SMETA powered by Sedex

Sedex Members Ethical Trade Audit Report

Version 7

Sedex, 18 St Swithin's Lane, London, EC4N 8AD, United Kingdom

Contents

Audit content

(1) A SMETA audit was conducted which included some or all of labour standards, health and safety, environment and business ethics. The SMETA minimum requirements were applied and the SMETA auditor manual was followed. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA methodology are stated (with reasons for deviation) in the SMETA declaration.

The audit scope includes an assessment of the Workplace Requirements and the Management Systems Assessment against the code areas below.

2-pillar audits include:

- Labour standards:
  - 0. Enabling accurate assessment
  - 1. Employment is freely chosen
  - 1.A. Responsible recruitment and entitlement to work
  - 2. Freedom of association and right to collective bargaining are respected
  - 4. Child labour shall not be used
  - 5. Legal wages are paid
  - 5.A. Living wages are paid
  - 6. Working hours are not excessive
  - 7. No discrimination is practiced
  - 8. Regular employment is provided
  - 8.A. Sub-contracting and homeworkers are used responsibly
  - 9. No harsh or inhumane treatment is allowed
- Health and safety:
  - 3. Working conditions are safe and hygienic
- Environment:
  - 10.A. Environment 2-pillar

4-pillar audits include, in addition to the above:

- Environment:
  - 10.B. Environment 4-pillar
- Business ethics:
  - 10.C. Business ethics

(2) Where appropriate, non-compliances or non-conformances were raised where either local law or the base code were not met, and recorded as non-compliances on both the audit report, CAPR and on the Sedex Platform.

(3) Any non-conformance against customer code shall not be uploaded to Sedex, but sent directly to the customer in question.

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Findings →

Audit details

Site details

Sedex site reference	ZS1000068582	**Site name**	PEREIRA PRODUCTOS DEL MAR SA
Business name	PEREIRA PRODUCTOS DEL MAR SA	**Site address**	Puerto Pesquero- Dársena 4, s/n Vigo ES 36202

Audit details

Sedex company reference	ZC5000057865	**Auditor company name**	BUREAU VERITAS CPS - EMEA
Audit company address	7th Floor. Octa Tower. 8 Lam Chak Street, Kowloon Bay, Kowloon, HONG KONG, CN, -		
Date of audit	2026-04-15	**Audit conducted by**	Helena Monteiro
Audit pillars	Labour Standards | Health and safety | Environment 4-Pillar | Business ethics		

Time in and out

	Day 1		Day 2		Day 3	
	In	09:30	In	09:30	In	09:30
	Out	17:00	Out	17:00	Out	12:00

Audit type	Periodic

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Findings →

Was the audit announced?	Announced
Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Luis Fernandez / CFO
Any conflicting information SAQ/Pre-Audit Info	No
Is further information available?	No

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	No	No
B: Present at the audit?	Yes	No	No
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	Due to production constraints		
Reason for absence during the audit	Due to production constraints		
Reason for absence at the closing meeting	Due to production constraints		

← Contents Findings →

SMETA declaration

Auditor team

SMETA declaration	I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual. 1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform. 2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question. This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post–audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.
Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)	This audit includes elements beyond the scope of a Social Compliance Audit as defined by the APSCA Competency Framework. The association of the auditor's APSCA number with this report is limited to those elements outlined in the APSCA Competency Framework. APSCA makes no representations with respect to the auditor's competency to professionally evaluate compliance with any other audit elements.
Lead auditor	Helena Monteiro **APSCA Number** 21704613
Additional auditor	
Date of declaration	2026-04-17

← Contents Findings →

Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Luis Fernandez
Title	CFO
Date of declaration	2026-04-17

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Contents

Management systems →

Management systems

	Policies and procedures	Resources	Communication and training	Monitoring
1. Employment is freely chosen	✓	✓	✓	✓
1.A. Responsible recruitment and entitlement to work	✓	✓	✓	✓
2. Freedom of association and right to collective bargaining are respected	✓	✓	✓	✓
3. Working conditions are safe and hygienic	✓	✓	✓	✓
4. Child labour shall not be used	✓	✓	✓	✓
5. Legal wages are paid	✓	✓	✓	✓
6. Working hours are not excessive	✓	✓	✓	✓
7. No discrimination is practiced	✓	✓	✓	✓
8. Regular employment is provided	✓	✓	✓	✓

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

	Policies and procedures	Resources	Communication and training	Monitoring
8.A. Sub-contracting and homeworkers are used responsibly	✓	✓	✓	✓
9. No harsh or inhumane treatment is allowed	✓	✓	✓	✓
10.A. Environment 2-Pillar	✓	✓	✓	✓
10.C. Business ethics	✓	✓	✓	✓

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

Site details

Company and site details

Sedex company reference	ZC5000057865	
Sedex site reference	ZS1000068582	
Company name	PEREIRA PRODUCTOS DEL MAR SA	
Business ownership type	GOODS	
Site name	PEREIRA PRODUCTOS DEL MAR SA	
Site name in local language		
GPS location	**GPS address**	Puerto Pesquero- Dársena 4, s/n, 36202 Vigo
	Coordinates	42.23495 / -8.73633
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	José Luiz Fernandez
	Job title	CFO
	Phone number	+0034660619342
	Email	lfernandez@grupopereira.com
Applicable business and other legally required business license numbers and documents	License nr. 4723 for retail trade License nr. 5210 for storage and warehouse License nr. 4632 for wholesale trade Licesne nr. 4638 for manufacturing of preserves and other marine products	

← Management systems

Worker analysis →

Site activities

Site function	Factory Processing/Manufacturer Finished Product Supplier	
Site activities	**Primary**	Wholesale of food, beverages and tobacco
	Secondary	
	Other	
Product type	Cleaning and packing of squid, hake and prawns	
Process overview	The factory is dedicated to the cleaning, packaging and expedition of squids, hake and prawns. There are 7 production lines and main equipment is packaging machines and refractors.	
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	7000m²

← Site details

Worker analysis →

Site scope

Building 1	**Last construction works on site**	2005
	If building is shared, provide details	Building is not shared
	Number of floors	3
	Description of floor activities	Factory is composed of 1 building with 3 floors. Ground floor is dedicated to warehouse, expedition and production of squids and hake, first floor is dedicated to the treatment of prawns and commercial and logistics offices and second floor dedicated to remaining services' offices.

Is there any difference between the site scope of the audit and the Sedex site profile?	No
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	No
Is any activity conducted onsite not included within the scope of the audit?	No

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Not provided Transport is not provided or requested

← Site details

Worker analysis →

Work patterns

Approximate workers on site per month (% of peak)	**January**	90-100%	**February**	90-100%
	March	90-100%	**April**	90-100%
	May	90-100%	**June**	90-100%
	July	90-100%	**August**	90-100%
	September	90-100%	**October**	90-100%
	November	90-100%	**December**	90-100%

Is there any night shift work at the site?

