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# GRI CONTENTS INDEX

## EBRO 2021



## 102 GENERAL DISCLOSURES

	INDICATOR	DESCRIPTION	REFERENCE/DIRECT RESPONSE
Organizational profile	102-1	Name of the organization	EBRO FOODS, S.A.
	102-2	Activities, brands, products, and services	<a href="https://www.ebrofoods.es/en/businesses-and-innovation/brands/">https://www.ebrofoods.es/en/businesses-and-innovation/brands/</a>
	102-3	Location of headquarters	CSRR - P.5
	102-4	Location of operations	AR - P.7-9
	102-5	Ownership and legal form	CGR
	102-6	Markets served	AR - P.7-9
	102-7	Scale of the organization	AR - P.7-9
	102-8	Information on employees and other workers	CSRR - P.45-52
	102-9	Supply chain	CSRR - P.74-81
	102-10	Significant changes to the organization and its supply chain	CSRR - P.4-5
	102-11	Precautionary principle or approach	ALL THE OPERATIONS OF THE EBRO GROUP ARE ASSESSED ACCORDING TO THE PRINCIPLES LAID DOWN IN THE DIFFERENT GOVERNANCE POLICIES
	102-12	External initiatives	CSRR - P.15
Strategy	102-14	Statement from senior decision-maker	AR - CHAIRMAN'S STATEMENT
	102-15	Key impacts, risks, and opportunities	NFI - P.20-23
Ethics and integrity	102-16	Values, principles, standards, and norms of behavior	AR - P.5-6
	102-17	Mechanisms for advice and concerns about ethics	CODE OF CONDUCT <a href="https://www.ebrofoods.es/en/informacion-para-accionistas-e-inversores/codigo-de-conducta/">https://www.ebrofoods.es/en/informacion-para-accionistas-e-inversores/codigo-de-conducta/</a>
Governance	102-18	Governance structure	CGR
	102-19	Delegating authority	CGR
	102-20	Executive-level responsibility for economic, environmental and social topics	CGR
	102-21	Consulting stakeholders on economic, environmental and social topics	CSRR - P.7-9
	102-22	Composition of the highest governance body and its committees	CGR, AR - P.12-13
	102-23	Chair of the highest governance body	CGR, <a href="https://www.ebrofoods.es/en/information-for-shareholders-and-investors/corporate-governance/regulations-of-the-general-meeting/">https://www.ebrofoods.es/en/information-for-shareholders-and-investors/corporate-governance/regulations-of-the-general-meeting/</a>
	102-24	Nominating and selecting the highest governance body	CGR, <a href="https://www.ebrofoods.es/en/information-for-shareholders-and-investors/corporate-governance/regulations-of-the-general-meeting/">https://www.ebrofoods.es/en/information-for-shareholders-and-investors/corporate-governance/regulations-of-the-general-meeting/</a>
	102-25	Conflicts of interest	CGR
	102-26	Role of highest governance body in setting purpose, values, and strategy	CGR
	102-27	Collective knowledge of highest governance body	CGR
	102-28	Evaluating the highest government body's performance	CGR
	102-29	Identifying and managing economic, environmental and social topics	CGR
	102-30	Effectiveness of risk management processes	CGR
	102-31	Review of economic, environmental, and social topics	CGR, AR - P.20-23
	102-35	Remuneration policies	AR, CSRR - P.62-64

