



INITIAL STATEMENT

This Sustainability Report of Baja Aqua-Farms (BAF) and its subsidiary Servicios Administrativos BAF (SABAF) has been prepared with reference to the standards established by the Global Reporting Initiative (GRI) 2021. For its development, we have used the GRI 13 sector standard, which addresses the Agriculture, Aquaculture and Fisheries 2022 sectors. As part of this process, we conducted a materiality analysis that allowed us to identify and prioritize the most relevant material issues for our organization. These issues have been classified according to Environmental, Social (considering both internal and external approaches) and Governance (ESG) aspects, in order to provide a comprehensive view of our sustainability management and performance.

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• About the material impact and how we commit

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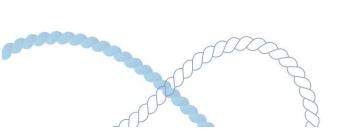
• Goals and actions

Goals and actions

child labor cases

Salary in kind

FORCED OR COMPULSORY LABOR	 Countries or geographical areas with operations and suppliers at risks Measures taken by the organization to contribute to the abolition of child labor
TRACEABILITY OF	 About the material impact and how we commit How we monitor and communicate progress Operations and suppliers with significant risk of forced or compulsory labor cases Type of operation and suppliers with significant risk of forced or compulsory labor Measures taken by the organization to contribute to the abolition of all forms of forced or compulsory labor
THE SOTTER CHAIR	 About the material impact and how we commit How we monitor and report progress Goals and actions Policies and principles
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CHILD LABOR



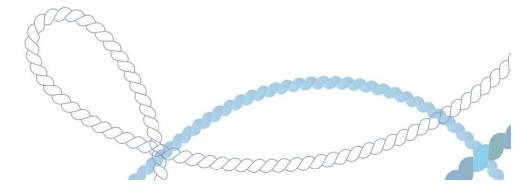
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LETTER FROM CEO - MANUEL VÁZQUEZ

On behalf of Baja Aqua-Farms, it is an honor to present our 2024 Sustainability Report, the first in our history, marking the beginning of an ongoing commitment to sustainability.

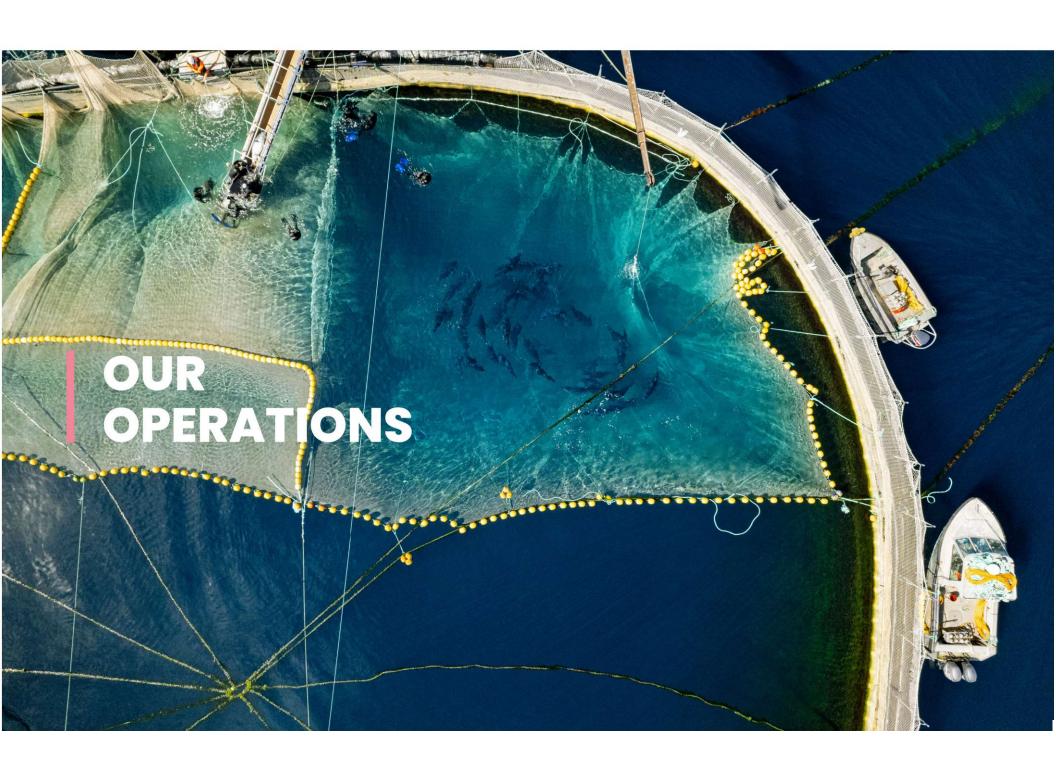
This year, we have taken significant steps towards a blue and responsible future. Every day, throughout our organization, our skilled collaborators perform the essential work of identifying, preventing, mitigating and monitoring the impact of our operations on the environment, people and society.

Together, as a committed team, we work tirelessly to minimize our current and potential negative impacts and maximize our positive contributions to the world.

Our core values inspire us to be responsible, competent, and, most importantly, to take deep pride in what we do. These values are not just principles that we follow, but the force that drives us every day. It fills me with pride to see how they are tangibly reflected in every decision we make throughout the company and our value chain. We strive to find that perfect balance that allows us to move toward a more prosperous, responsible and, above all, sustainable future.

With this unwavering commitment, we move forward, pursuing Sustainability in everything we do. We fully align ourselves with the ten principles of the United Nations Global Compact in the areas of Human Rights, Labor, Environment and Anti-Corruption. This is the path we have chosen and we will walk it with determination, knowing that every step we take contributes to a more just, equitable and sustainable future for all. Our strategies are based on this vision, and we are confident that we will lead the way in the sustainable use of resources.

This report confirms that we are moving in the right direction, but it also reminds us that the road to sustainability is an ongoing process. A journey that requires constant innovation, collaboration and perseverance. This is just the beginning of an exciting chapter in our journey. I am convinced that, together, we will reach new goals, meet challenges and build a greener, fairer and more prosperous future for all.



AN OVERVIEW OF OUR OPERATIONS

Baja Aqua Farms (BAF) is a company dedicated to the production and marketing of high-quality Bluefin Tuna through an integrated model that combines traditional fishing with aquaculture techniques, known as "ranching." In collaboration with its subsidiary MARPESCA, BAF controls every stage of the process—from capturing tuna during the authorized season and carefully transporting them in towing pens to fattening them at facilities located in the Coronado Islands. Traceability and animal welfare are fundamental aspects of the production process, ensuring responsible and sustainable management of the species.

1 AND 2. CAPTURE
ANDTOWING

MARPESCA's fishing fleet captures Bluefin Tuna following the lifting of the fishing ban in January. Compliance with quotas established by the CIAT and CONAPESCA is carefully monitored.

The tuna are towed from the capture site to the farm pens at a speed of one knot to reduce stress.

One of BAF's main strengths is its use of fresh feed sourced entirely from MARPESCA, guaranteeing optimal nutrition for the tuna and resulting in a final product of excellent quality. Once the tuna reach the ideal size, they are harvested using the ikejime method, processed in-plant, and distributed both nationally and internationally while maintaining the cold chain. BAF primarily markets whole tuna and loins, exporting to demanding markets such as the United States, Japan, Canada, Mexico, Brazil, Colombia, Thailand, and the United Arab Emirates, establishing itself as a global benchmark in the premium tuna industry.

5. HARVESTING AND PROCES-SING

The tuna are harvested and then processed at the **Baja Marine** Foods plant (cleaning, loins, packacing).





3. STOCKING

The tuna are transferred to the fattening pens at the farm, with aceability details (origin, date, etc.) being recorded.

6. NATIONAL AND INTERNATIONAL DISTRIBUTION

The processed tuna is distributed nationally or exported via Los Angeles Airport, with a delivery time of less than 48 hours.





4. FATTENING

The tuna are fed 100% fresh feed, sourced from small pelagic fish caught by MARPESCA.

