

A close-up photograph of a cornfield at sunset or sunrise. The corn stalks and leaves are silhouetted against a bright, golden-yellow sky, creating a warm and textured background.

Grupo**Fertiberia**

2021

Non-financial Information

Fertiberia Group

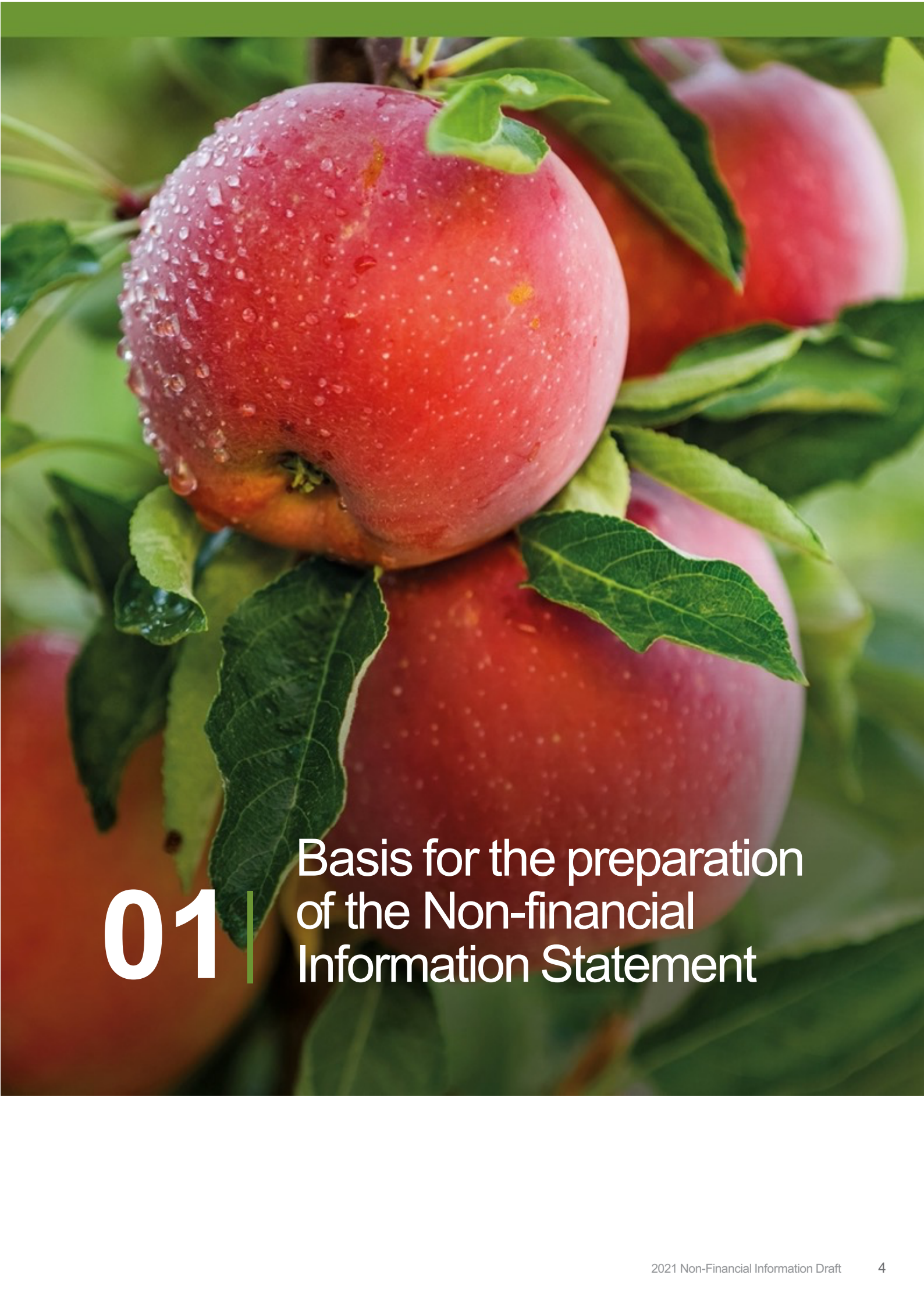
Grupo**Fertiberia**

Non-financial Information Draft

2021

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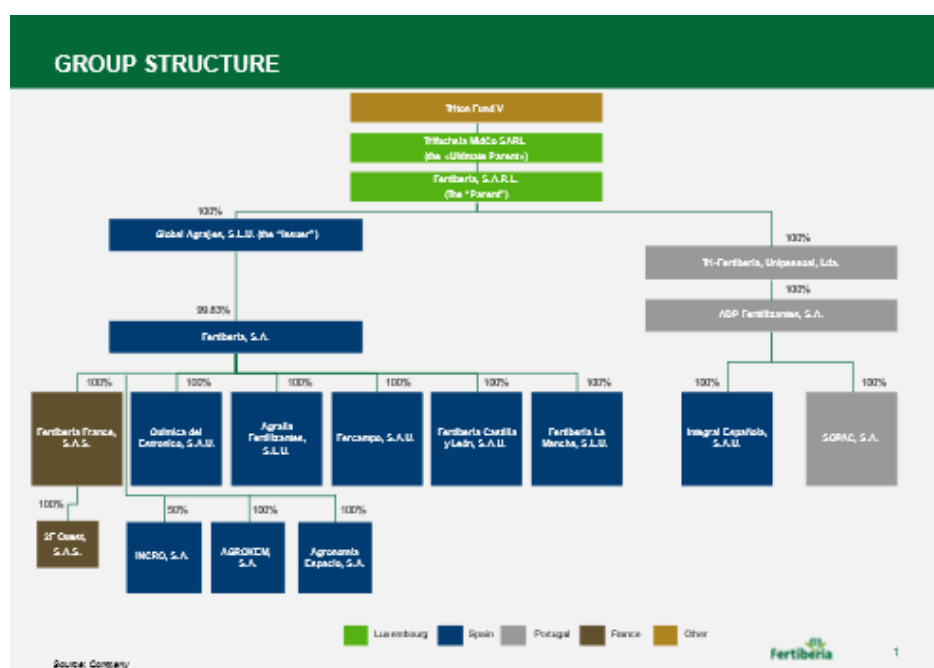
01 | Basis for the preparation of the Non-financial Information Statement

In accordance with Law 11/2018 of 28 December 2018, regarding non-financial information and diversity, as well as with Directive 2014/95/EU, the Board of Directors of Fertiberia, S.A.R.L. (hereinafter, the Fertiberia Group) issues this non-financial information statement (NFIS) for 2021 as a separate document to the consolidated management report presented with the consolidated financial statements. This report is public and can be accessed via the corporate website <https://www.grupofertiberia.com/>. Fertiberia Group has analysed the materiality of the requirements of Law 11/2018 in accordance with its business model and has concluded that the following aspect “*measures against food waste*” is not material for the company. As shown in Appendix I, “Index of the contents

required by Law 11/2018, the NFIS has been prepared following the Global Reporting Initiative (GRI) Standards for the requirements considered material for the business.

Fertiberia Group was acquired by funds managed by the private equity firm Triton Partners in February 2020. All Fertiberia Group’s assets are currently owned by Triton Partners’ V Fund. The head of Fertiberia Group is Fertiberia, S.A.R.L., which is Fertiberia Group’s holding company. Fertiberia Group controls and manages both its divisions – the Spanish division Global Agrajes S.L., and the Portuguese division Tri-Fertiberia Unipessoal.

Its organizational and legal structure is as follows:



The scope of the information reported includes the operations of all the companies forming part of the Fertiberia Group and detailed in the chart above.



02 | General information

Fertiberia Group is one of the main crop nutrition and environmental solutions providers in the European Union, with a leading position in the Iberian Peninsula.

Crop nutrition solutions are key to the stability and growth of global food production and food security. Continued growth in global population, coupled with increasing demand for higher protein and vegetable rich diets, implies a high requirement for efficient crop nutrition solutions that support food production growth, especially against the current backdrop of decreasing crop acreage.

Fertiberia Group's ambition objective is to be a European leader in sustainable crop nutrition solutions and Green Ammonia supporting the energy transition process:

• European leader in sustainable crop nutrition Solutions

Fertiberia is focused on offering a complete portfolio of sustainable, high value-add crop nutrition programmes and solutions to the agricultural sector. The intention of this strategy is to increase margins and reduce earnings volatility.

Fertiberia is developing significant R&D programmes with a focus on advanced specialty solutions such as biostimulants, micronutrients and foliar products.

In addition, Fertiberia is strengthening its sales force to support growth in specialty solutions, expand its geographical reach and increase its services to customers through the use of smart farming and digital tools focused on increasing yields and efficiency.

• Carbon-neutral footprint with highly efficient assets

Fertiberia is executing an ambitious operational excellence program based on a long list of identified and validated initiatives to optimize and re-focus its footprint towards more efficient and sustainable operations.

Fertiberia seeks to continue its path of GHG emissions reductions (60% reduction since 2010) and achieve environmental targets amongst the most ambitious in its industry.

• Key player in Green Ammonia supporting the energy transition process

Fertiberia's strategy seeks to significantly invest and grow in Green Ammonia, thereby supporting the decarbonization of various value chains and becoming a key player in the ongoing energy transition. Green Ammonia is expected to attract significant demand not only from the agricultural markets, but also from industries such as transportation, energy and chemicals.

Fertiberia aims to leverage its strategic location in Iberia and its industrial and commercial expertise to lead the development of the Green Ammonia market.

Fertiberia expects to start producing Green Ammonia at industrial scale by middle of 2022, thereby becoming the first company to achieve this.



03 | Environmental management

3.1 Main risks

Fertiberia Group plans the necessary operations and assigns the resources required to identify and evaluate environmental aspects, risks and impacts, including those that it can control and influence. It ensures that control measures are defined for significant environmental aspects and that they are duly integrated into its systems. The corrective measures implemented at Fertiberia Group's facilities are therefore aimed at avoiding or, failing that, minimising the environmental consequences of accidental events.

One of the fundamental tools for identifying risks is its Environmental Risk Analysis (ERA). The environmental risks detected are dealt with to mitigate them, and the necessary personnel, technical and economic resources are assigned to ensure they are correctly managed.

The most significant risks identified are as follows:

- Risk of fugitive greenhouse gas (GHG) emissions - specifically, nitrous oxide and carbon dioxide - from nitric acid and ammonia production activities.
- Risk of breakage of storage tanks for chemical products such as ammonia, nitric acid and sulphuric acid, which could lead to their spillage and the release of discharge water into the sea and/or ground and the formation of toxic clouds.
- Risk of hose breakage or uncoupling during the loading and unloading of chemical products such as ammonia, nitric acid and sulphuric acid, which could lead to their spillage and the release of discharge water into the sea and/or the ground and the formation of toxic clouds.

A description of these and all the risks identified can be found in the documents entitled "Environmental Risk Analysis" at each of the Group's main facilities.

Pursuant to Law 26/2007, of 23 October 2007, Fertiberia Group has a specific environmental liability insurance policy that covers its production facilities and external warehouses and takes into account the risk scenarios identified in the ERA. In addition, the Group has voluntarily arranged the maximum cover permitted by the aforementioned Law – €20 million.

3.2 Policies and commitments

Fertiberia Group is committed to a sustainable transition towards a culture of "Zero Losses and Impacts" as set out in the Integrated Quality, Health and Safety and Environment (QHSE) Policies of its various facilities.

In 2021, a Corporate QHSE Department was created to provide guidance and recommendations for all of the Group's countries and facilities. This corporate department works together with the general coordinators of each of the facilities to define the medium-/long-term strategy and short-term initiatives.