Yes

2 shifts are followed by the factory for production workers: from 07.00 to 15:00 and from 23:00 to 07:00 with a 60 minute break. For administrative function, the working schedule is from 08:00 to 16.00, with 1h break for lunch (12.30-13.30).

What night shift audit activities were conducted?

Documents reviewed in the sample

What percentage of the workforce, including temporary and agency workers, work during the night shift?

41%

Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling?

No

In what concerns the document checking. No interviews were done to the night shift workers.

← Site details

Worker analysis →

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	Other certification Company has IFS certification. Certificate nr. ES149566-2, issued by Bureau Veritas and valid until 21 November 2026. Also, MSC Chain of Custody. Certificate nr. MSC-C-58038, issued by Bureau Veritas on 04 April 2026 and valid until 07 April 2029.
Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	Yes Based on standardized, globally recognized principles, assessments for negative impacts on indigenous peoples and local communities are required where activities threaten rights, land, resources, territories, livelihoods, or food security. The company carries out the IROS Analysis – Impact of Risks and Opportunities, this analysis includes human rights and community issues, among others. They evaluate each item identifying the possibility of a risk and proceed to take measures to reduce the risk. For example, in Discrimination: Gender Gap: There is a structural inequality unfavorable to women, with a lower probability of obtaining female contracts compared to male contracts in various sectors. Disability Discrimination: Recently, courts in Vigo issued landmark rulings, declaring dismissals based on disability discrimination null and void, reinforcing the legal protection of workers in this context. Workplace Racism: Reports from 2026 indicate that racial discrimination in employment has multiplied in Galicia, with more than 120 cases registered in one year, affecting access to and retention in the labor market for migrants.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	Yes The company carries out the IROS Analysis – Impact of Risks and Opportunities, this analysis includes human rights and community issues, among others. They evaluate each item identifying the possibility of a risk and proceed to take measures to reduce the risk. The last IROS Analysis was on January 2026.

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men		Women		Other		Total	
Number of workers	51	(28.7%)	127	(71.3%)	-	-	178	(100%)

Workers by type

	Men		Women		Other		Total	
Permanent workers (employees)	43	(29.5%)	103	(70.5%)	-	-	146	(82%)
Temporary or fixed term employees	0	-	0	-	-	-	0	(0%)
Agency or subcontracted workers	8	(25%)	24	(75%)	-	-	32	(18%)
Seasonal workers	0	-	0	-	-	-	0	(0%)
Self-employed workers	0	-	0	-	-	-	0	(0%)
Informal workers including home workers	0	-	0	-	-	-	0	(0%)
Apprentices, trainees or interns	0	-	0	-	-	-	0	(0%)

* % of total workforce

← Site details

Worker interviews →

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	0 -	0 -	- -	0 (0%)
International migrant workers	0 -	0 -	- -	0 (0%)
Total migrant workers	0 -	0 -	- -	0 (0%)

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from	No migrant workers at the company

Workers by age

	Men	Women	Other	Total
18 - 24 years old	0 -	0 -	- -	0 (0%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

← Worker analysis

Worker interviews →

Is the worker analysis data relevant for peak season and current to the audit?	Yes
Please list the nationalities of all workers, with the three most common nationalities listed first	Spanish

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Spanish	29%	71%	-	100%

Workers by remuneration type

	Men		Women		Other		Total	
Workers paid per unit (piece rate)	0	-	0	-	-	-	0	*(0%)*
Workers paid based on a mix of 'piece work' and hourly rate	0	-	0	-	-	-	0	*(0%)*
Workers paid hourly / daily rate	0	-	0	-	-	-	0	*(0%)*
Salaried workers	51	*(28.7%)*	127	*(71.3%)*	-	-	178	*(100%)*

* % of total workforce

← Worker analysis

Worker interviews →

Workers by payment cycle

	Men		Women		Other		Total	
Paid daily	0	-	0	-	-	-	0	*(0%)*
Paid weekly	0	-	0	-	-	-	0	*(0%)*
Paid monthly	51	*(28.7%)*	127	*(71.3%)*	-	-	178	*(100%)*
Other	0	-	0	-	-	-	0	*(0%)*

* % of total workforce

If other payment cycle entered, please provide details	N/A

People in managerial, supervisorial and administrative roles

	Men		Women		Other		Total
Employees in management positions	6	*(85.7%)*	1	*(14.3%)*	-	-	7
Supervisors or team leaders	6	*(46.2%)*	7	*(53.8%)*	-	-	13
Administrative staff	2	*(25%)*	6	*(75%)*	-	-	8

← Worker analysis
Worker interviews →

Worker interview summary

Gender disaggregated data available	Men and women
Which methods of worker engagement were used?	Individual interviews Group interviews

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?	
Was the interview sample representative of all types of nationality and employment types of workers?	Yes
Was the interview sample representative of the gender composition of the workforce?	Yes
Number and size of group interviews	4 groups of 5 people
Did workers understand the purpose of the audit?	Yes
Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers?	Yes

← Worker analysis   Measuring workplace impact →

Was there any indication that workers had been 'coached' in how they should respond to questions?	No
What was the general attitude of the workers towards their workplace?	Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?	Other (provide details) No concerns were raised
What did the workers like the most about working at this site?	Communication (e.g. from management) Freedom of movement Pay Work atmosphere (e.g. treatment by supervisors)
Additional comments	Workers are happy with the treatment of the management and hours worked. They feel the treatment of managers is very correct. They appreciate the most that all workers are treated equally. For the environment, 4 workers were interviewed: the Environment Manager and 3 other workers as company does not have ETP, chemicals and all waste is treated by external companies.
Attitude of workers' committee/union representatives	There are 7 worker's representative at the company that were interviewed. They were cooperative and satisfied with worker's conditions. According to them, no complaints were raised since they can remember.
Attitude of managers	Management was cooperative during the whole audit process. Their attitude to workers was good, respectfully, and fair as observed during the audit process and the information gathered with the employee interviews.

Workers interviewed by type

	Total

← Worker analysis

Measuring workplace impact →

Workers interviewed by type

Permanent workers	20
Temporary or fixed-term employees	0
Agency or subcontracted workers	6
Seasonal workers	0
Other workers	0
Total number of workers interviewed	26

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	0	20	-	20
Workers interviewed individually	6	0	-	6

← Worker analysis
Measuring workplace impact →

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	0	0	-	0

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	2.74%	3.42%	-	6.16%
Last full calendar year (2025)	2.92%	8.02%	-	10.94%
Previous full calendar year (2024)	5.18%	6.79%	-	12.06%

* Number of workers leaving in last 12 months as a % of average total number of workers on site over the year.