7. MARKETS





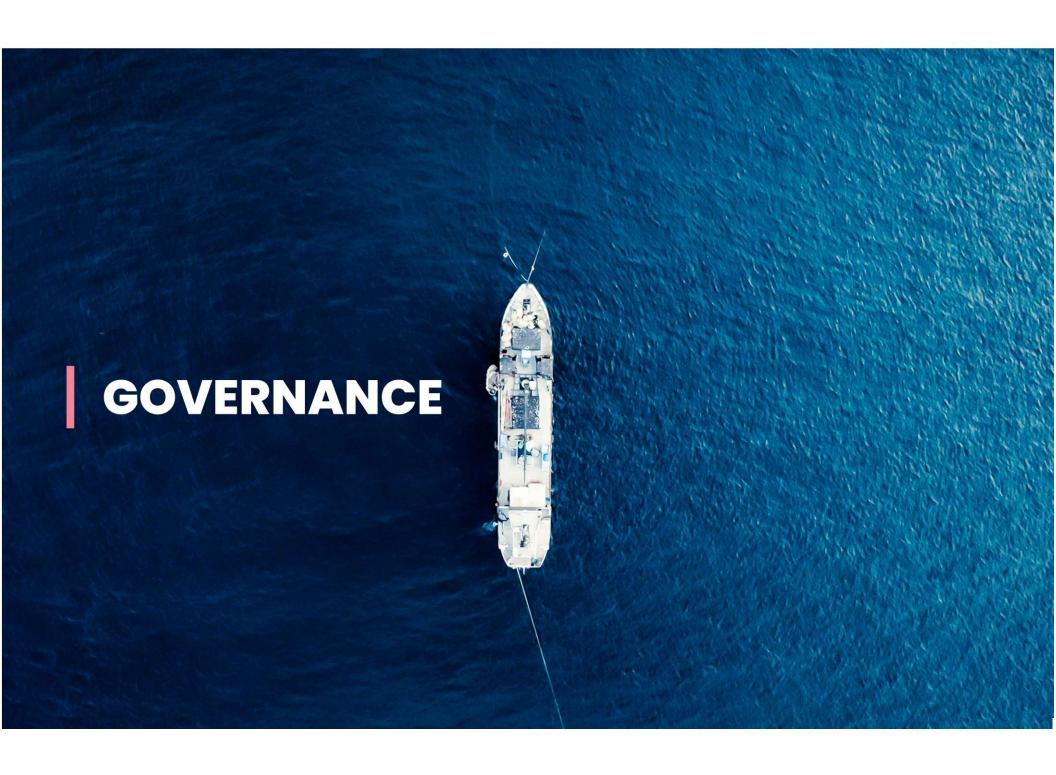






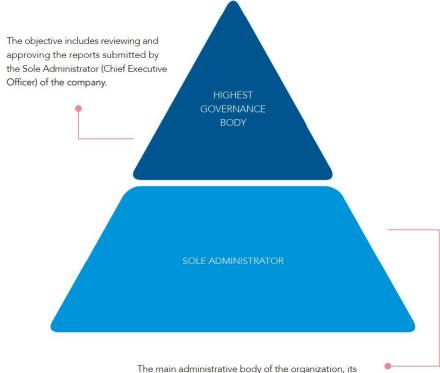






2-9 GOVERNANCE STRUCTURE AND COMPOSITION

A. DESCRIPTION OF THE GOVERNANCE STRUCTURE, INCLUDING THE COMMITTEES OF THE HIGHEST GOVERNANCE BODY:



The main administrative body of the organization, its purpose is to establish and oversee the development strategies for our business activities.

MANAGEMENT COMMITTEE - SENIOR EXECUTIVES

MANUEL HERIBERTO
VÁZQUEZ ESCUDERO
CEO

Age 49 | México | Male Time in service: 2 years 2 RODRIGO HUMBERTO FUENZALIDA P.

Age 50 | Chile | Male Time in service: 4 years 3 CHRISTIAN ANTONIO ALCARAZ ORTIZ DIRECTOR OF FISHERIES

Age 37 | México | Male Time in service: 11 years

FRANCISCO MIGUEL CARO PINEDO CFO

Age 50 | México | Male Time in service: 0 years 5 AMPARO PATRICIA MAÑÓN SENADO DIRECTOR OF HUMAN CAPITAL

Age 50 | México | Female Time in service: 0 years 6 ORLANDO
MARTÍNEZ GUIJARRO
DIRECTOR OF DIGITALIZATION
AND PROCESS OPTIMIZATION

Age 52 | México | Male Time in service: 1 years

7 RODRIGO
ARMADA TAPIA
SUSTAINABILITY DIRECTOR

Age 28 | México | Male Time in service: 3 years 8 BIANCA NALLELY
GUTIÉRREZ ACEVES
DIRECTOR OF LEGAL
AND COMPLIANCE

Age 30 | México | Female Time in service: 4 years 9 ANDREW YOUNG SALES DIRECTOR

Age 55 | Canadá | Male Time in service: 0 years

ETHICS COMMITTEE

MANUEL HERIBERTO VÁZQUEZ ESCUDERO CEO

Age 49 | México | Male Time in service: 2 years BIANCA NALLELY
GUTIÉRREZ ACEVES
DIRECTOR OF LEGAL
AND COMPLIANCE

Age 30 | México | Female Time in service: 4 years 3 AMPARO PATRICIA MAÑÓN SENADO DIRECTOR OF HUMAN CAPITAL

Age 50 | México | Female Time in service: 0 years



2-10 APPOINTMENT AND SELECTION OF THE HIGHEST GOVERNANCE BODY

The appointment of the Sole Administrator is decided at the annual shareholders' meetings, where their appointment, replacement, or ratification is determined. As for the internal governance body (senior executives), its composition only changes when an executive joins or leaves the company. In this process, the Sole Administrator and the shareholders are the main decision-makers. The Management Committee is formed according to the structure of the executive team. Meanwhile, the Ethics Committee is composed of the Chief Executive Officer, the Human Capital Director, and the Legal and Compliance Director. This structure was agreed upon by the Sole Administrator and the shareholders

2-11 CHAIR OF THE HIGHEST GOVERNANCE BODY

Organizational decisions are made in two ways: either through the shareholders' meeting or by the Sole Administrator.

Since the shareholders are independent entities, each safeguards the interests represented by their respective voting shares in the company. This approach helps prevent and mitigate conflicts of interest.

2-12 ROLE OF THE HIGHEST GOVERNANCE BODY IN OVERSEEING THE MANAGEMENT OF IMPACTS

The Sustainability Director, as a member of the Management Committee, is responsible for developing, managing, and presenting the resources, policies, objectives, and projects related to the company's sustainability vision and sustainable development.

All departments adopt this strategy and report monthly on their impacts in the environmental, social, economic, and ethical governance areas. These reports are presented in Management Committee sessions, where they are reviewed, approved, and monitored to ensure compliance with the sustainability objectives and policies across its four pillars.

THE SOLE
ADMINISTRATOR
IS APPOINTED BY
SHAREHOLDERS
AT THE ANNUAL
MEETING.

SHAREHOLDERS
AND THE SOLE
ADMINISTRATOR
SHARE RESPONSIBILITY
FOR KEY
DECISION-MAKING.

THE
MANAGEMENT
COMMITTEE
OVERSEES IMPACT
AND COMPLIANCE
WITH SUSTAINABILITY
COMMITMENTS.



STAKEHOLDERS HIGHEST GOVERNANCE BODY

Interaction with our stakeholders is frequent and informed, and is understood as a tool to promote strategic and informed decision-making within an environmental and socio-economic context of the implications that our activities have.

As part of a more intentional approach, this year we conducted the first double materiality study to identify the most relevant ESG issues for our internal and external stakeholders. For this analysis, the Steering Committee identified our main stakeholders to then carry out a survey and identify the ESG aspects most relevant to each. These results were used to revisit the company's sustainability strategy and prioritize issues that are more material for these stakeholders. In order to maintain an attachment to corporate governance, all decisions are made with the authorization of the highest administrative governing body.

Finally, for the preparation of this report, the highest governing body was responsible for reviewing, commenting and approving the material aspects to be reported by the organization. This was a democratic process, in which the views of all members of the steering committee were considered and final approval given by the CEO.

2-15 CONFLICT OF INTEREST

A. DESCRIPTION OF THE PROCESSES FOR THE HIGHEST GOVERNING BODY TO ENSURE THAT CONFLICTS OF INTEREST ARE PREVENTED AND MITIGATED:

The Code of Ethics and the Conflict of Interest Policy establish the steps to identify, disclose, and mitigate conflicts. All employees and executives are required to follow them.

Failure to disclose a conflict is considered a serious offense and is sanctioned according to the Progressive Discipline Policy, thereby protecting the integrity of the organization.

B. INDICATION OF WHETHER STAKEHOLDERS ARE INFORMED ABOUT CONFLICT OF INTEREST, INCLUDING THE FOLLOWING:

Membership of different executive boards

Cross-shareholding with suppliers and other interest groups

Existence of controlling shareholders Related parties, their relationships, transactions and outstanding balances

If a conflict of interest is identified, a detailed analysis of the type of conflict is conducted, followed by an assessment of the risk it may pose to the organization.

If it is determined that the conflict could impact the stakeholders with whom the company interacts, those groups will be notified in accordance with the Conflict of Interest Policy and the Stakeholder Policy.