The Group's General Environmental Coordination has, in turn, created the Network of Local Environmental Coordinators in which all its facilities are represented, meaning that Fertiberia Group has a total of 14 employees dedicated entirely or partially to the environmental management of its facilities as well as at corporate level. Cumulative expenditure in 2021 (staff and management costs) exceeded €3.9 million.

The investments made by Fertiberia Group to improve environmental management and combat climate change have increased considerably with respect to previous years and amount to:

- Environmental improvement: €3.5 million
- Energy efficiency: €2.2 million

Its firm commitment to the environment is evidenced by its application of good environmental practices, such as optimising the use of energy and resources – including water, which is required in order to carry out its operations – and by its ongoing improvements in all environmental-related aspects of its business.

Best practices are shared at the monthly Level 0 Safety and Environment meetings led by the operations director and attended by all facility managers. Care for the environment is a transversal policy that cuts across all departments.

Fertiberia Group, in line with its commitment to service, to agriculture and to society is committed to providing quality solutions in terms of crop nutrition and the other products which it supplies, as well as to acting in an ethically responsible manner towards society and the environment in which it carries out its operations throughout the entire life cycle of its products.

Fertiberia Group, by virtue of its Integrated Management Policies, undertakes to:

- Ensure that its products and their raw materials, additives and intermediate products are processed, manufactured, handled, stored, distributed and used in an environmentally safe manner, thus contributing to the sustainable development of agriculture.
- Promote ongoing improvement in all areas covered by the Integrated Management System, especially in the prevention of pollution and associated environmental industrial risks.
- Optimise the consumption of natural resources, energy and the raw and auxiliary materials necessary for its processes to reduce the generation of waste by as much as possible.
- Train and motivate all employees on the importance of their participation and their responsibility in fulfilling the company's commitments to environmental management.
- Maintain mechanisms for seamless communication with external and internal stakeholders.
- Foster active engagement in making continuous improvements in environmental - related performance among our staff and our partner companies.

3.3 Environmental management

As an industrial enterprise, Fertiberia Group can have an impact on the environment (both positively and potentially negatively). The main impacts include:

- Job creation and wealth generation.
- Potential effect on air quality and effects on human health.
- Contribution to climate change.
- Potential soil contamination and water degradation in the receiving environment (eutrophication).
- Potential depletion of non-renewable natural resources.
- Potential groundwater contamination (leaching).
- Potential noise pollution.
- Potential loss of biodiversity.
- Potential landscape pollution.

Fertiberia Group has sound and well-established environmental management systems that ensure adequate risk identification, assessment and management. The application of the principle of ongoing improvement allows for the implementation of annual action plans designed to minimise the impact of significant environmental aspects.

Fertiberia Group's various facilities in Spain and Portugal (Alverca, Avilés, Cartagena, Huelva, Lavradio, Palos, Puertollano, Sagunto and Setúbal) also have an ISO-certified Environmental Management System in place. The environmental

- Environmental protection.
- Mitigation of environmental impacts.
- Drawing inspiration from industry best practices, anticipating new legislative challenges and going beyond legal compliance.
- Controlling the way in which the products and services offered by the organisation are designed.
- Achieving financial and operational benefits that can result from the application of environmental alternatives that strengthen market positioning.
- Communicating environmental information to stakeholders.

The Group's main plants in Spain and Portugal have been granted Product Stewardship certification from Fertilizers Europe, which ensures that the management systems are implemented across the entire range of products manufactured by Fertiberia Group, throughout the whole life cycle, including all the processes that can be controlled or influenced. The management systems are also applied to the respective raw materials, intermediate products and products purchased from other manufacturers to be distributed and marketed, in order to ensure that all products are manufactured, handled, stored, distributed and used safely, with respect to quality, environment, industrial/occupational safety, and plant nutrition.

3.4 Circular economy

In Fertiberia Group, all the options for using, reusing and recovering by-products from the Group's various factories are continually studied and analysed.

The magnesium-rich clay from the Cartagena factory,

produced as a by-product during the manufacture of calcium nitrate, has also started to be recovered at the NPK factory in Huelva in products containing magnesium. In another example of the circular economy within the Group, in 2021, the Huelva Factory received 53.5 tonnes of clay from Cartagena.

The Group's Agri-Environmental Research Centre in Seville is also analysing the possibility of using by-products from other activities as raw materials or intermediate products. The aim is to replace imported or fossil fuels and materials with other materials recovered via the circular economy, especially in the manufacture of NPK fertilisers in the Huelva and Setúbal factories.

One example of this is the installation of a cutting-edge, in-line reactor at the Huelva factory, in which the phosphoric acid reaction is replaced by sulphuric acid, a by-product of adjacent industry.

Work is ongoing to find alternative raw materials to partially replace the nutrient phosphorus from imported phosphate rock with other sources of this nutrient in the circular economy, such as incineration ash from the agri-food industry, water treatment products, and others.

In 2021, the following were used as raw materials at the NPK factory in Huelva:

- 1,110 t of ash from poultry farms and olive groves.
- 100 t of fire extinguisher powder.

Another company of the Group, Agralia, uses ammonium sulphate solution from other industries (industrial waste management services, manufacture of casings for meat products, etc.), in which it is generated as a by-product. Agralia consumed 5,509 metric tonnes of this raw material in 2021. In addition, a collaboration agreement was signed in May 2021 with Cooperativas Agroalimentarias de España with the aim of promoting the circular economy through the use of agro-livestock and agro-industrial raw materials in the production of bio-fertilisers.

3.5 Waste prevention and management

Fertiberia takes suitable measures to prevent waste generation or, where appropriate, to ensure that waste management is carried out in the following order of priority: prevention, reuse, recycle, recover and, as a last resort, disposal in order to avoid or minimise its impact on the environment.

Within the environmental management system, Fertiberia Group facilities have specific procedures and instructions that indicate how to identify, classify, store, manage and dispose of the waste generated at the facilities. The table below shows the tonnes of each type of waste generated and the type of treatment:

Quantity generated (t)	
Hazardous waste	1,905.3 tonnes
Non-hazardous waste	19,559.6 tonnes
Total	21,496.9 tonnes
Waste recycled/reused/recovered (%)	
Hazardous waste	24.0%
Non-hazardous waste	40.8%
Total	39.3%

3.6 Sustainable use of resources

Natural gas, electricity and water are the main raw materials used by Fertiberia Group in its production processes. Natural gas is not only used as a fuel in process furnaces and steam boilers, it is also the main feedstock used to manufacture ammonia – the basis of all nitrogen crop nutrients and as such of the products manufactured by Fertiberia Group. Water is primarily used as a raw material for the manufacture of ammonia – where it is used in the form of steam – and for the manufacture of solutions, as a solvent

in various production processes, as a coolant, and as part of fire suppression systems.

All Fertiberia Group facilities have control and monitoring procedures and production indicators that allow us to keep continuously up to date on the specific consumption of raw materials and, as such, optimise their consumption as well as correct any potential deviations. Aware of the importance of reducing water consumption, Fertiberia Group's production units use condensate recovery units as part of the process in addition to recovery of water in the ammonia plants.

The table below shows the main consumption data:

Main consumption data (1)	
Natural gas (1,000 Nm³)	435,739
Electricity (GWh)	342.2
Water (1,000 m³)	6,941
Phosphoric acid (t)	32,594
Sulphuric acid (t)	161,094
Phosphorite (t)	72,846
Potash (t)	81,527
Diammonium phosphate (t)	6,305
Ammonium sulphate (t)	48,383

(1) Calculated using data for 2020 provided by the National Commission for Markets and Competition (CNMC).

Furthermore, all Fertiberia Group's production facilities have production control, monitoring and follow-up systems for key parameters to reduce energy consumption.

With regards to the measures taken to improve energy efficiency and promote the use of renewable energies, the following initiatives should be highlighted:

- Projects to improve the energy efficiency of Fertiberia Group's ammonia plants, enabling the reduction of CO₂ emissions. In Palos de la Frontera and Puertollano facilities, during the

maintenance shutdowns, equipment was brought on stream that will improve the plants' performance and, as such, their natural gas consumption. The results of these measures are expected to be seen over the course of 2022.

- Installation of photovoltaic panels: there are plans to install photovoltaic panels at the Alverca and Lavradio factories in Portugal for their own energy supply (projects currently in permit application phase).

3.7 Climate change

Fertiberia Group has six facilities (Avilés, Palos, Puertollano and Sagunto in Spain, and Alverca and Lavradio in Portugal) regulated by the European Union's emissions trading system. As this is one of the key aspects of the company's environmental management, a series of initiatives have been implemented to reduce GHG emissions, including:

- Consolidation of the green hydrogen manufacturing project at the Puertollano factory for decarbonisation and ammonia production, in partnership with Iberdrola, making it Europe's largest green industrial-use hydrogen plant. The hydrogen is obtained from polymer electrolysis, using renewable electrical energy and is used as a raw material for the production of green ammonia, which will reduce the consumption of natural gas and will also allow the amount of CO₂ currently generated to be reduced. This project will see the installation of a 20 MW large-scale electrolyser powered by a 35 MW photovoltaic plant and a 5 MW / 20 MWh battery energy storage system, and will allow the Puertollano plant to make significant achievements in terms of decarbonisation.
- Work commenced at the Sagunto facility in 2021 to install a state-of-the-art reactor that will cut greenhouse gas emissions by more than 90%. Expected to be up and running in Q1 2022, the new reactor, designed and supplied by ThyssenKrupp, cost more than 3 million and will transform nitrogen oxides into nitrogen and water before they are released into the atmosphere. This project, which will reduce CO₂ emissions by 35,000 tonnes each year, equivalent to the emissions of more than 16,000 cars travelling 20,000 kilometres, is a key part of Fertiberia Group's decarbonisation strategy. This new equipment was designed using cutting edge technology and the latest in computational modelling techniques, ensuring the almost complete destruction of any kind of pollutant. The

facility will be commissioned during the shutdown scheduled for March 2022, turning Sagunto into the first Fertiberia Group factory to achieve zero greenhouse gas emissions and making it a benchmark in Europe for decarbonisation and sustainability.

- Partnership with technology company Casale and with Schmidtsche Schack-ARVOS, the world's leading supplier of industrial equipment solutions and services, to install three high-pressure process boilers to replace existing units at the Palos de la Frontera ammonia plant in Spain. It will become the first ammonia production plant in Spain to install equipment of this kind and by doing so aims to reduce its annual CO₂ emissions to 5,350 tonnes.
- Climate-related risks and opportunities are addressed during SWOT analyses within the framework of the ISO 14001 certification of our environmental management systems. Once the main risks have been identified, actions to mitigate these risks are established and the corresponding deadlines and people responsible for ensuring their execution are defined. Stakeholders are informed of the action plan and are updated via management review meetings. The progress of the mitigation actions implemented is monitored via regular audits.

Greenhouse Gas Emissions (tCO₂eq)

Scope 1	2021-1,063,536
Scope 2	2021-50,779
Total 2021	1,114,315 t (1)

The figures include Fertiberia, ADP, Sopac.

(1) Calculated using 2020 data provided by the National Commission on Markets and Competition (CNMC) and as yet unverified estimates for 2021.

3.8 Protection of biodiversity

Fertiberia Group develops, manufactures and promotes the use of new environmentally friendly crop nutrition solutions that help protect biodiversity. One example is the introduction of the new SDCD nitrification inhibitor in the company's nitrogen nutrients, significantly reducing the risk of leaching and allowing for a more sustainable use of nitrogen. In 2021, more than 35,000 t of the Group's inhibited crop nutrients were sold.

