Men and Women gives rise to the Equality Plans as a useful instrument (which is mandatory for companies with more than 250 workers) to make progress with regard to work-life balance.

Although only one of the companies in the Group, Planasa Viveros, has an equality plan, Planasa is firmly committed to promoting a culture of equal opportunities and non-discrimination on the basis of colour, sex, sexual orientation, language, religion, political or other opinion, national or social origin, economic status, disability or any other condition.

This is established in its Code of Conduct, which is mandatory for all the people integrating the group and includes:

- The rejection of all forms of discrimination or harassment, whether verbal, physical or visual.
- The creation and dissemination of communication channels for the consultation or, where appropriate, denunciation of practices which run counter to the Group's principles on equality.
- The promotion of fair and just treatment and the adoption of any decision based on business criteria, in favour of equal job opportunities for all the people who make up Planasa.

It is worth emphasising the following objectives of the Plan for Equal Opportunities for Men and Women:

- Have a balanced composition through the workforce.
- Ensure non-discrimination in the distribution policy.
- Ensure non-discrimination in recruitment and promotion processes.
- Facilitate the access of the under-represented sex to positions and roles which are feminised or masculinised.
- Reduce masculinisation in middle technical levels.
- Enhance the presence of women in the highest quality jobs.
- Ensure non-discrimination in the training activities offered by the company.
- Favour the harmonisation of work and personal life (work-life balance) of the workforce so that there is an appropriate balance

between personal needs and the professional development of female and male workers which is compatible with the needs of the company.

- Disseminate the existing work-life balance measures among the workforce in order to promote their knowledge and use by all workers.
- Keep a gender perspective in the prevention and assessment of occupational risks.
- Ensure that all employees are protected from sexual and gender-based harassment and are aware of the measures that the organisation has in place to prevent and eliminate said situations.
- Ensure compliance with the labour rights of the employees who are victims of gender-based violence.
- Promote knowledge of the Equality Plan and the functions and composition of the Equality Group among employees.
- Maintain the principle of gender equality in the values of the company.
- Create a more equal work environment through awareness and training.
- Revise the Company's internal documents based on non-sexist language criteria.
- Consider the nationality of the employees in internal communications.

**Information on respect for  
human rights**

08

## 8. Information on respect for human rights

### 8.1. Policy policy

The Planasa Group has a Code of Conduct which foresees its commitment to respect human rights and to comply with any applicable laws and regulations in all countries where it carries out its business activity.

It is worth noting that this code represents the principles and values of the Planasa Group and governs its conduct.

### 8.2. Identified risks

The Planasa Group has a commitment to human rights which aims to guarantee respect for all the people who integrate the group. For this reason, a methodology has been implemented for identifying and analysing the risks that could affect the group, it being Planasa's reputation and image.

### 8.3. Management and performance related to human rights

#### 8.3.1. Prevention of the risks of violation of human rights and, where appropriate, measures to mitigate, manage and rectify any possible abuses committed

The Group's internal Code of Conduct represents a full commitment to respect human rights in the exercise of its activity and to compliance with all applicable laws and regulations of the country where the business activities are carried out. The

fundamental commitment of the Planasa Group to compliance with all applicable laws and ethical principles is based on the implacable compliance with the principles and values established in such Code of Conduct and that govern the conduct of the Planasa Group.



Planasa undertakes to prevent and mitigate any possible harassment, physical and psychological punishment and any other abuse which may be suffered by its employees. In order to ensure that this is complied with, Planasa promotes compliance with the Universal Declaration of Human Rights, as mentioned in the Group's Code of Conduct.

The final responsibility for materialising respect for human rights on a daily basis rests with the employees who integrate the Group. Consequently, they are responsible for knowing the issues related to this matter and to adopt due diligence measures to prevent it, avoid it, manage it and, in case of occurrence, rectify it as soon as possible.

To this end, the Group has a human rights violation management system. The system used is a complaints box, through a mail address, which is available to employees and different stakeholders. Through this mailbox, complaints are received, managed quickly and swiftly, and cases are followed up to ensure that they do not occur again in the future.

### **8.3.2. Formal complaints for cases of violation of human rights**

The Group has a human rights violation management system. The system used is a complaints box, through a mail address, which is available to employees and different stakeholders. Through this box, complaints are received, they are managed in a fast and agile way and each case is followed up so that there is a short response and the possible problem does not happen again.

The complaints system is centralised. Therefore, all complaints that can be made from any company in the Group, in any geographical location, are collected in a single mailbox. The Planasa Group details its action measures in the face of these breaches through the Policy on complaints regarding irregular practices.

In financial year ended 31 March 2020 and 2019, Planasa did not receive any complaints regarding human rights.

#### **8.3.3. Elimination of forced labour and child labour**

In addition to the Code of Conduct and the Universal Declaration of Human Rights, the Group relies on regulations and implementing legislation with regard to these matters.

The Code of Conduct indicates the total rejection of child labour, committing to respect the freedom of association and collective bargaining and rejecting any form of discrimination and exploitation, thus ensuring compliance with the provisions of the International Labour Organisation (ILO ).

Planasa promotes these commitments through the OECD Guidelines and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy of the International Labour Organization, as well as avoiding complicity in violating them.

**Information relating to the fight  
against corruption and bribery**

09

## 9. Information relating to the fight against corruption and bribery

### 9.1. Planasa policy

The Planasa Group carries out its activity in strict compliance with the applicable regulations on the prevention and fight against corruption, promoting the principles set forth in the Code of Conduct and Policies aimed at good practices and extending said commitment to all companies that are part of the Group or with which it has business relationships. In this regard, the Group has established the following policies:

- Code of Conduct
- Gifts and hospitality policy
- Conflict of interest policy
- Anti-bribery policy
- Policy for reporting irregular practices
- Information security policy
- Information security regulation

The employees of the Planasa Group are aware of the Code and the Policies of Conduct, all of which are approved by the Board of Directors and in order to certify this, they must sign the certificate of recognition and compliance annually. The Code of Conduct and Policies are available on the Group's website for any user.

The Planasa Group and its Board of Directors are committed to the management and development of Policies which prevent any

possible illegal action which violates the Planasa Group's fight against corruption, bribery and money laundering.

