

State of non-financial
information 2023

Sustainability Report



**Feeding
the future**
TOWARDS A SUSTAINABLE 2030



**GRUPO
JORGE**

GRJ

Letter from the CEO	05
1. Grupo Jorge at a glance	07
2. Our activity	10
3. Environment in which we operate	18
4. Responsible management	21
5. Our commitments	40
Annex I: Table of compliance with Law 11/2018, of December	101
Annex II: Business organization chart of Grupo Jorge	105

Our commitment to sustainability



This Report is the result of the commitment made by Grupo Jorge to the inclusion of Corporate Social Responsibility as part of its strategic plan, and as a relevant issue in decision-making.

This document has been based on the principles for preparing reports of the Global Reporting Initiative (GRI) and its contents refer to GRI in certain indicators selected in light of the reality of Grupo Jorge's business model and activity, as well as the requirements suggested by other initiatives of interest to the company (such as the Guide for the preparation of Social Responsibility reports of Aragon). Additionally, this Report responds to Law 11/2018, of December 28, and is part of the Management Report that accompanies Grupo Jorge's consolidated annual accounts for the year 2023. For the purposes of this document, the "Company" refers to Grupo Jorge.

In preparing this document, GRI (Global Reporting Initiative) standards have been followed, showing in Annex I the traceability of responses from Law 11/2018 of December 28 with the aforementioned indicators. In addition, with this Report, Grupo Jorge achieves the following objectives:

- To give greater importance and visibility to sustainability management in the Company.
- To transmit not only what the most important milestones and results have been in the year, but also to highlight the value that the Group's activities provide to its Stakeholders.
- To communicate the management criteria and practices followed by the Group to ensure that its operations are carried out in an efficient, transparent and responsible manner.
- To adapt our reporting to the best existing business practices.

Both the risks identified here, together with as the controls and policies developed to mitigate them, are the basis on which this "Non-financial Information Statement Sustainability Report Grupo Jorge", which will be published in the first six months of 2024.

The following table shows the corporate data of the Group's parent company:

Name: Jorge, S.L.

Address: Avda. Academia General Militar 52

Telephone: 976 514 029

www.jorgesl.com

Share capital: 11.885.376 €

Number of shares: 197.760

Nominal value: 60,10 €

Activity: Management and administration of investee companies

Listed: NO

Our commitment to sustainability



Letter from the CEO

D. Sergio Samper Rivas

Without a doubt, 2023 has been a year of great change for Grupo Jorge, where the growth and consolidation of the strategy initiated a few years ago have shown that we are moving in the right direction. Our teams and the Company's culture have demonstrated their ability to face any challenge and overcome any difficulty.

In global terms, in the meat sector, the performance of our companies has been uneven basically due to the rise in the price of live cattle, which has allowed our livestock branch to increase its profits, in contrast to the results obtained by our meat companies. But, without a doubt, the most relevant aspect of this past year in terms of this branch of activity has been the increase in our livestock with the acquisition of animals and the progressive incorporation into our structure of new farms under an integration regime after the acquisition of livestock, as well as the progressive expansion of our participation in the share capital of leading companies in the pig sector, such as PIENSOS DEL SEGRE, S.A.

Of course, these circumstances have also been reflected in our structure, with an increase in the personnel that provide service to our companies. This has made it necessary to reinforce our commitments in terms of hiring, remuneration, union representation, prevention of occupational risks and, of course, training.

The promotion and care of talent is one other of the great strategic pillars on which the Grupo Jorge model is based.

In this latter area, directly related to the social work of the group, the work carried out by our Foundation is of special importance, arising with the aim of promoting sustainable development, social responsibility and support for the communities in which we are present. We collaborate on projects that minimise impacts and maximise social and environmental benefits.

This involvement with society to achieve a more positive impact extends to our responsibility to help preserve and protect the environment. In this context, our sustainability strategy takes on special importance, where we necessarily have to highlight not only our efforts to contribute to the Net-Zero decarbonisation plan for 2050 or the work of measuring Scope 3 and for Adhesion the SBTi initiative in order to align ourselves in reducing emissions with the roadmap set out with the objectives of the Paris Agreement, but also some of the awards obtained in environmental matters during 2023, such as obtaining the ECOVADIS certification (international certification that evaluates Sustainability performance) with a Silver Medal or the renewal of the RSA seal (Social Responsibility Plan of Aragon) of the Government of Aragon for 2024. We want to have a positive impact on our environmental and social surroundings, on people inside and outside our Group, in our value chain, among suppliers and business partners. Always through collaboration and taking advantage of our leadership capacity.

In relation to the energy branch, solar and wind resources in the 2023 financial year have been higher than those of the previous year, although wind power is still below the average of recent years. This aspect, together with an energy pool market price less than half that of the previous year - due mainly to the significant decrease in the price of natural gas - has meant that the results in this sector have been affected. However,

Our commitment to sustainability

Grupo Jorge's commitment to renewable energies within the context of progressive decarbonisation remains firm, as evidenced by the progressive entry into our operations of self-consumption plants in our facilities.

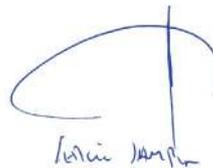
Likewise, we continue to work constantly on the study and improvement of the use of resources that are so important to us, such as water, gas and energy, in such a way as to allow us not only to consume them more efficiently, but also considerable savings.

As I said at the beginning, we're convinced that we're moving in the right direction, allowing us to expressly renew for one more year our commitment to the ten principles of the Global Compact in relation to Human Rights, Labor Rights, the Environment and the fight against corruption.

Our commitment to Sustainability and the SDGs is not only an obligation that we impose on ourselves when drawing up our strategy based on the prioritization of the SDGs that affect our activity, but also an opportunity to innovate, grow and be leaders in our sector.

We continue working to feed the future.

D. Sergio Samper Rivas
CEO

A handwritten signature in blue ink, consisting of a large, stylized loop followed by a vertical line and a horizontal stroke at the bottom, with the name 'Sergio Samper' written in smaller letters below it.

1. Grupo Jorge at a glance

Sustainability report 2023



1. Grupo Jorge at a glance

From Spain to the rest of the world:

Grupo Jorge is a family-owned Aragonese business group that has become one of the main industrial groups in Spain, with a prominent position in the national meat business network.

Grupo Jorge assumes as a **corporate purpose aligned with the Sustainable Development Goals of the United Nations** to offer pork protein of Spanish origin globally, establishing itself as a responsible and sustainable reference option for clients and consumers, both in relation to the product and the production process itself.



Values which make up Grupo Jorge's culture:

To Satisfy customer needs in terms of innovation, quality and safety of products and services.

To Optimize the profitability of managed resources, increasing operational and financial efficiency.

To Improve the society in which we live: sustainable economic growth, creation of stable and dignified employment and respect for the economic environment.

The main business areas of the Group, together with one or more representative indicators for each one:



Jorge Pork Meat (meat branch)

Indicators: Production (2,317,781 animals/year in 2023 vs 838,883 animals/year in 2022) / Slaughter volume (6.4 million animals/year in 2023 vs 7 million animals/year in 2022) / Cutting volume (4.9 million animals/year in 2023 vs 5 million animals/year in 2022)



Jorge Energy (energy branch)

Indicator: Total production 2023: 611.15 Gwh (vs 420 Gwh in 2022)



Jorge Green (forestry and plantations)

Indicator: 5,856 ha. cultivated, of which 4,985 are organic, approximately 180 ha corresponding to forest plantations.

1. Grupo Jorge at a glance

Main consolidated financial indicators:

	2023	2022
EBITDA	141,271 k€	156,398 k€
Net turnover	2,007,991 k€	1,718,983 k€
Debt/EBITDA ratio	2.75x	2.11x

Main consolidated non-financial indicators:

(environmental, human resources and contribution to the community)

	2023	2022
Average workforce of Grupo Jorge	4,355 employees	4,105 employees
Training	1,117 courses (12,177 h)	641 courses (5,545 h)
CO ₂ emissions	111,626 tCO ₂ eq	120,039 tCO ₂ eq
Farms certified in animal health and welfare	100 %	100 %
Amount allocated to social projects	564,482 €	256,411 €
Amount allocated to sponsorships	124,246 €	58,196 €

Main milestones in the company throughout the year:

(business milestones or in the development of a project aimed at the main Stakeholders)



Development and monitoring of Equality Plans



Obtaining the ECOVADIS certification by the Group, with a silver medal



Achievement of objectives set in the Strategic Sustainability Plan, aligned with the SDGs of the United Nations Global Compact



Consolidation of the Grupo Jorge Foundation and the determination of its mission, values and objectives

2. Our activity

Sustainability report 2023



2. Our activity

Grupo Jorge, a large, diversified industrial group and leader in the meat sector.

Grupo Jorge is a family-owned Aragonese business group that has become one of the main industrial groups in Spain, with a prominent position in the national meat business network:

The integration of all the processes in the pork production chain and the continuous commitment to innovation and technology have allowed us to position ourselves at the head of the sector, with a strategy focused on exportation and with a production capacity that allows the generation of more than 4,300 direct jobs.

But our entrepreneurial spirit, present in the family business tradition, has allowed us to go further, diversifying our main activity in accordance with a sustainable strategy over time, which takes advantage of and generates synergies and improves our value chain as a business group linked to the primary sector: this is demonstrated by our activity in the field of renewable energies, with a presence in both wind and photovoltaic production, and our agroforestry activity, which operates 95% of the Group's farms in organically. These alternative activities allow us to not only reduce but also to offset our greenhouse gas (GHG) emissions.

Membership of clusters and associations

Currently, Grupo Jorge, through the different companies that make it up, participates in different sectoral organizations and associations, being also a member of strategic clusters that allow us to reinforce synergies through alliances with relevant actors in the sector:

- **I+Porc:** National cluster of pork livestock
- **Porcinnova:** Incubator of technological startups in the pork sector
- **Aragonese Agri-Food Cluster**
- **ANICE:** Association of meat industries
- **ANPROGAPOR:** Association of pork livestock producers
- **ALIA:** Innovative Logistics Association of Aragon
- **ANAFRIC:** Meat Business Association
- **FECIC:** Business Federation of Meat and Meat Industries
- **INTERPORC:** Interprofessional of White-Coated Pork
- **AIA:** Association of Food Industries of Aragon
- **CEOE ARAGÓN**
- **Chamber of Commerce of Aragon**

Organization and structure

JORGE, S.L. is the parent company of the business group known commercially as Grupo Jorge, in accordance with the concept of Group established in the Commercial Code, in its art. 42.

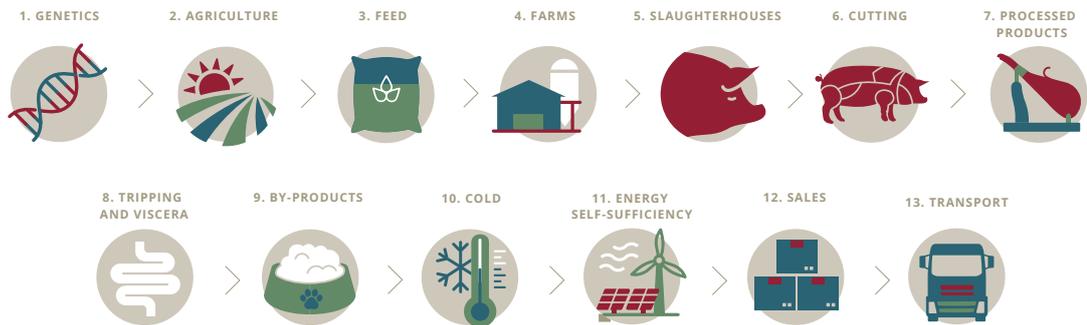
Grupo Jorge focuses its business activity basically on three main branches, headed by JORGE PORK MEAT, S.L., JORGE ENERGY, S.L. and JORGE GREEN, S.L.

2. Our activity

Business areas

Jorge Pork Meat (meat branch)

The meat/livestock branch, headed by the commercial company **JORGE PORK MEAT, S.L.** as a subholding of all the companies that make up the complete production cycle of pork, from the production of feed, to the distribution and sale of the product, both fresh and cured, viscera and by-products, passing of course through the breeding, transport, slaughter and cutting of the animals.



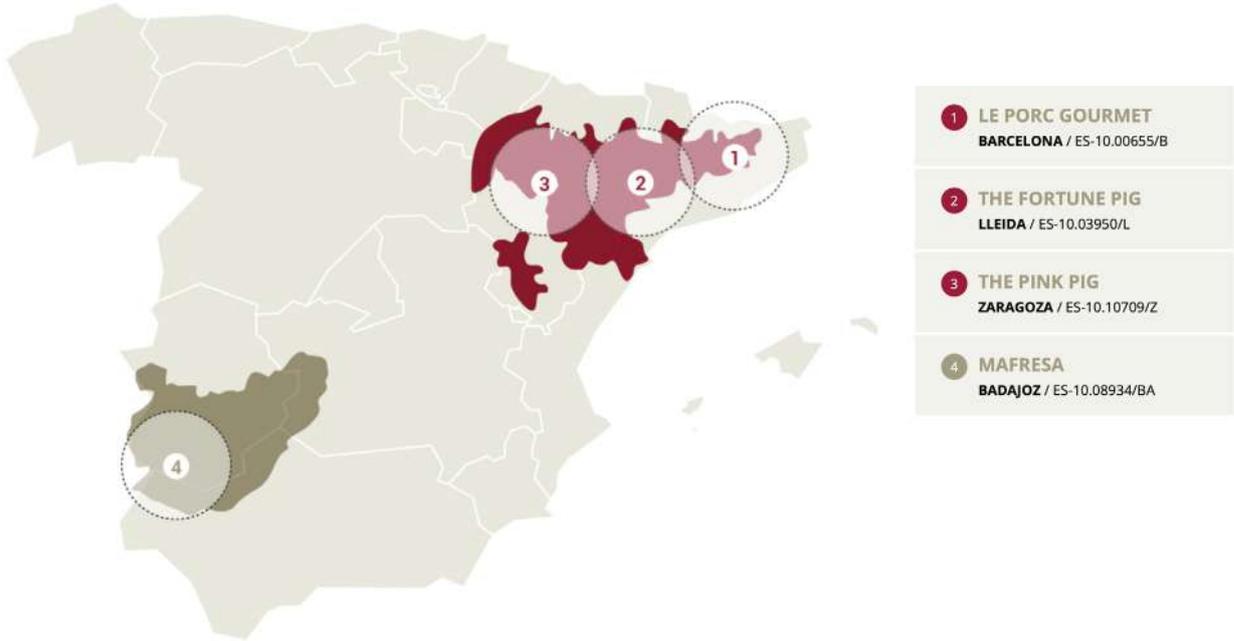
Within this activity, the Group's meat branch has more than 50 registered brands, at national, European and international level; currently, the main companies of the Group have their own registered logo. Additionally, the area of cured products (especially ham) is where most of the registered brands are concentrated. Special mention should be made of the number of registrations of these brands in China, where our products and brands are currently more vulnerable.

Among our main commercial brands, we highlight the following:



2. Our activity

Our main offices:



Our main international markets:



2. Our activity



Grupo Jorge is the leading producer of pork in Spain (source: ALIMARKET April 2024) and the leading exporter worldwide (nationally it represents approximately 16% of pork exports, with exports to China being especially significant during 2023, having reached approximately 15%).



Most of the turnover is from exports, exporting meat to more than 100 countries in the world, having become a European benchmark.



Within the meat/livestock activity, Grupo Jorge has developed a vertical integration model that has allowed it to produce 2,317,781 animals during 2023, a slaughter volume of 6.4 million animals and a cutting volume of 4.9 million animals.

Main activity indicators

	2023	2022
Production (animals/year)	2,317,781*	838,883
Slaughter volume (animals/year)	6,400,000	7,000,000
Cutting volume (animals/year)	4,900,000	5,000,000

*The significant increase in the figure corresponds to the incorporation of the livestock corresponding to PIENSOS DEL SEGRE, S.A.

As aspects to highlight during this 2023 within this branch of activity, we can mention without a doubt the following:

- Incorporation into the group of the livestock from PIENSOS DEL SEGRE, S.A.
- Production of own Iberian pigs
- Obtaining the Welfare certification in animal welfare on Iberian farms



2. Our activity

Jorge Energy (energy branch)

The energy sector in the Group is led by **JORGE ENERGY S.L.**, which includes the photovoltaic energy producing companies, headed by SOLAVANTI, S.L., and the wind energy producing companies, headed by CAMPOS EÓLICOS, S.L.

The Group's energy branch, in terms of power and energy produced, is summarized according to the contents of the following table:

	Total 2023	Total 2022
PHOTOVOLTAIC		
Peak power (MW)	43.2	43.2
Nominal power (MW)	36.63	36.63
Production (MWh)	93,321	98,062
WIND		
Power (MW)	222.9	183.2
Production (MWh)	517,837	379,852

As relevant aspects in this branch of activity during 2022, we must highlight the following:

- The production of energy with renewable sources of wind and photovoltaic technology amounted to 611.15 GWh during 2023. In this period, the wind farm was executed and put into operation RÍO EBRO II with a total power of 38 MW. The production of the self-consumption photovoltaic solar installations installed in farms, industrial facilities and offices was 18 Gwh.

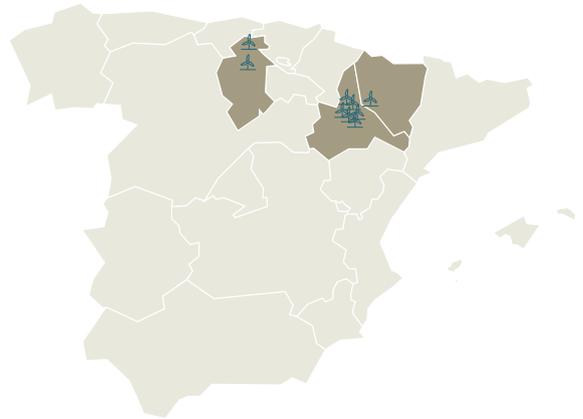


2. Our activity

Photovoltaic installations



Wind installations



Main activity indicators in 2023

Net installed capacity broken down by type of source (according to the data in the table above):

	2023	2022
Net installed wind power	222.9 MW	183.2 MW
Net installed photovoltaic capacity	43.2 MW	43.2 MW
Electricity production	611.15 GWh	420 GWh

In this branch of activity, Grupo Jorge also participates in different organizations and sector associations, in order to reinforce synergies through alliances with relevant actors in the sector:

- Foundation for the Development of New Hydrogen Technologies in Aragon
- Wind Business Association (AEE)
- Spanish Photovoltaic Union (UEF)
- Association of Renewable Energy Companies (APPA)
- Aragon Energy Cluster

2. Our activity

JORGE GREEN (AGRICULTURAL BRANCH)

The branch dedicated to agriculture, integrated in the commercial company **JORGE GREEN, S.L.**, currently, among others, owner and manager of the majority of the Group's rural farms, both for cultivation and for other forms of exploitation.

Crops

At Grupo Jorge we develop our crops with the same philosophy that we apply to the rest of our activities, that of innovation and quality.

Dryland farms

Cereal plantations dedicated to the production of feed to meet the needs of our farms and ensure perfect traceability.

From dry land to irrigated land

These transformations are carried out to improve and increase production, modernise farms and ensure the quality of the products.

Cherry trees

Cherry plantations that help balance the environment. Production of high-quality wood.

Walnut trees

These plantations contribute to improving the environment and the production of high-quality wood.



Grupo Jorge has 7,488 hectares dedicated to the agricultural sector. Of these, 5,856 hectares are mainly cereal crops, with 4,985 hectares dedicated to organic crops, that is, free of pesticides, chemical fertilizers and herbicides.



Modernisation of automation and software for the irrigation system of the forest plantation. Contribution to offsetting the Group's carbon footprint, with a total of 441.1 tCO₂ absorbed in the case of the forest plantation.

Main activity indicators in 2022

	2023	2022
Hectares of agricultural sector	5,856	5,800
Hectares of organic farming	4,985	4,800
GHG emissions absorbed	441.1 tCO ₂ *	

* Tonnes of CO₂ offset

3. The environment in which we operate

Sustainability report 2023



3. The environment in which we operate

Grupo Jorge operates in both the national and international markets, although its presence in the latter is especially significant, exporting meat to more than 100 countries throughout the world.



Sphere of Operation

Grupo Jorge's activity is also necessarily affected by the environment in which it operates. The changing circumstances of the market, the financial environment, new environmental and safety requirements, compliance with the objectives set in terms of corporate governance and sustainability, make it necessary for our organization to be prepared, anticipating these trends and assuming the appropriate adaptation processes.

Adaptation of the organization to trends in different areas related to the activity

Thus, among the trends that may operate in the environment in which Grupo Jorge intervenes, the following have been identified.

