



NON-FINANCIAL INFORMATION STATEMENT 2021-2022



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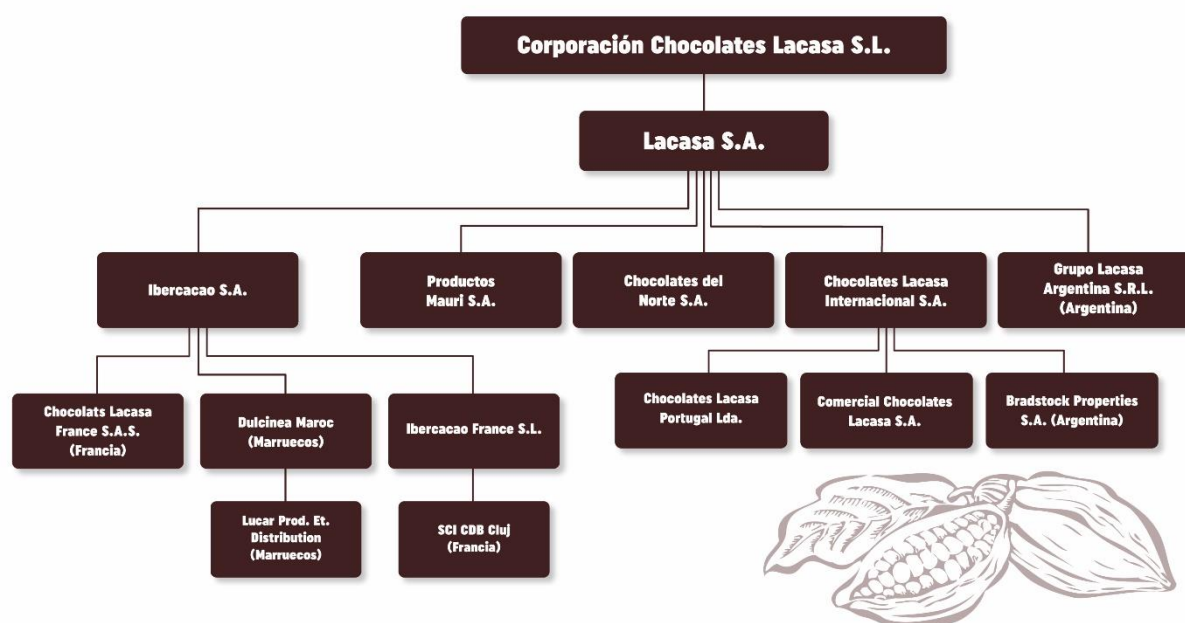
ABOUT US

Corporación Chocolates Lacasa, S.L. (hereinafter, Grupo Lacasa) was founded on 20 November 1981. Its headquarters are located in Utebo (Zaragoza). The corporate purpose of Grupo Lacasa companies included in the scope of consolidation is the production and sale of all types of chocolates, nougat, sweets and other consumer goods. In turn, the corporate purpose of Corporación Chocolates Lacasa, S.L. includes the administration and management of all its subsidiaries' business activities. The financial year-end for Grupo Lacasa is 31 March, with this financial year referring to the twelve-month period from 1 April 2021 to 31 March 2022.

The shares and/or holdings of each of the Grupo Lacasa companies included in the scope of consolidation are not listed on the stock exchange.

Foreign companies are subject to the fiscal and tax systems of Portugal, France, Argentina and Morocco, and they pay their taxes in the corresponding tax jurisdiction.

Corporate structure



An extensive history

Chocolates Lacasa was founded in 1852 in the Pyrenean town of Jaca. That year, Antonio Lacasa opened a small shop that sold cloth and pulses, as well as the chocolate that he made himself. José Lacasa, the second generation of the business, and José María Lacasa, the third, successfully carried on Antonio's work. After the death of José María, his widow, Carmen, took over the reins of the business. Through her great effort, sacrifice and courage, she succeeded in growing the company. Then came the fourth and fifth generations, which are today fully involved in the company's management, preserving its legacy as a family-owned business and keeping its passion for excellence alive.

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Over the years, Grupo Lacasa has grown through the acquisition of several companies, turning it into one of the companies in the sector that manufactures the widest range of cocoa derivatives: nougats, truffles, chocolate blocks, chocolate-covered confectionery (nuts, fruit and cereal), coloured sugar-coated chocolate, cocoa powder, wafers, chocolate spreads, filled chocolates, snack bars, sweets, chocolate umbrella pops and chocolate bars. The brands are extremely valuable assets through which Grupo Lacasa connects with its consumers and grows with them throughout their lives: Lacasa, Lacasitos, Conguitos, Mentolin, Lacasa Nature, Bombón Sport, La Cibeles, Uña, Dulcinea, Darlet, Prestige de Bourgogne, Kranch, Nolena, Cratch and Nice.

It **currently** boasts facilities measuring over 93,000 m² distributed across five sites: two plants in Utebo (Zaragoza), one in Meres-Siero (Asturias), one in Quintanar de la Orden (Toledo) and another in Tangier (Morocco), in addition to three commercial subsidiaries in Lisbon (Portugal), Dijon (France) and Buenos Aires (Argentina).

Its modern facilities, designed to handle a 114,000-tonne production capacity, coupled with an average workforce of 783 employees, ensure efficiency and quality of service across all the segments in which it operates. The entire production process, starting with the processing of cocoa beans, is also handled entirely in-house. This is how the company ensures full quality control of all its products from beginning to end.

Net turnover	2021	2022
Spain	€117,361,567	€137,760,741
European Union	€22,363,034	€20,487,369
Rest of the world	€12,188,054	€18,992,189
INCOME STATEMENT	€151,807,389	€177,240,299

Unwavering commitment to customers

When it comes to its customers, Grupo Lacasa's objective is clear: to offer high-quality products with safety and satisfaction guaranteed, as well as to build honest, respectful and long-lasting customer relationships and provide a personalised, friendly service.

In the retail channel (wholesale), Grupo Lacasa's products are available at practically all points of sale through its work with all distributors throughout this channel, covering approximately 20,000 points of sale, including superstores and supermarkets.

In terms of the out-of-home (OOH) channel, according to the latest estimates, with more than 400 distributors throughout the country, its reach extends to over 40,000 points of sale.

By adapting to current consumer trends, Grupo Lacasa products are also consistently available online through their online shop, on the most popular marketplaces and at all major home delivery companies.

Although most of its customers are domestic, exports play a vital role, evidenced by its presence in 60 major and diverse countries, including Great Britain, Israel, Morocco, Italy, Belgium, Germany, USA, China, The Netherlands, France, Portugal, Czech Republic, Canada, Ireland, South Africa, Japan, Andorra, Poland, United Arab Emirates, Algeria, Italy, Guatemala, Sweden, Ukraine, Argentina, Chile, Cuba, Saudi Arabia, Yemen and Oman.

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Governing bodies

Grupo Lacasa is a family-owned business with share capital that is 100% Spanish. Members of the family's fourth and fifth generations sit on the company's several Boards of Directors, which set performance policies for the group's subsidiaries with an aim to identify the main risks and opportunities that both the sector and its company face.

Mariano Lacasa Echeverría

Group chair through Corporación Chocolates Lacasa



Lucas Lacasa Horno

CEO

Corporación Chocolates Lacasa Board of Directors

Mariano Lacasa Echeverría, Carmen Lacasa Echeverría, Fernando Lacasa Echeverría, María Lacasa Mateo and Lucas Lacasa Horno.

Lacasa Board of Directors

José Luis Santacruz, María Lacasa Mateo, Beatriz Lacasa Mateo, Carla Lacasa Mateo, Lucas Lacasa Horno, Pablo Lacasa Horno, Tatiana Lacasa Belsué, Macarena Lacasa Belsué and Fernando Lacasa Echeverría.

Chocolates Lacasa Executive Committee

Fernando Renta: General Manager; Alfonso Marco: Logistics Director; Ana Herrero: Quality Director; Asun Martín: R&D Director; Carlos Encinar: Commercial Director; Daniel Lacambra: Systems Director; David Longás: Financial Director; Javier Pascual: Industrial Director of Grupo Lacasa; José Antonio Callejas: Commercial Director; Luis Román: Marketing Director; María Gutiérrez: Executive Secretary; Marina Molina: Export Director; Norberto Izuel: Human Resources Director; Tomás Lara: Procurement Director.