### 9.2. Identified risks

Possible criminal offences include those related to corruption, bribery and money laundering, whilst there are a series of risks that could affect an entity such as Planasa. Such risks include, among others, those related to activities such as offering, giving and accepting gifts or personal benefits; introducing illegally-sourced money, donations and sponsorships, expenses, hiring staff, relations with suppliers or accounting and recording illicit transactions.

### 9.3. Management of the fight against corruption and bribery

#### 9.3.1. Measures adopted to prevent corruption, bribery and money-laundering

Both the Code of Conduct and the other employee conduct management policies (Anti-Corruption and Bribery Policy; Gifts and Hospitality Policy, and Conflict of Interest Policy) are key tools for preventing possible corrupt, bribery and money laundering activities in the Planasa Group. Furthermore, the Group has a Compliance Manager whose duties include the management of the Reporting Channel regarding non-compliance with the Code of Conduct.

In its Code of Conduct, Planasa denounces any form of corruption or bribery, making it mandatory for all employees and subcontractors to comply strictly with the code and the applicable legislation, as well as with the Anti-Corruption and Bribery Policy.

Planasa's Anti-corruption and Bribery Policy briefly details the definition of corruption and bribery and establishes preventive measures to prevent corruption and bribery within the Group. The Planasa Group attaches great importance to the communication and training of all its employees on corruption and bribery. Additionally, the Policy includes a reporting section detailing the actions to be adopted in the event of detecting any indication or suspicion of corruption and bribery actions which violate the Group's principles and values. Furthermore, Planasa has a Complaint Policy through which it informs its employees of the different ways of reporting any suspected breach of the policies or conducts established among its employees. It is a guide for submitting employees' concerns and preoccupations with regard to the breach of the policies preserving the identity of the complainants.

Additionally, under the Gifts and Hospitality Policy, the offer to accept gifts must be made in accordance with applicable laws and accepted good business practices. Said Policy states that all entertainment, hospitality and gifts received and given for improper purposes may violate applicable laws against bribery and corruption and are strictly prohibited.

On the other hand, the Conflict of Interest Policy establishes guidelines and rules for action in the event that current or possible conflicts of interest between employees and the Planasa Group's environment are identified.

The Planasa Group and its Board of Directors are committed to the management and development of Policies which prevent any possible illegal action which violates the Planasa Group's fight against corruption, bribery and money laundering. The Code of Conduct establishes that all agents that affect the business environment must contain, to the extent possible, obligations on third parties to comply with anti-bribery, anti-corruption and other relevant local regulations.

**THE PLANASA GROUP AND ITS BOARD OF DIRECTORS ARE COMMITTED TO THE MANAGEMENT AND DEVELOPMENT OF POLICIES WHICH PREVENT ANY POSSIBLE ILLEGAL ACTION WHICH VIOLATES THE PLANASA GROUP'S FIGHT AGAINST CORRUPTION, BRIBERY AND MONEY LAUNDERING**

### 9.3.2. Contributions to not-for profit corporations or similar

As established in the Code of Conduct, the Planasa Group's contributions to political parties are subject to legal restrictions. The Planasa Group does not generally grant political contributions, and any proposed political contributions shall be considered highly sensitive and shall require detailed scrutiny and higher approvals, as

detailed in the Planasa Group's Levels of authority and reporting. On the other hand, charitable contributions are permitted provided that there is no conflict of interest with the Planasa Group or any of its employees/subcontractors.

The contributions made to foundations and non-profit organisations during the year ended 31 March 2020 were as follows (in euros):



Banque Alimentaire de  
Bordeaux et de la Gironde



Association pour le  
handicap "Handisport"



Fundación  
Diario de Navarra  
Grupo La Información

Fundación Diario  
de Navarra



Iglesia Policoro



Cruz Roja



## Information about the company

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## 10. Information about the company

### 10.1. Policy policy

The principles of corporate social responsibility are one of the pillars on which the development of the Planasa Group's activity is based, reconciling the company's economic objectives with the interests of all social partners.

### 10.2. Identified risks

The main risks identified in this area may be due to possible breaches of the applicable regulations in the communities in which the activities are carried out, or on the part of the main suppliers with which the Group works.

### 10.3. Management and performance of the company

#### 10.3.1. Company's commitment to sustainable development

Planasa is a group with a firm intention to actively participate in the improvement of society. In this regard, it carries out actions especially focused on the promotion and professional development of the areas in which it operates to make them feel close to the Group and therefore build a more humane brand image, committed to society and its problems, and supportive at times when empathy and collaboration have become indispensable.

It is worth mentioning the numerous agreements and conventions it has signed with universities and training centres, with which it collaborates through different educational cooperation programmes for undergraduate and postgraduate students in its facilities.

Said cooperation activities are carried out during a certain time in the facilities of the company in order for the students to extract a deep understanding not only of the company, but also of the labour market, so that they acquire a practical preparation which is adapted to their training. Additionally, these practices are carried out under the supervision of a tutor of the centre and a person in charge of the work centre, in order to ensure the correct fulfilment of the cooperation agreement.

**THE PRINCIPLES OF CORPORATE SOCIAL RESPONSIBILITY ARE ONE OF THE PILLARS ON WHICH THE DEVELOPMENT OF THE PLANASA GROUP'S ACTIVITY IS BASED**

With regard to association or sponsorship actions, contributions have mainly been made to associations of businessmen in the agricultural sector and football clubs located in the communities where the Planasa Group operates. These actions have mainly been made in Spain, France and the Eastern European subsidiaries. The main purposes of these collaborations are to help people in the towns and regions practice

sports and to bring sports habits closer to different ages and conditions of the population, among others.

Likewise, it is worth mentioning that the Planasa Group promotes the hiring of people from the closest environment, and for this reason its priority is always to rent material in the municipalities closest to the production areas.

In Mexico there are recruiting centres in communities, small shops and meeting centres for people who are provided with recruiting publicity, and there is a bonus for recommendation, etc.

During the state of alarm due to COVID-19, Planasa has collaborated with several town councils of the municipalities where it carries out its activity to disinfect the streets and donate protective material. The purpose of these collaborations is to reflect Planasa's commitment to the people in the areas in which it operates, especially in these rural populations in which the Group is the great source of employment and resources.