TO PREVENT RISKS

2-16 COMMUNICATION OF CRITICAL CONCERNS

A. DESCRIPTION OF HOW CRITICAL CONCERNS ARE COMMUNICATED TO THE HIGHEST GOVERNING BODY AND, IF SO, IN WHAT WAY:

For the attention of critical concerns, we have a channel of complaints managed by an independent third party, which facilitates multiple forms of communication, such as:



Once a complaint has been received, it is submitted to the Ethics Committee, which is composed of members of the highest governing body of the company. The committee is responsible for defining the relevant lines of research. The necessary investigation is then carried out to determine whether the facts reported are true.

If the allegation is found to be true, a penalty under the Progressive Discipline Policy shall be applied. In addition, if deemed necessary, a prevention plan is developed to mit gate possible future risks related to the reported events.

B. TOTAL NUMBER AND NATURE OF CRITICAL CONCERNS REPORTED TO THE HIGHEST GOVERNING BODY DURING THE REPORTING PERIOD:

During 2024, 11 critical concern reports were received, broken down into the following groups:



2-23 COMMITMENTS AND POLICIES

A. DESCRIPTION OF COMMITMENTS AND POLICIES FOR RESPONSIBLE BUSINESS CONDUCT:

Our commitments to responsible business conduct take a prominent position, encouraging the development and implementation of clear policies that guide our actions and decisions. The scope of our commitments and the policies that represent them are summarized in four main approaches.

i.Intergovernmental instruments to which the commitments refer:

International intergovernmental agreements set the standard to which the company and its members want to adhere, for which we have adhered to the following international intergovernmental agreements:

UN Global Compact

Universal Declaration of Human Rights

Declaration of the International Labor Organization (ILO)

Rio Declaration on Environment and Development

United Nations Convention against Corruption

ii. Conducting due diligence:

We conduct due diligence in all our operations to identify, prevent and mitigate human rights risks and the environmental impact of our activities.

iii. Application of the precautionary principle:

We adopt the precautionary principle in our decisions, especially with regard to environmental sustainability, ensuring that fishing and aquaculture activities are carried out in a responsible manner.

iv. Respect for human rights:

In our Code of Ethics and corporate policies, we express our unwavering commitment to respect internationally recognized human rights and to ensure that our collaborators, business partners and interest groups are treated fairly, safely and non-discriminatory.

B. SPECIFIC COMMITMENTS AND POLICIES FOR THE RESPECT OF HUMAN RIGHTS:

i. Internationally recognized human rights:

Our commitment goes beyond simply respecting human rights, but extends to promoting and ensuring that our operations do not violate these rights in accordance with the Universal Declaration of Human Rights. To do this, we take preventive measures to avoid any kind of abuse.

ii. Interest groups, including vulnerable groups:

We focus on vulnerable interest groups such as partners, local communities and indigenous peoples who may be affected by our activities. We implement non-discrimination and inclusion policies in all our work processes.

C. LINKS TO COMMITMENTS AND POLICIES:

Our Code of Ethics and relevant policies are available to all collaborators via the corporate intranet. They are also kept up to date and communicated through the Ethics and Compliance Program.

D. LEVEL OF APPROVAL OF COMMITMENTS AND POLICIES WITHIN THE GROUP:

The CEO and Single Administrator approve the commitments of the Code of Ethics in collaboration with the directors of each relevant area.

E. IMPLEMENTATION OF COMMITMENTS IN ACTIVITIES AND THEIR COMMERCIAL RELATIONS:

Our commitments and policies apply to both our operational activities and ourbusiness relationships with suppliers, customers and partners. We ensure that all parties with whom we interact comply with established ethical and human rights standards.

F. COMMUNICATION OF COMMITMENTS AND POLICIES:

We communicate our commitments and policies in a comprehensive way to all our collaborators during their induction process. In addition, we organize continuous training sessions and periodic announcements are made through the Ethics and Compliance Program to ensure its implementation and updating.





2-24 INCORPORATION OF COMMITMENTS AND POLICIES

A. DESCRIPTION OF HOW EACH OF ITS COMMITMENTS OR POLICIES FOR RESPONSIBLE BUSINESS CONDUCT IS INCORPORATED INTO ALL ITS ACTIVITIES AND BUSINESS RELATIONSHIPS:

Allocation of responsibilities for implementing commitments

Each commitment made by the company is documented with a corresponding policy and procedure. In these procedures, we assign specific responsibilities to the directors and managers of each area to ensure proper execution and follow-up of our commitments.

Integration of commitments into organizational strategies and operational policies

We integrate our commitments into our organizational strategy, ensuring that operational, financial and business decisions are aligned with the principles of social responsibility and sustainability. Through continuous evaluation, we update our internal policies to meet business needs and international regulations.

Implementation of trade commitments

In our business relationships, we ensure that our suppliers and strategic partners comply with the ethical standards set out in our commitments. To verify that business relationships are aligned with our policies of responsible business conduct, we implement compliance audits and periodic assessments.

IV.

Training on the implementation of commitments:

Continuing training is essential to ensure that all collaborators understand and implement the commitments made. We conduct regular training on the Code of Ethics, human rights policies, anti-corruption practices, and environmental responsibility, ensuring that 100% of our collaborators receive this training.

2-28 MEMBERSHIP IN ASSOCIATIONS

A. INFORMATION ON SECTOR ASSOCIATIONS AND OTHER AFFILIATIONS:

We maintain several strategic affiliations with primary sector associations and chambers in Mexico.

The main partnerships we are affiliated with include:



CANAINPESCA National Chamber of the Fishing Industry



COMEPESCA

Mexican Fisheries Commission



ALISSA

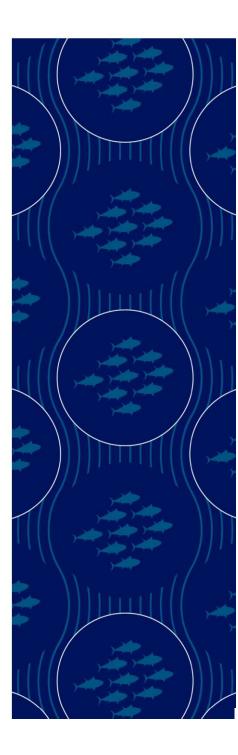
Alliance for the Sustainability of Sardines