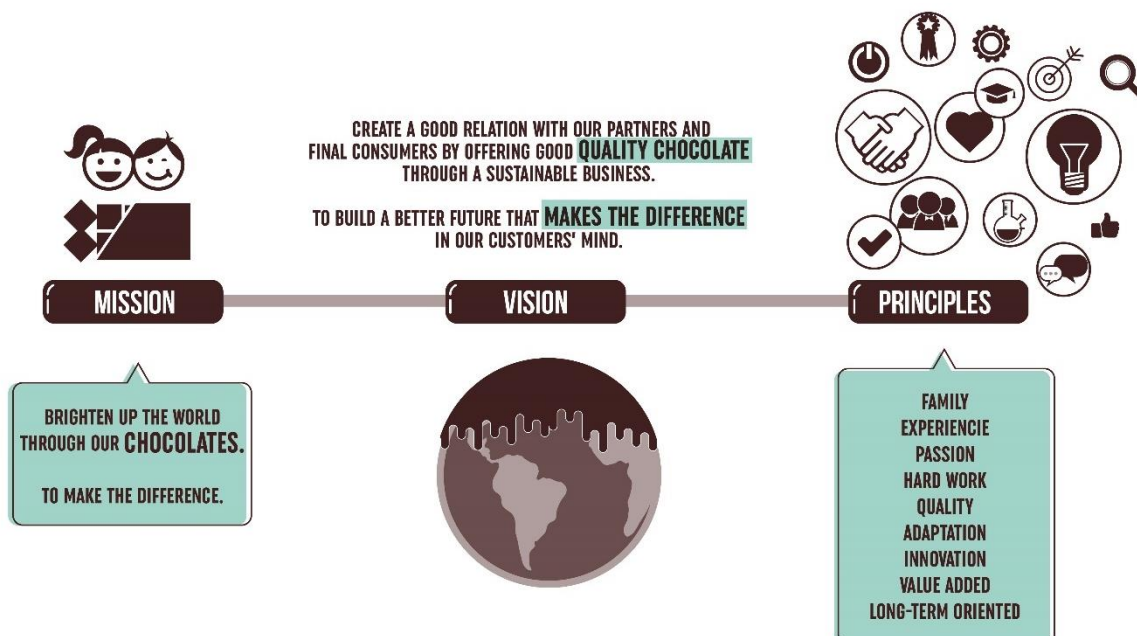
Ibercacao Executive Committee

Joan Romagosa: General Director; Angel Gajino: Operations Director; Antonio Pujante: Quality and R&D Director; Carlos Encinar: Distributors Brand Division Commercial Director; Javier Pascual: Industrial Director of Grupo Lacasa; Joaquín Patiño: Financial Director; José María Ruiz: Human Resources Director; José Miguel Cañada: Procurement Director; Paco Martínez: Industrial Division Commercial Director; Paula Moncayo: Procurement Director; M^a Carmen García: Executive Committee Secretary.

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Corporate identity



Footprint

LACASA HEADQUARTERS

Autovía de Logroño, Km 14 - 50180 Utebo (Zaragoza) Spain Tel. +34 976 462 111

lacasa@lacasa.es

Subsidiaries of Corporación Chocolates Lacasa, S.L.:

<u>Name</u>	<u>Address</u>
Lacasa, S.A.	Utebo (Zaragoza - Spain)
Productos Mauri, S.A.	Utebo (Zaragoza - Spain)
Chocolates Lacasa Internacional, S.A.	Utebo (Zaragoza - Spain)
Comercial Chocolates Lacasa, S.A.	Utebo (Zaragoza - Spain)
Chocolates del Norte, S.A.	Meres-Siero (Asturias - Spain)
Ibercacao, S.A.	Quintanar de la Orden (Toledo - Spain)
Ibercacao France, S.L.U.	Quintanar de la Orden (Toledo - Spain)
Bradstock Properties, S.A.	Buenos Aires (Argentina)
Grupo Lacasa Argentina, S.R.L	Buenos Aires (Argentina)
Chocolates Lacasa Portugal, Lda.	Lisbon (Portugal)
Dulcinea Maroc, S.A.R.L.	Tangier (Morocco)
Lucar produccion y distribution, S.A.R.L	Gzenaya (Morocco)
Chocolate Lacasa France, S.A.S.	Lyon (France)
SCI CDB Cluj	Dijon (France)

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Objectives and strategies

Grupo Lacasa continues to pursue its company-wide objectives, focusing on quality, service, efficiency, sustainability and the satisfaction of all stakeholders in both the domestic and international markets.



SDG 8: DECENT WORK AND ECONOMIC GROWTH

One of the company's core strategies is a commitment to young talent to drive development. Grupo Lacasa strives to attract and retain young professional talent who share the values of a family business. It also helps to stimulate the job market by promoting employment and talent development.

CREAIDEAS LACASA (LACASA CREATEIDEAS)

Competition for undergraduate and master's degree students enrolled in universities in the autonomous region of Aragón. This is an experience designed to bridge the gap between university and the business world. The goal of the competition is to encourage the development of creative and innovative product ideas that can be incorporated into the range of products the group sells. The theme of the 2021 competition was snacks and chocolate snacks, and the winner received a €600 cash prize and the opportunity to complete a 6-month internship to develop the idea and support the R&D department in other projects.

TALENTO ARAGÓN JOVEN (YOUNG TALENT ARAGON)

This year, Grupo Lacasa participated in the "Talento Aragón Joven" programme sponsored by ESIC Aragón and Heraldo de Aragón newspaper, which seeks to attract professional candidates who meet the company's needs. This programme prioritises the skills of the candidates over their professional experience, offering recent graduates an opportunity to find a job in the company. There were over 400 young people who applied for this programme and the candidate hired by Grupo Lacasa joined the export department. The hire was also offered a six-month paid scholarship.



SDG 13: CLIMATE ACTION

A MORE SUSTAINABLE WORLD

To raise employee awareness about how important it is to make the world a more sustainable place, Grupo Lacasa launched an awareness campaign in 2021 involving emails and projecting messages on the various screens located throughout its production plants that provide information about climate actions that can be taken daily.

These best practice messages are sourced from the #PorElClima (ForTheClimate) Community (<https://porelclima.es/>)



SDG 17: PARTNERSHIPS FOR THE GOALS

Co-branding continues to be one of the strategic courses of action adopted to drive growth in other segments and add further value alongside other major brands.

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CHOCOLATES LACASA & LA MENORQUINA

Chocolate praline nougat ice cream with almonds is the innovative idea put forward by both companies, combining a popular Christmas product like praline nougat with ice cream.

This partnership marks Lacasa's entry into the ice cream category, adding value as an established brand in the nougat and chocolate sector, following La Menorquina's successful collaborations with other Grupo Lacasa brands such as Conguitos and Lacasitos.

LACASITOS & DANET

Danet Mix with Mini Lacasitos is an exciting new product that combines traditional vanilla custard with the flavour and fun of the market's leading sugar-coated chocolates.

McDONALD'S

From March 2021 to April 2022, Miniconguitos milk chocolate and Miniconguitos white chocolate toppings were the perfect addition to the over 12 million McFlurry ice creams sold.

ADOC AWARD

On 17 November 2021, Joan Romagosa, General Director of Ibercacao, received the ADOC award from the Asociación Deportiva de Organizadores de Cross (Sports Association of Cross Country Organisers) for promoting sports in the town of Quintanar de la Orden (Toledo) and the surrounding area.

The event, celebrated at the Pista Jardín Colón, was attended by a representative of the regional government of Toledo, the mayor of Quintanar de la Orden, the sports councillor, the president of ADOC and the president of the Spanish Athletics Federation, as well as a number of athletes and other sponsors.

TRIBUTE TO SCORPIO71 ATHLETICS CLUB

On 5 November 2021, the Scorpio71 Athletics Club held a gala to commemorate its 50th anniversary in a venue that holds special social, cultural and economic relevance in the city of Zaragoza: the auditorium at the Caja Rural de Aragón headquarters. Founded in 1971, Scorpio71 attracted the best Aragonese athletes of the time, and over the course of its half century of history it has been a home for some 15,000 athletes, coaches, directors, volunteers and sponsors, achieving exceptional records such as the 750 Spanish championship medals won, 90 international medals, 66 Spanish records and the distinction of 15 Olympic medals.

The creation of the school championships when the club was founded, now sponsored by Chocolates Lacasa, gave a major boost to school sports. In recognition of these efforts, Lucas Lacasa, on behalf of the company, received a distinction consisting of a limited-edition engraving (40 numbered and signed copies) entitled "Saludo Olímpico" (Olympic Salute), which was drypoint etched by one of the club founders, athlete and renowned painter Eduardo Laborda.

The event was hosted by journalist Antón Castro and was attended by Jorge Azcón, Mayor of Zaragoza; Cristina García, Councillor for Sports; Javier de Diego, Director General of Sports of the DGA; Felipe Faci, Regional Minister of Culture and Sport; Raúl Chapado, President of the Royal Spanish Athletics Federation; and Alberto Pallarés, head of the Aragonese Territorial Athletics Federation.

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Industry trends

Inflation and an economic downturn, punctuated by the reversal of central banks' monetary policies and the invasion of Ukraine, create a climate of uncertainty for consumer spending in Spain.

Questions are once again being asked as to whether we will recover pre-pandemic levels of consumption and how this will affect trade overall.

The FMCG sector, both the online and out-of-home channels, finished out 2021 slightly below 2019 levels (-0.1%). The reopening of bars and restaurants was the decisive factor in the recovery of out-of-home consumption and the stabilisation of the sector as a whole following the pandemic.

In terms of new consumption habits, Spanish consumers are shopping less often, although they buy more when they do shop. The number of physical purchases per household continues to drop, down to 233 in 2021. E-commerce is also gaining ground and continued to grow in 2021 across all sectors. Working from home in Spain accounts for 8 million weekly consumption opportunities. This situation contributes to consumers eating weekday lunches at home, a virtually non-existent habit pre-pandemic.

Inflation is expected to persist into 2023 at least.

(Source: Kantar)

Main non-financial risks that may impact the achievement of the business objectives

REPUTATIONAL RISK

Reputational risk is anything that has the potential to damage the public's perception of an organisation.

Risk of supplier non-compliance with the law.

Mitigation plan: approved suppliers must comply with Grupo Lacasa's policy.