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	2.3%	9.0%	-	11.3%
Last full calendar year (2025)	1.15%	6.0%	-	7.15%
Previous full calendar year (2024)	5.3%	3.9%	-	9.2%

Number of days lost through job absence in the year, calculated as: (Number of days lost through job absence in the year) / [(Number of employees on 1st day of the year + Number of employees on the last day of the year) / 2] * (Number of available workdays in the year).

Are accidents recorded?	Yes In a document that needs to be sent to local authorities, as per local law

← Worker interviews

Code area 0 →

Annual number of work related accidents and injuries (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.73%	2.19%	-	2.92%
Last full calendar year (2025)	0.73%	12.41%	-	13.14%
Previous full calendar year (2024)	2.0%	12.0%	-	14.0%

* Calculated as (number of work related accidents and injuries * 100) / number of total workers.

Lost day work cases (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	62.0%	35.8%	-	97.8%
Last full calendar year (2025)	2.18%	795.65%	-	797.84%
Previous full calendar year (2024)	18.09%	340.8%	-	358.92%

* Calculated as (number of lost days due to work accidents and work related injuries * 100) / number of total workers.

Percentage of workers that work on average more than 48 total hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%

← Worker interviews

Code area 0 →

Percentage of workers that work on average more than 48 total hours in a given week

Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

Percentage of workers that work on average more than 60 total hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Measuring workplace impact

Code area 1 →

Systems and evidence examined to validate this code section	Management was receptive during the whole assessment and provided all the requested information and documents, as well as access to all the premises and workers. No bribe was offered and no threat to the auditor was done, nor in any way induced the auditor to be dishonest. Company has a Code of Conduct implemented, as well as Internal Rules and an Ethical Chart, all updated in January 2026. All these documents are placed in the information boards for easy reference and given to the workers at the induction training. Registers of documents delivery were found signed and available for checking. The site is called Pereira Produtos de Mar; it was established in 1060, in Puerto Pesquero - Dársena 4, s/n, 36202 Vigo. Buildings are owned by the company. The products being treated are squids, hake and prawns, with 10 production lines. The main production processes are raw material reception, cleaning, packaging and expedition. Company does subcontracts the cleaning of the prawns to 2 different companies located in Morocco: Blancamar SARL and B&T Seafood SARL. There are no dormitory buildings nor kitchen (only 1 eating room) Company employs a total of 146 workers (43 male + 103 female). All workers are permanent. Company uses one working agency - Nortempo. At the time of the audits there were 35 agency workers at the premises (8 male and 24 female). There are no migrant workers at the company. 2 shifts are followed by the factory for production workers: from 07:00 to 15:00, and from 23:00 from 07:00, with a lunch break of 60 minutes. For administrative function, the working schedule is from 08:00 to 16.00, with 1h break for lunch (12.30-13.30) OT is not performed as working schedule is flexible and workers can adjust the hours according to volume of work. No peak season is identified. There is a workers' representative committee, working together with an external specialized company: Quiron Prevencion. Financial and HR subjects are done internally and are responsible for keeping company updated on laws and requirements. 26 sample workers from 3 months – March 2026 (most recent); December 2025 (random); September 2025 (random) were analyzed. Attendance record is automatic - biometric The youngest worker on site was 28 years old – born in 30.04.1997 and hired on 10.03.2025. As per workers interviews, wages were correctly paid. Audit was announced. Details: - Internal documents (e.g., Manuals with procedures, practical instructions, special requirements, records, CBA, Internal Coc; H&S and Quality policies and related publications; training records).

← Measuring workplace impact

Code area 1 →

- Welcome materials.
- Mgmt. interviews.
- Workers' interviews.
- H&S Manager interview
- Certificates

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment?	No
Did any workers selected by the auditor decline to be interviewed?	No
Were any external stakeholders such as consultants, customer representatives, industry experts etc. present during the audit?	No

← Code area 0

Code area 1 →

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems

← Code area 0

Code area 1.A →

Management systems

Explanation for management systems grades	It was seen that the factory has a Code of Conduct implemented (last revised from February 2026 signed by top mgmt. and posted on common areas for internal stakeholders -workers- and on the website for external actors). The Code of Conduct refers to both internal as well as external stakeholders (i.e., clients and suppliers) and addresses issues such as: child labor, forced labor, discrimination, equal opportunities, human rights, abuse, freedom of association, wages and hours, ethics, integrity and anti-bribery, workers satisfaction, H&S and environment, conflict of interests, know how, data protection. In addition, there is a SOP for the management and investigation of conflicts, harassment and abuse (dated February 2026). There is a HR manager in charge of implementing the Code onsite, with proper tools to effectively monitor the system on daily/weekly basis according to audit requirements and local law (e.g.: internal audits to check effectiveness are performed and interviews with the workers are done once per year) . Policies and procedures have been communicated and training is done at induction process and renewed every year. The factory applies local laws and commits to national standards with regards to freely chosen employment. They have a formal Social Management System and monitors the system with regards to freely chosen employment. There are low risks related to employment freely chosen in this factory. However, the facility is aware of them and developed systems to accommodate these low risks to avoid issues in the future

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 0

Code area 1.A →

Systems and evidence examined to validate this code section	There are no signs of forced labor, human trafficking, debt bondage/ bonded labor or any other form of modern slavery, or involuntary prison labor at this site. Also, no signs of control of the workers through threats, penalties, coercion, physical force, violence, or harsh or inhumane treatment was noted or reported. Workers are not required to lodge “deposits” or their identity cards and are free to leave their employer after reasonable notice - 2 months, as per local law. In this regard, 26 personnel files of workers were checked and found that the factory does not hold any original documents such as Resident permits/Identity cards, national insurance numbers, etc. These documents are required by management to verify the authenticity only. The company acts according to local laws and salaries are paid monthly, on the 28th of each month. No workers in debt were found and no charge or withhold part of a worker's salary is demanded as a deposit. Workers are not required to post bonds or repay government levies. All workers are local. No withholding of any payment was noted or reported. Hiring procedures and employment are based on nature of job, skills, and experience. In addition, neither deposits nor wage deductions are made during hiring. The factory has activity authorizations granted by the local authorities: License nr. 4723 for retail trade License nr. 5210 for storage and warehouse License nr. 4632 for wholesale trade Licesne nr. 4638 for manufacturing of preserves and other marine products No signs of forced labor in the factory, employees are free of their movements. No security guards in place or other authoritative figures to restrict workers' freedom of movement.This was verified during factory tour and interviews (26 interviews conducted). No forced work or any deposit noted by the auditor during documents review (i.e., 78 records checked). Details: - Internal documents (e.g., Manuals with procedures, practical instructions, special requirements, records, CBA, Internal Coc; H&S and Quality policies and related publications; training records). - Welcome materials. - Mgmt. interviews. - Workers’ interviews. - H&S Manager interview - Certificates

← Code area 0

Code area 1.A →

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	Not Applicable
Does the site utilise any workers who are prisoners?	No
Does the site use the labour of persons required to work under any government scheme?	No

← Code area 1

Code area 1.A →

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	It was seen that the factory has a Code of Conduct implemented to both internal as well as external stakeholders (i.e., clients and suppliers) and issues such as: child labor, forced labor, discrimination, equal opportunities, human rights, abuse, freedom of association, wages and hours, ethics, integrity and anti-bribery, workers satisfaction, H&S and environment, conflict of interests, knowhow and data protection are covered. Also, there is a SOP for the management and to investigate conflicts, harassment and abuse. There is an HR department with the proper tools to effectively monitor the system on daily/weekly basis according to audit requirements and local law (e.g.: internal audits are done to check effectiveness and interviews with all the workers are done once per year). With regards to Responsible recruitment, there are policies and responsibilities as described above. Specific procedures, training, responsibilities and monitoring tools are effective.