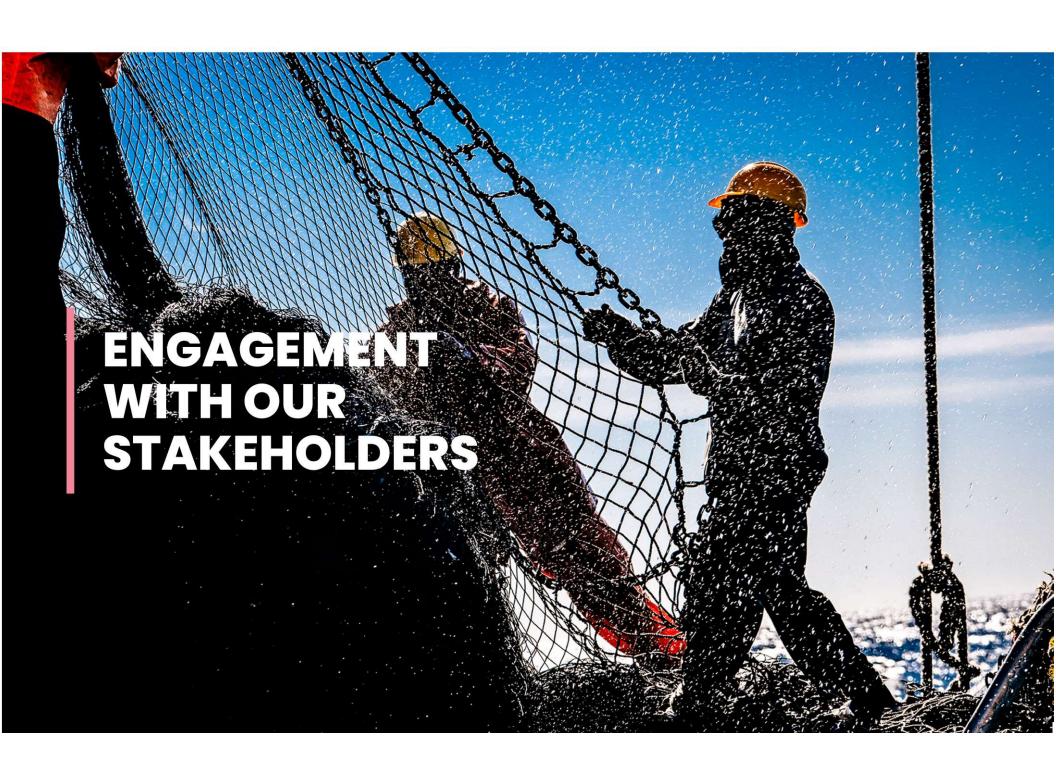


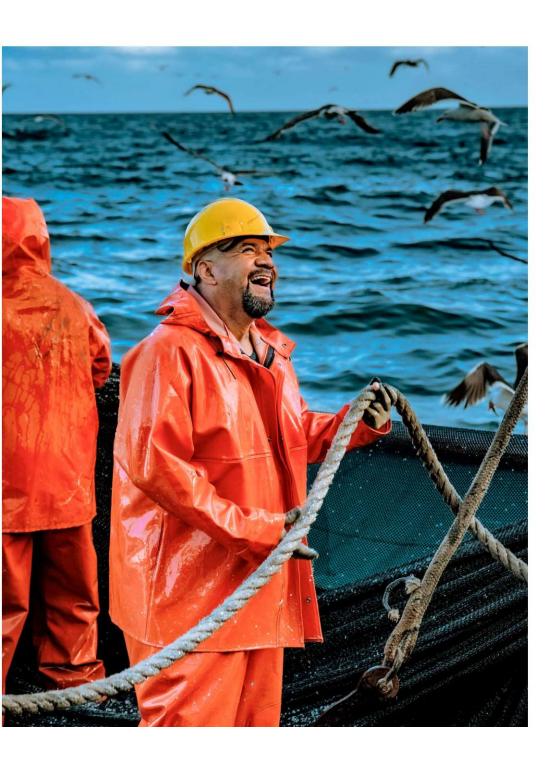
CANACO

National Chamber of Commerce

These affiliations allow us to keep up with industry best practices, actively participate in the advocacy of sectoral interests and contribute to the responsible development of the fisheries and aquaculture sector.





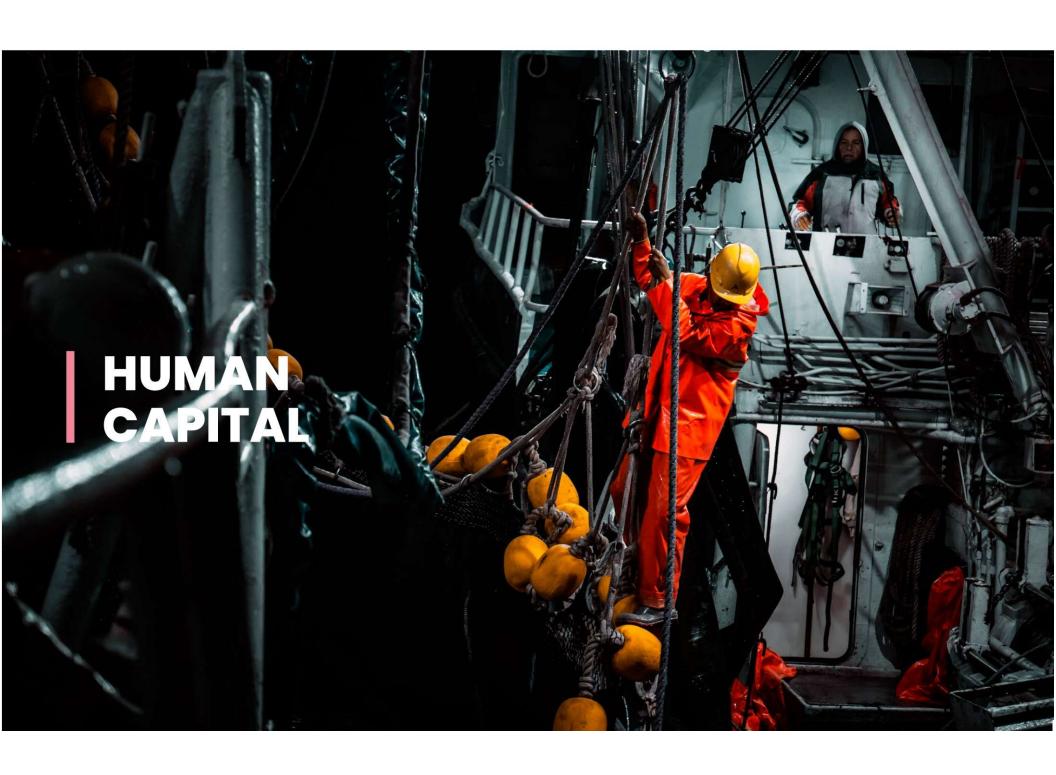


ENGAGEMENT WITH OUR STAKEHOLDERS

Our stakeholders are identified through our daily practices, and consist of all the NGOs, individuals, organizations and companies with which we are in contact. All provide us with important information, and cooperation is of great importance to BAF as well as industry and the community. The table below outlines the purpose of our commitment with stakeholders and how we seek to ensure meaningful engagement with them.

OUR PHILOSOPHY TOWARDS INTEREST GROUPS

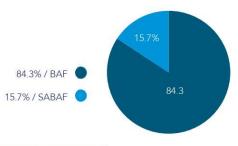
STAKEHOLDERS	PURPOSE OF THE RELATIONSHIP	HOW TO ENSURE A CLOSE AND STRONG RELATIONSHIP
Employees	To understand the practices, concerns, and expectations of companies in the fishing sector regarding a common provider — the ocean — to foster effective collaboration.	Promote more open communication spaces, such as internal forums or periodic employee satisfaction surveys, where employees can express their ideas, concerns, and suggestions. Additionally, to involve them in sustainability projects within the company so they become ambassadors of the sustainable vision.
Companies in the fishing sector	To understand the practices and concerns of companies in the fishing sector regarding a shared provider the ocean.	Organize inter-company meetings or working groups to discuss common challenges in the fishing sector, exchange best practices, and seek collective solutions. To create strategic alliances that go beyond the buying and selling of products and promote joint innovation projects.
NGO's	To obtain a critical assessment of our sustainable approach and receive suggestions for improving our practices.	Establish collaboration on specific projects, such as marine conservation programs or environmental education, and to maintain a constant flow of information on the progress of sustainable initiatives. Inviting NGOs to actively participate in environmental audits or certification processes.
Civil society	To promote mutual understanding and gather input from civil society regarding our sustainability efforts and the impact of our operations.	Develop a digital platform that allows civil society to easily and quickly submit their feedback. Also, to organize community events such as open houses, where the community can get a closer look at our operations and ask questions about sustainability.
Government institutions	To understand public policies and government areas of interest related to sustainability and the fishing industry, and to contribute to informed decision-making.	Establish an ongoing relationship with local and national authorities through regular meetings and participation in forums or events related to fisheries legislation and sustainability. To support and collaborate with government initiatives on sustainable public policies.
Clients	To ensure that our clients understand our sustainable approach and code of conduct and gather their feedback to continuously improve our production.	Create loyalty programs that include educational information on sustainability, such as annual reports on the environmental impact of operations. To offer facility tours or exclusive events for key clients to strengthen relationships and directly convey our commitment to best practices.
Multilateral organizations	To learn how they evaluate our sustainable approach and listen to their feedback.	Actively participate in global sustainability initiatives and seek certifications or partnerships with these organizations. Additionally, to establish a system of periodic reporting that details progress toward sustainable goals.
Academic, educational, and research institutions	To learn how they evaluate our sustainable approach and listen to their feedback	Establish collaborative programs in applied research, scholarships, or internships to promote knowledge for exchange students, and Inviting academics to be part of advisory committees on sustainable practices within the company.
Suppliers	To promote open and collaborative communication with our suppliers, encouraging sustainable and ethical decisions throughout our supply chain.	Conduct regular workshops or training sessions for suppliers on the sustainable and ethical standards we expect from them. Additionally, involve them in innovative projects that promote sustainability throughout the supply chain.
Business partners	To guarantee that they are familiar with our sustainable approach and code of conduct and request their feedback on how we produce our fish.	Establish closer and more formal agreements on sustainability by creating long-term joint goals. To conduct joint audits and improve the exchange of irformation on sustainable practices, encouraging business collaborates to follow this path.
Local community	To inform about our operations and environmental impact. To create a space for receiving feedback.	Implement community development projects linked to sustainability, such as educational programs on environmental care or local responsible fishing initiatives. To encourage active community participation in our activities and decision-making.
Financial sector	Financial Services for Sustainable Development	Participate in forums on sustainable investment and seek partnerships to finance ecological projects within the aquaculture sector. To ensure transparency in the use of funds allocated to sustainability and present concrete results of the investments made.