Health alerts.

There may be an increase in health alerts in the coming years.

Mitigation plan: certification in quality standards such as IFS Food and BRC, and supplier approval.

OPERATIONAL RISK

Operational risk is the risk of losses caused by flawed or failed internal processes, staff and systems or external events that disrupt operations.

Supply risk.

Mitigation plan: assessment of supply risk by supplier and category.

Very high likelihood of more transport strikes leading once again to service disruption.

Mitigation plan: prepare a supply contingency plan in the event of a strike.

Sharp increase in transport and distribution costs.

Mitigation plan: control and monitoring of indicators driving price increases to mitigate the impact.

Opening of new logistics operators that may result in staff shortages and a risk of losing our workforce.

Mitigation plan: talent retention.

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Food fraud.

This is intentionally deceiving customers about a product via economically motivated adulteration that reduces the product's production cost.

Mitigation plan: certification in quality standards such as IFS Food and BRC, and supplier approval.

Food defence.

The USDA Food Safety and Inspection Service defines food defence as the protection of food products against intentional adulteration by biological, chemical, physical or radioactive agents.

Mitigation plan: maintain the strict physical, chemical, microbiological and organoleptic controls that are performed to ensure product quality and safety during the manufacturing process and in the finished product.

STRATEGIC RISK

The current and future impact on income and capital that could result from poor business decisions. This may be caused by a failure to properly implement decisions or a lack of responsiveness to market changes.

Rising raw material prices.

Mitigation plan: control and monitoring of indicators driving price increases to mitigate the impact.

Legislative changes.

Blocking of advertising aimed at children for products in its portfolio.

Mitigation plan: establish new communication channels.

Sustainability and ethics certifications.

Mitigation plan: establish strategic plans that will set the company apart from the competition.

New consumer trends: lifestyle.

The search for healthier products puts treats at risk, with increasingly strict nutritional regulations being put in place.

Mitigation plan: develop actions that can mitigate negative media effects. Reinvent the company and explore new product/business areas.

TECHNOLOGICAL RISK

This is related to information technology and shared telecommunications infrastructure. Specifically, this risk includes the potential for incurring losses as a result of inadequate technology and information processes and a continuous increase in technological tools and applications that lack adequate security management.

Cyber-attacks.

Mitigation plan: adapt robust security systems.

CONDUCT AND LEGAL NON-COMPLIANCE RISK

This refers to the losses that an organisation could suffer as a result of non-compliance with legal provisions, regulations, codes of conduct, etc.

Change of current regulations in other countries in terms of labelling, duties and other types of barriers.

The lack of legal standardisation between countries outside the European Union and globalisation in the acquisition of resources will increase uncontrolled risks in this area.

Mitigation plan: regular reports.

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Gifts from customers or suppliers.

Mitigation plan: establish a gift policy.

ENVIRONMENTAL RISK

The potential for environmental damage or catastrophe due to a natural phenomenon or human action.

Supplier impact on the environment.

Mitigation plan: start measuring suppliers' carbon footprint.

FIRE AND EXPLOSION RISK

Mitigation plan: emergency and self-protection plan. New facilities that minimise the risk of an incident.

ENVIRONMENT

Environmental protection, sustainability and the pursuit of eco-efficiency are priorities for Grupo Lacasa companies.

Commitment to sustainability

Well aware of both the importance of sustainability and its duty to protect the environment, Grupo Lacasa works to make a positive impact on its surroundings. Its key environmental objectives focus on complying with current legislation and adapting to changes, using resources in a sustainable way, using water responsibly, using energy wisely by committing to the use of renewables, preventing pollution, minimising greenhouse gas emissions, and promoting actions to boost the circular economy in its production processes.

The environmental impacts resulting from its operations are identified and assessed, and staff awareness of environmental issues is promoted by encouraging sustainable habits.

Environmental policy

Grupo Lacasa's Environmental Policy is based on the following commitments:

To develop and encourage the use of environmentally friendly materials in production processes and other activities. Such environmentally friendly criteria must encompass the effective, sustainable use of renewable resources, reducing environmental impact and waste production, as well as reusing materials and safely disposing of waste materials.

To demonstrate that all activities are carried out in compliance with legislation and other company environmental standards.

To prevent pollution and assess potential risks.

To promote energy saving, encouraging rational use of different energy sources and efficient production projects.

To encourage environmental awareness, participation, communication and learning among all employees, and to extend this to customers, suppliers and subcontractors, in order to achieve a deeper environmental commitment by all, encouraging active integration and teamwork.

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Number of provisions and guarantees for environmental risks

As detailed in the Financial Report, there are no environment-related liabilities, expenses, assets, provisions or contingencies that could be significant in relation to the group's equity, financial position and results, given the business activity of Grupo Lacasa. Therefore, no specific disclosures on specific environmental provisions or safeguards are included in this report.

Waste management

Different production processes generate wastewater, most of which is the result of cleaning the production lines. This water is treated in a treatment plant to bring its parameters into compliance with legislation, before being released into the municipal sewage network.

Additionally, regular controls of the different legal parameters are conducted both internally and by accredited external bodies.

Noise pollution

Several measures to reduce noise pollution were implemented last year as part of an ongoing improvement plan in which the group is heavily involved. A multi-year investment has been earmarked to achieve this objective.

Waste prevention and management. Circular economy

Grupo Lacasa remains firmly committed to efficient waste management in all its production plants. The result is a focus on reducing waste production whenever possible, shifting the focus to recycling and reuse whenever it is not.

Specific plans are in place for correctly separating and sorting the waste it produces.

The production of hazardous waste has been reduced by 11.10% and non-hazardous waste by 19.90% during this period, while the previous year's levels of waste valorisation have been maintained and its use as by-products is being pursued.

Non-hazardous waste generation	2021	2022
kg/kg	0.0375	0.0300
Difference	-19.90%	

Hazardous waste generation	2021	2022
kg/kg	0.000162	0.000144
Difference	-11.10%	

By-product generation	2021	2022
kg/kg	0.022700	0.026100
Difference	14.90%	

The percentage is calculated based on the kilos invoiced by the plants in Meres-Siero (Asturias), Utebo (Zaragoza) and Quintanar de la Orden (Toledo). It does not include Argentina, France, Portugal or Morocco.

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Preventing food and raw material waste is another essential waste management objective. To this end, the group thoroughly tracks the waste produced in the manufacturing processes, promoting the circular economy and its subsequent use for other purposes.

The reduction in volume achieved thanks to the recent installation of a cocoa husk compactor helps to reduce the group's carbon footprint by optimising the space in the lorry that transports this by-product for its later use.

Donating products makes a significant contribution to the reduction of food waste and consequently to the environmental impact. Regular deliveries to the Zaragoza Food Bank help alleviate the needs of the most disadvantaged members of the community where the group operates. Grupo Lacasa has delivered some two tonnes of various products over this period.

Continuous improvement in containers and packaging

Plans are being implemented to reduce the amount of plastic used in some items. One of these plans is to reduce the grammage of one of the group's main products, which has led to seven fewer tonnes of plastic being placed on the market each year. Efforts are also being made to replace existing plastic materials with 100% recyclable alternatives.

Several Grupo Lacasa companies have entered into an agreement with Ecoembes to use recyclable packages and packaging, with the group paying the corresponding fees according to the established system. Group Lacasa contributed €698,215 to the promotion of recycling in the 2022 financial year.

Sustainable use of resources

Sustainable water consumption is promoted at all group companies via posters displayed at key points.

This commitment to process efficiency has led to a 35% reduction in absolute values in the consumption of this resource over the last three years through a series of improvement strategies:

Best practices in water consumption for machine cleaning.

Training and awareness-raising of staff in the rational use of this resource.

Analysis of consumption in each of the manufacturing lines so that plans can subsequently be made to reduce consumption.

Water use	2021	2022
m ³	71,865	50,450
m ³ /kg	0.0014	0.0010
Difference	-27.00%	

The percentage is calculated based on the kilos invoiced by the plants in Meres-Siero (Asturias), Utebo (Zaragoza) and Quintanar de la Orden (Toledo). It does not include Argentina, France, Portugal or Morocco.

Raw material consumption

Consumption of raw materials has increased as a direct consequence of the increase in production volume.

Implementing plans in each production plant and rationally using raw materials is vital for improving process efficiency and reducing production-related waste.

To achieve these objectives, each line is closely monitored and analysed, and the rational use of resources is also encouraged among its stakeholders.

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Raw material consumption	2021	2022
kg/kg	1.0548	1.0766
Difference	2.10%	

The percentage is calculated based on the kilos invoiced by the plants in Meres-Siero (Asturias), Utebo (Zaragoza) and Quintanar de la Orden (Toledo). It does not include Argentina, France, Portugal or Morocco.

Direct and indirect energy consumption

Mindful of the impact of high energy use, electricity is guaranteed to be 100% sourced from renewable sources as of January 2022. Plans were implemented over the past year to reduce the use of energy and heat in offices and production plants.