	Financial environment	Operating environment	Safety requirements	Environmental requirements
Trends	Difficult access to financial markets.	Variations in raw material prices. Increase in fuel prices.	Increase in the demand for new regulations. Health crises.	Increase in demand for new regulations.
How is the company prepared?	Debt reduction and diversification of financing sources.	Obtaining approvals for foreign markets. Investment in renewable self-consumption.	<i>Food Defense</i> Policy (control and monitoring of possible intentional contamination of food). Animal health and welfare policies. Prevention protocols for the protection of personnel against health crises.	Adaptation of existing environmental policies to new requirements, depending on the specific sector of activity

3. The environment in which we operate



	Supply chain and subcontracts	Innovation and new technologies	Government and CSR	Human resources
Trends	<p>Transparency in the supply chain.</p> <p>Stability of suppliers.</p> <p>Product traceability.</p>	<p>Search and replacement of equipment with more efficient and sustainable ones.</p> <p>Improvement of production and marketing processes.</p>	<p>Publication of sustainability reports.</p> <p>Commitment to the United Nations Sustainable Development Goals (SDG).</p>	<p>Sustainable and inclusive promotion of economic growth with decent work.</p> <p>Guaranteeing respect for equality and diversity.</p> <p>Digitalization</p>
How is the company prepared?	<p>Adaptation of the relationship with suppliers to current regulations.</p> <p>Maintenance of a stable supplier portfolio.</p> <p>Integration of suppliers into the Group's traceability systems.</p>	<p>Capacity to integrate information generated by new equipment and management processes.</p>	<p>Development of a sustainable strategy based on priority SDGs and integration into the operational strategy.</p> <p>Renewal of commitment to the United Nations Global Compact and RSA Aragón.</p>	<p>Adoption of policies that contribute to guaranteeing safety at work while contributing to the well-being and health of workers.</p> <p>Development of equality policies and practices with the implementation of specific plans.</p> <p>Implementation and ongoing training of new tools and technologies related to HR.</p>

4. Good governance

Sustainability report 2023



4. Good governance

4.1. Good governance

Organizational structure

JORGE, S.L. is the parent company of the Grupo Jorge, from which all the companies that comprise it are structured, distributed according to the sector of activity to which they are dedicated, through the three sub-holding companies to which we have referred previously: JORGE PORK MEAT, S.L., JORGE ENERGY, S.L. and JORGE GREEN, S.L.

Composition and operation of the governing bodies

The administrative body of JORGE, S.L. is a Board of Directors, made up of five members, four of which are proprietary (three natural persons and one, a legal person) and a fifth member, an independent director.

Within the Board of Directors, participation is 60% men and 40% women, either directly or as representatives of a legal entity, with both sexes occupying the main positions: President Mr. Jorge Samper Rivas and Secretary Ms. Carmen Samper Rivas. We can therefore speak of balanced participation in terms of parity.

The Board of Directors has delegated its powers to Mr. Sergio Samper Rivas, CEO of the Company, although there are directors with specific executive powers within the Group.



4. Good governance

4.2. Ethics and integrity

Grupo Jorge continues to work on strengthening an authentic **corporate culture** in relation to its activity and its management, within which the following essential aspects must be highlighted:

1. Satisfying the needs of the client in terms of innovation, quality and safety of products and services.
2. Optimizing the profitability of the resources managed, increasing operational and financial efficiency.
3. Improving the society in which we live through sustainable economic growth, the creation of stable and dignified employment and respect for the economic, social and environmental environment.

This culture necessarily involves working constantly to develop responsible management, where ethics and integrity are fundamental values. From this point of view, Grupo Jorge assumes the following **main missions**:

1. To offer pork protein of Spanish origin globally, establishing itself as a responsible and sustainable reference option for clients and consumers, both in relation to the product and the production process itself.
2. To contribute to the reduction and offsetting of GHG by producing electricity from renewable sources
3. To make responsible and sustainable use of natural resources.

To achieve these missions, GRUPO JORGE's **commitments** are:

1. To meet the demands of our customers to their satisfaction, in high quality, volume and service.
2. To demand from our suppliers the quality standards set by the Group and its commitment in relation to sustainability, establishing long-term relationships for these purposes.
3. To lead the entire value chain of our activity, from farms to the products finally marketed, guaranteeing in all cases the traceability of the product.
4. To minimize the environmental impact of the Group's activity, reducing energy and water consumption, greenhouse gas emissions, waste generation and promoting circular economy.
5. To maintain our commitments regarding animal welfare.
6. To make transparency a priority in the Group's relationship with the agents with whom it interacts.

In this area, Grupo Jorge considers it necessary to set the same direction for all the companies that make up the Group, for which it has an internal code of conduct that aims to go beyond mere regulatory compliance, through the adoption of voluntary commitments that involve the implementation of its own policy, a true way of understanding business activity from the point of view of ethics and integrity.

Grupo Jorge's Code of Ethics:

The Code of Ethics reflects the Group's desire to establish certain standards of conduct from an ethical point of view, which contribute to (i) facilitating decision-making processes, (ii) developing a business activity that is consistent with them, which complies at all times with the regulations in force for each sector of activity in which it participates, and (iii) achieving an honest and respectful work environment that fosters personal and professional development.

4. Good governance

Our Code of Ethics currently has the following fundamental pillars:

- Commitment to Human Rights
- Commitment to animal welfare
- Conception of labor relations from an integrative and non-discriminatory perspective, respectful of workers' rights
- Recognition of the importance of safety and health in the workplace
- Rejection of forced labour and eradication of child labour
- Establishment of anti-fraud and anti-corruption measures
- Respect for the environment and the territory
- Commitment to suppliers and customers

All these issues are reflected in specific policies, among which we can highlight:

Sustainability Policy

As far as our Sustainability policies are concerned, the main lines of our corporate policy are reflected in a decalogue of good practices, published on our website: https://jorgesl.com/gj/sites/default/files/2024-01/2309-Politica-de-sostenibilidad-ENG_4.pdf

This decalogue was reviewed during 2021 based on the Group's Strategic Sustainability Plan, the content of which is a reference both for the analysis of compliance with Sustainability objectives based on ESG criteria, and for the preparation of periodic reports on this matter. The objectives set out in the Strategic Plan and their review by the Sustainability Committee allow the work carried out based on the Sustainability Policy to be dynamic in nature.



4. Good governance

Code of Ethics

Within Grupo Jorge, there is an internal code of conduct (Code of Ethics), to which we have referred previously, which applies both to internal company personnel (employees, management and members of the administrative body), as well as Stakeholders such as customers, suppliers, partners, etc. This code is public and is detailed in greater detail in the following link to our website. https://jorgesl.com/gj/sites/default/files/2024-01/2309-Codigo-Etico-ENG_6.pdf

Ethical Channel

A channel ("Ethical Channel") is available to Grupo Jorge employees, the purpose of which is to provide different Stakeholders with a specific communication channel to the Management and governing bodies. This channel is also public and acts through website itself, having been subject to review after the recent coming into effect of Law 2/2023 of February 20, regulating the protection of persons who report regulatory violations or give information towards the fight against corruption. <https://jorgesl.com/en/ethical-mailbox-whistle-blower-channel>

Criminal Compliance Policy

We have a Criminal Compliance Policy, integrated into the Crime Prevention and Detection model, which includes, in addition to this policy, the Code of Ethics, the Statute of the Ethics and Compliance Committee, the Compliance Risk Map and identification of control activities, the Ethics Channel and its Regulations and the Supervision Manual, in addition to specific contractual clauses for clients and/or suppliers.

Corporate Governance Policy

During 2023, we continued the work of our Sustainability Committee, coordinated by a member of the Board of Directors, which allows us to formally integrate Corporate Governance policies into decision-making, through our Strategic Sustainability Plan, aligned with the Sustainable Development Goals.

Human Rights Policy

These policies are developed in section 5.2. of this report.

Quality and Environment Policy

These policies are developed in sections 5.3. and 5.4. of this report.

Social Action Policy

Collaboration with non-profit entities and sponsorship of activities, aimed at providing assistance to underprivileged social sectors (NGOs, soup kitchens, etc.) and promoting activities that encourage a healthy lifestyle (sports associations, tournaments, etc.).

As regards specific training for workers in relation to the policies described, in addition to the information work carried out through different media (corporate website, internal training material and professional social networks such as LINKEDIN), the specific programming provided for in the Group's Strategic Sustainability Plan is followed, and will be developed over the next few years based on the needs of each group of workers.

4. Good governance

Once we have set out the main aspects of our policies on ethics and integrity, we consider it relevant to highlight several issues that, for us, are of particular importance:

Human Rights

Respect for Human Rights is a relevant aspect for the Group, not only internally, but also externally, to the extent that it is an issue at the heart of the values contained in the Code of Ethics, the compliance and observance of which is required of our clients and suppliers.

As part of our commitment, Grupo Jorge does not maintain relations with countries where Human Rights are not respected. However, the Group has an open communication channel (Ethical Channel), accessible on the corporate website, through which any possible violation of Human Rights can be brought to light, or any possible improvement can be provided in terms of management and prevention in this area.

During the 2023 financial year, there has been no increase in the number of incidents received in relation to the Code of Ethics, none having been related to Human Rights and none having been finally classified as an infringement.

Promotion and compliance with the provisions of the fundamental conventions of the International Labour Organization related to respect for freedom of association and the right to collective bargaining

Freedom of association and the right to collective bargaining are respected at all times through free membership in unions and freely elected Company Committees and Staff Delegates through the established legal procedures for calling union elections.

Elimination of forced or compulsory labor

The Group does not maintain professional relations with countries in which forced or compulsory labor has not been rejected. The Group's employment and service provision relations are subject to current national and European regulations, which reject this type of practice.

Effective abolition of child labour

The Group does not maintain professional relations with countries where this type of practice may occur. The Group's employment and service provision relations are subject to current regulations at national and European level, which reject child labour.

Measures adopted to prevent corruption, bribery and money laundering

Grupo Jorge has a *Compliance* system, drawn up based on a Protocol for the prevention and detection of crimes and a Risk Map which, among other issues, includes the existence of internal protocols and specific contractual clauses (for clients and/or suppliers), relating to the prevention of fraud and corruption.

Additionally, the Group has:

- An internal Code of Ethics that includes the values, principles, practices and actions that should guide the conduct of all the companies that comprise it, together with its managers and the personnel who report to them.

4. Good governance

- An Ethics and Compliance Committee responsible for processing incidents and proposals that may come through the Ethics Channel, and those that it may become aware of through the control mechanisms established internally.

4.3. Risk management

The **main risks** identified at the business level are described below, separated into the following areas:

Areas analyzed in the business environment	
Economic and social environment	Increase in raw material costs (MP/LP) Changes in food trends (LP) Reputational crisis (CP) Epidemics/market closures (CP/MP) International economic slowdown (MP/LP) Political instability (LP)
Environment Sector	Emergence of new competitors (MP/LP) Bad practices at the sector level (CP/MP)
Regulation	Regulatory changes (CP/MP)
Customer relations	Pérdida de confianza (CP) Crisis alimentarias (CP)
Investors	Loss of confidence (CP) Food crises (MP/LP)
Environmental Areas analyzed	
Direct environmental impact	Increase in GHG emissions (MP) Increase in resource consumption (MP)
Environmental impact of customers	Negative impact on the customer portfolio (MP)

4. Good governance

Areas analysed in the social and human rights sphere	
Relations with staff	Increased costs (CP) Demotivation of staff/voluntary resignations (CP) Lack of staff with specialised training (CP) Changes in the hiring regime (CP/MP)
Community	Ageing of the population (MP/LP)
Health and safety	Food and health crises (CP/MP) Spread of African swine fever in Spain (CP) Sabotage (CP) Industrial espionage (CP)
Suppliers	Loss of product traceability (MP) False supplier declarations contamination of raw materials
Areas analysed in governance	
Corporate governance	Decision-making without assessing the risks referred to above

To identify such risks, two assessment axes are taken into account: Relevance to commerce and relevance to the Company:

- **Relevance to commerce:** Assessment based on the appearance of topics in the selected peer group's reports and in the media.
- **Relevance to the Group:** Assessment from the different production lines and key business areas, both at an operational and strategic level.

The Group maintains an open process of permanent monitoring, review and re-evaluation of these risks.

4.4. Sustainability Management

Sustainability Strategy

This document is the result of Grupo Jorge's concern and commitment to Sustainability, and involves continuing to support transparency in the information related to our activity in this area, to the extent that this information report does not arise only as a need to respond to the provisions of Law 11/2018, of December 28, and Royal Decree-Law 18/2017 transposing the Non-Financial Information Directive, but as a desire to transform our activity to adapt to ESG requirements.

This document allows us to make a comparison with our 2022 Sustainability Report, based on an already consolidated model, which follows the basic standards established by the Global Reporting Initiative (GRI) and which allows us to analyze, clearly precisely, the evolution of Grupo Jorge in relation to the issues that encompass the aforementioned "non-financial information" in a specific time frame.

4. Good governance

As was done during the 2021 financial year and after an initial phase of analysis and identification of the relevant points for the Group in relation to its activity, in 2022 these were prioritized principally into two main sections:

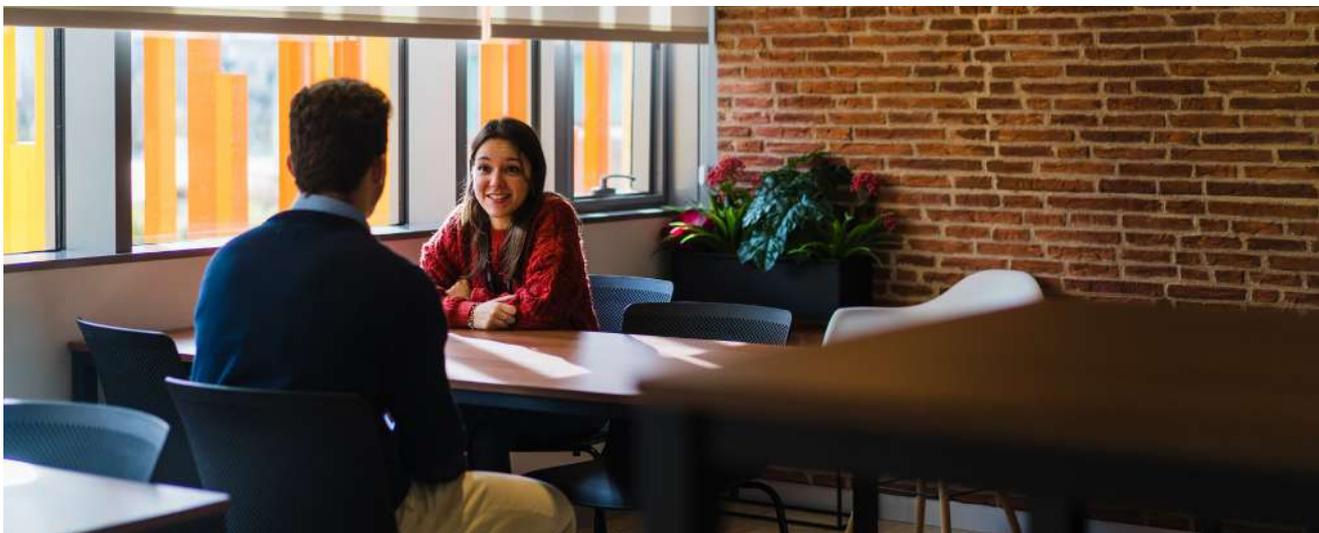
- Impact in the economic, environmental and social spheres within the Group.
- Relevance for the identified Stakeholders, both externally and internally, in relation to influence on assessments and decision-making.

As a result of the aforementioned prioritization process, our **materiality matrix** has been reviewed and updated, carrying out a verification and identification process of our Stakeholders, with the following result:

- Clients
- Administrations
- Media
- Suppliers
- Sector associations
- Society
- Workers
- Financial entities
- Competitors
- Partners
- Consumers

The participation of the different **Stakeholders** is articulated through:

- Specific work environment surveys.
- Satisfaction surveys with clients and suppliers, carried out annually.
- The Ethics Channel, a communication channel between the Group Management (through the Ethics Committee), workers and even third parties outside the organization itself (clients, suppliers, and consumers).
- Meetings of the Board of Directors and management by activity branches, which, on the one hand, allow each company to offer updated information in a transparent manner to the partners and, on the other, encourage their participation in the daily management of each company.
- Meetings with large and small-scale farmers, irrigation communities, hunting societies, in order to share points of view, interests and possible needs.



4. Good governance

- Meetings with Administrations (local, regional and state), financial entities and sector associations.
- Participation in associations, forums and round tables with companies in the sector and Stakeholders.
- Being part of sector clusters.
- Company Committees and relations with Trade Unions.
- Sustainability surveys carried out among clients, suppliers, sector associations, administrations and workers.

Once our Stakeholders have been identified, we analysed which **issues** are **material** for Grupo Jorge in the area of Sustainability. To this end, four new axes have been established in order to better group the issues, which are:

Axis 1. Planet

Water consumption and control of discharges
 Energy consumption and emissions of Greenhouse Gases
 Waste management and Circular Economy
 Protection of biodiversity
 Environmental compliance
 Ecodesign
 Noise pollution/odours
 Management of auxiliary materials
 Management of slurry

Axis 2. People

Collaboration agreements with town councils/associations
 Hiring of local workers
 Staff training
 Attracting, retaining and developing talent
 Equal opportunities
 Safety at work
 More integrated land use
 Promotion of teleworking
 Sustainable mobility

Axis 3. Prosperity

Sustainable economic progress
 Business ethics
 Risk management
 Corruption and money laundering
 Asset management
 Responsible money management

Axis 4. Product

Product quality and food safety
 Responsible management of the supply chain
 Food Defense
 Labelling/Transparent information
 Sustainable suppliers
 Responsible use of Antibiotics
 Process automation
 Customer satisfaction and safety
 Animal welfare
 Biosecurity
 R&D&I

4. Good governance

Having carried out the previous analysis, we then evaluated the impact that each of them has for both the Organization and the Identified Stakeholders.

The assessment of the impact of each of the issues **for the Organization** (X axis materiality matrix) will be carried out taking into account the relevance/impact and the contribution for each issue:

Relevance and impact:

- **Low:** No relevance and impact for the Organization – VALUE 10
- **Medium:** With relevance and impact for the Organization – VALUE 30
- **High:** With relevance and impact for the organization – VALUE 50
- **Very High:** It constitutes a strategic issue for the Organization – VALUE 100

Contribution:

- **Very Low:** There has never been a contribution to the sustainability issue in the sector – VALUE 1
- **Low:** The Organization has never contributed to the sustainability issue but could do so – VALUE 3
- **High:** The Organization has contributed to the sustainability issue in the last five years – VALUE 5
- **Very High:** The Organization contributes to the sustainability issue annually – VALUE 10

Relevance for **Stakeholders** (Y axis materiality matrix) is evaluated in four ranges:

La relevancia para los **grupos de interés** (eje Y matriz de materialidad) se valora en cuatro rangos:

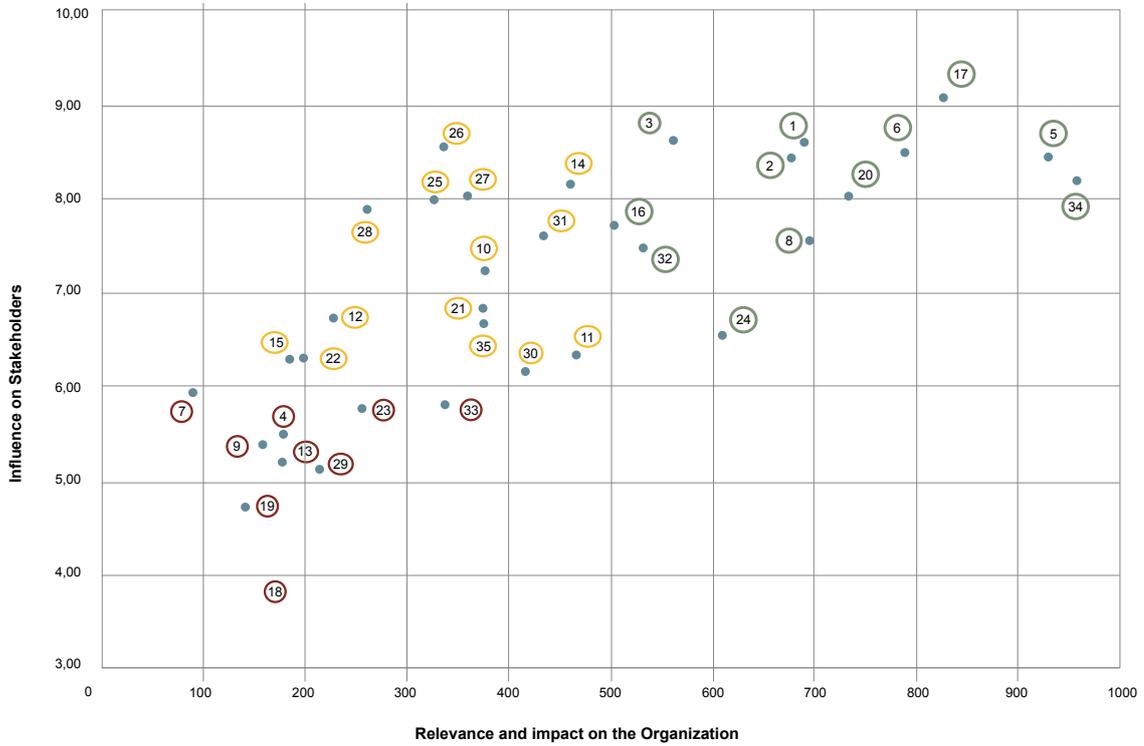
- **Very Low:** The sustainability aspect never influences the opinions of the Stakeholder – VALUE 1
- **Low:** The sustainability aspect almost never influences the opinions of the Stakeholder – VALUE 3
- **High:** The sustainability aspect may be relevant and influences the opinions of the Stakeholder – VALUE 5
- **Very High:** The sustainability aspect is always relevant and directly influences the opinions of the Stakeholder – VALUE 10

The relevance and influence of sustainability issues on the opinions and decisions of the Stakeholders is calculated as: **Arithmetic mean of the relevance of each of the Stakeholders.**