**PLANASA IS A GROUP WITH A FIRM INTENTION TO ACTIVELY PARTICIPATE IN THE IMPROVEMENT OF SOCIETY. IN THIS REGARD, IT CARRIES OUT ACTIONS ESPECIALLY FOCUSED ON THE PROMOTION AND PROFESSIONAL DEVELOPMENT OF THE AREAS IN WHICH IT OPERATES**



### 10.3.2. Outsourcing to suppliers

#### 10.3.2.1. Inclusion of social, gender equality and environmental matters in the procurement policy

The Planasa Group considers it essential that its supply chain is aligned with its values and requirements in terms of health and safety, respect for human rights, the environment, and ethics and integrity, and one of the Group's purposes is to promote Social Responsibility in Supply Chain.

For this reason, the Planasa Group's Code of Conduct establishes that compliance with this is mandatory for its supplier companies and subcontractors. Likewise, regarding the relationship with third parties, it is mentioned that before establishing business relationships with any intermediary, the Planasa Group must ensure that its reputation, track record and capabilities are appropriate and satisfactory by performing due diligence pursuant to the provisions of the Group Policies. Intermediaries are expected to act according to the requirements established in the Code of Conduct, which must be shown in the written contract that must be formalised with any intermediary. The Code of Conduct is therefore extensible to supplier companies and subcontractors, and for the most relevant companies, it is signed by them as a commitment to comply with and adhere to it.

Likewise, the Planasa Group has a well-defined purchasing management procedure, divided into phases and with a series of controls placed throughout it to avoid bad practices. This is applied to manage the purchase of materials, equipment

and services that condition the quality of the Planasa Group's products. This procedure comprises a series of rules, which regulate the entire purchase cycle from the moment the need arises to its fulfilment. All the Group companies have a supplier approval process.

For this purpose, an initial assessment is conducted on the possible suppliers or subcontractors of the Group based on the following aspects: capacity to supply the required goods; compliance with the requirements on products and services imposed by the Planasa Group; compliance with delivery deadlines; price stability in relation to the market and the traceability of administrative management. The implementation of this assessment is also carried out on historical suppliers.

The Planasa Group also requires its suppliers as members of the production process such as nursery operators, rentals and transporters to send the certificate that they are up to date with the Treasury and Social Security. A control is carried out on all suppliers and subcontractors, verifying if they have presented the relevant certificates, if they have been requested or if they are pending shipment.

#### 10.3.2. Consideration in relations with suppliers and subcontractors under their responsibility

Suppliers and Contractors are informed annually, by means of a letter, of the Good Environmental Practices. By means of this letter, suppliers are informed of the importance of their commitment to the environment, quality and food safety, as well as a series of guidelines and requirements to be met.

## SUPPLIERS ARE INFORMED OF THE IMPORTANCE OF THEIR COMMITMENT TO THE ENVIRONMENT, QUALITY AND FOOD SAFETY

Therefore, the Planasa Group requests suppliers:

- Responsibility in the withdrawal and management of the products in which Planasa does not agree.
- Attach the Dangerous products with their safety data sheet and corresponding documentation.
- Environmental, food safety and technical requirements regarding packaging, composition and other circumstances on non-hazardous raw materials.
- Carry out the corrective actions that the Group requests.
- Planasa's right to carry out environmental, food safety and quality audits to the supplier.
- Compliance with carriers of environmental, food safety and quality criteria.

### 10.3.2.3. Monitoring systems and audits of subcontractors and suppliers

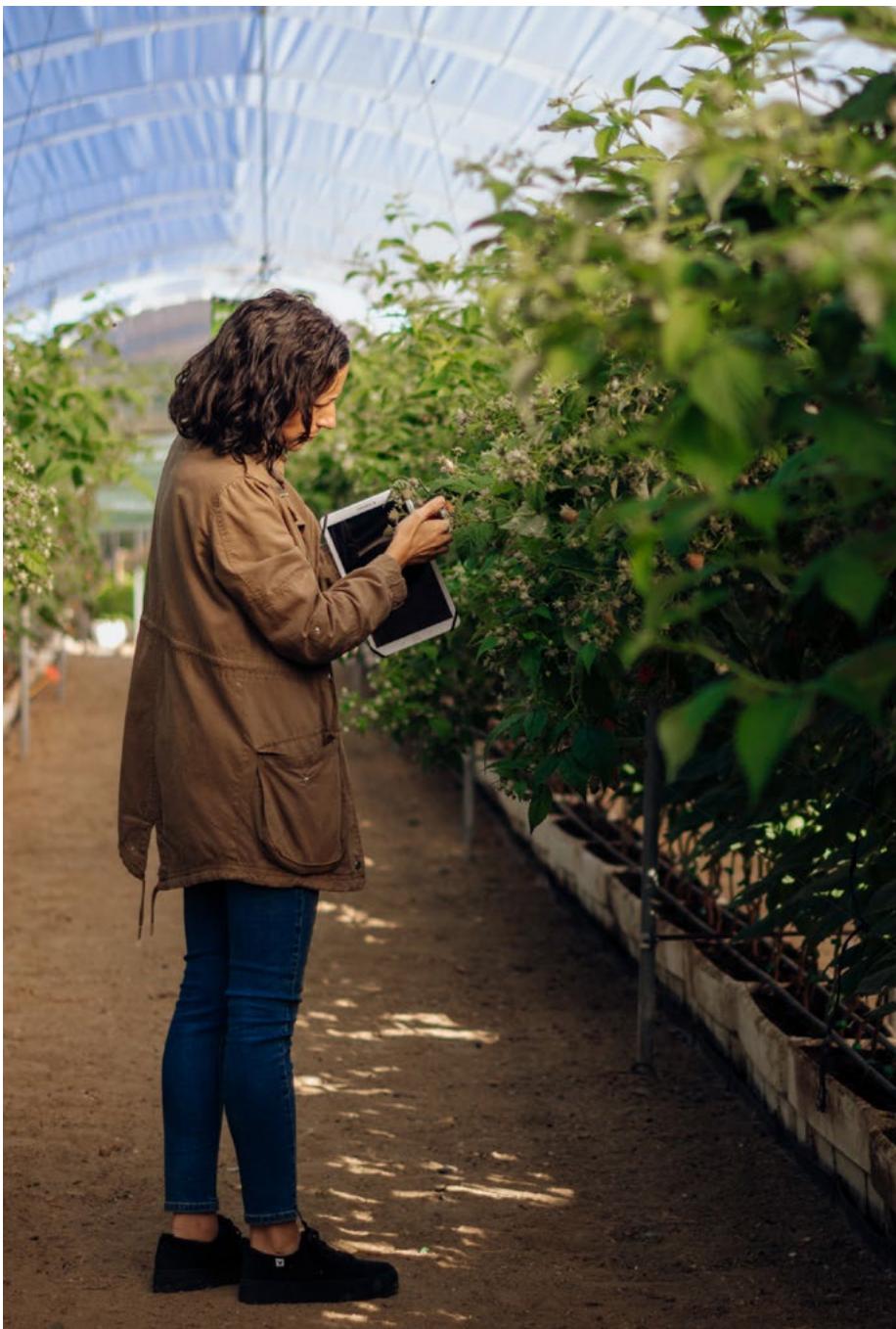
The Procurement Department carries out a Supplier Evaluation once a year, the criteria of which are agreed with the Quality Department.