Through the Restore 20/30 project, Fertiberia Group expects to invest over €65 million to help restore the 720 hectares affected by phosphogypsum deposits in Huelva. This initiative has received a favourable Environmental Impact Statement from the Ministry for Ecological Transition and the Demographic Challenge, and the urban development compatibility report was approved by Huelva City Council. All that remains is for the Andalusian Regional Government to authorise the modification of the Unified Environmental Authorisation (UEA) and for the Nuclear Safety Council to issue its final report so that the recovery project can get underway.

The objective is the environmental restoration and recovery of biodiversity in the areas of Huelva occupied by the phosphogypsum stacks "applying the best practices" to close the stacks. This initiative consists of two phases: an estimated ten years to close the stacks and a further 30 years to monitor and control the former deposits.

The project is expected to be implemented in five key stages:

1. Drainage of the internal water of the gypsum and treatment.
2. Top sealing, first with a geomembrane and then a second layer of compacted clay.
3. Perimeter sealing, with a double barrier in all the tidal channels to avoid any contact between the interior and exterior water and to protect the structure against challenges such as tsunamis.
4. Reintegration and restoration of the land with native plants, with a key focus on recovering natural biodiversity.
5. Monitor and control.

The project is expected to create more than 100 direct and indirect jobs. This pioneering initiative would allow the phosphogypsum stacks to be completely

closed, thus avoiding any external contact, and helping to restore and revegetate the land to integrate it into the marsh.

One of the key points of the project is its alignment with the UN's Sustainable Development Goals for the protection of the planet which are part of the 2030 Agenda. In this regard, the project will help to achieve the following goals:

- Goal 6, guaranteeing the complete closure perfect encapsulation of the phosphogypsum stacks, preventing any untreated wastewater from coming into contact with the Huelva estuary, including a perimeter drainage system that captures all internal water.
- Goal 11, via the creation of quality employment, the project will have a very positive social and economic impact for both the city and province of Huelva.
- Goal 15, as the land currently occupied by the stacks will be replanted with native vegetation, thus helping to recover the area's natural biodiversity.

This project was designed by US firm Ardaman & Associates, a leading engineering services company focused on the design and decommissioning of phosphogypsum stacks and the protection of natural resources, with more than 60 decommissioning projects successfully completed in countries such as France, Germany, the United States, Canada and Australia.

3.9 Other aspects relating to pollution

In compliance with its environmental commitment, Fertiberia Group installs systems designed to reduce, eliminate and reuse polluting emissions and effluents in all its production processes applying the best available techniques wherever possible.

Listed below are the main actions taken to prevent and reduce emissions that affect the environment:

- All nitric acid plants have NO_x catalysts to reduce NO_x and minimise NO_x emissions.
- All solids plants have baghouse, cyclone and scrubber systems to prevent particulate, NO_x and ammonia emissions.
- The ammonia storage tanks and their loading and unloading systems are specifically designed to

avoid any vapours being released into the atmosphere, working in a closed loop, ensuring that the vapours emitted are collected, compressed and stored again.

- Noise and light pollution from all production facilities are controlled and, in many cases, monitored by local authorities.
- All chemical product storage tanks are located inside containment basins so that in the event of a spillage, they are confined, minimising the environmental impact and facilitating their collection and cleaning.

The Fertiberia Group provides the competent bodies and a number of associations with environmental information in connection with its facilities.

The table below shows the Fertiberia Group's consolidated emissions:

Emissions (tonnes)	
NOx	683.95
Particulate Matter	97.4

In 2021, a particular focus was placed on improving discharges into water courses at all of the Group's facilities. To achieve this, specific individual action plans have been put in place for each facility and are periodically reviewed and reported to industrial management.



04 | Social and staff management

4.1 Main risks

The main risks to which Fertiberia Group is exposed are those related to avoiding situations that could negatively affect the health and safety of its employees, eradicating the existence of discriminatory conducts and achieving adequate talent management.

4.2 Policies and commitments

Fertiberia Group's is firmly committed to supporting local talent. At our company, we value our employees as our most important asset, with selection proceedings based on the profiles required for each position, giving preference to internal promotion.

Each position's remuneration is established according to the professional groups or salary levels defined in the agreements applicable to each site. We are committed to

creating a sense of belonging amongst employees, ensuring that they understand their responsibilities and are able to perform their duties.

4.3 Employment

The average number of people employed by Fertiberia Group over the course of 2021 was 1,570. At the end of 2021, a total of 1,612 people were employed by the group.

Only data on contracts at 31.12.2021 are reported, as the variation between the workforce at year-end and the average annual total workforce is not significant (2.7%). Therefore, the data at year-end reflect a similar reality to the average data.

Below, it is analysed the Group's workforce, distributed according to the following criteria: breakdown of the total workforce at 31.12.2021 by gender, age, country and professional category.

Distribution of employed persons by gender, country and professional category											
Prof.Cat.	SM		M and ST		Tech		Admin		W and NG		Total
Gender	W	M	W	M	W	M	W	M	W	M	
Spain		20	60	162	72	272	78	44	26	420	1.154
Portugal	1	5	48	68	7	20	24	12	3	231	419
France		1	7	15			7	1	2	6	39
Total	1	26	115	245	79	292	109	57	31	657	1.612

Distribution of employed persons by age and professional category											
Prof.Cat.	SM		M and ST		Tech		Admin		W and NG		Total
Age	W	M	W	M	W	M	W	M	W	M	
<30			10	22	16	36	14	6	3	33	140
30-50		7	87	145	57	191	66	27	24	492	1.096
>50	1	19	18	78	6	65	29	24	4	132	376
Total	1	26	115	245	79	292	109	57	31	657	1.612

Senior Management (SM); Management and Senior Technicians (M and ST); Technicians (Tech); Administrative (Admin); Workers and other non-graduates (W and NG).

Persons employed by contract type as at 31.12.2021

Distribution by gender

Gender	Women	%	Men	%	Total
Full time	293	20,4	1,140	79,6	1,433
Part time	42	23,5	137	76,5	179
Total	335	20,8	1,277	79,2	1,612

Distribution by age

Age	<30	%	30-50	%	>50	%	Total
Full time	73	5,1	992	69,2	368	27,7	1,433
Part time	67	37,4	104	58,1	8	4,5	179
Total	140	8,7	1,096	68,0	376	23,3	1,612

Distribution by professional category

Prof. Category	SM	%	M and ST	%	Tech	%	Admin	%	W and NG	%	Total
Full time	27	1,9	324	22,6	318	22,2	156	10,9	608	42,2	1,433
Part time			36	20,1	53	29,6	10	5,6	80	44,7	179
Total	27	1,7	360	22,3	371	23,0	166	10,3	688	42,7	1,612

Persons employed by working day as at 31.12.2021

Distribution by gender

Gender	Women	%	Men	%	Total
Full time	316	20,5	1,223	79,5	1,539
Part time	19	26,0	54	74,0	73
Total	335	20,8	1,277	79,2	1,612

Distribution by age

Age	<30	%	30-50	%	>50	%	Total
Full time	139	9,0	1,077	70,0	323	21,0	1,539
Part time	1	1,4	19	26,0	53	72,6	73
Total	140	8,7	1,096	68,0	376	23,3	1,612

Distribution by professional category

Prof. Category	SM	%	M and ST	%	Tech	%	Admin	%	W and NG	%	Total
Full time	27	1,8	343	22,3	352	22,9	154	10,0	663	43,0	1,539
Part time			17	1,1	19	1,2	12	0,8	25	96,9	73
Total	27	1,8	360	23,4	371	24,1	166	10,08	688	36,9	1,612

Redundancy figures for the reporting period

Distribution by gender

Gender	Women	Men	Total
Number of redundancies	9	10	19

Distribution by age

Age	<30	30-50	>50	Total
Number of redundancies	5	10	4	19

Distribution by professional category

Prof. Category	SM	M and ST	Tech	Admin	W and NG	Total
Number of redundancies	0	3	1	8	7	19

Average remuneration

Distribution by gender

Gender	Women	Men	Currency
Average remuneration(*)	35,923	39,131	euro

(*) Includes all remuneration items (fixed + variable remuneration)

Distribution by age

Age	<30	30-50	>50	Currency
Average remuneration	28,604	42,876	68,919	euro

Distribution by professional category

Prof. Category	SM	M and ST	Tech	Admin	W and NG	Currency
Average remuneration	263,770	61,684	44,113	35,796	37,282	euro

Wage gap (gross hourly wage)

Wage gap (*)						
Prof. Category	SM	M and ST	Tech	Admin	W and NG	Currency
Hourly wage men	112.28	29.66	26.40	17.91	18.91	euro
Hourly wage women	(**)	21.59	21.46	16.58	19.04	euro
Wage gap	-	27.2%	18.7%	7.5%	-0.7%	

(*) Includes all remuneration items (fixed + variable)

(**) Not reported, there is only one person in this group.

To calculate the average wage by professional group, the median by gender has been used:
gross annual salary category / number of hours per year

Average remuneration of directors and executives

Distribution by gender			
Gender	Men	Women	Currency
Directors	782,121	-	euro
Senior Management (*)	181,823	-	euro

(*) Only members of senior management are considered executives, the rest of the Group's management staff are included in the management and senior technicians category.

All remuneration items (fixed + variable) are included. Neither the directors nor the senior management staff have received per diems, indemnities or payments to long-term savings schemes.

Type of remuneration

Type of remuneration %		
Type of remuneration	Directors	Executives
Pension funds and plans	-	-
Fixed remuneration	52%	70%
Variable remuneration	48%	30%
Statutory services	-	-
Other remuneration items	-	-

Implementation of disconnection policies

The company is currently defining a Disconnection Policy, according to which employees are under no obligation to answer telephone calls or e-mails outside of working hours except in the event of a particular urgency or exceptional circumstances. Normally, no meetings are scheduled outside working hours.

4.4 Working hours

Organisation of working time

At Fertiberia Group, working hours differ depending on the country and the applicable collective bargaining agreement and all of its employees comply with the working hours established.

There are several work regimes:

- Office staff work from Monday to Friday, mornings and afternoons or on a continuous working day in most production facilities.
- Warehouse staff work from Monday to Friday, working morning or afternoon shifts.

- At our production plants staff work on rotating shifts, either working morning shifts (6 am- 2 pm), afternoon shifts (2 pm- 10 pm) or night shifts (10 pm-6 am).

Staff absenteeism

Total hours worked are accounted for through work reports and access controls. The following are included in the computation of hours lost: sick leave due to temporary disability resulting from common illness or occupational accident and the leave provided for in the applicable collective bargaining agreements. In the Spanish facilities, maternity/paternity leave and leave due to high-risk pregnancies or breastfeeding are not counted as absenteeism

Absenteeism by country and gender (hours lost)

Gender	Men	Women	Total
Spain	98,126	24,057	122,183
Portugal	53,513	9,509	63,022
France	99	156	255
Fertiberia Group Total	151,738	33,722	185,460

Measures aimed at facilitating a healthy work-life balance and encouraging co-responsibility by both parents.

The work-life balance of employees is a strategic factor for business competitiveness, as it favours the attraction and retention of talent, professional development and strengthens employee commitment and motivation. Therefore, the company values the benefits for both staff itself of achieving a balance

between the professional and personal responsibilities of its employees. It actively encourages measures aimed at reconciling these two areas, such as maternity, paternity and breastfeeding leave, reduced working hours for legal guardianship or leave of absence for caring for children under three years of age and/or for caring for family members.

Staff who do not work rotating shifts have flexible working hours to favour their work-life balance. Working day is shorter in summer.