4. Good governance

The result is reflected in our Materiality Matrix:



● HIGH PRIORITY ISSUES

- | | |
|--------------------------------------------|--------------------------------------|
| 1. Water consumption and discharge control | 16. Responsible use of antibiotics |
| 2. Energy consumption and GHG emissions | 17. Product quality and food safety |
| 3. Waste management and Circular Economy | 20. Customer satisfaction and safety |
| 5. Animal welfare | 24. Food Defense |
| 6. Environmental compliance | 32. R&D&I |
| 8. Biosecurity | 34. Slurry management |

● MEDIUM PRIORITY ISSUES

- | | |
|-------------------------------------------------|--------------------------------------|
| 10. Staff training | 25. Labeling/Transparent information |
| 11. Process automation | 26. Business ethics |
| 12. Attracting, retaining and developing talent | 27. Risk management |
| 14. Safety at work | 28. Corruption and money laundering |
| 15. Equal opportunities | 30. Responsible money management |
| 21. Responsible management in the supply chain | 31. Sustainable economic progress |
| 22. Noise pollution/odors | 35. Sustainable suppliers |

● LOW PRIORITY ISSUES

- | | |
|-------------------------------|-------------------------------------------------|
| 4. Protection of biodiversity | 19. Sustainable mobility |
| 7. Ecodesign | 23. Collaboration agreements with city councils |
| 9. Hiring local workers | 29. Asset management |
| 13. Territorial structuring | 33. Management of auxiliary materials |
| 18. Promotion of teleworking | 33. Gestión materiales auxiliares |

4. Good governance

A classification of sustainability issues has been established:

	High Priority	Medium priority	Low priority
Planet	Water consumption and discharge control Energy consumption and GHG emissions Waste management and circular economy Environmental compliance Slurry management	Noise pollution/ odours	Protection of biodiversity Ecodesign
People		Staff training Talent attraction, retention and development Safety at work Equal opportunities	Hiring of local workers Territorial structuring Promoting teleworking Sustainable mobility Collaboration agreements with city councils
Prosperity		Business ethics Sustainable economic progress Risk management Corruption and money laundering Responsible money management	Asset management
Product	Animal welfare Biosecurity Responsible use of antibiotics Product quality and food safety Customer satisfaction and safety Food Defense R&D&I	Automation of processes Responsible management of the supply chain Transparent Labeling/ Information Sustainable suppliers	Management of auxiliary materials

In 2023, the company's Board of Directors wished to highlight the importance of issues related to Good Governance, such as Business Ethics, Sustainable Economic Progress, Risk Management, Corruption and Money Laundering, Responsible Taxation and Asset Management. Therefore it indicated that from that moment on these issues would become a priority and so, in 2024, the year in which the new materiality matrix is to be carried out, they will be incorporated into the company's Strategic Plan for monitoring. The classification of the issues is as follows:

4. Good governance

	High Priority	Medium Priority	Low Priority
Planet	Water consumption and discharge control Energy consumption and GHG emissions Waste management and circular economy Environmental compliance Slurry management	Noise pollution/odours	Protection of biodiversity Ecodesign
People		Staff training Attracting, retaining and developing talent Safety at work Equal opportunities	Hiring local workers Territorial structure Promotion of teleworking Sustainable mobility Collaboration agreements with city councils
Prosperity	Business ethics Sustainable economic progress Risk management Corruption and money laundering Responsible money management Asset management		
Product	Animal welfare Biosecurity Responsible use of antibiotics Product quality and food safety Customer satisfaction and safety Food Defense R&D+i	Process automation Responsible supply chain management Transparent Labelling/ Information Sustainable suppliers	Management of auxiliary materials

The identification of all these Material Aspects, grouped according to the ESG (Environmental, Social and Governance) criteria, allows Grupo Jorge not only to analyze its activity in accordance with the Sustainable Development Goals (SDG) established by the UN (<https://www.un.org/sustainabledevelopment/>), setting real objectives for the achievement of the goals set within the framework of the 2030 Agenda for Sustainable Development - but also to continue working on the transformation of our activity towards the Creation of added value.

4. Good governance

This involves a process where the company's purpose becomes relevant with the evolution of the mission, vision and policies integrated into the business. Being proactive in defining risk mitigation or containment plans, focusing on the opportunities they offer rather than on possible dangers.

In 2023 we renewed our commitments to both the United Nations Global Compact and the Aragon Social Responsibility Plan, having achieved the renewal of the RSA seal. We have continued to include in our business practice the meetings, working groups and conclusions of our Sustainability Committee, which coordinates, analyses, reviews and reports on all the activity carried out by the Group in this area, in accordance with the strategy defined in our Strategic Plan and supervised by the Group Management in line with the aforementioned ESG criteria, achieving control of the material aspects and Stakeholder commitment.

This Committee, headed by a member of the Management body, reports directly to the Board of Directors, thus establishing a direct link with said body, integrating the ESG criteria into the decision-making and business processes and into the company's strategic plan.

During the current year, the Committee has been working based on the objectives set out in our Strategic Sustainability Plan, in accordance with our Materiality Matrix. It identifies the SDGs to which our ordinary activity contributes the most, aligning them with the material issues contained in the Matrix itself and establishing objectives and goals to be achieved, based on real and achievable criteria in the short and medium term, in accordance with the United Nations Global Compact and the 2030 Agenda.

As a result of this work, the Sustainable Strategy (SDG) certification was renewed in 2023, being the first company in Aragon to achieve this.

In 2024, a new materiality matrix will be drawn up that will mark Grupo Jorge's Strategic Sustainability Plan for the period 2024-2026.

Focusing on the SDGs that represent a high and medium priority for the Group and comparing them with the high priority material issues, our Matrix shows the following results (in green, High Incidence; in white, Medium Incidence):

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Water consumption and discharge control						●			●			●	○	○	○		○
Waste management and circular economy						○	●	●	○			●	○	○	○		○
Energy consumption and GHG emissions							●	●	○			●	●		○		○
Animal welfare		●	○					○	○								○
Biosecurity		●	○					○	○								○
Product quality and food safety		●	○					○	○								○
Customer satisfaction and safety								●									○
Food defense		●	○						●								○
Manure management						●						●	●	○	○		○
Environmental compliance						●	●					●	●	○	○	●	○
Responsible use of antibiotics		●	●														○
R&D&I		●				●	●					●	●				○

4. Good governance

In this way, we have managed to group the SDGs to which our activity contributes into three categories:

SDGs strategic to the organisation



SDGs important to the strategy for sustainability



SDGs which have impact due to specific actions



This work will allow us, year on year, to analyse our impacts and risks in the development of our activity, allowing us to improve and transform towards ESG requirements that align us with the SDGs.

Thus, within the Group's priority objectives, we can highlight the following as the main milestones in sustainability 2023:

SDG 2

- Guarantee the food safety of our products through internal controls and audits.
- Achievement of IFS and BRC certifications and the certification of our farms in Animal Welfare (Animal Welfare, ISO 22000 and Interporc)
- Reduction of medications and early detection of diseases.
- Donation of more than eight tons of meat through the Grupo Jorge Foundation, to the Food Bank and other organizations.
- Achievement of FSC, PEFC and Chain of Custody certifications for the hardwood plantation that the Group owns in Castejón de los Monegros (Valor Forestal).



4. Good governance

SDG 5

- Ensure compliance with the Grupo Jorge's objectives regarding effective equality between women and men, as well as the tools for preventing situations of sexual harassment and/or discrimination based on sex at work, within the scope of the Equality Plans prepared and within the scope of the Sustainability Policy and Commitments approved by Senior Management. Likewise, to communicate these objectives to the workforce with the necessary and appropriate information for each person.
- Effective transition in this area, supporting the constitution of the new Equality Boards elected in 2023 in the centers and giving continuity to the work developed previously.
- Through the Grupo Jorge Foundation, promotion and participation in social responsibility actions related to gender equality, in accordance with the proposed objectives.

SDG 6

- Calculation and verification through AENOR of the Water Footprint of Grupo Jorge. Reduction of 6.8% of the Organization's Water Footprint in 2022 compared to 2021. As of the date of this Report, the calculation and verification of the data corresponding to 2023 is in process.
- Implementation of a daily monitoring system for water consumption in the Group's farms, with the establishment of alarms for its control.

SDG 7

- Increase in the renewable energy park and self-consumption for meat complexes.
- Increased production of the thermal pile at the Zuera meat complex.



SDG 8

- Talent acquisition through the Fundación Grupo Jorge Talent and Innovation Chair in conjunction with the University of Zaragoza with the aim of promoting the creation and dissemination of knowledge about the meat industry through various strategic lines.
- Training for team leaders in Leadership and Talent management tools.
- Improvement of employee well-being by focusing during 2023 on the physical aspect and with special attention on monitoring indicators on which the company works directly, such as absenteeism and number of accidents.

4. Good governance

SDG 12

- Start of the biomethane plant process.
- Recovery of 96.3% of the waste generated in the Group's meat complexes.
- Promotion of plastic reduction, recycling and reuse projects.

SDG 13

- Calculation, verification and offsetting of the Organization's carbon footprint.
- Promotion of projects for the implementation of self-consumption plants in all our facilities and for the recovery of residual energy for thermal use within the production process.
- Intermodal transport of raw materials and finished products and participation in logistics centers.

In order to monitor the different indicators identified in relation to the different Material Aspects, Grupo Jorge has several tools as points of reference:

European Reference Documents on Best Available Techniques (BREFs)

Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010, on industrial emissions (integrated pollution prevention and control) establishes that the best available techniques (BAT) are the most effective and advanced phase of development of activities and their operating methods, reducing emissions and the impact on the environment as a whole.

To fully prevent and control pollution, as well as the consumption of resources, there are the "European Reference Documents on Best Available Techniques (BREFs)".

Grupo Jorge staff is working with the Environment Group of the National Association of Meat Industries of Spain (ANICE) to collaborate on the drafting of the new document of best available techniques together with the Commission Services and the Joint Research Center of the EU.

In addition, both for pork exports and the feed mills owned by the Group, the "Conclusions on the best available techniques" are also applied, which allows us to develop a better environmental performance of these activities.



4. Good governance

Among the most relevant certifications and adhesions in terms of sustainability, we highlight the following:

ECOVADIS

In June 2023, Grupo Jorge obtained the silver medal from ECOVADIS, one of the most recognized business sustainability certifications worldwide. In our first evaluation we have obtained a score higher than 80% of the companies presented, being well above the average within the meat sector.

Adherence to the United Nations Global Compact

Grupo Jorge has renewed its adherence to the United Nations Global Compact, demonstrating its commitment to compliance with the Sustainable Development Goals and the 2030 Agenda.

Sustainable Strategy (SDG)

Grupo Jorge has renewed its Sustainable Strategy (SDG) certification, in which the Group's Strategic CSR Plan is audited, being the first Aragonese company to obtain this certification. This certification shows the company's commitment to continue advancing in terms of sustainability, guaranteeing compliance with the Sustainable Development Goals.

Aragón Circularity Certificate

Grupo Jorge obtained the Aragón Circularity Certificate in 2022, a certificate with two-year validity that demonstrates commitment to a circular economy model in all stages of production.

Ecological Fleet

Grupo Jorge has obtained the "Ecological Fleet" certificate awarded by the Spanish Association of Fleet and Mobility Managers (AEGFA) to Aralogic S.L., a transport and logistics company of Grupo Jorge located in the meat complex in the town of Zuera. This certification addresses the terms of energy improvement programs for the fleet by keeping a record of fuel consumption per vehicle and carrying out monthly monitoring, implementing measures for route optimization, together with an efficient driving training program, an efficient driving incentive program, commitments to renew the fleet that lead to improvements in energy efficiency and emissions, promoting alternative fuels, carrying out vehicle maintenance according to manufacturer specifications and in workshops with an environmental quality label, improving the energy efficiency of tires according to the European Label, incorporating energy and environmental efficiency criteria in the business strategy (CSR), providing electric vehicle charging infrastructure at the Head Office, for visitor parking and staff parking in the case of employees with electric vehicles, and emissions compensation actions.

5. Our commitments

Sustainability report 2023



5. Our commitments

5.1. Profitability and efficiency in the financial structure

In the meat sector, the 2023 financial year was marked by the high price of live pigs. This situation, caused by a mismatch in the supply of pigs, which was affected by the appearance of health problems, has meant that the Group's livestock companies have had significant profits, while the meat companies have not performed so well.

The Group continues with its firm commitment to sustainability, which means studying all possibilities to save resources such as water, gas and energy. One of the most important actions being carried out is to install self-consumption photovoltaic plants in all production centres where possible.

At the beginning of 2023, JORGE PORK MEAT, S.L., through its subsidiary CUARTE, S.L., acquired certain livestock farms that represented an increase of around 40% of its total livestock. The objective of this increase, together with the acquisition of PIENSOS DEL SEGRE, S.A. during previous years, is to reduce external dependence on the supply of pigs. It also allows us to adapt a greater number of animals directly to our demanding level of biosecurity, quality and animal welfare, which allows us to apply our control standard more efficiently.

The most notable data in this year have been the following:

- The number of tonnes produced and marketed by Jorge Pork Meat, through all the companies that make up the Group's meat area, have increased by around 1%, mainly due to the fact that the slaughtered pigs have arrived with more weight.
- The price of live pork loin has increased by 22% compared to last year; while cereal prices, although they started very high, decreased throughout the second half of 2023. The consequence of both effects has been an improvement in profitability in the pig production and fattening activity.
- Energy and maritime transport prices have decreased significantly throughout the year, resulting in a significant lowering of other operating expenses compared to those obtained in the previous year.
- The demand for pork from China in the year 2023 has been lower than in previous years and the price at which the Chinese have purchased the meat has also been lower, all due to the increase in the pig population in China, which has already recovered after the shock caused by the appearance there of African swine fever in 2018.
- Low pork prices on the American continent, especially in the USA, Canada and Brazil, in contrast to the high prices in Europe, have made it very difficult to export to Asian countries or at least to obtain meat prices high enough to compensate for the very high price of pork in Europe.
- In the face of reduced demand from China and other Asian destinations, the company has had to seek greater sales on the European continent to try to maintain its export quota.
- The sale prices of pork have increased by around 12%, but this is insufficient to compensate for the increases in live pork.

Due to all of the above, the company's sales figure for the year 2023 increased by 21.3% compared to the figure obtained in the previous year; Likewise, the operating result increased by 50%.

Regarding future expectations for the 2024 financial year:

- An increase in the production and marketing of pork of 10% is expected. We expect the price of live pigs to remain high, although without reaching the levels reached in the previous financial year. The sale

5. Our commitments

price of pork will remain high, although competition from meat from the American continent will prevent it from reaching more optimal levels.

- In relation to costs, we foresee a decrease in the price of raw materials compared to the levels obtained in the 2023 financial year; while the rest of the production costs are expected to improve, as a result of the efforts of the companies that make up the Jorge Pork Meat Group.
- The investment plan will continue, in this case aimed not only at increasing capacity and improving processes, but also at ensuring and protecting the assets of the industry.



In the energy sector, the solar resource in the financial year 2023 was higher than in the previous year and also higher than the average of recent years; thus, in the financial year 2023 solar radiation was 4.9% higher than in 2022. Due to this, and not considering the production of a photovoltaic park that was sold in the middle of the financial year 2022, the production of the JORGE ENERGY, S.L. photovoltaic parks in the 2023 financial year increased to 74,827 MWh from the 71,817 MWh produced in the financial year 2021.

For its part, the market price of pool energy in the 2023 financial year has been less than half that of the previous financial year, mainly due to the significant decrease in the price of natural gas. Thus, the price at which the Jorge Energy Group's photovoltaic companies sold energy in 2023 was on average 70.23 euros/MWh compared to 151.88 euros/MWh in the previous year; that is, 54% cheaper. As the pool price is well below that considered by the Government to establish the remuneration parameters of photovoltaic plants, the company itself has attempted to compensate by reducing the provisions made to offset this difference by 1,360 thousand euros.

During the financial year 2023, the suspension of the 7% tax levied on the income of companies that produce electricity continued throughout the year, by decision of the Government.

Jorge Energy Group currently has ten photovoltaic parks in operation, following the aforementioned sale, with a total capacity of 43 MW.

5. Our commitments

During the financial year 2023, in the wind sector, the Company proceeded in June to put into operation two new wind farms with a combined installed capacity of 38 MW. The wind resource in the financial year 2023 was higher than in the previous year, but still lower than the average wind resource in recent years.

The production of Jorge Energy Group wind farms in the financial year 2023 was 489,198 MWh compared to 368,846 MWh in the previous financial year, that is, 33% higher than in the previous financial year; 7.4% higher in comparable conditions, without taking into account the farms that have operated for half a year.

For its part, the market price of pool energy in the 2023 financial year was less than half that of the previous financial year, mainly due to the significant decrease in the price of natural gas. Thus, the price at which Jorge Energy's wind companies have sold energy in the 2023 financial year has been on average 76.59 euros/MWh compared to 164.01 euros/MWh in the previous financial year; that is, 53% cheaper.



Most of Jorge Energy Group's wind farms do not receive additional remuneration for the sale of energy, except for one; which, as the pool price was below that considered by the Government to establish its remuneration parameters, has reduced the provision made to offset this difference by 173 thousand euros. Following the start of activity in 2023 of the two new wind farms, the company currently has nine wind farms in operation and a minority stake in 5 more with a total attributable capacity of 247 MW. Furthermore, and in view of the high volatility to which the price of pool energy is subject, Jorge Energy decided that five of its wind farms would enter into a swap with FINANCIACIÓN INTEGRADA SIGLO XXI, S.L. (subsidiary, like JORGE ENERGY, S.L., of JORGE, S.L.) to sell all the energy they produced at a fixed price of 66.2 euros per MWh.

Cogeneration in its electricity production activity has remained inactive during the financial year 2023.

Overall and as a result of all the above, JORGE ENERGY, S.L.'s turnover decreased by 31.5% to 56.8 million euros from 82.9 million in the previous year, mainly as a result of the decrease in the pool price.

The Company's financial activity, due to the cash generated and the obtaining of financial loans in the Holding Company, has been aimed at the early repayment of all financial loans that the subsidiaries held with financial institutions. Thus, only the issue of very long-term bonds with which the photovoltaic park of the company

5. Our commitments

'DESARROLLOS AGRONÓMICOS INDUSTRIALES 1, S.L.' (Industrial Agronomic Development) was financed remains a live issue.

At the same time, the interest rate swap contracts linked to said Project Finance have also been amortized early, which has led to a significant financial benefit. Due to both factors, and despite the increase in interest rates, the company's financial result was positive in the financial year 2023.

As a result of all the above, the Company's pre-tax result in the 2023 financial year was 46 million euros, which is the second best historical result achieved by the Company, after the 90.5 million euros of the previous year, where the high price of pool energy and the sale of a photovoltaic park made a good profit.

For the year 2024, we expect income to be maintained, for the following reasons:

- Further decrease, although much more moderate, in the market price of pool energy, due to the continued decrease in gas prices.
- Increase in wind power, as we expect a year with production closer to the historical average.
- All wind and photovoltaic parks, including new ones, will be producing throughout the year.

As a result of this, as well as the company's efforts to reduce its operating costs, a pre-tax result for the financial year 2024 is expected to be equal to or slightly lower than that of 2023. The company will meet all its financial commitments with considerable ease.

	2023	2022
Net turnover (k€)	2,007,991	1,718,983
EBITDA (k€)	141,271	156,398
Net profit for the year (k€)	50,857	93,269
Debt/EBITDA ratio	2.75	2.11x
Investments in the meat sector (k€)	79,644	67,110
Investments in the energy sector (k€)	13,127	30,484

5. Our commitments

5.2. Our people: our values

5.2.1. Our human capital in figures

At Grupo Jorge we recognise that the true driving force of our success is the people who make up our organisation. For this reason, we strive to create an inclusive and enriching work environment that promotes both the personal and professional growth of each of our employees. We know that the development and well-being of our collaborators is essential in order to achieve our objectives and contribute to a sustainable future.

Together, we are moving towards a sustainable future, where the talent and dedication of the people who make up our organisation are key to achieving a positive and lasting impact on society and the environment.

All the issues addressed in this section are directly related to SDG 8 and are an example of the importance for Grupo JORGE of achieving the various goals set in relation to it, specifically goals 8.2., 8.3., 8.4., 8.5., 8.7. and 8.8.

During 2023, the workforce grew by 4.7% compared to 2022, and continues to grow in the same way as it did in the transition period from 2021 to 2022.



Below are relevant data::

Employees by sex	2023		2022	
	Total	%	Total	%
No. Men	3,276	73.60	3,057	73.54
No. Women	1,175	26.40	1,100	26.46
Total	4,451	100	4,157	100

5. Our commitments

Employees by age	2023		2022	
	Total	%	Total	%
Up to 30 years	845	18.98	758	18.23
Between 30-50	2,625	58.98	2,513	60.45
Over 50 years	981	22.04	886	21.31
Total	4,451	100	4,157	100

Employees by professional category	2023		2022	
	Total	%	Total	%
Unskilled	2,309	51.88	2,171	52.23
Official	1,312	29.48	1,216	29.25
Administrative	293	6.58	265	6.37
Technical	275	6.18	258	6.21
Management	214	4.81	199	4.79
Sales	48	1.08	48	1
Total	4,451	100	4,157	100

All our work centers are located in Spain, allowing us to promote local development.