The five parameters to be fulfilled by suppliers are capacity, compliance with requirements such as environmental, food and technical quality and safety, compliance with deadlines, economic conditions and administrative management. This is a series of forms to be filled in by Planasa auditors with specific criteria within the general ones discussed through a visit to the suppliers or subcontractors.

The questionnaire also includes references to incidents that may have occurred during the past year and whether they have been resolved. Finally, possible observations are raised from the supplier audit.

The Group has defined those suppliers that undergo audits, as well as the criteria for them to be chosen for assessment.





### 10.3.3. Consumers

#### 10.3.3.1. Measures for the health and safety of consumers

In the food industry, Planasa is certified with IFS Food, a food safety standard recognized by the Global Food Safety Initiative (GFSI) dedicated to auditing companies that manufacture food or companies that package food products in bulk. These audits are focused on the food safety and quality of processed products.

Within this standard, the HACCP (Hazard Analysis and Critical Control Points) and the Food Defence, both focused on consumer food safety, are particularly relevant.

Furthermore, they are certified by Global Gap. Global Gap is a standard that covers the entire production process of the certified product, from the choice of seed to the handling and dispatch of the product. It guarantees the product's access to markets, improves operational efficiency and competitiveness, and drives continuous improvement.

For consumers and distributors, this certificate is a guarantee that the food complies with the established quality and safety levels, and that it has been prepared following the criteria of sustainability, respecting the safety, hygiene and welfare of employees and the environment, and taking into account respect for animals.

In Planasa EMEA, more specifically in France and Morocco, companies that produce fruits that are marketed for the end consumer, internal audits are carried out to offer the highest quality and safety of their products. They control that the properties and warehouses comply with the hygiene standards established by

applicable regulations in force, depending on the country in which they are located. On the basis of the analysis carried out, they draw up an Action Plan to take action regarding the aspects to be improved.

More specifically, in the French region, several policies focused on consumer health and safety are implemented. In the first place, a quality policy has been established based on five points:

1. Quality management based on the requirements of IFS Broker V2.
2. Listen to customer demands and make sure that suppliers work in accordance with quality and safety requirements.
3. Food safety.
4. Take the necessary measures in favour of the environment.
5. Responsibility of the personnel.

The Planasa Group in France plans as purposes for financial years 2020/2021: the renewal of the IFS Broker V2 certificate, a litigation rate of less than 5%, guaranteeing the safety of the product, placing environmental requirements in an important area and ensuring that quality and legality requirements for workers. In developing this policy, a manual is proposed to describe the quality management system to ensure greater food safety. This manual responds to the IFS Broker V2 certificate, as mentioned at the beginning of the section.

Second, in France, there is a policy regarding the packaging of products sold to customers that has been extended to the entire Group during financial years 2019/2020. The Group keeps track of each packaging and label that is used for the sales of each customer,

as well as the validation they receive.

In order to offer the best product and avoid any type of risk during the process, one of the policies at Planasa EMEA is to analyse the specific risks of each stage to prevent possible contamination with regard to pesticides. The potential dangers that can occur in each of the production phases and their causes are specified along with the measures that would be taken. It should be noted that the fruit from France, more specifically the asparagus, is certified with ZRP (Zéro Résidus de Pesticides), which verifies the production of the product without any kind of pesticide.

The opinion of the clients is collected through satisfaction questionnaires so that they assess different aspects of the service they have received, rating them with marks ranging from 1 to 5, with 1 being the most unsatisfactory opinion. The commercial department is in charge of this policy.

Both France and Morocco have a procedure for protection measures in the food chain to prevent risks caused by criminal or terrorist acts. To assess the possible risks, the team in charge is made up of the zone manager, the production manager and the quality manager. The company policy defines the potential risks at each stage together with a rating of their importance according to criteria and the measures taken in each case.

In the Moroccan facilities, they carry out a monthly residual analysis on the fruits to check that there is no risk of pesticides in the product, thus ensuring the safety and health of the consumer. Furthermore, they also have a plan for microbiological analysis of water and fruit. In particular, there are specific plans for risks and their causes in the production processes of avocados, nectarines and

raspberries.

All inspections and verifications of production processes are scheduled in a Group document. The aspects to be supervised, the frequency and the person responsible therefor are defined in this document. Specifically, monthly inspections are conducted at the stations regarding cleanliness, sanitary facilities, protective equipment or possible contamination.

As in the area of France, a survey is sent to customers in Morocco so that they provide their assessment based on three items: the quality of the product, the sales management and the process of receiving the product. The commercial department is in charge of these surveys to ensure that the requirements to offer the best product and improve customer satisfaction are met.

The management of Planasa in Morocco is committed by means of a document to provide all the material and human resources necessary to comply with the ONSSA standards and to establish and improve a policy of safety, authenticity, integrity, quality and legality of the product.

In Morocco, quality and food safety policies are included in company documents focused on customer satisfaction, respect for national and international standards, guarantee the quality, legality, authenticity, integrity and safety of products, sustainable development, respect for an ethical work environment and protection of the environment. These quality policies are developed through manuals that detail the procedures to be followed in each area, as well as the aforementioned aspects.

The EMEA region establishes four key policies to provide the highest safety and quality to consumers: complaint policy, packaging, transportation and hygiene procedures.