## 102 GENERAL DISCLOSURES

	INDICATOR	DESCRIPTION	REFERENCE/DIRECT RESPONSE
Stakeholder engagement	102-40	List of stakeholder groups	CSRR - P.7-9
	102-41	Collective bargaining agreements	CSRR - P.57-59
	102-42	Identifying and selecting stakeholders	CSRR - P.7-9
	102-44	Key topics and concerns raised	CSRR - P.12-13
Reporting practice	102-45	Entities included in the consolidated financial statements	NOTE 4 CONSOLIDATED ANNUAL ACCOUNTS
	102-46	Defining report content and topic boundaries	CSRR - P.4
	102-50	Reporting period	CSRR - P.4
	102-51	Date of most recent report	CSRR - P.4
	102-52	Reporting cycle	CSRR - P.4
	102-53	Contact point for questions regarding the report	CSRR - P.5
	102-54	Claims of reporting in accordance with the GRI Standards	CSRR - P.5
	102-55	GRI content index	ANNEXED
	102-56	External assurance	MOST OF THE CONTENTS OF THIS REPORT CORRESPOND TO THE NON-FINANCIAL INFORMATION STATEMENTS AUDITED BY EY

## 103 MANAGEMENT APPROACH

INDICATOR	DESCRIPTION	REFERENCE/DIRECT RESPONSE
103-1	Explanation of the material topic and its boundary	CSRR - P.9-12
103-2	The management approach and its components	CSRR - P.7-15
103-3	Evaluation of the management approach	CSRR - P.7-15

## 200 ECONOMIC DISCLOSURES

	INDICATOR	DESCRIPTION	REFERENCE/DIRECT RESPONSE
201 Economic performance	201-1	Direct economic value generated and distributed	CSRR - P.32
	201-2	Financial implications and other risks and opportunities due to climate change	NFI - P.20-23
202 Market presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	CSRR - P.64
203 Indirect economic impacts	203-1	Infrastructure investments and services supported	CSRR - P.34-41
	203-2	Significant indirect economic impacts	CSRR - P.34-41
204 Procurement practices	204-1	Proportion of spending on local suppliers	CONSOLIDATED ANNUAL ACCOUNTS
205 Anti-corruption	205-1	Operations assessed for risks related to corruption	CSRR - P.27-29
	205-2	Communication and training about anti-corruption policies and procedure	CSRR - P.27-29
	205-3	Confirmed incidents of corruption and actions taken	NO CASES OF CORRUPTION HAVE BEEN REPORTED. CSRR - P.29
206 Anti-competitive behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	NO INCIDENTS HAVE BEEN REPORTED DURING THE YEAR

## 300 ENVIRONMENTAL DISCLOSURES

	INDICATOR	DESCRIPTION	REFERENCE/DIRECT RESPONSE
301 Materials	301-1	Materials used by weight or volume	CSRR - P.84-86
	301-2	Recycled input materials used	CSRR - P.86
302 Energy	302-1	Energy consumption within the organization	CSRR - P.86-88
	302-3	Energy intensity	CSRR - P.88
	302-4	Reduction of energy consumption	CSRR - P.88
303 Water	303-1	Water withdrawal by source	CSRR - P.89
	303-2	Water sources significantly affected by withdrawal of water	NO SIGNIFICANT IMPACTS CSRR - P.89
	303-3	Water recycled and reused	CSRR - P.89
	303-4	Water discharge	CSRR - P.90
	303-5	Water consumption	CSRR - P.90
304 Biodiversity	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	CSRR - P.91
	304-2	Significant impacts of activities, products, and services on biodiversity	CSRR - P.91
	304-3	Habitats protected or restored	CSRR - P.91
305 Emissions	305-1	Direct (Scope 1) GHG emissions	CSRR - P.94
	305-2	Energy indirect (Scope 2) GHG emissions	CSRR - P.94
	305-3	Other indirect (Scope 3) GHG emissions	CSRR - P.95
	305-4	GHG emissions intensity	CSRR - P.95
	305-5	Reduction of GHG emissions	CSRR - P.95-96
	305-6	Emissions of ozone-depleting substances (ODS)	CSRR - P.96
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	CSRR - P.96
306 Effluents and waste	306-1	Water discharge by quality and destination	CSRR - P.90
	306-2	Waste by type and disposal method	CSRR - P.98-99
	306-3	Significant spills	CSRR - P.96
	306-4	Waste not intended for disposal	CSRR - P.98-99
	306-5	Water bodies affected by water discharges and/or runoff	CSRR - P.99
307 Environmental compliance	307-1	Non-compliance with environmental laws and regulations	CSRR - P.100
308 Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	CSRR - P.74-75
	308-2	Negative environmental impacts in the supply chain and actions taken	NO ENVIRONMENTAL IMPACT HAS BEEN REPORTED IN THE SUPPLY CHAIN. THE EBRO GROUP DEVELOPS DIFFERENT SUSTAINABLE AGRICULTURE PROGRAMS WITH ITS SUPPLIERS: CSRR - P.91-93

