

# GRI content index 2022



	INDICATOR	DESCRIPTION	REFERENCE/DIRECT RESPONSE
GRI 2: General Disclosures	2-1	Organizational details	AR - p.7-9 AA
	2-2	Entities included in the organization's sustainability reporting	CSRR - p.4
	2-3	Reporting period, frequency and contact point	CSRR- p.4-5
	2-4	Restatements of information	CSRR- p.4-5
	2-5	External assurance	MOST OF THE CONTENTS OF THIS REPORT CORRESPOND TO THE NON-FINANCIAL INFORMATION STATEMENTS AUDITED BY EY
	2-6	Activities, value chain and other business relationships	AR - p.28-29 CSRR - p.82-86
	2-7	Employees	CSRR- p.48-67
	2-8	Workers who are not employees	CSRR- p.47
	2-9	Governance structure and composition	AR - p.12-26 CRG
	2-10	Nomination and selection of the highest governance body	AR - p.12-26 CRG
	2-11	Chair of the highest governance body	AR - p.13 CRG
	2-12	Role of the highest governance body in overseeing the management of impacts	CRG
	2-13	Delegation of responsibility for managing impacts	CRG
	2-14	Role of the highest governance body in sustainability reporting	CSRR- p.17
	2-15	Conflicts of interest	CRG
	2-16	Communication of critical concerns	AR - p.22-26 AA NFI
	2-17	Collective knowledge of the highest governance body	CRG
	2-18	Evaluation of the performance of the highest governance body	CRG
	2-19	Remuneration policies	CSRR - p. 66-67 ARRD
	2-20	Process to determine remuneration	CRG
	2-21	Annual total compensation ratio	ARRD CSRR - p. 66-67
	2-22	Statement on sustainable development strategy	CHAIRMAN'S STATEMENT
	2-23	Policy commitments	CODE OF CONDUCT <a href="https://www.ebrofoods.es/en/information-for-shareholders-and-investors/general-information-on-the-company/code-of-conduct/">https://www.ebrofoods.es/en/information-for-shareholders-and-investors/general-information-on-the-company/code-of-conduct/</a>
	2-24	Embedding policy commitments	CSRR - p. 9-17 NFI- p. 354-358
	2-27	Compliance with laws and regulations	EVERY CHAPTER OF THE CSRR CONTAINS THE REFERRAL FOR EACH OF THE RESPECTIVE LEGAL FRAMEWORKS
	2-28	Membership associations	AR - p.10
	2-29	Approach to stakeholder engagement	AR - p.7-9
	2-30	Collective bargaining agreements	CSRR - p. 60 NFI - p.431-432

	INDICATOR	DESCRIPTION	REFERENCE/DIRECT RESPONSE
<b>GRI 3: Material Topics</b>	3-1	Process to determine material topics	CSRR - p. 9-13 NFI- p. 394-397
	3-2	List of material topics	CSRR - p. 9-13 NFI- p. 394-397
	3-3	Management of material topics	CSRR - p. 9-13 NFI- p. 394-397
<b>201 Economic Performance</b>	201-1	Direct economic value generated and distributed	CSRR - p.35
	201-2	Financial implications and other risks and opportunities due to climate change	AR - p.25-26
	201-3	Defined benefit plan obligations and other retirement plans	CSRR - p.56-58 AA
<b>202 Economic Presence</b>	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	CSRR - p.65
	202-2	Proportion of senior management hired from the local community	CSRR - p.65
<b>203 Indirect Economic Impacts</b>	203-1	Infrastructure investments and services supported	CSRR - p. 37-43
	203-2	Significant indirect economic impacts	CSRR - p. 37-43
<b>204 Procurement Practices</b>	204-1	Proportion of spending on local suppliers	AA
<b>205 Anti-corruption</b>	205-1	Operations assessed for risks related to corruption	CSRR - p.31-33
	205-2	Communication and training about anti-corruption policies and procedures	CSRR - p.31-33
	205-3	Confirmed incidents of corruption and actions taken	NO CASES OF CORRUPTION HAVE BEEN REPORTED CSRR - p.32
<b>206 Anti-competitive Behavior</b>	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	NO INCIDENTS HAVE BEEN REPORTED DURING THE YEAR
<b>207 Tax</b>	207-1	Approach to tax	AR - p.43-49
	207-2	Tax governance, control, and risk management	AR - p. 21-26 and p.43-49
	207-4	Country-by-country reporting	REPORTING BY GEOGRAPHICAL AREAS AR p. 46-49
<b>301 Materials</b>	301-1	Materials used by weight or volume	CSRR - p.91-92
	301-2	Recycled input materials used	CSRR - p.93
	301-3	Reclaimed products and their packaging materials	CSRR - p.93
<b>302 Energy</b>	302-1	Energy consumption within the organization	CSRR - p.93-95
	302-3	Energy intensity	CSRR - p.95
	302-4	Reduction of energy consumption	CSRR - p.95
<b>303 Water and Effluents</b>	303-1	Interactions with water as a shared resource	CSRR - p.96
	303-2	Management of water discharge-related impacts	CSRR - p.96 NO SIGNIFICANT IMPACTS
	303-3	Water withdrawal	CSRR - p.96
	303-4	Water discharge	CSRR - p.97
	303-5	Water consumption	CSRR - p.98
<b>304 Biodiversity</b>	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	CSRR - p.98
	304-2	Significant impacts of activities, products and services on biodiversity	CSRR - p.98
	304-3	Habitats protected or restored	CSRR - p.98