Total energy use	2021	2022
Electricity kWh	33,418,244	25,946,666
Biomass kWh	2,240,104	1,145,683
Natural gas kWh	23,110,647	14,193,408
Gasoil - Plants kWh	23,792	24,657
Total	58,792,787	41,310,414

Renewable energy consumption	2021	2022
kWh	2,321,118	7,339,992
Difference	216.23%	

Electricity consumption	2021	2022
kWh/kg	0.6497	0.5245
Difference	-19.30%	

Thermal energy consumption	2021	2022
kWh/kg	0.4933	0.3106
Difference	-37.00%	

The percentage is calculated based on the kilos invoiced by the plants in Meres-Siero (Asturias), Utebo (Zaragoza) and Quintanar de la Orden (Toledo). It does not include Argentina, France, Portugal or Morocco.

Measures adopted to improve energy efficiency

Grupo Lacasa is in the process of developing a plan to enhance energy efficiency, incorporating measuring and monitoring equipment for each of the resources used in the production lines to identify the points of highest consumption and develop plans to reduce them.

Additionally, air conditioning and refrigeration equipment has been replaced with more efficient options, and the lighting has been replaced with energy-efficient bulbs.

Energy use has dropped by 19.30% and there has been a 37% saving in heat across all production centres, while efforts to improve the efficiency and productivity of all processes continue, translating into energy savings.

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A series of projects will be implemented over the course of 2022 to improve facilities' energy efficiency and reduce gas and energy use:

Replacement of five coating tumblers with two more energy-efficient machines, with better control of process parameters and higher production output.

Incorporation of a new tank for the storage of condensed steam, which will reduce the consumption of water and natural gas used to produce steam.

Replacement of the exterior frames in the offices with more efficient windows and low-emissivity glass to reduce heat and energy losses.

Use of renewable energies

Projects for the coming year include the installation of solar panels at all production centres and logistics warehouses. This reinforces the group's commitment to sustainability by switching to renewable resources.

Fuel consumption in Grupo Lacasa associated vehicles

There are currently 50 hybrid vehicles in the commercial fleet and the group remains committed to replacing them with even more efficient models.

The amount of fuel in vehicles has increased due to the post-pandemic recovery of the market.

Fuel consumption	2021	2022
l/kg	0.0034	0.0039
Difference	14.30%	

Climate change

A carbon footprint refers to the amount of greenhouse gas (GHG) emissions, whether direct or indirect, that result from an individual, product, company or organisation's activities. Grupo Lacasa strives to ensure that its manufacturing processes are increasingly efficient and cause the least possible damage to the environment. To this end, it measures and evaluates the impact of each of its production plants to reduce the amount of greenhouse gases they emit.

Some of the measures the group has implemented to reduce emissions are:

Use of biomass at the Quintanar de la Orden plant (Toledo).

Electricity from 100% renewable sources guaranteed as of January 2022.

Installation of more efficient refrigeration equipment, which has reduced emissions due to the reduction in the consumption of fluorinated gases.

Commercial fleet of hybrid vehicles.

Self-monitoring of regulatory sources to ensure that emissions are below the permitted levels.

Commitment to local suppliers and waste managers.

Promotion of sustainable mobility among employees.

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All this has led to an 18.60% reduction in the carbon footprint in scopes 1 and 2.

Atmospheric emissions: scopes 1+2 (1)	2021	2022
t CO ₂ /kg	0.0003	0.0002
Difference	-18.60%	

1. MITECO online calculator

GHG emissions	Scope 1	Scope 2
(t CO ₂ -eq)	4,390	6,121
Total	10,512	

Scope 1 includes emissions from permanent installations, refrigerant gas use and emissions associated with vehicles owned by Grupo Lacasa.

Scope 2 includes emissions from energy use in buildings.

Protection of biodiversity

Since the production plants are located in industrial areas, there is no impact from their operations that could affect biodiversity.

AN OUTSTANDING TEAM

All employees are expected to take the utmost care to safeguard the company's image and reputation in all their professional dealings by behaving ethically and refraining from any conduct which, while not illegal, may damage the company's reputation and adversely affect its interests and public image.

Special measures like flexible working hours and shifts have been implemented since the outbreak of the pandemic. These measures aim to facilitate the support and care of children and family members, as well as any other personal circumstances that may arise. Preventive actions were also intensified at all facilities with disinfection treatments to ensure that the virus is eliminated in all indoor and outdoor areas, enhanced cleaning services, the provision of personal protective equipment for employees in the production plants and the sales network, reinforced distancing to avoid contact, the installation of partitions at workstations and increased communication via posters, screens and WhatsApp.

Policies and commitments

Grupo Lacasa is committed to **offering** a motivating work environment in which professionals can feel proud of their work and of being part of the organisation, **facilitating** and promoting professional and personal development, equal opportunities and work-life balance, and **enhancing** its performance in occupational health.

No one will be discriminated against, nor will any form of abuse or harassment be permitted based on race, disability, religion, ideology, sexual orientation, age, nationality or gender.

Employment

All figures provided correspond to Spain. It does not include Argentina, France, Portugal or Morocco.

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Employee breakdown

Workforce at year-end 31/03/2022	2021	2022
Women	360	386
Men	360	364

Average workforce by gender	2021	2022
Women	355	390
Men	367	360

Average workforce by job category	2021	2022
Management	41	35
Technicians	236	231
Others	445	484

Average workforce	2021	2022
Total	722	750
Percentage women	49%	52%
Percentage men	51%	48%

Average workforce by age	2021	2022
<25	25	24
26-40	240	231
>40	457	495

Average workforce by contract type	2021	2022
Permanent	558	536
Permanent seasonal	85	86
Temporary	79	128

Contracts

The figures provided are averages due to the significant number of temporary contracts and the seasonal nature of the work.

	2021	
By gender	Women	Men
Permanent	237	321
Permanent seasonal	68	17
Temporary	50	29

	2022	
	Women	Men
	235	332
	68	10
	91	14

	2021	
By age	Women	Men
<25	9	16
26-40	116	124
>40	230	227

	2022	
	Women	Men
	11	13
	119	112
	264	231

	2021	
By job category	Women	Men
Management	6	35
Technicians	94	142
Others	255	190

	2022	
	Women	Men
	6	29
	106	125
	282	202

Redundancies

This includes objective and disciplinary dismissals.

By gender	2021	2022
Women	4	3
Men	5	4

By age	2021	2022
<25	0	0
26-40	1	1
>40	8	6

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By job category	2021	2022
Management	0	0
Technicians	0	0
Others	9	7

By contract type	2021	2022
Permanent		7
Permanent seasonal		0
Temporary		0

Average remuneration

Both variable and fixed remuneration are included.

Variable remuneration: In 2021 it includes bonuses received in 2021 and accrued in 2020.

Fixed remuneration: Includes notional salary, remuneration in kind and insurance premium.

By age	2021	2022
<25	€14,687	€14,858
26-40	€18,688	€18,906
>40	€22,510	€22,772

By job category	2021	2022
Management	€81,139	€80,945
Technicians	€27,220	€28,183
Others	€15,796	€16,475

By gender	2021	2022
Women	€23,360	€23,390
Men	€28,331	€27,850

Pay gap

By job category	2021	2022
Management	0.08	0.08
Technicians	0.23	0.23
Others	0.14	0.12

Implementation of policies that promote disconnecting from work

Grupo Lacasa fosters a policy of disconnection from work that encourages its employees to:

Avoid scheduling training sessions, meetings, presentations, information, etc., outside employees' ordinary workday.

Schedule said sessions far enough in advance so that employees can plan their workday.

Include start and end times in session notifications as well as all the documents involved so that they can be reviewed and analysed in advance, ensuring that the meetings stick to the established time.

To ensure an effective "right to disconnect", we guarantee that those employees who exercise this right will not be sanctioned or penalised in their performance evaluations or in their promotion opportunities.

Employees with disabilities

	2021	2022
Percentage of workforce	2.08%	2.40%
No. of employees	15	18

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How work is organised

Grupo Lacasa promotes the balance between the effort required to achieve success in the organisation's mission and its employees' social and domestic needs, developing policies designed to facilitate work-life balance, taking into account the specific nature of each employee's role.

Based on the specific functions involved in each role, there is a culture of time organisation that implements measures to facilitate work-life balance and encourages parental co-responsibility: shifts, overtime management, flexible working hours, etc.

Absenteeism in hours

Both non-work related and work-related sick leaves are taken into account.

There were no sick leaves due to work-related illnesses during this period.

	2021	2022
Number of hours	36,828	45,288

Health and safety

As established by Law 31/1995 of 8 November on the prevention of occupational risks, there is a Health and Safety Committee that meets every three months to regularly discuss the company's actions in the area of occupational health and safety. Committee members include the prevention delegate, company representatives and employee representatives.

Occupational Health and Safety Policy

Grupo Lacasa has established an Occupational Health and Safety Policy to ensure its employees' fundamental right to the protection of their life, integrity and health, as well as the rights of the self-employed and those employees from other companies who perform work at a Grupo Lacasa workplace. Occupational health and safety is incorporated into every hierarchical level of the company, so that both management and employees can fulfil their responsibilities in this regard, understanding that the perspective of safety must be taken into account to correctly perform their jobs.

This prevention policy affects 100% of the workforce and is implemented in the following ways:

Ensuring that employees are properly informed and trained on general and specific workplace risks through training courses on how to correctly do their job in their work environment.

When implementing preventive measures, consideration is given to technical developments to ensure that the best protection systems are in place for each circumstance. Physical aspects will be adapted to each employee's condition and provisions will be made for any distractions or carelessness that may occur.

The company provides its employees with the resources required to regularly monitor their health according to the risks inherent to their job.