2.7 COLLABORATORS

NUMBER OF EMPLOYEES PER COMPANY

COMPANY	EMPLOYEES
BAJA AQUA FARMS	349
SERVICIOS ADMINISTRATIVOS BAF	65
GRAND TOTAL	414



GENDER BREAKDOWN BY COMPANY

COMPANY	FEMALE	MALE	GRAND TOTAL
BAJA AQUA FARMS	12	337	349
SERVICIOS ADMINISTRATIVOS BAF	31	34	65
GRAND TOTAL	43	371	414

BREAKDOWN BY CONTRACT TYPE

TYPE OF CONTRACT	FIXED-TERM EMPLOYMENT CONTRACT	INDEFINITE-TERM EMPLOYMENT CONTRACT	FEE-BASED CONTRACT	TOTAL
BAJA AQUA FARMS	114	235	0	349
SERVICIOS ADMINISTRATIVOS BAF	1	63	1	65
TOTAL GENERAL	115	298	1	414

EXAMPLE OF INFORMATION SEGMENTED BY COMPANY ACCORDING TO GRI TEMPLATES, BY GENDER AND ORIGIN.

BAJA AQUA-FARMS (REPORTING PERIOD 2024-2025

CATEGORY	WOMAN	MAN	OTHER*	NOT DECLARED	TOTAL
Number of employees (full-time equivalent).	12	337	0	0	349
Number of permanent employees (full-time equivalent)	12	223	0	0	235
Number of temporary employees (full-time equivalent).	0	114	0	0	114
Number of employees on non-guaranteed hours (full-time equivalent).	NA	NA	NA	NA	NA
Number of full-time employees (full-time equivalent).	12	337	0	0	349
Number of part-time employees (full-time equivalent)	NA	NA	NA	NA	NA

SABAF

TABLE 1
TEMPLATE EXAMPLE FOR REPORTING EMPLOYEE INFORMATION BY GENDER (REPORTING PERIOD) 2024-2025

CATEGORY	FEMALE	MALE	OTHER*	NOT DECLARED	TOTAL
Number of employees (full-time equivalent).	31	34	0	0	65
Number of permanent employees (full-time equivalent)	30	34	0	0	64
Number of temporary employees (full-time equivalent).	1	0	0	0	1
Number of employees on non-guaranteed hours (full-time equivalent).	NA	NA	NA	NA	NA
Number of full-time employees (full-time equivalent).	31	34	0	0	65
Number of part-time employees (full-time equivalent)	NA	NA	NA	NA	NA

BAF

GEOGRAPHIC DISTRIBUTION OF EMPLOYEES (REPORTING PERIOD 2024–2025)

STATE	B.C.	SINALOA	SONORA	B.C.S	TOTAL
Number of employees (full-time equivalent).	145	78	35	10	268
Number of permanent employees (full-time equivalent)	105	42	23	7	177
Number of temporary employees (full-time equivalent).	40	36	12	3	91
Number of employees on non-guaranteed hours (full-time equivalent).	NA	NA	NA	NA	NA
Number of full-time employees (full-time equivalent).	145	78	35	10	268
Number of part-time employees (full-time equivalent)	NA	NA	NA	NA	NA

SABAF

(REPORTING PERIOD) 2024-2025

CATEGORY	B.C.	CDMX	SINALOA	B.C.S	TOTAL
Number of employees (full-time equivalent).	35	12	3	2	52
Number of permanent employees (full-time equivalent)	33	12	3	2	50
Number of temporary employees (full-time equivalent).	1	0	0	0	1
Number of employees on non-guaranteed hours (full-time equivalent).	NA	NA	NA	NA	NA
Number of full-time employees (full-time equivalent).	35	12	3	2	52
Number of part-time employees (full-time equivalent)	NA	NA	NA	NA	NA



DATA ON PERSONS WITH DISABILITIES

BELOW ARE DATA ON THE COUNT OF DISABILITIES BY COMPANY (VISUAL AND HEARING):

NÚMERO DE EMPLEADOS POR EMPRESA

DISABILITY	COUNT
VISUAL	24
AUDITORY	2
	26
	VISUAL

EMPRESA	DISABILITY	COUNT
SABAF	VISUAL	10
	AUDITORY	0
TOTAL		10

EXTERNAL COLLABORATORS

COMPANY	MALES	FEMALES	TOTAL	
VIGILANCIA Y MONITOREO	8	2	10	
DE SINALOA	0	2	10	
CÉSAR DEL ÁNGEL NÚÑEZ MAGANDA	0	3	3	

COLLABORATIVE METHODS AND ASSUMPTIONS FOR COMPILING DATA

The foregoing information corresponds to all the active staff of our collaborators, whose data is managed through our internal personnel administration system. This system allows for the accurate collection and tracking of collaborator information, ensuring the integrity and accuracy of reported data.

DATA NOT APPLICABLE FOR OUR COMPANY

In relation to the data not applicable to our company, the following categories are not included, as they do not correspond to our work structure:

COLLABORATORS

- By non-guaranteed hours, broken down by gender and region
- · Part-time staff, by gender and region.

SIGNIFICANT FLUCTUATIONS IN THE NUMBER OF COLLABORATORS DURING THE PERIOD

During the reporting period, we experienced variations in the number of employees due to operational and strategic factors.

From the third quarter of 2024 to March 2025, THE NUMBER OF EMPLOYEES INCREASED.

28.34%

The growth is represented by the following formula:

$$\left(\frac{157}{554}\right) \times 100 = 28.34\%$$



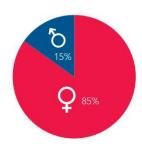
We currently have 7 students working in different areas of the company, 28% FINANCE AND HUMAN

> CAPITAL 72%

PARTNERSHIPS WITH THE EDUCATION COMMUNITY

As part of our commitment to local training and talent development, we signed three agreements with educational institutions in Ensenada. Thanks to this, young people can complete internships and professional residencies, applying what they have learned to real projects.

GENDER COMPOSITION OF OUR INTERNS



85% of our practitioners are women, while 15% are men, reflecting our commitment to inclusion and gender equity in the workplace.

85% / Female

15% / Male

HIGHLIGHTS

TEMA	DATO DESTACADO	SIGNIFICADO / IMPACTO
Inclusion of women in the workforce	In the last quarter of 2024, WE HIRED THREE FEMALE NET MAKERS FOR THE FIRST TIME. They support the maintenance and repair of nets at our farm.	This represents progress in diversifying our team.
Employee retention	90% OF OUR EMPLOYEES WHO RETURN during the "Fishing Season" have worked with us for the past 10 years.	It demonstrates the stabili- ty and commitment of our workforce.
Administrative growth	In terms of hiring, we have INCREASED THE NUMBER OF EM- PLOYEES IN ADMINISTRATIVE AREAS BY 13% between 2023 and 2024.	It reflects our growth and expansion in the sector.
Local impact	60% OF OUR TOTAL WORKFORCE comes from local communities near our offices in Baja California.	It underscores our contribution to the economic and social development of the region.

DIVERSITY IN THE MANAGEMENT TEAM

MANAGEMENT TEAM **FOREIGN**

22% 77%

MANAGEMENT TEAM **NATIONALS**

This diversity fosters the exchange of ideas and enhances our culture and performance in the sector.

TURNOVER OF COLLABORATORS



During the last quarter of 2024, collaborator turnover remained single-digit at an average 9%, reflecting a stable and satisfactory work environment for our collaborators.

COMMITMENT TO SUSTAINABILITY AND DIGITIZATION

Since 2024, we have managed to reduce the use of paper in our permanent collaborator recruitment processes by 100%, implementing electronic signatures to complete the entire process digitally.

This initiative is part of our commitment to sustainability and the continuous improvement of our internal processes.



CONTRACT WITH SECURITY AND CLEANING PROVIDERS

ANNUAL CONTRACTS

Security Services

Cleaning Services

Aligned with internal operational policies LEGAL AND ADMINISTRATIVE COMPLIANCE

All suppliers have REPSE registration

Monthly submission of payment receipts

Compliance with: SAT, IMSS, INFONAVIT

TRANSPARENT MANAGEMENT

Administrative and tax control ensured

Strengthens the formality and legality of contracted services We ensure that the respected at all times.

rights in all our operations. This commitment covers several key areas, such as:

COMMITMENT TO RESPECT FOR HUMAN RIGHTS

Ensuring the human rights of our collaborators.We ensure that the rights of our collaborators are

1------

At Baja Aqua-Farms, we are committed to ensuring respect for and protection of human

A

В

C

Promoting respect for human rights in nearby communities. We actively work to promote awareness and respect for human rights in the communities close to our activities.

Our cleaning team keeps the facilities in optimal

Their main tasks include:



Cleaning offices, restrooms, hallways, dining areas, and other common spaces, ensuring a clean and orderly



Performing daily tasks in the net yard, ensuring this space remains safe and functional for all employees. Promote respect for human rights in the value chain

We work closely with our suppliers to ensure that all comply with applicable human rights regulations, generating an environment of mutual respect and collaboration.