Employees by country by Work Center	2023		2022	
España	4,451	100	4,157	100
Total	4,451	100	4,157	100

Likewise, it is worth highlighting the boost in exports to more than 100 countries that the Group has developed in recent years, allowing it to establish commercial ties with China and Japan, thus obtaining new approvals and the prestige of placing ourselves at the head of these markets.

At Grupo JORGE we are committed to ensuring a transparent and discrimination-free selection process. We prioritize offering stable and quality employment to our collaborators.

Our selection process is based on competencies and skills, assessing the potential of each candidate to contribute to the success of the organization. In addition, we guarantee equal opportunities for all applicants, promoting an inclusive and diverse environment in each phase of the process.

5. Our commitments

Distribution of types of employment contracts	2023		2022	
	Total	%	Total	%
(a) Permanent	4,345	97.62	4,147	99.76
(b) Temporary	106	2.38	10	0.24
Total	4,451	100	4,157	100

Distribution of types of working hours	2023		2022	
	Total	%	Total	%
(a) Part time	4,409	99.06	4,046	97.33
(b) Full time	42	0.94	111	2.67
Total	4,451	100	4,157	100

Average number of contracts by age

2023	(a) Up to 30 years		(b) Between 30-50		(c) More than 50 years		Total	
(a) Permanent	725.54	16.66 %	2,540.22	58.40 %	982.91	22.57 %	4,248.67	97.64 %
(b) Temporary	45.00	1.03 %	45.45	1.04 %	15.39	0.35 %	105.84	2.43 %
Total	770.54	17.70 %	2,585.68	59.45 %	998.30	22.93 %	4,355	100 %

2022	(a) Up to 30 years		(b) Between 30-50		(c) More than 50 years		Total	
(a) Permanent	631.05	15.37 %	2,401.10	58.49 %	846.55	20.62 %	3,878.71	94.48 %
(b) Temporary	77.80	1.90 %	117.91	2.87 %	31.06	0.76 %	226.77	5.52 %
Total	708.85	17.27 %	2,519.01	61.36 %	877.61	21.38 %	4,105.48	100 %

Average number of contracts by sex

2023	Men		Women		TOTAL	
(a) Permanent	3,141.73	72.15 %	1,106.94	25.42 %	4,248.67	97.57 %
(b) Temporary	71.03	1.63 %	34.81	0.80 %	105.84	2.43 %
Total	3,212.76	73.78 %	1,141.75	26.22 %	4,355	100 %

2022	Men		Women		TOTAL	
(a) Permanent	2,841.12	69.20 %	1,037.59	25.27 %	3,878.71	94.48 %
(b) Temporary	158.34	3.86 %	68.43	1.67 %	226.77	5.52 %
Total	2,999.46	73.06 %	1,106.02	26.94 %	4,105.48	100 %

5. Our commitments

Average number of contracts by professional category

2023	Permanent		Temporary		Total	
Unskilled	2,120.65	48.70 %	63.92	1.47 %	2,184.57	50.17 %
Official	1,352.02	31.05 %	5.66	0.13 %	1,357.68	31.18 %
Technical	272.68	6.26 %	10.40	0.24 %	283.08	6.50 %
Administrative	246.53	5.66 %	24.27	0.56 %	270.80	6.22 %
Management	209.07	4.80 %	1.22	0.03 %	210.29	4.83 %
Sales	48.09	1.10 %	0.00	0.00 %	48.09	1.10 %
TOTAL	4,249.04	97.58 %	105.47	2.42 %	4,355	100 %

2022	Permanent		Temporary		Total	
Unskilled	1,969.46	47.97 %	114.02	2.78 %	2,083.48	50.75 %
Official	1,235.30	30.09 %	36.67	0.89 %	1,271.97	30.98 %
Administrative	216.47	5.27 %	35.02	0.85 %	251.49	6.13 %
Technical	213.32	5.20 %	35.61	0.87 %	248.93	6.06 %
Management	195.67	4.77 %	4.47	0.11 %	200.14	4.87 %
Sales	48.49	1.18 %	1.00	0.02 %	49.49	1.21 %
TOTAL	3,878.71	94.48 %	226.79	5.52 %	4,105.50	100 %



5. Our commitments

Average contracts by type of workday

2023	Full time		Part time		Total	
(a) Men	3,213.22	73.78 %	1.36	0,03%	3,214.58	73.81 %
(b) Women	1,114.17	25.58 %	26.63	0,61%	1,140.80	26.19 %
TOTAL	4,327.39	99.36 %	27.99	0,64%	4,355	100 %

2022	Full time		Part time		Total	
(a) Men	2,993.82	72.92 %	5.64	0.14%	2,999.46	73.06 %
(b) Women	1,100.73	26.81 %	5.29	0.13%	1,106.02	26.94 %
TOTAL	4,094.55	99.73 %	10.93	0.27%	4,105.48	100 %

Dismissals by sex and age

	2023	2022
No. Men	222	209
No. Women	55	55
TOTAL	277	264

	2023	2022
Up to 30 years	73	67
Between 30-50	148	165
Over 50 years	56	32
TOTAL	277	264

Dismissals by professional category

	2023	2022
Unskilled	196	181
Commercial	2	1
Administrative	13	5
Management	5	2
Official	45	71
Technical	16	4
TOTAL	277	264

The sector of activity and the performance of tasks explains that in unskilled positions it is more common for disciplinary measures to be applied due to certain behaviors such as lack of punctuality or unjustified absences. However, these experiences also represent opportunities to promote professional growth and improvement, promoting a more responsible and committed work environment.

As a consequence of this fact, among other less important ones, during 2023 a turnover rate of 6.36% was obtained, obtained as the quotient between the number of dismissals and the average number of employees, (in 2022 it was also 6.43%).

5. Our commitments

5.2.2. An equal and diverse work environment

At Grupo JORGE, we work to ensure that diversity is an essential lever and a strength that enriches our work environment. Through different policies that promote equality and inclusion, we have built a space where each person can contribute their unique talent.

Diversity drives creativity, the capacity for innovation, improves decision-making and allows us to better connect with each of the cultures that we live with on a daily basis. Together, seeing this opportunity, we take advantage of our environment to create an atmosphere where all our employees feel valued and can contribute to their full potential.

We work to ensure that each of our employees has equal opportunities, a culture of non-discrimination and, of course, zero violence coexisting in each of the companies that make up the Group.

In 2023, Grupo JORGE had more than 50 different nationalities in its workforce, not counting the Spanish. Below are some of the most representative nationalities:

- Ghana
- Romania
- Senegal
- Nigeria
- India
- Ukraine
- Mali
- Poland
- Gambia
- Bulgaria
- Nicaragua
- Guinea
- Morocco
- Dominican Republic
- Colombia

In recent years we have experienced an increase in our workforce in the younger age group, and this is creating very diverse work environments generationally in the companies that make up the group.

These new talents bring fresh ideas, interest in technology and development, as well as a high commitment to sustainability and the environment. Given this situation, it is worth highlighting how the company has opted to incorporate junior and senior talent, accompanied by an improvement in the qualifications of workers.

In 2022 the average age of the company was 40 and in 2023 it was 39.

Equality

One of the fundamental pillars for the Group is gender equality. This commitment is materialized through the different Equality Plans that the companies that make up the Group have, these being key pieces for the collaboration between legal representatives of the workers, companies and equality committees to achieve our objectives in this matter.

The Human Resources policy of Grupo JORGE promotes non-discrimination between workers, especially on the grounds of nationality, sex and/or religion.

Another aspect that the Group is committed to is the integration of people with disabilities, promoting the elimination of possible barriers to equal opportunities. In addition, there is constant collaboration with different entities or special employment centers. The main contracted services are laundry and gardening.

During 2023 we have had 20 workers on staff with some disability or functional divergence.

5. Our commitments

Average remuneration and its evolution broken down by sex, age and professional classification:

In terms of remuneration, the Group carries out the relevant remuneration audits that help us to understand the real situation of the organization's salaries, as well as the possible differences that exist between men and women, and thus be able to establish action plans to improve, taking into account as a basis that women represent 26.46% and men 73.54%.

Average remuneration by gender

	Total € 2023	%	Total € 2022	%
No. Men	27,065.20 €	100 %	25,702.87 €	100 %
No. Women	23,391.01 €	86.42 %	22,734.95 €	88.45 %



Average remuneration by age

	Total € 2023	%	Total € 2022	%
(a) Up to 30 years	23,062.50 €	76.04 %	22,027.33 €	77.60 %
(b) Between 30-50	25,436.54 €	83.87 %	24,558.64 €	86.52 %
(c) Over 50 years	30,329.45 €	100 %	28,384.82€	100 %

5. Our commitments

Average remuneration by professional category

	Total € 2023	%	Total € 2022	%
Unqualified	21,945.57 €	44.08 %	21,215.10 €	43.70 %
Official	25,006.78 €	50.24 %	23,847.94 €	49.12 %
Administrative	25,634.86 €	51.50 %	26,635.04 €	54.86 %
Technical	42,055.18 €	84.49 %	40,280.72 €	82.97 %
Management	49,774.55 €	100 %	48,550.50 €	100 %
Sales	44,835.85 €	90.08 %	47,106.81 €	97.03 %

Wage gap for equal jobs

2023 Professional Category	Men		Women		Gap
	Remuneration	Ratio	Remuneration	Ratio	
Administrative	34,068.36 €	100 %	24,872.71 €	73.00 %	26.99 %
Sales	44,402.43 €	100 %	43,049.33 €	96.95 %	3.05 %
Management	51,994.96 €	100 %	38,885.94 €	74.79 %	25.21 %
Official	25,508.28 €	100 %	22,670.73 €	88.88 %	11.12 %
Unskilled	22,360.75 €	100 %	20,460.83 €	91.50 %	8.50 %
Technician	45,354.62 €	100 %	36,227.74 €	79.88 %	20.12 %

2022 Professional Category	Men		Women		Gap
	Remuneration	Ratio	Remuneration	Ratio	
Administrative	34,620.77 €	100 %	23,785.40 €	31.30 %	31.30%
Sales	47,932.11 €	100 %	38,184.93 €	20.34 %	20.34%
Management	70,858.33 €	100 %	63,860.55 €	9.88 %	9.88%
Official	24,349.08 €	100 %	21,425.76 €	12.01 %	12.01%
Unskilled	22,198.78 €	100 %	19,030.26 €	14.27 %	14.27%
Technician	44,052.97 €	100 %	34,817.97 €	20.96 %	20.96%

The data collected in the tables above show salaries in global terms depending on the type of work carried out, but without going into detail about the professional subcategory and/or responsibilities within each of them, so the amounts referred to may offer an image that does not match reality in terms of a gender pay gap.

5. Our commitments

Average total remuneration of directors by gender

	2023	2022
Men	443,802.77	1,497.521
Women	*	*

* For reasons of confidentiality, the remuneration of female directors is not included, as it is made up of only one female director.



5.2.3. Commitment to Talent

Today, one of the main challenges of the group is the attraction and loyalty of talent, which in turn is a strategic objective, ensuring that we have the best professionals in our teams, but that it is also a desirable place to work. To achieve this, different actions and policies are carried out which are shown below.

At Grupo Jorge, we believe that helping people succeed inside and outside the workplace is a significant and tangible way to make a difference in their development and in achieving the organization's objectives. To this end, we work to promote training that enhances the talent and leadership of people and reinforces their skills and abilities.

Under this premise, a Strategic Training Plan is created annually with a wide variety of programs and topics that adapt to the different jobs, meet the needs that arise in the different companies of the Group, as well as being updated actions and close to the reality of the sector.

Along with the training plan, the Group has a procedure for requesting training, through which any employee, upon prior confirmation from their manager, can request training related to their position.

5. Our commitments

Total number of training hours by professional category

	2023			2022		
	No. of courses	Hours	Average	No. of courses	Hours	Average
Management	3	510	170	15	66	4
Technical	266	2,980	11.20	226	2,657	12
Administrative	43	468	10.90	57	682	12
Official	290	3,513	12.10	170	768	5
Sales	10	322	32.20	1	35	35
Unskilled	505	4324	8.60	172	1,197	7
Total	1,117	12,117		641	5,405	

During 2023, 1,255 people received training and the total investment was around €350,000.

Within the Strategic Training Plan for 2023, we can find training courses such as:

- Advanced Logistics Program
- IFS Logistics
- WELFAIR Protocol
- Industrial boiler operator
- QGIS
- Talent attraction
- Expert Master in Cybersecurity
- AFT FATHOM Program
- Energy management in industrial plants
- Expert in Ethical Hacking
- Postgraduate in Sales Management

Grupo Jorge E-Learning Campus: our E-Learning platform

The increase in the number of online courses, as well as the possibility of having a platform for training management, were two of the reasons why it was decided to implement an online training platform.

This new digital project aims to offer employees maximum flexibility to take the different training courses offered, as well as being able to incorporate small explanation-pills that help to share knowledge within the organization.

Some of the advantages of the platform are:

- Accessibility: there are no limits
- It has an internal chat
- We can create personalized training itineraries
- You can configure the platform in different languages
- Creation of custom user profiles.

5. Our commitments

- Automatic dispensing of certificates.
- Data analysis: Power BI dashboard.
- Activity monitoring reports.

Within the campus we have very diverse training courses such as, for example: Food Safety, Compliance, Environment, Agile Methodology, English or, for example, AutoCAD.

In 2022, different objectives were set for 2023 and their scope is shown below. It is worth noting that many of them have been carried out thanks to the Grupo JORGE Foundation within the “Talent and Innovation” Chair in collaboration with the University of Zaragoza:

Professionalizing Days

Through this initiative carried out at the Polytechnic School of Huesca and the Faculty of Veterinary Medicine of Zaragoza, students of Engineering, Food Science and Technology, Veterinary Medicine and Environmental Sciences, have the opportunity to learn more about what it is like to work at Grupo Jorge.

Several professionals from different teams of the Group such as Maintenance, Engineering, Quality, Veterinary Team... participated in both days where they were able to show what type of profiles work in the organization, what their work is and what type of skills are required for each type of position.



Talent Games

This activity organized by the Integra Chair, Strategy and Technology and the University of Zaragoza, aims to put university students about to finish their last year in contact with different companies.

On this occasion there were almost 800 participants divided into 150 teams. A dynamic and fun meeting featuring an escape-room game, which tested the skills of the participants through 7 games.

5. Our commitments

Young Aragonese Talent

Grupo JORGE participated for the second consecutive year in the program whose main objective is to identify and value the emerging talent of Aragon. This is done in partnership with ESIC and San Jorge University with the collaboration of the University of Zaragoza.

An initiative supported by the Government of Aragon and the Aragonese Institute for Development with the unanimous interest of enhancing the capacity and talent of young Aragonese and giving them the opportunity to start their professional career in one of the best-known companies in our community.

With a program of workshops for 3 days and with the help of top-level speakers, 50 lucky people had the opportunity to explore real cases of companies, discovering the importance of business management, creativity, teamwork, openness to the outside, innovation and leadership models.

Master's Degree in Pig Health and Production

Thanks to this collaboration, the Master's students were able to visit our farms as well as participate in two practices, one of them on "How to guide reproductive consultancy on a farm" and the other on "Assessment of body condition, suspicion, management in mating, insemination and pregnancy diagnosis."

In addition, our "Talent and Innovation" Chair awarded the first scholarship to cover the tuition fees for the Master's Degree in Pig Health and Production. This one-year Master's Degree is organized by the Universities of Zaragoza, Lleida and the Complutense University of Madrid.

In addition, during 2023 the Group has participated in other activities or had contact with entities such as:

- Fundación Empresa Universidad (Uni/Business Foundation) – FEUZ
- Universa – University of Zaragoza
- IES San Gabriel – Zuera
- Institut de VIC
- Engineering Fair - Zaragoza
- EXPOTALENT Fair – University of Zaragoza
- IE – Institute of Business
- Chamber of Commerce Zaragoza

5. Our commitments

5.2.4. Safety and Health of our employees, our priority

The JORGE Group is committed to working resolutely on the care and well-being of all the employees who form part of the group.

More and more work is being done on establishing policies and applied routines that help to improve work environments and continue to protect employee safety above all else.

To do this, Grupo Jorge:

- Has expanded its Risk Prevention team, with 10 technicians now forming part of its Joint Prevention Service, with a continuous presence in production facilities.
- Has consolidated, above all, actions aimed at controlling accidents due to cuts, which were the main cause of accidents in meat companies.
- Has promoted the implementation of ergonomic improvements, both technical and organizational, with the objective of avoiding pathologies related to workload and preventing the development of occupational diseases due to repetitive movements.
- Beyond compliance with the obligations in occupational risk prevention, a Wellbeing Strategy has been developed, which aims to fully promote the health of workers (both physical, mental and spiritual) and will be developed in the period 2024-2027 within SDG 3 'Health and Wellbeing', within the framework of the Grupo Jorge's Strategic CSR Plan.
- It has led the constitution of the new Health and Safety Committees in the companies, following the union elections held in 2023 in our three Meat Complexes in Mollerusa, Santa Eugenia de Berga and Zuera.



5. Our commitments

Work accidents, in particular their frequency and severity, occupational diseases, broken down by sex

		2023			2022		
		Men	Women	Total	Men	Women	Total
ATs	With leave	194	45	239	170	58	228
ATs	Without leave	170	52	222	161	55	216
EPs	With leave	4	2	6	8	7	15
EPs	Without leave	1	2	3	2	1	3

Frequency and severity rates

	2023		2022	
	Men	Women	Men	Women
Frequency rate (1)	34.35	22.15	32.14	29.75
Severity rates (2)	1.13	0.86	0.77	0.66

(1) = no. of workday accidents started in the period
 $[\text{no. of hours} \times \text{average no. of workers}] \times 10^6$

(2) = no. of total workdays lost in the period
 $[\text{no. of hours} \times \text{average no. of workers}] \times 1000$

In addition, during 2023, different actions have been carried out that help to reinforce our commitment to a healthy and sustainable life, many of them promoted by the Grupo JORGE Foundation:

- Training for different workers focused on the proper use of the defibrillator and basic knowledge of life support
- Participation in different charity races:
 - ATADES Race
 - ESIC Race
 - Women's Race
- Creation of a bicycle and scooter parking area at the Vic facilities
- Collaboration with different sports centers: CD Castejón de Monegros, CD Zuera, Basketball Zaragoza...
- Organisation of sports days at CUARTE SL
- Participation in Padel Tennis Tournaments
- Donation to the Food Bank of Zaragoza

5. Our commitments

Absenteeism

2023				2022			
Hours due to absenteeism	Average No. Operators	Total days	Ratio s/h Hours	Hours due to absenteeism	Average No. Operators	Total days	Ratio s/h Hours
791,362.50	4,355	261	8.70 %	732,627.67	4,105	261	8.54 %

* The "No. of hours of absenteeism" is obtained considering the days of sick leave in the 2022 and 2023 financial years, excluding Saturdays and Sundays.

* The "Ratio s/hrs" is obtained as a quotient between the "No. of hours of absenteeism" and the product of "Average no. of workers by the "Total Days", considering the 8-hour workday.

Social relations

Percentage of employees covered by collective agreement by country

Companies	Agreement	2023	
		Employees	%
1	WHOLESALE TRADE OF PQs	12	0.27 %
3	AGRICULTURAL ACTIVITIES	6	0.13 %
1	AGRICULTURAL	10	0.22 %
1	WHOLESALE FOOD DISTRIBUTORS BARCELONA	34	0.76 %
1	INDUSTRIAL REFRIGERATION COMPANIES	93	2.09 %
1	FINANCIAL CREDIT INSTITUTIONS	7	0.16 %
3	MANUFACTURE OF COMPOUND FEEDS FOR ANIMALS	189	4.25 %
9	POULTRY AND OTHER ANIMAL FARMS (PIGS)	251	5.64 %
1	STEEL AND STEEL INDUSTRY ZARAGOZA	38	0.85 %
1	STEEL AND METALLURGICAL INDUSTRY LERIDA	13	0.29 %
1	STEEL AND METALLURGICAL INDUSTRY BARCELONA	19	0.43 %
13	MEAT INDUSTRIES	3,382	75.98 %
2	ENGINEERING AND TECHNICAL STUDIES	66	1.48 %
4	OFFICES AND WORKPLACES	93	2.09 %
1	OFFICES AND WORKPLACES CATALONIA	16	0.36 %
1	GENERAL TRADE SECTOR LERIDA	24	0.54 %
4	TRANSPORT OF GOODS, REMOVALS AND FURNITURE STORAGE	198	4.45 %
48	17	4,451	100 %

5. Our commitments

Companies	Agreement	2022	
		Employees	%
3	AGRICULTURAL ACTIVITIES	6	0.14 %
1	AGRICULTURAL	10	0.24 %
1	WHOLESALE TRADE AND IMPORT. INDUSTRIAL CHEMICAL POSTS	22	0.53 %
1	ANIMAL COMPOUND FOOD MANUFACTURING INDUSTRY	90	2.17 %
1	INDUSTRIAL REFRIGERATION COMPANIES	198	4.76 %
2	ENGINEERING AND STUDY OFFICE COMPANIES TCOS.	93	2.24 %
2	FINANCIAL CREDIT INSTITUTIONS	23	0.55 %
2	COMPOUND FOOD MANUFACTURING	147	3.54 %
9	POULTRY AND OTHER ANIMAL FARMS	71	1.71 %
2	STEEL AND METALLURGY INDUSTRY	45	1.08 %
1	STEEL AND METALLURGY INDUSTRY (LÉRIDA)	7	0.17 %
1	STEEL AND METALLURGY INDUSTRY (BARCELONA)	8	0.19 %
13	MEAT INDUSTRIES	3,145	75.66 %
6	OFFICES AND WORK SPACES	94	2.26 %
1	OFFICES AND WORK SPACES (CATALONIA)	16	0.38 %
1	GENERAL TRADE SECTOR OF LLEIDA	24	0.58 %
1	TRANSPORT OF GOODS, REMOVALS, FURNITURE STORAGE AND LOGISTICS	158	3.80 %
48	17	4,157	100 %



5. Our commitments

5.2.5. Commitment to conciliation and digital disconnection

At Grupo JORGE we reinforce our commitment to create a work environment where conciliation is encouraged. This is why, in compliance with the measures established in the current regulations, the use and enjoyment of the following is promoted: Accumulation of breastfeeding leave, voluntary leave for the care of minors/family members, paternity and maternity leave, flexible hours, etc.