← Code area 1

Code area 2 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	All workers are directly hired by the company and one working agency is used on peak periods. At the time of the audit there were 35 agency workers at the premises. There are no foreigners at the company. Nature of work, working conditions, living conditions, employment terms, living costs, wages and benefits accurately reflect those communicated to workers during recruitment. Contracts of 26 workers were reviewed and information was confirmed during employee's interviews. No recruitment fees are required. At the time of the assessment there were no apprentices at the company. Details: - Personnel files (26 were checked) - Factory rules. - Management and worker interviews

← Code area 1

Code area 2 →

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	Workers are recruited, selected, and hired directly by our company Workers are recruited and hired by licensed labour providers At the moment of the audit there were 32 agency workers (8 men and 24 women) from working agency Nortempo
Provide business names for all labour providers and programmes used	At the moment of the audit there were 32 agency workers (8 men and 24 women) from working agency Nortempo
How do the labour providers recruit and hire workers?	Directly
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	1
Are there any subcontracted workers (excluding dispatched labour) on site?	No
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Yes
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Yes

Migrant workers

Do any workers migrate across international borders to work at this site?	No
Percentage of workers that are migrant	0%
Do any workers migrate from other states, provinces or regions within the country to work at this site?	No

Recruitment fees

Have any workers who started at this site in the last 12 months (new workers) paid any recruitment fees or associated costs, such as visas or travel, which have not been fully repaid?	No - there are no new workers

← Code area 1.A

Code area 2 →

2. Freedom of association and right to collective bargaining are respected

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	It was seen that the factory has a Code of Conduct implemented (last revised from February 2026, signed by top mgmt. and posted on common areas for internal stakeholders -workers- and on the website for external actors). The Code refers to both internal as well as external stakeholders (i.e., clients and suppliers) and addresses all topics of the ETI Base Code. In addition, there is a SOP for the management and investigation of conflicts, harassment and abuse (dated February 2026). There is an HR manager , in charge of implementing the Code onsite, with the proper tools to effectively monitor the system on daily/weekly basis according to audit requirements and local law (e.g.: there are internal audits to check effectiveness). There are 7 worker's representatives, freely elected. Freedom of association is granted and respected

← Code area 1.A

Code area 3 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	The right to freedom of association and collective bargaining is not restricted under law, on the contrary, it is encouraged by the Spanish Law. The facility has a Quality Management System in place. They also have direct channels of communication for workers (suggestion box, worker's representative, whistle blowing system on the company web page, a phone number and a postal mail) but no union representatives, by worker's choice. However, there are 7 worker's representatives, freely elected in December 2024 and doing regular meetings, every 2 months. The preferred communication channels used by workers are direct talking and word of mouth, direct formal and informal communication channels with management. There is an applicable Collective Bargaining Agreement for production employees called "Convenio Colectivo de elaboración de Pescados y Mariscos" with salary tables. Details: - Applicable CBAs (see references above). - Site policy on freedom of association. The right to freedom of association and collective bargaining is under local law, but only mandatory for companies with more than 50 workers. According to this law, the employer facilitates freedom of association or the development of parallel means for independent and free association and bargaining. - Interviews with workers. - Interviews with managers

← Code area 1.A
Code area 3 →

2. Freedom of association and right to collective bargaining are respected

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Not Applicable
Are there alternative worker representative bodies in place?	Yes, worker committee
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes

← Code area 2

Code area 3 →

Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems

← Code area 2

Code area 4 →

Management systems

Explanation for management systems grades	Policies & Procedures The factory has a Code covering H&S as well as H&S policy and procedures developed internally and with the help of an external H&S company as per local laws. There is also a license granted to the facility which is based on an engineering project and H&S risk assessment and evaluation. Resources: The company observing the code has assigned responsibility for Health & Safety to the H&S Manager. There is also a H&S Committee made of 6 people who meet 4 times a year. Last meeting was held on 23.02.2026. Responsibilities are assigned so as to cover all H&S areas by appointed personnel who make sure implementation is in place and effective. Training and communication: Workers receive information and training with regards to H&S, information and training (risk assessment) of their post, PPE provided according to their risks and records in place to show compliance of issuance and reception, medical check done as well as emergency, fire and evacuation training provided. Monitoring: There are systems in place (appointed personnel, training, etc.) and a proper monitoring systems to check compliance and effectiveness of the system on regular basis against clear requirements with records to improve the system

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 2

Code area 4 →

Systems and evidence examined to validate this code section	General H&S mgmt.: The company observing the code has assigned responsibility for Health & Safety to a specialized external company - Quiron Prevención. There is an Handbook given to workers at time of employment. This includes information regarding internal policies and procedures, company's history, CBA info as well as training related to risk prevention, H&S and emergency guidelines. There exists complete documentation for workers concerning the risk related to their work posts and activities as per local laws as well as H&S instructions for equipment given to workers and posted on site. Last risk assessment was performed in 27.April.2025. The Company's H&S Management system is carried out externally. Complete H&S training is provided at the time of induction and annually - last one performed in February 2026. Specific training according to the workstation is provided on a regular basis. There is an H&S Committee, comprised of a worker, a manager and external company - Quiron Prevención. No dormitory or transport are provided. General, machinery and electrical safety: Equipment inspections are in place. Electric cords are in good and safe condition and electrical system is controlled. Last electrical control was done by Oca Global in 26 April 2025. Noise assessment was performed in 27 April 2024. Lighting and temperature assessments were done in 27 April 2024. Toilet facilities: There is access to clean toilet facilities and sanitary facilities for food storage. Toilets are accessible to employees throughout the course of the day without restrictions. Clean drinking water is accessible to all employees. The factory maintains clean, safe and sanitary toilet areas. PPEs: The factory evaluates the specific need for PPEs for all job assignments within the factory, and PPEs appeared to be given to workers and were seen worn during the audit. Fire safety: The number of fire extinguishers is sufficient as per legal requirements and emergency plan. Fire-fighting equipment is located with signs posted above each of them and are inspected according to the local law by external company annually, by company called "Seprobi" - last maintenance performed in 04 December 2025. Evacuation maps matched facility layout. Last fire drills were performed in November 2025. Fire alarm is available in the building and maintained according to local law. Last maintenance was done in November 2025 by Seprobi. Medical services:

← Code area 2

Code area 4 →

There were first aid kits well equipped/maintained. There were personnel trained in first aid. Last training performed in June 2024. Medical checks are being performed according to law, by the external company – Quiron Prevención but in Spain medical checks ups are not mandatory and worker can chose not to do it.
Chemical safety:
There are no chemicals at the factory.
Details:
Site Tour and documents checked to have evidence relating to:
Applicable laws and regulations (see below), Permits, operating licenses, Certificates of Operations, Inspection Reports: sanitation, fire safety, structural safety, Machinery inspection and certificates, Accident and injury records, Self-Protection and Emergency Plan (drill records), Evacuation plan, Licensing of Activity / Opening, health and safety training records, protective equipment records, safety procedures, risk assessment, first aid place, equipment and training, canteen and recreational facilities, toilets and potable water, health and safety conditions.
- Interviews with H&S Rep.
- Interviews with workers
- Mgmt. interviews

← Code area 2

Code area 4 →

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, other (please explain) HR Manager is responsible for the H&S but supported by an external specialized company - Quiron Prevención.
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Workers organise their own transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Not Applicable Licenses are covering all the surface
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

← Code area 3 Code area 4 →

Does the site have a structural engineer evaluation?	No

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Relevant child labor-related policies in place: Code of Conduct implemented (last revised from February 2026 signed by top management and posted on common areas for internal stakeholders -workers- and on the website for external actors). Procedure implemented to check IDs and maintain copies of documentation. There is an HR Rep in charge of implementing the Code onsite and related procedures, with the proper tools to effectively monitor the system on daily/weekly basis according to audit requirements and local law (e.g.: there are internal audits to check effectiveness and interviews with all the workers once per year). Workers are trained and communicated on the contents of the policies at induction process and at least once per year. There is a Social Management System in place and a robust due diligence system to check compliance. The factory has policies, management in charge, procedures and willingness to comply with local and international laws on child labor issues coupled with a low risk of employing young workers in the factory and the region.

← Code area 3

Code area 5 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	No recruitment of child labor is being performed. No workers under 28 years old identified. There is no child who works in the factory, the identity is verified before hiring and copy is maintained. Factory does not hire people less than 18 years old. This was verified during factory tour; documents review and interviews. The youngest worker on site was 28 years old – born in 30.04.1997 and admitted in 10.03.2025. Details: During audit, the list of workers by age was checked and 26 personnel files and age proof documents were reviewed.

← Code area 3

Code area 5 →

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	0%
Enter the legal age of employment	16
Enter the age of the youngest worker identified	28
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

← Code area 4

Code area 5 →

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and procedures Code of Conduct in place and local law requirements the company commits with. HR hiring procedures in place. Wages generated onsite based on local law requirements. Resources There is an HR Manager in charge of complying with code and policies and to make sure wages are properly generated and paid. Training There is personnel aware and experience to calculate wages and communicate the provisions of them to workers. Worker interviews showed understanding of wages. Monitoring There is a monitoring system in place from the side of the HR Dept, robust enough to be aware of international standards and monitor that these provisions are regularly followed on regular basis.

← Code area 4 Code area 5.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

Systems and evidence examined to validate this code section	There are legal contracts for all employees. All workers have been provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid. During documentation review and employee interviews, it was noted that all workers' wages comply with local labor legislation. 78 Payrolls and time records were crosschecked. All employees signed their contracts and employment conditions upon hiring. Interviewees confirmed that they received their monthly wages on time and payslips accordingly. No monetary deduction is applied as disciplinary practice. Social contributions and Income taxes payments for the 3 months analyzed (i.e., March 2026, December 2025 and September 2025), were verified and have been made within the due dates for the correct amount. Type of time attendance record system is biometric system. It has been noted that the overtime (OT) is not done. Details: During audit, 78 payroll records were checked: 26 from March 2026, 26 from December 2025 and 26 from September 2025. It has been observed that all wages are being calculated properly and in compliance with legal requirements. - Workers' files with worker contracts and agreements. - Applicable local legislation. - List of employees. - Employee interviews.

← Code area 4 Code area 5.A →

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	Wages are defined by a legally recognised collective bargaining agreement (CBA)
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None
Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?	WageIndicator Typical Family Methodology

Worker renumeration

Which benefits are provided to permanent or full-time workers that are not provided to temporary or part-time workers?	Not applicable

Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly
Is actual wage data available on site for any of these options?	Monthly

← Code area 5 Code area 5.A →

Maximum legal working hours	**Max hours per day**	8.0
	Max hours per week	40.0
	Max hours per month	Non applicable
Actual required working hours	**Required hours per day**	8.0
	Required hours per week	40.0
	Required hours per month	Non applicable
Maximum legal overtime hours	**Max hours per day**	Non applicable
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Actual overtime hours	**Max hours per day**	0.0
	Max hours per week	0.0
	Max hours per month	0.0
Minimum legal wage	**Min per hour**	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	1221.0
Actual minimum wage	**Actual per hour**	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	1232.18

← Code area 5

Code area 5.A →

Minimum legal overtime wage	**Min per hour**	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	**Actual per hour**	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	78
Provide the date and details of the records	26 records were checked for the month of March 2026, 26 for December 2025 and 26 for September 2025
Are there different legal minimum/ legally recognised CBAs wage grades?	No
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Above legal minimum
Indicate the breakdown of workforce per earnings	100% of the workers are paid above legal minimum
Are there any bonus schemes used?	No
Were accurate records shown at the first request?	Yes

← Code area 5 Code area 5.A →

Were any inconsistencies found? No

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	There is no living wage established for Spain. What is established is the minimum wage for 2026, which is negotiated by collective bargaining agreement between workers unions associations and employers, and then published by the government as a law. Minimum salary established by local law is 1221 euros and minimum salary paid to 100% of the workers is above. Minimum salary paid at the factory, for workers beginning the function is 1882,01 euros. However, company already did a living wage study following a Wage Indicator Typical Family Methodology (4 persons - 2 adults with 2 sons). A plan is in place. Company is setting a phased implementation timeline (3 years) to achieve 100% compliance. This plan includes annual reviews to align wages with cost-of-living increases, engaging directly with workers and unions, and extending these standards to contractors. Then, company will create a written policy stating that the company will pay a living wage rather than just a minimum wage. This policy will be communicated to employees. Evidence examined: 78 Records to show wages and hours were taken for 3 months from the period March 2025 and December and September 2025 (random months)