Maternity/paternity leave

Gender	Men	Women
Right to parental leave	100%	100%
On parental leave	72	22
Returned after leave (*)	71	22

(*) Based on leave finished in 2021

4.5 Health and safety

At Fertiberia Group, health and safety is a key concern and as such is present in everything we do.

When it comes to safety, our aim is to be recognised and valued, both internally and externally, for achieving a sustainable transformation towards a “Zero Loss” Culture across all the Group’s facilities. QHSE Coordination sessions are held monthly to define the medium-/long-term strategy and short-term initiatives are defined.

A General safety coordinator and a General PSM (Process Safety Management) coordinator cover Fertiberia Group’s two areas of safety:

- Occupational safety
- Process safety

Throughout 2021, progress continued to be made in the SaFer Project in collaboration with DSS (DuPont Sustainable Solutions), which for the fifth consecutive year was ranked one of the top consulting firms in Health, Safety and Environment (HSE), according to a study published in August 2021 by the independent research consultancy Verdantix.

The SaFer Project’s main lines of work include:

- Coaching for senior management in demonstrating visible health and safety leadership.
- Definition of a corporate governance structure in connection with health and safety.
- Configuration of occupational safety and process indicators, both reactive and proactive, so that, in addition to measuring the outcome, the effort to achieve it is also gauged.
- Development of an HSE merit system that contributes to team motivation.
- Development of corporate procedures at group level, based on the 7 main risks identified in the pre-assessment conducted by DSS.
- Transformation of the chain of command through group coaching.
- Development of new process safety management (PSM) capabilities through the creation of an internal network of PSM Coordinators.
- Digitalisation of the various preventive routines developed.

- Change management and effective communication across the entire organisation.



The range of activities planned address both occupational safety and process safety, translating into actions to develop an independent safety culture and actions to ensure adequate control and management of the main hazards and risks.

An independent safety culture is one in which people always behave with safety in mind due to a personal choice to behave in this way. The main actions in this

- * Clear definition of safety roles and responsibilities at all levels and functions of the organisation.
- * Coaching of management (including senior management) in regard to how to show visible and effective leadership.
- * Mandatory training and awareness raising for all.

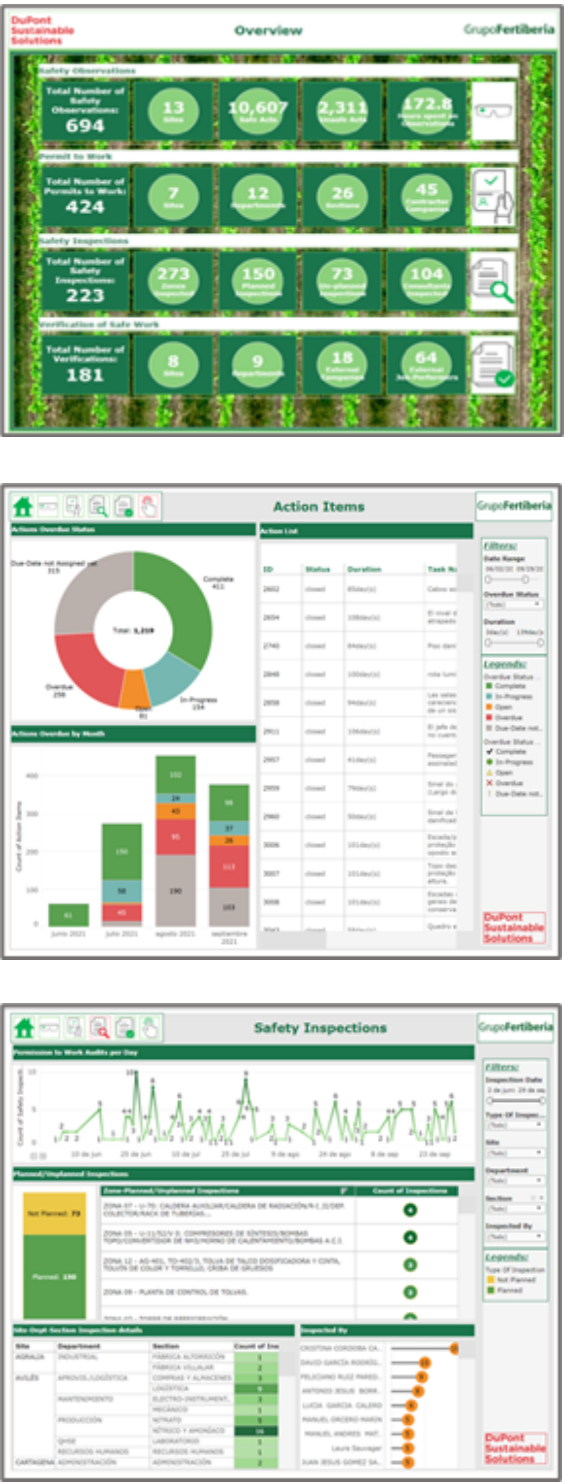
The approach to risk and threat management is to develop corporate standards including an implementation plan for each standard that is being developed at the local level and based on a gap analysis between the corporate standard and each local reality.

- * Risk analysis and hazard analysis of the process
- * Lockout and Tagout (LOTO)
- * Work at heights
- * Confined spaces
- * Human/vehicle interaction
- * Human/machinery interaction
- * Burns
- * Fire and explosion

Digitalisation is an important part of the project. As such, the SaFer APP has been developed to enable the various preventive measures to be reported immediately online via a mobile device (smartphone and/or tablet):

- * Preventive safety observations
- * Verification of safe working procedures
- * Safety inspections
- * Work permit audits
- * Safety meetings

In addition, all occupational safety and PSM indicators, both reactive and proactive, can be viewed by any category (by workplace or consolidated at different levels).



*Example of a digital dashboard

The results of the SaFer project are reviewed and analysed by a quarterly meeting of the Monitoring Committee, chaired by the CEO and Chairman of Fertiberia Group, which oversees the project's progress and makes decisions on the next steps.

All the directors of the various Fertiberia facilities take part in a monthly Level 0 HSE Meeting, where the results of the previous month are reviewed, the next steps are discussed and any necessary preventive and/or remedial measures are implemented for any situations arising. This meeting is chaired by the Industrial Director of Fertiberia Group.

Information is shared locally in the different health and safety committees, where the needs and preventive measures are analysed together with the workers' representatives.

Another initiative to effectively attain the "Zero Losses" objective is the creation of the Fertiberia Group Safety Awards, which reward individuals and teams for their efforts and commitment to safety. It also includes a specific award for the contractors working at our facilities in a bid to actively engage them in the safety transformation project.

Recognition through external certification:

All Fertiberia Group facilities have an Occupational Health and Safety (OHS) management system. All of the Group's production facilities (the factories in Alverca, Avilés, Cartagena, Huelva, Lavradio, Palos de la Frontera, Puertollano, Sagunto and Setúbal) are certified to ISO 45001 standard and successfully renew their certification each year.

Fertiberia group's 10 rules that save lives:

Fertiberia Group's RULES THAT SAVE LIVES are another step to continue making progress in this sustainable transformation towards a culture of "Zero Losses".

These are basic rules that must be followed at each and every one of the Group's facilities because they SAVE LIVES.

They define 10 basic rules that are key to keeping us people safe and preventing accidents and are based on 7 main identified risks.

The RULES THAT SAVE LIVES have been drawn up by a multidisciplinary team with experience in different areas and businesses. Their aim is to ensure that they cover all our activities and apply to all personnel working for Fertiberia Group, including our own staff and contractors. They must be always followed.



Our commitment

At Fertiberia Group, we undertake to know, understand and, above all, comply with and enforce the rules.

Rules that save lives



Never start a task if you don't know its risks.



Before servicing a piece of equipment, make sure it's not connected.



Protect your life when working at height or at different levels.



Only enter a confined space if there is no risk of suffocation.



Learn about the hazardous substances you work with.



Always wear the seatbelt and respect the regulations established for any type of vehicle.



Never bypass the safety guards/devices of the equipment you work with.



Pay special attention in environments with moving vehicles and/or work equipment.



Always wear the appropriate Personal Protection Equipment (PPE).



Never work under the influence of alcohol or drugs.

Grupo **Fertiberia**

Accident rate:

The Group has reduced the Lost Time Injury Rate, including contractor accidents, by more than 28% compared to 2020, including months with 0 lost time accidents. This result confirms the effectiveness of the

various initiatives implemented, both in terms of safety culture and hazards and risks control.

Accidents at work involving staff directly employed by Fertiberia:

		Number of accidents with sick leave	Frequency rate	Severity rate
FERTIBERIA GROUP TOTAL	Men	24	2.29	0.23*
	Women	4	1.46	0.14*
	Total	28	2.12	0.21

The frequency rate has been calculated as the number of accidents with sick leave per 200,000 hours worked: (number accumulated accidents x 200,000 / no. accumulated hours worked)

The severity rate has been calculated as the number of days lost per 1,000 hours worked (number days lost x 1,000 / no. accumulated hours worked).

In 2021, no occupational diseases were identified at any of the Group's facilities.

COVID-19

For the second consecutive year, COVID-19 deserves a separate chapter, since in one way or another it has influenced the entire contents of this report.

At our production facilities, it has entailed a significant organisational and collaborative effort from our entire workforce to maintain production and continue to provide a service to our customers. The situation was particularly critical in the months of January and December when the highest number of cases of the virus were recorded in Europe.

The COVID Central Committee made up of representatives of the company and the trade unions UGT, CCOO and CSIF meets periodically to monitor cases and analyse the preventive measures implemented.

The company keeps an internal COVID protocol up to date, always establishing the best practices in terms of prevention and following health authority recommendations to offer the greatest protection to the employees. This protocol is reviewed periodically as required by unfolding events. Regular prevention audits are carried out at all our work facilities to check that the action protocol is being applied correctly.

All cases of COVID at the Fertiberia Group are monitored, and a daily information note is issued detailing the number of cases at each facility.

In addition to all the preventive measures implemented, antigen testing and PCR testing are available at all our facilities to prevent the spread of the virus in the workplace.

ERTEs (furlough schemes) resulting from COVID-19 have not been applied at any of Fertiberia Group's facilities.

No. of sick leaves due to COVID-19 by country and gender

Gender	Men	Women	Total
Spain	138	32	170
Portugal	50	11	61
France	1	0	1
Fertiberia Group Total	189	43	232

4.6 Company relations

The Group organises its company relations independently for each of the companies, generally by company or sector. In this regard, it has different company and sectoral collective bargaining agreements that guarantee 99.94% coverage of the workforce.

As a result of these agreements, the Group's company relations are organised through works councils or staff delegates, depending on the number of employees at each facility. In the Group's main company (Fertiberia, S.A.), in addition to the works councils of the Avilés,

Huelva, Palos, Puertollano and Sagunto sites, there is a collective joint committee where the majority of at company level and management are represented. The committee is constituted as a body for the interpretation, conciliation and monitoring of compliance with the collective bargaining agreement. Both company agreements and sectoral agreements include articles relating to occupational health and safety that regulate, among other aspects: provision of internal prevention services, risk assessment, health surveillance, presence of preventive resources, prevention delegates, health and safety committees and the inter-centre health and safety committee.