Distribution of types of employment contracts	2023		2022	
	Hombres	Mujeres	Hombres	Mujeres
Breastfeeding	106	54	78	41
Maternity/paternity Leave	231	88	200	96
Risk	1	45	0	44
TOTAL	338	187	278	181
TOTAL EMPLOYEES	525		459	

On this last point, when we talk about flexible hours and improving time management, it is worth highlighting the importance of taking into account the nature of the organization, where we can establish specific measures depending on the requirements of the business.

To improve the entire employee experience linked to the request for permission and vacations, work is being done on the implementation of a digital tool that, through its mobile application, will help manage this procedure.

As for digital disconnection measures, criteria are established to create scheduled automatic email notifications, as well as the redistribution of tasks between teams, being able to respect vacation time or other possible situations.

To improve conciliation policies, Grupo JORGE has facilitated teleworking in some cases or the adaptation of schedules/workdays, thus taking into account the different personal circumstances of the workers.

5. Our commitments

5.3. Commitment to the environment and climate change

As we saw in our previous report, the Group's meat industry is undoubtedly the one that generates the greatest environmental impact, not only due to the emission of GHG derived from the industrial activity itself or the use of resources as sensitive as water, but also due to other fundamental aspects such as atmospheric, acoustic and/or light pollution, which also affect the social environment in which our facilities are located.

The management of this impact is a determining factor for the Group since, both due to our own awareness and due to regulatory requirements, it necessarily underpins our activity as a food industry. A clear example of this management is the recovery of more than 90% of the waste generated by our activity. This situation has allowed us to obtain the "Zero Waste" certification granted by AENOR in three of our companies (Inter-cambio de Derivados Porcinos SL, Jorge Pork Meat SL and Fortune Pig SL). The objective for 2024 is to obtain certification in the meat complexes of Zuera, Sta Eugenia de Berga and Mollerusa.

In order for this management to be as effective and efficient as possible, Grupo JORGE's activity is developed based on a series of tools and activities that reduce the environmental impact of our activity and define our way of understanding the business, among which we highlight the following:

Monitoring and implementation of the Best Available Techniques (BAT, Directive 2010/75/EU of the European Parliament and of the Council), in order to try to reduce the impact of the most significant environmental aspects such as water consumption, energy consumption, waste water, waste generation and atmospheric emissions.

Conducting regular audits, both by certifying entities (ISO 14001: Environmental management, FSC: Responsible forest management, PEFC: Programme for the endorsement of forest certification, Chain of custody: CoC), and by the clients themselves. Grupo Jorge has **ISO 14001:2015** certification in the Group's meat complex located in Vic (Barcelona), in the hardwood plantation located in Castejón de Monegros (Huesca) and in the Group's meat complex located in Zuera (Zaragoza).

The advantages of implementing an environmental management system and being certified in ISO 14001 are:

- It ensures compliance with current legislation and the organization's environmental policy.
- It anticipates environmental problems that we may encounter based on a risk approach, preventing them from appearing.
- It helps the organization to reduce the environmental impacts associated with its activities.
- It allows for the creation of records that support the organization's environmental behavior.
- It increases the confidence of interested parties, such as shareholders, investors, workers, suppliers, etc.

The implementation of ISO 14001 in the Mollerusa meat complex (Lérida) has been set as a goal for 2025.

- Energy production with renewable sources of wind and photovoltaic technology rose to 593 GWh (including the generation of minority parks) during 2023, plus an additional 18.2 GWh from self-consumption photovoltaic solar installations installed in farms, industrial facilities and offices. Jorge Energy continued to invest during this year in the execution of its renewable generation projects with the execution and start-up of RIVER EBRO WINDFARM II and 39.7 MW EXPANSION. In 2024, Grupo Jorge plans to build and start up several self-consumption electricity plants with photovoltaic technology and a total power of 5.5 MWp in its industrial and agricultural facilities.

5. Our commitments

- Avoid greenhouse gas (GHG) emissions, not only through the production of energy from renewable sources but also through our cereal and hardwood plantations.
- Committing to responsible use of water, a very important resource especially for the livestock sector. In this section, it should be noted that, continuing with the work started in 2022, as of the date of preparation of this Report, Grupo Jorge is calculating the Water Footprint of the Organization for the year 2023.
- Promoting research in technology by investing in more efficient facilities, both from a production and energy point of view, using Technological Surveillance as a systematic and permanent process of searching, capturing, collecting, analyzing and disseminating information regarding all processes, in order to be up to date with everything that can help us to be more efficient. One of the best examples is our system for the recovery of residual energy (energy pile) with which 13.57 GWh were generated in 2023 and 2,470 tons of CO₂-eq avoided.



During 2023, due compliance with the legal provisions established in Law 26/2007 on Environmental Responsibility continued.

In terms of provisions and guarantees for environmental risks, a provision has been recorded at the end of the financial year 2023 of 2,593 thousand euros (2022: 1,892 thousand euros), which applies to certain wind companies of the Group, reflecting the current value based on the best possible estimate that the directors of the Parent Company have made to calculate the provision for the costs of abandoning the wind turbines that will be incurred once their operation has ended and in order to correct the corresponding environmental impact. The Group has deposited several guarantees with the General Council of Aragon to guarantee compliance with this obligation.

Finally, the Group considers the involvement of workers very important, to the extent that they will influence adequate environmental performance. To this end, Grupo JORGE has an environmental policy that is shared and approved by all personnel working in each of the Group's companies, promoting ongoing environmental awareness and training, where the most important impacts of the industry and good environmental practices to mitigate them have been emphasized.

5. Our commitments

5.3.1. Atmosphere

Among the different measures adopted by Grupo JORGE to reduce and/or prevent the environmental impact of its activity, and in addition to the obvious advantage that the Group has in this area of being able to count on the direct generation of electricity through renewable energies, the Group also owns a forest plantation of certified hardwoods located in Castejón de Monegros (Huesca), with an approximate surface area of 180 ha, which, together with the approximately 5,856 ha. of crops it owns (mostly cereals, with approximately 4,985 ha. being used for organic farming, that is, free of pesticides, chemical fertilizers and herbicides), allows Grupo JORGE to avoid CO₂ emissions.

Given its uniqueness, the forest plantation deserves a specific mention in this section: it was established progressively from 2003 to 2011, currently occupying some 180 Ha, of which almost 150 Ha are entirely trees. Grupo JORGE monitors the annual growth of its trees by periodically taking data on normal diameter, total height and occasionally on the height of the stem without branches, data that, included in a comprehensive management program, allows the Group to obtain a clear image of the situation and productive evolution of the farm in real time.

Our plantation currently has the Forest Stewardship Council (FSC) and the Program for the Endorsement of Forest Certification (PEFC) sustainability certifications, both in terms of primary production and chain of custody.



All this agricultural and forestry activity is one more example of Grupo JORGE's interest in controlling the traceability of raw materials and caring for and improving the environment with traditional crops and alternatives that contribute not only to the absorption of CO₂ but also to avoiding deforestation, all of which is also in line with SDG 2 and, more specifically, as a sign of the Group's constant commitment to the Primary Sector and to achieving goals 2.4. and 2.5.

Additionally, Grupo JORGE carries out specific noise self-controls and studies in relation to odours (especially with regard to the Wastewater Treatment Plant, WWTP), to the Zuera industrial complex (Zaragoza), and to the facilities in Catalonia, aiming to control possible noise pollution and odour that the activity could generate, thus complying with current regulations.

5. Our commitments

The commitment of Grupo JORGE to climate change is made especially visible with the annual calculation and compensation of the Carbon Footprint of the Organization, incorporating this indicator as an essential element within the environmental management of the activity.

Important elements of greenhouse gas emissions generated as a result of the Company's activities, including the use of the goods and services it produces.

The main sources of greenhouse gas emissions are the following:

- Consumption of electrical energy.
- Consumption of thermal energy (Natural gas).
- Emissions from livestock farming.
- Fuels for transporting animals and manufactured products.
- Fuel for boilers in facilities.
- Consumption of fertilizers for agricultural use.

The CO₂ emissions emitted by the aforementioned sources are the following:

Tons CO ₂ eq	2023	2022	Scope
Consumption of passenger vehicles	4,258	960	1
Fuel consumption of trucks and agricultural machinery	11,899	11,665	1
Fuel in facilities	33,427	32,529	1
Biomass combustion	5	6	1
Air conditioning refrigeration	471	394	1
CO ₂ leaks in fire extinguishers	0.1	0	
Fugitive emissions from soil and livestock	40,858	35,726	1
CO ₂ emissions from stunning pigs	2,211	2,277	1
Electricity consumption on the grid	18,497	36,482	2
Total	111,626	120,039	

The overall carbon footprint results have decreased by 7%, from 120,038.5 tCO₂e in 2022 to 111,625.89 tCO₂e in 2023. This reduction is due to obtaining guarantees of origin for electricity, thus reducing scope 2 emissions by half compared to the carbon footprint of the previous year.

On the other hand, the increase in scope 1 is mainly due to the increase in the emission source of fuel consumption in the group's passenger vehicles, due to the inclusion of a new company in the carbon footprint.

5. Our commitments

Other sources of emissions in scope 1 have increased slightly, such as fuel consumption in trucks and agricultural machinery, fugitive emissions from soil and livestock, fuel consumption in facilities and the refrigeration/air conditioning system.

The rest of the emission sources have decreased their amount of GHG emitted: CO₂ emissions from stunning pigs and biomass combustion. Emissions from CO₂ leaks in fire extinguishers and SF₆ in electrical switchgear are practically zero.

The emissions/billing ratio has decreased by 20% compared to the previous year, which indicates that Grupo JORGE is managing to meet its emissions reduction targets.

Within the company's decarbonisation objectives is a commitment to reducing the tonnes of CO₂ emitted/tonnes of production to a value of 0.237 in 2026, representing a 22.4% reduction compared to 2019.



Measures adopted to adapt to the consequences of climate change

Among the measures adopted by Grupo JORGE aimed at reducing and/or offsetting emissions, are the following:

- Use of less polluting fuels such as natural gas.
- Study and contracting of the project for a waste recovery plant for the production of biomethane through anaerobic digestion processes.
- Study of hydrogen generation projects to replace natural gas or fuel cell loading in forklifts.
- Installation of more efficient combustion equipment, reducing fuel consumption and therefore its associated atmospheric emissions. Continuous O₂ control that allows monitoring combustion efficiency.
- Modulating regulation of burners to adapt consumption to energy demand.
- Carrying out self-controls and regulatory measurements of all emission sources to check their emission limits.
- Promotion of company transport by bus instead of individual transport
- Use of a less polluting internal transport fleet. Sustainable Fleet Certification.
- Reduction of the transport of animal carcasses by incineration on farms.

5. Our commitments

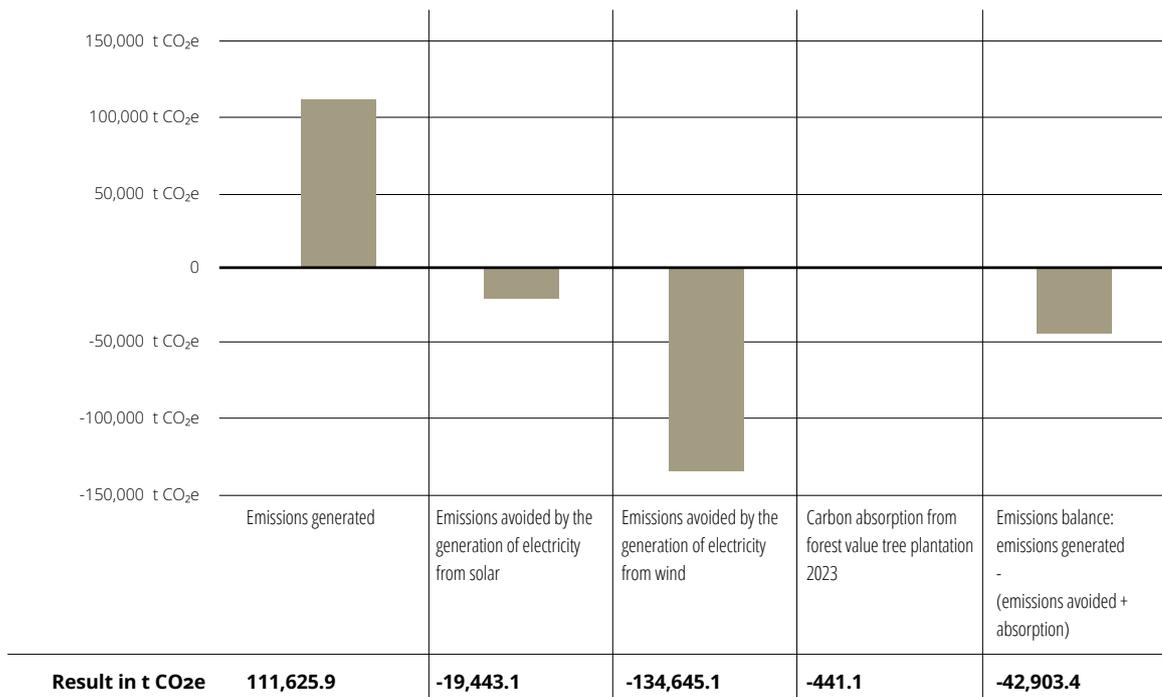
- Implementation of solar photovoltaic installations for self-consumption in industrial and agricultural facilities.
- Installations for the recovery of residual heat from industrial processes.
- Compensation of the Carbon Footprint of the Organization for 2022, in its scopes 1 and 2, by investing in renewable energy projects and reforestation of burned forests.
- Willingness of local suppliers to avoid long transport distances.
- Promotion and enhancement by Grupo Jorge of intermodal transport to reduce the carbon footprint.

Voluntarily established reduction targets in the medium and long term to reduce greenhouse gas emissions and the means implemented for this purpose.

Below are the results of Grupo Jorge's carbon balance, that is, the result of the deduction of the GHG emissions avoided thanks to the Group's activities.

The avoided emissions reflected below are obtained from electricity generation activities from renewable sources such as solar and wind power, which are neutral in emissions and therefore allow the use of fossil fuels that are intense in emissions for their generation to be avoided. In addition, the carbon absorption that is involved in the forest plantations of Sociedad Valor Forestal, S.L. has been included in the calculation of the avoided emissions.

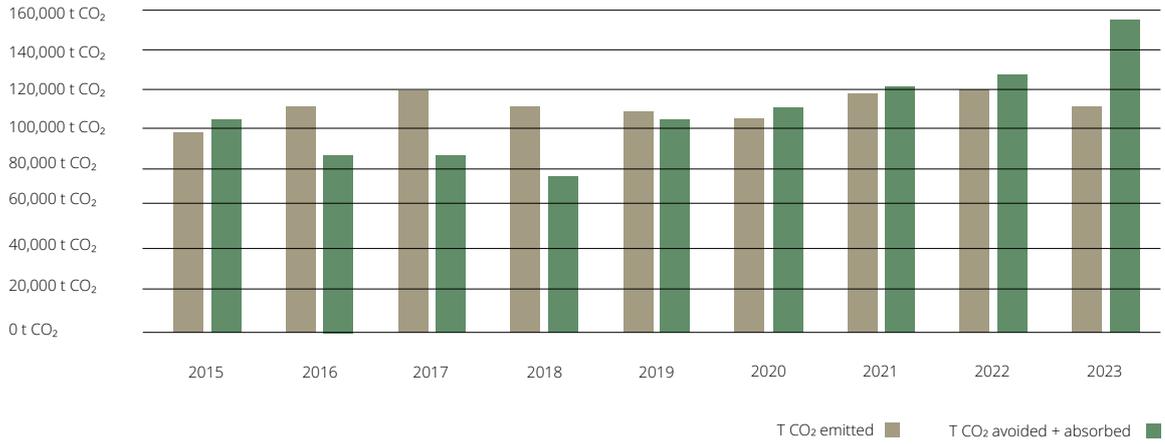
As can be seen in the following graph, the organization emitted 42,903 fewer tons of CO₂e into the atmosphere than it jointly avoided and absorbed in 2023.



5. Our commitments

The following graph shows the evolution of the emissions generated in scopes 1 and 2 since 2015, as well as the emissions avoided and absorbed.

Carbon footprint



Although the percentage of emissions that Grupo JORGE offsets compared to those it generates had been decreasing between 2015 and 2018, this ratio has increased considerably since 2019, from 95.4% in 2019 to 138% in 2023

The balance of emissions has increased positively this year, with avoided emissions exceeding those generated, mainly due to the generation of renewable electricity. In other words, Grupo JORGE avoids and absorbs 38% more than it generates.



5. Our commitments

5.3.2. Waste

Agricultural and livestock waste

Continuing with one of the Group's main activities, such as livestock farming, one of the best examples of Grupo JORGE's interest in the so-called "circular economy" is the agricultural use of by-products generated by the Group's livestock activity.

Grupo JORGE's work in this area, both at the level of research and application of the by-product to be valorised, is constant, and is materialised in:

The use of slurry obtained on farms as an organic fertilizer:

- In both our own and third-party farms through the appropriate agreements and in accordance with current regulations.
- In the Group's hardwood plantation, through a patent designed by the Group itself together with experts in the field.

The development of an organic fertilizer by transforming the by-product into protein hydrolysate (HEMOS-TAR).

Due to the variability of production systems and environments where livestock farms are located, Grupo Jorge has created a Slurry Management Center, which has been in operation since 2021. 'Ganados Carnes y Derivados, SA' is the Grupo Jorge company authorized as a slurry management center with an Intermediate Plant. It is dedicated to the valorization and agricultural management of pig slurry, serving as a link between our pig farms and our agriculture (also external) to:

- Centralize management and have greater control over the traceability of the slurry.
- Facilitate the management of a by-product that has great value as a fertilizer for the farmer.
- Fertilize agricultural crops with natural fertilizers instead of mineral fertilizers.
- Carry out correct environmental management.

The main objective is to generate a sustainable and efficient product, to which end the management center carries out two analyses per year (June - December) of the slurry from each work center with the 'Centro Tecnológico Agropecuario Cinco Villas SL'. The aim is to facilitate and optimize its management from the farm, to its use in the field, improving the water consumption of the farm, as well as the diet of the animals, thereby obtaining a more efficient product.

The fertilization plan is drawn up based on knowledge of the crop cycles, soil characteristics, application mode, legislative limitations and cost. The application to the soil is done in bands using hanging tubes, which reduces the contact surface of the slurry with the air and prevents the volatilization of ammonia by approximately 30%.

These systems reduce the emission of odors, which is one of the factors with the greatest social impact that limit the use of slurry as fertilizer.

5. Our commitments

Proper management of animal manure reduces the use of mineral fertilizers by closing the nutrient cycle, as well as the consumption of energy for the production of mineral fertilizer.

In this sense, among the benefits we find for the land, we highlight the fact that valued slurry provides organic matter that chemical fertilizer does not provide. Additionally, and from an economic point of view, this represents a savings opportunity for farmers, since it can be used as an alternative to chemical fertilizer models.

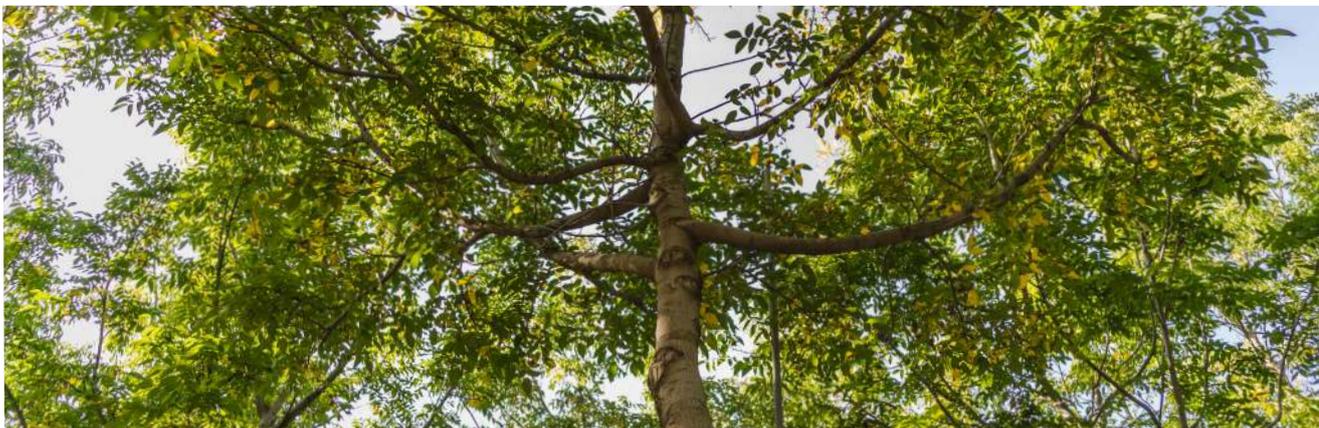
Uso	Volume of slurry (m ³)
Total (produced on Cuarte farms)	311,944 (vs. 300,782 in 2022)
Applied in own agriculture	159,138 (vs. 144,267.84 in 2022)
Applied in external agriculture	86,034 (vs. 88,494.06 in 2022)

Industrial waste

With regard to waste treatment, waste is delivered to authorized managers respecting the general environmental principles (prevention > minimization > reuse > recovery > elimination).