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The company will adopt the participatory prevention model based on employees' right to take an active part in everything that may affect their health at work and which allows the necessary measures to be implemented for their protection. To this end, the legally established representative channels and others created for this purpose will be available.

Working safely is a condition of employment, and any non-compliance with external or internal regulations that may result in damage to health is considered a serious offence.

Ongoing training and communication on health and safety are two cornerstones of a safe and healthy workplace. Noteworthy among the range of measures implemented during this period to help improve personal and work habits are:

Information campaign on skin cancer.

Information campaign and practical courses on self-exams to prevent breast cancer.

Information campaign and cardiopulmonary resuscitation (CPR) practice.

Healthy back campaign with appointments with a physiotherapist for all interested staff.

Healthy habits campaign: campaign promoted by Adecco to learn how to improve occupational health, time management and stress following the pandemic.

Ergonomics campaign: a review of the workstations at the Utebo (Zaragoza) plants was conducted in collaboration with MAS Prevención to produce an ergonomic report. The following improvements are particularly noteworthy:

Regular postural check-ups in collaboration with the internal medical service.

Review of office workstations by installing screen supports to correctly adjust height.

Review of production workstations, correcting postures and analysing and reviewing the potential technical resources available. A specific adapter for a forklift truck has been purchased to improve working conditions. Tests are also being conducted with passive exoskeletons.

Occupational accidents

Accidents resulting in sick leave have increased compared to 2021, but the severity of these accidents has been low. Consequently, the duration of this period was similar to previous years.

Types of accidents

No. of occupational accidents requiring sick leave	32
Accidents on the way to and from work	6

Number of accidents requiring sick leave

Women	15
Men	17

Frequency rate and severity rate data are disaggregated because of the internal management system.

Frequency rate	Oviedo	Toledo	Zaragoza
Total	24.72	0	32.47
Women	18.13	0	33.79
Men	34.57	0	31.34

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Severity rate	Oviedo	Toledo	Zaragoza
Total	1.72	0	0.92
Women	0.53	0	0.89
Men	3.82	0	0.95

Social relations

Grupo Lacasa has five committees comprising a total of 25 workers elected every four years by a personal, confidential vote: Chocolates del Norte, Comercial Chocolates Lacasa, Ibercacao, Lacasa and Mauri.

The committees hold regular meetings with all the trade union groups represented, which are informed of relevant changes under the terms set out in applicable legislation.

A Crisis Committee was set up at the start of the pandemic to establish the protocol to follow in the event of a potential infection at any of our facilities. Regular meetings are held to address the measures that need to be implemented at any given time. These measures cover both technical and organisational aspects, with the core objective being to ensure individuals' health and safety and guarantee our service to customers. Moreover, employees can send any questions they have about this issue to dudascoronavirus@lacasa.es.

Percentage of employees covered by collective bargaining agreements, by country

One hundred per cent of the employees in Spain are covered by their own collective bargaining agreement.

Training

Since it is vital that all employees have the knowledge they need to correctly perform their duties, the company encourages professional development through ongoing training programmes adapted to their roles. Grupo Lacasa allocated €133,830 for this purpose in the last financial year.

Total number of training hours by job category

By age	2022
<25	85
26-40	5,642
>40	7,838

By job category	2022
Management	950
Technicians	8,547
Others	4,068

By gender	2022
Women	5,883
Men	7,682

Accessibility

There is a twofold objective in relation to disability: to increase the employability and visibility of people with disabilities and to increase our responsible procurement. This year the percentage of people with disabilities reached 2.40% of the workforce.

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Likewise, the partnership with job placement organisations continues to be a major source of resources to facilitate the incorporation of people with disabilities into the workplace. These are some of the most significant initiatives that have been implemented during this period:

ASPRODÍG

Through the partnership agreement with ASPRODÍG, which belongs to the National Confederation of Associations and provides services to people with intellectual disabilities (Plena Inclusión Castilla La Mancha), one of its students signed an employment contract to work at the Ibercacao store in Quintanar de la Orden (Toledo) for a period of three months. The experience was extremely gratifying and further similar efforts are being considered. <https://asprodig.org/>

FUNDACIÓN ADECCO

A not-for-profit organisation whose primary objective is to help people who find it more difficult to enter the labour market find jobs: people with disabilities, the long-term unemployed over the age of 45, women with unshared family responsibilities, victims of gender-based violence and other groups at risk of social exclusion.

In June, a student with a disability completed 100 hours of practical training in handling loads correctly and safely with manual pallet jacks at the Utebo plant's logistics warehouse. This is the second phase of the training programme to help students get the most out of the theoretical part of the course. This Adecco course seeks to train students to perform auxiliary warehouse work under the supervision of a manager, following the instructions received and using the right procedures and equipment, under productive conditions and respecting safety and health regulations. <https://fundacionadecco.org/>

Grupo Lacasa continues to contract goods and services from special employment centres. As a result of this commitment to workplace inclusion, Grupo Lacasa has signed various collaboration agreements with social entities to promote the social and labour integration and employment of people with disabilities. Initiatives such as this one are designed to create an environment of equality and non-discrimination that encourages the attraction and retention of people with disabilities. Goods and services have been purchased from the Stylepack and Atades centres in Zaragoza for years.

Equality

Grupo Lacasa knows that its main asset is its employees and is therefore committed to ensuring sound, stable labour relations within a framework of equal opportunities that allow for professional growth, investing in employee training and promoting talent.

As mentioned, the average workforce is well-balanced, with 52% women and 48% men. In terms of senior management, the Board of Directors of Corporación Chocolates Lacasa, S.L. has two women and three men, and the Board of Directors of Lacasa S.A. has five women and four men.

Equality Plan

The objectives set out in Grupo Lacasa's company equality plans are pursued through ongoing training and awareness-raising and are designed to guarantee equal access, participation and permanence in all recruitment, promotion, training, career development, remuneration, occupational risk prevention and work-life balance processes for all employees. To this end, the objectives of each of the areas covered are as follows:

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Recruitment

Guarantee equal treatment and opportunities in company recruiting, reviewing documentation, procedures and communication, and implementing positive measures to promote a balanced representation of women and men in the structure of the workforce at all levels.

Promotion and professional development

Promote and guarantee direct and indirect equal opportunities for men and women in promotion and professional development processes.

Training

Improve staff awareness of training activities, increase their access to training geared towards professional development and implement training activities on equal treatment and opportunities.

Remuneration

Guarantee the transparency of the company's remuneration system and its compliance with the principles of equality according to job position and evaluation.

Work-life balance

Promote equal opportunities for all people in the company at all stages of their professional life, guaranteeing access to and the use of measures to achieve a work-life balance.

Communication

Ensure that internal and external communication promotes an equal representation of women and men and ensure that internal means of communication and their content are accessible for all employees.

Sexual and gender-based harassment

Ensure that employees have a work environment that is free from all types of harassment and intimidation and in which personal dignity is a value that is defended and respected.

Occupational health and safety

Incorporate a gender-based perspective in occupational health and safety policies and tools in order to adapt them to employees' specific needs and requirements.

Protocol for bullying and sexual harassment

Based on the conviction that Grupo Lacasa's culture and values are focused on respect for employee dignity, there is an operating protocol for the prevention and treatment of harassment in the company, which defines the guidelines that should be followed to, on the one hand, prevent and, on the other hand, rectify, if necessary, this type of behaviour.

Grupo Lacasa believes:

That dignity is an inalienable right of all and that any manifestation of harassment in the workplace is unacceptable.

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That workplace harassment contaminates the work environment and can have a negative effect on victims' health, well-being, confidence, dignity and performance.

That all employees should do their part to ensure a work environment in which the dignity of individuals is respected.

That workplace harassment is inappropriate and that the company as a whole should take action against it, as it does against any other form of inappropriate behaviour, and that it is the entire workforce's responsibility to comply with the provisions of this protocol.

That harassment and false allegations of workplace harassment are an unacceptable form of bullying.

Grupo Lacasa states:

That all employees have the right to be treated with dignity and respect.

That it is expressly opposed to and will not tolerate harassment at work, regardless of who is the victim or the harasser in the situation reported.

That any staff member has the right to lodge a complaint if harassment occurs.

Grupo Lacasa encourages:

Management and others responsible for teams of people to apply these principles and adopt the measures required to comply with them, ensuring that the people under their charge do not become victims of workplace harassment.

All staff to comply with this code of conduct, to ensure that everyone is treated with respect and dignity and to use this protocol in a responsible way.

The Lacasa Group is committed to:

Informing the entire workforce of the content of this protocol and to raising awareness of the values of respect for dignity on which it is based.

Incorporating actions for the prevention and resolution of situations of bullying and harassment into human resource management, and placing the required means at the department's disposal in order to prevent situations of harassment and bullying in the workplace.

Investigating with total confidentiality any situations where harassment may take place and processing any complaints that may be lodged with due consideration and in a serious and timely manner.

Establishing channels by which anyone who is a victim of bullying or harassment in the workplace will be able to report such behaviour and providing suitable procedures for dealing with problems, should they occur, and preventing them from occurring again, guaranteeing the right to resort to such procedures.

Protecting individuals from possible retaliation for having lodged a complaint against bullying or harassment or having served as a witness.

Providing the necessary assistance to the victim.

Adopting disciplinary measures against the instigator of the bullying or harassment, those who carry out this practice and against any individual who brings false allegations.