- **Complaint policy:** the company details all the types of complaints available and in which areas they are made, the departments responsible for them and the process of continuous supervision of each of the complaints to ensure that they receive responses and solutions according to any problem.
- **Packaging policy:** it commits the company's measures to current regulations for the processing of food and good manufacturing and waste management practices.
- **Transport policy:** all transport companies must fill in a commitment document in which they ensure that they comply with all the measures set out regarding hygiene, contamination, traceability, waste management or temperature.
- **Hygiene policy:** working with pesticides or chemicals can cause problems for workers such as vomiting and fluid discharge. Therefore, a series of hygiene advice and policies have been proposed in EMEA, defining step by step how to act when these difficulties arises.

It must be noted that, during financial year 2019/2020, only one complaint for quality reasons has been filed. Norovirus was detected in raspberries. For this reason, the fruit was impounded at the Moroccan borders before reaching the client to conduct the relevant analysis, leading to a negative result. Therefore, no pieces of fruit were affected.

#### 10.3.3.2. Claim systems, complaints received and resolution

Client satisfaction is a significantly relevant aspect for the Planasa Group; for this reason, they have a system for managing and monitoring complaints and grievances received from clients. During financial years 2019/2020, a team has been set up at Planasa EMEA to follow up on claims through monthly meetings of the heads of each of the companies.

The current claim system is as follows; the salesperson is in charge of receiving the complaint and redirecting the e-mail to the sales and/or operations department. In the sales and/or operations department, together with the salesperson, the reason for the complaint is analysed and the appropriate measures are adopted to provide a solution to the client. Each case is resolved and documented, and it is subsequently filed in the client complaint folder.



## Tax information

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## 11. Tax information

### 11.1. Benefits per country

With regard to the profits obtained by country, the information at the end of year ended 31 March 2020 and 2019 is as follows (in thousands of euros):

Country	Results before taxes <sup>16</sup>	
	Financial year 2019/2020	Financial year 2018/2019
Spain	13,021	24,711
Mexico	3,365	3,829
US	595	(5,796)
Poland	1,292	1,219
France	(3,665)	1,196
Chile	(1,214)	(530)
Other EMEA	(611)	(991)
Asia	(149)	(401)

<sup>16</sup> To obtain the amounts of the table, the consolidation adjustments have not been removed.

### 11.2. Profit tax

With regard to the net collection/payment of profit tax in the year ended 31 March 2020, the result was a payment of 2,572 thousand euros (1,463 thousand euros at the end of the year ended 31 March 2019).

### 11.3. Public subsidies received

Likewise, the Group has received subsidies from public bodies, which are detailed in Note 12.3 to the Planasa Group's consolidated financial statements, amounting to a gross amount of 803 thousand euros at the end of the year ended 31 March 2020 (889 thousand euros at the end of the year ended 31 March 2019).



## Issues related to COVID-19

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## 12. Issues related to COVID-19

The emergence of the Coronavirus COVID-19 in China in January 2020 and its recent global expansion to a large number of countries have led to the viral outbreak being classified as a pandemic by the World Health Organization since 11 March.

Taking into account the complexity of the markets due to globalisation and the absence, for the moment, of an effective medical treatment against the virus, the consequences for the operations of the Planasa Group are uncertain and will depend to a large extent on the evolution and extension of such pandemic in the coming months, as well as the capacity of reaction and adaptation of all the affected economic agents.

Therefore, as of the drafting of this Non-Financial Information Statement, it is premature to carry out a detailed assessment or quantification of the possible social or environmental impacts that COVID-19 will have on the Group, due to the uncertainty about its consequences, in the short, medium and long term.

However, the Directors and the Group's Management have conducted a preliminary assessment of the current situation according to the best information available. Due to the considerations mentioned above, such information may be incomplete. With regard to the results of this assessment, the following issues regarding non-financial information stand out:

- **Business model:** the Planasa Group follows the advice and guidelines of the government and the World Health Organisation to protect employees and prevent the spread of infections. Given the scope of the COVID-19 coronavirus pandemic, the health and safety implications, and particularly, the impact on the different countries in which the Group operates, steps are being taken to continue with regular levels production and ensure the well-being of our employees. The Group will continue to monitor the evolution of the coronavirus in each of its operating markets and the corresponding decisions will be made to ensure the well-being of our employees and our ability to meet customer demands.

As of the drafting of this Non-Financial Information Statement, the Group's operations have not been affected by the evolution of the pandemic and the levels of demand for products are maintained, so it is not expected that the main characteristics of the Group's business model in the short term. However, the Group has set up a Committee that periodically evaluates the measures to be taken and monitors the evolution of this crisis.

- **Environmental issues:** at first, the expected impact is low, since the Group's activity levels are being maintained and therefore the environmental indicators maintain the same evolution. However, special attention must be paid not to

neglect the activities of management, recovery, reuse and/or elimination of waste and to the maintenance of policies and actions against pollution. Likewise, the Group's facilities have specific action plans to respond to situations other than normal operations aimed at preventing or, failing that, minimising the impact on the environment.

- **Personnel-related issues:** since the Group's activity levels have not been significantly affected, no workforce adjustment plans or personnel cost reduction policies that could affect the average remuneration indicators have been applied. On the other hand, in all suitable work centres, remote work measures (teleworking) have been implemented in order to guarantee the health and safety of the workers.
- **Health and safety issues:** from the beginning of the state of alarm in Spain and the different confinement measures carried out by the different governments in the countries where the Group operates, the Group has established a protocol of measures to prevent contagion in its facilities. The Group has implemented prevention actions with the reinforcement of hygiene and safety measures (remote work whether possible, telematic meetings, extension of frequencies in cleaning the facilities, access controls and proportion of personal protective equipment, supply of hydroalcohol and soap dispensers in all areas, etc.).
- **Supply chain issues:** the Group's supply chain has not been affected by the crisis and is therefore operating normally.

- **Continuity of operations:** the Group has maintained the expected activity levels and the Group's Board of Directors and Management do not estimate that there will be any supply problems in the coming months and consider that they have sufficient liquidity and availability of financing to allow them to cope with any adverse scenarios in the next few months. However, the health crisis is ongoing and there is still uncertainty about its consequences, in the short, medium and long term that could negatively affect the Group.

Finally, it should be noted that the Group is constantly monitoring the evolution of the situation, following the guidelines of the WHO (World Health Organisation) and implementing the recommendations and instructions of the governments in the countries where it operates, with the aim in order to successfully face the eventual impacts, both financial and non-financial, that may occur.