Additionally, the Group has adopted the following measures regarding waste management to reduce its impact:

- Prioritise waste recovery over disposal. Plastic, cardboard, wood, scrap metal, sludge, saline effluents and hazardous waste are recovered.
- Composting and biomethane plant for the recovery of sludge generated in the Group's treatment plants for later application in agriculture as an organic amendment
- Selective segregation of waste by work centre, allowing for more thorough control of the evolution of the quantities generated, allowing for control and monitoring of generation versus production and better management of the same.
- Correct storage of waste, preventing contact with the environment and reducing the environmental risks that could be caused...
- Raising staff awareness regarding the proper management of hazardous and non-hazardous waste through training via the group's virtual platform, delivery of information to all new staff and display campaigns in common areas.



5. Our commitments

Zero Waste

The “Zero Waste” Certificate certifies that organizations recover their waste fractions, preventing their final destination from being used as landfill. To do so, a recovery percentage of more than 90% is required to obtain this certification.

Continuing with the strategy of certifying all our industries, the goal for the first half of 2024 is to achieve Zero Waste certification in the three Grupo JORGE meat complexes.

Waste Management

As for waste figures, these are detailed below, reporting on those generated by the different activities of the group. The data for such waste are as follows:

Hazardous waste GJ					
Type of waste	Kg 2022	Kg 2023	Kg 2023 – kg 2022	Variation (%)	Treatment
Biomedical waste	13635.2	10141.3	-3493.9	-25.62	D09, D15
Used oil	31705	14842	-16863	-53.19	R09, R13
Aerosols	2638.5	2428.5	-210	-7.96	D15, R03, R13
WEEE	5470.5	5275.5	-195	-3.56	R4, R12, R13
Used batteries	1524.5	312	-1212.5	-79.53	R03, R13, D15
Contaminated empty containers	47085.1	33232.34	-13852.76	-29.42	R03, R13, 15
Oil filters	1348	497	-851	-63.13	R13
Expired chemical products	2031	2180	149	7.34	D15
Medicinal waste	1596	24.5	-1571.5	-98.46	R13, D15
Toner	103.5	160	56.5	54.59	R13
Contaminated absorbents	6302.5	6417.5	115	1.82	R13, D05, D15
Fluorescent tubes	792	519	-273	-34.47	R13
Batteries	7	14	7	100	R13
Expired paint	146.5	41	-105.5	-72.01	D15
Expired biocides	0	31	31		D15
Oil and fuel residues	49360	691	-48669	-98.6	R03, D15
Asbestos cement	17520	0	-17520		D05
Total	181,265.3	76,806.6	-104,458.7	-57.63	

5. Our commitments

NON-hazardous waste GJ					
Type of waste	Kg 2022	Kg 2023	Kg 2023 – kg 2022	Variation (%)	Treatment
Sludge	44056324	47002160	2945836	6.69	R3, R13
Scrap metal	180592	146668	-33924	-18.78	R4, R12, R13
Wood	311182	255962	-55220	-17.75	R3, R12, R13
Plastic	973052	733538	-239514	-24.61	R03, R12, R13, D05
Paper and cardboard	802643	808680.5	6037.5	0.75	R05, R12, R13
Waste/mixed packaging	1731817	1408970	-322847	-18.64	R03, R05, R12, R13, D05 y D15
WEEE	283	43	-240	-84.81	R12, R13
Batteries	4	3	-1	-25	R13
Aqueous cleaning fluids	800	900	100	12.5	D15
Toner	531	194	-337	-63.47	R13, D15
Salt	324280	364660	364660		D05
Debris, concrete	14920	29180	14260	95.58	D05
Ash	0	2546	2546		R05, D15
Resins	4403	0	-4403		D15
Total	48,076,551.0	50,753,504.5	2,676,953.5	5.57	

Regarding the treatment section of this waste, the references that begin with D refer to those that target elimination without possibility of recovery, regeneration, reuse, recycling or any other use of the materials contained in the waste, while the references that begin with R are waste management procedures aimed at a possible recovery, regeneration, reuse, recycling or any other use. The numerical code below corresponds to the description of the different operations.

Actions to combat food waste

The meat industry is the only one that adopts measures in this area, trying to achieve “zero waste”. Specifically, all meat and viscera that are not sold fresh are frozen for later sale.

The elements that cannot be sold (fats, bones, trimmings, etc.) are transformed in the Group's rendering plants into meat flour (used mainly for the production of pet food) and animal fat (used for the production of animal feed).

In relation to the cured product (mainly ham), since we are dealing with a product with a two-year shelf life, waste is not considered to be a material aspect.

5. Our commitments

5.3.3. Water

Water consumption and water supply in accordance with local limitations

Water is a scarce resource and in certain activities and areas of the world this scarcity is a threat. For this reason, there is a growing awareness of the need to improve its management. In the case of Grupo JORGE, this resource is particularly relevant in relation to its **livestock and meat activity**. For this reason, optimising and reducing water consumption is one of the objectives that constantly appears within the Group's sustainability and environmental policy. In this regard, a target of reducing water consumption by 6.6% has been established in the period 2019-2026.

In this direction, the company has opted for more efficient equipment specifications, through the use of technologies that minimise resource consumption and the search for ease in the treatment of residual effluent.

Specifically, in relation to this last aspect (treatment of industrial effluents), the measures adopted by the Group are the following:

- Use of better purification technologies, such as the use of liquid oxygen in biological treatment.
- Implementation of a system for the elimination of phosphorus through chemical precipitation, to reduce this value even further.
- Carrying out of preventive maintenance for the correct operation of the equipment, which allows for lower energy consumption.
- Advanced instrumentation for the control and better management of effluents (continuous probes for NO₃⁻ and NH₄⁺).
- In 2023, three dehydrating screws have been installed, equipment with a lower energy consumption than that of centrifuges, and two high-efficiency blowers that have reduced the energy consumption of the Zuera WWTP.

Water Footprint

Grupo JORGE has calculated the Water Footprint of the Organization for the year 2022 with the external consultancy Global Factor and with verification by AENOR. The result has been 18,394,926 m³, which represents a reduction of 6.8% compared to the values of 2021.

As a result of this study, opportunities for improvement have been detected in different areas, and work is being done on the development of a water management plan with measures for saving and reducing water.

In relation to the hardwood plantation in Castejón de Monegros (Huesca), the use of water is carried out via a diversion of the Alcanadre river. The farm has a water storage and regulation system of 80,000 m³ (reservoir). The irrigation of the plantation is of the localized type of high frequency by dripping. The irrigation schedule and dose are designed using an efficiency model based on dasometric and meteorological data recorded in the plantation. We also use a custom-made irrigation management computer program. As for agronomic design, anti-weed nets are placed in the drip zones and an attempt is made to maintain shade on the ground with medium-high tree densities, both with the aim of reducing losses through direct evaporation.

5. Our commitments

Taking into account the above conditions during the 2023 financial year, the total amount of water consumed by the Group's agroforestry activity was 1,853,233 m³ (2022: 1,315,779 m³), a figure that can be individualized based on the specific activity:

- for agricultural holdings, consumption was approximately 1,093,290 m³ (2022: 509,040 m³)*.
- for the hardwood plantation, water consumption was 759,943 m³ (2022: 806,739 m³).

* *The difference in consumption is basically determined by an increase in hectares dedicated to irrigated crops compared to 2022 and, specifically, to crops that require greater water consumption, such as alfalfa.*

In global terms (including the branches of activity in which this resource is consumed), the water consumption of Grupo JORGE during the years 2023 and 2022, differentiated by business line, has been the following:

Water consumption (m ³)				
Description	2023	%	2022	%
Meat industry	2,146,310	47.42 %	2,505,598	56.64 %
Agriculture	1,853,233	40.94 %	1,315,779	29.74 %
Livestock	526,811	11.64 %	602,330	13.62 %
Total	4,526,354	100 %	4,423,707	100 %

Likewise, the breakdown by type of extraction was the following:

Water consumption (m ³)				
Description	2023	%	2022	%
Surface	3,559,544	78.64 %	2,973,886	67.22 %
Underground	519,040	11.47 %	971,796	21.97 %
Municipal supply	447,770	9.89 %	478,025	10.81 %
Total	4,526,354	100 %	4,423,707	100 %

Regarding the figures indicated in the previous tables, it should be noted that they refer to consumption recorded on our own farms, not including third-party farms where they may have their own animals.



5. Our commitments

5.3.4 Raw materials

Consumption of raw materials and measures adopted to improve the efficiency of their use

With regard to the consumption of raw materials within the activity carried out by the Group, and in accordance with the definition that GRI gives to said elements, it is in the meat industry where this issue becomes material, due to its relevance in terms of volume. Among the aforementioned consumptions we should highlight the following:

Consumption of raw materials				
Description	2023	2022	Variation (%)	Unit of measure
Cereals (Feed manufacturing)	566,960	501,268	+13 %	T
Amino acids, nutrients, minerals (Feed manufacturing)	150,785	151,738	-0 %	T
Purchase of external feed	229,825	116,441	+97 %	T
Chemical product (meat complexes)	1,706	1,514	+13 %	T
Plastic boxes and pallets (meat complexes)	955	816	+17 %	T
Wooden pallets (meat complexes)	2,393.6	2,179	+10 %	T
Cardboard packaging (meat complexes)	10,717.1	11,737	-9 %	T
Plastic bag (meat complex)	588	670	-12 %	T
	15,543	13,682		Thousands of units
Plastic sheets (meat complex)	441.6	492.55	-10 %	T
	12,268	13,682		Thousands of units
Other plastic packaging (film, seal and strap)	1,084	1,024	-6 %	T



5. Our commitments

5.3.5 Energy

Direct and indirect energy consumption, measures taken to improve energy efficiency and the use of renewable energy

Among the most noteworthy energy certifications, Grupo JORGE is working on the following:

Carbon Footprint

Grupo JORGE integrates its Carbon Footprint into the National Carbon Footprint Registry, compensation and carbon dioxide absorption projects, launched by the Spanish Climate Change Office (OECC) of the Ministry for Ecological Transition and the Demographic Challenge. These values allow us to know in detail both the information related to the Group's energy consumption and the amount of greenhouse gases emitted.

The verification carried out in 2023 corresponding to the 2022 data also included the offsetting of 100% of the verified emissions, through the purchase of Emission Reduction Certificates accredited under the UNFCC (United Nations Framework Convention on Climate Change) and in Emission reduction projects indicated in the 2022 Carbon Footprint report with the aim of neutralizing emissions and supporting the development of reduction projects at an international level that support the achievement of the Sustainable Development Goals (SDG). This offsetting is carried out as an additional effort in which Grupo JORGE demonstrates its commitment to climate action by trying to reduce those residual emissions that currently cannot be eliminated from its operations.



Environmental Product Declaration

During 2022, the calculation of the Environmental Product Declaration for cut white pork, both fresh and frozen, began. The results, as well as their verification, are available as from the first half of 2024.

These environmental declarations (Environmental Product Declarations, EPD) provide a reliable, relevant, transparent, comparable and verifiable environmental profile that allows an environmentally friendly product to be highlighted, based on life cycle information (LCI) in accordance with international standards and quantified environmental data.

5. Our commitments

Product Footprint

Also during 2022, the calculation of the Product Footprint of Serrano, Iberian and Acorn-fed Ham began. The results and verification of the same will be available in 2024.

This calculation will allow us to know the carbon footprint associated, no longer with an organization or company, but with the production cycle of a specific product, in our case Ham.

Energy efficiency

In terms of efficiency of energy consumption, Grupo JORGE has made a special effort, significantly improving the ratios within its productive activity and optimizing and reducing energy consumption by promoting savings and promoting energy efficiency, with the adoption of the following measures:

- Implementation of an Energy Battery in industrial complexes. This is an advanced system for the recovery and storage of residual thermal energy generated in production processes, with the aim of significantly reducing energy consumption, especially the consumption of natural gas supplied to the steam boilers of the production centres used for the production of hot water. To this end, heat recovery units have been installed on the different emission sources:
 - Sinker outlets
 - NH3 discharge line to the condenser and oil cooling of the cold compressors
 - Oil cooling of the compressed air compressors
- Installation of frequency converters
- Design of state-of-the-art facilities to achieve a minimum reduction in resource consumption
 - LED lighting
 - Well-proportioned and well-executed insulation to avoid thermal losses
 - Adequate maintenance of the distribution networks (air, gas, etc.)
- Implementation of an energy digitalization platform for production centers to record, store and analyze energy data to monitor and optimize energy consumption. It will also allow the detection of savings opportunities, as well as the analysis of electrical quality.
- Centralization of compressed air / vacuum generation systems that allow greater control and adjustment of energy consumption. During 2023, a new compressed air room was built at the Mollerussa meat complex, replacing the old equipment with more efficient equipment equipped with frequency converters, obtaining a variable load system with automatic management and in a multi-controlled manner.
- The adjustment and optimization of combustion equipment to reduce natural gas consumption in meat complexes.
- Start-up of photovoltaic solar plants for self-consumption of electrical energy, which in 2023 already reached 15.9 MWp of installed power and generated 18.2 GWh of the electrical energy consumed.

5. Our commitments

Electricity consumption 2023: 554,948 GJ (2022: 572,513 GJ)

In terms of electricity consumption, in 2023 this decreased to **554,948 Gigajoules (Gj)**, of which 80.04% corresponds to the meat industry, 5.61% to farms, 12.40% to feed manufacturing and the rest to others (2022: 82.30% corresponds to the meat industry, 5.43% to farms, 10.62% to feed manufacturing and the rest to others).

Electricity consumption has decreased mainly due to the reduction in production at the Mollerussa meat complex. Additionally, it should be noted that practically 50% of this electricity consumption comes from renewable energy sources, both from self-consumption installations and from the purchase of guarantees of origin.

Natural gas consumption 2023: 615,848 GJ (2022: 633,811 GJ)

Regarding natural gas consumption, consumption in the 2023 financial year decreased to **615,848 Gigajoules (GJ)**, of which 71.73% correspond to the meat industry, 14.32% to feed manufacturing and the rest to others (2022: 72.71% correspond to the meat industry, 14.65% to feed manufacturing and the rest to others).

Natural gas consumption has decreased due to the increase in average temperatures and energy efficiency measures implemented in production centres. The reduction in production at the Mollerussa meat complex has also had an impact.



Fuel consumption 2023: 263,223 Gj (2022: 215,704 Gj)

Regarding fuel consumption, this is broken down into the following concepts:

Fuel consumption (Gj)	2023	2022	% variation
Diesel	245,247	199,395	22.98 %
Gasoline	1,742	620	181.11 %
Propane	15,024	14,403	4.31 %
Biomass	1	3	-85.25 %
Liquefied Natural Gas	1,209	1,281	-5.68 %
Total	263,223	215,704	22.03 %

5. Our commitments

Diesel oil mainly includes diesel consumption for trucks and agricultural machinery, whose consumption amounts to 230,693 GJ, (173,041 in 2022) and consumption for boilers in different facilities for 13,157 GJ (26,302 in 2022).

Diesel consumption has increased compared to 2022, mainly due to the incorporation of the consumption of the Piensos del Segre, S.A. fleet.



To sum up, based on the above, the energy consumption breakdown indicated in Grupo JORGE is as follows:

Energy consumption (GJ)	2023	2022	% variation
Electricity	554,948	572,513	-3.07
Natural gas	615,848	633,811	-2.83
Fuel	263,223	215,704	22.03
Total	1,434,018	1,422,028	0.84

The increase in energy consumption is due to the incorporation of the consumption of the *Piensos del Segre* fleet, as mentioned above.

5. Our commitments

5.3.6. Protection of biodiversity

Measures taken to preserve or restore biodiversity

As indicated above, Grupo JORGE's activity is subject to a demanding regulatory framework which, among other issues, means that respect for biodiversity is not only an objective, but also a mandatory matter.

Thus, within the meat industry, and specifically in livestock activity, compliance with regulations relating to animal welfare, obtaining Welfare Quality certification and the aforementioned responsible use of antibiotics in animals, are a clear example of this policy.

In the energy sector, the special protection of the LIC and SPA areas, integrated into the NATURA 2000 NETWORK, as well as the legal provisions related to birdlife, are a key factor both at the strategic level and in the development of projects.

In 2023 we continued our collaboration with the Rehabilitation Group for Native Fauna and its Habitat (GREFA, <https://www.grefa.org/>), through the construction of a falcon tower hide on our La Retuerta farm in Pina de Ebro (Zaragoza) with the aim of creating a stable colony of lesser kestrels. La Retuerta is located within the Special Protection Area for Birds (ZEPA) "Estepas de Monegrillo y Pina", being a very important Natura 2000 Network space for steppe birds in Aragon, and with this action it is enhancing the value of said space.



The aim of the work is to create new breeding colonies to guarantee the lesser kestrel a long-term future, by adapting silos or building nesting boxes, all of this by carrying out an annual reintroduction of specimens so that a colony environment is formed (minimum 5 years). In both cases, a cage-like facility can be created where non-recoverable birds will be introduced to promote the colony effect from the second year of release.

Among these activities to reintroduce birds into natural environments to which Grupo JORGE is committed, the release of a Bonelli's eagle specimen at the mentioned La Retuerta farm is especially noteworthy, as it confirms the success of the reintroduction program for this species developed by GREFA, with which Grupo JORGE already collaborated in 2022 by providing funds for the construction of a hacking cage, which allows

5. Our commitments

the Bonelli's eagles that are to be reintroduced to enjoy a period of acclimatization and socialization prior to their release.

However, in addition to our concern for the restoration of biodiversity in those areas where we carry out our activity, we would like to highlight our effort and commitment to its conservation by adopting preventive measures aimed at minimising its impact on the environment: during 2023 and beyond, the conditions provided for in the corresponding Environmental Impact Statements, Grupo JORGE invested €361,000 in the acquisition and installation of wind turbine deterrence and shutdown equipment, which acts when it detects the presence of birds.

Impacts caused by activities or operations in protected areas

There have been none. As previously mentioned, the regulatory requirements in this area, both in the livestock and energy sectors, make the development of such activities unviable if they do not meet the legally established requirements.



5. Our commitments

5.4. Excellence in our products

At Grupo Jorge we are very clear about the importance of food safety and traceability of our products and that is why we work daily with the strictest quality controls

This is achieved by ensuring control of the entire supply chain and always seeking its innovation. At Grupo Jorge and always proactively, we comply with the highest standards of animal welfare. Aware of the importance of this for our clients, we undergo internal and external audits to certify this.

For this year we can highlight the following achievements achieved during 2023, and the establishment of the following objectives for 2024:

Milestones 2023

- We received audit visits from countries for export such as South Korea, Mexico, Malaysia.
- A new proposal for a Quality Culture Plan has been made: improving communication towards employees through QR surveys.
- Interdepartmental work between maintenance and quality to unify the documentation criteria for new installations and equipment in the Group's factories.
- Maintain \approx zero claims for metallic foreign bodies.
- A 4-level corrective action system has been implemented.

2024 Objectives

- Specific training on BRC and IFS standards for maintenance and HR departments.
- Intensive training in food safety for production managers.
- Organization of teams and tasks for quality assistants to optimize and improve quality controls in the process.
- Digitize quality system records (ERP and SAP).
- Computerization of the traceability process for auxiliary materials.

Food safety

In 2023, the following actions were taken in order to continue working on the continuous improvement of our Quality System in order to guarantee the food safety of our products. The actions worked on have been the following:

Improving our quality documentation system through risk assessments to analyse the different hazards more thoroughly.

Strengthening our Quality Culture Plan, through transversal culture and involving senior management.

Implementation of the new versions of the BRC and IFS standards.

5. Our commitments

Working towards continuous improvement and raising awareness in all departments to maintain the highest quality standard.

As main quantitative indicators, we can highlight:

In 2023, 100% of the facilities were certified in BRC and IFS, having obtained BRC ratings of AA and A in all of them.



This has been achieved thanks to:

- Robust quality management system and consolidation of food safety and quality controls in production processes
- Daily monitoring of food safety
- Awareness throughout the internal chain of compliance with good practices and internal protocols.
- In 2023, no product recalls were made for food safety reasons, the same as in previous years.
- Throughout the year, no notifications of food safety violations were received in the rapid alert system.
- The rate of complaints for foreign bodies in 2023 was 0.04 complaints/1,000 tons manufactured.
- Food safety audits have been carried out by public administrations in countries such as Mexico, South Korea and Malaysia, resulting in the renewal of export agreements.
- All plants have successfully completed animal welfare and SAE audits

5. Our commitments

Quality of our products

At Grupo Jorge, we have defined and pursue compliance with our Quality Policy, which expresses our commitment to manufacturing top quality products, in a sustainable and environmentally friendly manner and always focused on meeting the needs of our customers through our activities.