Coverage of company and sectoral collective bargaining agreements

Organisation of company relations

Company	Type of agreement
ADP	Company Collective Bargaining Agreement
Agralia	General Chemical Industry Agreement
Fercampo	Provincial trade agreements
	General Chemical Industry Agreement
Fertiberia, S.A.	Company Collective Bargaining Agreement
Fertiberia Castilla-León	Attached to the Fertiberia collective bargaining agreement
Fertiberia France	Chimie agreement no. 3108
Fertiberia La Mancha	Provincial Trade Agreement
Intergal	PQI, pharmaceutical and perfumery wholesalers
Química del Estroncio	General Chemical Industry Agreement
SOPAC	Sectoral agreement

Staff covered by collective bargaining agreements

Persons employed	Covered agreement	No agreement	%
Spain	1,153	1	99.91%
Portugal	419	0	100%
France	39	0	100%
Total	1,611	1	99.94%

4.7 Training

Fertiberia Group believes that training is key to motivating, retaining and developing employee talent.

Before the end of each year, the training plan for the following year is approved by the management team at each facility. The training given at each facility and at the quarterly meetings of the joint committee is monitored on a regular basis.

In addition to scheduled training, unscheduled training sessions are carried out according to the needs that arise during the year.

A large part of the training is related to safety, especially in production facilities.

Hours of training by professional category

Senior management	81
Executives and senior technicians	12,422
Technicians	10,864
Administrative staff	3,732
Workers and other non-graduates	29,479
Total	56,578

(*) The number of training hours provided in 2021 was significantly reduced as a result of the restrictions in place due to COVID-19.

4.8 Equity

Equality, Diversity and Inclusion policy

The company has developed an Equality, Diversity and Inclusion Policy which is expected to be approved by the Board of Directors in early 2022. This policy sets out the basic principles and the main lines of

action that define our business strategy in these areas, demonstrating our firm commitment to equal opportunities and non-discriminatory treatment of the employees.

This policy is part of Fertiberia Group's Environmental, Social and Governance (ESG) Action Plan for 2022 and will be implemented in full compliance with the regulations in force in the countries in which the Group operates and in line with the highest international standards.

It highlights Fertiberia Group's commitment to promoting a work environment that champions equity, diversity and integration and that values the differences among its staff, considering it a key and cross-cutting element of its management processes and corporate strategy.

Fertiberia Group is firmly opposed to any exclusionary or discriminatory attitude or conduct based on prejudices relating to nationality, sex, gender, sexual orientation, marital status, race, religion, age, abilities or social condition.

As part of our employment policy, selection procedures must be objective and neutral in order to avoid any type of direct or indirect discrimination.

Policy on equal treatment and equal opportunities

All the Fertiberia Group companies have equality plans and/or transparent remuneration policies. During the next year, equality plans will be implemented in those companies with a workforce of >50 and <100 people.

Fertiberia Group's equality policy expressly affects: corporate culture and policy; impact on society; gender representation; human resources management processes; remuneration policy and structure; working conditions; work-life balance; and prevention of harassment and discrimination.

In this regard, Fertiberia has supported numerous local initiatives at its facilities, either directly or indirectly through local associations.

In order to eliminate this barrier and break stereotypes,

we have carried out staff selection policies and training plans aimed at the female population of the towns and cities close to our facilities.

Lastly, Fertiberia's Equality Plan includes a procedure and protocol for action in cases of harassment, developed under the principles of speed, confidentiality, transparency, objectivity, impartiality and respect for the privacy and dignity of staff.

Accessibility and inclusion for people with disabilities

Fertiberia Group is firmly committed to equal opportunities for the employment of people with disabilities. To this end, we are in contact with different entities such as the Adecco Foundation and ONCE, as well as contracting services at our facilities via Ilunion.

In relation to accessibility, measures have been adopted in all non-production facilities to increase accessibility. The Fertiberia headquarters is a building free from architectural barriers and adapted for people with reduced mobility and serves as a perfect example of our commitment to accessibility.

Employees with disabilities by gender and country			
Gender	Men	Women	Total
Spain	11	2	13
Portugal	2	0	2
France	0	0	0
Total	13	2	15



05 | Human rights

5.1 Main human rights risks affecting the organisation

On the basis of its business model, the Group identifies the main risks that it may face due to its activity and its sector of activity. Although it is a business that does not present significant human rights risks, the Group has different tools to manage and identify them.

5.2. Policies and commitments

1. Code of Ethics

The group is firmly committed to the defence of human rights developed tools that guarantee and promote the protection and respect of people in order to prevent, mitigate and, where appropriate, remedy any possible impact on these rights.

To this end, the company's practices are aligned with the principles contained in the Codes of Ethics as follows:

1. All Fertiberia Group employees must respect for and comply with human rights, environmental regulations, labour rights and equity policies.
2. An ethical standards guide is established for all executives, directors, employees and any person who collaborates, provides services and is related or linked to Fertiberia Group in order to control and prevent any type of illegal, criminal or fraudulent act, regardless of its nature.

According to this, the Group

- Disseminates the values, principles and objectives of the company in accordance with the respect for human and social rights.
- Promotes the participation and integration of all employees and collaborators in the obligation to

accept, respect and apply the Code and the Protocol for the Prevention of Criminal Offences.

- Facilitates, through the company's whistleblowing channel, the prevention, detection and elimination

of irregular conduct, thus helping to maintain and protect the values and good name of Fertiberia. Furthermore, in section 5, it establishes the basic values and principles of compliance, among which we would highlight, with regards to human rights, respect for the dignity of people, both those who form part of Fertiberia Group and its customers, suppliers, shareholders and, in general, respect for the dignity of any person who has had or may have any relationship with the company. For this reason, Fertiberia Group:

- Prohibits harassment, abuse and discriminatory treatment on the basis of race, colour, nationality, religion, political opinion, affiliation, age, gender, sexual orientation, status –including pregnancy–, social and family status, disability, handicap or any other condition or circumstance.
- Promotes equal opportunities between employees of different genders and nationalities, and the possibility of non-discriminatory access of women to any role within the organisation.
- Respects the private life of employees and will not interfere in their activities or conduct outside the scope of their work in the company, provided that such activities or conduct do not affect the performance of their duties within the company, nor in any way harm the good name of the Group or its legitimate interests. Recognises the right of all employees to sympathise
- with and belong to a political party, although any activity, militancy in a political party and/or financial contribution to it be strictly personal and must not interfere with the performance of their duties within the company.

2. Criminal Risk and Anti-Bribery Management System.

The aim is to guarantee respect for the law and the rights of the Group's employees and third parties affected by its activity.

3. Adherence to the United Nations Global Compact

As part of its ESG strategy, the Group has subscribed to the Global Compact, the international movement launched by the United Nations to promote responsible business action in the spheres of market creation, anti-corruption, environmental protection and social inclusion. Thus, Fertiberia Group deepens its commitment to the Sustainable Development Goals (SDGs) with a view to contributing to the achievement of the UN's major challenges, such as eliminating extreme poverty, combating inequality and curbing climate change by 2030.

4. Collective bargaining agreements

Through the collective bargaining agreements signed by the Group in each of the regions or sectors in which it operates, the promotion of and compliance with the provisions of the fundamental ILO conventions such as freedom of association and the right to collective bargaining, the elimination of discrimination in employment and occupation, the elimination of forced or compulsory labour and the effective abolition of child labour are guaranteed.

5. Due diligence procedures

The Group has due diligence procedures in place to its employees and third parties:

1. Internal due diligence procedures: Fertiberia Group has a whistleblowing channel in place which all employees have been made aware of so that they can report all practices that are contrary to the Code of Ethics, among others.
2. External due diligence procedures:
 - Adherence Clause: Contracts with suppliers, customers and business partners include clauses on adherence to the principles of the Code of Ethics.
 - The Due Diligence Procedure as part of the process of adapting its Criminal Offence Prevention and Anti-Corruption system to UNE 19601 and ISO 37001 standards:

within this procedure there are a number of indicators that are key to promoting a positive culture (such as whether the third party has its own code of ethics or compliance programme). In addition, a critical step in the due diligence process will be to ascertain whether there is any adverse news associated with the third party, and in particular, whether there is any history of business that may be considered unethical, corruption or other activity that may impact the desirability of doing business with the third party.

There was one complaint during 2021 regarding harassment. An internal investigation concluded that this was a dispute among co-workers, and measures were proposed to resolve it.

5.3 Description of the measures implemented for the promotion and enforcement of the provisions of the core conventions of the International Labour Organisation related to respect for freedom of association and the right to collective bargaining; the elimination of discrimination in respect of employment and occupation; the elimination of forced or compulsory labour; the effective abolition of child labour.

The measures implemented are covered by collective bargaining agreements and equality plans. These tools are detailed in the Human Resources chapter.

An aerial photograph of a harrow in a field, creating a trail of dust. The harrow is a small, dark-colored machine with a yellow frame, moving from left to right. The field is a mix of brown and tan colors, with vertical lines indicating the harrow's path. The background is a solid brown color.

06 | Corruption and bribery

6.1. Key risks to the organisation regarding corruption and bribery.

Fertiberia Group has developed a project for the implementation of a Criminal Risk Management and Anti-Bribery System (hereinafter CRMABS) at corporate level in accordance with the UNE 19601 “Spanish Criminal Compliance” standard (art. 31 bis Criminal Code) and ISO 37001 “Anti-Bribery Management System” for all Group companies. The collaboration with Willis Towers Watson-GlobalSUITE Solutions is part of this process, aimed at establishing a risk management system capable of implementing, updating and maintaining the necessary controls to prevent the commission of crimes associated with Fertiberia Group’s Spanish companies in their capacity as legal entities.

The CRMABS also encompasses the prevention of corruption and bribery offences, the implementation of which extends to all Fertiberia Group companies.

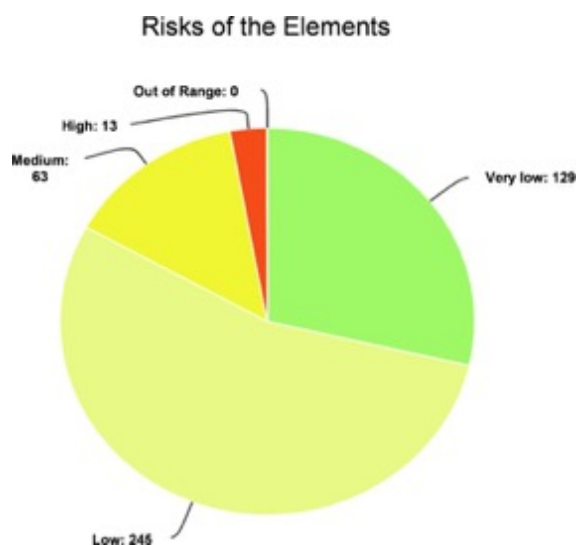
One of the most important milestones of the CRMABS is to carry out a risk analysis in order to assess the company’s situation with regard to each of the offences that the Criminal Code considers legal entities can be charged with. This analysis is then set out in a risk report, including bribery and corruption offences.

In 2021, risk reports were compiled for the various companies belonging to Fertiberia Group. In order to carry out the analysis, the following actions were undertaken:

- Identification of the business processes.
- Definition of methodologies.
- Performance of the risk analysis.
- Risk assessment
- Risk management

Its results are available to Group staff through various dissemination platforms. Among them, the raw risk map of the organization was obtained, considering that almost all crimes were assessed by more than one Fertiberia department.

The following result was obtained with regard to the current risks:



The chart above shows a representation of the current risks identified. The map details the criminal risks associated with the company’s liability in its capacity as a legal entity, along with the corruption risks, indicating the number of threats for each level of risk from very low to high.

Only 13 high-risk threats were obtained, accounting for 3% of threats and 63 medium level risks, accounting for 14% of the total.

The low and very low levels risks represent 54% and 29%, respectively. These were the most commonly-recorded levels of risks.

