

Sustainability Guide for the Seafood Processing Industry

Fish Nation Foundation



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FOREWORD

The aim of this Guide is to serve as a practical facilitating tool designed to enable companies in the Sector to analyse the impact of their activities from an ESG (Environmental, Social, Governance) perspective.

The aim is to provide a framework that can be easily adapted to each organisation, to support decision-making and to align their strategies and operations with more sustainable choices, thereby contributing to increasing the value of the organisation itself and of the value chain of which it is a part.

The Guide integrates Environmental, Social and Governance policies and is aligned with European and national policies, as well as with the main international public standards, such as ESRS, GRI, SDGs, FAO and the guidelines published by the various working groups of the European Commission, and other privately owned but publicly available reference frameworks that are applicable to the agri-food industry and specifically adaptable to the value chain of seafood and aquaculture products.

With the publication of this Guide, the aim is for the seafood and aquaculture processing industry, represented by CONXEMAR, to make progress in embedding a culture of Sustainability from all perspectives, and it will cover the management cycle by considering:

- Impact analysis of their activities
- Identification of sustainable practices
- Adaptation thereof and implementation
- Key indicators and review of results and new objectives

- Incorporation of the Sustainability variable into its regular management processes.

For an organisation, operating in a socially responsible manner it brings significant benefits. All around the world, organisations and their stakeholders are increasingly aware of the need for, and benefits of, socially responsible behaviour. The objective of social responsibility is to contribute to sustainable development.

An organisation's performance in relation to the society in which it operates, and its impact on the environment, is already a critical factor in measuring its overall performance and its ability to continue operating effectively and efficiently. In part, this reflects the growing recognition of the need to guarantee:

- Healthy ecosystems,
- Social equity and
- Good governance of organisations.

In the long term, any organisation is ultimately subjected to more or less constant scrutiny in all these aspects.

For the value chain of companies in the seafood and aquaculture processing industry, the implementation of a Corporate Social Responsibility Plan based on this Guide can promote and develop, among other things:

- Competitive advantages.
- Reputation of the sector in general and of each of its operators in particular.
- Ability to attract clients.
- Ability to attract and retain employees.
- Maintaining employee motivation, engagement, and productivity.

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- Perception of investors, owners, sponsors and the financial community.
- Relationship with other companies and organisations, governments, authorities, media, suppliers, customers and the communities in which they operate.

This Guide is designed with a generic and flexible approach, ensuring that all sub-sectors of the sea-industry can adapt and implement it in their activities, including extractive, manufacturing and commercial operations.

The technical collaboration of AMBICAL Proyectos has been involved in the preparation of this document.

LETTER FROM THE CHAIRMAN



Dear members,

In a global context where sustainability is increasingly relevant, this document provides clear guidelines for integrating responsible practices into the operations of the fishery and aquaculture processing industry, in order to contribute to sustainable development.

This guide is a practical tool for companies in our sector to analyse the impact of their activities from the ESG (Environmental, Social, Governance) perspective. It is designed in a flexible and adaptable manner for each organisation, in order to facilitate decision-making by companies throughout the entire value chain.

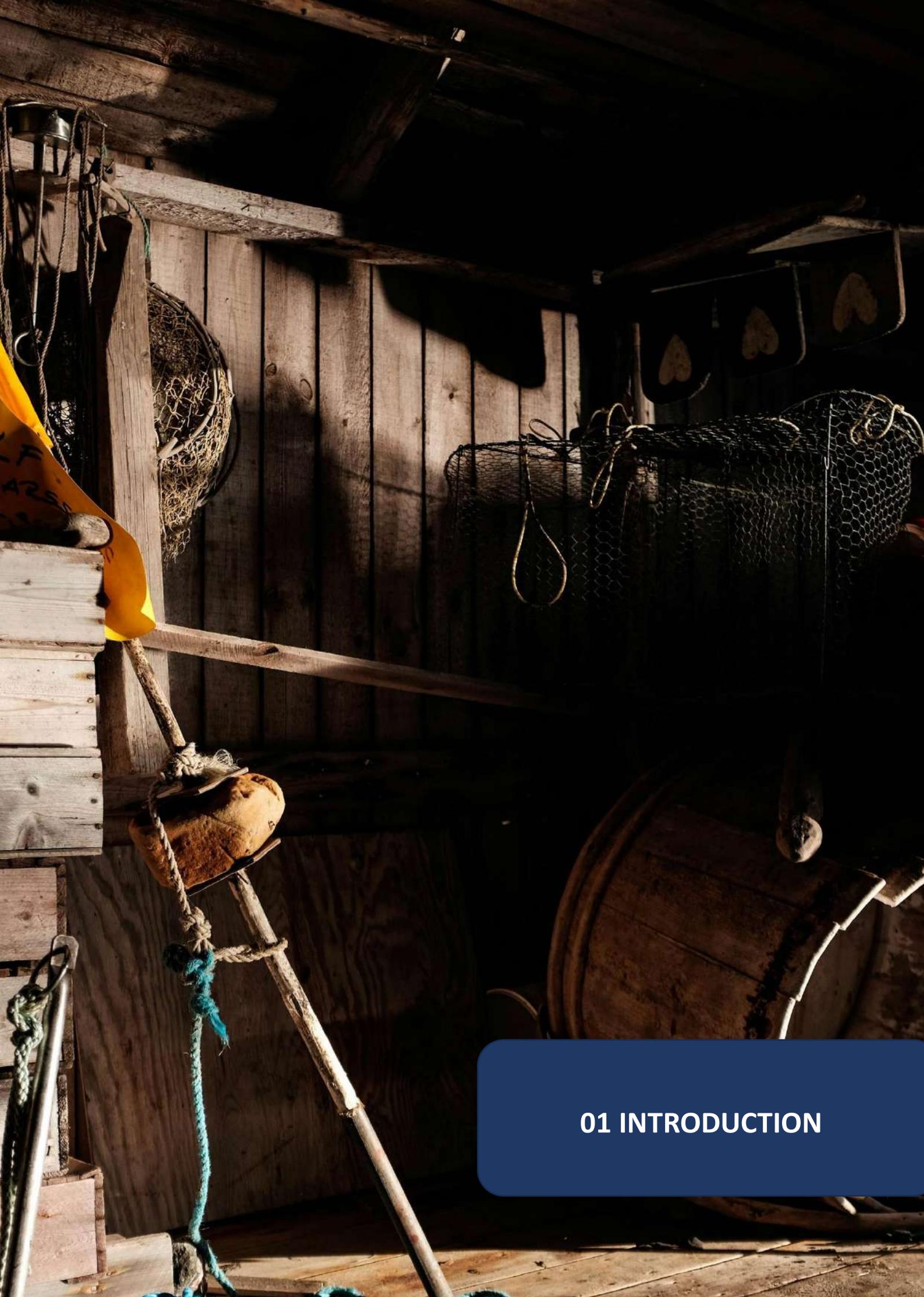
The guide is aligned with national and European policies, as well as with major international standards such as the SDGs, GRI and ESRS. This provides a practical approach for identifying and applying sustainable practices, establishing key indicators, and continuously reviewing the results.

This document will assist all members of the seafood and aquaculture processing industry in embedding a culture of sustainability.

I am convinced that adopting these recommendations will not only strengthen our competitiveness and reputation, but will also contribute to the well-being of the community and the protection of the environment.

I would like to thank AMBICAL Proyectos for their technical collaboration in the preparation of this document, and I invite you to make use of this Guide as we move towards an increasingly responsible and sustainable sector.

Eloy García Alvariza
Chairman of the Board of Trustees of the Fish Nation Foundation



01 INTRODUCTION

01 INTRODUCTION

Current state of sustainability in the sector

At present, issues such as overpopulation, pollution, and resource scarcity linked to the overexploitation of those resources are current topics and widely recognised.

As an essential principle for coping with these controversial issues, sustainable development has emerged. A long-term measure, first defined in the Brundtland Report (1987), or “Our Common Future”, by the United Nations Commission on Environment and Development.

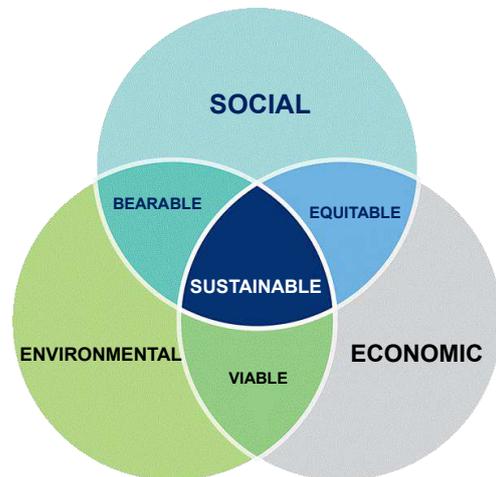
Sustainable development is defined as meeting the needs of the present generation without compromising the ability of future generations to meet their own needs. It seeks to balance economic and social development with environmental protection.

For this reason, responsible criteria must be applied in the development of fishing and aquaculture activities, which depend on natural resources such as fish and seafood, to ensure that present and future generations continue to enjoy a healthy food source and the environment that sustains it.

With less than six years remaining until 2030, the deadline for the 2030 Agenda for Sustainable Development action plan, there is great concern that progress on most of the Sustainable Development Goals is advancing too slowly or has even regressed, overshadowed by intensified challenges. Conflicts, extreme weather events, environmental degradation, and economic crises, combined with the high cost of nutritious food and growing inequalities,

continue to threaten food security and nutrition.

According to the latest FAO report, we know that more than 3.1 billion people—over 40% of the world’s population—cannot afford a healthy diet. Hunger and malnutrition occur unequally between continents and countries and within them, and current agrifood systems are highly vulnerable to crises and disruptions arising from climate variability and extremes, which exacerbate growing inequalities.



Nowadays, it is increasingly recognised that aquatic systems are vital for food and nutritional security. However, more can be done to feed a growing and increasingly urbanised population. Due to their great diversity and capacity to provide ecosystem services and support healthy diets, aquatic food systems represent a viable and effective solution that offers greater opportunities to improve food security and nutrition globally, both today and for future generations.

Sustainability Guide for the Seafood Processing Industry

However, if aquatic food systems are to enhance their contribution to sustainable development, transformation is essential.

The FAO road map towards “Blue Transformation” focuses on the following priority actions:

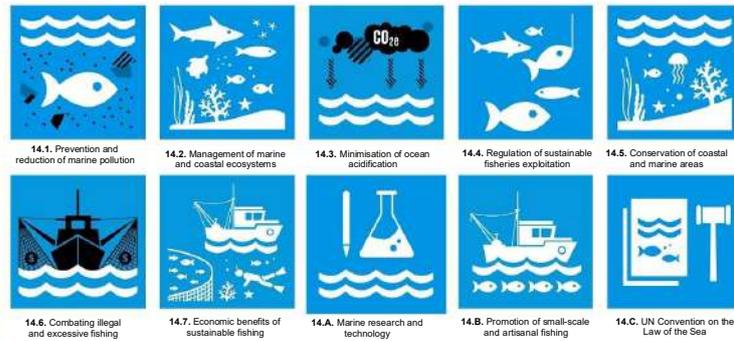
- Sustainable growth of aquaculture to meet the growing demand for aquatic foods.
- Effective fisheries management to achieve healthier fish stocks and equitable livelihoods.
- Improvement of aquatic food value chains to ensure social, economic and environmental sustainability.

The sector faces major challenges arising from climate change and disasters, water scarcity, pollution, biodiversity loss and other anthropogenic impacts. Efforts need to be accelerated to ensure that 100% of fish stocks are under effective management, to reverse unsustainable practices, to combat illegal, unreported and unregulated fishing, and to reduce overfishing. The ecosystem approach should be at the core of future intensification and expansion of aquaculture, in order to minimise environmental impacts and ensure animal health and food security, through the efficient, diverse and sustainable use of inputs and resources, particularly water, land and feed, while at the same time improving yields and supporting livelihoods, especially for the most vulnerable communities and populations. Although significant improvements have been reported in the processing and utilisation of aquatic foods, further efforts are required to reduce the loss and waste of aquatic foods, promote innovative technologies, implement circular economy solutions, facilitate access for producers—particularly small-scale ones—to regional and

international markets, and make aquatic foods available to all consumers.

The importance of fisheries and aquaculture for Sustainable Development Goal 14 (Conserve and sustainably use the oceans, seas and marine resources for sustainable development) lies in ensuring healthy diets based on healthy and productive oceans.

As a means to achieve this objective, several targets have been established, among which Target 14.4 stands out: *Sustainable fishing*. It stipulates fisheries regulation, the cessation of excessive and illegal fishing, and the implementation of management plans for the repopulation of fish species.



The recognition of the importance of fisheries and aquaculture in global forums is demonstrated by the growing inclusion of aquatic food systems in the dialogues of the United Nations Food Systems Summit, the negotiations of the United Nations Framework Convention on Climate Change, and the Kunming-Montreal Global Biodiversity Framework. This is further reflected in the adoption of the Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biological Diversity of Areas Beyond National

Jurisdiction, the World Trade Organization Agreement on Fisheries Subsidies, as well as the forthcoming international agreement on plastic pollution, including in the marine environment.



Risks and opportunities in fishing, aquaculture and the processing industry

		
Governance	Socio-economic	Environmental
<ul style="list-style-type: none"> ✓ Regulatory framework and public policies ✓ Strategic food autonomy of the EU ✓ European climate change targets and the sustainable food system 	<ul style="list-style-type: none"> ✓ Production ✓ Consumption ✓ Trade ✓ Employment and labour relations 	<ul style="list-style-type: none"> ✓ Climate change ✓ Overexploitation ✓ Illegal, unreported and unregulated fishing ✓ Water pollution

Governance

Regulatory framework and public policies

All activities related to the fisheries food system are subject to a high level of regulation, aimed, on the one hand, at safeguarding the safety of human consumption and, on the other, at managing and preserving the exploitation of resources that are limited and that frequently must be shared with other countries. In this way, there are European, Spanish and, on numerous occasions, regional and local regulations covering a wide range of matters, which can sometimes result in overlaps or duplications both in the regulations themselves and in the applicable public policies.

The current Common Fisheries Policy aims to reduce pressure on fish stocks and promote the use of more environmentally friendly equipment and practices, both in the fishing and aquaculture sectors and in the processing and marketing of fishery products, in line with the provisions of the **2030 Agenda** and the **European Green Deal**. On the other hand, the common organisation of markets (CMO) is regulated, aimed at stabilising markets, ensuring supply and supporting fishers' incomes, through measures such as modernising and restructuring the fleet, compensating for periods of compulsory lay-up or promoting aquaculture. In addition to the above, there

are a series of international agreements with third countries concluded by the European Union, which establish arrangements for fishing in their fisheries.

- **Extractive fishing**

On 29 April 1958, the United Nations Conference adopted four conventions which were opened for accession by all Members of the United Nations, as well as by other States and specialised agencies invited by the General Assembly to become parties:

- **Convention on the Territorial Sea and the Contiguous Zone** (in force since 10 September 1964)
- **Convention on the High Seas** (in force since 30 September 1962)
- **Convention on Fishing and Conservation of the Living Resources of the High Seas** (in force since 20 March 1966)
- **Convention on the Continental Shelf** (in force since 10 June 1964).

Subsequently, the United Nations adopted the general fisheries framework (**United Nations Convention on the Law of the Sea**, Montego Bay, 10 December 1982), which entered into force on 16 November 1994.

At the European level, the regulatory framework for fishery products is governed by:

- **EEC Regulations** (No. 170/83, No. 3760/92)
- **2002 reform** (EC Regulations No. 2371/2002, No. 2369/2002 and No. 2370/2002) **and 2013** (Regulation No. 1379/2013)
- **European Maritime, Fisheries and Aquaculture Fund (EMFAF)**, which forms part of the Common Fisheries Policy (CFP), aimed at ensuring that activities in the fisheries and aquaculture sectors are environmentally and socio-economically sustainable.
- **Regulation (EU) No 1379/2013** of the European Parliament and of the Council of 11 December 2013, it

establishes the common organisation of the markets in fishery and aquaculture products.

At the national level, the following are noteworthy:

- **Royal Decree 1044/2022** of 27 December **on the management of the fishing fleet**
- **Law 5/2023**, of 17 March, **on Sustainable Fishing and Fisheries Research**, which partially repeals Law 3/2001, of 26 March, on State Maritime Fishing.
- **Royal Decree 502/2022**, of 27 June, regulating the exercise of fishing in national fishing grounds.

It is also important to mention the approval of the Resolution of 10 February 2022, jointly issued by the Directorate-General for Biodiversity, Forests and Desertification and the Directorate-General for Sustainable Fisheries, by which the Agreement of the Council of Ministers of 11 January 2022 is published, adopting the **National Plan for the Reduction of Accidental Catches in Fishing Activities**.

- **Aquaculture**

At the European level, **Regulation (EU) No 1379/2013** of the European Parliament and of the Council of 11 December 2013 establishes the common organisation of the market in the sector of fishery and aquaculture products.

The **Strategic Guidelines for a more sustainable and competitive European aquaculture for 2021-2030** emphasise the potential of aquaculture food as a source of protein, the reduction of carbon emissions, and its important role in achieving a sustainable food system, by promoting the reduction in the sale of antimicrobials and an increase in organic aquaculture, in line

with the provisions of the “Farm to Fork” Strategy and the European Green Deal.



In Spain, the organisation and management of aquaculture falls under the jurisdiction of the autonomous communities. The regulation of the activity sets out the requirements for the authorisation, monitoring and control of aquaculture establishments, as well as other non-specific requirements governed in various areas (occupation and use of the public domain, marine spatial planning, hydrological planning, environmental assessment and monitoring, official control, animal health and welfare, water abstraction and discharge, marketing and traceability of products, public health, collection of statistical data, etc.).

- **Processing industries**

A portion of the output from the fisheries and aquaculture sector is destined for processing industries, which are responsible for the processing and preservation of fish, crustaceans and molluscs, resulting in processed and preserved fish, crustaceans and molluscs.

This sector encompasses all activities related to the processing, preservation and marketing of fish, crustaceans and molluscs, as well as products derived from them, including frozen, chilled and canned goods.

Currently, some of the concerns of the fishery and aquaculture processing and marketing industry are being addressed. Thus, it is worth highlighting the **modification of the tariff quota** (which aims to provide raw and semi-processed materials to the European processing industry), in such a way as to guarantee its

competitiveness without harming European suppliers, as well as to ensure adequate supply conditions in view of the expiry of certain bilateral protocols.

Alongside this, and following a lengthy process of public consultations and discussions with stakeholders and national authorities, **the Commission** has agreed that these activities will fall within the scope of the **General de Minimis Regulation** rather than that of the fisheries sector. This change means that, until 31 December 2029, the limit for de minimis aid granted by a Member State to a single company over a period of three consecutive financial years will be €200,000 instead of the current €30,000 set by the regulation for fisheries. In this way, the sector's opportunities are brought into line with those of the rest of the food industry, also in terms of access to public-private collaboration in support of the sea-industry complex.

Strategic food autonomy of the EU

The COVID-19 pandemic and, above all, situations of war have highlighted the vulnerability for the European Union arising from the high integration of productive activity into global value chains and the strategic dependencies it maintains with third countries, in a turbulent and uncertain global environment that is also characterised by an ongoing process of change in globalisation.

In this context, the drive to promote strategic autonomy has regained momentum and, in the case of the European Union, is moving towards a new paradigm, known as **“open strategic autonomy”**, which broadly aims to achieve strategic autonomy while keeping the economy open. And one of the priority areas for the Union is food, where the fisheries, aquaculture and processing sectors can play an important role due to their contribution to food security, environmental sustainability and the socio-economic situation of the territories in which they operate.

European climate change targets and sustainable food system

The European Council has set the objective of reducing greenhouse gas (GHG) emissions by at least 55 per cent by 2030 compared to 1990 levels, and achieving climate neutrality by 2050, and the fisheries and food system is expected to continue contributing to this goal.

Furthermore, the need to make the European Union's food system sustainable necessarily requires the contribution of fisheries and aquaculture products. In addition to being a source of healthy nutrition, they represent an opportunity to increase the sustainability of the system, as these are products which, when caught, produced, and processed sustainably, generate a lower carbon and water footprint than animal products derived from terrestrial sources.

Socioeconomic

Production

According to the latest FAO report, global fisheries and aquaculture production reached a new record high in 2022.

However, according to the latest report by the Economic and Social Council on the sector, there has been a deterioration of the fisheries food system in Spain. The fishing fleet has decreased by 12.3% (between 2013 and 2022), consequently reducing catches and landings.

Nevertheless, **Spain remains the leading country in terms of fishing volume and the third in number of fishing vessels.**

As for aquaculture establishments, their number has decreased by 1.5% (between 2019 and 2021), although production has increased exponentially since 2013. Similarly, the same trend can be observed with companies in the manufacturing industry: the number of companies has decreased, but their production has increased by 36% in volume.



Consumption

In 2022, global seafood consumption reached approximately 165 million tonnes, increasing at almost twice the annual rate of the world population since 1961.

The potential of seafood to contribute to food security, nutrition and poverty reduction is increasingly recognised in major global fora, such as the United Nations Food Systems Summit and the United Nations Framework Convention on Climate Change.



However, in Spain, the consumption of fishery and aquaculture products has decreased, both in Spanish households and in the HORECA channel. This is a result of the socio-economic changes experienced in recent years (such as the loss of purchasing power, the abandonment of the Mediterranean diet, or the shift in lifestyles towards a model that devotes less time to shopping for and cooking fresh products), together with other factors such as the perception of health risks associated with this consumption (such as those related to the presence of contaminants or the incidence of parasitic infections).

All of this, together with the increase in fish and seafood prices (up 9.2% in 2022), is due to the rise in raw material and energy prices.

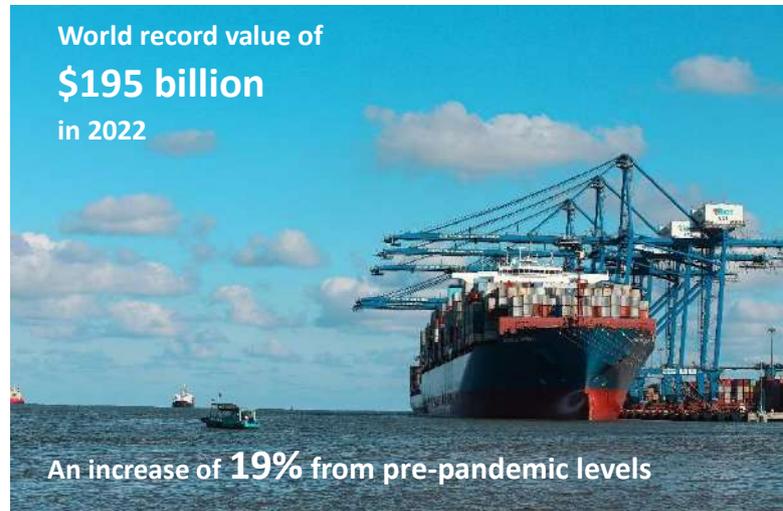
According to analysis by age groups, young independent individuals make up the group with the lowest consumption of fish and aquaculture products (under 35 years), followed by couples without children and those with young children. The profile of intensive consumers of these products corresponds to individuals over 50 years of age.

Trade

Aquatic products remain among the most widely traded food commodities, involving more than 230 countries and territories and

generating a record 195 billion dollars in 2022 when considering all aquatic products.

More than 230 countries and territories participated in the international trade of seafood products.



Spain is a key Member State in the EU trade of fishery and aquaculture products, ranking as the leading importer within the European Union and the third largest exporter.

The European Union is the leading trading area for these types of products in terms of value worldwide and plays a significant role in intra-industry trade, particularly at the international level. The European Union is a net importer of fishery and aquaculture products—particularly frozen, fresh and chilled products—sourced mainly from Ecuador, China, Morocco, Norway and the United Kingdom, with its main importing Member States being Spain, Sweden, Denmark and the Netherlands. For its part, the products exported by the European Union are mainly frozen goods, ready meals and preserved products, as well as fresh and chilled products, with the main destinations being the United Kingdom, the United States, China and Norway, and originating largely from Denmark, the Netherlands, Spain and Germany.

Within the internal market, the main exporting countries are Denmark, Spain, the Netherlands and Sweden, while the main importers are Germany, Spain, France and Italy.

External dependence on fishery products



The high demand for fishery and aquaculture products in Spain, combined with insufficient production, explains the import-oriented nature of the sector, with a coverage rate lower than the average for Spanish trade (85%) and, in particular, lower than that of some highly competitive activities within the food sector—such as meat, pulses and vegetables, fruit and nuts, canned vegetables and fruit, or beverages—which show a highly positive trade balance.

Another reason for the growing increase in imports from non-EU countries is related to the commercial strategies of certain countries based on lower fixed costs and, therefore, cheaper products, which are associated with lower socioeconomic and environmental standards compared to those of the EU. Thus, the numerous regulations and policies that operators in the European Union are required to comply with (the Common Fisheries Policy, labour, training and environmental regulations, those related to vessel safety, animal health standards, etc.) place them at a disadvantage compared to these countries, resulting in unfair competition or a lack of a level playing field.

Although the European Union has a catch certification scheme to guarantee the legality of imported fishery products, this does not guarantee that the product has been obtained sustainably. On the other hand, the Proposal for a Regulation of the European Parliament and of the Council prohibiting products made with forced labour on the Union market is still pending approval. Both measures may represent progress towards achieving equitable treatment between fishery and aquaculture products imported from third countries and those originating from Member States, thereby ensuring compliance with the requirements prevailing in the internal market regarding quality standards, food safety, and socio-labour and environmental regulations.