To do this, we have a powerful Quality Management system, which involves all the departments that make up the company, each of them being responsible for the processes assigned to them. We always work as a team and pursue improvement. To do this, we have established indicators that allow us to know their evolution and the state in which they are, in order to be able to react quickly in the event of deviations from the high quality levels that we have set.

To ensure compliance with our internal requirements and the above standards, we employ monitoring and verification measures. The controls that make up the surveillance system are mostly computerized, which allows us to obtain and study the data in real time. The verification measures that are carried out are mainly; microbiological and chemical analysis, internal audits carried out by trained internal personnel, external certification audits and client audits.

In each of our centers we have a Quality Department that is responsible for leading the Quality Management system. This staff receives continuous training specifically aimed at understanding the changes that are taking place in the standards/legislation and the food risks that arise.

Throughout 2023, the main actions aimed at improving and monitoring the quality of our products were:

- The monitoring of the cleaning service, which was reinforced by establishing specific KPIS and bonus/malus assessments that allow the cleaning work of the facilities to be evaluated and reinforced in a more precise manner in all companies.
- Preliminary controls on fecal contamination in slaughterhouses have been intensified, thus achieving greater control of the Critical Control Point at the fecal point. New control points have been incorporated during the process to detect fecal and ingestion contamination.
- Improved management through interdepartmental work on new process equipment. Work has been carried out this year with the engineering, production, maintenance and management departments so that new installations and equipment introduced into the process are assessed taking into account food safety requirements at all points in the purchasing process, the creation of purchasing specifications, review upon delivery and start-up.
- A 4-level corrective action system has been implemented. An exhaustive study of the incidence is carried out and immediate corrective actions are implemented, corrective actions to avoid recurrence and actions to ensure that the Critical Control Point is under control in the event that it affects a CCC.

5. Our commitments

Traceability

At Grupo Jorge, traceability is understood as the system that allows us to follow the evolution of our processes, being able to identify at each stage the inputs (e.g.: feed, packaging materials), outputs (e.g.: final product, by-products, etc.) and controls that are carried out.

Our traceability system is computerized and covers the entire supply chain (gestation-breeding, rearing and fattening, transport, slaughter, manufacturing, storage and transport). To ensure compliance with our traceability system, all personnel involved receive specific training.

In 2023, we continued working on the computerization of our control records, which allows us to easily and quickly trace the final product with the result of the controls that have been carried out throughout the chain.

Consumers and clients satisfaction

Grupo Jorge's fundamental objective is to meet the needs of its clients, being aware that each one of them is very different and their needs correspondingly. This is why we adapt to each one of them. We serve each one of them individually, giving an individual response to 100% of the significant inputs they provide us with.



Customer satisfaction is studied annually through a questionnaire that is completed by the customer and that includes different aspects, such as product quality, service quality, quality of staff attention, etc. All questionnaires are reviewed and studied and, based on the results and comments received, improvement measures are implemented. In 2023, the high level of customer satisfaction has been maintained. However, as part of our continuous improvement system, at least one improvement action aimed at improving the service has been established in each of our production centers.

5. Our commitments

However, Grupo Jorge is not limited to regulatory compliance and works to ensure the highest quality of its products, which is why the Group has different certifications related to Quality, Product and Food safety and management, which guarantee both the traceability and the final quality of the product, reflecting the materiality that the health and safety of consumers has for the Group:

IFS: International food standard

IFS Logistics

BRC: British Retail Consortium Global standards

SAE (Protocol for the certification of specific self-control systems for export to third countries with requirements different from those of the intra-community, RD 993/2014)

ISO 9001: Quality management

Traditional Specialty Guaranteed (TSG) Certificate for Serrano ham.

QS: QS Qualität und Sicherheit GmbH

Certification in Animal Welfare Welfair® approved by IRTA

IAWS Certificate based on technical regulations on animal welfare and biosecurity of

Interporc

Certification by OcaCert of compliance with the traceability requirements

included in Regulation 178/2002 of the European Parliament

Certification referring to Royal Decree 4/2014, of January 10, approving the

quality standard for Iberian meat, ham, shoulder and loin

BRC Storage and Distribution

ISO 14001 for environmental management

PEFC (Program for the Recognition of Forest Certification), both at the

primary production and chain of custody level

FSC (Forest Stewardship Council), also for primary production and

chain of custody

ISO 22000: Food Safety Management System

5. Our commitments

Complaint systems, complaints received and their resolution

In addition to the protocols expressly enabled for this type of situation (mainly traceability, in addition to those established at a commercial level), Grupo Jorge has an Ethics Channel, accessible from its website, which allows any type of complaint or claim to be received and addressed through the procedure provided for this purpose.

Ultimately, the Group has a specific product recall and crisis management protocol designed to carry out, if necessary, an efficient product recall, establishing effective communication, information and coordination systems so as to avoid damage to the consumer and the company.

Note that during 2023 no complaints or claims were received through the channels established for this purpose.

Promoting a healthy diet

As a group belonging to the food sector, Grupo Jorge has been concerned for years about nutrition as a key factor for the development of a healthy, healthy and, of course, sustainable society.

With this objective, during 2023 we continued the information and broadcasting work started years ago through sector associations such as the Interprofessional Agro-Food Organization of White-Coated Pork (INTERPORC), promoting through our website the consumption of pork as part of a balanced and healthy diet:

<https://www.porkmeattastyandhealthy.com/nutrition>



Animal health and well-being

Taking into account the sector to which Grupo Jorge's main activity belongs, animal health and well-being are central aspects in our management. The regulatory requirements and the control to which Grupo Jorge voluntarily subjects its farms are clear signs of the relevance that both issues have for us.

Grupo Jorge works with its own farms and those of third parties (under an integrated regime), with a stable herd of approximately 60,000 sows, plus their corresponding offspring within each production cycle, owned by CUARTE, S.L. For this reason, the coordination of animal health and welfare matters is essential.

5. Our commitments

Our organization has a specific department that centralizes and coordinates all management in this area, with the work of a team of professionals (veterinarians, visitors, farmers, etc.) and with an integrated and unique management system for all the farms we work with, both our own and those of third parties, without prejudice to the adaptation of the same depending on the nature of each one of them (reproduction, breeding, fattening, etc.).

This management system basically comprises five specific policies: food safety, environment, animal welfare, biosecurity and use of medicines:

- Food safety: adoption of all necessary measures to keep physical, biological and chemical hazards under control for food safety.
- Environment: control of consumption, reduction of emissions and management of by-products and waste.
- Animal welfare: ensuring the welfare of animals at all times.
- Use of medicines: rational use of medicines.

Although it is not a legal requirement, all the farms we work with have certifications related to food safety (ISO 22000), animal welfare (WELFARE QUALITY) and biosecurity and traceability (INTERPORC ANIMAL WELFARE SPAIN).

Additionally, and as a demonstration not only of the importance that this subject has for us, but also of our constant commitment to our Stakeholders, we have obtained specific certifications depending on the market in which we operate, such as QS and KIWA-PAI.

The preparation of this document represents a new milestone in terms of animal health and welfare for Grupo Jorge, insofar as it will allow us to have a global image of the management of certain indicators, compared to much more specific and technical parameters linked to the daily activity of livestock farming, which are usually managed individually depending on the type of farm and which are outside the scope of the Non-Financial Sustainability Information Statement, as well as the establishment of different objectives in this area for the next few years.



Specifically, within our sustainability strategy and as a result of our concern for our stakeholders, Grupo Jorge has established the reduction in the use of antibiotics as one of the main objectives within this area. This objective has been set in the medium term, seeking a progressive decrease in their use. Thus, during 2023 and

5. Our commitments

in relation to the preceding year 2022, there was an increase of 24%, due to significant growth in the herd during said year, which represented approximately 50% growth in the global structure of CUARTE, S.L. and whose previous antibiotic consumption levels were well above the usual consumption ratios in the Group. Throughout 2023 and despite having drastically reduced antibiotic consumption throughout this new structure and achieving a year-end level at the Group's levels, this circumstance had a direct impact on the total antibiotic consumption figures in 2023 in the per capita ratio:

	Year 2023	Year 2022
Total Milligrams Active Ingredient (1)	18,270,161,276	11,025,636,153,00
Total Kg - PCU (2)	108,447,786	81,302,072,00
Ratio of use of antibiotics per pig (1) / (2)	168.5	135.61
Variation year 2022 - year 2023*	24 %	

(1) Total consumption of active ingredient of antimicrobials in milligrams used for animals owned by Cuarte, SL.

(2) This corresponds to the standardized kilograms of the stock of animals owned by Cuarte, SL.

In parallel with this work of coordination and active management, our team works in coordination and constantly with the R&D&I team to achieve an improvement in the well-being of our animals in each of their life cycles.



5. Our commitments

Research, Development and Innovation

Committed to sustainability, waste management and the circular economy, the Department of Molecular and Cellular Biology is investigating the search for alternative sources of protein and the use of waste generated not only by the Group's livestock activity but also by agricultural-livestock activity by different Spanish companies.

In this regard, we lead and participate in an industrial research consortium in the BIO4A LIM project (www.bio4alim.com), subsidized by the CDTI's competitive MISIONES program. BIO4ALIM consists of creating a platform for obtaining bioproducts to generate a sustainable agri-food chain prepared to respond to the threats and new challenges of the sector. Under this project, we are designing and developing new strategies based on sustainable biotechnological processes

with the aim of maximizing the valuation and circularity of agri-food waste not intended for human consumption. We are trying to bring the food chain closer to the concept of **zero waste**.

As part of this line of research, we are applying innovative tools such as precision fermentation, which allows the production of food ingredients using selected microorganisms. In addition, we are using agro-food waste as a sustainable carbon source for the growth of these microorganisms.



Optimizing the production process of microbial biomass will allow us to develop new protein sources that can replace soy (the main current protein source) for the formulation of pig feed. Our research is also aimed at finding bioactive compounds in this biomass, for example, immuno-modulators that improve the health conditions of animals.

In line with our objectives, we are also researching alternative sources of protein for feed that are more environmentally friendly than current models. Thus, we lead another project funded by the CDTI MISIONES program: PROBONEWFOOD (www.probonewfood.com) – industrial research through biotechnological tools to obtain new alternative and sustainable protein sources, supported by the use of Artificial Intelligence.

In the industrial field, we are committed to the research and development of differential and disruptive technologies, which are not commercial, in order to improve our quality standards, reduce costs, improve circularity and energy efficiency, improve the nutritional and organoleptic quality of our products, improve sustainability, etc...

5. Our commitments

Thus, we use technologies such as Artificial Intelligence (Deep Learning) and machine vision, which, in addition to being tools focused on quality standards and process improvement, provide us with visibility and traceability of the animals so that we can focus on their well-being, improving production paths, improving the health of our animals and optimizing resources.

At R&D+i we evaluate the use of artificial vision equipment for the detection of damage by pathogens (viruses, bacteria, etc.) or ailments that affect our animals, thus making possible the early detection and implementation of preventive measures to eliminate the sources or triggering agents. In this way we achieve both an improvement in the welfare of the animal and a better distribution of production resources and we reduce the use of medical resources on our farms, using them where they are most needed more sustainably.

We began this line of research by looking at two different problems that are common in pig farming; on the one hand, respiratory infections caused by the bacteria *Mycoplasma hyopneumoniae* and, on the other, ailments caused by outbreaks of tail-biting. Both are evaluated individually and automatically by artificial vision. These two projects have been beneficiaries of the aid of the State Agency for Research (AEI) of the Government of Spain through the Ministry of Science, Innovation and Universities.

Focusing more on the improvement of industrial processes, we integrate this equipment for visual inspection tasks such as, for example, for the classification of cut products and for the detection of anomalies or possible contamination, for their elimination and to ensure the quality of our products.

Following this immersion in industry 4.0 from previous years, we continue to work on improving the pork value chain based on data capture of our animals during the production process for use in training predictive models applicable in different sectors of the Group.



Within the Biotechnology Department of **CUARTE S.L.**, a company that has practically the entire pork herd of Grupo Jorge, during 2023 the role of the R&D&I service and its work in coordination with the rest of the technical services of CUARTE, S.L., and mainly with Biosecurity, Quality, Nutrition, Health and Sustainability was reinforced. In 2023, we continued with the development of two major research projects, one of them funded by the CIEN-CDTI Program and the other by the Public-Private Collaboration R&D&I Projects Program of the Spanish Research Agency.

5. Our commitments

The first, Research into New Nutrition, Health and Environmental Strategies for a Sustainable and Future-oriented Pork Culture (PORCISOST) is developed by a consortium made up of different companies (Cuarte S.L., Nutega, S.A.T. Ibéricos Vallehermoso, Exportadora Turolense and Mealfood Europe), research centres

(Higher Council for Scientific Research, CSIC, through the Zaidín Experimental Station and the National Institute of Agricultural and Food Research and Technology) and Universities (Zaragoza, Extremadura, Complutense de Madrid and CEU-Cardenal Herrera). This ambitious project addresses actions to increase the health, economic and environmental sustainability of our farms, by reducing dependence on oilseeds such as soybeans, implementing alternatives to the use of anti-microbials in feed, reusing agricultural production products, reducing nitrogen excretion and improving and optimising the treatment of slurry.

The second, Improving Biosecurity and Animal Welfare on Farms and Porcine Products through Non-Invasive Laboratory Diagnostics, Environmental Sensorisation and Big Data (CAETRA), is being developed by a consortium formed by Exopol, CSIC (through the Centre for Molecular Biology and the National Institute for Agricultural and Food Research and Technology) and the University of Murcia. This project addresses actions to establish an early warning system for disease outbreaks that allow for the implementation of a preventive strategy, reducing the use of anti-microbials and promoting more sustainable management of our production.



Leadership in these projects continues with a new project, also led by CUARTE, S.L., corresponding to the call for proposals for the "Misiones de Ciencia e Innovación" ('Science and Research Missions') Program within the framework of the TransMisiones2023 initiative. The project Prevention, Control of Pathogens and Optimization of Sustainability in Agri-Food Production Through an Integrated Intelligent System of Digital Biosecurity and Logistics and Use of Biotechnological Tools from a One Health Perspective (BIOTEGANIA) that has in its consortium such important entities as Sanchez Romero Carvajal Jabugo (Osborne Group), ADA - Animal Data Analytics, Exopol, SERPROVIT SL, Grupo Oblanca, COBB ESPAÑOLA SA, Anprogapor, CECAV, Autonomous University of Barcelona, CEU Cardenal Herrera University, Complutense University of Madrid and Polytechnic University of Valencia (UPV). The main objective is the application of techniques for obtaining and processing massive and sequential data in combination with Artificial Intelligence for the creation of biosecurity and logistics strategies and tools aimed at preventing and containing outbreaks of diseases such as African Swine Fever and PRRS.

5. Our commitments

Likewise, the organization of the Conference on Social and Economic Sustainability in the Porcine Industry was led and organized by Grupo Jorge and the Faculty of Veterinary Medicine of the University of Zaragoza, in the University Auditorium, on November 28, 2023.

As the most visible result of the work carried out in the Group in this field, we must highlight the approval of various grants within the framework of the support program for Innovative Business Groups, dependent on the State Secretariat for Industry of the Ministry of Industry and Tourism, which represent the recognition of the work carried out during the past financial year:

- **PREDICTRAIL. Optimization of railway routes and driving times integrating the forecast of cereal demand with AI**, consisting of research and validation in a real environment, of a solution that allows the optimization of railway routes and driving times of drivers, integrating the forecast of cereal demand with Artificial Intelligence.
- **DEPACA. Detection of defects and quality parameters in meat**. This project will develop a computer system that will automate the classification of pork cuts in the slaughterhouse and reduce the annual consumption of plastics in production, while improving the traceability of production and its planning.
- **OPTICARN. Optimization of meat quality and animal welfare through artificial intelligence throughout the pork value chain**, with the aim of anticipating deviations in the quality of the carcass that serve as a guarantee to the client, as well as monitoring animal stress caused by farm/transport conditions and proposing specific mechanisms and measures to mitigate it.
- **WATERPIG. Validation of an innovative technology in a real environment for the improvement of meat quality**, incorporating artificial intelligence in order to collect and analyze data related to production, which will be classified in terms of feed consumption and weight; On the other hand, it will allow us to collect and analyze data related to the health status, which will be classified in mortality rates and necessary veterinary interventions (use of medicines, outbreaks, etc.).
- **TWINDPIG Creation of a digital twin in the industria sector**. This project aims to create a digital twin of the animal in the Industrial sector, which allows us to optimize all the relevant issues that affect animal welfare, product quality and farm productivity.
- **SICHOCK. Innovation for safety in truck loading and unloading operations**. This project aims to guarantee safety in loading and unloading operations in docks and fields, preventing unexpected movement of trucks and improving efficiency through an online platform.
- **SENSORIPIG. Creation of an innovative system for the efficient and sustainable management of the feed supply chain through Sensorization and Artificial Intelligence**. This project was born with the aim of designing and developing a predictive model based on Artificial Intelligence and laser technology to accurately calculate the storage capacity of feed silos, which will allow feed manufacturing companies to efficiently anticipate demand, optimizing their manufacturing processes.
- **CAUDOPIG. Tail-biting assessment system using AI**. This project aims to develop a tool to measure the degree of tail involvement in each animal in the slaughterhouse, i.e.; this will be an individual measurement.

5. Our commitments

5.5. Responsibility in the supply chain

For Grupo Jorge, suppliers are one of its main Stakeholders. This means that the Group must necessarily adopt specific measures aimed at understanding the needs and satisfying the interests of this group, as well as ensuring that it assumes our values, principles and policies as its own.

In this way, Grupo Jorge maintains continuous contact with its suppliers, has specific contractual clauses that include their commitment to comply with the provisions of our Code of Ethics and the values included therein, as well as specific protocols in relation to the approval and validation of suppliers, which include the requirements that they must meet in order to contract with the Group.



Notwithstanding the fact that, thanks to our structure, Grupo Jorge takes on board a large part of the processes in our supply chain, thus guaranteeing traceability in the supply and in the final product, the main products and services that we acquire from our suppliers are the following:

- Raw materials (livestock and cereals, basically)
- Services (cleaning/laundry, civil works, high and medium voltage electrical installation for the renewable energy branch, care and breeding of livestock in integrated farms, livestock transport, etc.)
- Products related to the activity of the meat branch (feed, packaging and/or storage material, etc.)
- Equipment for our energy branch (transformers, panels, wind turbines, etc.)

The Group's companies are subject to supervision and audit systems in different areas of the business. In this way, in 2021, the ISO 14.001:2015 certification was obtained throughout the Zuera meat complex, in addition to having it already implemented in other production centers of the organization. ISO 9.001 and Zero Waste certification granted by AENOR are also available.

In terms of labor and occupational risk prevention, the Group's companies respect and comply with the demanding and broad regulatory framework existing Europe-wide.

Whenever possible, the choice of suppliers tries to favor contracting in the environment in which our facilities are located, whether municipal, provincial or autonomous, being aware that both parties obtain benefits that go beyond the merely economic: stability, trust, settlement in the area, image, use of synergies, etc.

5. Our commitments

Given the Group's main activity, the most obvious example of our supply chain is undoubtedly in livestock farming:

Almost all of our suppliers in this sector (whether they are livestock suppliers, in the case of supplying animals, or service providers, in the case of third-party farms in which the Group integrates animals owned by it) are located in the province or Autonomous Community in which we have our main facilities (Zuera, in the province of Zaragoza; Vic, in the province of Barcelona; Mollerusa, in the province of Lérida).

This allows us to collaborate in promoting employment and the local economy and, in terms of transport, to carry out not only effective cost control, but also an effective reduction in GHG emissions, in line with our environmental policy.

In this section we continue to highlight the alliance between Grupo Jorge and the ADISLAF Foundation, through the industrial laundry service of MINUEVAL, S.L., provided by people with disabilities, especially intellectual disabilities, of whom we are one of the main clients.

Obviously, the training and social work of the project, as well as the synergies existing between both parties, make this mutual collaboration one of the main examples of Grupo Jorge's concern for the social aspect of its activity in the relationship with its suppliers.

5.6. Contribution to the Community

The impact of the Group's activity on local populations is reflected especially in the economic activity that, at a local level, arises in the municipalities in which it mainly develops its activity.

But, obviously, this impact is not only economic in nature, but also social. The settlement of part of the staff in the surrounding towns implies their integration and active participation in the life of the municipalities, circumstances that are taken into consideration by the Group in its relationship with the main local actors.

With regard to the impact of the Group's activity on employment and the development of local communities, this is evident through its ordinary activity in the municipalities and provinces in which it is developed, not only directly thanks to the jobs linked to its industrial and livestock complexes, but also indirectly through the economic activity derived from the settlement of staff in urban centres close to the work centres, a circumstance that favours their integration and active participation in local life, and the hiring, whenever possible, of suppliers established locally.

One of the clearest examples of the interaction with these local communities through the Group's activity is its commitment to proximity and the territorial consolidation of one of its main activities: livestock farming. This interaction can be seen in:

- The integration of its livestock in private farms with the Group's quality standards, which allows local farms to develop sustainably.
- Acquiring livestock from third parties located not only in the provinces where the Group's industrial complexes are located, but also in the Autonomous Communities

This fact means that it is necessary to establish frameworks for dialogue with the actors in these local communities, which favour the integration and development of relations, both economic and social, of all the agents involved.