6.2 Policies and commitments

1. Policy on the prevention of criminal offences and anti-corruption

It expresses Fertiberia Group’s commitment to full compliance with all applicable local anti-bribery and anti-corruption laws. This policy complements Fertiberia Group’s Code of Ethics and provides a guideline for compliance with company policies applicable to Fertiberia Group’s global operations.

2. Policy on roles and responsibilities

Its objective is to determine the roles and responsibilities of all staff involved in the two Systems, (i) Criminal Risk Management System and, (ii) Bribery Risk Management System (CRMS and BRMS). The aim is to coordinate tasks and assign responsibilities to ensure the proper functioning of the organisation in terms of Criminal Offence Prevention and Bribery Prevention.

3. Document management procedure

It aims to ensure that all documents related to Criminal and Anti-Bribery Compliance, in accordance with ISO 37001 and UNE 19601 standards, are prepared, approved and reviewed in the established manner and that only the latest versions are available for company use. By doing this, unauthorised access to external documentation or other documents is prevented and the records of the criminal compliance and anti-bribery management system are controlled.

4. Communication procedure

Its purpose is to establish the methodology that favours and allows the transmission of information at Fertiberia Group companies and with interested third parties defined in the scope of the Criminal Risk Management and Anti-Bribery System in accordance with UNE 19601 and ISO 37001 standards.

5. Third-party due diligence procedure

It allows us to study whether the company has risks associated with criminal offences that, according to our Criminal Code, could determine its criminal liability as a legal entity, including corruption and bribery, and if so, to establish the necessary and relevant measures to mitigate or eliminate them.

6. Non-conformity procedures

Its purpose is to define the system to manage non-conformities detected in Fertiberia Group's CRMABS, in accordance with UNE 19601 and ISO 37001.

7. Internal audit procedures

Its purpose is to define the system for planning and carrying out internal audits of Fertiberia Group's CRMABS to determine whether the system complies with the provisions set out in the CRMABS based on the international standard ISO 37001 "Anti-Bribery Management System" and the national standard UNE 19601 "Criminal Compliance".

8. Due diligence procedure for staff in particularly sensitive positions

The aim of this procedure is to achieve a correct management of the competence of the organisation's Human Resources from the point of view of compliance in Criminal and Anti-Bribery matters, differentiating between:

- Issues common to all members of the organisation in terms of Criminal and Anti-Bribery Compliance.
- Due diligence relating to persons in particularly sensitive positions in terms of Criminal and Anti-Bribery Compliance.

9. Protocol for establishing will

Its purpose is to establish the company's decision-making process and the requirements for hiring executives and members of the Administrative Body.

10. Procedure for Review by the Board of Directors, Senior Management and the Compliance Committee

Its purpose is to periodically evaluate whether the Criminal and Anti-Bribery Compliance Management System is adequate to effectively manage the risks of bribery and the commission of criminal offences at Fertiberia Group, as well as whether it is being effectively implemented.

11. Monitoring procedure:

It aims to define how to monitor the degree of compliance with the CRMABS through metrics and indicators.

12. Post-criminal procedure

The organisation's criminal compliance function should not focus solely on crime prevention, as experience shows that such risk management models can be insufficient. Instead, it should also extend to how to respond to situations which have already occurred and which may potentially constitute criminal offences. From this standpoint, and with the aim of nurturing a genuine culture of regulatory compliance in the Group, this procedure contains the guidelines to be followed in the event of apparent criminal conduct, which may therefore involve criminal liability for Fertiberia Group, and aims to combine the proper safeguard of the concerned legal entity's right to defence with the clarification of what actually happened and the remedy (where appropriate) of any damage caused, avoiding undermining its reputation.

13. New Fertiberia Group whistleblowing channel for compliance with Directive (EU) 2019/1937;

In accordance with the main objective of Directive (EU) 2019/1937, Fertiberia Group has implemented a new single whistleblowing channel for all Group companies, which (i) significantly broadens its objective scope of application and (ii) allows complaints to be processed with maximum transparency and security, furnishing the Group with a centralised system to analyse, investigate and manage all communications concerning potential breaches, saving costs and time and creating a Group-wide investigation facility

6.3 Measures taken to prevent corruption and bribery

In keeping with the commitments undertaken in the Criminal offences prevention and anti-corruption policy, Fertiberia Group has carried out the following initiatives to raise awareness and training sessions at the various Group companies (with the exception of Fertiberia France):

- In the area of corruption prevention: specific training on anti-corruption as well as how the corruption prevention system works for executives and heads of department as required by ISO 37001 standards.

- In terms of the prevention of criminal offences: raises awareness on how the criminal risk prevention management system works, as well as dissemination of the policy on the prevention of criminal offences and anti-corruption, employee knowledge and awareness of the Code of Ethics and the whistleblowing channel tested at Fertiberia Group's Spanish companies.
- In connection with the Code of Ethics: employee knowledge and awareness of the Code of Ethics and the whistleblowing channel tested in the Portuguese division.
- Conflicts of Interest procedure: in accordance with the company's Code of Ethics, Fertiberia Group employees must avoid situations that could lead to a conflict of interest. This obligation extends to employees and management, notwithstanding the latter are all subject to the imperative legal framework concerning conflicts of interest provided in the regulations applicable in each case.

6.4 Measures to combat money laundering

Fertiberia Group, through the declaration contained in its Codes of Ethics, undertakes to comply with the regulations in relation to the prevention of money laundering and the financing of terrorism and other illicit activities, implementing procedures and protocols for the prevention and detection of suspicious forms of payment.

If any employee should have any suspicion of the commission of an act that could constitute a crime or administrative infraction of money laundering or financing of terrorism or other illicit activities by any third party, including customers, agents or business partners, they must immediately inform the Compliance Officer in order to avoid damage to the reputation, image and good name of Fertiberia. All Fertiberia employees shall ensure compliance with the rules limiting cash payments.

In addition, as explained in the section on procedures, the Spanish division of the Group has a due diligence procedure for third parties with which Fertiberia has a relationship, in which aspects with respect to third parties are analysed. A critical step in the due diligence process is to find out whether there is any adverse news associated with the third party, among others.

6.5 Actions to strengthen antitrust law enforcement.

Following the Company's commitment to the highest antitrust standards, the board of managers has appointed a compliance officer, the management has made a written commitment to comply with antitrust regulations, an antitrust group policy and a competition handbook have been issued and commercial staff is regularly trained.

6.6 International sanctions policy.

FERTIBERIA GROUP is committed with complying with all applicable Sanctions in any jurisdiction in which

the Group operates and, to this end, has approved an International Sanctions Policy regulating the restrictions to its business and the procedure and measures to achieve its full effectiveness.

6.7 Contributions to foundations and non-profit entities.

Please consult the description included in Chapter 7 of this report.



07 | The company

7.1 Main risks affecting the organisation in terms of commitment to sustainable development, subcontractors and suppliers, consumers and tax information

1. Main organisational risks affecting relations with the environment (local communities), customers, consumers and suppliers

The company has prepared a "Risk and Opportunity Analysis" which assesses risks, identifies the potential effects of these risks and the actions required to successfully manage them.

The main risks linked to customers are as follows:

Process	Risks/Opportunities	Potential Effect
COMMERCIAL MANAGEMENT Expected results: To market products that meet customer requirements and expectations.	Risk: Failure to adapt to new European regulations in time and form	Inability to market the product
	Risk: Increase in customer complaints.	Customer dissatisfaction.

Process	Risks/Opportunities	Potential Effect
COMMERCIAL MANAGEMENT Expected results: Good customer service and growth of customer portfolio.	Risk: Non-compliance of customer service.	Customer dissatisfaction.

Process	Risks/Opportunities	Potential Effect
PRODUCT STEWARDSHIP MANAGEMENT Expected results: Follow-up of the product throughout its life cycle in compliance with the quality, environment, security and safety requirements related to the crop nutrition sector.	Risk: Accidents arising from the manufacture/storage of ammonium nitrate based products.	Inability to market the product
	Opportunity: Contribution by the end customer (farmer) of their specific needs.	Improvements in the product and its application.

Process	Risks/Opportunities	Potential Effect
MEASUREMENT, ANALYSIS AND IMPROVEMENT Expected results: Continuous improvement of the system.	Risk: The system does not improve and instead stagnates.	Loss of management system certification.

Process	Risks/Opportunities	Potential Effect
DESIGN AND DEVELOPMENT Expected results: Design and development of the product according to the established input requirements.	Risk: Non-compliance with the specification.	Customer dissatisfaction.

Process	Risks/Opportunities	Potential Effect
PRODUCTION Expected results: Comply with the established monthly production schedule according to product specifications.	Risk: Non-compliance with production planning.	Customer dissatisfaction.

Process	Risks/Opportunities	Potential Effect
DELIVERY Expected results: Delivery of product to the customer in compliance with daily load orders and specifications.	Risk: Product does not meet specifications	Customer complaints and claims.

Process	Risks/Opportunities	Potential Effect
MAINTENANCE Expected results: No faults at the facilities.	Risk: Unscheduled plant shutdowns	Decrease in production capacity and cost overruns. Loss of profit. Customer dissatisfaction due to failure to meet deadlines.

Process	Risks/Opportunities	Potential Effect
LABORATORY Expected results: Analysis of the product within specifications.	Risk: Incorrectly calibrated equipment resulting in erroneous analyses.	Failures in product quality.

The main risks linked to Purchases-Suppliers would be:

Process	Risks/Opportunities	Potential Effect
PURCHASES Expected results: Meet demands of the departments of the Factory at the best price, with the expected quality and at the shortest possible timeframe.	Risk: Failure to meet deadlines, cost overruns, etc. Supply shortage or delay due to COVID.	Delays in repairs and, therefore, in production
	Risk: Failure to comply with supply delivery deadlines	Delay in delivery of the project

Process	Risks/Opportunities	Potential Effect
PURCHASE ADMINISTRATION	Risk: Non-payment of invoices to suppliers, administration, etc.	Penalties and claims.
Expected results:		
Correct management of invoices, tax payments, etc.		

The **most significant risks and opportunities linked to the context and the community** where the Company operates would be:

Process	Risks/Opportunities	Potential Effect
STRATEGY AND PLANNING	Risk: Failure to carry out strategic planning for the following year.	
Expected results:		
Drawing up a strategic plan for the company to ensure continuous improvement.	Risk: Failure to meet goals.	Lack of strategy for improvement at the Organisation.

Fertiberia Group provides a considerable source of employment and development for the communities in which it operates thanks to its entire value chain. Its operations in different locations across Spain, Portugal and France, especially those in rural areas,

has a positive impact on the development of the economic and social fabric of these communities thanks to the jobs generated directly and indirectly, through suppliers and external companies providing services.

2. Key organisational risks affecting tax reporting

The main risks referred to in this section are identified in the Group's Code of Ethics (sections 5 and 6) and mainly involve the existence of conflicts of interest, problems related to the protection of the Group's assets and those that may potentially affect relations with public authorities, including bribery, kickbacks, tax fraud and money laundering. Honesty and transparency are two fundamental values that structure Fertiberia's behaviour and, by complying with them, greater trust is generated among customers, corporate reputation is improved and the company's good name is consolidated.

Correct compliance with these values entails a series of obligations for all persons bound by the Code, the aim of which is to protect the reputation of Fertiberia. As such, and due to their relevance, the following may be mentioned:

- Avoid conflicts of interest when there is a conflict between the personal interests of the members of the company, their relatives or third parties to whom they are related, and the interests of the company.
- Protect Fertiberia's assets: theft, robbery and carelessness, or the use of charitable or social work for inappropriate purposes, are detrimental to the company and financially damaging to the collective as a whole.
- Prohibition of bribery, kickbacks and tax fraud, as they are types of behaviour that can be classified as crimes.
- Compliance with regulations relating to the prevention of money laundering and the financing of terrorism and other illicit activities.
- Respect for the environment.