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HUMAN RIGHTS

The commitment of the companies that belong to Grupo Lacasa aims for the conduct of all employees to be respectful of human, social and occupational rights according to international standards, which include the Universal Declaration of Human Rights, the United Nations Global Compact and the principles of action and guidelines for conducting business activities published by the United Nations, the Organisation for Economic Co-operation and Development (OECD) and the International Labour Organization (ILO).

Grupo Lacasa holds several certifications from international bodies to ensure that business practices throughout the supply chain are sustainable and aligned with its corporate values, enhancing its brands' credibility and transparency.

RAINFOREST ALLIANCE

Rainforest Alliance certification means that the product was produced using methods that support the three pillars of sustainability: social, economic and environmental.

FAIRTRADE

Fairtrade certification demonstrates a commitment to prioritising human rights, fair prices and sustainable agricultural practices that protect the environment.

RSPO (Roundtable on Sustainable Palm Oil)

RSPO is a sustainable oil certification standard that sets auditing criteria and systems that ensure palm oil production respects the labour rights and the rights of indigenous communities, that new areas of high environmental value are not encroached upon and that biodiversity is not threatened.

PREVENTION OF CORRUPTION AND BRIBERY

Grupo Lacasa has implemented the necessary measures to tackle corruption and excel in acting ethically, professionally and in good faith, complying with legal regulations and the principles of professional ethics.

Measures taken to prevent corruption and bribery

The economic and financial information given is an accurate reflection of the group's economic, financial and equity reality, in accordance with generally accepted accounting principles and applicable international standards.

One of the measures to combat money laundering is its financial management system, which has payment and collection processes by means of bank transfers and registered payment methods that guarantee traceability.

Contributions to foundations and not-for-profit organisations

There is no record of any contributions to political parties and/or political representatives.

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SOCIETY

Grupo Lacasa set two priority objectives during the health emergency triggered by the pandemic: **to safeguard** employee health and ensure the **continuity** of business operations as an essential sector of the economy, guaranteeing its products' food safety.

Policies and commitments

In compliance with its responsibility as a company, Grupo Lacasa implements initiatives that improve social cohesion, foster culture and boost the environmental sustainability of the regions and communities where it operates.

Company commitments to sustainable development

Effectively incorporating ethical, social and environmental standards is the cornerstone of Grupo Lacasa's work. Therefore, one of its top priorities is to promote respectful and sustainable conduct towards people and the environment.

Our impact on employment and local development

Grupo Lacasa contributes to local development and generates regional wealth by purchasing goods and services from local suppliers in the communities where its plants are located.

The discount available to Ibercacao employees for shopping at local establishments is one of the agreements the group has reached with local organisations and businesses in Quintanar de la Orden (Toledo). These partnerships directly impact the local community by boosting local commerce.

Impact of company activity on local communities and the region

Grupo Lacasa remains involved with the community by donating products mainly to organisations that perform charitable works as well as to charitable associations that help the most disadvantaged and vulnerable groups. Sports and culture are two other areas the group supports by donating products to both adults and children who participate in a range of events. Over ten tonnes of different products were donated this year.

FOOD DRIVE

An in-house food drive was held in December for the Red Cross and Caritas to help cover the rising number of requests for help from the needy. The campaign brought in a large amount of food, from pulses and tinned items to pasta and rice.

ILUMINÁFRICA

In December, the Conguitos brand sponsored the 7th edition of the charity flash fiction event organised by Fundación Ilumináfrica (<https://iluminafrica.com/>). This not-for-profit foundation was founded 14 years ago and is mainly composed of ophthalmologists from Aragon who aim to combat 'avoidable blindness' (blindness caused by simple cataracts, for example) in Africa's poorest countries.

Contest participants had to write a micro-story with a maximum of 1,500 characters about blindness, cooperation or Africa, and one of the prizes was a Conguitos pack valued at €500.

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BANCO DE SANGRE Y TEJIDOS DE ARAGÓN (BLOOD AND TISSUE BANK OF ARAGON)

The facilities in Utebo (Zaragoza) regularly set up a space where local employees and volunteers can give blood at a mobile unit from the Banco de Sangre de Zaragoza (Zaragoza Blood Bank), helping to ensure that there is a sufficient supply of blood throughout the year.

ENVIRONMENTAL REFORESTATION DAY

As part of the commitment to protect the environment, and in collaboration with the Quintanar de la Orden (Toledo) Town Council's Environmental Department, an open-air environmental awareness and tree-planting day was celebrated with employees from the Ibercacao plant and their young children.

The event was hosted by Pepe Plana, a renowned agricultural engineer and landscape gardener and one of the most popular commentators on gardening, orchards and the environment on major radio and television outlets for the last 25 years.

HEALTHY CITIES BY SANITAS

With a view to creating more sustainable cities and promoting healthy lifestyles, Sanitas launched this campaign that converted the steps taken by the employees of participating companies into trees. This sixth edition of the project resulted in more than 2,000 million steps taken by 250,000 employees of the 80 participating companies.

Grupo Lacasa's employees helped make this campaign a success and their donations were allocated to four projects: the 'Bosque Metropolitano' in Madrid, 'Madrid Replanta' and the replanting of forests in the Vallgrassa area of Barcelona and in Cortés de Pallás, in Valencia.

HUMANITARIAN CRISIS IN UKRAINE

In response to the critical situation in Ukraine following the Russian army's invasion in February, Grupo Lacasa reacted quickly by sending 1,800 kg of chocolate. A campaign was also organised to collect basic necessities: winter clothing, medicines, sleeping bags, blankets, baby food, toiletries, pet food, etc. Altogether, around six tonnes were collected and sent by Grupo Lacasa's European distributor Interfresh Export, S.L. directly to Lublin (Poland), bound for Lviv (Ukraine).

Other initiatives to help Ukraine include:

Campaign to collect medicines in collaboration with the Convent of the Franciscan Fathers in Quintanar de la Orden (Toledo).

Donation of products for the relocation of 400 refugees organised by the "la Caixa" Volunteers Association.

Collaboration with the virtual charity race organised by the newspaper El Periódico de Aragón to raise funds to help refugees.

Delivery of products to the NGO Policía Solidaria to take humanitarian aid to Ukraine and bring refugee women and children who want to settle in Aragon back with them, in collaboration with the association of Ukrainian residents in Aragon.

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Stakeholders

A constant and fluid dialogue with stakeholders provides an insight into their needs and enables the group to meet its strategic objectives. This report has identified and prioritised stakeholders according to their importance to the organisation.

Customers and consumers

This includes both customers and end consumers. Dialogue with customers and consumers can be established through a variety of channels: active listening via customer service; complaint management; email; attendance at trade fairs and sector forums; access to the non-financial information statement (NFIS); communication campaigns in the press, television and digital media; tastings to evaluate and improve products; social media, meetings; sales visits and the group's websites.

Suppliers

Dialogue with the supply chain is done by email, active listening, attendance at trade fairs and sectoral forums, provision of the NFIS, access to the procurement website platform, meetings and sales visits.

Employees

Communication channels may vary at each Grupo Lacasa company: suggestion box for all employees set up in different locations that facilitate anonymity, email, access to the intranet and employee portal, meetings with employee representatives, internal meetings and events, company magazine, notice boards and screens.

Society

Dialogue with society makes it possible to pursue a number of partnerships and sponsorships and helps the group have a better understanding of current trends and needs. Communication is established through attendance at events, email, social media, telephone calls and the corporate website.

Regulatory bodies

Fluid communication is maintained through newsletters, emails and industry meetings.

Shareholders

The established relationship with shareholders is based on trust, transparency of information and the sharing of knowledge and experience to achieve common goals. As a 100% family-owned business, priority is given to direct listening, dialogue through regular meetings and communication via a range of channels.

Partnership or sponsorship actions

Aware of its social impact, Grupo Lacasa has always understood the collaborative economy to be one of the strategic cornerstones of a sustainable business. To that end, it forges partnerships with companies, associations, NGOs and academic institutions, working together to overcome challenges and open up new business opportunities.

These are some of the partnerships with industry organisations and associations that help the group to access new markets and incorporate new technologies:

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ADEA

ADEA, the Association of Directors and Executives of Aragon, was founded with the long-term goal of reporting on and debating present and future issues.

AECOC

With over 30,000 associated companies, AECOC is one of the country's largest business associations and the only one to bring together all players in the value chain, from producers and manufacturers to logistics operators and distributors.

AEFA

AEFA is an independent, not-for-profit association created on the initiative of family-owned businesses in the region to represent their interests in Aragon.

AIAA

Business association that represents companies in the food industry in Aragon. The AIAA comprises 160 food companies from all the agri-food subsectors, quality brands and protected designations of origin in Aragon.

AINIA

AINIA is a technological research centre founded in 1987 as a private, not-for-profit association that works to enhance business competitiveness through innovation.

APD

Global community of executives with a focus on training, networking and know-how in an exclusive ecosystem.

CALIDALIA

Calidalia brings together the main food, beverage and consumer product companies in Spain.

CHAMBER OF COMMERCE OF ZARAGOZA AND CHAMBER OF COMMERCE OF TOLEDO

Statutory corporations whose mission is to represent, promote and defend the general interests of commerce, industry and services.