Employment and labour relations

The direct contribution of the entire seafood sector to total employment is limited, accounting for 0.32% of the total.

However, in some autonomous communities, this share is significantly higher than the average, most notably in Galicia (3.3%), but also higher in the three communities along the Cantabrian coast.

Lack of balanced participation of women

Activities within the seafood sector **continue to show a high presence of men**, only partially offset by the prevalence of women in the processing industry, where they form a large majority, although with a lower presence in management, professional and technical positions.

The processing of fishery products has historically been a predominantly female activity, with a growing prevalence following the industrial boom in canning. However, it has always been subject to segregation, with men occupying permanent, continuous roles and certain seasonal positions with higher pay and promotion opportunities,

while women's work was considered less significant and, above all, more temporary and irregular, mainly concentrated in processing tasks.

This system was based on gender stereotypes that remain visible not only in Spanish society but even in the most advanced societies. These stereotypes attribute certain positive characteristics, or "skills", to women (cleanliness, dexterity, patience, attention to detail, among others), making them appear more suitable for certain jobs, and to men others (strength, an overall perspective, etc.), which in turn are seen as making them suitable for different roles.

Therefore, the seafood sector faces a dual challenge. The first of these is to promote the labour participation of women in the extractive fisheries sector. This may facilitate generational renewal and help address the shortage of new fishermen. On the other hand, in the manufacturing industry sector, the challenge for public policies and social stakeholders may also lie in bridging gender disparities. However, in this case, one of the fundamental aspects is to improve the working conditions of women.

Ageing of the working population in the sector

Generational renewal is one of the main challenges facing the fishing and aquaculture sector, understood not only as simply reducing the average age of professionals in the industry, but also as the need to equip a new, qualified generation with the necessary means to enable them to apply all the advantages that technology and digitalisation offer in order to develop sustainable practices across their three dimensions: environmental, economic and social.



This situation is further aggravated by the fact that the sector is not being replenished at an adequate rate by new graduates, due to their perception of the activity as dangerous and arduous, the prolonged periods of time required away from home, and the belief that it is not sufficiently well remunerated.

Nevertheless, measures have already been taken to improve the coordination of training programmes and the productive fabric of the sector, and to facilitate the transition of students into the labour market. The initial professional experiences of dual vocational training in the maritime-fishing sector show very high levels of employment integration; for example, in the case of dual programmes run by the Xunta de Galicia, this rate stands at 97%.

Absence of an integrated system of labour relations in the extractive fishing sector

Substantial progress has been made in the regulation of work in the maritime-fisheries sector, partly driven by **Directive (EU) 2017/159**, which is the result of European social dialogue. However, there are significant differences between the subsectors analysed, such that the regulation of labour relations among them does not present a homogeneous picture. Whereas aquaculture is governed by a relatively stable conventional regulatory framework, in the processing industry a significant proportion of employment is seasonal in nature, and extractive fisheries are characterised by a limited presence of collective agreements.

Stable presence of immigrant population

The presence of foreign nationals employed in activities within the fisheries sector is similar to that in the overall economy and has remained relatively stable for at least the past ten years.

However, it is worth noting that the population of immigrant origin, which is relatively young and already settled in Spain (with a second generation, fully Spanish, that is particularly significant among the youngest), is not present in fishing or industry with the same frequency as it is in agriculture, construction and services.

Shortcomings in vocational training

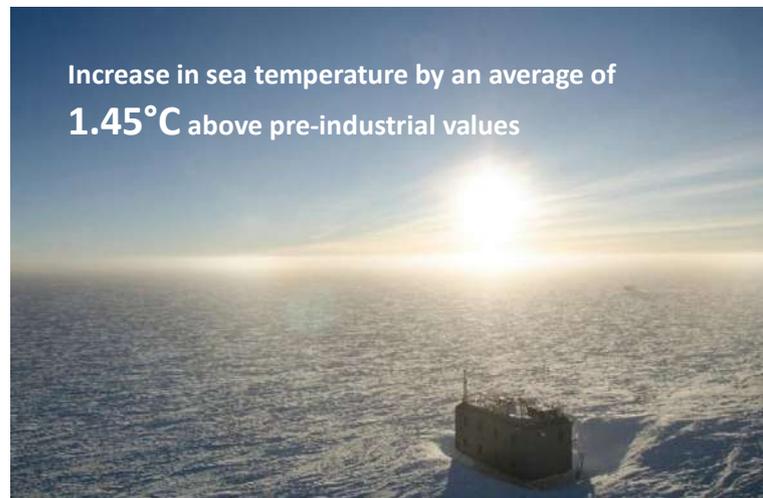
The lack of vocational training opportunities in the sector is another of the challenges.

On the other hand, the presence of an older working population would explain the difference in the levels of completed education between activities within the food fishing system and the overall economy, where only 10% of the workforce in the food fishing sector would have a university education.

Environmental

Climate change

The OECD report "Review of Fisheries 2022" states that climate change is having significant impacts on fisheries.



There is scientific evidence indicating that the increase in sea temperature is a reality, as stated in UNESCO's "State of the Ocean" report. There are already areas that have reached 2°C above, as is the case with the Mediterranean.

It is important to note that the increase in ocean temperatures is expected to result in a reduction in the ocean's primary productivity and a large-scale redistribution of fishery resources. These impacts, combined with changes in the composition and abundance of species, will affect the fishing industry and the communities that depend on them. The redistribution of fishery resources will be uneven: higher latitude regions are expected to experience an increase in catch potential, while tropical regions are expected to see a decrease of around 40%. Furthermore, by 2030, 23% of transboundary stocks will have shifted, which will affect 75% of the world's exclusive economic zones (EEZs) and create challenges for fisheries governance in many regions.

Overexploitation

Overfishing not only reduces the stocks of species, whether targeted or not, but also has a significant impact on the marine ecosystem.

The problem remains evident: while aquaculture production is increasing, the yields of fisheries that capture non-cultivated species in oceans and inland waters are different. The United Nations, through the FAO, considers that, of the marine species for which information is available, 47 to 50% are fully exploited, 15 to 18% are overexploited, and 9 to 10% are depleted or recovering from depletion.

All this, together with fish that are not intended to be caught or so-called by-catch, is estimated to represent around a quarter of total global fishing.

Despite these challenges, the overall sustainability of EU fisheries continues to improve gradually, with fewer stocks being overexploited, as highlighted in the Commission Communication entitled “Sustainable fisheries in the EU: state of play and orientations for 2025.”

Illegal, unreported and unregulated (IUU) fishing

One of the main causes of overexploitation is illegal, unreported and unregulated (IUU) fishing, which poses one of the greatest threats to marine resources worldwide. It depletes fish stocks, destroys marine habitats, distorts competition, unfairly harms legal fishers, and weakens coastal communities, especially in developing countries.

In addition to the measures to combat illegal fishing included in the Common Fisheries Policy (CFP), the European Union has enacted what is possibly one of the most stringent pieces of legislation to prevent the marketing of products derived from illegal fishing.

This Council Regulation (EC) No 1224/2009 on fisheries control entered into force on 1 January 2010, and one of its main objectives is to prevent, deter and eliminate IUU fishing, which is regulated through Council Regulation (EC) No 1005/2008.

Fishing activity is, therefore, a highly regulated and controlled sector. It is stipulated when fishing is permitted, which species may be caught and how it must be done, all determined on the basis of scientific advice. Therefore, the sustainable approach is to purchase from authorised retailers who comply with current legislation, which ensures that their products have undergone strict EU controls and national controls.



Overexploitation has decreased in the EU

Water pollution

By 2050, according to the Ellen MacArthur Foundation's estimate, the oceans could contain more plastics than fish. To prevent these wastes from continuing to pollute the sea and dirty the beaches, the Environment Committee approved new rules addressing the nine main single-use plastic products found on European coasts. These, together with abandoned fishing gear, account for 70% of marine litter.

Plastics not only pollute the coasts, but also affect all marine fauna. Animals become entangled in them and mistake the smaller fragments for food, which can lead to poisoning and ultimately cost them their lives.

Humans, due to the food chain, also ingest this material, although the consequences for their health have not yet been determined.

Furthermore, marine litter causes economic losses in sectors dependent on the sea and in production in general: only around 5% of the value of plastic packaging remains in the economy. The remainder ends up as waste, which confirms the need to move towards a more circular approach.

SINGLE-USE PLASTICS REDUCING MARINE LITTER



According to the Joint Research Centre, **waste from fisheries and aquaculture accounts for 27% of marine litter**



02 REGULATIONS

02 REGULATIONS

Sustainability has become a widespread reality within companies and is even driven by law. An example of this is the latest Sustainability Reporting Directive. This requires a large number of companies to submit a sustainability report from 2024 onwards. In this way, it enables sustainability information to be raised to the same level as other business parameters, putting governance, social and environmental aspects on an equal footing with the economy.

Until now, there was no requirement to comply with a single criterion for sustainability reports. It was possible to rely on ESG criteria or the Sustainable Development Goals, or to follow the Spanish Non-Financial Information Law or other reporting frameworks for sustainability initiatives such as the UN Global Compact.

At present, the European Sustainability Reporting Standards (ESRS) constitute the first European reporting standard with the aim of standardising information. Nevertheless, within the European-national landscape, there are earlier regulations that frame recommendations on sustainability applicable to businesses. A chronology of the current regulations is set out below, highlighting their most relevant aspects.

2013



Directive 2013/34/UE on consolidated financial statements and related reports of certain types of undertakings

It establishes the scope of application of European legislation on sustainability for the coming years.

2014



Directive 2014/95/UE amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information

It sets out the disclosure obligations regarding non-financial information and information on diversity for large companies and groups. The disclosure of this information is essential for the transition towards a sustainable economy.

2018



Law 11/2018,
*On non-financial
information and diversity
(Transposition of Directive
2014/95/EU)*

It establishes guidelines for the disclosure of information related to corporate responsibility, in order to manage business performance and its social impact, as well as to contribute to a sustainable economy by combining long-term profitability with environmental protection.

2020



Regulation (EU) 2020/852
*Concerning the
establishment of a
framework to facilitate
sustainable investments
and amending Regulation
(EU) 2019/2088.*

It establishes the criteria for determining whether an activity is considered environmentally sustainable for the purposes of assessing the degree of sustainability of an investment, as well as providing a common concept of “socially sustainable investment” for members of the European Union.

2022



Directive (EU) 2022/2464
*Amending Regulation (EU)
537/2014, Directive
2004/109/EC, Directive
2006/43/EC and Directive
2013/34/EU as regards the
disclosure of sustainability
information by
undertakings.*

The CSRD includes key elements for the presentation of sustainability information by companies, aiming to minimise costs while enabling them to take advantage of the European market and contribute to the transition towards a sustainable economic system, in accordance with the Global Compact and SDGs.

2023



Regulation (EU) 2023/2772
*By which Directive
2013/34/EU is
supplemented as regards
the standards for
sustainability reporting.*

It complements the CSRD with the sustainability reporting standards (ESRS). It details which information companies must disclose regarding sustainability, including risks and opportunities relating to ESG matters, in a consistent manner.

2024



Directive (EU) 2024/1760
*On corporate due diligence
regarding sustainability and
amending Directive (EU)
2019/1937 and Regulation (EU)
2023/2859*

It establishes binding rules for companies regarding the actual and potential adverse impacts on human rights and the environment resulting from their own activities and those of their associates.



Law 11/2018, of 28 December, on non-financial information and diversity.

Its purpose is to establish guidelines for the disclosure of information related to corporate responsibility, in order to manage business performance and its social impact, as well as to contribute to a sustainable economy by combining long-term profitability with environmental protection.

Companies with more than

250
employees

Obligations for companies

They must include the consolidated non-financial information statement (EINF) in the management report when the number of employees exceeds 250, or if they are public interest entities, or for two consecutive financial years they meet the following criteria:

- Total consolidated assets exceeding 20 million euros.
- The net turnover of the consolidated annual accounts exceeds 40 million euros

This report must include information regarding environmental and social matters.

In social matters: respect for human rights, combating corruption and bribery, and compliance with rules on equality, non-discrimination and disability.

Environmental matters such as: information on the current and anticipated effects of the company's activities on the environment, health and safety. In addition to evaluation and certification procedures, resources allocated to the prevention of environmental risks, the application of the precautionary principle, and provisions and guarantees for environmental risks. It will include information on pollution, circular economy and waste prevention and management, sustainable use of resources, climate change and biodiversity protection.

Applicable companies must prepare a management report on the state of their non-financial information, including social and environmental matters.

Directive (EU) 2022/2464

Amending Regulation (EU) 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU as regards the disclosure of sustainability information by companies

This Directive is also known as the Corporate Sustainability Reporting Directive (CSRD). It amends Directive (EU) 2013/34 by establishing new requirements for sustainability reporting for companies within the European Union. Its objective is to improve and expand the information available regarding the sustainability and environmental impact of companies.

Scope of application

Through this Directive, the scope of application of the previous one is extended to include all large companies and companies listed on regulated markets in the EU, thereby also including listed SMEs. However, micro-enterprises are excluded from the scope of application.

A company is considered a Large enterprise if it exceeds two of the following three criteria:

- More than 250 employees.
- More than 40 million euros in net income.
- More than 20 million euros in total assets.

Report content

The information must cover environmental, social and governance aspects, including:

- Information on the business model and strategy in relation to sustainability.

- Sustainability objectives and progress in their achievement.
- The way in which sustainability issues affect the business and how the business impacts sustainability issues.
- Key performance indicators related to sustainability.

Topics to be included are: Climate change, Circular economy, Human rights, Gender equality and Diversity.

Obligations for companies

Companies must use the European Sustainability Reporting Standards (ESRS) to ensure the comparability, reliability and consistency of the information reported.

Sustainability information must be audited and certified to ensure that the data disclosed is accurate and reliable.

Large companies that do not have all the necessary information regarding their value chain must explain the efforts undertaken to **obtain the required information about their value chain**, the reasons why they were unable to obtain it, and their plans to obtain the necessary information in the future. This applies during the first three years following its entry into force; therefore, the provision for large public interest entities with more than 500 employees that were already subject to the Non-Financial Reporting Directive (NFRD), to submit their reports in 2025.

This information may become a **requirement for large companies to initiate contractual relationships with SMEs**.

Application timetable

1 January 2024

Large public interest entities that were already subject to the Non-Financial Reporting Directive (NFRD), including large-listed companies, financial institutions and insurance companies with more than 500 employees, will submit their reports in 2025.

1 January 2025

Large companies that were not subject to the Non-Financial Reporting Directive, but are subject to Law 11/2018 (with more than 250 employees and/or have a turnover of 40 million euros), must submit their reports in 2026.

1 January 2026

Listed SMEs and other companies such as small and non-complex credit institutions and captive insurance undertakings (with fewer than 250 employees), who must submit their reports in 2027.

Starting from 2029

Organisations from third countries with at least one subsidiary or branch with a registered office in the EU, or with a net turnover of more than €150 million in the EU, must submit their reports in 2028.

07/23

The European Sustainability Reporting Standards (ESRS) are approved for company reporting, aimed at ensuring proportionate and comprehensive information on environmental, social and governance issues. In addition, they are aligned with GRI.



Regulation 2023/2772

Supplementing Directive 2013/34/EU as regards sustainability reporting standards

This regulation is intended to supplement the guidance on the presentation of sustainability information that organisations are required to carry out. It is a mandatory regulation in all EU Member States.

As of

1 January 2024

The European Sustainability Reporting Standards (ESRS) are established, which are applicable to all CSRD companies (large enterprises and listed SMEs).

The disclosure of information in accordance with the ESRS does not exempt companies from other obligations established under Union law.

The information disclosed under the ESRS enables users to understand the relative importance of the company in relation to people and the environment, as well as the company's results, impacts and position regarding sustainability.

European Sustainability Reporting Standards (ESRS)

The objective of the ESRS is to specify the sustainability information that a company must disclose regarding its incidents, risks and opportunities in relation to environmental, social and governance matters, in a consistent manner, in

accordance with the aforementioned directives.

See Figure 1 on p. 29. *Flowchart for determining the disclosure of information under the ESRS.* to know what information to include regarding NEIS topics

NEIS Requirements

- i. Ensure the quality of the information communicated
- ii. Avoid imposing a disproportionate administrative burden on companies
- iii. Specify the information that companies must disclose regarding ESG
- iv. Specify forward-looking, qualitative and quantitative information
- v. Take into account the difficulties that companies may encounter in collecting information from their associated agents
- vi. Specify value chain information provided and relevant to the capabilities and characteristics of the company and value chain, depending on the activities.
- vii. Do not specify disclosures that would require companies to obtain information from SMEs in their value chain that exceeds what is relevant to disclose in accordance with the ESRS for SMEs.

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- viii. Take into account the work of certain global standardisation initiatives, frameworks and legal requirements

The ESRS are cross-sectoral and apply to all companies within the scope of the Corporate Sustainability Reporting Directive, regardless of the sector.

The Commission will supervise the implementation of the standards to ensure the disclosure of reliable information on sustainability.

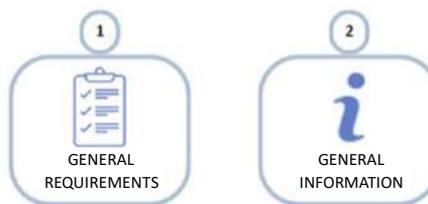
The information disclosed shall contain data on the company and its value chain, including products and services, business relationships and supply chain

This must be established over time horizons, as appropriate, in the short, medium and long term, and must include:

- a) brief description of the company's business model and strategy
- b) description of time-bound objectives relating to sustainability issues
- c) description of the company's governing bodies with regard to sustainability and their specialised expertise
- d) company policies regarding sustainability
- e) Information regarding the existence of incentive systems linked to sustainability.
- f) due diligence procedure
- g) main actual or potential negative incidents related to the company and value chain
- h) actions taken in relation to the incidents and outcome
- i) description of the main risks of the company
- j) Information indicators

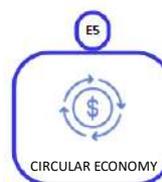
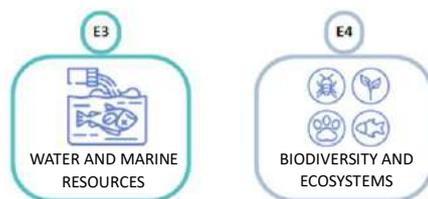
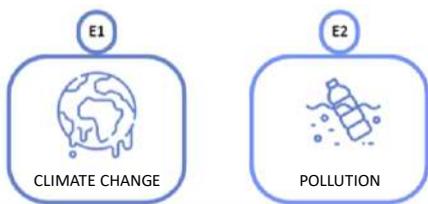
The NEIS are structured in two sections:

Transversal ones:

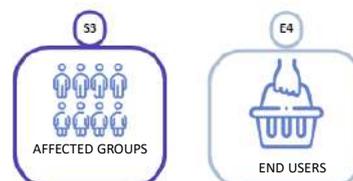
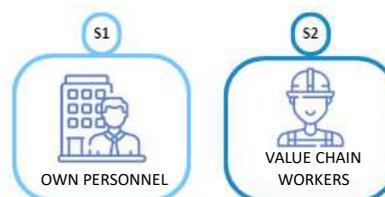


Standards on ESG matters:

- o Environmental



- o Social

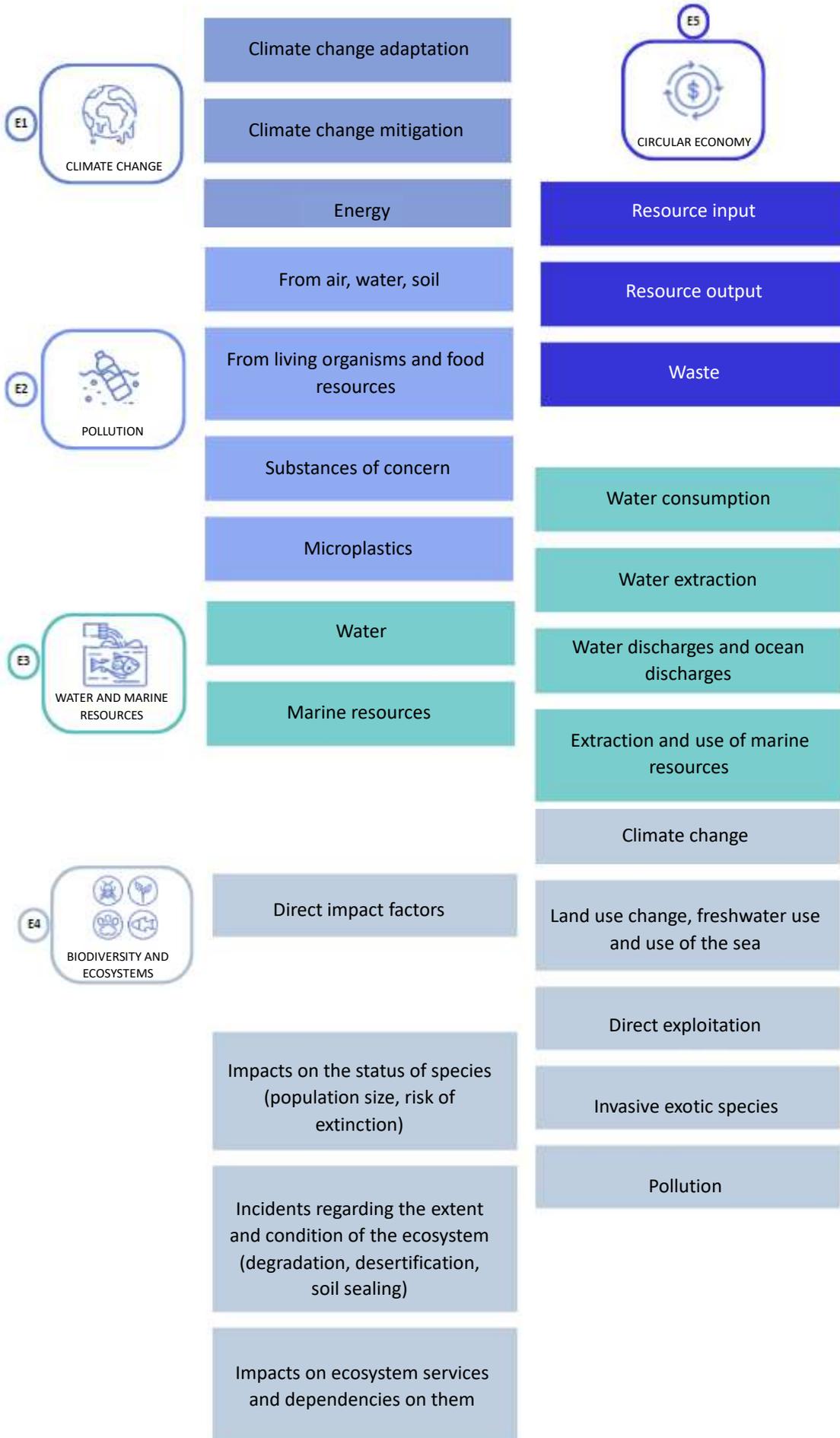


- o Governance



Below is a detailed breakdown of the thematic standard subdivisions of the ESRS:

ENVIRONMENTAL ISSUES



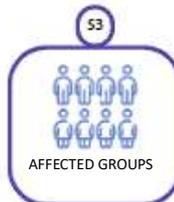
SOCIAL ISSUES



Working conditions	Equal treatment and opportunities	Other labour rights
<ul style="list-style-type: none"> • Secure employment • Working time • Adequate wages • Freedom of association • Work-life balance 	<ul style="list-style-type: none"> • Gender equality and equal pay • Training and inclusion of people with disabilities • Measures against violence and harassment 	<ul style="list-style-type: none"> • Child labour • Forced labour • Adequate housing • Privacy



Working conditions	Equal treatment and opportunities	Other labour rights
--------------------	-----------------------------------	---------------------



Civil and political rights	Economic, social and cultural rights of groups	Rights of Indigenous Peoples
<ul style="list-style-type: none"> • Freedom of expression • Freedom of assembly • Incidents affecting human rights defenders 	<ul style="list-style-type: none"> • Adequate housing • Proper nutrition • Water and sanitation • Land-related incidents • Security incidents 	<ul style="list-style-type: none"> • Free, prior and informed consent • Self-determination • Cultural rights

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Incidents related to information for consumers or end users

- Privacy
- Freedom of expression
- Access to information

Personal safety of consumers or end users

- Health and safety
- Protection of children

Social inclusion of end consumers

- Non-discrimination
- Access to products and services
- Responsible marketing practices

GOVERNANCE ISSUES



- Corporate culture
- Whistleblower protection
- Animal welfare
- Political commitment and lobbying activities
- Management of supplier relationships, including payment practices

Corruption and bribery

Detection, including training and prevention

Social inclusion of end consumers

- Non-discrimination
- Access to products and services
- Responsible marketing practices