5. Our commitments

For this reason, Grupo Jorge holds regular meetings with farmers, ranchers, irrigation communities, hunting societies and Town Councils, in order to share points of view, interests and possible needs, thus allowing us to evaluate the expectations of our main Stakeholders in the local environment.

But without doubt, Grupo Jorge's most visible contribution to the Community is the activity developed by the Grupo Jorge Foundation, whose mission is to generate a positive impact on the Community and on the environment and society, focusing on two strategic axes that guide all our steps: people and the planet.



During 2023, much of our efforts have been focused on the people axis, focusing our actions on generating well-being in society, with special emphasis on the most vulnerable:

- We promote knowledge, training and the recruitment of talent in the various lines of our industry by participating in the Talent Games, organizing professionalization days at the universities of Huesca and Zaragoza, encouraging visits by students of the Master's Degree in Pig Health and Production to the Group's farms or organizing the 2nd Conference at the Auditorium on Social and Economic Sustainability in the porcine industry.
- We work on the constant support and visibility of the most vulnerable people, participating in initiatives such as ATADES' activity "Frutero por un día" (a day as a fruit-picker), collaborating in charity galas such as the 10th Anniversary of the Sesé Foundation or promoting solidarity campaigns such as the collection of glasses for the Ilumináfrica Foundation last December.
- We pay special attention to the communities in which we operate, collaborating with the University of San Jorge in the creation of a cultural passport, holding conferences (for example, the one held on International Peace and Security in Zuera) and supporting Research through sponsorship at the 'Aragón Investiga' Awards gala and collaborating with the Aragonese association against suicide MovEn Red, in its solidarity dinner and providing volunteers for its solidarity race.
- We promote healthy habits through sponsorship of associations, sports teams and local tournaments, such as CD Zuera or the basketball club "Basket Zaragoza".

All this without forgetting our second strategic axis in this area: the planet, where we work on initiatives and projects aimed at enhancing and caring for our territory, working on new tree re-population programs and beginning to establish agreements protecting diversity through the construction of a nesting tower for the lesser kestrel to be carried out in 2024 and thus achieve the creation of a breeding colony in Pina de Ebro.

5. Our commitments

More specifically, Grupo Jorge's work in this area is reflected in the following aspects:

Association or sponsorship actions

Grupo Jorge's work in this area is constant throughout the year. The objective of this work is to promote healthy habits (contributions/sponsorships to sports associations) and contribute to the development of research and education (participation in scholarships and research projects), either directly through our companies, or indirectly through the work of Fundación Grupo Jorge.

In this way, during 2023 Grupo Jorge has developed the following sponsorship actions, for a total amount of 124,246 euros (2022: 58,195.79 euros):

- Sponsorship of the Casademont basketball team, Zaragoza
- CD Zuera
- CD Castejón de Monegros
- CD Bajo Gállego basketball
- Aragón investiga awards
- J.E. Santa Eugenia de Berga
- Pádel Zaragoza
- 'CEIP Jacint Verdaguer Dinamiza' project

In this context, the Group's activity is consistent with objectives 1, 2, 3, 4 and 8 (target 8.6.) of the SDGs set by the UN.

Contributions to foundations and non-profit entities

Grupo Jorge has been collaborating for some time with foundations and non-profit entities, especially those that have a closer link with the territories in which it carries out its activity.

In 2023 the Group collaborated, either directly through our companies, or indirectly through the work of Fundación Grupo Jorge - as is the case with sponsorship actions - with the following entities, either through financial or "in-kind" contributions, delivering the final product, always with the aim of helping to cover possible social needs (collaboration with soup kitchens, parish social work, etc.):

- Cáritas Diocesana Zaragoza
- AFANAS Sanlúcar Chipiona
- Asociación Jota Ontinar del Salz (Zaragoza)
- ASPANOA
- Associació Disminuïts Físics D'Osona
- Ayuntamiento de Villalonga del Camp
- Cabalgata de Reyes Ayuntamiento de Zuera (Zaragoza)
- Colaboración en fiestas de Gurrea y Castejón de Monegros
- Club de Fútbol Castejón
- Fundación ADISLAF
- Fundación ANAGAN
- Fundación Banco de Alimentos de Zaragoza

5. Our commitments

- Fundación Grupo Arco Iris
- Fundación Sesé
- Nuevo Futuro
- Cátedra con la Universidad de Zaragoza
- Becas ESIC
- Grupo de Rehabilitación de Fauna Autóctona (GREFA)
- Fundación Ecología y Desarrollo
- Fundación Empresas Grupo Jorge
- Fundación Instituto de Empresa
- Fundación Institut de Recerca Biomèdica de Lérida
- Hermandad de la Quinta Angustia de Sevilla
- Monasterio Concepcionistas Franciscanas
- Hmnas. Hospitalarias del Sagrado Corazón de Jesús
- Padres Escolapios
- Pulseras Rosas
- Hermanitas de los pobres de Reus
- Fundación Acción Marianistas
- Médicos sin Fronteras
- Fiestas barrio Parque Goya Zaragoza
- Fiestas Barrio Creu el Cim (Santa Eugenia de Berga, Barcelona)
- Fiestas del barrio de San Juan (Zuera, Zaragoza)
- Festas dels Tonis de Sta. Eugenia de Berga
- Zufarian Race (Zuera, Zaragoza)
- III Zufariada (Marcha senderista Zuera, Zaragoza)
- Universidad de Zaragoza, Movenred

The total amount of these collaborations amounted to 564,482 euros (2022: 256,411 euros).

These actions are in line with SDG 2 and specifically, involve taking into consideration and developing targets 2.1. and 2.2



5. Our commitments

Contribution to the development of sustainable cities and communities

Since 2019, Grupo Jorge has been developing a project related to the promotion and safeguarding of cultural heritage, contributing to the achievement of goal 4 of objective 11 of the SDGs by preserving a collection of works of art mainly linked in origin to the main territories in which our activity is based: Aragon and Catalonia.

Goal 4 specifically requires “Redoubling efforts to protect and safeguard the world's cultural and natural heritage”. This goal is an end in itself, but also a means to achieve other SDGs due to its marked transversal nature, insofar as it entails the achievement of other SDGs and vice versa: culture is directly related to the three fundamental areas in which the SDGs operate (economic, social and environmental), areas that in turn directly affect the work of promoting and safeguarding cultural heritage.

Understanding culture as a vehicle for transmitting values such as diversity, freedom, peace, tolerance and solidarity allows us to actively contribute to the promotion of a more sustainable, free and inclusive society. Art, as a creative act in itself, is one of the main expressions of freedom and, as such, must be claimed within a society that aspires to reduce inequalities and promote social cohesion.

Grupo Jorge's choice of the criterion of connection with the territory as the axis of this work of promoting and safeguarding cultural heritage is no coincidence. As we have already had the opportunity to comment previously, the Group's commitment to the territory in which it carries out its main activity is one of the aspects that best defines our culture.



Both the authorship of the works and, in many cases, the subject matter itself undoubtedly contribute to the consolidation of a unique, cultural identity, rooted in the territory and which, in turn, provides dynamism from an economic point of view (for example, with the creation of cultural circuits with obvious tourist appeal and promoting local employment) and social, being a factor of innovation as a cultural and educational driver. An example of this are the temporary loan agreements of works signed with various institutions, on the occasion of the celebration of exhibitions on different topics.

5. Our commitments

5.7. Tax information

5.7.1. Benefits obtained country by country. Income taxes paid Country Consolidated result

Country	Consolidated result	
	2023	2022
Spain	50,730	93,069
France	145	120
Romania	-15	87
Portugal	(-3)	(-7)
Total	50,857	93,269

Regarding the amounts paid in 2023, the details of the information are included in the following table:

	Corporate tax (cash basis) (thousands of euros)	
	2023	2022
Payments and collections for corporate tax	17,080	15,818
Total	17,080	15,818

Continuing with the initiative developed with respect to the 2022 financial year, in the Corporate Tax with a consolidated statement corresponding to 2023, pending presentation at the date of issue of this report, we can confirm that Grupo Jorge will allocate 0.7% of the resulting gross share for social purposes.

5.7.2. Public subsidies received

The total amount of public capital and operating subsidies received by the Group referred to in this document during 2023 was €3,492,097 (€2,308,728 in 2022), mostly granted by the Autonomous Community of Aragon.

Annex I



Annex I

Annex I. Legal Compliance table 11/2018, of December 28

The table below contains the pages of this document where the information required by Law 11/2018, of December 28, on non-financial information and diversity can be found:

Content	Sections	Associated GRI Index
Business model		
Business environment and business model	2 and 3	2-6 / 2-1
Markets in which the company operates	2	2-6
Objectives and strategies	2	3-3
Factors and trends that affect the evolution	2	3-3
Policies	4.2	3-3
Risks	4.3	3-3
Environmental issues		
Global		
Effects of the company's activities on the environment and health and safety	4.4	3-3
Precautionary principle, the amount of provisions and guarantees for environmental risks	4.4	2-23
Resources dedicated to the prevention of environmental risks	4.4	3-3
Pollution		
Measures associated with carbon emissions	5.3.4	3-3
Measures associated with light, noise and other pollution	5.3.4	3-3
Circular economy and waste prevention and management		
Initiatives aimed at promoting the circular economy	5.3.2	3-3
Measures associated with waste management	5.3.2	3-3 / 306-2
Actions to combat food waste	5.3.2	3-3
Sustainable use of resources		
Water: consumption and supply	5.3.3	3-3 / 303-1
Raw materials: consumption and measures	5.3.3	3-3 / 301-1
Energy: consumption, measures and use of renewables	5.3.3	3-3 / 302-1
Climate change		
Greenhouse emissions	5.3.4	3-3 / 305-1 / 305-2
Climate change adaptation measures	5.3.4	3-3
Emission reduction targets	5.3.4	3-3
Biodiversity		
Preservation measures	5.3.5	3-3
Impacts caused in protected areas	5.3.5	3-3

Annex I

Social and staff issues		
Employment		
Total number and distribution of employees by sex, age, country and professional classification	5.2.1	3-3 / 2-7
Total number and distribution of types of employment contract	5.2.1	2-7
Annual average of permanent contracts, temporary contracts and part-time contracts by sex, age and professional classification	5.2.1	2-7 / 405-1
Number of dismissals by sex, age and professional classification	5.2.1	401.1
Average remuneration and its evolution broken down by sex, age and professional classification or equal value	5.2.1	405.2
Wage gap, the remuneration of equal or equal jobs on average in society	5.2.1	3-3 / 405-2
Average remuneration of directors and managers	5.2.1	3-3
Disengagement policies	5.2.1	3-3
Employees with disabilities	5.2.1	405-1
Working time organisation		
Work organisation	5.2.2	3-3
Number of hours of absenteeism	5.2.2	3-3
Family conciliation measures	5.2.2	3-3
Health and safety		
Health and safety conditions at work	5.2.3	3-3
Accidents at work, in particular their frequency and severity	5.2.3	403-2
Occupational diseases, broken down by sex	5.2.3	403-9 / 403-10
Social relations		
Organization of social dialogue	5.2.4	3-3
Percentage of employees covered by collective agreement by country	5.2.4	2-30
Balance of collective agreements in health and safety at work	5.2.4	403-4
Mechanisms and procedures available to the company to promote the involvement of workers in the management of the company, in terms of information, consultation and participation	5.2.4	3-3
Training		
Policies implemented in training	5.2.5	3-3
Total number of training hours by professional category	5.2.5	404-1
Universal accessibility for people with disabilities	5.2.6	3-3
Equality		

Annex I

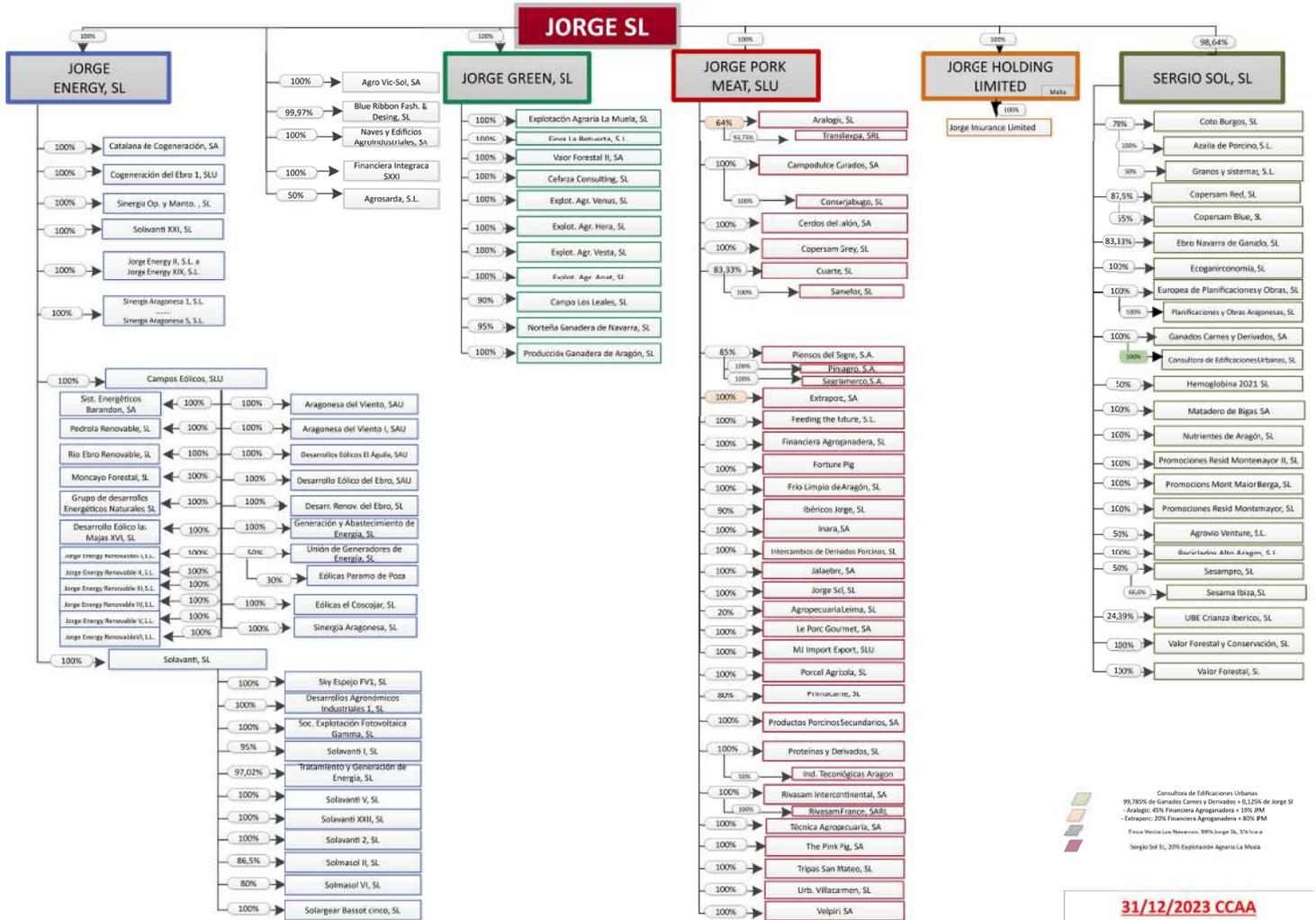
Measures adopted to promote equality, equality plans and non-discrimination policy and diversity management	5.2.7	3-3
Human Rights		
Human rights due diligence procedures and, where appropriate, mitigation, management and redress	4.2	3-3 / 2-23 / 2-26
Reporting cases of human rights violations	4.2	406-1
Promotion and compliance with ILO conventions related to freedom of association and collective bargaining	4.2	407-1
Elimination of discrimination in employment, forced or compulsory labor and child labor	4.2	3-3 / 406-1 / 408-1 / 409-1
Corruption and bribery		
Measures adopted to prevent corruption and bribery	4.2	3-3 / 2-23 / 2-26 / 205-3
Measures to combat money laundering	4.2	205-2
Contributions to foundations and non-profit organisations	5.6	413-1
Society		
Company commitments to sustainable development		
Impact of the company's activity: employment, local development, local populations and the territory	5.6	3-3 / 203-2
Dialogue with the local community	5.6	3-3 / 2-29
Partnership or sponsorship actions	5.6	2-28
Subcontracting and suppliers		
Inclusion of social, gender equality and environmental issues in the purchasing policy	5.5	3-3
Consideration of relations with suppliers and subcontractors of their social and environmental responsibility	5.5	3-3
Supervision and audit systems and their results	5.5	3-3
Consumers		
Measures for the health and safety of consumers	5.4	3-3
Complaint systems, complaints received and resolution of complaints same	5.4	3-3
Tax information		
Profits obtained country by country before taxes	5.7.1	207-4
Taxes on profits paid	5.7.1	207-4
Public subsidies received	5.7.2	201-4

Annex II



Annex II

Corporate organization chart of the Grupo Jorge



Annex II

Preparation of the non-financial information statement. Consolidated sustainability report for the year ended December 31, 2023.

After the Board of Directors of Jorge, S.L. and subsidiaries met on March 31, 2024, and in compliance with Law 11/2018, of December 28, it proceeds to formulate the Non-Financial Information Statement. Consolidated Sustainability Report for the annual year ended December 31, 2023, which has been endorsed by Mr. Sergio Samper Rivas as CEO, by delegation of the members of the Board.

Signatories

D. Jorge Samper Rivas

Signature:

President

D. Sergio Samper Rivas
Member

Signature:

D^a. Olga Samper Rivas
On behalf of Gestión Spaniaros, S.L.

Signature:

D. Manuel García Borrego
Member

Signature:

D^a. Carmen Samper Rivas
Member

Signature:



Av. Academia General Militar, 52 · 50015 Zaragoza (Spain) · +34 976 514 029 · jorgesl@jorgesl.com

jorgesl.com

Jorge, S.L. y sociedades dependientes

Informe de verificación independiente
Estado de Información No Financiera/Informe de Sostenibilidad
31 de diciembre de 2023



Informe de verificación independiente

A los socios de Jorge, S.L.:

De acuerdo al artículo 49 del Código de Comercio hemos realizado la verificación, con el alcance de seguridad limitada, del Estado de Información No Financiera Consolidado adjunto (en adelante EINF) correspondiente al ejercicio finalizado el 31 de diciembre de 2023, de Jorge, S.L. (Sociedad dominante) y sociedades dependientes (en adelante Grupo Jorge o el Grupo), que está incluido en el Estado de Información No Financiera/Informe de Sostenibilidad (en adelante EINF/IS), el cual forma parte del informe de gestión consolidado del Grupo.

El contenido del EINF/IS 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 la tabla incluida en el Anexo I "Tabla de cumplimiento de la Ley 11/2018, de 28 de diciembre" incluida en el EINF/IS adjunto.

Responsabilidad de los administradores de la Sociedad dominante

La formulación del EINF incluido en el informe de gestión consolidado de Grupo Jorge, así como el contenido del mismo, es responsabilidad de los administradores de Jorge, S.L. 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 de acuerdo a lo mencionado para cada materia en la tabla incluida en el Anexo I "Tabla de cumplimiento de la Ley 11/2018, de 28 de diciembre" del citado EINF/IS.

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 Jorge, S.L. 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 gestión de la calidad

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

Nuestra firma aplica la Norma Internacional de Gestión de la Calidad (NIGC) 1, que requiere que la firma diseñe, implemente y opere un sistema de gestión de la calidad que incluya políticas o procedimientos relativos al cumplimiento de los requerimientos de ética, normas profesionales y requerimientos legales y reglamentarios aplicables.

PricewaterhouseCoopers Auditores, S.L., C/ Enrique Mariñas, 36, 15009 A Coruña, España
Tel.: +34 981 136 753 / +34 902 021 111, Fax: +34 981 285 600, www.pwc.es

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 de realización, y tienen una menor extensión, que los realizados en un trabajo de seguridad razonable y, por lo tanto, la seguridad proporcionada es también 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 de Jorge, S.L. 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 2023 en función del análisis de materialidad realizado por el Grupo y descrito en el apartado "4.4 Gestión de la sostenibilidad" del EINF, considerando los contenidos requeridos en la normativa mercantil en vigor.
- Análisis de los procesos para recopilar y validar los datos presentados en el EINF del ejercicio 2023.
- Revisión de la información relativa a los riesgos, las políticas y los enfoques de gestión aplicados en relación a los aspectos materiales presentados en el EINF del ejercicio 2023.
- Comprobación, mediante pruebas, en base a la selección de una muestra, de la información relativa a los contenidos incluidos en el EINF del ejercicio 2023 y su adecuada compilación a partir de los datos suministrados por las fuentes de información.
- Obtención de una carta de manifestaciones de los administradores y la dirección de la Sociedad dominante.

Conclusión

Basándonos en los procedimientos realizados en nuestra verificación y en las evidencias que hemos obtenido no se ha puesto de manifiesto aspecto alguno que nos haga creer que el EINF de Jorge, S.L. y sociedades dependientes correspondiente al ejercicio anual finalizado el 31 de diciembre de 2023 no ha sido preparado, en todos sus aspectos significativos, de acuerdo con los contenidos recogidos en la normativa mercantil vigente y siguiendo los criterios de los estándares GRI seleccionados de acuerdo a lo mencionado para cada materia en la tabla incluida en el Anexo I "Tabla de cumplimiento de la Ley 11/2018, de 28 de diciembre" del citado EINF/IS.



Jorge, S.L. y sociedades dependientes

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.

PricewaterhouseCoopers Auditores, S.L.

Javier Campos Leza

28 de junio de 2024