7.2 Policies and commitments

1. Policies affecting customers, consumers and suppliers

Fertiberia's management has the following objectives in this area: (i) to satisfy the quality and environmental requirements and expectations of the stakeholders, (ii) to comply with the requirements and ongoing improvements, (iii) to achieve sustainable development for society and the environment in

which it carries out its operations and (iv) to prevent occupational and industrial risks associated with its operations.

Therefore, the company ensures that the requirements and risks are identified and integrated into the organisation's business processes and translates them into documented information which, in turn, is communicated to every department so that they can be applied and controlled. In this way, all the Group's staff are aware of the importance of complying with these requirements in order to carry out their operations and offer a quality product in a safe and environmentally friendly manner, while contributing to sustainable development.

Fertiberia Group is committed to ensuring that crop nutrition products consumption is as efficient as possible so that crops develop their full productive potential, optimising their assimilation and reducing their release into the environment, with total profitability and safety for product users, particularly farmers. The Integrated Management Policy has the following

- The improvement of production processes
The Group has technologically advanced, modern and competitive plants, as it works with the utmost respect for the environment, safety and the quality of its products.
- Optimisation of all stages of the life cycle of manufactured products

Fertiberia, has signed several commitments to ensure that its finished products, raw materials and intermediate products are manufactured, packaged, handled, stored, distributed and applied to fields in a way that safeguards health, safety, product quality and the environment. These commitments are set out in its various policies.

As an example, the Product Stewardship programme marks out a set of standards that champion responsible action, reflected by the vast experience and continuous research carried out over the years by the large European crop nutrition products producers.

- Farmer support, advice and knowledge transfer.
Fertiberia helps make agricultural activity more sustainable through actions aimed at a better use of its crop nutrients and the development of new products.

To achieve this, Fertiberia carries out the following actions aimed at:

- Dissemination of the best use of crop nutrition

solutions.

- Recommending the most suitable fertilisation for each farm through the Siddra system.
- Guaranteeing the physical and chemical quality of the products it manufactures.
- Developing new products.
- Promoting research in crop nutrition.

With regard to suppliers, the company has a procurement policy that is governed by the procedure established by management, where all the conditions are detailed.

For this reason, Fertiberia companies have specific procedures set out in the internal compliance regulations for purchases of raw materials, other materials or services in the different companies with production facilities.

Thus, all the Group's suppliers are obliged to adhere to the company's Code of Ethics, where there are two sections specifically dedicated to ensuring respect for people and the environment, which apply to both employees and third parties that occasionally work with the company

2. Company commitments to sustainable development

Description of the impact of the company's activity on employment, local development, local populations and the territory

Fertiberia Group, a permanent reference for the crop nutrition sector in Spain, was founded in 1995 and, is currently one of the main producers of plant nutrition solutions, ammonia and derivatives in the European Union. The company has a well-established distribution structure and brand, with solid market shares in Southern Europe and the European Atlantic Coast.

Its production network comprises 13 units throughout Spain, Portugal and France. The company develops and produces innovative agronomic solutions (such as latest-generation crop nutrition solutions) that increase the competitiveness of the agricultural sector and help in the ecological transition of a sector that is essential to Europe's economy.

In France, there is one production facility in Site de l'Hermitage; in Portugal, there are three, in Setúbal, Alverca and Lavradio. In Spain there are nine facilities

located in Sagunto, Puertollano, Palos de la Frontera, Huelva, Avilés, Mengíbar, Altorricón, Villalar and Cartagena.

Fertiberia Group also has 10 logistics facilities with a storage capacity of 290,000 tonnes, located in Pancorbo (Burgos); Cabañas de Ebro (Zaragoza); Punta del Verde (Seville); Villalar de los Comuneros (Valladolid); Motilla del Palancar (Cuenca); Alcolea (Córdoba); Málaga; Villafranca de Córdoba (Córdoba); Utrera (Seville) and Ille et Vilaine (France). It also has 10 sales offices located across Spain, Portugal and France. Its business operations generate great value in the areas where its facilities and production plants are located, driving the economic and social development of the local communities in which it operates. For example, in addition to its 1,612 employees in Spain, Portugal and France, it had 6,404 active suppliers over the last year. Fertiberia Group's total expenditure on suppliers during 2021 amounted €693.6 million.

Fertiberia Group has almost 1,000 customers located across circa 80 countries. These include large wholesale groups, cooperatives, industrial clients (especially from the chemical industry) and farmers. Fertiberia Group is, therefore, a benchmark in the towns and cities in which it operates and maintains an open dialogue with the various stakeholders in order to address their concerns as best as they can, generating confidence in its local communities.

Information on social action and partnership/ sponsorship actions

In 2021, Fertiberia Group made donations to various social entities to the value of €32 thousand:

- Fundación Prodis
- Fundación Universidad de Oviedo
- Assoc. humanitar bomb voluntários dos sul e sueste
- Casa Pessoal de Alverca
- Sociedade Euterpe Alhandrense
- Associação recreativa do porto alto
- Bombeiros voluntarios de Alverca
- Algarorange-assoc operadores citrinos do Algarve
- Tutorial -conteúdos e tecnologia
- Centro ciclista azeitonense
- Ginasio Atlectico
- Clube Vitoria futebol clube

In addition, Fertiberia Group has numerous agreements and sponsorships that can be classified into three main groups:

- **Memberships** – as is the case with the International Fertilizer Association, Fertilizers Europe, the National Association of Fertilizer Manufacturers (ANFFE), the AIQBE of Huelva or the Spanish Chemical Industry Business Federation (FEIQUE). and the UN Global Compact. The total expenditure for industry association memberships in 2021 stood at €0.4 million.
- **Official sponsors** – sponsoring events in Spain as the Vuelta Ciclista a España or in sports clubs, such as the Fertiberia Puerto Sagunto Handball Club and Asociación Atlético Avilesina.
- **Collaboration agreements** – such as the one with the University of Seville.

Fertiberia Group is also very committed to social, research, training, sports and cultural projects. The most relevant actions promoted by the company include:

- **Fertiberia Award for the Best Doctoral Thesis in the Field of Agriculture:** Since the award was created in 1996, more than 350 theses from almost 50 universities and research facilities have been submitted, and prizes worth almost €0.5 million have been awarded. Hence, in addition to its considerable academic prestige, this is one of the best-funded agricultural research awards in Europe, with the winner receiving €24 thousand.
- **Fertiberia Chair of Agro-Environmental Studies Award for the best Final Degree projects.** This award recognises excellent projects and final projects in degree and master's programmes at the Polytechnic University of Madrid. The projects must be directly related to the field of crop and plant nutrition and nutrition solutions, and their influence on agricultural production, on crop quality, and on the environment. When awarding the prize, the jury assesses the work's innovation, its degree of complexity and difficulty, the student's personal contribution and the scope of the work in research-professional terms.
- **Fertiberia Rural Painting Competition for Children:** this competition, which was first launched 24 years ago, is aimed at pupils aged 6 to 10 who attend school in rural areas of less than 25 thousand inhabitants.

No particular technique is required for the paintings, they must simply be freestyle creations inspired by the agricultural world and related to nature, plants, their growth and their function as a source of food.

- **Volunteering and support for social entities:** Fertiberia Group collaborates with Food Bank collections and also makes donations to NGOs that work near its production plants.

7.3 Subcontracting and suppliers

1. Information on the inclusion of social, gender equality and environmental issues in the procurement policy

The Group's Code of Ethics (sections 5.1 and 5.2) details the basic values and principles concerning respect for human rights, for people and for the environment that are mandatory for all employees and suppliers of the different companies that make up this business group adhere to via the standard clauses in the contracts entered into with Fertiberia.

Thus, suppliers must adhere to the Code of Ethics both when an order is placed and a contract is signed, as these documents include a clause related specifically to this.

2. Description of how the social and environmental responsibility of suppliers is considered in the relations with suppliers as well as the systems for monitoring and auditing suppliers and the results of such audits

The contractual clauses between Fertiberia Group and its suppliers, as well as the conditions attached to the orders that the company issues to them, establish different obligations for contractors of materials and services.

With regard to supervising social responsibility, clauses are included in connection with risk prevention, health and safety programmes for the contractor's staff, training of their own employees, and concerning knowledge of how to act in the event of accidents, among others.

Likewise, with regard to environmental aspects, under the environmental control clause, suppliers are obliged to comply with current environmental laws, to have professionals qualified to avoid environmental risks, to comply with laws, and to ensure proper maintenance conditions with regard to emissions or leakages as well as proper waste

Moreover, subcontractors are also expected to accept these same conditions of compliance.

7.4 Consumers - Description of measures for consumer health and safety

All substances manufactured by the Spanish Division have been registered in accordance with Regulation (EC) No 1907/2006 of the European Parliament and of the Council concerning the registration, evaluation, authorisation and restriction of chemicals. The corresponding safety data sheets are available for all products marketed by Fertiberia.

The Portuguese Division has drawn up a risks and opportunities matrix. The company has published the safety data sheets for its marketed products on the website, <https://www.adp-fertilisantes.pt/>, as well as the agronomic information in relation to their safe use. Information about the risks of the SEVESO facilities is also published on the website. In addition, Portuguese Division has dangerous goods transport advisors at all sites and in the central DQSA area.

Lastly, insofar as suppliers and consumers are concerned, the primary measure is the Product Stewardship Programme. We continue to adhere to the Fertilizers Europe Programme and have passed the 2020 audits in both Spain and Portugal. Fertiberia Group joined this programme to ensure that its crop nutrient solutions, raw materials and intermediate products are manufactured, packaged, handled, stored, distributed and applied in a way that ensures health and safety and safeguards their quality and the environment.

In this regard, the company's main plants have been granted Product Stewardship certification from Fertilizers Europe, which ensures that the management systems are implemented across the

we have carried out staff selection policies and training plans aimed at the female population of the towns and cities close to our facilities.

7.5. Description of the complaint systems, complaints received and their resolution

1. Introduction

The provision to customers of products manufactured by Fertiberia may generate some complaints due to the following non-conformities: insufficient physical quality, deficiencies in nutrient content and defects in presentation.

A complaint is a situation of conflict. Therefore, it is necessary to be sufficiently flexible in the application of this rule, since it cannot interfere with the main objective, which is the resolution of the complaint by agreement of both parties.

Likewise, it is necessary to point out that crop nutrition solutions are products whose physical and, in some circumstances, chemical quality is affected by the passing of time. Consequently, if a complaint arises as a result of the deterioration of a product, this may be caused by the passing of time and there may not actually be any defect in production, distribution or storage.

2. Complaints rule

Fertiberia, S.A. only has one complaints rule. It affects the entire group and companies.

3. Procedure

1. The receiver of the goods could make a complaint or claim regarding the product received. Once the complaint has been made, the goods must be recalled. The product recall must occur within 30 days from the report date.
2. The complaint or claim should preferably be addressed in writing to the area logistics manager.
3. The latter will forward it to the commercial logistics department and to the team leader, who will inform the corresponding commercial logistics and factory management.

4. The day and date of inspection will be agreed with the customer. The factory concerned will decide whether or not it wishes to attend this inspection.
5. The Area Logistics Manager draws up the inspection report and determines whether or not the complaint or claim is appropriate.
6. If it is not appropriate, the customer is informed in writing of the decision.
7. If the complaint is accepted, a solution is proposed and both commercial logistics management and factory management will be informed.
8. Any proposal for a final solution must be authorised by the commercial management and production management concerned.