## 400 SOCIAL DISCLOSURES

	INDICATOR	DESCRIPTION	REFERENCE/DIRECT RESPONSE
401 Employment	401-1	New employee hires and employee turnover	CSRR - P.51-52
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	CSRR - P.54-56
	401-3	Parental leave	CSRR - P.57
403 Occupational health and safety	403-1	Workers representation in formal joint management-worker health and safety committees	CSRR - P.57-59
	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	CSRR - P.58
	403-3	Workers with high incidence or high risk of diseases related to their occupation	NO JOB WITHIN THE GROUP HAS A HIGH RISK OF DISEASE
	403-4	Health and safety topics covered in formal agreements with trade unions	CSRR - P.57
404 Training and education	404-1	Average hours of training per year per employee	CSRR - P.60
	404-2	Programs for upgrading employee skills and transition assistance programs	CSRR - P.59-60
	404-3	Percentage of employees receiving regular performance and career development reviews	CSRR - P.62
405 Diversity and equal opportunities	405-1	Diversity of governance bodies and employees	CSRR - P.51-60
	405-2	Ratio of basic salary and remuneration of women to men	CSRR - P.64
406 Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	NO INCIDENTS OF DISCRIMINATION CSRR - P.23
407 Freedom of association and collective bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	CSRR - P.24, 74-75
408 Child labor	408-1	Operations and suppliers at significant risk for incidents of child labor	CSRR - P.24, 74-75
409 Forced or compulsory labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	CSRR - P.24, 74-75
411 Rights of indigenous peoples	411-1	Incidents of violations involving rights of indigenous peoples	NONE OF THE GROUP'S OPERATIONS ARE PERFORMED IN LOCATIONS WITH INDIGENOUS PEOPLES
412 Human rights assessment	412-1	Operations that have been subject to human rights reviews or impact assessments	CSRR - P.22-23
	412-2	Employee training on human rights policies or procedures	CSRR - P.24
413 Local communities	413-1	Operations with local community engagement, impact assessments, and development programs	CSRR - P.34-41
	413-2	Operations with significant actual and potential negative impacts on local communities	NO GROUP OPERATION HAS MATERIAL NEGATIVE IMPACTS ON LOCAL COMMUNITIES CSRR - P. 41

## 400 SOCIAL DISCLOSURES

	INDICATOR	DESCRIPTION	REFERENCE/DIRECT RESPONSE
415 Public policy	415-1	Political contributions	CSRR - P.30
416 Customer health and safety	416-1	Assessment of the health and safety impacts of product and service categories	CSRR - P.66-67
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	CSRR - P.69
417 Marketing and labeling	417-1	Requirements for product and service information and labeling	CSRR - P.68
	417-2	Incidents of non-compliance concerning product and service information and labeling	CSRR - P.69
	417-3	Incidents of non-compliance concerning marketing communications	NO INCIDENTS REPORTED OF NON-COMPLIANCE CONCERNING MARKETING COMMUNICATIONS
418 Customer privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	NO INCIDENTS OF NON-COMPLIANCE REPORTED
419 Socioeconomic compliance	419-1	Non-compliance with laws and regulations in the social and economic area	NO INCIDENTS OF NON-COMPLIANCE REPORTED

**AR** ANNUAL REPORT  
**CSRR** CORPORATE SOCIAL RESPONSIBILITY REPORT  
**CGR** CORPORATE GOVERNANCE REPORT  
**NFI** NON-FINANCIAL INFORMATION