**Reference table of requirements of law  
11/2018 inf and contents of the Global  
Reporting Initiative (GRI indicators)**

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## 13. Reference table of requirements of law 11/2018 inf and contents of the Global Reporting Initiative (GRI indicators)

The requirements required by Law 11/2018 of 28 December and its corresponding association with the Global Standards Initiative (GRI) reported by Planasa are detailed below:

Contents of Law 11/2018 INF	Standard used (GRI)	Section	Overview
<b>0. General Information</b>			
A brief description of the group's business model, including its business environment, organisation and structure; the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future evolution.	102-1 Name of the organisation 102-2 Activities, brands, products, and services 102-4 Location of activities 102-6 Markets served 102-7 Scale of the organisation 102-40 List of stakeholder groups 102-47 List of material topics	<b>2., 3., 4., 5.</b>	
Policies applied by the group, including the due diligence procedures applied to identify, assess, prevent and mitigate significant risks and impacts, and to verify and control, as well as the measures adopted.	102-16 Values, principles, standards, and norms of behaviour 103-2 The management approach and its components 103-3 Evaluation of the management approach	<b>6.1., 7.1, 8.1, 9.1, 10.1</b>	
Main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its commercial relations, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European or international reference frameworks for each subject. It should include information on the impact that has been detected, providing a breakdown of them, in particular on the main risks in the short, medium and long term.	102-15 Key impacts, risks, and opportunities 102-29 Identifying and managing economic, environmental, and social impacts	<b>5., 6.2, 7.2, 8.2, 9.2, 10.2</b>	

Contents of Law 11/2018 INF	Standard used (GRI)	Section	Overview
<b>1. Information on environmental aspects</b>			
Current and foreseeable effects of the company's activities on the environment and, where appropriate, on safety and health	102-29 Identifying and managing economic, environmental, and social impacts	<b>6.3.1.1.</b>	
Environmental assessment or certification procedures	102-11 Precautionary Principle or approach	<b>6.3.1.2.</b>	
Resources addressed at environmental risks prevention	102-29 Identifying and managing economic, environmental, and social impacts	<b>6.3.1.3.</b>	
Implementation of the precautionary principle	102-11 Precautionary Principle or approach	<b>6.3.1.4.</b>	
Provisions and guarantees for environmental risks	307-1 Non-compliance with environmental laws and regulations	<b>6.3.1.5.</b>	
Measures to prevent, reduce and/or rectify carbon emissions that seriously harm the environment, taking into consideration any form of air pollution specific to an activity, including noise and light pollution.	103-2 Management Approach (GRI 302 and 305)	<b>6.3.2.</b>	
Measures of prevention, recycling, reuse and other forms of recovery and elimination of waste.	GRI 103-2 Management Approach (GRI 306)	<b>6.3.3.</b>	
Actions to combat food waste.		<b>6.3.3.</b>	
Water consumption and supply according to local restrictions	103-2 Management Approach (GRI 303)	<b>6.3.4.1.</b>	At the end of the year ended 31 December 2019, US water consumption is not included as it is not tracked.
Consumption of raw materials and measures to improve the efficiency of their use	103-2 Management Approach (GRI 301)	<b>6.3.4.2., 6.3.4.3.</b>	
Energy: Consumption; Measures to improve energy efficiency; Use of renewable energies	102-2 Management Approach (GRI 302 Energy)	<b>6.3.4.4., 6.3.4.5.</b>	
Climate change. Greenhouse gas emission.	103-2 Management Approach (GRI 305 Emissions)	<b>6.3.2.</b>	
Measures taken to preserve or restore biodiversity. Impacts caused by activities or operations in protected areas	103-2 Management Approach (GRI 304 Biodiversity)	<b>6.3.5.</b>	

Contents of Law 11/2018 INF	Standard used (GRI)	Section	Overview
<b>2. Information on environmental aspects</b>			
Total number and distribution of employees by gender, age, country and professional category	102-7 Scale of the organisation 102-8 Information on employees and other workers 405-1. b) Percentage of employees per employee category in each of the following diversity categories: gender and age group	<b>7.3.1.1.</b>	
Total number and distribution of work contract modalities	102-8 Information on employees and other workers	<b>7.3.1.2.</b>	At the end of the year ended 31 March 2020, no information on Chile is detailed, as it is considered a non-material subsidiary because it represents a total of 0.22% on the consolidated personnel expense and 0.65% on the number total number of employees at the end of the year.
Yearly average of permanent contracts, temporary contracts and part-time contracts by gender, age and professional category	102-8 Information on employees and other workers	<b>7.3.1.3.</b>	At the end of the year ended 31 March 2019, no information is provided regarding China and Chile, as they are considered non-material subsidiaries since they represent a total of 2% of consolidated personnel expenses and 5.1% of the total number of employees at the end of the year.
Number of dismissals by gender, age and professional category		<b>7.3.1.4.</b>	
Average remuneration and its evolution by gender, age and professional category or equivalent		<b>7.3.1.5.</b>	
Gender pay gap		<b>7.3.1.6.</b>	
Remuneration for equal work or average for the company		<b>7.3.1.7.</b>	
The average remuneration of directors and managers, including variable remuneration, expenses, compensation, payments to long-term savings plans and any other item by gender.		<b>7.3.1.8.</b>	
Implementation of policies related to the disconnecting from work		<b>7.3.1.9.</b>	

Contents of Law 11/2018 INF	Standard used (GRI)	Section	Overview
<b>2. Information on environmental aspects</b>			
Disabled employees		<b>7.3.1.10.</b>	<p>At the end of the year ended 31 March 2020, no information on Chile is detailed, as it is considered a non-material subsidiary because it represents a total of 0.22% on the consolidated personnel expense and 0.65% on the number total number of employees at the end of the year.</p> <p>At the end of the year ended 31 March 2019, no information is provided regarding China and Chile, as they are considered non-material subsidiaries since they represent a total of 2% of consolidated personnel expenses and 5.1% of the total number of employees at the end of the year.</p>
Organisation of work hours		<b>7.3.2.</b>	
Number of hours lost to absenteeism		<b>7.3.2.1.</b>	<p>At the end of the year ended 31 March 2020, no hours of absenteeism are detailed for the Netherlands, Chile and China, as they are considered non-material subsidiaries because they represent a total of 1.66% of the consolidated personnel expense and 1,43% of the total number of employees as of 31 March 2020.</p> <p>At the end of the year ended 31 March 2019, no absenteeism hours are detailed for Mexico and France, since this information was not monitored in the year.</p> <p>In such financial year, no absenteeism hours are detailed for Italy, the Netherlands, Romania, Chile and China, as they are considered non-material subsidiaries since they represent a total of 4.2% of consolidated personnel expenses and 6.1% of the total number of employees as of 31 March, 2019.</p>
Measures aimed at providing work-life balance and promoting their shared use by both parents		<b>7.3.2.2.</b>	