SECURITY IN THE FACILITIES

The security of our facilities is vital to protect our assets, equipment, and information.

CAMERA SURVEILLANCE

VEHICULAR ACCESS CONTROL VESSEL INSPECTION

PATROL OF COMPANY VEHICLES

SUPPLIER ACCESS
CONTROL

SUPPLIER MANAGEMENT AND MONITORING

We maintain constant communication with our suppliers, such as SEGUDI and del César Ángel Núñez Maganda, to ensure that their processes comply with our human rights policies. These suppliers provide us with monthly payment vouchers corresponding to the IMSS, INFONAVIT, taxes and payroll of their collaborators, which allows us to continuously monitor their compliance.

SUPPLIER MONITORING AND EVALUATION

As part of our ongoing management, we conduct periodic reviews of the documents provided by our suppliers to ensure there is no child or forced labor. Additionally, we carry out regular visits and interviews with our suppliers' employees to confirm that working conditions align with those stipulated in our Code of Conduct.

If we identify any irregularities, we request immediate corrections. If these are not implemented, we suspend payments and, ultimately, may remove the supplier from our approved vendor list.





PROCESS FOR EVALUATING MATERIAL IMPACTS

1. CONTINUOUSLY IDENTIFY AND ASSESS THE IMPACTS OF OUR DAILY ACTIVITIES, INVOLVING RELEVANT STAKEHOLDERS AND EXPERTS.

Based on the context established in step 1 and following the guidelines of the GRI - GRI 13 industry standard, we identify our actual and potential impacts. We define "actual impacts" as those that have already materialized, while "potential impacts" refer to those that could occur in the future. These impacts can be classified according to their duration (short term), their nature (intentional or unintentional) and their reversibility (reversible or irreversible).

The list of identified impacts was reviewed and validated by the internal project team, who developed a detailed description of the various impacts, specifically considering the context of the company and its relationship to stakeholders and ESG factors. In order to ensure the inclusion of all relevant perspectives, we conducted a survey aimed at our identified stakeholders, which allowed all interested parties to contribute to the construction of our material topics, as well as their weighting and validation.

2. CONTEXT OF THE ORGANIZATION

To understand our context, we first adopt a holistic perspective around sustainability that allows us to assess our activities, business relationships, social interactions and environmental impacts. In the same way, an exercise of "benchmarking" was carried out against the industry leaders, as well as a review of sustainability certification standards, safety and quality, in order to put into context the material issues identified against those of our peers and industry best practices. This holistic approach considers both our direct and indirect impacts, from a view of sustainability aligned with the interests of our stakeholders. This assessment provides us with key information to identify and manage our actual and potential impacts in terms of ESG factors throughout our operations and beyond.

3. ASSESS THE SIGNIFICANCE OF ACTUAL AND POTENTIAL IMPACTS

We discussed identified impacts with diverse stakeholders' experts, asking whether the information provided was accurate or whether there were additional issues that we should include in our subsequent evaluation. This dialogue included interest groups representing various categories, such as: Banking and finance

Suppliers

Society, local communities and non-profit organizations

Customers and business partners

Current owners and investors

Staff and board

Through these interactions, we gained a deeper and more accurate understanding of the ideas, concerns and expectations of our stakeholders (internal and external), which enriched the process of identifying impacts and material issues. In line with step 2, their contributions were integrated as the basis for classifying impacts according to their level of importance, from "important" to "most important".

4. DISCUSS MATERIAL ISSUES WITH EXPERTS AND INFORMATION USERS

This process was supplemented by expert opinions on various ESG topics, as well as available scientific evidence. To assess negative impacts, we consider both the severity and likelihood of their occurrence. In the case of positive impacts, we evaluate the beneficial effect and the likelihood that they will materialize. This evaluation allowed us to identify the most significant impacts and, based on this information, define our material topics.

The materiality assessment was conducted in 2024, according to the GRI sector standard "GRI 13 Agriculture, Aquaculture and Fisheries 2022" and following the approach recommended in GRI 3 "Material Issues 2021". The impact assessment process carried out through several working sessions, in which the project team analyzed each identified impact. During these sessions, the team used its knowledge and experience to assess both the severity of negative impacts and the benefits of positive impacts along our value chain, both upstream and downstream.

MATERIAL TOPIC LEVELS

In our materiality analysis, all identified topics were considered highly relevant in social, environmental, and economic terms. However, to facilitate their analysis and prioritization within this exercise—and taking into account the responses and perceptions of our stakeholders—we decided to classify them into three levels of relative importance: Level 1, Level 2, and Level 3. This classification does not imply the existence of topics with low relevance but instead reflects a hierarchy based on the current context and the priorities expressed by our stakeholders.

LEVEL 1

Includes highly relevant topics that, at this time, are not among our stakeholders' immediate priorities. This does not diminish their strategic value but reflects a lower degree of perceived urgency at present.

LEVEL 2

Encompasses relevant topics that are beginning to attract greater attention in the current environment. Their importance is expected to increase progressively, both because of their current and potential impact and due to evolving regulatory, social, and environmental contexts.

LEVEL 3

Groups together the topics currently perceived as the highest priorities by our stakeholders. These are characterized by a high level of attention both internally and externally and are fundamental to our short- and medium-term sustainability strategy.





A ENVIRONMENTAL

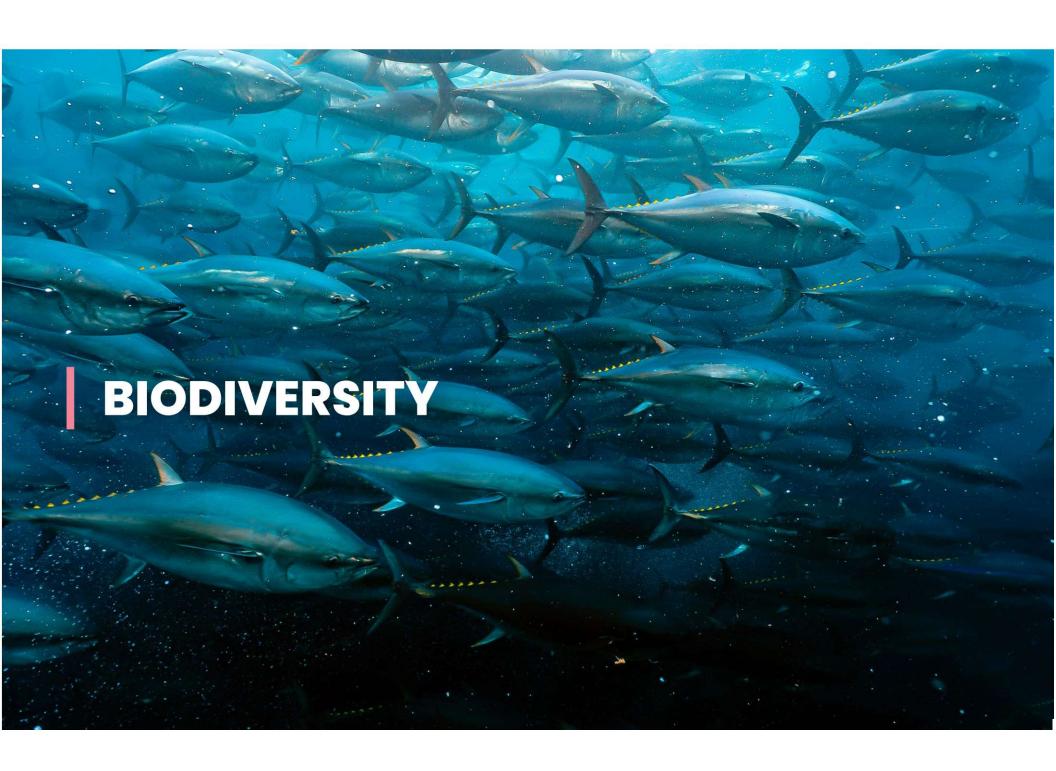
(The table on the next page provides an expanded description of how Nova Sea is connected to each material issue and its degree of importance.