Flowchart for determining disclosure of information under the ESRS

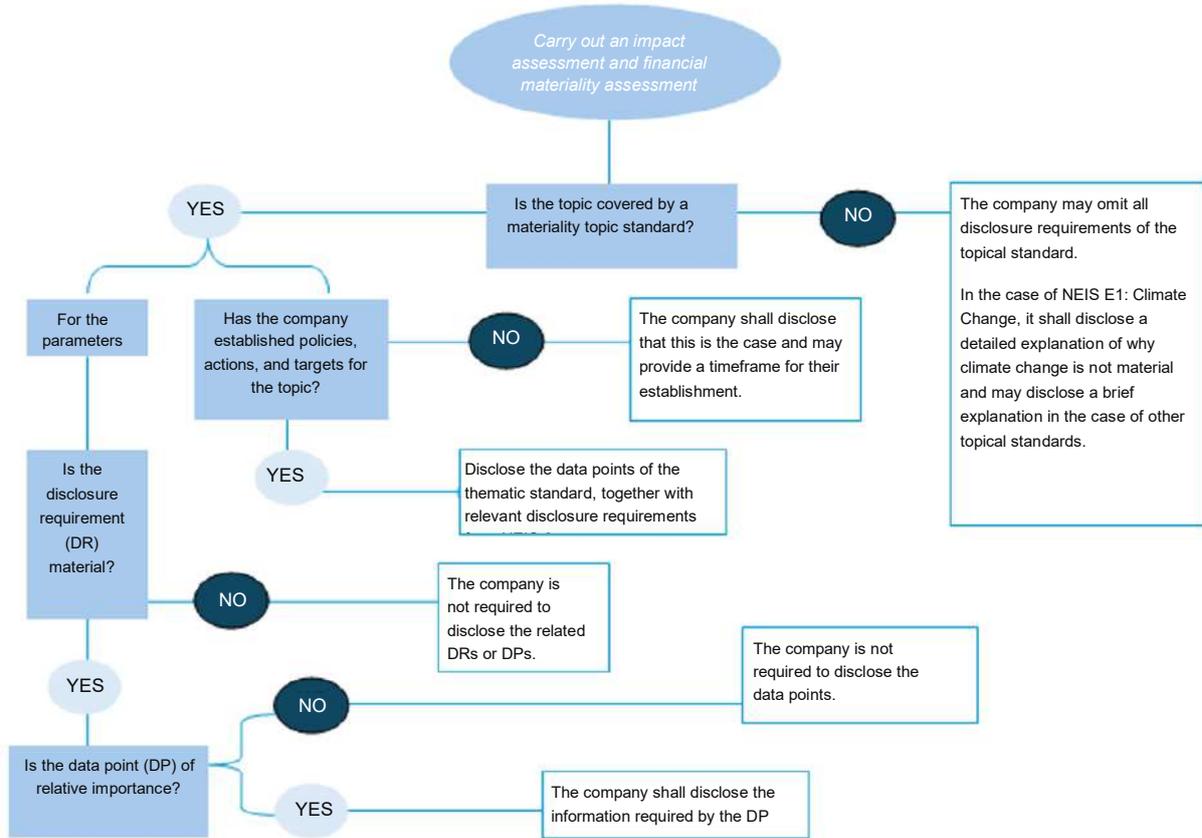
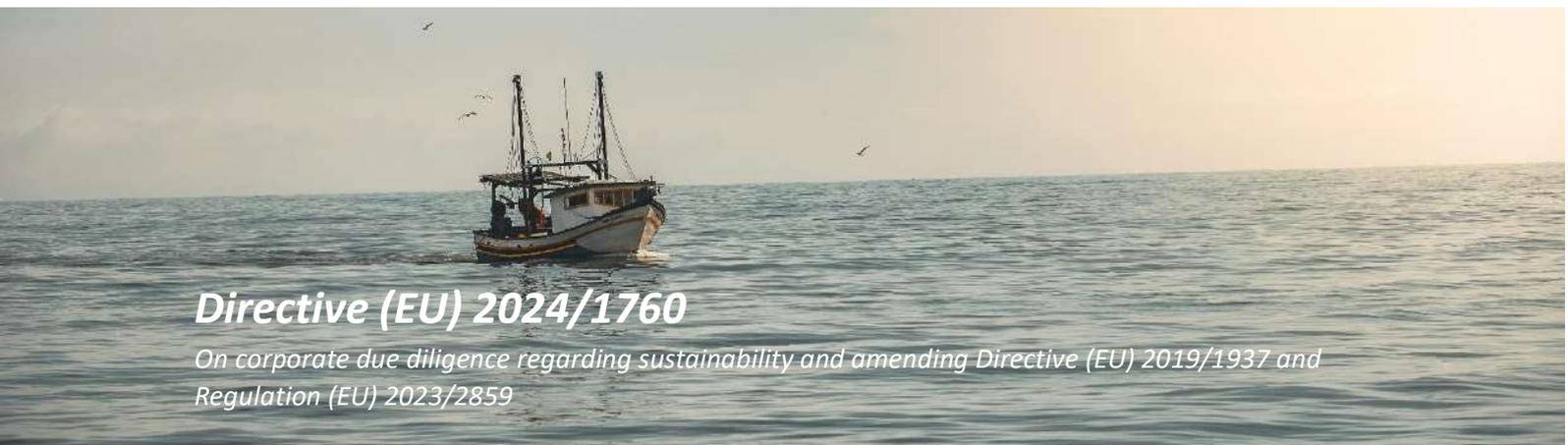


Figure 1. Flowchart for determining the disclosure of information under the ESRS.



Directive (EU) 2024/1760

On corporate due diligence regarding sustainability and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859

Objective

Directive (EU) 2024/1760 has as its main objective the establishment of due diligence rules in the field of sustainability. This regulatory framework aims to ensure that companies identify, prevent, mitigate, and are accountable for the negative impacts on human rights and the environment that may result from their activities and supply chains.

Scope of application

This Directive applies to companies operating within the EU and sets specific rules for different sectors and company sizes. Provided that any of the following conditions are met:

- An average of more than 1,000 employees and a worldwide turnover exceeding EUR 450,000,000 in the last financial year. Or the ultimate parent company of a group that has reached these thresholds. Or having entered into franchise or licence agreements within the Union in exchange for royalties with independent third-party companies when these agreements involve a common concept or identity and the royalties amounted to more than EUR 22,500,000 in the last financial year.
- If the company is established in another country, but the business conducted within the Union reaches these thresholds.
- If the ultimate parent company's business activity consists of holding shares in its subsidiaries, it may apply for an exemption from complying with this Directive, provided that one of the subsidiaries is designated to fulfil the obligations set out in the Directive. The parent company will remain jointly liable together with the subsidiary in the event that the latter fails to fulfil its obligations.

Obligations for companies

The obligations established by this Directive for companies are as follows.

Transparency and reporting: companies must submit detailed annual reports on their sustainability and social responsibility practices. It is mandatory to disclose

information on the environmental, social and governance impact of its operations.

Sustainability: companies are required to adopt sustainable practices in their operations. Implementation of measures to reduce their carbon footprint and promote the use of renewable energies. The measures implemented to fulfil your obligations must be retained as supporting evidence for at least 5 years.

Labour rights: guaranteeing fair and safe working conditions. Respect workers' rights, including the rights to equal pay and non-discrimination.

Corporate Responsibility: companies must establish mechanisms to address complaints and issues related to corporate responsibility. Development of policies to prevent and mitigate the negative impacts of their activities.

Due diligence: companies must implement a due diligence system to identify, prevent, mitigate, and account for negative impacts on these aspects throughout their supply chains and operations.

The Directive provides for a phased implementation schedule, starting in 2027 for the largest companies and extending to 2028 for smaller companies, thereby ensuring a gradual adaptation to the new obligations.



03 SUSTAINABILITY ASSESSMENT

03 SUSTAINABILITY ASSESSMENT

As we have seen, in recent years European regulations have taken steps towards the mandatory reporting of companies' sustainability performance. Therefore, at this point in the guide, we will discuss various standards and norms used for the assessment of sustainability within a company and the communication of its performance across the three dimensions encompassed by sustainability. These standards aim to ensure that business activities, policies and projects are aligned with practices that promote environmental, social and economic well-being, fostering long-term sustainable development. Due to these three aspects, widely adopted standards such as UNE-EN ISO 14001:2015 or ISO 45001:2018 could be considered as part of the content of this topic. However, there are standards that are more focused on sustainability as a whole and its disclosure, such as the GRI or IFS-ESG standards. Others, such as SASB, have a sector-specific approach to sustainability, with a different standard for sustainability reporting depending on the type of company.

Throughout this unit, some of these will be addressed, teaching the application requirements, approaches, and principles on which they are based. In this way, companies are provided with the necessary information to select the evaluation and reporting methodology that best suits their circumstances.





The GRI Standards are international best practices that were designed to inform the public about a range of economic, environmental and social impacts. It is one of the most recognised and established standards for the preparation of Sustainability reports, with the ESRS mentioned in the previous section being based on it.

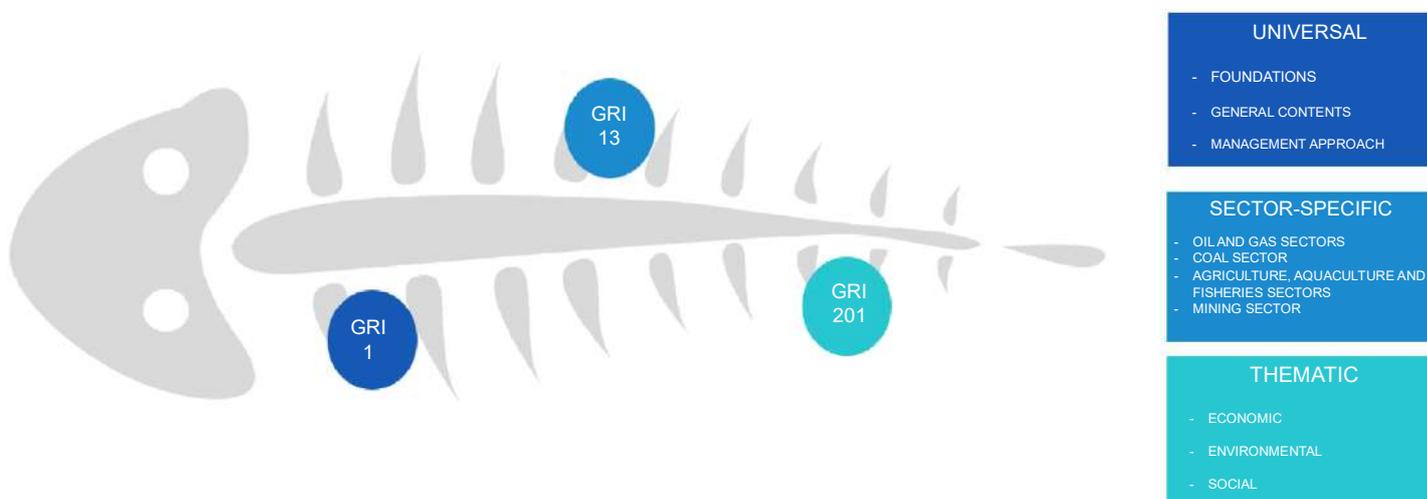
GRI was founded in Boston in 1997, emerging from the social discontent caused by the Exxon Valdez oil spill due to the environmental damage it caused. Part of organisations such as CERES or the Tellus Institute, with the support of the United Nations. The objective was to create the first mechanism for ensuring accountability and to ensure that companies committed to following principles of environmental responsibility. Subsequently, its scope was broadened

to include social, economic and governance topics.

The first version of the Standards was published in 2000, creating the first global framework for sustainability reporting. Since this year, the standards have been periodically updated, both through modifications to existing ones and by introducing new topics.

The GRI Standards are a modular system of interrelated standards. Three series of Standards are taken as a basis:

- GRI Universal Standards, applicable to all organisations.
- GRI Sector Standards, applicable to specific sectors.
- GRI Thematic Standards, which apply to content on a specific topic.



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ECONOMIC	ENVIRONMENTAL	SOCIAL	
<p>201-Economic performance</p> <p>202-Market Presence</p> <p>203- Indirect Economic Impacts</p> <p>204-Procurement practices</p> <p>205-Anti-corruption</p> <p>206-Unfair competition</p> <p>207-Taxation</p>	<p>101-Biodiversity*</p> <p>301-Materials</p> <p>302-Energy</p> <p>303-Water and effluents</p> <p>304-Biodiversity</p> <p>305-Emissions</p> <p>306-Waste</p> <p>307-Effluents and Waste</p> <p>308-Supplier environmental assessment</p>	<p>401-Employment</p> <p>402-Employee-employer relations</p> <p>403-Occupational health and safety</p> <p>404-Training and education</p> <p>405-Diversity and equal opportunities</p> <p>406-Non-discrimination</p> <p>407-Freedom of association and collective bargaining</p> <p>408-Child labour</p>	<p>409-Forced or compulsory labour</p> <p>410-Security practices</p> <p>411-Rights of indigenous peoples</p> <p>413-Local communities</p> <p>414-Social assessment of suppliers</p> <p>415-Public policy</p> <p>416-Customer health and safety</p> <p>417-Marketing and labelling</p> <p>418-Customer privacy</p>

Of particular interest among these is the GRI-13 Standard, which concerns the Agriculture, Aquaculture and Fisheries Sectors and will be addressed in Topic 04: Economic, social and environmental aspects.

The Reporting Process

The essential aspect of an organisation’s sustainability reporting is to identify and prioritise its impacts on the economy, the environment and people, so that it can be transparent about them.

The identification and assessment of impacts and their significance are routine activities within an organisation, but variable depending on different circumstances. The Sector Standards provide support in this regard, as they describe the sector-specific characteristics relevant for this purpose.

At this point, it is necessary to consider which of the topics described are considered determinant or a priority for materiality. So that a decision can be made regarding which to report on and which impacts to prioritise. This point is further elaborated in GRI 3 – Management Approach, which explains the methodology for identifying and assessing impacts and their significance, as well as providing guidance on how material topics are determined for the company.

Reporting in accordance with the GRI Standards is flexible. However, the recommendation is to report based on them, as this approach provides a comprehensive overview of the company’s most significant impacts in the three aforementioned areas. If the organisation cannot or does not wish to provide information on specific requirements, it may use the selected GRI Standards in whole or in part.



The International Featured Standards (IFS) are a set of standards that ensure the quality and safety of processes and products within the supply chain. It is particularly widespread in the food, logistics and consumer goods industries.

Its main objective is to ensure transparency and trust among all parties involved in the supply chain, through audits that verify compliance with the criteria established in the standards.

Business results are increasingly being evaluated not only in terms of economic, financial or quality issues, but also with regard to the organisation's commitment to improving sustainability. This is due, on the one hand, to advances in international regulations and legislation in this regard and, on the other hand, to increased consumer awareness. This is why sustainability and human rights impacts must be incorporated into the field of corporate risk management.

For this reason, IFS has developed a set of modules, IFS ESG Check, which companies can use to familiarise themselves with sustainability requirements. It is a voluntary self-assessment tool that reflects the company's progress in ESG matters. The objective is to raise awareness and motivate companies to make progress in the field of ESG. The requirements related to the sustainability management system aim to provide the company with a starting point for defining its own framework. Its modular structure is under development, with the ESG Check and the Carbon Footprint measurement module currently available, and further modules expected to be introduced in the coming years.

The requirements of the IFS ESG Check are developed in accordance with international guidelines and best practices regarding sustainability management systems and due diligence processes. Some important references on which the IFS ESG Check is based include the OECD Guidelines for Multinational Enterprises, the United Nations Guiding Principles on Business and Human Rights, and the GRI Sustainability Reporting Standards.



The general requirements of the IFS ESG Check are as follows:

- Sustainability policy
- Management commitment
- Framework for the implementation of the sustainability policy.
 - Responsible team.
 - Identification and assessment of negative effects.
 - Communication with stakeholders.



Implementation of a sustainability management system

- Written and available policy.
- Records of the communication of the policy to employees.
- Internal code of conduct, communication records and availability.
- Code of conduct for business partners/suppliers with records of how the code is integrated into agreements.
- Procurement requirements and supplier conditions if there is no code of conduct.
- Policy reviews.
- Documents containing information on the objectives and KPIs set within the company.



Management commitment

- Minutes of management reviews.
- Department objectives and KPIs, and records of progress reviews in meetings.
- Job profiles and employee objectives or targets.
- on sustainability, training materials.



Communication with stakeholders

- Identification and assessment of potential negative effects by the company, stakeholders and products
- Annual communication plan.
- Availability and updating of information on sustainability policy and actions, easily locatable on the website.
- Publication or registration of the identification of stakeholders.
- Official annual report on sustainability, ESG, non-financial aspects and due diligence.

Identification and assessment of negative impacts

- Process of identifying and assessing the potential negative impacts of the company, the parties involved and the products. Records of the identification and evaluation of these.
- Documented risk analysis reflecting the reasons for prioritising the risk profile.
- Updated summary of all direct suppliers and transparent supply chain data available from high-risk suppliers.
- Notes, minutes or recordings of stakeholder sessions as part of the identification and assessment of risks.



Mitigation and continuous improvement strategies

- Records of action plans and specific measures implemented for the monitoring of risk analysis. Measure, area affected, responsible party, KPI.
- Internal reports for senior management on the progress and KPIs of actions and measures
- Systematic monitoring records of the supply chain with customers' requirements and objectives regarding sustainability policy and risk assessment. Record of incidents or breaches of the rights of stakeholders.
- Complaint procedures and their availability to the public.
- Records of complaints and concerns received through the complaints system.



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Based on the requirements and with these associated records in mind, the ESG Check Self-Assessment Sheet is formulated, which, through a series of questions, guides companies on ESG topics to enable them to address the relevant questions related to these areas. This tool enables a self-assessment to be carried out and provides an initial overview, allowing the organisation to understand its level of alignment with ESG standards and to plan actions to meet the requirements and improve its practices. Likewise, this self-assessment is necessary in order to carry out audits of the standard alongside the established requirements.

Below is an example of one of the points included in this self-assessment.

No.	Requirement	Company	Auditor's comments
1.2	The policy will be reviewed annually or when changes occur.	1) When was the sustainability policy last updated?	
2 Management commitment			
2.1	Management is committed to implementing the sustainability policy throughout the company and will provide sufficient resources to make this possible.	1) How does management support employees in achieving these objectives?	
		2) How does management ensure that the sustainability objectives are well known throughout the company?	
		3) Have the employees responsible for sustainability received the necessary training?	
		4) Does the company use non-financial metrics or objectives to determine (part of) the management's remuneration?	
2.2	Management shall establish objectives, measures, and deadlines for their implementation.	1) Is the sustainability programme documented with objectives and measures?	
2.3	For any deviation detected from the established measures, management shall implement the appropriate corrective actions.	1) Are the corrective actions documented and verified?	



Accounting for a Sustainable Future

The Sustainability Accounting Standards Board (SASB) is a non-profit organisation founded in 2011. The SASB standards enable organisations to prepare reports focused on a specific industry. In this way, it is possible to identify sustainability-related risks and opportunities that may affect a particular industry, impacting its capital flow, access to financing, or costs in the short, medium and long term.

Global investors recognise the SASB standards as essential requirements for organisations seeking to produce consistent and comparable reports.

Since 2022, the maintenance and development of the SASB standards has been the responsibility of the International Sustainability Standards Board (ISSB) of the IFRS Foundation.

THE STANDARDS COVER THE MOST RELEVANT SUSTAINABILITY TOPICS FOR INVESTOR DECISION-MAKING IN 77 INDUSTRY TYPES.

- Consumer goods.
- Extractive and mineral processing industries.
- Financial.
- Food and beverages.
- Healthcare.
- Construction.
- Alternative and renewable energy.
- Resource transformation.
- Services
- Technology and communications.
- Transport.

For these industry categories, each standard proposes Disclosure Topics, Accounting Metrics to measure performance in these topics, Technical Protocols that define and provide guidance on these metrics, and Activity Metrics to facilitate data comparison.

At present, there is no specialised standard for seafood products within the food and beverage industries, although its creation in future years is feasible. On the other hand, some of the activities carried out by wholesale companies and companies involved in the distribution of processed foods do have their own specific standard; therefore, we will address the topics covered by the SASB standard using this latter example.

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DISCLOSURE TOPIC	ACCOUNTING PARAMETER
Energy management	<ul style="list-style-type: none"> ✦ Total energy consumed ✦ Percentage of grid electricity ✦ Percentage of renewables
Water management	<ul style="list-style-type: none"> ✦ Total water withdrawn ✦ Total water consumed ✦ Percentage of each in regions with high water stress ✦ Number of non-conformity incidents ✦ Description of water management risks
Food safety	<ul style="list-style-type: none"> ✦ Audit of the Global Food Safety Initiative (GFSI) ✦ Percentages of ingredients from certified tier 1 suppliers ✦ Notifications received regarding food safety violations ✦ Number of recalls issued/quantity of product
Health and nutrition	<ul style="list-style-type: none"> ✦ Revenue from products with labelling that promotes health and nutrition attributes ✦ Analysis of the process for identifying and managing ingredients related to consumers' health and nutrition concerns
Product labelling and marketing	<ul style="list-style-type: none"> ✦ Percentage of advertisements produced for children ✦ Revenue from products labelled as containing GMOs or as GMO-free ✦ Number of incidents of non-compliance with regulatory codes ✦ Monetary losses as a result of legal proceedings related to labelling or marketing
Packaging lifecycle management	<ul style="list-style-type: none"> ✦ Total weight of packaging ✦ Percentage manufactured from recycled or renewable materials ✦ Percentage recyclable, reusable or compostable ✦ Strategies to reduce the environmental impact of packaging
Environmental and social impacts of the supply chain	<ul style="list-style-type: none"> ✦ Percentage of purchased food certified according to environmental or social standards ✦ Social and environmental responsibility audit of suppliers
Supply of ingredients	<ul style="list-style-type: none"> ✦ Percentage of food ingredients sourced from regions with high water stress ✦ List of priority food ingredients and analysis of supply risks



26000:2010

SOCIAL RESPONSIBILITY

ISO Standards are a set of international standards developed by the International Organization for Standardization (ISO) that provide requirements, specifications, guidelines or characteristics which can be used to ensure that processes, products or companies in general are fit for purpose. There is a variety of these depending on the Management System they deal with. One of these is ISO 26000:2010, which provides **guidance on how companies and organisations can operate in a socially responsible manner**. That is, acting in an ethical and transparent manner that contributes to the health and well-being of society.

It should be noted that ISO 26000 is a guideline; therefore, it is not a certifiable management system standard, as it **does not contain specific requirements**. Rather, it helps organisations to translate principles into actions and share good practices related to Social Responsibility. The standard comprises 7 clauses:



The principles of Social Responsibility set out in clause 4 of ISO 26000 are as follows:

- Accounting.
- Transparency.
- Ethical behaviour.
- Respect for stakeholder interests.
- Regarding legislation.
- Regarding international standards of conduct.
- With respect to Human Rights.

These principles are reflected in the fundamental Social Responsibility practices set out in Clause 5; these two practices are the **Recognition of Social Responsibility** and the **identification and engagement of stakeholders**.

ISO 26000:2010 recognises seven main subjects to be considered as part of Social Responsibility, which are as follows:

- 6.2 Organisational governance.
- 6.3 Human rights.
- 6.4 Labour practices.
- 6.5 Environment.
- 6.6 Fair operating practices.
- 6.7 Consumer concerns.
- 6.8 Community development and engagement.



Lastly, we will address **the SA8000 Standard**. In this case, SA8000 is not strictly a sustainability standard, as it only covers one of the dimensions of sustainability: the socio-economic dimension. However, the objectives and policies it encompasses are indeed strongly focused on compliance with workers' rights and, in the context relevant to us, **their reporting**.

The SA8000 International Standard is a voluntary, auditable standard that sets out the requirements to be met by employers in the workplace, including workers' rights, workplace conditions and management systems. The basis of this standard is national legislation, international human rights instruments and the conventions of the International Labour Organization (ILO). The points covered by this standard are as follows:

- Purpose and scope.
- Normative elements and their interpretation.
- Definitions.
- Social Responsibility Requirements.



Of these requirements, the standard sets out the criteria to be considered and the relevant evidence on which compliance is based.

The Management Systems clause sets out various criteria to be met, including the development of a policy that reflects the company's commitment to complying with legislation and the requirements of the standard, as well as to maintaining records that demonstrate conformity with these requirements. This policy must be communicated both internally and externally. Another requirement is the existence of a **Social Performance Team (SPT)**, which must have balanced representation:

- SA8000 worker representative(s) who, depending on whether the company is unionised or not, will be union representatives or representative(s) freely elected by the workers for this purpose. In any case, the existence of this role does not substitute trade union representation.
- Management representation.

The SPT must hold regular meetings to **review progress** and **identify potential improvement actions**. It must also periodically produce risk assessment reports, prioritising those that could potentially lead to non-conformity with SA8000, and propose actions to mitigate these risks.

On the other hand, the latest update to the standard in 2014 includes **the obligation to carry out due diligence** with suppliers, subcontractors and external employment agencies to verify compliance with SA8000. Likewise, this principle must be applied to the selection procedure for new representatives of these entities. To this end, the organisation must:

- Effectively communicate the requirements of the standard.
- Assess significant risks of non-conformities.
- Make the necessary efforts to ensure that these risks are mitigated by the organisation when appropriate, prioritising the available capacity and resources that may influence these entities.
- Monitor and maintain records of the performance of these entities.





04 ECONOMIC, SOCIAL AND ENVIRONMENTAL ASPECTS

04 ECONOMIC, SOCIAL AND ENVIRONMENTAL ASPECTS

We can refer to **material aspects** as those topics that have a significant impact on the sustainability of companies and on the decisions of their stakeholders.