← Code area 5 Code area 6 →

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems

← Code area 5.A

Code area 7 →

Management systems

Explanation for management systems grades	Policies and procedures Code of Conduct in place and local law requirements the company commits with. HR hiring procedures in place. Hours generated onsite via automatic badge system. No issues found. Resources There is an HR Manager in charge of complying with code and policies and a HR Dept to make sure wages and hours are properly generated an paid according to hours worked. Training There is personnel aware and experienced to calculate wages and hours and communicate the provisions of them to workers. Worker interviews showed understanding of wages and hours of work, voluntary provision of OT and payment of such Monitoring There is a monitoring system in place from the side of the HR Dept robust enough so as to ensure they are aware of international standards. These provisions are followed on regular basis.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 5.A

Code area 7 →

Systems and evidence examined to validate this code section	According to local law, CBA and worker interviews: Overtime Working (OT) hours shall not being used to replace regular employment. Else, any overtime performed by workers is being done on voluntary basis. With regards to this company, highest total number of hours identified: (176 hrs standard + 0hrs standard OT) = 176 hrs in March 2026 (40hrs standard + 0 hrs standard OT) = 40 hrs in one week in March 2026 (8hrs standard) = 8hrs in a day in March 2026 Working hours comply with the applicable collective agreement (40 hours a week as an average per week). Overtime Working hours are not being used to replace regular employment. As per interviews, any overtime performed by workers is being done on voluntary basis but no overtime was noted during the assessed period. The total hours worked in any 5-day period does not exceed 60 hours. Workers are provided with 2 days off in every 7-day period. 2 shifts are followed by the factory for production workers: from 07.00 to 15:00 and from 23:00 to 07:00 with a 60 minute break. For administrative function, the working schedule is from 08:00 to 16.00, with 1h break for lunch (12.30-13.30). OT is not performed. The time recording device is biometric system. Details: 78-time records from the following months: Current: 26 from March 2026 Random: 26 from December 2025 Random: 26 from September 2025 Other documents checked: - Applicable CBA. - List of all employees - Workers' and mgmt. interviews. - Salary and category tables

← Code area 5.A
Code area 7 →

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	125%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Nil
Excluding overtime, what are the regular working hours per week for workers at this site?	40.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	40.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	40.0
Maximum number of days worked without a day off in sample	5

← Code area 6

Code area 7 →

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and procedures The factory has local laws regarding discrimination and Code of Conduct implemented for internal and external stakeholders. The Code addresses issues at stake herein such as: discrimination, equal opportunities, human rights, abuse, wages and hours, ethics and workers satisfaction. In addition, there is a SOP for the management and investigation of conflicts, harassment and abuse (dated February 2026). Resources and monitoring system There is an HR Manager in charge of implementing the Code onsite as well as production managers and HR Dept. with the proper tools to effectively monitor the system on regular basis according to audit requirements and local law (e.g.: there are internal audits to check effectiveness performed). Training and communication Workers are provided with training and information at induction process and on a regular way to make sure personnel in charge understand and implements standards adequately throughout the organization

← Code area 6 Code area 8 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	No evidence of any kind of discrimination during documentation review and employees' interviews. Workers are hired based on their skills and not on race, gender, religion, or any other form of discrimination. Payroll's review demonstrated that all workers are being paid according to local laws and CBA. Women rights are respected, after maternity leave, pregnant workers go back to work with the same duty and wage. All employees are granted with the same right to attend training and are also encouraged to take them. Equity or Equal Opportunity Policy in place, pledging to treat all employees fairly, regardless of characteristics like race, age, sex, disability, or religion, to prevent discrimination in hiring, pay, and promotion. It ensures equitable access to opportunities, fostering a diverse, respectful workplace and legal compliance. It is applicable to direct and temporary workers. Details: - Internal Policies - 78 Payroll records: - 26 interviews were conducted, and no signs of discrimination were found out. - Worker interviews

← Code area 6 Code area 8 →

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)?	5%
Representation of women in managerial roles (ratio of women workers to women managers)	0%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	5%
Three most common nationalities in managerial and supervisory roles	Management is spanish

← Code area 7

Code area 8 →

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8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and procedures Regarding regular employment, the Site meets local law and has a Code of Conduct implemented and communicated internally and externally and signed by top management. Contracts are in place for all direct workers. Resources There is an HR Manager in charge of implementing the Code onsite and a HR Dept in charge of hiring and issuing contracts. Persons in charge are open to discuss with workers through various channels (refer to grievance mechanism in section 7). Training and communication Workers are informed about their contracts (with signature) and CBA requirements (both in written and posted in common areas) as well as having open doors to talk to supervisors, managers and HR. Monitoring Due diligence system is in place to monitor legal requirements.

← Code area 7

Code area 8.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	During factory tour, workers' interviews, and documentation review it was noted that working conditions complied with local regulations. Company employs a total of 146 workers (43 male + 103 female). All workers are permanent. One working agency is used during peak periods - Nortempo. At the time of the audit there were 35 agency workers at the company (8 male and 24 female). There are no foreigners at the company. 2 shifts are followed by the factory for production workers: from 07:00 to 15:00 and from 23:00 to 07:00. For administrative function, the working schedule is from 08:00 to 16.00, with 1h break for lunch (12.30-13.30) Factory does not use homework assigned at any level. Details: - Verbal and written Hiring procedures and employee handbook (welcome manual). - Payrolls records: 78 records were checked, and all followed legal requirements. - Employee files: 26 were checked and all followed legal requirements. - Training records. - Employee and management interviews

← Code area 7   Code area 8.A →

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	82.02%
Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	17.98%
Percentage of workers employed as apprentices, trainees or interns	0.0%

← Code area 8

Code area 8.A →

8.A. Sub-contracting and homeworkers are used responsibly

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and procedures Regarding subcontracting and homeworking, the Site meets local law and has a Code of Conduct implemented and communicated internally and externally and signed by top mgmt. The Code targets relationships with their contractors, clients and suppliers. The factory though does not use homeworkers for their products. Resources There is an HR Manager in charge of implementing the Code onsite and a HR Dept. Key account and sales personnel is also in place to deal with client and suppliers. Training and communication Personnel is informed about the Code and the internal procedures. Homeworking follows local laws and internal rules with regards to office workers. No production related homeworkers Monitoring There is a monitoring system implemented for subcontractors with internal audits being performed to working agency, cleaning company and subcontractors.

← Code area 8 Code area 9 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	The Company audited subcontracts the cleaning of the prawns to 2 companies located in Morocco - Blancamar SARL and B&T Seafood SARL. as observed through document review, walk through, and interviews. As far as it could be analysed, Pereira Productos del Mar demands that all the conditions are given to the workers and that the Group Code of Conduct is fully complied with. Suppliers Policy, Code of Conduct, and procedures in place. No signs of homeworking among production employees have been found. Details: - Management interviews. - Employee interviews. - Site policies and procedures regarding suppliers.