Contents of Law 11/2018 INF	Standard used (GRI)	Section	Overview
<b>2. Information on environmental aspects</b>			
Health and safety conditions in the workplace	103-2 Management Approach (GRI 403 Health and Safety)	<b>7.3.3.1.</b>	
Work-related accidents and diseases (frequency and seriousness) by gender		<b>7.3.3.2.</b>	<p>At the end of the year ended 31 March 2020, no work accidents are detailed for the Netherlands, Chile and China, as they are considered non-material subsidiaries because they represent a total of 1.66% of the consolidated personnel expense and 1,43% of the total number of employees as of 31 March 2020.</p> <p>At the end of the year ended 31 March 2019, no work accidents are detailed for Mexico, since this information was not monitored in the year.</p> <p>In such financial year, no work-related accidents are detailed for Italy, the Netherlands, Romania, Chile, Poland and China, as they are considered non-material subsidiaries since they represent a total of 6.6% of consolidated personnel expenses and 7.1% of the total number of employees as of 31 March, 2019.</p> <p>As of 31 March 2019, no information is disaggregated by sex.</p> <p>As of 31 March 2019, no information on occupational diseases is disaggregated.</p>
Organisation of social dialogue, including the procedures to communicate and consult with employees and negotiate with them		<b>7.3.4.1.</b>	
Percentage of employees covered by collective bargaining agreements by country		<b>7.3.4.2.</b>	
Results of collective bargaining agreements, particularly in relation to occupational health and safety		<b>7.3.4.3.</b>	

Contents of Law 11/2018 INF	Standard used (GRI)	Section	Overview
<b>2. Information on environmental aspects</b>			
Implemented training policies	103-2 Management Approach (GRI 404 Training and Education)	<b>7.3.5.1.</b>	
Total number of hours of training courses by professional category	404-2 Programs for upgrading employee skills and transition assistance programs	<b>7.3.5.2.</b>	<p>As of 31 March 2020, no information is provided regarding Italy, Romania, China and Chile, as they are considered non-material subsidiaries since they represent a total of 3.3% of consolidated personnel expenses and 13.28% of the total number of employees as of 31 March 2020.</p> <p>At the end of the year ended on 31 March 2019, the training hours in Spain are not broken down by professional category.</p> <p>On such date, no information is provided regarding China and Chile, as they are considered non-material subsidiaries since they represent a total of 2% of consolidated personnel expenses and 5.1% of the total number of employees as of 31 March, 2019.</p>
Universal accessibility for persons with disabilities		<b>7.3.6.</b>	
Measures adopted to promote equal treatment and opportunities for men and women	103-2 Management Approach (GRI 405 Diversity and Equal Opportunity)	<b>7.3.7.</b>	
Equality plans	103-2 Management Approach (GRI 405 Diversity and Equal Opportunity and GRI 406 Non-discrimination)	<b>7.3.7.</b>	
Measures adopted to promote employment		<b>7.3.7.</b>	
Protocol against sexual harassment and harassment on the grounds of sex		<b>7.3.7.</b>	
Integration and universal accessibility for persons with disabilities		<b>7.3.6.</b>	
Policy against any type of discrimination and, where appropriate, for managing diversity		<b>7.3.7.</b>	

Contents of Law 11/2018 INF	Standard used (GRI)	Section	Overview
<b>3. Information on respect for human rights</b>			
Application of due diligence procedures in relation to human rights	103-2 Management Approach (GRI 412 Human Rights Assessment)	<b>8.3.1.</b>	
Prevention of the risks of violation of human rights and, where appropriate, measures to mitigate, manage and rectify any possible abuses committed	103-2 Management Approach (GRI 412 Human Rights Assessment)	<b>8.3.1.</b>	
Formal complaints for cases of violation of human rights	102-17 Mechanisms for advice and concerns about ethics	<b>8.3.2.</b>	
Promotion of and compliance with the provisions of the fundamental conventions of the International Labour Organization in relation to respect for freedom of association and the right to collective bargaining, the elimination of discrimination in employment and occupation, the elimination of forced or compulsory labour and the effective elimination of child labour	103-2 Management Approach (GRI 407 Freedom of Association and Collective Bargaining)	<b>8.3.3.</b>	
<b>4. Information relating to the fight against corruption and money laundering</b>			
Measures adopted to prevent corruption, bribery and money laundering	103-2 Management Approach (GRI 205 Anti-corruption)	<b>9.3.1.</b>	
Contributions to not-for profit corporations or similar entities	103-2 Management Approach (GRI 205 Anti-corruption)	<b>9.3.2.</b>	

Contents of Law 11/2018 INF	Standard used (GRI)	Section	Overview
<b>5. Information about the company</b>			
The impact of the company's activity on employment and local development, as well as on local communities and on the region		<b>10.3.1.</b>	
Relations with key figures of local communities and modalities of dialogue with them	102-43 Approach to stakeholder engagement (regarding communities)	<b>10.3.1.</b>	
Association and sponsorship actions	102-13 Membership of associations	<b>10.3.1.</b>	
Inclusion in the procurement policies regarding social issues, gender equality and environment; consideration in supplier and subcontractor relations of their social and environmental responsibilities	GRI 103-2 Management Approach (GRI 308 and GRI 414)	<b>10.3.2.1., 10.3.2.2</b>	
Systems for supervision and auditing of suppliers and subcontractors and their results		<b>10.3.2.3.</b>	
Measures for the health and safety of consumers	103-2 Management Approach (GRI 416 Customer Health and Safety)	<b>10.3.3.1.</b>	
Claim systems, complaints received and resolution	103-2 Management Approach (GRI 416 Customer Health and Safety)	<b>10.3.3.2.</b>	
Benefits per country		<b>11.1.</b>	
Profit tax		<b>11.2.</b>	
Public subsidies received		<b>11.3.</b>	

## Annex: Audit report

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# Deloitte.