The situation of each organisation is different, and therefore each one must determine its material topics according to its specific circumstances, such as its business model; its geographical, cultural and legal operating context; its ownership structure; and the nature of its impacts.

On page 24 of this Guide, the material topics that the organisation must analyse in the event of application of the CSRD—which are therefore subject to mandatory requirements under the ESRS—are addressed; however, in this section we will focus on those material topics specific to the sector.

On 1 January 2024, one of the latest publications of the GRI Standards came into force.

GRI 13 is a standard that provides information for organisations in the agriculture, aquaculture and fisheries sectors regarding their potential material topics, including a list of relevant disclosures for each material topic, serving as a good starting point for their identification.



Given the high level of interoperability, it can be considered that entities reporting under ESRS do so with reference to the GRI Standards and vice versa.

In addition, this Standard links each significant impact of the sector to the Sustainable Development Goals.

The following section discusses the material topics that the Standard considers should be evaluated in the aquaculture and fisheries sector:

EMISSIONS

Definition

This topic addresses air emissions, which include greenhouse gases (GHG), ozone-depleting substances (ODS), nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions that are considered pollutants.



Possible causes of impact

- **Change in land use** in aquaculture, including its transformation from a natural ecosystem for its use
- The **sourcing of feed** for fish in aquaculture. These emissions may arise from the conversion of natural ecosystems and from the production, processing and transport of feed.
- **Combustion of fuel** to generate energy at facilities and in maritime transport

- Use of refrigerants in refrigeration and freezing facilities

Environmental impact

Emissions can have negative impacts on air quality and ecosystems, as well as on human and animal health. GHG emissions are also one of the main factors contributing to climate change.

CLIMATE ADAPTATION AND RESILIENCE

Definition

Climate adaptation and resilience refer to how the organisation adapts to current and anticipated climate change-related risks, and how it contributes to the ability of societies and economies to withstand the impacts of climate change.

Possible causes of impact

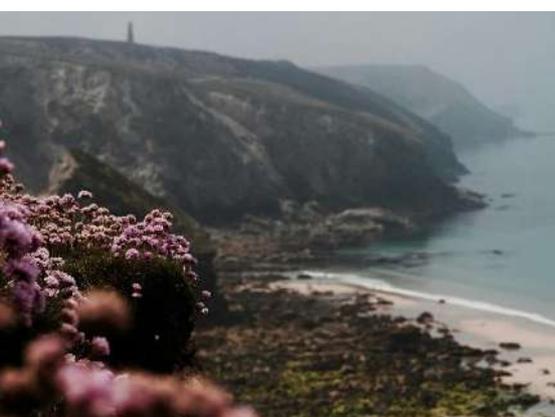
- Climate change

Environmental impact

The lack of adaptation by an organisation to climate change-related impacts can lead to operational disruptions, increased impacts on occupational health and safety, loss of livelihoods and food insecurity. These disruptions may affect the workers, suppliers and clients of an organisation, as well as small-scale producers, fishers, indigenous peoples and local communities.



BIODIVERSITY



Definition

Biodiversity is the variability among living organisms. It encompasses diversity within species, between species, and of ecosystems. Biodiversity not only has intrinsic value, but is also vital for human health, food security, economic prosperity, the mitigation of climate change, and adaptation to its impacts.

Biodiversity faces five main threats: habitat loss and degradation, overexploitation of biological resources, pollution, climate change and invasive species.

Possible causes of impact

- Accumulation of fish excrement in water bodies in aquaculture
- Escapes from aquaculture farms, which in turn may compete with native species
- Poor feeding practices in aquaculture

- Overfishing
- Bycatch
- Illegal, unreported and unregulated (IUU) fishing
- Use of wild-caught juveniles in aquaculture
- Certain fishing practices, such as trawling
- Ghost fishing

Environmental impact

Air, soil and water pollution, soil erosion, sedimentation of watercourses and extraction of species.

The impacts on biodiversity result in increased species mortality rates, habitat fragmentation, and may lead to the loss or extinction of species.

CONVERSION OF NATURAL ECOSYSTEMS

Definition

The conversion of natural ecosystems refers to the transformation of a natural ecosystem for another use or a profound change in its function, structure, or the species that compose it.

Natural ecosystems provide important services, such as the absorption and storage of large amounts of carbon dioxide.

Possible causes of impact

- Use of aquatic environments for aquaculture production and auxiliary activities
- Production of feed for fish, which depends heavily on crops such as soya.

Environmental impact

Loss of biodiversity, accelerated soil erosion, and increased runoff and water pollution.

People may be displaced due to physical changes in the territories surrounding their communities or due to the degradation or depletion of the natural resources or ecosystem services on which the community depends.

Likewise, the loss of natural resources and ecosystems can lead to food insecurity.



For indigenous peoples, the conversion of natural ecosystems can lead to the loss of cultural and spiritual heritage and livelihoods, as well as undermine the rights to self-determination and self-government.

WATER AND EFFLUENTS

Definition

Access to safe drinking water, recognised as a human right, is essential for human life and well-being. The volume of water extracted and consumed by an organisation, as well as the quality of its discharges, can have impacts on ecosystems and people.

Possible causes of impact

- Significant water consumption in the rearing of aquatic organisms
- Accumulation of nutrients from discharges in bodies of water near fish farms
- Discharge of wastewater in fishing operations

Environmental impact

Pollution of coastal areas.

The depletion of oxygen levels in the water may cause algal blooms that result in eutrophication. Eutrophication and acidification of water generate negative impacts on biodiversity. Water quality affects the habitat and food sources of animals. Likewise, contaminated water can hinder people's access to drinking water and thus compromise their health and livelihoods.



WASTE

Definition

Waste is anything that a holder discards, wishes to discard, or is required to discard. If not properly managed, waste can have negative impacts on the environment and human health, which may extend beyond the locations where the waste is generated and disposed of.

Possible causes of impact

- Generation of waste in activities

Environmental impact

Waste from the sector that is improperly disposed of can have lasting impacts on recipient environments and, in this way, contaminate the soil and water in the long term.

The contamination of natural resources generates negative impacts on the health and safety of local communities and may affect the safety of the food produced.



FOOD SAFETY



Definition

Food security means that people have physical and economic access to sufficient, safe and nutritious food that is acceptable within a given culture and meets people's dietary needs and food preferences for an active and healthy life. Access to adequate food is a human right and is fundamental to the enjoyment of all rights.

Possible causes of impact

- Competitive pressures due to production costs
- Low profit margins
- Climate change

Environmental impact

Impacts on the supply and affordability of food. The quantity, quality and accessibility of food also depend on fishing practices.

Climate change and adverse weather events can also have an impact on yields, which could increase food losses.

ANIMAL HEALTH AND WELFARE

Definition

Animal health and welfare refer to the physical and mental state of an animal in relation to the conditions in which it lives and dies. The “five freedoms” of animal welfare consist of: freedom from hunger, thirst and malnutrition; freedom from physical and thermal discomfort; freedom from pain, injury and disease; freedom to express natural behaviour; and freedom from fear and distress.

Possible causes of impact

- Excessive or inappropriate use of antibiotics, anti-inflammatory agents and hormone treatments
- Inadequate animal health and welfare practices
- Use of slaughter methods that do not comply with the standards defined in the Aquatic Animal Health Code
- Genetic modifications of aquatic animals
- Inadequate use of substances to treat pests, such as sea lice



Environmental impact

Undesired residues of chemical substances present in animal products can negatively affect food safety and thus create risks to public health, as can genetic modifications.

The spread of zoonotic diseases, such as salmonellosis, swine flu, and avian influenza, may occur through the transfer and trade of aquatic animals without proper biosecurity controls.

Loss of biodiversity.

FOOD SAFETY

Definition

Food safety refers to the handling of food and feed in such a way as to prevent their contamination and foodborne diseases.

Possible causes of impact

- Environmental contamination of water, soil and air
- Improper management of animals during their production or rearing, harvesting, catching, or during the primary processing, transport, and storage of the products
- Use of antimicrobials in the production of aquatic animals

Environmental impact

The generation of harmful bacteria, such as salmonella, listeria or campylobacter, as well as viruses and parasites, can contaminate food and cause illness in humans. Similarly, food can become contaminated with residues of antimicrobials, heavy metals and microplastics.



LOCAL COMMUNITIES

Definition

Local communities are composed of individuals who live or work in areas that are affected or could be affected by the activities of the organisation. Organisations are expected to facilitate community engagement to understand the vulnerabilities of local communities and how they may be affected by the organisation's activities.



Possible causes of impact

- Opening of sector activities in the area
- Environmental contamination of water, soil and air

Environmental impact

Job creation in local communities and other economic impacts.

Access to natural resources by local communities may be restricted and, in some cases, this may lead to their displacement. Migration to other, more viable areas may lead to labour shortages and socio-economic problems in these areas.

Vulnerable groups, such as women, children, indigenous peoples, nomadic communities, and migrant workers and their families, may be disproportionately affected by these activities. These groups are not usually influential and may be under-represented in consultation and decision-making processes, which increases the likelihood of suffering negative impacts, including on their human rights.

Impact on the environment, food safety, and the health of communities living near such operations.

RIGHTS OF INDIGENOUS PEOPLES

Definition

Indigenous peoples have collective and individual rights, as established by the United Nations Declaration on the Rights of Indigenous Peoples and other official international instruments relating to human rights. Indigenous peoples attach profound cultural and spiritual value to their lands and territories, and often rely on natural resources for their subsistence.

Possible causes of impact

- The conversion of natural ecosystems and the use of water for aquaculture activities can affect traditional production.
- Generation of waste
- Degradation of local aquatic and coastal ecosystems, overfishing and depletion of fish populations.
- Increase in competition from commercial fishing operations
- Introduction of non-native species
- Climate change
- Lack of free, prior and informed consent (FPIC) on the



Environmental impact

Impacts that may threaten traditional hunting, fishing and agricultural activities. In the face of these disruptions, indigenous knowledge and cultures could be lost.

Contamination of indigenous peoples' lands and natural resources.

Reduction in the availability and accessibility of fishery resources.

LAND AND RESOURCE RIGHTS

Definition

Land and resource rights encompass the rights to use, manage and control land, fisheries, forests and other natural resources. An organisation's impacts on its availability and accessibility can affect local communities and other users.

Possible causes of impact

- The lack of recognition of customary claims over land, fisheries and other natural resources, whether or not they have a formal title or legal registration.
- Failure to carry out prior consultations and assessments of the impacts on rights holders.
- The installation of fences, landscape engineering, roads, and drainage works that block or divert routes.
- The access of commercial fishing vessels to fishing areas reserved for artisanal fishers and fishing in coastal areas.



Environmental impact

Negative impacts on human rights, including civil, political, economic, social and cultural rights, may result from land use and fisheries by these sectors.

Alteration of fish breeding habitats.

NON-DISCRIMINATION AND EQUAL OPPORTUNITIES

Definition

Non-discrimination is a human right and a fundamental right at work. Discrimination can impose unequal burdens on individuals or deny fair opportunities based on individual merit.

Possible causes of impact

- High percentage of self-employed or informal workers
- Occasional and seasonal employment
- Non-standard forms of employment
- Use of temporary migrant labour and, even undocumented workers
- Racism
- Gender-based violence and harassment of women
- Inferior working conditions, unequal opportunities, and lower wages for women compared to men.



Environmental impact

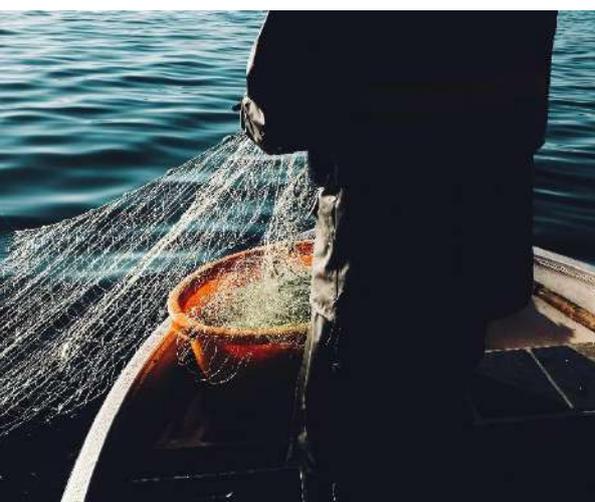
Discrimination in terms of labour protection and pay equity for seasonal, self-employed or informal workers, including lower job security, lower wages or benefits, or access to paid leave.

Migrant workers may be subject to discriminatory treatment in terms of remuneration, access to occupational health services, and labour protection.

The distinctive characteristics of indigenous workers, such as their language and attire, can also lead to workplace discrimination. Indigenous women may be subject to discrimination both on the basis of their ethnic origin and their gender.

Gender discrimination against women.

FORCED OR COMPULSORY LABOUR



Definition

All work or service which is exacted from any person under the threat of any penalty and for which that person has not offered himself or herself voluntarily.

Possible causes of impact

- Workers in the sector are less likely to be unionised, often earn less, and have fewer skills than workers in other sectors.
- High demand for labour and workers, who are often supplied by employment agencies.
- National labour laws do not always provide labour protection for small-scale producers, artisanal fishers, or seasonal and occasional workers.
- Work is often carried out in remote or low-income rural areas.
- Use of debt bondage recruitment practices.

- Hiring of **illegal migrant labour** or **workers with invalid work permits**.
- Constant pressure to deliver **higher production volumes** while simultaneously minimising **labour costs**.

Environmental impact

Workers may face situations such as non-payment or delayed payment of wages, restrictions on freedom of movement, violence, threats, human trafficking, among other forms of modern slavery.

CHILD LABOUR

Definition

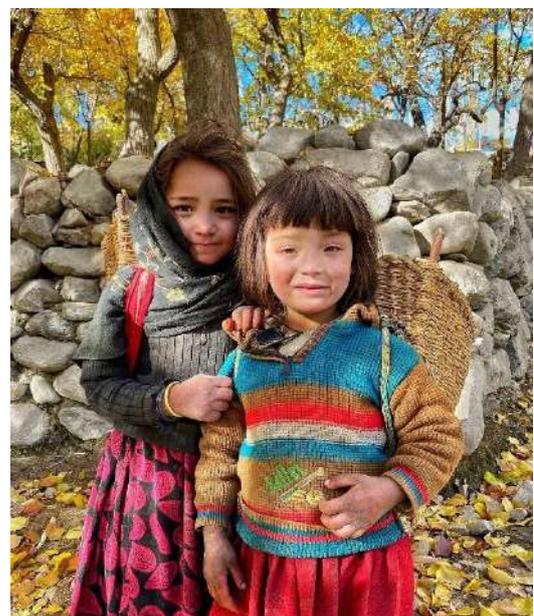
Any work that deprives children of their childhood, their potential and their dignity, and that is harmful to their development or even interferes with their education.

Possible causes of impact

- High percentage of **child labour** compared to other sectors.
- **Informal and seasonal work**.

Environmental impact

Violation of human rights: the right to education, long working hours, and night shifts in these sectors also subject children to hazardous working conditions.



FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING



Definition

They are human rights and fundamental rights at work. They encompass the rights of employers and workers to establish, participate in, and lead their own organisations without prior authorisation or interference, and to collectively negotiate working conditions and terms of employment.

Possible causes of impact

- **Denial of their rights**.
- **Hiring of vulnerable workers**: low-income workers, workers in informal employment, migrant workers, seasonal workers and occasional workers
- **Low percentage of workers represented** by trade unions and covered by collective bargaining agreements.

Environmental impact

Impacts on workers who already have to face higher levels of vulnerability and isolation in relation to their work.

Trade union members suffer acts of intimidation and violence.

OCCUPATIONAL HEALTH AND SAFETY

Definition

Healthy and safe working conditions are recognised as a human right. Occupational health and safety include the prevention of physical and mental harm and the promotion of workers' health.



Possible causes of impact

- Sector with high rates of work-related injuries and illnesses.
- In many cases, workers do not have adequate living conditions.
- Weather conditions, lack of meteorological warning systems, power outages, engine failure or inadequate maintenance levels on vessels.
- Non-compliance with the size parameters regulated by international maritime safety standards on fishing vessels.
- Severe cuts or lacerations during primary fish processing.
- Absence of available medical care or urgent medical evacuation at sea.
- Non-compliance with rest hour requirements.
- Difficulties in obtaining shore permits or disembarking at foreign ports.
- Abandonment of workers by vessel owners.
- Non-compliance with and lack of inspection of safety standards in illegal fishing operations and in operations in under-regulated waters.

Environmental impact

Impacts on workers' health and safety: deterioration of health, work-related injuries and death.

EMPLOYMENT PRACTICES

Definition

They refer to the organisation's approach regarding job creation, terms of employment and working conditions.

Possible causes of impact

- Widespread informal employment in the sector.
- Concealed labour relations: among self-employed workers or contracts through third parties (employment agencies or suppliers).

- Continuous use of [temporary or daily contracts](#).
- Hiring of [vulnerable groups](#) (e.g. migrants).

Environmental impact

Informal workers do not have a secure employment contract and may end up without legal protection or employment benefits; their working hours and other terms of employment are not clearly defined. It is also common for informal work not to be declared, which violates labour laws and undermines tax collection.

Exploitation of workers.



INCOME AND LIVING WAGES



Definition

These refer to a level of income or wage that is sufficient to provide a decent standard of living for all members of the family unit, including nutritious food, safe drinking water, housing, education, healthcare, and other essential needs, such as provision for unforeseen circumstances.

Possible causes of impact

- High rates of workers in the sector are prone to finding themselves in [situations of poverty](#).
- Sometimes, the [legal minimum wage is lower than the living wage](#).
- High incidence of [informal employment or self-employment](#).
- Remuneration based on [targets](#).

Environmental impact

Negative impacts on the environment and people.

ECONOMIC INCLUSION



Definition

It refers to the impacts of an organisation on access to economic opportunities for local communities and the productive potential of existing and potential suppliers.

Possible causes of impact

- The [organisation's activism](#) in the surrounding environment.

Environmental impact

Improvement of societal conditions.

TRACEABILITY IN THE SUPPLY CHAIN

Definition

The ability to trace the provenance, origin, or production conditions of raw materials and final products.

Possible causes of impact

- **Complexity of supply chains:** crossing international borders and sourcing products from various locations.

Environmental impact

Negative impacts on the economy (e.g. purchase prices, salaries, etc.), the environment (e.g. overfishing) and people, as well as involving informal operations, where impacts are often not documented.



PUBLIC POLICY

Definition

Organisations may participate in the development of public policies either directly or through an intermediary organisation, by means of lobbying or financial or in-kind contributions to political parties, politicians or causes.

Possible causes of impact

- **Participation of organisations.**

Environmental impact

Organisations can promote the development of public policies that benefit society; however, their participation may also be associated with corruption, bribery, undue influence, or an unbalanced representation of the organisation's interests.



UNFAIR COMPETITION

Definition

This refers to actions taken by an organisation that may lead to collusion with potential competitors, abuse of a dominant market position, or exclusion of potential competitors, thereby limiting the effects of competition in the market.

Possible causes of impact

- **Pricing**
- **Coordination of offers**



- ✦ Creation of market or production restrictions
- ✦ Imposition of geographic quotas
- ✦ Allocation of clients, suppliers, geographical areas or product lines.

Environmental impact

Economic exclusion.

ANTI-CORRUPTION

Definition

It refers to how an organisation manages the possibility of becoming involved in cases of corruption. Corruption encompasses practices such as bribery, facilitation payments, fraud, extortion, collusion, money laundering, or the offering or acceptance of incentives to do something dishonest or illegal.

Possible causes of impact

- ✦ Illicit or unethical activities by organisations.



It can undermine the ability of governments to limit practices such as overfishing. On the other hand, it increases the likelihood of possible negative impacts on workers and communities, as well as reducing government revenues. Organisations that behave in a corrupt manner may have unfair advantages in competitive markets.



05 DOUBLE MATERIALITY ANALYSIS

05 DOUBLE MATERIALITY ANALYSIS

In order to identify which material topic is significant for an organisation, the **Principle of Double Materiality** must be applied. It provides criteria to determine whether a sustainability matter or sustainability information should be included in the Sustainability Report from a bidirectional perspective, considering both **impact materiality** (impacts on people and/or the environment) and **financial materiality** (financial risks and opportunities).

Double materiality has emerged as an evolution of the definition of the traditional concept of materiality which, given the 2021 update of the GRI Standards and the new CSRD directive from the European Commission in collaboration with EFRAG, now focuses on the main impacts of companies in terms of sustainability (economic, social, and environmental), the identification and prioritisation of which will determine the contents to be included in the sustainability report, as well as the pillars of the ESG strategic plan.

For the **Double Materiality Analysis (DMA)**, companies must consider not only how their activities throughout the value chain affect people and the environment, but also how sustainability issues and the environment may financially impact the company in the short, medium and long term.

How to conduct a Double Materiality Analysis?



Main challenges. Considerations at each stage

1. Assessment of the organisation's context and current situation

During this step, the company should obtain an overview of its activities and business relationships, the context in which they take place, and an understanding of its main affected stakeholders.

Activities and business relationships

a) Analysis of the company's business plan, its strategy, its financial statements and, where applicable, any other information provided to investors.

b) The company's activities, its products/services, and the geographical location of these activities.

c) the mapping of the company's business relationships upstream and downstream in the value chain, including the type and nature of the business relationships.

Other contextual information

a) Analysis of the relevant legal and regulatory provisions of the company.

b) Analysis of published documentation, such as media reports, peer reviews, existing sector references and other publications on general sustainability trends, as well as scientific articles.

To this end, all the analyses covered in sections 1, 2 and 3 of this Guide may be taken into consideration.

Some useful tools for carrying out an internal and external context assessment of the organisation may include a SWOT analysis, PESTEL, Canvas, among others.

Identification of stakeholders

It is necessary to identify which stakeholders are or may be affected by the company's own operations throughout the value chain, both upstream and downstream. To this end, it is necessary to carry out a thorough mapping taking into account:

- Existing stakeholder collaboration initiatives (for example, through communication teams, investor relations, business management, sales and purchasing).
- All the organisation's activities and business relationships.

It is important to classify the identified stakeholders according to their importance to the company. It will assist in identifying actual and potential impacts.

2. Identification of material topics and their current and potential impacts

To identify both current and potential material issues, we may take as a starting point standards such as GRI 13, discussed in this section and relevant to the sector, or others such as the NEIS standards, in cases where they are legally required by the CSRD (EFRAG has published a list of NEIS data points, which provides a useful inventory of the range of sustainability issues covered by the NEIS thematic standards at a more granular level); in any case, this is not an exhaustive list.

Therefore, this non-exhaustive list of material topics may be supplemented with additional entity-specific issues, taking into account qualitative and quantitative information such as, for example, analysis of internal due diligence processes, risk management, grievance mechanisms or KPIs, or from external sources, including stakeholder collaboration.

Collaboration with affected stakeholders is fundamental for due diligence and the company's impact assessment. Collaboration, for example by consulting affected stakeholders and incorporating their views into the materiality analysis, helps to substantiate their perspectives when determining the relevance of sustainability issues for them. This includes, for example, collaboration with the company's employees and/or their representatives on health and safety matters. This collaboration also includes information received from affected stakeholders arising from the ongoing collaboration processes as part of the company's business practices. When

conducting the materiality analysis, the company may make use of its regular dialogue with affected stakeholders, or it may contact stakeholders specifically in the context of its analysis process through focus group meetings, interviews or questionnaires.

In situations where collaboration with affected stakeholders is not possible (for example, because such collaboration would pose a risk to them), the company may consider other alternatives. This may include consultation with legitimate independent experts (NEIS S3 Affected Groups), a Non-Governmental Organisation (NGO) representing the affected group, or, with regard to environmental matters, scientific articles and reports.

Based on this identification, the organisation can draw up a "**long list**" of **impacts, risks and opportunities** relevant to its business model and to the upstream and downstream phases of its value chain.

3. Assessment and prioritisation of significant impacts

The company must apply criteria to assess the materiality of the impact and financial materiality in order to determine actual and potential material impacts as well as material risks and opportunities.

These criteria may be qualitative and/or quantitative.

Impact materiality analysis

Depending on the type of impact, it may not always be necessary to carry out an in-depth assessment of each of the severity criteria, based on the specific facts and circumstances of the company, to determine whether the impact is material or not. For example, when there is an established scientific consensus regarding the severity of a particular type of global or local environmental impact, the company may conclude that it is indeed material

without having carried out an in-depth analysis of its magnitude, scope and irremediable nature. Therefore, the company shall exercise its judgement, based on the available evidence, to determine the appropriate level of assessment of the severity criteria.

The company may involve the affected stakeholders in the analysis of the severity and likelihood of the negative impacts that are relevant to them, as well as, for example, in the case of particularly severe impacts, in the validation of or provision of feedback on the impacts that the company has identified as material.

Chapter 3.4 of NEIS 1 clarifies that, with regard to actual negative impacts, materiality is based on the **severity** of the impact, whereas for positive impacts, materiality is based on their **magnitude and scope**. With regard to potential impacts, materiality also includes assessing the **likelihood** of these.

The severity of a given actual or potential negative impact is assessed from the perspective of the affected individuals or the environment, and is determined by the following characteristics that underpin the establishment of thresholds.

- **Magnitude:** severity of the impact (that is, the degree of impairment to access to basic vital needs or freedoms such as education, livelihoods, etc.)
- **Scope:** the breadth of the impact (i.e. the number of people affected or the extent of environmental damage)
- **Irremediable character:** the extent to which the impact can be remedied (e.g., through compensation or restitution, if the affected individuals can be restored to the exercise of the right in

Sustainability Guide for the Seafood Processing Industry

question, etc.). The underlying question is whether there are limits to the ability to restore the environment or those affected to a situation at least equal to or equivalent to that which they had before the negative impact.