← Code area 8

Code area 9 →

8.A. Sub-contracting and homeworkers are used responsibly

Data points

Are homeworkers employed directly or engaged through an agent?	Not applicable
Gender disaggregated data available	

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?	
Are full records of homeworkers available at the site?	
Does the supplier buy products or services from suppliers that use homeworkers?	Information not available Information is not available

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No According to factory visit and documents checking, cleaning process is done at the factory only for squids and for the other products cleaning is not noted

← Code area 8.A

Code area 9 →

Are any sub-contractors used?	Yes	
Sub-contractor 1	**Processes subcontracted**	Cleaning of prawns
	Name of factory	Blancamar, SARL
	Address	Zone industrielle Saapino lots 15,16 Nouaceur, Casablanca, Marrocos
	Dates used	Used in a continuous way
Sub-contractor 2	**Processes subcontracted**	Cleaning of prawns
	Name of factory	B&T Seafood, SARL
	Address	LOT 112, TETOUAN PARK, Tétouan, Marrocos
	Dates used	Used in a continuous way

← Code area 8.A

Code area 9 →

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and procedures: Local law and Code of Conduct (February 2026) as well as the SOP for the management and investigation of conflicts, harassment and abuse (dated February 2026) are available and regularly reviewed to comply with requirements and are intended to be followed. Grievance mechanisms in place. Whistle blowing channel is requested by local law and implemented. Resources: Top management and Managers are in charge of implemented the Code. Training and communication: Procedures and policies are communicated at induction process and on a regular way as well as posted on information boards. Interviews are done with all the workers once per year to make sure workers understand and make use of the available tools. As per interviews, workers are aware of the channels and can participate or raise grievances or issues if needed. Monitoring: Monitoring system in place (internal audits and interviews)

← Code area 8.A

Code area 10.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	No physical abuse or discipline, threat of physical abuse, sexual or other harassment and verbal abuse were found during factory tour, worker interviews and document review. According to worker interviews, the factory treat every worker with truly respect on everyday basis; Basic grievances mechanisms in place through mouth to mouth to supervisor or directly to managers; company also has a suggestion box, workers representatives, whistle blowing system, phone number and postal mail. All workers stated the good working environment and relationships inside the company. Details: - 26 Interviews were conducted, and no signs of harsh treatment were found. - Under Spanish laws it is absolutely forbidden to physically abuse or exploit workers and there are mechanisms established to avoid sexual harassment. - CBA clauses about harsh and inhumane treatment The auditor could check this through worker interviews and management comments/interviews.

← Code area 8.A

Code area 10.A →

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process
What type of grievance mechanism(s) are available?	Workers representatives, whistleblowing system and suggestion box
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

← Code area 9

Code area 10.A →

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems

Management systems

Explanation for management systems grades	This section has been evaluated based on the social (labor and H&S) scope of the audit and it is not a thorough environmental assessment. Policies and procedures: The factory remains aware of the local, regional and national environmental laws relating to their site as well as the environmental-related policies and procedures: Code of Conduct, Sustainability values and Environmental Policy. Resources: Top mgmt and Managers are in charge of implemented the Code as well as the Environmental policy and values which all operators are also responsible to follow. There is a formal senior manager responsible for Environmental issues in the factory (as per JD/organizational chart). Training and communication: Procedures and policies are communicated to the workforce at induction process and on a regular way as well as posted on information boards Monitoring: All workers are responsible to monitor environmental issues as per Policy. Requirements are monitored by specific managers

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 9

Code area 10.B →

Systems and evidence examined to validate this code section	The Company follows local laws and minimum legal requirements are being accomplished. All relevant permits are in place. Company uses authorized subcontractors for waste management and handling. Waste is managed in accordance with local law. No chemicals are used at the company. Details: - Collection/removal invoices when available. - Training records, employee, and mgmt. interviews - Onsite tour and waste storage areas

← Code area 9

Code area 10.B →

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	No certification in place
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?	Yes MSC certificate nr. ES162587-1, valid until 07.04.2029
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

← Code area 10.A

Code area 10.B →

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 10.A

Code area 10.C →

Systems and evidence examined to validate this code section	Company has an Environmental Policy and workers are trained on the reduction of energy and water. The only process done at the company is cleaning and packaging of squids, hake and prawns hence there is no waste water besides the domestic one. The sources of air emissions are identified (1 boiler). Due to the capacity, no air emission study is required as there are no negative potential environmental impacts Energy and water consumption's are recorded and analyzed. Solar panels are installed and covering 30% of the total energy consumed. 100% of energy used is still renewable. Company takes measurable steps every day towards a more sustainable approach. At Pereira, they understand, address, and manage the risks and opportunities associated with the value chain environment of their operations. They have programs that seek to make energy consumption more efficient and diversify the energy portfolio and contributing to the fight against climate change. They understand the role they are playing, together with other stakeholders in society, in mitigating climate change and, consequently, implement programs that allow them to minimize consumptions in the value chain, while adapting business models to their potential repercussions. They ensure that the operations incorporate innovative technological solutions and/or actions that preserve the quality of water resources and their availability for the communities where the company operates. Throughout the value chain, Pereira promotes the efficient use of water and strive to preserve this resource in both quality and quantity. They have periodic diagnostic processes, as well as risk and opportunity management plans for environmental impacts related to energy, water, and waste from their operations and value chain. Short and long-term goals and indicators in the operations are being implemented: - Keep 0% of water usage in the production processes in open circuit - Achieve 0 waste to landfill by 2030 - Increase the recyclability of packaging - Having at least 50% of renewable energy produced onsite - Increase the energy efficiency by 30% Details: - Sustainability report - Environmental policy - Consumption records and analysis - Reduction objectives - Suppliers procedure

← Code area 10.A
Code area 10.C →

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Responsible use and management of water Switching to renewable energy sources Sustainable material sourcing Packaging optimization
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Not Applicable
Does the site have reduction targets in place to manage climate related risks?	Yes, other climate-related target
Are any of these science-based targets?	No, but we anticipate setting one in the next two years
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	Yes Water reduction of 5% until 2028 Use of plastic and carton reduction of 30% during the next 2 years
Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	Yes Working agency and cleaning company are audited and copy of permits and licenses were available, covering environmental expectations