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## INFORME DE VERIFICACIÓN INDEPENDIENTE DEL ESTADO DE INFORMACIÓN NO FINANCIERA CONSOLIDADO DE TIGRUTI ITG, S.L.U. Y SOCIEDADES DEPENDIENTES DEL EJERCICIO ANUAL TERMINADO EL 31 DE MARZO DE 2020

Al Socio Único de Tigruti ITG, S.L.U.:

De acuerdo al artículo 49 del Código de Comercio hemos realizado la verificación, con el alcance de seguridad limitada, del Estado de Información No Financiero Consolidado adjunto (en adelante EINF) correspondiente al ejercicio anual finalizado el 31 de marzo de 2020, de Tigruti ITG, S.L.U., y sociedades dependientes (en adelante el Grupo) que forma parte, como Anexo, del Informe de Gestión consolidado del Grupo.

El contenido del Informe de Gestión consolidado 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 13 "Tabla de referencia de Requerimientos de la Ley 11/2018 INF y Contenidos del Global Reporting Initiative (Indicadores GRI) del EINF" incluida en el Anexo al Informe de Gestión consolidado adjunto.

### Responsabilidad de los Administradores

La formulación del EINF, incluido en el Anexo del Informe de Gestión consolidado del Grupo, así como el contenido del mismo, es responsabilidad de los Administradores de Tigruti ITG, S.L.U. El EINF se ha preparado de acuerdo con los contenidos recogidos en la normativa mercantil vigente y siguiendo los criterios de los *Sustainability Reporting Standards* de Global Reporting Initiative (estándares GRI) seleccionados, así como aquellos otros criterios descritos de acuerdo a lo mencionado para cada materia en el apartado 13 "Tabla de referencia de Requerimientos de la ley 11/2018 INF y Contenidos del Global Reporting Initiative (Indicadores GRI) del EINF" incluida en el Anexo al Informe de Gestión consolidado adjunto.

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 de Tigruti ITG, S.L.U. son también responsables 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.

Deloitte, S.L. Inscrita en el Registro Mercantil de Madrid, tomo 13.655, sección 8º, folio 1123, hoja M-54414, inscripción 96º. C.I.F. B-29104839  
Domicilio social: Plaza Pablo Ruiz Picasso, 1, Torre Picasso, 28020 Madrid.

Nuestra firma aplica la Norma Internacional de Control de Calidad 1 (NICC 1) y mantiene, en consecuencia, un sistema global de control 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 Revisada 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 Instituto de Censores Jurados de Cuentas de España.

En un trabajo de seguridad limitada los procedimientos llevados a cabo varían en naturaleza y momento, 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.

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 obtener la información necesaria para la revisión externa.
- Análisis del alcance, relevancia e integridad de los contenidos incluidos en el EINF del ejercicio anual finalizado el 31 de marzo de 2020 en función del análisis de materialidad realizado por el Grupo y descrito en el apartado 5 del EINF "Análisis de materialidad", considerando también 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 anual finalizado el 31 de marzo de 2020.
- Revisión de la información relativa a los riesgos, las políticas y los enfoques de gestión aplicados en relación a los aspectos materiales presentados en el EINF del ejercicio anual finalizado el 31 de marzo de 2020.
- Comprobación, mediante pruebas, en base a la selección de una muestra, de la información relativa a los contenidos incluidos en el EINF del ejercicio anual finalizado el 31 de marzo de 2020 y su adecuada compilación a partir de los datos suministrados por las fuentes de información del Grupo.
- Obtención de una carta de manifestaciones de los Administradores y la Dirección.

**Fundamento de la conclusión con salvedades**

Como resultado de los procedimientos realizados y de las evidencias obtenidas, al cierre del ejercicio anual terminado el 31 de marzo de 2019, si bien el Grupo había incorporado información del consumo de agua de las filiales mexicanas, no se obtuvo información suficiente para poder verificar la información reportada al respecto. Asimismo, en relación con el consumo de agua, el EINF no incorporó información de las filiales situadas en EE.UU., tal y como se exige en el artículo 49 del Código de Comercio, por no haberse monitorizado dicha información a lo largo del ejercicio anual terminado el 31 de marzo de 2019.

Adicionalmente, el EINF no incorporó información a 31 de marzo de 2019 sobre absentismo de las filiales en México y Francia, tal y como se exige en el artículo 49 del Código de Comercio.

Por último, en relación con la información sobre accidentes de trabajo a 31 de diciembre de 2019, el EINF no incorporó la información de las filiales de México, tal y como se exige en el artículo 49 del Código de Comercio, por no haberse monitorizado dicha información a lo largo del ejercicio anual que termina el 31 de marzo de 2019.

Nuestra conclusión sobre el EINF del Grupo del periodo actual también incluye estas salvedades debido al efecto de estos hechos sobre la comparabilidad entre los datos del periodo actual y los del anterior.

**Conclusión con salvedades**

Basándonos en los procedimientos realizados y en las evidencias que hemos obtenido, excepto por el efecto sobre las cifras comparativas del ejercicio anterior de las cuestiones descritas en el párrafo "Fundamento de la conclusión con salvedades", no se ha puesto de manifiesto aspecto adicional alguno que nos haga creer que el EINF del Grupo correspondiente al ejercicio anual finalizado el 31 de marzo de 2020 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 el apartado 13 "Tabla de referencia de Requerimientos de la ley 11/2018 INF y Contenidos del Global Reporting Initiative (Indicadores GRI)" del EINF incluido en el Anexo al Informe de Gestión consolidado adjunto.

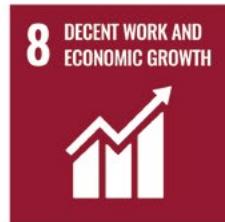
**Uso y distribución**

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 y jurisdicciones.

DELOITTE, S.L.  
  
Iñigo Úrculo  
27 de julio 2020

INSTITUTO DE CENSORES  
JURADOS DE CUENTAS  
DE ESPAÑA  
  
DELOITTE, S.L.  
  
2020 Núm. 01/20/09995  
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Informe sobre trabajos distintos  
a la auditoría de cuentas

# SUSTAINABLE DEVELOPMENT GOALS





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