When establishing thresholds, priority should be given to any reliable evidence that provides the greatest possible objectivity to the conclusion regarding materiality. However, it is not always possible to reasonably quantify potential impacts to support the materiality analysis.

By way of example, we present the following examples of evaluation:

Magnitude	
5	Absolute
4	High
3	Medium
2	Low
1	Minimum
0	None

Scope	
5	Global/Total
4	Widespread
3	Medium
2	Concentrated
1	Limited
0	None

Irremediable nature	
5	Irremediable/Irreversible
4	Very difficult to remedy or long term
3	Difficult to remedy or medium-term
2	Remediable with effort (time and cost)
1	Relatively easy to remedy in the short term
0	Very easy to remedy

The material impact would be the result of the sum of the three parameters:

$$\text{Material Impact} = \text{magnitude} + \text{scope} + \text{irreversible nature}$$

By assigning a value to the impact result, as in the following table, we would obtain the impact result:

Material Impact	
≥ 12	Critical
[10,12)	Significant
[8,10)	Important
[5,8)	Informative
< 5	Minimum

By way of illustration, the company could locate its actual impacts as shown below:

Illustration Negative Impact	Assessment of severity			Is the impact considered material?
	Magnitude	Scope	Irremediable nature	
Impact 1				No
Impact 2				Yes
Impact 3				Yes
...				
Impact N				Yes

Colour code:

Low	Medium	High
-----	--------	------

Figure 2. Example of real impact materiality analysis. Source: EFRAG

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With regard to potential impacts, the **probability** should be assessed together with the severity of the impacts.

Following the previous example, the methodology would be the same and the probability dimension would be added. In this regard, and to simplify its representation, the three factors that make up severity would be combined along the severity axis, and the probability of their occurrence would be represented along the horizontal axis.

In terms of probability, the probability of a potential negative impact refers to the probability of the impact occurring. The probability of the impact can be measured or determined qualitatively or quantitatively depending on the information available. It could be described using general terms (e.g., “unlikely”, “very likely”), mathematically using statistical terms (e.g., “10 out of 100”, “10%”) or using frequency over a given period of time (e.g., “once every 10 years”).

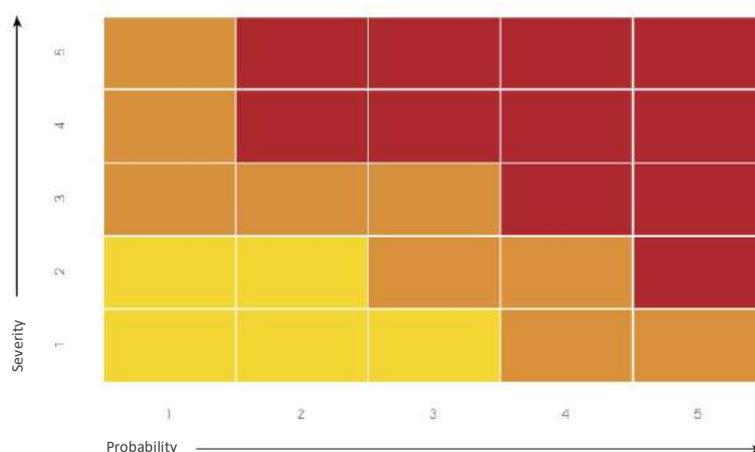


Figure 3. Example of a potential impact materiality analysis. Source: EFRAG

Financial materiality analysis

This will be based on a combination of the **probability of occurrence** and the **potential magnitude** of the financial effects determined on the basis of appropriate thresholds. At this stage, you will take into account the contribution of these risks and opportunities to the financial effects in the short, medium and long term.

The quantitative and/or qualitative thresholds that may be used in analysis can be based on results, financial position, cash flows, and access to and cost of capital.

Probability of occurrence	
4	Impossible, very costly or not available in the short term
3	Possible but costly in the short term, very costly or non-existent in the medium term, impossible in the long term
2	Possible in the short term, costly in the medium term, very costly in the long term
1	Possible in the short, medium and long term
0	No consequences in the short, medium or long term

Sustainability Guide for the Seafood Processing Industry

The potential magnitude may be based on dependence on relationships, that is, whether the organisation will be able to continue relying on the relationships necessary for its production process or whether the organisation's practices will provoke an adverse reaction among stakeholders such as financial institutions and providers of financial capital, the supply chain, including contractors, customers (competitive/ethical behaviour, privacy, satisfaction, product health impact, marketing and communication, product safety), including consequences for the brand and reputation, external stakeholders, society/communities in a broader sense, including the tolerability of negative externalities produced by companies:

Potential magnitude	
4	Strong adverse reaction currently or very likely in the future
3	Current adverse reaction, strong adverse reaction likely in the future
2	Current negative reaction, probable adverse reaction in the future
1	Current or future signs of negativity
0	Neutral/no current or likely future reaction

It may be advisable to collaborate with the company's commercial functions, as well as with the company's investors and other financial counterparties (for example, banks), to assess, validate, and ensure the completeness of the list of material risks and opportunities.

Below is an example of how financial materiality could be assessed for each material topic, taking into account the capitals used by the company, including financial, manufactured and natural,

intellectual, human, social, and relational capital; this classification captures the key factors in value creation and can be used as a reference for conducting the analysis:

Financial materiality	
4	Critical
3	Significant
2	Important
1	Informative
0	Minimum

Consolidation of the results of impact materiality, including their interaction

Once the company has analysed the material topics according to the appropriate thresholds and methodologies, it will report on the analysis process and its outcome and, based on this, will be able to establish a Sustainability Strategy within the organisation.

The materiality analysis must be reviewed and updated at an established frequency; in the case of the CSRD regulation, it stipulates an annual frequency.

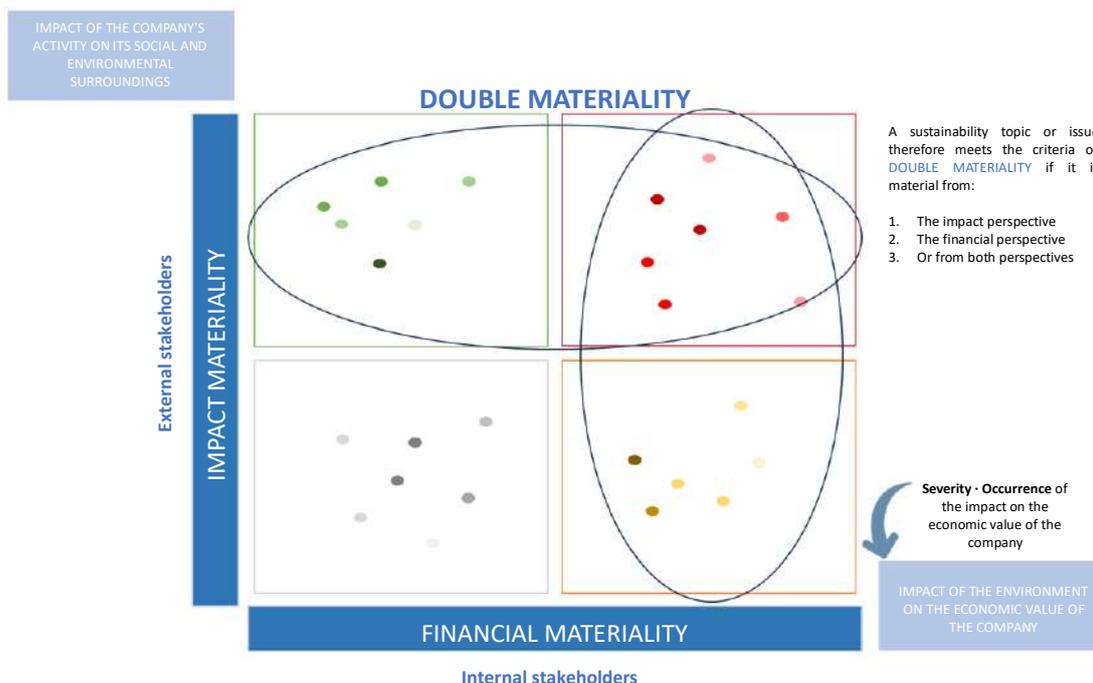


Figure 4. Illustrative example of the significance of double materiality analysis, with those marked within the circle being of greatest relevance.

For the analysis of double materiality, the analysis already conducted by the CONXEMAR association in its Shared Value Report has been used, taking into account its stakeholders, management team, technical staff, the opinions of its member companies, and its interested entities. This association serves as a benchmark for the frozen seafood processing sector at both national and European levels, and holds the highest level of representation for the sector at national level. This is why the opinion of its more than 240 members encompasses the necessary parameters to carry out this double materiality analysis for this sector.

From this analysis, a total of **24 Material Aspects** have been identified within the Sustainability Dimensions:

Dissemination of information and knowledge



A.1) Disseminate, inform and promote knowledge about the sector.

A.2) Promote safe, open and broad channels of communication for workers, communities and civil society.

A.3) Promote best practices in labelling and traceability for consumer information.



B) Promotion of Positive Environmental Impact and Circular Economy

B.1) Define mitigation-adaptation strategies for Climate Change and promote the reduction of Greenhouse Gas (GHG) emissions from own activities and from the sector as a whole.

B.2) Promote energy efficiency and the transition to renewable energy.

B.3) Optimise water resource management.

B.4) Minimise the impact on coastal ecosystems and terrestrial biodiversity.

B.5) Minimise the impact on marine ecosystems and ensure the protection of the oceans.

B.6) Promote the environmental assessment of partners, suppliers and the supply chain.

B.7) Reduce food waste and reutilise it within the value chain.

B.8) Optimise the use of natural and material resources and promote the circular economy.



C) Health, inclusion, human rights and local development

C.1) Ensure human rights and good labour practices throughout the entire value chain.

C.2) Ensure food security and access to safe and healthy food.

C.3) Promote quality education and training for all individuals.

C.4) Promote social equity, freedom, and access to opportunities.

C.5) Ensure that there is no discrimination on the grounds of gender, race, social class, or any other basis.



D) Competitiveness and Resilience

D.1) Continuous improvement of the supply chain and relationships with suppliers.

D.2) Foster the development of skills and capabilities throughout the value chain.

D.3) Establish mechanisms for the continuous assessment of the socio-environmental impact of the sector and its value chain.

D.4) Promote the generational transition of the sector.



E) Good Corporate Governance and Compliance

E.1) Promote regulatory compliance and transparency throughout the entire value chain.

E.2) Compliance with all labour, environmental and governance regulations.

E.3) Keep the policy on ESG (Environmental, Social and Governance) best practices up to date and disseminate it.

E.4) Promote ethical and responsible business conduct.



**06 INCORPORATION OF
SUSTAINABILITY**

06 INCORPORATION OF SUSTAINABILITY

Sustainability has become a widespread reality within companies and is even driven by legislation, as we have discussed throughout this Guide.

“Sustainability is no longer an option, but a necessity.”

Unsustainable companies will not be able to survive.

Creating a Sustainability Strategy is a crucial commitment for any organisation wishing to thrive in today’s business landscape.

How to create the Sustainability Strategy

Once the material topics have been identified and prioritised through the Materiality Assessment, the following steps should be taken:

1. Definition of objectives

They must be aligned with the results of the materiality analysis for those material topics considered relevant to the organisation.

2. Establish specific actions and targets

These actions must be measurable and have a defined timeframe for their implementation.

3. Assign responsibilities

Assignment of responsibilities to the appropriate individuals or teams within your organisation.

4. Monitoring progress

Establish appropriate indicators

to be able to monitor and evaluate the progress of each objective. (*See Chapter 07 of this Guide).

5. Communication

Communicate the Sustainability Strategy to stakeholders, both internal, to encourage their involvement and commitment, and external, so that they are aware of the organisation's efforts and achievements.

Chapter 08 of this Guide provides guidance on communication.

Keys to Incorporating Sustainability into the Organisation

But how can sustainability become part of your organisation’s DNA? How can you involve all levels and areas of your company in this mission? How can you measure and communicate your progress and results?

Employee engagement: This starts at the executive level. Without the support and vision of senior management, any effort to integrate sustainability into the rest of the organisation will be unsuccessful. However, it is also essential for every employee to feel part of the sustainability strategy and to have the opportunity to contribute their ideas, express their opinions, and participate in sustainability programmes. This can be achieved through financial incentives linked to the achievement of ESG targets, or by means of workshops and activities that foster awareness and motivation among teams.

Governance: Next, ensure that the appropriate governance structures are in place to integrate responsibility at all levels of the organisation. This involves defining

clear roles, functions and objectives for each area and individual, and establishing mechanisms for monitoring and evaluating performance in terms of sustainability. It is also important to have a team or an individual dedicated to leading and coordinating the sustainability strategy, and someone who has the necessary support and authority to drive change.

Innovation: Sustainability is a source of innovation and of opportunities for your organisation. For this reason, you should foster a culture of innovation that stimulates the creativity and critical thinking of your employees, enabling them to find sustainable solutions to the problems and challenges they face. To this end, you can create spaces for collaboration and co-creation, both internal and external, where good practices are shared, ideas are generated and prototypes are tested. You can also take advantage of digital tools and new technologies to improve your processes and products, and reduce your environmental impact.

Communication: Finally, you must communicate your sustainability strategy and results effectively and transparently to both your internal and external stakeholders. This involves defining the most appropriate channels, messages, and indicators for each audience, and demonstrating the value and purpose of your organisation. You should also listen to and address the expectations and demands of your stakeholders, and establish a constructive and trust-based dialogue with them. In this way, you will be able to generate credibility, reputation and differentiation for your organisation.

These are the four key steps that will help you integrate sustainability into your organisation and turn it into a factor for success and competitiveness.





07 INDICATORS

07 INDICATORS

Once the applicable standards for assessing the material aspects of sustainability have been explained, and these aspects, their causes, and their impacts on the environment have been defined, we are engaged in the incorporation of sustainability into the company's policy and strategy. To this end, the organisation must set clearly defined objectives in this area, in accordance with what is set out in section 5 of this GUIDE.

This section will provide guidelines for establishing indicators to monitor objectives and performance in the area of sustainability.

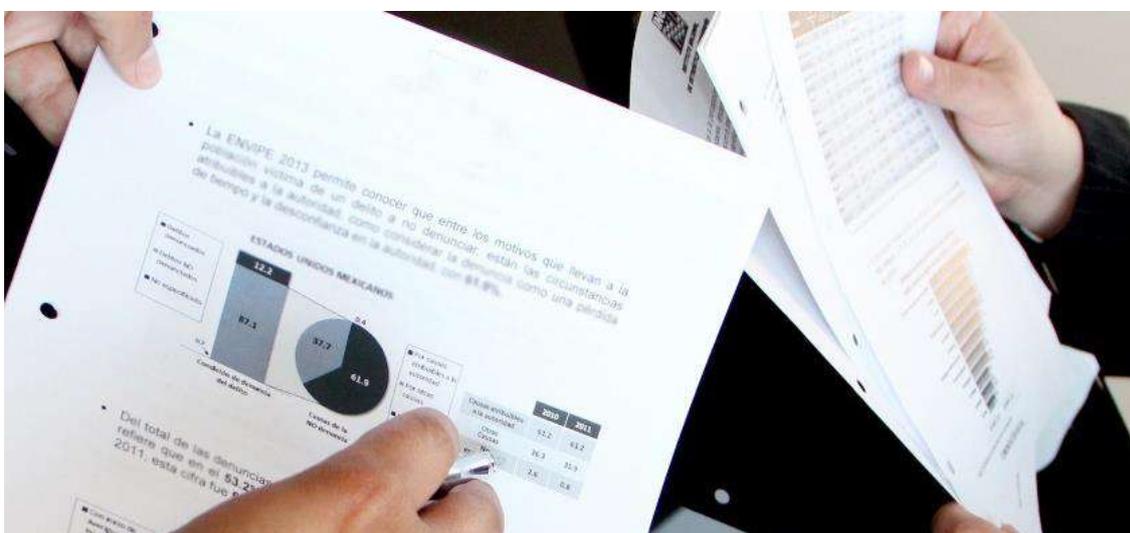
Indicators are necessary to determine the performance in achieving that objective, the situation prior to its establishment, or to determine the organisation's overall performance.

At present, we are still awaiting the development of the sectoral standard by the European Financial Reporting Advisory Group (EFRAG). However, there is a correlation with the

different ESRS/NEIS standards established by Regulation 2023/2772 for compliance with Directive 2022/2464 (CSRD), with the objectives of the 2030 Agenda with which they interact and with the GRI standards, demonstrating the interoperability of these standards.

GRI has developed a matrix that provides a comprehensive mapping between these standards. On the other hand, EFRAG has prepared a list that includes all the subcategories and required reports for the ESRS, together with the "Data Points" or indicators—quantitative, narrative, or semi-narrative—on which the prepared reports must be based. This document is currently in draft form and is subject to modifications.

For all the reasons outlined above, together with the fact that the ESRS themselves are based on GRI, the specific topics and associated indicators will be explained in accordance with the consolidated GRI standard, while also providing the existing interrelation.



EMISSIONS

The material topic of Emissions is managed in the GRI under the GRI 3 standard and the GRI 305 thematic standard. It is transposed into the European Sustainability Reporting Standards (ESRS/NEIS) and the Sustainable Development Goals (SDGs) with the following correlation:

- ESRS E1: Climate Change.
- ESRS E2: Pollution.
- SDG 3: Health and well-being.
- SDG 7: Affordable and clean energy.
- SDG 12: Responsible production and consumption.
- SDG 13: Climate action.
- SDG 14: Marine Life.
- SDG 15: Life on Land.

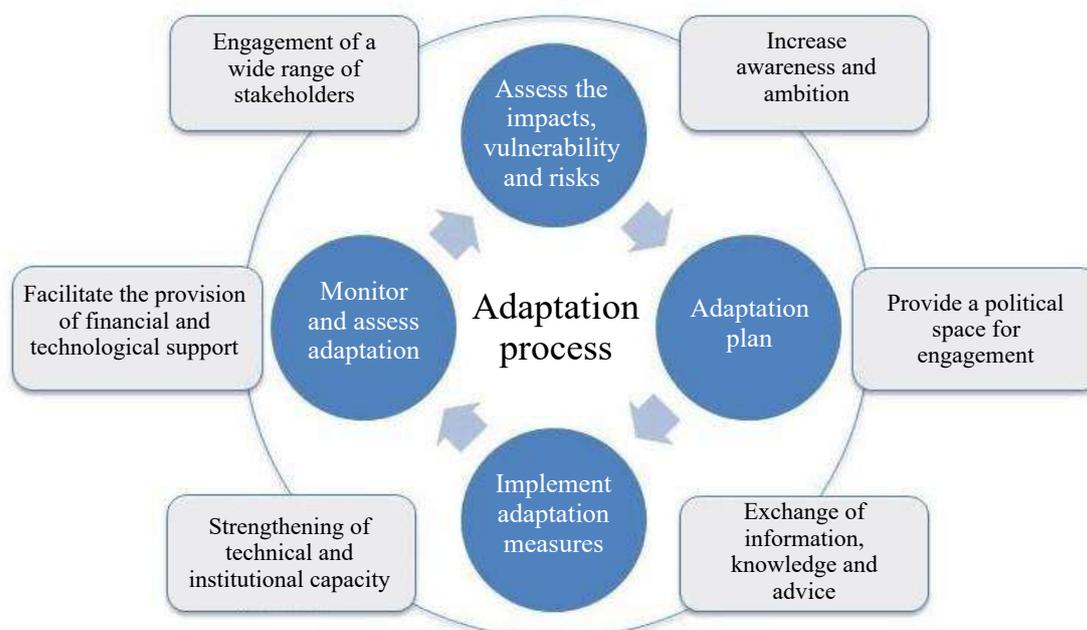
INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
GHG report, emissions of the various GHGs.	Consumption of fossil fuels, electricity, refrigerant gas leaks, upstream and downstream freight transport, waste management, capital goods...	
GHG intensity, contextualising the absolute emissions result	Organisation's production, turnover, employees, premises...	GHG Protocol ISO 14064
Reduction of emissions, initiatives, objectives.	Reduction of total GHG emissions for each initiative, description of the initiative followed, and scope to which they apply	
Emissions of ozone-depleting substances (ODS)	Production of ODSs, as the difference between ODSs produced and those destroyed by approved technologies and those used as raw materials for the manufacture of other chemical substances.	Annexes A, B, C and E of the "Montreal Protocol"
Significant emissions of other gases into the air	Emissions of NOx, SOx, Persistent Organic Pollutants, Hazardous Air Pollutants, Particulates, Other categories of regulated air emissions	Geneva Protocols (1991), Gothenburg (1999), Helsinki (1985), Sofia (1988), and the Stockholm Convention (2000).

CLIMATE ADAPTATION AND RESILIENCE

The material topic of Climate adaptation and resilience is managed in the GRI under the GRI 3 standard and the topic-specific GRI 201.2, which belongs to the Economic Performance standard. It is transposed into the ESRS and SDGs as follows:

- ESRS E1: Climate change.
- ESRS 2: General information, including risks and opportunities arising therefrom.
- SDG 1: End of poverty.
- SDG 2: Zero Hunger.
- SDG 13: Climate action.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
<p>Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.</p>	<p>Adaptation measures to address the impacts of climate change: rising temperatures, oxygen deficit, extreme weather events.</p>	<p>Climate Change 2014: Mitigation of Climate Change - Chapter 14: Adaptation needs and options, 2014.</p>
<p>Financial implications and other risks and opportunities arising from climate change, description of the scenarios used to identify risks and opportunities.</p>	<p>Description of the risk or opportunity, classification, description of the impact, financial implications, methods for risk management and their cost.</p>	<p>Guidance for companies responding to the Investor CDP Information Request (CDP) Climate Change Reporting Framework - Edition 1.1 (CDSB) Climate Change Reporting Framework Boundary Update (CDSB)</p>



Source: UNFCCC

BIODIVERSITY

The material topic of Biodiversity is managed in the GRI under the GRI 3 standard and the thematic GRI 304 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS E4: Biodiversity and ecosystems.
- SDG 2: Zero hunger
- SDG 6: Clean water and sanitation.
- SDG 12: Responsible production and consumption.
- SDG 14: Marine Life.
- SDG 15: Life on Land.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
<p>Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.</p> <p>Scientific name of the species affected by the occupation of habitats, protected areas or adjoining areas, or areas of high biodiversity value outside protected areas.</p> <p>Population status, breeding methods, use of fishery products in feed.</p>	<p>Approach and measures to prevent and manage impacts on biodiversity, hatchery escapes in aquaculture, and stock status in fisheries...</p> <p>Biodiversity studies in the region. Lists of species in the occupied geographical area.</p>	<p>Fish as feed inputs for aquaculture - practices, sustainability and implications: a global synthesis. (FAO)</p> <p>The State of World Fisheries and Aquaculture. (FAO)</p> <p>Global Assessment Report on Biodiversity and Ecosystem Services (Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services).</p> <p>Threats Classification Scheme (International Union for Conservation of Nature, IUCN)</p>



The escape of specimens bred in aquaculture is a significant problem for biodiversity, as it may lead to the introduction of exotic and/or invasive species into the environment. These species may out-compete local species and alter food chains, habitats, and ecological cycles, or in some cases may directly prey on native species or lack a natural predator in the environment, thereby destabilising the local ecosystem. Another distinct case involves the introduction of diseases or parasites that are not common in the local fauna. These pathogens can spread rapidly among native species, causing disease outbreaks that may decimate entire populations.

CONVERSION OF NATURAL ECOSYSTEMS

The material topic Natural Ecosystem Conversion is managed in the GRI under the GRI 3 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS 2: General information.
- SDG 13: Climate action.
- SDG 14: Marine Life.
- SDG 15: Life on Land.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and modifications related to the management approach	Approach and measures to prevent and manage the conversion of natural ecosystems, both within own operations and in the supply chain. Impact studies, environmental impact...	
Description of policies or commitments to reduce or eliminate the conversion of natural ecosystems, and how compliance by suppliers is ensured Information on territorial or sectoral initiatives in which the organisation participates. Tools and systems used for monitoring the conversion of natural ecosystems in the organisation's activities, supply chain, and sourcing sites	Policy, due diligence system, initiatives in which the company participates, records of supplier monitoring, internal records...	Convention on Biological Diversity (UN). United Nations Convention to Combat Desertification (UN) United Nations Framework Convention on Climate Change (UNFCCC) Operational Guidance on Applying the Definitions Related to Deforestation, Conversion and Protection of Ecosystems (Accountability Framework Initiative)
Size in hectares, location, and type of natural ecosystems converted since the cut-off date on land owned by the organisation	Area of natural ecosystem converted during the period	
Percentage of supplied volume considered free from deforestation or conversion, and description of the assessment methods used. Percentage of supplied volume of unknown origin and description of the measures taken to improve traceability	Records of the exercise of due diligence, traceability system, and improvements implemented therein	

WATER AND EFFLUENTS

The material topic of Water and Effluents is managed in the GRI under Standard GRI 3 and the thematic Standard GRI 303. It is transposed into the ESRS and SDGs as follows:

- ESRS 2: General information.
- ESRS E2: Pollution.
- ESRS E3: Water and marine resources.
- SDG 6: Clean water and sanitation.
- SDG 12: Responsible production and consumption

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Description of the risk or opportunity, classification, description of the impact, financial implications, methods for risk management and their cost.	
Interaction with water as a shared resource	Description of how the organisation interacts with water, including how and where it is extracted, consumed and discharged. How water stress risk is managed. How risk and engagement with stakeholders and suppliers are managed.	Water Footprint HydroSHEDS (WWF) Interactive Database of the World's River Basins (CEO Water Mandate)
Management of impacts related to water discharges	Definition of the minimum quality standards for discharges and how they were determined. Physico-chemical, microbiological and organoleptic characteristics.	
Water extraction	Total water extracted by source and water extracted from sources with higher water stress.	Water Risk Filter (WWF) Aqueduct Water Risk Atlas (World Resources Institute)
Water discharges	Total volume of water discharged, differentiated according to destination, specifying whether it is discharged into freshwater or other types of water, and whether the receiving area is subject to water stress. Substances discharged for which treatment is a priority before discharge.	Local, regional or national regulation to determine discharge limits.
Water consumption	Total water consumption, differentiation of areas with water stress, and water storage	Local, regional or national regulation.