CRE100DO

CRE100DO (a play on the Spanish word *creciendo* – 'growing') contribute to the development of a Spanish productive model based on businesses that bring greater added value and that are more innovative and competitive, with a greater international presence.

ECOEMBALAJES

This not-for-profit organisation cares for the environment by recycling and through environmentally friendly packaging design.

EDEM

EDEM is a business school with more than 15 years' experience in training executives and entrepreneurs with the same goal: to strengthen the enterprising spirit and the culture of effort and leadership in society.

FORO DE MARCAS RENOMBRADAS

The Foro de Marcas Renombradas (Leading Brands of Spain Forum) is a public-private partnership that was founded to defend the importance of brands and internationalisation for companies and the Spanish economy.

LES SPAIN & PORTUGAL

Association for the professional and business activities of public and private companies.

PRODULCE

The Spanish Association of Sweet Products was founded with the specific mission of representing and defending the interests of a sector comprising the categories of confectionery and chewing gum, chocolate and cocoa derivatives, biscuits, nougat and marzipan, and baked goods.

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Job training and support

Grupo Lacasa, well aware of the importance of supporting job placement organisations and collaborations with universities and personal training centres, has entered into a number of partnership agreements:

Job placement through employment programmes

ADECCO: career opportunity website.

INAEM: staff search and selection.

FUNDACIÓN EL TRANVÍA: connects companies with candidates.

FUNDACIÓN EMPRESA UNIVERSIDAD DE ZARAGOZA (FEUZ): link between companies, universities and institutions.

FUNDACIÓN FEDERICO OZANAM: helps job seekers participate in selection processes.

FUNDACIÓN REY ARDID: connects companies with candidates.

FUNDACIÓN SAN VALERO: career opportunity website.

THINKING PEOPLE: staff search and recruitment.

TIEBEL: social and solidarity initiative cooperative.

UNIVERSA: link between companies, universities and institutions.

YMCA: helps the unemployed join the labour market.

Partnerships with universities and vocational training centres for internships in different departments:

Palestra training centre (Tarancón, Cuenca)

EDEM Business School (Valencia)

Alonso Quijano Secondary School and Vocational College (Quintanar de la Orden, Toledo)

Aldonza Secondary School and Vocational College (Puebla de Almoradiel, Toledo)

Fray Luis de León Secondary School and Vocational College (Las Pedroñeras, Cuenca)

Leonardo Da Vinci Secondary School and Vocational College (Puertollano, Ciudad Real)

Miguel Catalán Secondary School and Vocational College (Zaragoza)

Río Gallego Secondary School and Vocational College (Zaragoza)

University of San Jorge (Zaragoza)

University of Castilla-La Mancha (Albacete)

University of Castilla-La Mancha (Toledo)

University of Oviedo

University of Zaragoza

An example of a successful training activity is "**Punto Formativo Incorpora**".

In collaboration with the Fundación Rey Ardid (Zaragoza), 12 interns were selected from the "Punto Formativo Incorpora" initiative. These interns received preliminary training in cross-cutting skills and subsequently joined the production department at the Utebo plant (Zaragoza). Several were hired at the end of the internship period as a result of this training process.

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Subcontractors and suppliers

Grupo Lacasa is firmly committed to the quality of its products and uses the finest raw materials and most cutting-edge technology to make them. Consequently, it has a responsible purchasing policy in place to ensure a management system that guarantees a process of objectivity, transparency and excellence.

In terms of traceability, Grupo Lacasa has a platform for supplier approval and management, which establish a series of requirements that include traceability, food safety, service and quality attributes. These requirements are audited by its customers and GFSI food safety standards. The Global Food Safety Initiative looks to develop the skills and capacities needed to create standardised global food systems that produce safe foods throughout the food chain while ensuring operational efficiently.

Given the nature of its business, the main ingredient Grupo Lacasa uses is cocoa beans. Purchases of this raw material, used to make its wide range of products, totalled 13,000 tonnes by the end of the financial year. The ingredient is procured through intermediaries and is sourced from major cocoa-producing countries in Africa, South America and Oceania.

The supplier certification platform is essential for setting up mechanisms with which to regularly verify the absence of practices that fail to uphold any of the ten principles of the Global Compact. This also covers subcontractors, particularly when such companies are located in parts of the world where the risk of non-compliance with social responsibility criteria is high.

Breakdown of raw and auxiliary material purchases	2021	2022
Spain	€61,476,727	€73,272,559
European Union	€29,561,404	€34,901,486
Rest of the world	€4,715,726	€4,522,953
TOTAL	€95,753,857	€112,696,998

Grupo Lacasa has a Code of Ethics for supplier relationships that aims to strengthen the sustainability and competitiveness of the company's value chain by inviting suppliers to guarantee equal opportunities and to show their commitment to a number of basic principles of ethical and professional conduct: **integrity, quality, professionalism, respect and relationship.**

Monitoring systems and audits

Raw materials are controlled from the source to guarantee food safety and product quality. In this sense, robust approval and assessment systems are in place to analyse whether our suppliers are suitable for a specific product or not. Likewise, suppliers are required to register on the Sedex platform and to observe Grupo Lacasa's Code of Supplier Conduct, which contains criteria regarding human rights, labour rights, quality and environment, anti-corruption and ethical management.

Audits are a tool that Grupo Lacasa uses to ensure its supply chain complies with the required environmental, social and quality criteria. Seventeen on-site supplier audits were conducted this year.

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Customers and consumers

Grupo Lacasa is a customer- and consumer-oriented company that aims to offer quality products that guarantee safety and satisfaction while establishing honest, respectful, long-lasting relationships with them, delivering a personalised, friendly service. To achieve these objectives, it has a Quality Policy that establishes basic principles and commitments.

The production process includes inspections and testing of raw materials, semi-finished products and finished products according to the established quality and schedule plans. The manufacturing process is also permanently monitored, and the group continuously controls, tests and monitors all processes through the hazard analysis and critical control points system. The ongoing training of all its production and maintenance teams in quality, hygiene and food safety is vital for raising awareness and informing employees about the different aspects related to their job responsibilities.

Grupo Lacasa has a Quality and Food Safety Management System based on the most stringent international standards. These systems have been endorsed by recognised certification agencies and by customers who conduct unannounced audits of the company. This year, 100% of the 25 internal audits and 25 certification audits carried out by external auditors at Group Lacasa companies have been passed.

INTERNATIONAL FEATURED STANDARDS

The international IFS Food standard is part of the International Featured Standards regulations on safety along the entire production chain of food sector companies.

GLOBAL STANDARD FOR FOOD SAFETY

The BRC standard sets the benchmark for food safety requirements by requiring companies seeking certification to implement a Hazard Analysis and Critical Control Points (HACCP) and to have a documented system for managing quality and hygiene conditions for products, processes and employees.

ISO 9001

Adopting this quality management system is a strategic decision that helps boost the company's overall performance and provides a solid foundation for sustainable development initiatives.

It should be noted that in 1994, Chocolates Lacasa became the first manufacturer of chocolates, confectionery, nougat, nut brittles and pralines to gain certification in the ISO 9001 quality standard, one of the strictest international standards in this field.

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Incorporating new certifications at its plants is an opportunity for exports and opens up a new market for consumers.

EUROPEAN UNION ORGANIC FARMING CERTIFICATION

The European Union Organic Farming Certification allows the company's organic products to be sold in the European Union.

HALAL CERTIFICATE

The Halal Certificate is a document that the Muslim authority of the exporting country issues to certify that a specific product or service satisfactorily complies with the requirements of Islamic law for subsequent consumption by the Muslim population.

KOSHER CERTIFICATION

Certifies that the food is prepared according to Jewish dietary standards and is allowed for consumption in compliance with the dietary requirements of the Hebrew Bible.

NON-GMO CERTIFICATION

This certification verifies that food ingredients are not genetically manipulated by the use of modern biotechnology.

ELS CERTIFICATION

The European Licensing System (ELS) is an internationally recognised European protocol for the certification of gluten-free products for the coeliac population, regulated by AOECS, the Association of European Coeliac Societies.

USDA ORGANIC CERTIFICATION

This label certifies that a product is organic under US regulatory standards.

VEGAN PRODUCTS

International logo for labelling vegan and vegetarian products.

Systems for complaints received and their resolution

Grupo Lacasa prioritises customer service and complaint management. For this reason, it offers different communication channels that make it easy for customers, distributors and consumers to notify the group of incidents while guaranteeing privacy in compliance with the Spanish Data Protection Act.

Communication channels

All complaints received through any channel are recorded by a system that allows for their effective follow-up and helps the group ensure a prompt resolution.

Toll-free telephone number printed on most packaging and available on the corporate website: (+34) 900107385

Email address available on the corporate website: atencionalcliente@lacasa.es

Contact form on the company website: www.grupo.lacasa.es

Social media

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Incident management process

Receipt and registration of the notification.

Rapid analysis of the situation.

Resolution proposal.

Reply to consumer, customer or distributor.

Analysis and proposal of opportunities for improvement.

A total of 659 incidents were handled during the year, mostly from consumers and customers in Spain, Portugal and Argentina. Ibercacao data were integrated this year and new communication channels such as social media were opened.

The most recurrent complaint comes from the end consumer and is related to the unacceptable appearance of the product. The main cause is usually incorrect storage somewhere along the distribution process when the product has been stored in a place with significant shifts in temperature or unsuitable temperatures. Ongoing dialogue with logistics operators and distributors to ensure that they take the utmost precautions is the way to improve. Inspections are also performed at various distributors' warehouses to check if optimal conditions are being maintained.