← Code area 10.B

Code area 10.C →

Usage/discharge analysis

	Last full calendar year (2025)	Previous full calendar year (2024)
Total electricity consumption from non-renewable sources (kWh)	2,592,482.2	3,037,263
Total electricity consumption from renewable sources (kWh)	777,744.6	911,178.9
Sources of renewable energy used	Utility provider Onsite generated	Utility provider Onsite generated
Types of renewable energy used	Solar	Solar
Total natural gas consumption (kWh)	0	0
Usage of other purchased fuels	Petrol	Petrol
Has the site completed any carbon footprint analysis?	No	No
Water sources	Local water authority	Local water authority
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	50,457	51,440
Water discharged	Sewage	Sewage
Water volume discharged (m3)	50,000	50,999
Water volume recycled (m3)	0	0

← Code area 10.B
Code area 10.C →

Total waste produced (mt)	291,042	507,140
Total hazardous waste produced (mt)	0	0
Waste to recycling (mt)	232,834	411,940
Waste to landfill (mt)	58,208	95,200
Waste to other (mt)	0	0
Total product produced (mt)	9,141,064	7,384,408

← Code area 10.B

Code area 10.C →

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and Procedures The site has a management system that is well developed and comprehensive. Policies and procedures in place as well as internal Code of Conduct based on the ETI code. Resources It has defined its context, policy and scope and has allocated the necessary resources for its correct operation. The management system is enhanced by specific procedures, policies and processes including the implementation of controls for compliance with the requirements of the workplace. Training and communication The site has communicated the policies to the workforce and relevant persons. Monitoring The implementation of controls for compliance with the requirements of the workplace is in place and internal audits are being performed.

← Code area 10.B

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	It was possible to see a Code of Conduct implemented in the Company. Company is aware of the main social and labor requirements applied. In this regard, it was also possible to see an Anti-bribery and anti-corruption policy in place. The factory has a compliance system in place for workers to report concerns, abuses, business ethics, etc. - open door system, direct line, union representatives and whistle blowing at the company web site. Company does have a Code of Conduct covering bribery, corruption, or any type of fraudulent Business Practice documented. There is a responsible person in charge of ethics and a responsible worker for the compliance system (the HR Manager). Details: Fiscal legislative requirement docs were checked and complied. Compliance system docs checked Training records Worker handbook Workers interview rounds

← Code area 10.B

10.C. Business ethics

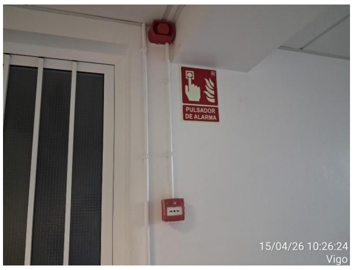
Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?	No
Provide any certified anti-bribery management systems for the site	Anti-bribery policy is included in the Group Code of Conduct covering also conflict of interest, money laundering and gifts. Code of Conduct is one of the documents included in the induction documentation and refreshing training is done once per year to all the workers.

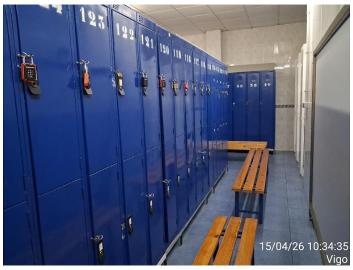
← Code area 10.C

Attachments

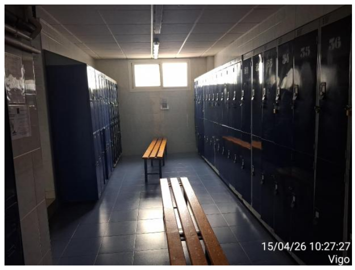
Alarm (2).jpg



Alarm.jpg

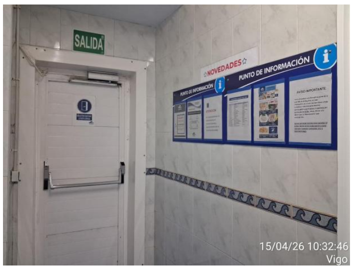


Dressing room (2).jpg



Dressing room.jpg

Electrical board.jpg



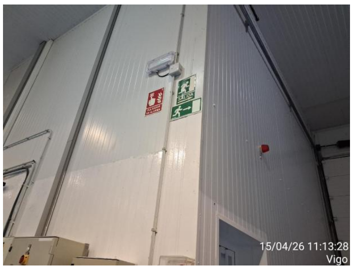
Emegency door + info.jpg

Emergency door.jpg

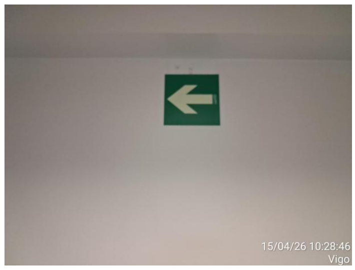
Emergency stop.jpg

Evacuation routes.jpg

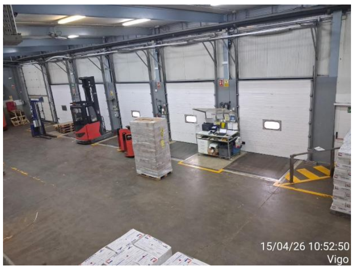
Exit signs (2).jpg



Exit signs (3).jpg



Exit signs.jpg

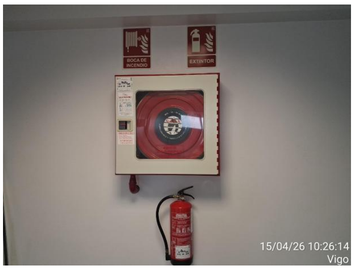


Expedition.jpg

Factory view (2).jpg

Factory view.jpg

Fire fighting equipment.jpg



Hydrant.jpg

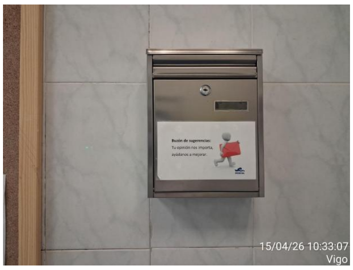
Maintenance label on extinguisher.jpg

PPE info.jpg

Rest room (2).jpg

Rest room.jpg

Sprinkler.jpg



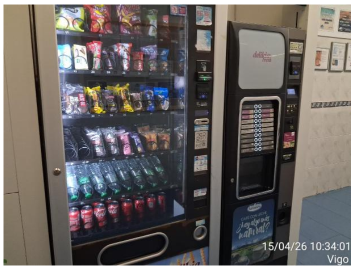
Suggestion box.jpg

Time record system.jpg

Toilets (2).jpg

Toilets (3).jpg

Toilets.jpg



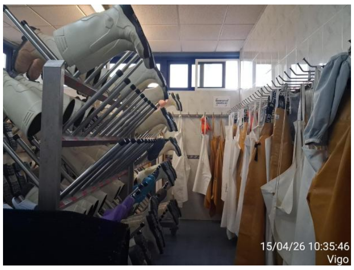
Vedning machines.jpg

Warehouse.jpg

Waste area.jpg

Water dispenser.jpg

Water.jpg



Workers equipment room.jpg

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