In the calculation of the Water Footprint, categories are established to define the appropriation of water resources:



- Green Water Footprint for the appropriation of evaporated water or rainwater.
- Blue Water Footprint for the appropriation of surface or underground fresh water.
- Grey Water Footprint is related to the quality of discharges; it is the amount of water that must be added to a discharge so that the receiving environment is able to assimilate it.

WASTE

The material topic of Waste is managed in the GRI under the GRI 3 standard and the thematic GRI 306 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS 2: General information.
- ESRS E5: Resource use and circular economy.
- SDG 12: Responsible production and consumption.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Approach and measures to prevent and manage waste generation and promote its recovery, for own activities and in the supply chain.	
Generation of waste and significant impacts related to waste	Current and potential impacts of the organisation related to the waste generated. Inputs, activities and outputs that cause these impacts along the value chain. Flowchart.	
Management of significant impacts related to waste	Actions and circularity measures taken to prevent the generation of waste within the organisation and throughout its value chain. The processes for collecting information relating to waste management and the due diligence exercised over waste managers.	Waste Framework Directive 2008/98/CE (EU) Global Waste Management Outlook (United Nations Environment Programme, UNEP) Guidelines for National Waste Management Strategies: Moving from Challenges to Opportunities (UNEP) Food Loss and Waste Protocol (WRI)
Waste generated	Total weight of waste generated in tonnes and its composition and classification.	
Waste not intended for disposal	Total weight of waste generated in tonnes and the composition and classification of which is not destined for disposal. Total weight of hazardous waste generated that, instead of being disposed of, undergoes recovery operations, distinguishing between preparation for re-use, recycling or other operations Total weight of hazardous waste generated that, instead of being disposed of, undergoes recovery operations, distinguishing between preparation for re-use, recycling or other operations. Differentiation as to whether the management is internal or external.	
Waste destined for disposal	Total weight of waste generated that is destined for disposal, including characterisation of its composition, differentiation between hazardous and non-hazardous waste, and the disposal treatment it receives. Differentiation according to whether the treatment is internal or external.	

FOOD SAFETY

The material topic of Food Safety is managed in the GRI under the GRI 3 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS 2: General information.
- SDG 2: Zero Hunger.
- SDG 17: Partnerships to achieve the goals.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	<p>Description of the effectiveness of food safety measures and programmes at local, regional, national and international level</p> <p>Information on associations of which the organisation is a member and that address food safety.</p> <p>Description of policies and commitments to address food loss in the supply chain.</p> <p>Total weight of food loss in tonnes and percentage of food broken down by product and product category</p>	<p>IFS FOOD, FSSC 22000, ISO 22000 Sustainable Fisheries and Aquaculture for Food Security and Nutrition</p> <p>SDG 12.3.1 Global Food Loss Index (FAO)</p>

FOOD SAFETY

The material topic of Food Safety is managed in the GRI under the GRI 3 standard and the thematic standard GRI 416. It is transposed into the ESRS and SDGs as follows:

- ESRS S4: Consumers and end users.
- SDG 2: Zero Hunger.
- SDG 3: Health and well-being.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Description of the approach and measures adopted by the organisation for the management of the material topic and to ensure the safety of the food it produces.	
Assessment of the health and safety impacts of product or service categories	Percentage of product and service categories for which health and safety impacts are evaluated in order to make improvements	IFS FOOD, FSSC 22000, ISO 22000 OECD Guidelines for Multinational Enterprises (OECD) Food safety (WHO)
Cases of non-compliance relating to the health and safety impacts of product and service categories	Total number of cases of non-compliance with regulations or voluntary codes relating to the health impacts of products and services during the reporting period. Differentiating between non-compliances that result in fines, warnings, or breaches of voluntary codes. Number of product recalls issued and total volume due to food safety reasons	

ANIMAL HEALTH AND WELFARE

The material topic of Animal health and welfare is managed in the GRI under the GRI 3 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS 2: General information.
- SDG 14: Marine Life.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Describe the management approach to the material topic, including policies regarding the processing of animal products, transport, handling, housing and confinement of animals, and slaughter. Animal health planning and the involvement of veterinarians, the approach regarding the use of anaesthetics, antibiotics, anti-inflammatories, hormones and treatments Commitments to the responsible and prudent use of antibiotics Evaluation and audit results of animal health and welfare. Percentage of production volume originating from the organisation's establishments certified by third parties. Survival rate of farmed aquatic animals and main causes of mortality.	ISO/TS 34700 Aquatic Animal Health Code (WOAH) The State of World Fisheries and Aquaculture (FAO)

RIGHTS OF INDIGENOUS PEOPLES

The material topic Indigenous Peoples' Rights is managed at the GRI under the GRI 3 standard and the thematic standard GRI 411. It is transposed into the ESRS and SDGs as follows:

- ESRS S3: Affected groups.
- SDG 1: End of poverty.
- SDG 2: Zero Hunger.
- SDG 11: Sustainable cities and communities.
- SDG 13: Climate action.
- SDG 15: Life on Land.
- SDG 16: Peace, justice and strong institutions.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Describe the approach and measures adopted to ensure the participation of indigenous peoples, including how the organisation guarantees meaningful participation and the measures in place to enable indigenous women to participate equitably.	United Nations Declaration on the Rights of Indigenous Peoples Indigenous and Tribal Peoples Convention (ILO)
Cases of violations of the rights of indigenous peoples	Total number of cases of violations of the rights of indigenous peoples identified during the period Status of cases and actions taken: case reviewed by the organisation, implementation of remediation plans, results of implemented and evaluated remediation plans, cases not subject to actions.	FAO Policy on Indigenous and Tribal People (FAO)

LOCAL COMMUNITIES

The material topic Local Communities is managed in the GRI under the GRI 3 standard and the thematic GRI 413 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS 2: General information.
- ESRS S2: Workers in the value chain.
- ESRS S3: Affected groups.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Describe the management approach regarding the material topic in relation to the policy and actions undertaken by the organisation for the protection and promotion of local communities, which vulnerable groups have been identified, the collective or individual rights identified, and how risks and impacts are addressed.	
Operations with participation of the local community, impact assessments and development programmes	<p>Percentage of operations with local community participation programmes, impact assessments and development programmes.</p> <p>Social impact assessments, including gender impact in participatory processes.</p> <p>Environmental impact assessments and ongoing monitoring</p> <p>Public content of these assessments.</p> <p>Community development programmes</p> <p>Stakeholder engagement plans.</p> <p>Committees and consultation processes with local communities, including vulnerable groups</p> <p>Works councils, health and safety committees.</p> <p>Formal grievance or complaint procedures for local communities.</p>	<p>Performance Standards on Environmental and Social Sustainability (IFC)</p> <p>Universal Declaration of Human Rights (UN)</p> <p>International Covenant on Economic, Social and Cultural Rights (UN)</p>
Operations with significant negative impacts – actual and potential – on local communities	<p>Operations with significant – actual or potential – impacts on communities</p> <p>Location of operations</p> <p>Information on the vulnerability and risk to local communities (degree of isolation, level of socio-economic development, state of infrastructure, level of social organisation, strength and quality of local institutions' governance)</p> <p>Report on the exposure of the local community to your operations due to above-average resource use or impact on shared resources (use of hazardous substances, volume and type of pollution released, land conversion, consumption of natural resources).</p> <p>Intensity or severity of the impact, duration, reversibility and scale.</p>	

LAND AND RESOURCE RIGHTS

The material topic of Land and Resource Rights is managed at the GRI under the GRI 3 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS 2: General information.
- SDG 1: End of poverty.
- SDG 2: Zero Hunger.
- SDG 10: Reduction of inequalities.
- SDG 15: Life on Land.
- SDG 16: Peace, justice and strong institutions.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
<p>Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.</p>	<p>Description of the approach and measures adopted by the organisation for the management of land and resource rights. Commitments regarding respect and information on the extent to which the commitments are applied to the organisation's activities and its business relationships. The implementation of these commitments among suppliers. Approach to protecting human rights and land defenders against retaliation. List the locations where the organisation operates and may affect rights to land and natural resources. Quantity and size of hectares and location of the operations in which violations of land and natural resource rights have occurred.</p>	<p>Code of Conduct for Responsible Fisheries (FAO) Right to Food and Access to Natural Resources (FAO) Land Tenure Rights: The need for greater transparency among companies worldwide (GRI) Agreement for the Implementation of the Provisions of the United Nations Convention on the Law of the Sea of 10 December 1982 relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks (UN)</p>



NON-DISCRIMINATION AND EQUAL OPPORTUNITIES

The material topic of Non-discrimination and Equal Opportunities is managed in the GRI under the GRI 3 standard and the thematic standards GRI 405 and 406. It is transposed into the ESRS and SDGs as follows:

- ESRS S1: Own staff.
- ESRS S2: Workers in the value chain.
- ESRS S4: Consumers and end users.
- SDG 6: Clean water and sanitation.
- SDG 8: Decent work and economic growth
- SDG 10: Reduction of inequalities.
- SDG 16: Peace, justice and strong institutions.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Describe the management approach to non-discrimination and equal opportunities within the company, including whether the legal and socio-economic environment presents opportunities or obstacles, the percentage of female employees, pay equality, and participation in senior governance.	Violence and Harassment Convention (ILO)
Diversity in governing bodies and employees	The percentage of individuals on the organisation’s governing bodies for each diversity category: sex, age group (<30, 30–50, >50), and other diversity indicators (minority groups, vulnerable groups). Percentage of employees by employment category for each diversity category: sex, age group, other diversity indicators	Equal Remuneration Convention (ILO) Convention concerning Discrimination in Respect of Employment and Occupation (ILO)
Ratio of basic salary and remuneration of women to men	The ratio of basic salary and remuneration of women to men for each employment category.	Gender Equality (FAO) Gender (FAO)
Cases of discrimination and corrective actions undertaken	The total number of discrimination cases during the period. Status of the cases and actions taken: assessment by the organisation, implementation of remediation plans, remediation plans with outcomes implemented through review, cases not subject to action. Taking into account cases of discrimination on the grounds of race, colour, sex, religion, political opinion, national ancestry or social origin, and other relevant forms of discrimination.	Regulating Labour and Safety Standards in the Agriculture, Forestry and Fisheries (FAO)

FORCED OR COMPULSORY LABOUR

The material topic of forced or compulsory labour is addressed in the GRI under the GRI 3 standard and the thematic GRI 409 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS S1: Own staff.
- ESRS S2: Workers in the value chain.
- SDG 6: Clean water and sanitation.
- SDG 8: Decent work and economic growth.
- SDG 16: Peace, justice and strong institutions.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Describe the approach and measures implemented for managing the material topic of forced or compulsory labour, both within your activities and by exercising due diligence to avoid contributing to it.	Work on Fishing Convention (ILO) Forced Labour Convention (ILO) Global Estimates of Modern Slavery (ILO) A List of Goods Produced by Child Labour or Forced Labour (US Department of Labor)
Operations and suppliers with a significant risk of cases of forced or compulsory labour	Operations and suppliers at significant risk of cases of forced or compulsory labour: type of operation and supplier, countries or geographical areas with operations and suppliers considered to be at risk. Measures adopted during the period aimed at contributing to the abolition of all forms of forced or compulsory labour.	Protect, Respect and Remedy: A Framework for Business Activities and Human Rights (UN)

CHILD LABOUR

The material topic of Child Labour is addressed in the GRI under the GRI 3 standard and the thematic GRI 408 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS S1: Own staff.
- ESRS S2: Workers in the value chain.
- SDG 1: End of poverty.
- SDG 8: Decent work and economic growth.
- SDG 16: Peace, justice and strong institutions.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Describe the approach and measures implemented for managing the material issue of child labour, both within your activities and by exercising due diligence to avoid contributing to it.	Convention No. 138 on Minimum Age (ILO) Convention No. 182 on the Worst Forms of Child Labour (ILO) Global Estimates of Child Labour (OIT) Eliminating Child Labour in Fisheries and Aquaculture - Promoting Decent Work and Sustainable Fish Value Chains (FAO)
Operations and suppliers with significant risk of child labour	Operations and suppliers that are considered to be at significant risk of involving child labour or young workers exposed to hazardous work. Operations and suppliers at significant risk of child labour in terms of: type of operation and supplier, and countries or geographical areas at risk. Measures adopted by the organisation to contribute to the abolition of child labour during the period.	Convention on the Rights of the Child (UN) A List of Goods Produced by Child Labour or Forced Labour (US Department of Labor)

FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

The material topic of Freedom of Association and Collective Bargaining is managed in the GRI under the GRI 3 standard and the thematic GRI 407 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS S1: Own staff.
- ESRS S2: Workers in the value chain.
- SDG 8: Decent work and economic growth.
- SDG 16: Peace, justice and strong institutions.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
<p>Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.</p>	<p>Describe and report on the management approach and measures adopted to ensure freedom of association and collective bargaining. Describe the policies you consider may affect workers' decisions to form or join trade unions, engage in collective bargaining, or participate in trade union activities.</p>	<p>Convention No. 87 on Freedom of Association and Protection of the Right to Organise (ILO) Convention No. 98 on the Right to Organise and Collective Bargaining (ILO) Convention No. 154 on Collective Bargaining (ILO) Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (ILO)</p>
<p>Operations and suppliers whose right to freedom of association and collective bargaining may be at risk</p>	<p>Operations and suppliers where workers' rights to exercise freedom of association and collective bargaining may be infringed or are at significant risk, based on the type of operation or the country or geographic area where operations and suppliers are considered to be at risk.</p>	<p>Universal Declaration of Human Rights (UN) Social Dialogue for the Transition from the Informal to the Formal Economy (Global Deal for Decent Work and Inclusive Growth) Global Rights Index (International Trade Union Confederation)</p>



OCCUPATIONAL HEALTH AND SAFETY

The material topic of Occupational Health and Safety is managed in the GRI under the GRI 3 standard and the thematic standard GRI 403. It is transposed into the ESRS and SDGs as follows:

- ESRS S1: Own staff.
- ESRS S2: Workers in the value chain.
- SDG 3: Health and well-being.
- SDG 8: Decent work and economic growth.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Describe the management approach and the measures adopted by the organisation to address the issue of Occupational Health and Safety.	
Occupational health and safety management system	Statement indicating whether the occupational health and safety management system has been implemented in compliance with legal requirements (specifying which) or based on recognised standards (specifying which).	ISO 45001:2018 SA8000 ILO-OSH 2001
Hazard identification, risk assessment and incident investigation	Description of the scope of workers, processes, and workplaces included in the management system and explanation of any exclusions from the scope. How continuous improvement is managed within the system, and whether the occupational health and safety professionals responsible for the management system are internal or external. Description of the process used for the identification of hazards and risk assessment to establish the hierarchy of controls for the elimination of hazards and minimisation of risks, including: how the organisation ensures the quality of the process, the competence of those responsible, and how the outcome is used to continuously evaluate and improve the occupational health and safety management system.	Convention No. 155 on the Promotional Framework for Occupational Safety and Health Convention No. 161 on Occupational Health Services Maritime Labour Convention No. 186 (ILO) Guidelines on Occupational Safety and Health Management Systems, ILO-OSH 2001 (OIT)
Occupational health services	How workers can report work-related hazardous situations and how they are protected against retaliation for doing so The policies and procedures by which workers can avoid workplace situations that could cause them harm or illness and how they are protected against retaliation for doing so. Description of the procedure for investigating workplace incidents, including the identification of hazards and risk assessment related to determine necessary corrective actions and improvements. Description of the functions of occupational health services that contribute to the identification and elimination of hazards and the minimisation of risks, and an explanation of how the organisation ensures the quality of the service and provides it to its workers.	WHO Healthy Workplace Framework and Model: Background and Supporting Literature and Practices (OMS) Safety and Health (FAO, OIT) ILO List of Occupational Diseases (OIT) International Classification of Diseases (WHO) Protection of workers' personal data (OIT)
Worker participation, consultation and communication on occupational health and safety	How the confidentiality of workers' health information is ensured and how it is prevented from being used to grant either favourable or unfavourable treatment. Description of the processes for worker participation and consultation in the development, implementation and evaluation of the occupational health and safety management system, and how access to and communication of relevant information to workers is ensured. Responsibilities, meeting frequency, decision-making authority, and worker representation on health and safety committees at work.	

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Training of workers on occupational health and safety	<p>Description of any occupational health and safety training provided to employees, including both general training and training specific to work-related hazards and hazardous activities or situations.</p> <p>How the need for training is assessed, how it is scheduled, how its effectiveness and frequency are evaluated, and whether it is provided in a language easily understandable by the worker.</p>	
Promotion of workers' health	<p>Description of how the organisation facilitates access to medical services and the extent of the access provided.</p> <p>Any voluntary health promotion services or programmes offered to workers to manage health risks not related to work.</p>	
Prevention and mitigation of health and safety impacts in the workplace directly linked through business relationships	<p>Description of the organisation's approach to preventing or mitigating significant risks to the health and safety of workers that are directly linked to its operations, products or services, and the related risks and hazards.</p>	<p>ISO 45001:2018 SA8000 ILO-OSH 2001 Convention No. 155 on the Promotional Framework for Occupational Safety and Health Convention No. 161 on Occupational Health Services Maritime Labour Convention No. 186 (ILO) Guidelines on Occupational Safety and Health Management Systems, ILO-OSH 2001 (OIT) WHO Healthy Workplace Framework and Model: Background and Supporting Literature and Practices (OMS) Safety and Health (FAO, OIT) ILO List of Occupational Diseases (OIT) International Classification of Diseases (WHO) Protection of workers' personal data (OIT)</p>
Coverage of the occupational health and safety management system	<p>If the organisation has implemented an occupational health and safety management system: the number and percentage of employees and non-employee workers at the workplace covered by the management system, and whether it is audited internally, externally, or both.</p> <p>Workers or types of work excluded from the scope of the management system.</p> <p>Number and rate of fatalities as a result of work-related injuries.</p> <p>Number and rate of work-related injuries with significant (serious) consequences.</p> <p>Number and ratio of documented work-related injuries.</p> <p>Main types of work-related injuries.</p> <p>Number of hours worked.</p>	
Occupational accident injuries	<p>This data is provided for employees and workers at the facilities who are not employed.</p> <p>Work-related hazards that pose a risk of injuries with significant consequences: how these hazards have been determined, which of these hazards have caused serious injuries during the period, and actions taken or being implemented to eliminate hazards and minimise risks.</p> <p>Workers excluded from reporting and justification.</p> <p>Number of fatalities resulting from work-related diseases.</p> <p>Number of documented cases of work-related illnesses.</p> <p>Main types of work-related illnesses.</p>	
Work-related injury, illness or disease	<p>This data is provided for employees and workers at the facilities who are not employed.</p> <p>Workplace hazards that pose a risk of illness, including: how these hazards are determined, which have caused cases of illness during the period, and actions taken or being implemented to eliminate the hazards and minimise the risks.</p> <p>Workers excluded from reporting and justification.</p>	

EMPLOYMENT PRACTICES

The material topic of Employment Practices is managed at GRI under the GRI 3 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS 2: General information.
- ESRS S1: Own staff.
- SDG 1: End of poverty.
- SDG 8: Decent work and economic growth.
- SDG 10: Reduction of inequalities.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	<p>Description of the management approach with regard to job creation, terms and conditions of employment.</p> <p>Policies and commitments relating to the recruitment of workers. Ethical recruitment policy and whether it is publicly available, whether it includes an approach for recruitment positions, whether the retention of identity documents is prohibited, whether workers are provided with written contracts in a language they understand, whether the policies and commitments apply to employment agencies, and how instances of non-compliance are identified and addressed.</p> <p>Define the approach for determining employee remuneration, including whether it is based on bonuses and salaries and any deduction or withholding from remuneration. The approach regarding payments in kind, including the percentage of remuneration paid in kind.</p> <p>Describe the approach regarding the measures taken to determine and address situations in which work carried out within your supply chain does not comply with legislative or institutional frameworks.</p>	<p>SA8000</p> <p>Recommendation No. 141 concerning Migrant Workers (ILO)</p> <p>Recommendation No. 198 concerning the Employment Relationship (ILO)</p> <p>Best Practice Guidance on Ethical Recruitment of Migrant Workers (Interfaith Center on Corporate Responsibility)</p> <p>General Principles and Guidelines for Fair Recruitment (ILO)</p> <p>Joining forces to shape the fishery sector of tomorrow (OMI, OIT)</p>

LIVING INCOME AND LIVING WAGE

The material topic of Living Income and Wages is addressed in the GRI under the GRI 3 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS 2: General information.
- ESRS S1: Own staff.
- SDG 1: End of poverty.
- SDG 2: Zero Hunger.
- SDG 8: Decent work and economic growth.
- SDG 10: Reduction of inequalities.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	<p>Describe the commitments related to providing a living income or paying a living wage.</p> <p>Description of the methodology used to define it in locations with significant operations, and whether consultation and participation of local stakeholder groups has been included.</p> <p>Description of procurement, pricing and remuneration policies, taking into account the living income or living wage.</p> <p>Description of the tools and systems used to monitor the wages paid by suppliers.</p>	<p>Regulating labour and safety standards in the agriculture, forestry and fisheries sectors (FAO)</p> <p>RSPO Guidance Implementing a Decent Living Wage (RSPO)</p> <p>Guide on Minimum Wage Policies (ILO)</p> <p>Living Income (Fairtrade)</p> <p>Poverty and Shared Prosperity (World Bank)</p>

ECONOMIC INCLUSION

The material topic Economic Inclusion is managed in the GRI under the GRI 3 standard and the thematic standards GRI 201.1 and GRI 203. It is transposed into the ESRS and SDGs as follows:

- GRI 201.1 does not have a direct correlation with ESRS as it is not included in the list of material topics of ESRS 1, but it can be addressed through ESRS 2. General information.
- ESRS S1: Own staff.
- ESRS S2: Workers in the value chain.
- ESRS S3: Affected groups.
- SDG 1: End of poverty.
- SDG 2: Zero Hunger.
- SDG 6: Clean water and sanitation.
- SDG 8: Decent work and economic growth.
- SDG 9: Industry, innovation and infrastructure.
- SDG 10: Reduction of inequalities.
- SDG 11: Sustainable cities and communities.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	<p>Description of the management approach regarding economic inclusion and access to economic opportunities for local communities and the productive potential of existing and potential suppliers.</p> <p>Description of the measures adopted to support the economic inclusion of products and the evaluation and effectiveness of these measures.</p> <p>Description of the measures adopted to identify and adjust the organisation’s sourcing practices that cause or contribute to negative impacts on economic inclusion in the supply chain</p> <p>Description of indirect economic impacts at the national, regional or local level</p>	<p>Poverty and Shared Prosperity (World Bank) The State of Economic Inclusion Report 2021: The Potential to Scale (World Bank)</p>
Direct economic value generated and distributed	<p>The accumulated economic value generated and distributed (EVG&D), including key components for global operations: direct economic value generated (revenue); economic value distributed: operational costs, employee wages and benefits, payments to providers of capital, to government, and investments in the community; economic value retained (the difference between value generated and value distributed).</p> <p>Separated at national, regional or market level if significant, and define the significance.</p> <p>Where applicable, collect this data from the organisation’s financial statement or audited Profit and Loss Account, or from its audited management accounts.</p>	<p>IAS 12 Income Taxes (IASB) IAS 18 Revenue (IASB) IAS 19 Employee Benefits (IASB) IAS 8 Accounting Policies (IASB)</p>
Investments in supported infrastructure and services	<p>The degree of development of significant investments in supported infrastructure and services, including the size, cost, and duration of each significant investment, and the extent to which they affect local communities or economies.</p> <p>The current or anticipated impacts on communities and local economies, both positive and negative.</p> <p>Whether these investments and services are commercial arrangements, in kind, or pro bono.</p>	<p>Poverty and Shared Prosperity (World Bank) The State of Economic Inclusion Report 2021: The Potential to Scale (World Bank)</p>
Significant indirect economic impacts	<p>Examples of significant indirect economic impacts identified, both positive and negative. Importance of indirect economic impacts in the context of external benchmarks for the priorities of stakeholder groups: standards, protocols, and national and international policy agendas.</p>	

SUPPLY CHAIN TRACEABILITY

The material topic of Supply Chain Traceability is managed in the GRI under the GRI 3 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS 2: General information.
- ESRS S2: Workers in the value chain.
- SDG 12: Responsible production and consumption.
- SDG 14: Marine Life.
- SDG 16: Peace, justice and strong institutions.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
<p>Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.</p>	<p>Description of the management approach relating to supply chain traceability and measures adopted to monitor the provenance, origin or production conditions of raw materials or final products. In this way, identify and prevent possible negative impacts associated with an organisation’s products.</p> <p>Describe the policies, audits and evaluation processes related to illegal, unreported and unregulated (IUU) fishing.</p> <p>List the initiatives and partnerships in which the organisation participates that are aimed at helping to address illegal, unreported and unregulated (IUU) fishing.</p>	<p>The FAO Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing (FAO)</p> <p>Feeding farmed fish responsibly (Aquaculture Stewardship Council)</p> <p>PAS 1550:2017 Exercising due diligence in establishing the legal origin of seafood products and marine ingredients.</p> <p>Importing and processing. Code of practice (British Standards Institution)</p> <p>Operational Guide on Monitoring and Verification (Accountability Framework Initiative)</p> <p>Traceability: a management tool for businesses and governments (FAO)</p> <p>A Guide to Traceability: A Practical Approach to Advance Sustainability in Global Supply Chains (United Nations Global Compact)</p>

Traceability is a crucial aspect of the sector for ensuring food safety and transparency throughout the entire supply chain. It is necessary to track the product from its capture or harvest to the final consumer, allowing for the identification of its origin and the various processes it has undergone throughout the value chain. Another benefit of proper traceability monitoring is the ability to identify the origin of non-conformities in the event of customer complaints or if these are detected at subsequent points in the value

chain without the need for it to have reached the end consumer and, in this way, prevent them from recurring.