Tax information

Grupo Lacasa has several sources of tax burden related to corporate income tax, with certain companies subject to tax consolidation and other companies that are independent in terms of corporate income taxation.

A tax consolidation group exists as from 1 April 2021 and for the period up to 31 March 2022, consisting of the following companies: Corporación Chocolates Lacasa S.A., Lacasa S.A., Comercial Chocolates Lacasa S.A., Chocolates del Norte S.A., Productos Mauri S.A., Chocolates Lacasa Internacional S.A., Ibercacao S.A. and Ibercacao France S.A. All these companies have a fiscal year that runs from 1 April to 31 March.

Moreover, there are companies with operations at the end of the financial year in other territories, all of which are taxed individually in their corresponding country, as detailed below:

- Bradstock Properties S.A. (Argentina)
- Chocolates Lacasa Portugal Lda. (Portugal)
- Dulcinea Maroc S.A.R.L. (Morocco)
- Dulcinea Maroc S.A.R.L. (Morocco)
- SCI CDB Cluj (France)

All these companies are taxed according to and respecting the regulations in force in each country and have obtained any advisory services needed from expert and independent third parties. We work together with tax experts in order to stay fully up-to-date with the latest regulatory developments. To meet market standards, Spanish companies share a transfer pricing dossier to ensure the correct application of criteria and prices between companies.

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Country-by-country earnings

Grupo Lacasa currently has a series of grants that were awarded in previous years, which currently represent part of its net worth. According to accounting and tax regulations, these grants are recognised annually as a gain in the consolidated profit and loss statement. The total amount of grants reported in the 2021/22 profit and loss statement is €55,274, and the entities that awarded these grants are as follows:

Entity	Scope
Regional Government of Aragon	Autonomous
Spanish Ministry of Industry, Tourism and Trade	Community
Institute of Economic Development of the Principado de Asturias (IDEPA)	State
European Union (CDTI)	Local
National Centre for Energy Saving (France)	International
	State

To date, all companies that receive Grupo Lacasa grants have complied with all the necessary requirements for their concession and have committed to cooperating with any actions that the relevant inspection and auditing bodies may conduct.

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On the preparation of this Non-Financial Information Statement

This report was prepared as required by Law 11/2018 of 28 December which amends the Commercial Code, the consolidated text of the Capital Companies Act approved by Royal Legislative Decree 1/2010 of 2 July, and Law 22/2015 of 20 July on the Auditing of Accounts with regard to non-financial information and diversity.

This is the fourth Annual Sustainability and Corporate Governance Report (Non-Financial Information and Diversity Statement) which, like the previous reports, provides a comprehensive overview of our social, environmental and corporate governance performance from 1 April 2021 to 31 March 2022. It is a public commitment to measure, disclose and be accountable to internal and external stakeholders in terms of the United Nation's Sustainable Development Goals. Specifically, Grupo Lacasa is committed to helping meet **SDG 8** (decent work and economic growth), **SDG 13** (climate action) and **SDG 17** (partnerships for the goals).

The indicators provided result from the information management systems of various departments. These systems are rigorously managed and subjected to a series of verification processes as well as internal and external audits.

The group continues to advance its efforts to ensure that the information contained in this report takes into account the GRI principles of balance, comparability, accuracy, timeliness, clarity and reliability. Likewise, work has also been done on the report guidelines in terms of the content of the document and the principles relating to materiality, stakeholder engagement, sustainability and comprehensiveness.

This report compiles the most significant actions and results from 1 April 2021 to 31 March 2022 and is structured according to the stakeholders: customers, shareholders, employees, people, society, partnerships and suppliers. The report covers all workplaces, as well as existing partnerships in those cases where information can be provided on a consolidated basis. There are no limitations on scope or coverage. There have been no modifications to the information provided in the previous CSR Report (2020-2021) or any change in the reporting methodology.

Reporting framework

The preparation of this report has taken into account:

The principles relating to the definition of the content and quality according to the GRI Sustainability Reporting Guidelines, in its GRI Standards version.

The European Commission's communication of 5 July 2017 on non-financial reporting guidelines (2017/C 215/01) which, among other issues, includes the disclosure of stakeholder-oriented information in a meaningful, concise, accurate, balanced and understandable manner.

Materiality analysis

We analysed the materiality of the different aspects required by Law 11/2018 to prepare this report, taking into account their relevance for both the business activity and our range of stakeholders.

A description of the calculation methods used, as well as the judgements and procedures applied to determine the materiality analysis, will be provided in each section of subsequent reports. Should any of the requirements not be material, it will be clearly stated and justified in a way that is consistent with the materiality analysis.

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Scale and scope

The scale is defined by the different sections, while ensuring that the scope of all the indicators reported is the same. The following types of scope are established:

Time period: 2021/2022

Geographical: Global

Organisational: Grupo Lacasa

Operational: The entire organisation, with a few noted exceptions.

Material issues

Grupo Lacasa analyses the social, environmental and corporate governance topics that are most relevant to its stakeholders across its value chain.

Dialogue with its stakeholders is vital for decision-making and is carried out at every level following leading methods, either through partnerships with academic and business institutions or by implementing the best practices.

Grupo Lacasa's main material and cross-cutting issues in terms of non-financial information and diversity are:

Environment

Alignment with the Sustainable Development Goals.

Energy use.

Water use.

Circular economy and waste management.

Workforce

Total number and breakdown of employees according to diversity standards (gender, age, country, etc.).

Total number and breakdown of work contracts, annual average by contract type (permanent, temporary and part-time) and by gender, age and job classification.

Number of redundancies by sex, age and job classification.

Average remuneration and its evolution, broken down by sex, age and job classification or equal value.

Pay gap.

Average compensation of directors and executives, including variable remuneration, expense allowances, compensation paid to long-term savings schemes and any other item broken down by gender.

Employees with disabilities.

Total number of training hours by job category.

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Juan Miguel Royo Abenia

Spanish National ID Number 291 103 709 S

ECONOMIST, member of the Professional Association of Economists of Aragon

Avenida Gómez Laguna 12, 7º C, 50009 Zaragoza

www.juanroyo.com



Independent Assurance Statement on the Consolidated Non-Financial Information Statement of Grupo Lacasa for 2021/2022

Zaragoza, 29 June 2022

To Grupo Lacasa shareholders and subsidiaries,

A limited assurance scope audit was conducted of the consolidated Non-Financial Information Statement (NFIS) for the financial year ending 30 March 2022 of Corporación Chocolates Lacasa, S.L. (hereinafter, Grupo Lacasa), which forms part of the attached 2020/2021 consolidated Management Report of the group.

The content of the consolidated Management Report includes additional information beyond that required by current commercial regulations on non-financial information.

Responsibility of the directors

The preparation of the NFIS included in the group's consolidated Management Report, as well as its content, is the responsibility of the directors of Grupo Lacasa. The NFIS was prepared according to the contents of current commercial regulations and following the contents of the selected Sustainability Reporting Standards of the Global Reporting Initiative (GRI Standards).

This responsibility also includes the design, implementation and maintenance of the internal monitoring required to ensure that the NFIS is free of any inaccuracies due to fraud or error. Grupo Lacasa's directors are also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the NFIS is obtained.

Responsibility of the independent assurance provider

The independent assurance provider is a professional with expertise in reviewing non-financial information and, specifically, information related to economic, social and environmental performance.

The responsibility of the independent assurance provider is to express his/her conclusions in an independent limited assurance statement based on the work performed, which relates exclusively to the 2021/2022 financial year.

The procedures performed for a limited assurance statement vary both in nature and timing and are less extensive than those performed for a reasonable assurance statement, and therefore the assurance provided is also limited.

The work of the independent assurance provider consisted of formulating questions for the group's management, as well as for its different business units and departments that participated in the preparation of the NFIS, reviewing the processes for collecting and validating the information presented in the NFIS and applying the analytical procedures and sample review tests described below:

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- Meetings with group executives and employee representatives to learn about the business model, policies and management approaches applied, the main risks relating to these issues and to obtain the information required for the external review.
- Analysis of the scope, relevance and integrity of the contents included in the NFIS for the 2021/2022 financial year based on the analysis conducted by the group.
- Analysis of the processes for compiling and validating the information presented in the NFIS for the 2021/2022 financial year.

Basis of the conclusion with proviso

The NFIS included in the attached consolidated Management Report does not break down the information relating to all the contents established by current commercial regulations and which is detailed in Appendix 1 of this report.

Conclusion

Based on the procedures carried out during the verification and the evidence obtained, except for the effect of the question described in the paragraph "Basis for the conclusion with proviso", no aspect has been found that leads us to believe that Lacasa Group's NFIS for the financial year ending on 30 March 2022 has not been prepared, in its significant aspects, in accordance with the contents included in current commercial law and following the criteria of the GRI Standards selected in accordance with that mentioned for each subject in the table in Appendix 1. Table of contents required by Law 11/2018 on Consolidated Management Reports.

Use and distribution

This report has been prepared in compliance with the requirements of Spanish commercial law and may not be suitable for other purposes or jurisdictions.



Juan Miguel Royo Abenia

ECONOMIST, member of the Professional Association of Economists of Aragon, no. 2084