MATERIAL TOPICS	CATEGORY	LEVEL	EXPLANATION OF THE MATERIAL TOPIC	
GREENHOUSE GAS EMISSIONS	А	1	We generate greenhouse gas emissions in our processes, which increases our carbon footprint and vulnerability to climate change. Mitigating these impacts is essential for the sustainability of our operations.	
BIODIVERSITY	А	2	Our activities impact biodiversity and marine ecosystems, with potentially serious and long-lasting consequences. Their conservation is essential for natural regeneration and the sustainability of fisheries.	
ANIMAL HEALTH AND WELFARE	А	2	The health and welfare of the fish guide our practices, ensuring suitable environments that reduce stress and support their growth. We operate with high standards to ensure ethical, responsible, and sustainable production.	
FORCED OR COMPULSORY LABOR	S	2	We ensure work is free from coercion by complying with standards against forced labor and eliminating it within our organization and suppliers, guaranteeing respect for labor rights and demonstrating social commitment.	
CHILD LABOR	S	2	We prohibit child labor and ensure that all workers are adults, complying with minimum age regulations to protect their rights and well-being.	
NON-DISCRIMINA- TION AND EQUAL OPPORTUNITIES	S	2	We ensure fair treatment for all employees without discrimination, strengthening unity and promoting a respectful and inclusive work environment.	
WASTE	А	3	The generation of waste, especially plastics, represents a key challenge that we must manage and reduce. Through responsible practices and innovation, we can promote recycling and support the circular economy.	

MATERIAL TOPICS	CATEGORY	LEVEL	EXPLANATION OF THE MATERIAL TOPIC	
SUPPLY CHAIN TRACEABILITY	G	3	Traceability ensures transparency by tracking the origin of products and raw materials throughout the supply chain, guaranteeing ethical and environmental standards. This improves quality, identifies opportunities for improvement, and strengthens customer trust.	
ANTI-CORRUPTION	G	3	Corruption hinders development, which is why we enforce strict policies that prohibit bribery, fraud, and unethical practices throughout our operations. We promote a culture of ethics and transparency across our value chain and business relationships.	
EMPLOYMENT PRACTICES	S	3	We are committed to providing fair working conditions, professional development, and a healthy environment, ensuring ethical hiring, fair wages, and safety to promote the well-being of our employees.	
FOOD SAFETY	S	3	We ensure safe food for both humans and fish through strict controls that prevent contaminants and diseases. In this way, we protect health and maintain confidence in our products.	
ECONOMIC INCLUSION	S	3	We guarantee fair wages that cover basic needs and allow employees to maintain a decent standard of living. We re and adjust payments according to the cost of living and regulations to ensure stability and sustainability.	
OCCUPATIONAL HEALTH AND SAFETY	S	3	The health and safety of our employees is a priority, ens conditions that minimize physical and mental risks. We program the above the environment with preventive measures to protheir well-being.	
FOOD SECURITY	S	3	We ensure that our products are safe for human and anii consumption by preventing contamination throughout entire process. In this way, we protect health and maintain to in our value chain.	

G GOVERNANCE

S SOCIAL







In **2024**we successfully produced **3,873** ton.
of tuna.

ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

In the production of Pacific Bluefin Tuna (Thunnus orientalis), we work with deep respect for the natural environment. We raise our fish in floating cages off the Coronado Islands, an environment that inspires us to protect the oceans.

Biodiversity is essential to our activity, as we depend directly on the health of the sea and its ecosystems. For this reason, we have a clear commitment: not only to offer a high-quality product but also to preserve marine ecosystems as part of a long-term sustainable strategy.

We recognize that our operations can impact local biodiversity, especially in areas near the farms due to generated effluents. To minimize this impact, we implement preventive and corrective measures that ensure a balance between production and the environment.

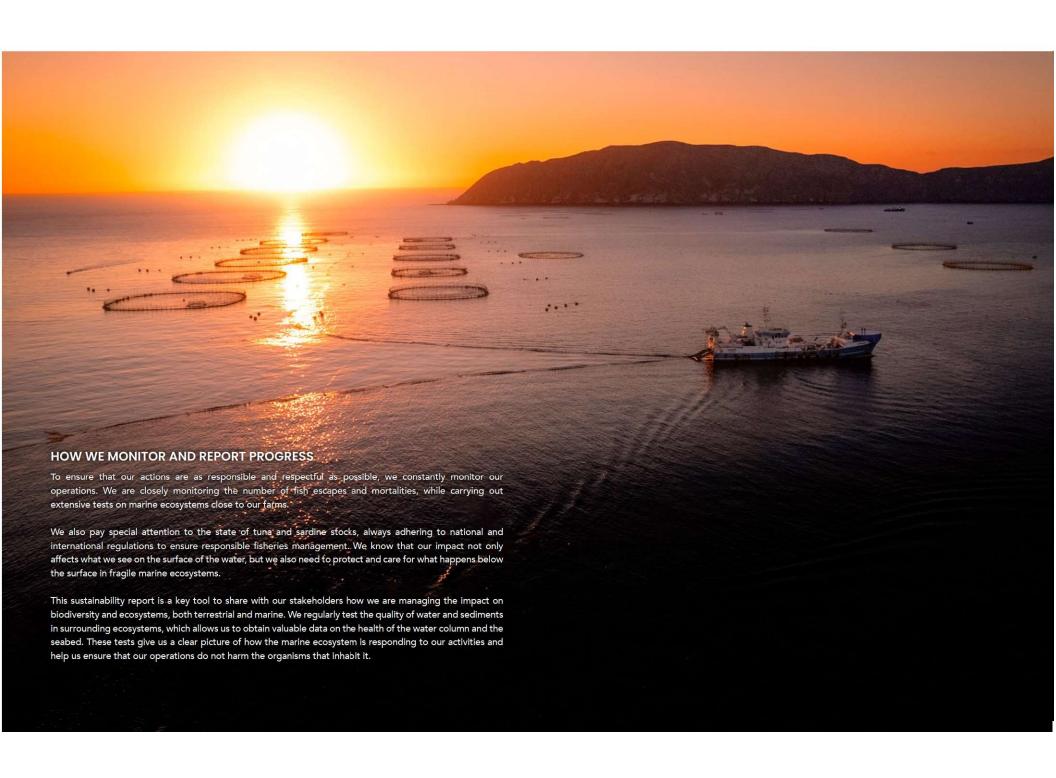
One of the pillars of this strategy is the feeding of our tuna. We use 100% fresh sardines and anchoveta, caught along the Pacific coast of Baja California. This allows us to maintain a farm free of chemicals and antibiotics, protecting both the fish and the seabed.

In addition, in 2024 we launched a Fishery Improvement Project (FIP) for Pacific Bluefin Tuna, which will be fully active in 2025. This initiative aligns with Marine Stewardship Council (MSC) standards, strengthening our commitment to sustainability, transparency, and traceability. Consumers will be able to track the project through the FIP portal.

We also understand the ecological role of small pelagic species in the marine food chain. That is why over 70% of the feed we use comes from Monterey sardine, caught by a fishery transitioning toward MSC certification. The remainder comes from the same fishing fleet dedicated to Pacific anchoveta. In this way, we ensure responsible and sustainable practices throughout our entire supply chain.

99%
FRESH
SAEDINES AND
ANCHOVETA

1%
FROZEN
SARDINE



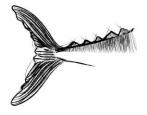
BIODIVERSITY GOALS AND ACTIONS

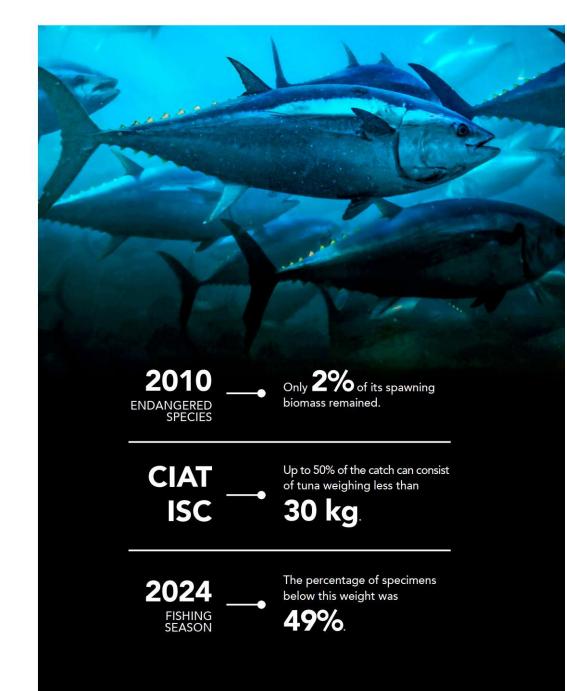
CONSERVATION OF TUNA

Bluefin tuna were classified as an endangered species in 2010, when they reached their lowest historical population of only 2% of their spawning biomass. In the face of this serious threat, international organizations such as IATTC (International Commission for the Conservation of Atlantic Tunas) and ISC (International Scientific Committee for North Pacific Tuna and Related Species) implemented a catch quota system for countries sharing this resource and placed great emphasis on reducing catches of juvenile specimens, in order to ensure their long-term preservation and recovery.