Some of the points that must be included in correct labelling or traceability documentation are:

- Species.
- Origin.
- Production method.
- Fishing method.
- Date of capture or production and batch number.

PUBLIC POLICY

The material topic Public Policy is managed in the GRI under the GRI 3 standard and the thematic GRI 415 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS G1: Business conduct.
- SDG 2: Zero Hunger.
- SDG 14: Marine Life.
- SDG 15: Life on Land.
- SDG 16: Peace, justice and strong institutions.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Description of the management approach regarding public policy, including how the organisation participates in the development of public policy: directly, through an intermediary, lobbying, or financial or in-kind contributions to political parties. The significant issues in which it participates in the development of public policies and lobbying activities, Its position regarding these issues and any differences between the stances it advocates through lobbying activities and its declared policies, objectives or other public positions.	OECD Guidelines for Multinational Enterprises (OECD) Recommendation of the Council on Principles for Transparency and Integrity in Lobbying (OCDE) Fishing for influence: Press passes give lobbyists EU Council building access during fishing quota talks (Corporate Europe Observatory)
Contributions to political parties and/or political representatives	The total monetary value of contributions to political parties and/or political representatives—whether financial or in-kind—made directly or indirectly, by country and recipient. In the case of contributions in kind, specify how the value was estimated.	The world of EU lobbying in Brussels (European Trade Union Institute for Research)

UNFAIR COMPETITION

The material topic of Unfair Competition is managed in the GRI under the GRI 3 standard and the specific GRI 206 standard. It is transposed into the ESRS and SDGs as follows:

- GRI 206 does not have a direct correlation with ESRS as it is not included in the list of material topics of ESRS 1, but it can be addressed through ESRS 2. General information.
- SDG 16: Peace, justice and strong institutions.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.	Description of the management approach to the material topic of unfair competition, and the measures taken regarding the abuse of a dominant market position or the exclusion of potential competitors. Measures relating to price fixing, bid rigging, creation of market or production restrictions, imposition of quotas or allocation of customers.	The effects of anti-competitive business practices on developing countries and their development prospects. (United Nations Conference on Trade and Development)
Legal actions related to unfair competition, anti-competitive behaviour and monopolistic practices	Number of legal actions pending or completed during the period regarding unfair competition and breaches of applicable legislation on monopolistic practices and violations of competition law identified. Key outcomes of completed legal actions, including decisions or judgements.	OECD Guidelines for Multinational Enterprises (OECD)

ANTI-CORRUPTION

The material topic of Anti-corruption is managed in the GRI under the GRI 3 standard and the topic-specific GRI 205 standard. It is transposed into the ESRS and SDGs as follows:

- ESRS G1: Business conduct.
- SDG 16: Peace, justice and strong institutions.

INDICATORS OR REQUIREMENTS	ACTIVITY AND PERFORMANCE DATA	STANDARD OR REFERENCE
<p>Mechanisms for evaluating the effectiveness of the management approach, the results of the evaluation, and any modifications related to the management approach.</p>	<p>Description of the management approach and measures implemented with regard to the potential involvement in cases of corruption, practices such as bribery, facilitation payments, fraud, extortion, collusion, money laundering, and the offering or acceptance of incentives to carry out dishonest or illegal activities. Organisation’s procedure for corruption risk assessment, including the criteria used (location, activity and sector)</p> <p>How conflicts of interest that may arise for employees or individuals linked to the organisation’s activities, products or services are identified and managed.</p> <p>How the organisation ensures that charitable donations and sponsorships are not used to conceal bribery.</p> <p>The degree of customisation of anti-corruption communication and training for members of the governing body, employees, business partners and other individuals at high risk of corruption. The stage at which the training is provided and its frequency.</p> <p>If the organisation participates in any collective action to combat corruption: strategy regarding collective action activities, list of initiatives in which the company participates, and description of the main commitments.</p>	<p>ISO 37001</p> <p>Corruption in fisheries: from bad to worse (International Union for Conservation of Nature)</p> <p>Rotten Fish: A guide on addressing corruption in the fisheries sector (United Nations Office on Drugs and Crime)</p> <p>Business Principles for Countering Bribery (Transparency International)</p> <p>Corruption Perceptions Index (Transparency International)</p> <p>Good Practice Guidance on Internal Controls, Ethics and Compliance (OECD)</p> <p>United Nations Convention against Corruption (UN)</p> <p>The Bribery Act 2010 Guidance (UK Ministry of Justice)</p> <p>Control of corruption (World Bank)</p>
<p>Operations in which corruption-related risks have been assessed</p>	<p>Total number and percentage of operations evaluated in relation to risks related to corruption</p> <p>Significant risks related to corruption identified through risk assessment.</p>	
<p>Communication and training on anti-corruption policies and procedures</p>	<p>Total number and percentage of members of the governing body to whom the anti-corruption policies and procedures have been communicated.</p> <p>Total number and percentage of employees to whom the anti-corruption policies and procedures have been communicated.</p> <p>Total number and percentage of business partners to whom the anti-corruption policies and procedures have been communicated.</p> <p>If it has been communicated to any other person or organisation.</p> <p>The total number and percentage of members of the governing body who have received anti-corruption training</p> <p>Total number and percentage of employees who have received anti-corruption training.</p> <p>With a breakdown by job category and by region.</p> <p>Total number and nature of confirmed cases of corruption.</p>	
<p>Confirmed cases of corruption and measures taken</p>	<p>Total number of confirmed cases in which any employee has been dismissed for corruption or disciplinary measures have been taken.</p> <p>Total number of confirmed cases in which contracts with business partners have been terminated or not renewed due to breaches related to corruption.</p> <p>Public legal cases related to corruption brought against the organisation or its employees during the period and the outcome of these cases</p>	



**08 COMMUNICATION AND
TRANSPARENCY**

08 COMMUNICATION AND

In this section, we will focus on the various platforms or channels available to companies for the **communication** of their sustainability reports and, in this way, making them available to stakeholders. Facilitating access to these reports can have highly positive consequences for increasing the organisation's value and enhancing its image, which may prove advantageous when seeking economic benefits from public sources as well as when securing contracts as a supplier, distributor, warehouse operator, and so on. As we have seen in previous units, the information that a company can provide regarding its non-financial performance facilitates the analysis carried out by large enterprises throughout their supply chains, enabling them to comply with the new legislative requirements in this area. For this reason, although these legislative updates may not directly affect SMEs, indirect access to this information may increasingly become a requirement for gaining entry into the large client market or, at the very least, an aspect in which to stand out above other options.

However, it is important that these reports reflect the reality of the company; in other words, that they are transparent. This **transparency** is achieved through external verification of the reports, which involves a third party auditing the report and verifying that both the methodologies and the sources of data or the commitments referred to by the organisation are properly implemented. At present, this is a very important point to avoid falling into bad practices such as the well-known greenwashing, as it can have highly negative impacts on stakeholders' **trust**.

Therefore, we will explore some platforms where sustainability reports may be available to stakeholders, such as the UN Global Compact. There are other platforms where companies can volunteer to be audited under these criteria, with the results being available on the platform, such as SEDEX-SMETA. In the case of platforms such as EcoVadis, the organisation receives a seal certifying that the company has been evaluated and has exceeded a minimum score in ESG performance criteria.



The United Nations Global Compact is a UN initiative on corporate sustainability. The United Nations Global Compact calls on companies and organisations to align their strategies and operations with ten universal principles on human rights, labour standards, the environment and anti-corruption, promoting the Sustainable Development Goals (SDGs). Participants in this initiative are required to complete a questionnaire available on the website, the Communication on Progress (CoP), which provides guidance when making statements on materiality topics and is subsequently made available on the platform for the same purpose. This questionnaire includes more than 50 indicators aligned with frameworks such as GRI or SASB, among others.

Similarly, the sustainability report prepared by the company based on the aforementioned standards can be published directly on the platform as an alternative to completing this questionnaire.



United Nations
Global Compact

Whether sustainability performance is reported by one method or another, it is necessary for the company to demonstrate progress in the:

10 PRINCIPLES OF THE UN GLOBAL COMPACT AND THE SDGs

- Companies must support and respect the protection of internationally recognised fundamental human rights within their sphere of influence.
- Companies must ensure that their businesses are not complicit in the violation of human rights.
- Companies must support freedom of association and the effective recognition of the right to collective bargaining.
- Companies must support the elimination of all forms of forced or compulsory labour.
- Companies must support the eradication of child labour.
- Companies should support the abolition of discrimination in employment and occupation.
- Companies must maintain a preventive approach that benefits the environment.
- Companies must promote initiatives that encourage greater environmental responsibility.
- Companies should promote the development and dissemination of environmentally friendly technologies.
- Companies must work against corruption in all its forms, including extortion and bribery.

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The questionnaire covers the topics considered in the SDGs, with the exception of Goal 17, so that there is a correlation between the questions in the questionnaire and each of the other 16 goals. Similarly, there is a correlation with the different topics of the GRI standard, as can be seen in the example; issue HR2 would be related to GRI standards 2-23 and 3-3, as well as to SDGs 1, 2, 4, 5, 6, 8, 9, 10, 11 and 16.

The period during which companies may



Commitment

HR2 Does the company maintain a political commitment in relation to the following human rights issues? The matrix shall only be completed for the human rights issues selected in HR1.

*Linked to: GRI Disclosures 2-23-a-iv, 2-23-b, 3-3-c (2021)
(Matrix: select one response option per line)*

Human rights issues:	No, and we have no plans to develop a policy in this matter.	No, but we plan to do so within the next two years.	Yes, included in a broader policy or as an independent policy [Refers to HR2.1]	If yes, year of the last policy review (YYYY)
Freedom of expression	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	—
Access to water and sanitation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	—
Digital security/privacy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	—
Gender equality and women's rights	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	—
Rights of Indigenous Peoples	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	—
Rights of refugees and migrants	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	—

Include a link, upload the document or provide an additional explanation: _____

respond to this questionnaire is from 1 April to 31 July each year. It may enter a "non-communicating" status if it has not been reported by 31 July. If the questionnaire is not answered before 31 December of each year, the company will be automatically removed from the initiative.

Joining the Global Compact provides various benefits in terms of communication and facilitates access to sustainability information for the participant, including specific bibliographic resources and access to a range of courses and training

programmes that support the implementation of strategies and operations in favour of sustainability.

However, it should be noted that the Global Compact does not directly verify the information presented through the CoP or the sustainability report, nor does it require external verification to be carried out. This is why many companies choose to prepare this report based on one of the standards outlined in section 3 and subsequently submit it for external verification to ensure the accuracy and transparency of the

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progress, actions and commitments disclosed.

Reporting based on the updated CoP is a practice that will facilitate companies' compliance with European sustainability reporting regulations such as the Corporate Sustainability Reporting Directive (CSRD), and it aligns with the ESRS standards set out in Directive (EU) 2022/2464, which we discussed in Section 2.

In conclusion, joining the Global Compact is an initiative that can prove highly beneficial

for companies. On the one hand, by providing visibility of the sustainability measures implemented by the company, with the report available on a platform accessible to stakeholders. On the other hand, it promotes the implementation of new best practices by providing access to the training platform and specific literature in the field. Finally, it prepares companies to meet current and future sustainability requirements, both at the legislative level and at the client level.

STEPS FOR JOINING



EcoVadis



EcoVadis is a platform established in 2007 for conducting corporate sustainability assessments. Currently, it has a network of more than 130,000 assessed companies. EcoVadis is a useful tool for improving sustainability performance in the supply chain. The methodology applied by EcoVadis is based on international sustainability standards, including the GRI, the UN Global Compact, and ISO 26000, producing a sustainability assessment scorecard that enables the company's performance to be evaluated against 21 indicators grouped into four areas:

- Environment
- Labour practices and human rights
- Ethics
- Sustainable procurement

Through this methodology, information on the company's performance in terms of sustainability and CSR is collected, analysed, and summarised in a scorecard with a rating between 0 and 100. Another interesting aspect of EcoVadis is that its plans include the possibility of carrying out assessments

of business partners to gather sustainability information throughout the supply chain.

After meeting the requirements, completing this assessment and obtaining the corresponding score, EcoVadis issues medals and badges that recognise the existence of a relatively robust sustainability management system that is capable of addressing sustainability criteria against the requirements of EcoVadis methodology.

It should be noted that these medals are not certificates, nor do they indicate that the company's products or services are specifically sustainable; rather, they allow for a comparison of a company's achievements with those of another company that has been assessed. And this is why we place this platform under the topic of communication. The awarding or non-awarding of these medals is determined by the percentile to which the company belongs in terms of sustainability performance. That is, out of the 130,000 companies evaluated, the various medals are classified as follows:



Platinum: Top 1% (99th percentile or above)

Gold Top 5% (95th percentile or above)



Silver: Top 15% (85th percentile or higher)

Bronze: Top 35% (65th percentile or above)



Furthermore, in order to meet the requirements for a medal, in the four areas considered, the minimum score must be 30 at least. There are other distinctions such as:

- Committed (Committed Company), which requires a minimum score of 45, considered “Good” performance according to the EcoVadis methodology.
- Fast Mover (Accelerated Improvement), which entails a score of 34-44, but in which the company has improved by at least 6 points in less than 18 months.

These badges are particularly valuable when communicating the company's performance externally, although their public use is restricted to certain subscription profiles on the platform. The use of the label constitutes a directly comparative indicator of sustainability performance and its transparency, as it can only be obtained following external verification of the strategies and operations implemented across the four areas assessed by EcoVadis. This means that the results provided are not only presented, but also, as part of the EcoVadis methodology, requires that they are substantiated by supporting evidence.

It is important to note that communicating sustainability performance on one platform or another is not mutually exclusive, and this is another aspect in which EcoVadis becomes an interesting tool for integrating the outcome as part of a Sustainability Report, as it provides clear and comparable metrics by being summarised in a score from 0 to 100. It is useful both for comparison with other companies in the sector, as well as for reflecting continuous improvement, monitoring the return on efforts made, and identifying areas for improvement. Improvement in results achieved over time facilitates communication of improved performance, which can lead to stronger and more trusting relationships with stakeholders.



SEDEX

Supplier Ethical Data Exchange (SEDEX) is a collaborative platform for sharing ethical supply chain data. This data is obtained through the performance of a Sedex Member Ethical Trade Audit (SMETA). The SMETA audit facilitates understanding of labour, health and safety standards, environmental performance, and ethics in one’s own operations or throughout the supply chain. SMETA is based on international standards such as the ILO Conventions, the Universal Declaration of Human Rights, and the OECD Guidelines, as well as requirements from other management systems; in this way, consistency with international human and labour rights frameworks is ensured. SMETA audits are of two types, known as SMETA 2-Pillar and 4-Pillar audits:

Other additional elements that may be analysed in a SMETA audit:

- Human Rights.
- Management Systems.
- Labour Rights.



The SMETA audit process consists of three phases: before the audit, during the audit, and after the audit.

- Pre-audit: before commencing the audit, the process is discussed with the client, the audit request is accepted on the SEDEX platform, and the results of any previous audits, as well as the Self-Assessment Questionnaire, are reviewed.
- During the audit: a meeting is held with the supervisor, the facilities are visited, interviews are conducted and relevant documentation is analysed, and a corrective action plan report is produced.
- Post-audit: upload the audit result to SEDEX, client review, verification of corrective actions, and follow-up.

In this regard, SEDEX is a highly useful management tool and solution for conducting audits under accredited assessment schemes and for subsequently storing them in a secure online database. In

SMETA 2-PILLAR

- ◆ Labour Standards
- ◆ Health and Safety

Get

SMETA 4-PILLARS

- ◆ Labour Standards
- ◆ Health and Safety
- ◆ Environment
- ◆ Business ethics

Get

this database, audit reports are available to stakeholders participating in the SEDEX service, provided that the audited party grants access to them. Therefore, it provides benefits to both buyers and suppliers:

For buyers:

- It facilitates the monitoring of the performance of your suppliers so that risks and potential areas for improvement can be identified.
- Adaptable to companies with thousands of suppliers as well as those with only a few.

For suppliers:

- It can save time and resources as it allows the company's ethical performance information to be shared with various buyers.
- Avoid having to repeat the same tasks every time you acquire a new buyer who needs to certify good practices in your supply chain.
- Suppliers have complete control over who has access to their data.

On the other hand, SEDEX offers tools to identify and manage ethical risks throughout the supply chain, as well as access to educational resources, training, or

best practices to help companies improve their ethical performance. The platform promotes continuous improvement. While it is possible to carry out a one-off assessment, SEDEX's approach encourages regular monitoring and the analysis of corrective actions to help companies achieve their long-term sustainability goals.

Sedex significantly facilitates **communication** on sustainability performance both upstream and downstream in the supply chain, preventing unnecessary repetition of audits on the same points. This enables companies to formalise supplier approval more efficiently, both as suppliers and as clients.

The **SMETA** audit, being externally managed, guarantees the **accuracy** and **transparency** of the company's sustainability performance, thereby strengthening trust in relationships with business partners and stakeholders.

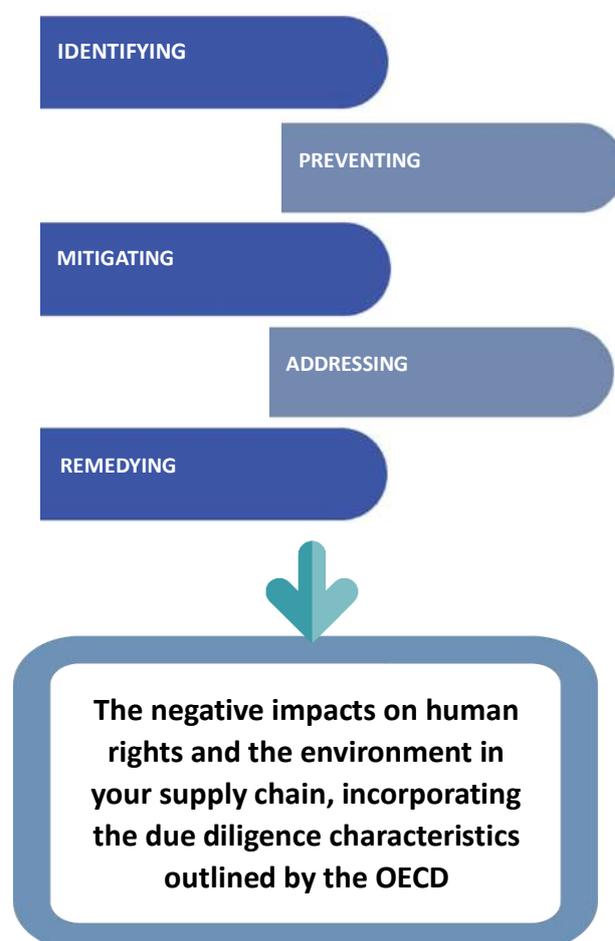
In summary, SEDEX provides a comprehensive solution for managing **sustainability assessment** in the supply chain more efficiently, fostering transparency, facilitating the communication of results, and promoting continuous improvement in the ethical and sustainable sphere.



As with the discussion on sustainability assessment, there are other global initiatives that are aligned with sustainability but address more specific areas. On this matter, we previously mentioned SA8000 as an example of a standard focused on compliance with social and labour regulations regarding human rights, occupational health and safety and working conditions. Similarly, in this case, the BSCI initiative serves explicitly as a tool for assessing the social and labour conditions of companies within their supply chain. However, amfori has standards associated with each of the ESG aspects: BEPI for environmental matters in particular, QMI for governance matters, and the most comprehensive, BSCI, which we will address below, as although it does not explore in depth the materiality topics included in BEPI or QMI, it does take them into consideration.

Amfori BSCI was developed in 2003 by the Foreign Trade Association for open and sustainable trade. The amfori BSCI programme is based on ILO labour standards and other international standards, such as the United Nations Charter for Human Rights, with the aim of the continuous improvement of suppliers' social performance through the improvement of working conditions in factories around the world.

The amfori BSCI Code of Conduct (CoC) is a commitment document for the exercise of due diligence in human rights and environmental protection within the organisation's supply chain. In this way, participants in this initiative conduct their business activities responsibly:



The signatories of the Code of Conduct indicate their commitment to the values of:

- Continuous improvement
- Cooperation
- Empowerment
- Compliance with the code
- Protection of vulnerable people
- Transparency

Particularly relevant to the matter at hand, participants commit to being transparent with one another, with amfori, and with other stakeholders involved (auditors, partners), and in the identification, prevention, and remediation of adverse impacts on human rights and the environment. They will make reasonable disclosures, in accordance with national requirements, to shareholders, stakeholders and governments regarding their effects on the Supply Chain and on the community. Given amfori BSCI's focus on the Supply Chain, it fosters the organisation's credibility, integrity and transparency, generating trust both "upstream" and "downstream". Trust that can be further strengthened following an external and independent audit.

The material topics incorporated in amfori BSCI are as follows:

- Social management system and "cascade effect"
- The participation of workers and their protection
- The rights to freedom of association and collective bargaining
- Absence of discrimination, violence or harassment
- Fair remuneration
- Decent working hours
- Occupational health and safety
- Absence of child labour
- Special protection for young workers
- Absence of precarious employment
- Absence of servitude, forced labour or human trafficking
- Environmental protection
- Ethical business conduct

With regard to communication, we have seen that the implementation of amfori BSCI entails communication requirements with amfori, partners or stakeholders, but it also requires the active communication of adherence to the Code of Conduct and the adoption of a Human Rights policy. On the other hand, as part of Sustainability Reports such as those that can be published on platforms like the Global Compact, organisations can refer to the improvements made and areas for improvement identified in audits, thereby enhancing their reputation and strengthening the organisation's position in terms of sustainability, while also demonstrating their commitment to continuous improvement. As with SEDEX-SMETA, the results of BSCI audits can be shared with key stakeholders, but organisations retain control over who has access to these results. Allowing companies to retain control and security over their data and the protection of sensitive information, while maintaining transparency.



About	Membership	Knowledge Centre
▼	▲	▼
Become a member	Discover our Members	

amfori provides a section where its members can be found, namely organisations that have committed to complying with the Code of Conduct. Although this does not necessarily mean that they have undergone external verification, it is indicative of the entity's Corporate Social Responsibility.



SUSTAINABILITY AND ACCESS TO FINANCE

The communication and verification of the results achieved in ESG performance is also a matter of importance when accessing financing from private and public funds. An increasing number of shareholders are taking these criteria into account when making their investments. The reasons for this are varied; on the one hand, a company's commitment to sustainable development is indicative of its resilience and capacity to adapt to the frequent legislative changes that occur worldwide and, even more so, in the European Union. On the other hand, these changes directly affect certain investors, requiring them to undertake due diligence on their financial holdings and to consider and report their impacts in these areas. This is why various indices and methodologies have emerged to address this issue and provide shareholders with information on the sustainability performance of the organisations in which they participate.

Some examples include:



**Dow Jones
Sustainability Indexes**

The Dow Jones Sustainability World Index (DJSI), which is a stock market index comprising the global leaders in sustainability identified by Sustainable Asset Management (SAM, later RobecoSAM), which developed the methodology and produced the necessary reports for the creation of the index. SAM conducts the Corporate Sustainability Assessment (CSA) through a comprehensive questionnaire to be completed by companies, and the index then includes the top 10%. In this case, it is a global index, but it has its equivalent in different countries and in Europe.





PRI was established in 2005 when the Secretary-General of the United Nations invited a group of the world's largest investors to develop the Principles for Responsible Investment (PRI):

1. We will incorporate ESG aspects into investment analysis and the decision-making process.
2. We will be active owners and will incorporate ESG aspects into our policies and practices.
3. We will seek ESG-related reports from the entities in which we invest.
4. We will promote the acceptance and implementation of these principles within the financial industry.
5. We will work together to enhance effectiveness in the implementation of these principles.
6. We will report on our activities and progress towards the implementation of the principles.

On this platform, it is possible to access financial analyses based on these principles and the information reported by companies. This information may tip the balance towards one investment or another.