	INDICATOR	DESCRIPTION	REFERENCE/DIRECT RESPONSE
305 Emissions	305-1	Direct (Scope 1) GHG emissions	CSRR - p.102
	305-2	Energy indirect (Scope 2) GHG emissions	CSRR - p.102
	305-3	Other indirect (Scope 3) GHG emissions	CSRR - p.103
	305-4	GHG emissions intensity	CSRR - p.103
	305-5	Reduction of GHG emissions	CSRR - p.103
	305-6	Emissions of ozone-depleting substances (ODS)	CSRR - p.104
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	CSRR - p.104
306 Waste	306-1	Waste generation and significant waste-related impacts	CSRR - p.105
	306-2	Management of significant waste-related impacts	CSRR - p.107-108
	306-3	Waste generated	CSRR - p.107
	306-4	Waste diverted from disposal	CSRR - p.107
	306-5	Waste directed to disposal	CSRR - p.107
308 Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	CSRR - p.79-81
	308-2	Negative environmental impacts in the supply chain and actions taken	NO ENVIRONMENTAL IMPACT HAS BEEN REGISTERED WITHIN THE SUPPLY CHAIN. THE EBRO GROUP DEVELOPS DIVERSE SUSTAINABLE AGRICULTURAL PROGRAMS WITH ITS SUPPLIERS. CSRR - p.99-101
401 Employment	401-1	New employee hires and employee turnover	CSRR - p.53-54
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	CSRR - p.56-58
	401-3	Parental leave	CSRR - p.59
403 Occupational Health and Safety	403-1	Occupational health and safety management system	CSRR - p.59
	403-2	Hazard identification, risk assessment, and incident investigation	CSRR - p.60
	403-3	Occupational health services	NO JOB ROLE WITHIN THE GROUP INVOLVES A RISK FOR DISEASE
	403-4	Worker participation, consultation, and communication on occupational health and safety	CSRR - p.59
	403-5	Worker training on occupational health and safety	CSRR - p.59-60
	403-6	Promotion of worker health	CSRR - p.59-60
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	CSRR - p.59-60
	403-8	Workers covered by an occupational health and safety management system	CSRR - p.59-60
	403-9	Work-related injuries	CSRR - p.60
	403-10	Work-related ill health	CSRR - p.60
404 Training and Education	404-1	Average hours of training per year per employee	CSRR - p.62
	404-2	Programs for upgrading employee skills and transition assistance programs	CSRR - p.61-62
	404-3	Percentage of employees receiving regular performance and career development reviews	CSRR - p.64
405 Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	CSRR - p.48, 63
	405-2	Ratio of basic salary and remuneration of women to men	CSRR - p.66

	INDICATOR	DESCRIPTION	REFERENCE/DIRECT RESPONSE
<b>406 Non-discrimination</b>	406-1	Incidents of discrimination and corrective actions taken	CSRR-27
<b>407 Freedom of Association and Collective Bargaining</b>	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	CSRR - p.27-29, 78-81
<b>408 Child Labor</b>	408-1	Operations and suppliers at significant risk for incidents of child labor	CSRR - p.27-29, 78-81
<b>409 Forced or Compulsory Labor</b>	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	CSRR - p.27-29, 78-81
<b>411 Rights of Indigenous Peoples</b>	411-1	411-1 Incidents of violations involving rights of indigenous peoples	NONE OF THE OPERATIONS OF THE GROUP ARE CARRIED OUT IN AREAS WITH INDIGENOUS POPULATIONS
<b>413 Local Communities</b>	413-1	Operations with local community engagement, impact assessments, and development programs	CSRR - p.35-43
	413-2	Operations with significant actual and potential negative impacts on local communities	NONE OF THE GROUP'S OPERATIONS HAVE SIGNIFICANT, NEGATIVE IMPACTS ON LOCAL COMMUNITIES CSRR - p.43
<b>414 Supplier Social Assessment</b>	414-1	New suppliers that were screened using social criteria	CSRR - p.27-29, 78-81
	414-2	Negative social impacts in the supply chain and actions taken	NONE OF THE OPERATIONS OF THE GROUP HAVE SIGNIFICANT, NEGATIVE IMPACTS ON OUR SUPPLY CHAIN. CSRR - p.81
<b>415 Public Policy</b>	415-1	Political contributions	CSRR - p.33
<b>416 Customer Health and Safety</b>	416-1	Assessment of the health and safety impacts of product and service categories	CSRR - p.69-70
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	CSRR - p.73
<b>417 Marketing and Labeling</b>	417-1	Requirements for product and service information and labeling	CSRR - p.71
	417-2	Incidents of non-compliance concerning product and service information and labeling	CSRR - p.73
	417-3	Incidents of non-compliance concerning marketing communications	THERE HAS BEEN NO RECORD OF NON-COMPLIANCE RELATED TO MARKETING COMMUNICATIONS
<b>418 Customer Privacy</b>	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	NO NON-COMPLIANCE HAS BEEN RECORDED

**AR ANNUAL REPORT**

**CSRR CORPORATE SOCIAL RESPONSIBILITY REPORT**

**CGR CORPORATE GOVERNANCE REPORT**

**NFI NON-FINANCIAL INFORMATION**

**AA ANNUAL ACCOUNTS**

**ARRD ANNUAL REPORT ON REMUNERATION OF DIRECTORS**