9. In the event an agreement is not reached with the customer, the resolution will pass to the Quality Committee.

4. When a complaint or claim is closed

A complaint is closed when an amicable agreement is reached with the customer lodging the complaint.

In the event that logistics management is unable to reach such an agreement, the matter is passed directly to Fertiberia's Quality Management team who work to reach the desired agreement with the Customer.

Complaints and claims received by the Fertiberia Group in 2021.

Country	No. of complaints and/or claims received
Fertiberia S.A. and commercial subsidiaries	112
ADP	146
QSR	1
Fercampo	54
TOTAL	313

7.6 Tax information

1. Tax strategy

The Group's tax strategy is to comply promptly with the obligations imposed by tax regulations and good tax practices, avoiding significant risks and complying

with the obligation to pay taxes responsibly and efficiently.

In relation to its tax situation, the Group's Spanish companies have transitioned from being taxed individually in 2020 to being taxed jointly under the consolidated tax regime pursuant to Law 27/2014, of 27 November 2014 on Corporate Income Tax in 2021.

2. Profits earned by country and corporate income tax paid (not accrued)

Country	Profit	Corporate income tax	Local currency
Fertiberia S.A. (Spain)	6,902,185.41	-2,289,700.18	Euro
Agralia, S.A. (Spain)	3,588,105.89	451,088.18	Euro
Fercampo, S.A. (Spain)	5,250,542.73	731,826.71	Euro
Fertiberia Castilla León (Spain)	2,640,885.86	240,558.12	Euro
Fertiberia La Mancha (Spain)	1,691,596.11	215,096.92	Euro
Intergal, S.A. (Spain)	3,222,166.81	549,376.83	Euro
Química del Estroncio, S.A. (Spain)	30,140.42	0.00	Euro
Global Agrajes, S.L. (Spain)	-2,666,089.42	102,054.28	Euro
Agrokem, S.A. (Spain)	-255.85	0.00	Euro
Agronomía Espacio, S.A. (Spain)	-293.49	0.00	Euro
Fertiberia France (France)	236,640.94	0.00	Euro
ADP (Portugal)	14,256,919.00	544,165.39	Euro
SOPAC (Portugal)	432,151.30	45,362.06	Euro
Tri-Fertiberia (Portugal)	-4,101,847.03	0.00	Euro
Fertiberia ,S.A.R.L (Luxembourg)	-2,589,898.72	0.00	Euro
Consolidated IFRS Fertiberia, S.A.R.L.	28,892,949.96	589,828.31	Euro

3. Public grants received

Type of grant	Amount	Currency	Company
R&D Grants, Training, Fixed Assets, Emission allowances.	35,892,844.91	Euro	Fertiberia (Spain)
OPERATING GRANT (TRAINING)	5,513.30	Euro	Química del Estroncio (Spain)
OPERATING GRANT (CORALIS PROJECT)	178,998.24	Euro	Química del Estroncio (Spain)
OPERATING GRANT (ELECTROINTESIVA)	43,194.07	Euro	Química del Estroncio (Spain)
Tax credit R&D FY 2021	19,588.08	Euro	Fertiberia (Spain)
Tax credit – deduction for donations as per Law 49/2002 from previous years.	5,600.00	Euro	Fertiberia (Spain)
Tax Credit – deduction for exchange rate compensation (Depreciation Limit 2013-2014) FY2021.	13,341.98	Euro	Fertiberia (Spain)
Tax Credit – deduction for exchange rate compensation (Depreciation Limit 2013-2014) FY2021.	859.74	Euro	Agralia (Spain)
Tax credit R&D FY 2021	360,690.53	Euro	Fercampo (Spain)
Tax Credit – deduction for exchange rate compensation (Depreciation Limit 2013-2014) FY2021.	753.92	Euro	Fercampo (Spain)
Tax Credit – deduction for exchange rate compensation (Depreciation Limit 2013-2014) FY2021.	92.32	Euro	Fertiberia Castilla La Mancha (Spain)
Tax Credit – deduction for exchange rate compensation (Depreciation Limit 2013-2014) FY2021.	148.57	Euro	Intergal (Spain)
Tax Credit – deduction for exchange rate compensation (Depreciation Limit 2013-2014) FY2021.	957.67	Euro	Química del Estroncio (Spain)
CFEI - extraordinary investment tax credit	279,827.73	Euro	ADP (Portugal)
SIFIDE - R&D tax credit	370,214.35	Euro	ADP (Portugal)



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APPENDIX I. Index of the contents required by Law 11 /2018, of 28 December 2018

The selected GRI standards listed below refer to those published in 2016, except for those that have been updated, in which case the year of publication is indicated.

Information requested by Law 11/2018	Materiality	Page number	Reporting criteria: Selected GRIs (2016 version, unless otherwise stated)
General information			
A brief description of the business model including its business environment, organisation and structure	-	4-6	GRI 102-2 GRI 102-7
Markets in which it operates	-	4-5	GRI 102-3 GRI 102-4 GRI 102-6
Objectives and strategies of the organisation	-	5	GRI 102-14
Main factors and trends that may affect its future development	-	5-6	GRI 102-14 GRI 102-15
Reporting framework used	-	3	GRI 102-54
Principle of materiality	-	3	GRI 103-2
Environmental Issues			
Management approach: description and results of the policies relating to these issues as well as the main risks related to these issues linked to the group's activities	-	10	GRI 102-15 GRI 103-2
Detailed information			
Detailed information on the current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety	-	11	GRI 102-15
Environmental assessment or certification procedures	-	11	GRI 103-2
Resources dedicated to environmental risk prevention	-	11	GRI 103-2
Application of the precautionary principle	-	11	GRI 102-11
Amount of provisions and guarantees for environmental risks	-	11	GRI 103-2
Pollution			
Measures to prevent, reduce or remedy emissions that seriously affect the environment; taking into account any form of activity-specific air pollution, including noise and light pollution	-	16	GRI 103-2 GRI 305-7

Information requested by Law 11/2018	Materiality	Page number	Reporting criteria: Selected GRIs (2016 version, unless otherwise stated)
Circular economy and waste prevention and management			
Waste prevention, recycling, reuse, other forms of recovery and disposal measures	-	9	GRI 103-2, GRI 306-2 GRI 103-2, GRI 306-2 GRI 306-4
Actions to combat food waste	Not material		-
Sustainable use of resources			
Water consumption and water supply according to local constraints	-	11	GRI 303-5 (2018)
Consumption of raw materials and measures taken to improve the efficiency of their use	-	10-11	GRI 301-1
Direct and indirect energy consumption	-	10-11	GRI 302-1 GRI 302-3
Measures taken to improve energy efficiency	-	7	GRI 102-3
Renewable energy use	-	10-11	GRI 302-1
Climate Change			
Greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	-	11-12	GRI 305-1 GRI 305-2 GRI 103-2
Measures taken to adapt to the consequences of climate change	-	11-12	GRI 201-2
Voluntary medium- and long-term reduction targets to reduce greenhouse gas emissions and the means implemented to this end	-	14.15	GRI 305-5
Bio diversity protection			
Measures taken to preserve or restore biodiversity	-	13-14	GRI 304-3
Impacts caused by activities or operations in protected areas	-	13-14	GRI 303-4 GRI 304-1 GRI 304-2
Personal matters			
Management approach: description and results of the policies relating to these issues as well as the main risks related to these issues linked to the group's activities	-	15	GRI 102-15 GRI 103-2
Employment			
Total number and distribution of employees by country, gender, age and professional category	-	16	GRI 102-8 GRI 405-1

Information requested by Law 11/2018	Materiality	Page number	Reporting criteria: Selected GRIs (2016 version, unless otherwise stated)
Total number and distribution of types of employment contracts and average annual number of permanent contracts, temporary contracts and part-time contracts by gender, age and professional category	-	16	GRI 102-8
Number of redundancies by gender, age and professional category	-	17	GRI 103-2
Average remunerations and their evolution disaggregated by gender, age and professional category or equal value	-	18	GRI 103-2 GRI 405-2
Wage gap, remuneration for equal or average jobs at the company	-	17	GRI 103-2 GRI 405-2
Average remuneration of directors and executives, including variable remuneration, per diems, indemnities, payments to long-term savings schemes and any other payments broken down by gender	-	18	GRI 103-2 GRI 405-2
Implementation of right to disconnect policies	-	18	GRI 103-2
Number of employees with disabilities	-	27	GRI 405-1
Work organisation			
Organisation of working time	-	18	GRI 103-2
Number of hours lost	-	18-19	GRI 403-9 (2018)
Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of these rights by both parents	-	19	GRI 103-2 GRI 401-3
Health and Safety			
Health and safety conditions at work	-	20-22	GRI 103-2 GRI 403-1 to GRI 403-5
Accidents at work, in particular their frequency and severity, as well as occupational diseases; disaggregated by gender	-	23	GRI 403-9 (2018) GRI 403-10 (2018)
Company relations			
Organisation of company dialogue including procedures for informing, consulting and negotiating with staff	-	24	GRI 103-2
Percentage of employees covered by collective bargaining agreements by country	-	25	GRI 102-41
Review of collective bargaining agreements, particularly in the field of occupational health and safety at work	-	24	GRI 403-4 (2018)
Training			
Policies implemented in the field of training	-	25	GRI 103-2 GRI 404-2
Total number of training hours by professional category	-	25	GRI 404-1

Information requested by Law 11/2018	Materiality	Page number	Reporting criteria: Selected GRIs (2016 version, unless otherwise stated)
Integration and universal accessibility for people with disabilities			GRI 103-2
Equity			
Measures taken to promote equal treatment and equal opportunities for women and men	-	26-27	GRI 103-2
Equality plans, measures taken to promote employment, protocols against sexual and gender-based harassment	-	25	GRI 103-2
Policy against all forms of discrimination and, where appropriate, diversity management	-	25	GRI 103-2
Respect for human rights			
Management approach: description and results of the policies relating to these issues as well as the main risks related to these issues linked to the group's activities	-	26-27	GRI 102-15 GRI 103-2
Implementation of human rights due diligence procedures and prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and remedy potential abuses committed	-	27-30	GRI 102-16 GRI 102-17 GRI 412-2
Complaints of human rights violations	-	29	GRI 103-2 GRI 406-1
Measures implemented for the promotion and enforcement of the provisions of the core conventions of the ILO related to respect for freedom of association and the right to collective bargaining; the elimination of discrimination in respect of employment and occupation; the elimination of forced or compulsory labour; the effective abolition of child labour	-	27-30	GRI 103-2
Fighting corruption and bribery			
Management approach: description and results of the policies relating to these issues as well as the main risks related to these issues linked to the group's activities	-	29-31	GRI 102-15 GRI 103-2
Measures taken to prevent corruption and bribery	-	34	GRI 103-2, GRI 102-16 GRI 102-17, GRI 205-2
Measures to combat money laundering	-	34-35	GRI 103-2, GRI 102-16 GRI 102-17, GRI 205-2
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Information about the company			

Information requested by Law 11/2018	Materiality	Page number	Reporting criteria: Selected GRIs (2016 version, unless otherwise stated)
Management approach: description and results of the policies relating to these issues as well as the main risks related to these issues linked to the group's activities	-	37-39	GRI 102-15 GRI 103-2
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The impact of the company's activities on local populations and the territory	-	40	GRI 413-1 GRI 413-2
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Partnership or sponsorship actions	-	40-42	GRI 103-2
Subcontracting and suppliers			
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Consumers			
Measures for consumer health and safety	-	43	GRI 103-2
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