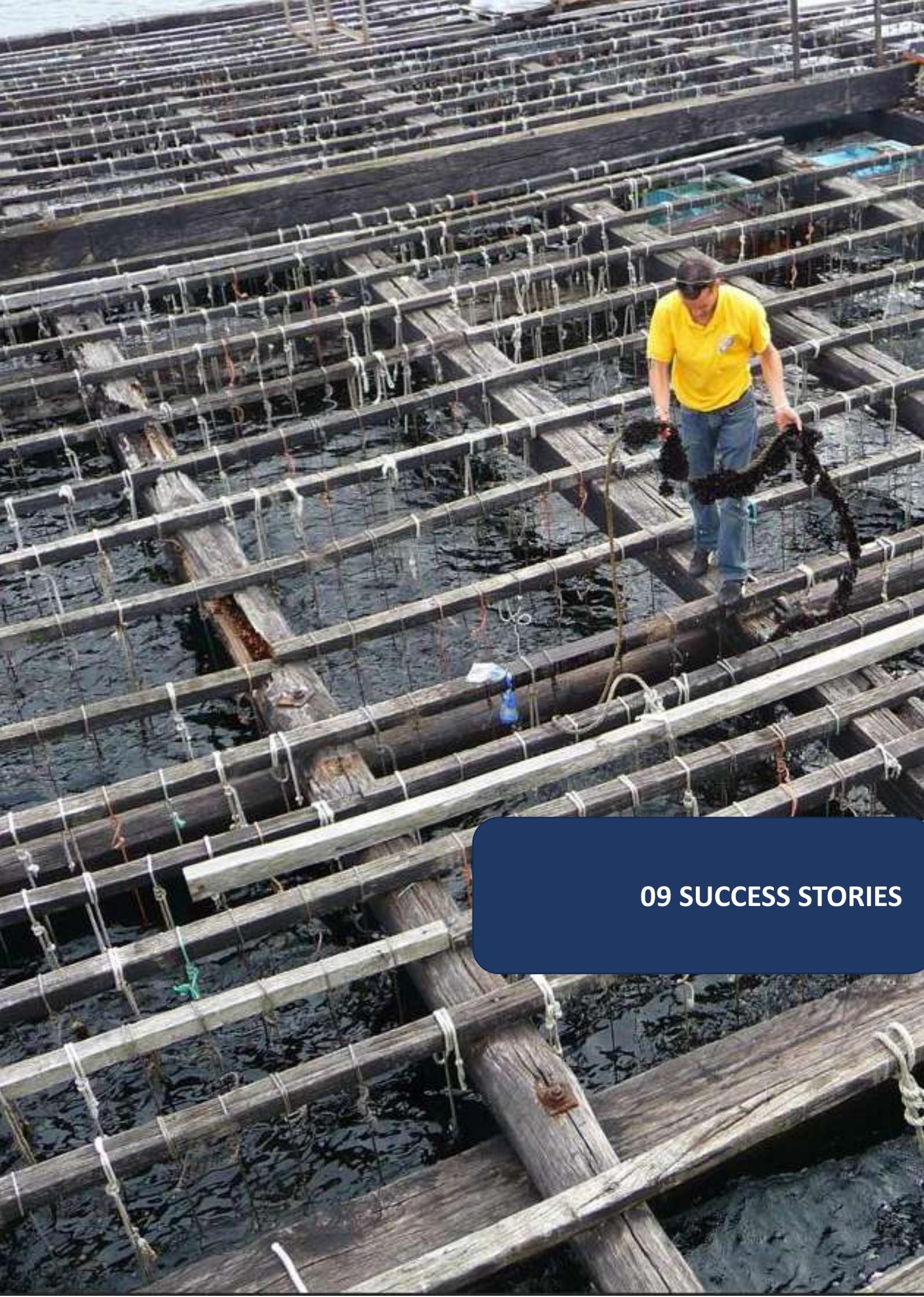
Therefore, clear and transparent communication of an organisation's performance against ESG criteria can be decisive when it comes to accessing greater capital for the development of the company, not only through clients but also through shareholders and access to public funds, grants or public procurement.

*OTHER PLATFORMS FOR
COMMUNICATION*

Finally, it should be emphasised that social media, websites and other types of online multimedia content are an essential source of visibility for the company's image. Good communication practices on these types of platforms make the organisation's publications available to stakeholders and can serve as a means of attracting new clients, investors or staff members, among others.

It is not only a useful tool for informing the public about our performance, but also for obtaining feedback and opinions that can be very valuable to consider in our materiality and risk and opportunity analyses, either through passive interaction or by actively consulting users.



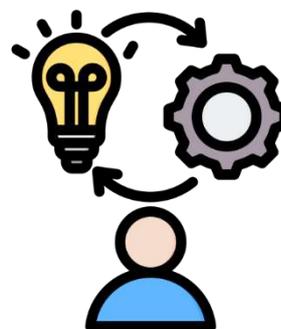


09 SUCCESS STORIES

09 SUCCESS STORIES

All over the world, many organisations have identified the same problems and concerns affecting the group. Therefore, there is also enormous diversity in the approaches these organisations have taken to these issues, with greater or lesser degrees of success. A great deal of information and many ideas can be obtained from studying both those failures and, of course, those successes. However, it is more common to find information about the latter, while the former are relegated to internal knowledge within organisations. However, we wish to emphasise that making mistakes or getting things wrong is not a bad thing; it is indicative of an effort to improve. What is important in these cases is the study of the possible reasons why the initiative has not worked, and for this, publishing the errors can help to generate a debate that leads to a solution. Sometimes the transformation of a failure into a success is closer than we think.

Despite this note, and due to the difficulty of finding unsuccessful projects, in this section we will discuss some initiatives and companies that serve as examples of correct management of various material issues that have been addressed in the previous sections. As we will see, the effects on a particular material topic may stand out above others; however, these initiatives usually address a set of material topics.



Environmental Aspects

One of the material topics that has been mentioned as part of this guide, and which acquires great importance in the sector under discussion due to the impact that organisations can have on it, is biodiversity.

An example of an initiative related to biodiversity is the **Darwin Initiative** in the United Kingdom, which provides financial and operational support to local biodiversity improvement projects, while acting on a global scale. These projects are carried out by all kinds of organisations, including projects undertaken by research groups or private companies that collaborate with them, who recognise the need to achieve these environmental improvements in their surroundings or identify a problem and establish an action plan to address it.



A closer example would be the Pescares project, in the marine reserves of Andalusia, Murcia and Castellón, which was launched by the Océano Alfa diving club. This project was co-financed by recreational diving organisations and low-impact fisheries. These groups have collaborated for the benefit of environmental, social and economic sustainability for all parties involved. The establishment of synergies and conflict resolution was essential for the success of this project and the regeneration of the protected areas targeted by the project: Marine Reserves for Fisheries Protection of Cabo de Gata-Níjar, Cabo de Palos-Islas Hormigas, and the Columbretes Islands Marine Reserve for Fisheries Protection.



Waste recovery is another measure being undertaken in the environmental field, with the aim of giving waste a second life so that its final destination is not landfill or, worse still, ends up in the marine environment, thereby contributing to the circular economy and to the reduction of marine pollution. One of the projects carried out for this purpose is “**Redes de España**”, which repurposes fishing nets for use as materials in the automotive, naval, or aeronautical sectors.

Other ongoing projects, such as **Redcycle**, **Oceanets** or **Saretu**, among others, seek to use fishing nets as raw material for the manufacture of textile products. Other possible uses are also being explored, such as using them to manufacture products with recycled plastic or even as a raw material in the asphalt of roads.



Another area of action within environmental aspects would be **food waste**, which could be included under the material topic of waste. The reclamation of food by-products has significant impacts not only in environmental terms, but it can also have economic repercussions for the company itself and, at a social level, some of these initiatives may influence the rising cost of seafood products, slowing it down or even making some products more affordable. Certain non-commercialised parts of marine organisms contain bioactive components, sometimes in greater proportion than the parts that are actually commercialised. Currently, most of these products are used for the production of flours or oils, but there are options that provide greater added value, such as food supplements like Omega 3.

Socio-economic Aspects

Encompassing social activities, we find good practices of collective action and outreach, such as those carried out by the Conxemar Association itself, which are examples of collaboration and dissemination. Examples of this include both the annual Fair organised in Vigo and the Congress held in collaboration with the FAO. These events position Conxemar as a European benchmark, with the International Frozen Seafood Products Fair featuring more than 760 exhibitors from up to 46 countries and, in the current year, attracting over 27,000 visitors from more than 100 countries. This is a B2B commercial event for professionals in the sector that generates €235 million and 6,500 jobs in the Vigo area. Events of this nature are examples of good practices that apply to various material topics such as **economic inclusion and local communities, and facilitate collaboration on other issues as well as the dissemination of knowledge and ideas**. As part of the event, the Conxemar-FAO Congress was held, which addressed the latest “State of World Fisheries and Aquaculture” (SOFIA 2024) report and sustainability in the sector, with

the theme, in fact, being “Responsibility for the future”.



There are also numerous examples of coordination on a smaller scale, such as that carried out by the Celeiro Fishermen’s Guild, which enabled the development of improvements in the port, thus supporting the development of the town and its surroundings, among other initiatives such as the introduction of new technologies to optimise communications, traceability systems and the facilities themselves. Other actions would include training activities for both employees and schoolchildren. This case is a clear example of the impact that collaboration can have on the **development of local communities**.



Also on the social side of sustainability, there have been initiatives related to the material topic of **non-discrimination and equal opportunities**. An example of a success story in this regard is reflected in the FAO's 2022 report, *The State of World Fisheries and Aquaculture: The Binmaley Rural Improvement Club* is a small association of women in the Philippines that specialises in the breeding and processing of the shad fish, and has come to play an essential role in the local economy and the value chain of this product. This association facilitated the organisation of these women and received support from the FAO through training workshops on value chain development and their participation in it. This is an example of women's economic empowerment and how these associations can have an impact on community development. Some of the initiatives undertaken by the Club included the development of culinary products to increase profitability, add value to their product and reduce food waste.

Another highly prioritised material issue in the sector concerns **traceability within the supply chain**, in order to guarantee the sustainable origin of raw materials, final marketed products and, more broadly, to ensure respect for ESG aspects throughout the value chain. Some initiatives have come from both organisations within the sector and from the large retail sector. The application of technology has enabled an improvement in the traceability of products, allowing for process automation and more thorough tracking.

The use of TraceTales software enabled Blue Ocean Grace International (BOGI) to track the processing of products in its factory from reception, filleting, packaging, freezing, to distribution. In this way, its client, Anova, is able to produce sushi from the tuna supplied by BOGI, meeting import requirements, those of its own clients, and improving efficiency. At the same time, BOGI benefits from greater accuracy and

efficiency in its operations, as well as improvements in information management, which in turn lead to enhanced data analysis and decision-making. Other benefits have included a reduction in the reverse logistics of their product and in food waste, while also decreasing operational costs.



Another example of software that can provide these benefits to organisations would be TraceVerified.

Carrefour has designed its own traceability requirements for food products sold in its supermarkets. With regard to seafood products, these traceability requirements include the selection of the places of origin, compliance with minimum size requirements, and the promotion of local fisheries. Furthermore, their system was the first to incorporate blockchain technology to ensure the transparency of this information. On the other hand, fresh seafood products such as hake have a QR code on their labels which, when scanned, allows the supplier to access information about the capture method of each unit, the market where it was obtained, the date, the vessel that made the catch, among other details.

Governance Aspects

Within CONXEMAR, there are Spanish processing companies that have received sustainability recognition, such as the Seafood Stewardship Index, acknowledged in the report prepared by the World Benchmarking Alliance (WBA). This report assesses the contribution to sustainability of the 30 most influential companies in the

seafood sector and recognises the most environmentally conscious company for placing sustainability at the heart of its business model and as part of its overall strategy.

Analysis of leading Spanish companies in the seafood processing sector

AMBICAL Proyectos has conducted a study on the companies associated with CONXEMAR and their level of Corporate Social Responsibility integration.

To provide context for the study, the size of the organisation and the sector of activity have been assessed, with large companies **accounting for less than 10% and the remainder divided in similar proportions between medium-sized enterprises and SMEs**. On the other hand, more than half are classified as manufacturing industry, importers, exporters, distributors and wholesalers. To a lesser extent, shipowners and aquaculture.

The study highlights the following key findings regarding companies in the sector:

- **More than 80% of companies do not prepare sustainability reports.**
 - **Only large companies prepare sustainability reports**, due to legal obligations such as Law 11/2018 on non-financial and diversity information (EINF). All reports prepared under the NFSI are produced in accordance with GRI standards.
 - It is worth noting that **more than half** of the companies analysed **are concerned about ESG issues**, as evidenced by the various actions they have taken in this regard.
 - The **main motivations** for advancing in ESG matters are: new regulations and legislation, access to new business opportunities, and demands from investors and shareholders.
- The most advanced and developed material aspects among organisations in the sector are:
 - Climate change
 - Circular economy and waste
 - Biodiversity protection
 - Diversity and equality
 - Health and safety
 - Social action
 - Ethics and integrity
 - Food quality and safety
 - Healthy eating
 - Traceability in the value chain
 - Responsible production and consumption
 - Sustainable procurement
 - Fishing gear/Sustainable fishing
 - Responsible labelling
 - Animal welfare
 - Use of antibiotics and resistance
 - Impacts on local communities
 - **Participation in sustainability initiatives is very low** (less than 10%), with participation notable in initiatives such as the Global Compact, SBTi or Ecovadis.
 - In **environmental matters**, noteworthy initiatives include:
 - Carbon footprint calculation
 - Implementation of management systems (e.g. ISO 14001, EMAS, etc.)
 - Certification such as MSC, ASC, Dolphin Safe, Friends of the Sea, CRAEGA label, Marin Trust certificate, Animal Welfare certificate.
 - Waste reduction (e.g. Zero Waste Certificate)
 - Green energy (e.g. installation of photovoltaic panels, renewable energy suppliers or those with Guarantees of Origin (GdO), wind farms, etc.).

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- Sustainable packaging (e.g. reduction in the use of plastic, mono-material packaging, recycled and recyclable packaging, FSC certification, etc.).
 - Energy efficiency measures
 - Reclamation of by-products (e.g. neutralised tuna oil)
 - Food waste (e.g. Too Good to Go)
 - Sustainable mobility (e.g. electric or hybrid vehicles, installation of vehicle charging points...)
 - Energy efficiency (e.g. energy audits, aerothermal systems, heat recovery, ISO 50001 certification, etc.)
 - Substitution of fuels/gases with others of lower environmental impact
 - Sustainable fishing (e.g. participation in projects such as the Sustainable Fisheries Partnership (SFP), AENOR Responsible Tuna Fishing (APR) certification, participation in Bermeo Tuna World Capital (BTWC), improvements in fishing gear such as turtle excluder devices)
 - Biodiversity protection (e.g. participation in initiatives aimed at the conservation of marine resources and the fight against IUU fishing, ISSF Proactive Vessel Register, natural environment clean-up programmes, WWF certification, etc.)
 - Reduction of water footprint (e.g. reuse of water in processes).
 - Sustainable procurement criteria (e.g. having a procurement policy, UNE 15896 certification, etc.)
- In **social matters**, particular emphasis is placed on actions focused on:
 - Code of ethics or conduct, including ethics or whistleblowing channels
 - Specific human rights policy
 - Support for social initiatives and/or sponsorships
 - Certificates related to compliance and anti-bribery (e.g. ISO 37001 or 19601)
 - Food safety (e.g. IFS, BRC, FSSC 22000, Global GAP certificates).
 - Clean label
 - Equality and diversity (e.g. Equality Plan, ...)
 - Disconnection and work-life balance (e.g. flexible working hours, digitalisation improvements for remote positions, bonuses for employees involved in improvements, promotion of healthy eating through “fruit day”, free online medical care, health insurance, childcare vouchers, transport and/or restaurant vouchers, Best Places to Work certification, Happy Index Trainees certification, etc.)

- Occupational health and safety (e.g. ISO 45001 certification, innovation projects such as fishing vessels using wind-assisted propulsion technology, auto-fishing projects involving the use of exoskeletons for activities carried out on board fishing vessels, with the aim of reducing workers' physical strain and preventing musculoskeletal injuries).
 - Local job creation
 - Support for local and artisanal fisheries
 - Healthy diet (e.g. nutritional improvements, initiatives to promote fish consumption,
 - Actions to bring sustainable fishing closer to society
- In **terms of governance**, noteworthy actions include those focused on:
 - CSR Policy
 - Having a team and/or person responsible for ESG matters
 - Staff training in ESG matters
 - Periodic analysis of ESG indicators
 - ESG risk assessment
 - Investment in projects and/or actions related to ESG (e.g. in R&D&I).





10 FUTURE OUTLOOKS

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In the report “Fishing, Aquaculture and the Processing Industry in Spain. Challenges for its sustainability”, the CES sets out the following challenges for the future and the associated proposals for action:

Structure and evolution of the sector. Territorial dimension

Challenge: Improve the economic viability of the fisheries food system by enhancing its competitiveness

The proposals are aimed at: a commitment to research, development and innovation, together with the digitalisation of the entire fisheries system with financial and technical support; innovation in the processing and presentation of new fishery and aquaculture products, adapted to new demands for quality, food safety and consumer convenience; reducing operational energy costs by accelerating the energy transition across the value chain; facilitating the sector’s access to resources from the European Maritime, Fisheries and Aquaculture Fund for the 2021–2027 period, or strengthening access to external financing; continuing to advance the simplification, reduction, and streamlining of administrative burdens and the simplification of related procedures—such as obtaining licences, permits, or meeting information submission requirements—to reduce these burdens by 25% and to comply with the proposal of the European Commission.

The consumption of products

Challenge: Promote greater consumption of fishery and aquaculture products

It is proposed to restore the Mediterranean diet, where fish is a source of healthy and sustainable food, and to convey to consumers the health benefits of seafood products by making a concerted effort in promotional campaigns.

Foreign trade

Challenge: Improving the foreign trade of fishery products

The European Union must continue to move towards a catch certification regime that guarantees not only the legality of imported fishery products, but also their sustainability.

Employment and labour relations

Challenge: Promote the balanced participation of women in all activities of the fisheries food system

Among the proposals put forward, particular emphasis is placed on expanding non-discrimination protocols and measures to promote work-life balance. Promote the adoption of equality plans in companies and provide mentoring programmes that facilitate access to internal promotion, whether horizontal or vertical, to positions that have traditionally been occupied by men.

Challenge: Ensure generational renewal

Key proposals include: improving educational and continuous training programmes, promoting basic, intermediate and advanced vocational training qualifications by increasing the number of places offered; in the field of extractive fishing, exploring the option of offering online courses prior to the practical phase in educational centres.

The generational renewal of the sector is one of its challenges, as 71% of the workforce is over 40 years old.

Challenge: Building an integrated labour relations system in extractive fishing

Promote a collective agreement that encompasses the entire sector, including the fishing grounds where the fleet operates; improve occupational safety; improve workers' remuneration and, in the case of extractive fishing, make it more stable; modernise the fleet in order to improve its habitability and adapt it to encourage the presence of women on board.

Contribution of the fisheries food system to European strategies

Challenge: Ensure at all times the supply of food to the population from the fisheries food system

The proposals for this challenge are: that the European Union and its Member States must have mechanisms in place to facilitate rapid and effective action with affordable prices for the population. The Common Fisheries Policy should ensure that the fisheries and aquaculture sector is able to provide the products demanded by consumers, recognising its strategic role in food security.

Challenge: Strengthen the sustainability of seafood products in order to achieve the SDGs of the 2030 Agenda and promote the sustainability of the food system.

Continue supporting the sustainability of fisheries and aquaculture. Support the green and digital transition in aquaculture operations and promote diversification in production methods, as well as increase support for the financing of investment projects aimed at reducing energy consumption. Ensure the compatibility of activities in the sector with wind energy.

Promote sustainable and healthy eating habits, as well as the consumption of species from lower trophic levels, such as bivalve molluscs, shellfish or seaweed, among others.

Challenge: Decarbonising the fleet

Spain is the leading country in terms of fishing volume and the third in number of fishing vessels in the European Union, with more than 8,600 vessels. The proposal is aimed at the use of renewable fuels with low carbon emissions. The report proposes the short-term solution of introducing hybrid engines, as well as the use of advanced alternative fuels.

Challenge: Achieving a just energy transition

It is proposed that the transition towards sustainability should be accompanied by compensatory measures for the sectors involved, including technical and financial assistance, as well as awareness-raising and information campaigns on the advantages and opportunities that this may offer them. It is also considered necessary to encourage involvement, at all levels, in this process. The decarbonisation of the fishing fleet requires institutional support and specific financing and credit measures from the European Union.

Challenge: In the area of governance of the fisheries food system, management and administrative coordination must be optimised.

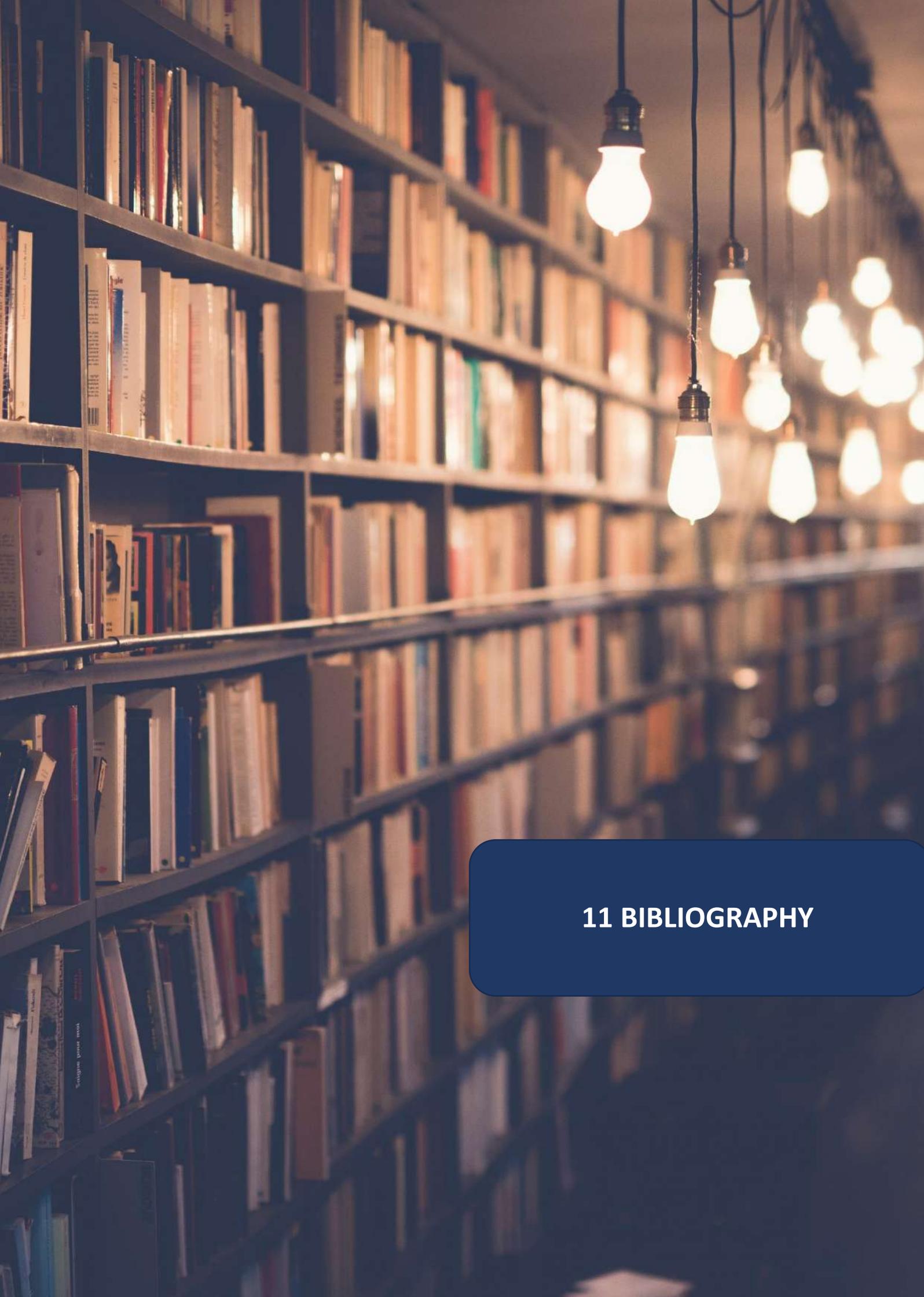
It proposes the creation of a new Secretariat of State that would bring together the management and coordination of all matters related to fisheries, aquaculture and maritime affairs. Assert the importance of Spain as the leading fishing power in the European Union, so that it has greater influence within European institutions, especially in DG MARE of the European Commission, and boost Participatory Local Development (PLD), generating quality

employment and a strong business fabric in the affected communities.

Final considerations

The CES considers that the fisheries food system is of strategic importance in supplying the population with healthy food and for maintaining the balance of the food supply. The fisheries system increasingly requires scientific knowledge and advanced technologies, as well as sophisticated services and new industrial production, for example, those arising from the need to decarbonise the fleet. To achieve social sustainability in the sector, policies should integrate and improve working conditions, health and safety, training, social inclusion, and an equitable standard of living. In numerous fishing communities and regions, the social importance of the fisheries and aquaculture sectors outweighs their direct economic contribution. In fact, opening up the fisheries food system to society is necessary for generational renewal and the balanced participation of women.





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