One of the fundamental guidelines of these organizations is the promotion of a sustainable fishery that prioritizes the protection of juvenile fish, due to their crucial role in the regeneration of the population. Therefore, it is established that no more than 50% of the total catch may consist of tuna weighing less than 30 kg. During the 2024 catch season, the percentage of fish below this weight was 49%, reflecting our strong commitment to preserving the species. This percentage serves as a baseline for further progress towards more ambitious goals in the future, seeking to improve results and ensure continued recovery of the species.

Through these actions, we are actively contributing to the recovery of bluefin tuna, which in turn contributes to the conservation of marine biodiversity. This effort not only benefits the species, but also ensures its availability for future generations, promoting a sustainable ecological balance.





BIODIVERSITY GOALS AND ACTIONS

CONSERVATION OF SARDINE

Sardines are a key species for marine biodiversity, fishing ecosystems, andespecially for our operations. To ensure their sustainability and protect their population, IMIPAS (Mexican Institute for Sustainable Fisheries and Aquaculture Research) has implemented regulations and control measures for fishing activities.

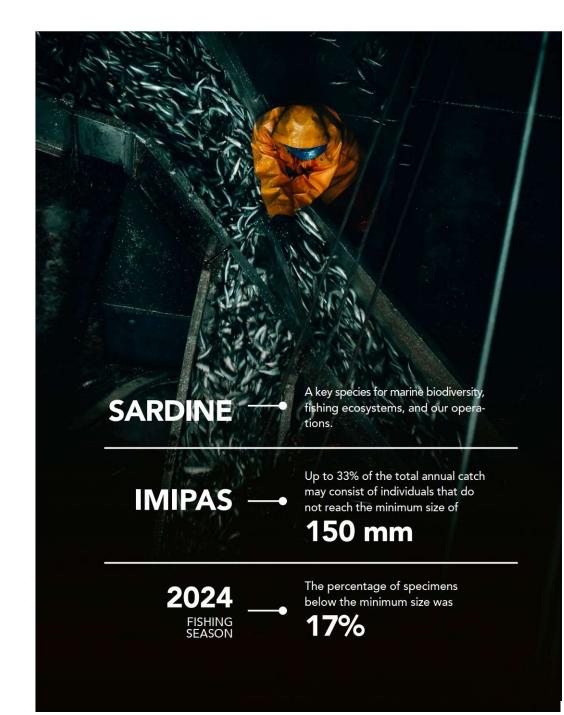
One of IMIPAS's main regulations states that no more than 33% of the total annual sardine catch may consist of individuals below the established minimum size of 150 mm. This measure aims to preserve juvenile specimens, which are essential for the reproductive cycle and the long-term stability of the species. By limiting the catch of sardines below the minimum size, we ensure that a significant portion of the population continues to grow and reproduce, supporting resource regeneration.

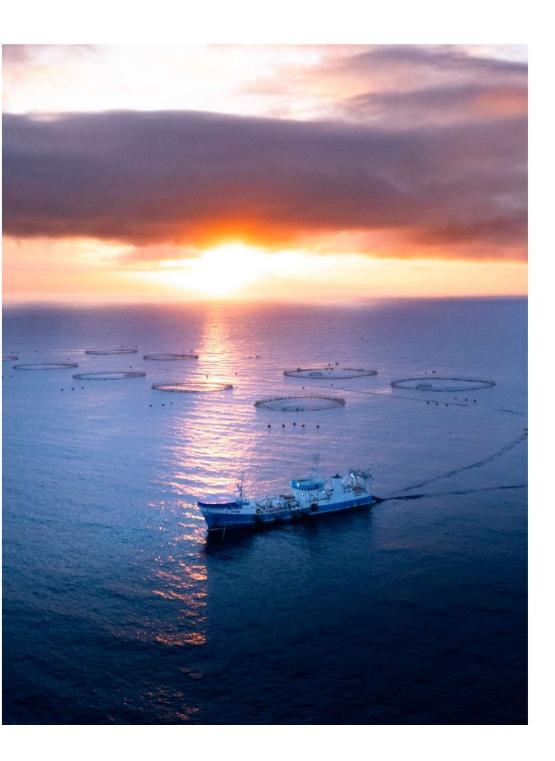
Therefore, we require our supplier to deliver sizes above this 150 mm threshold in a proportion exceeding 67%. Additionally, receiving feed of this size significantly improves the percentage of feed utilization, creating a double beneficial effect for the stock: reducing the capture of juvenile specimens and lowering the farm's total demand.

During the 2024 fishing season, we successfully maintained the percentage of individuals well below the minimum size within IMIPAS's established limits, with only 17% of specimens below the minimum size. This contributes to the conservation of sardines, ensuring their availability for future generations and protecting fishing ecosystems.

Use of Medication: We do not use any type of pharmaceutical products in our operations.







304-1 OPERATIONAL SITES OWNED, LEASED OR MANAGED LOCATED WITHIN OR ADJACENT TO PROTECTED AREAS OR AREAS OF HIGH VALUE FOR BIODIVERSITY OUTSIDE PROTECTED AREAS.

BAJA AQUA-FARMS LOCATION AND ENVIRONMENTAL COMMITMENT

Islands of the Peninsula of Baja California", approximately 15 kilometers from the city of Tijuana, Baja California. The altitude of the area varies between 25 and 130 meters above sea level. Our commitment is to minimize the impact of our operations, with the objective of preserving the biodiversity of this unique area for future generations. The site covers 272.49 hectares of the 1,161,222.97 hectares that make up the Pacific Islands Biosphere. The National Fisheries Commission (CONAPESCA), following an environmental impact manifesto that was authorized by the Ministry of the Environment (SEMARNAT), granted this concession.

SUSTAINABILITY REPORT

SEABIRDS

The region is home to colonies of seabirds such as gulls, gannets, pelicans and petrels. A curious fact is that seagulls and petrels nest on the South and Central Coronado Islands, while pelicans nest on the North Coronado Island.

REPTILES AND AMPHIBIANS

ENDEMIC REPTILES

- Coronado's rattlesnake.
 Endemic to the South Island:
 Crotalus caliginis
- Coronado's mole snake.
 It feeds on eggs of birds and rodents:
 - Pituophis catenífer coronalis
- Coronado's alligator lizard.
 Endemic to the North and
 South Islands:
 Elgaria nana

OTHER REPTILES

- Escinco: Plestiodon skiltonianus
- Spotted lizard:
 Uta stansburiana
- Night snake: Hypsiglena torquata

AMPHIBIANS

- Garden salamander: Batrachoseps major
- Tree salamander, only in the North Coronado Island: Aneides lugubris



AQUATIC FAUNA

The waters surrounding the islands are home to a rich marine fauna, with fi sh and invertebrates typical of shallow waters due to their location on the continental shelf. The invertebrates include corals and sea urchins, as well as lobsters and abalone whose populations have declined due to fi shing.

BENTHIC FAUNA

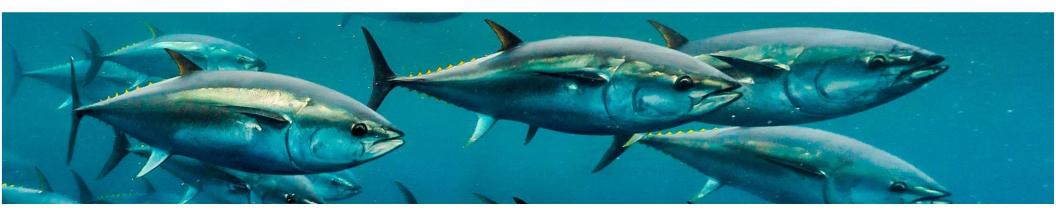
Sea urchins:

Strongylocentrotus franciscanus, S. purpuratus

- Locusts: Panulirus interruptus, P. inflatus
- Abalone: Haliotis laevigata,
 H. rubra (with population
 decrease)

GIANT SARGASSO FORESTS

Entre las islas hay bosques de sargazo gigante, que son hogar de peces como el garibaldi, rocotes y sargacero.



STATUS OF SPECIES CONSERVATION

THE SPECIES IN THE REGION ARE LISTED BELOW ACCORDING TO THEIR CONSERVATION STATUS

ACCORDING TO THE IUCN RED LIST AND NATIONAL LISTINGS

Number of endangered species inhabiting areas affected by the organization's operations, classified by level of risk.

STATE OF CONSERVATION	SPECIES	
IN CRITICAL DANGER	Sebastes paucispinis, Sphyrna lewini	
ENDANGERED	Synthliboramphus hypoteucus, Manta birostris	
	Haliotis laevigata, Haliotis rubra, Carcharodon carcharias	
ALMOST THREATENED	Sebastes caurinus, Thunnus orientalis, Prionace glauca	
MINOR CONCERN	Pituophis catenifer, Elgaria nana, Plestiodon skiltonianus, Uta stansburiana, Hypsiglena torquata, Batrachoseps major, Aneides lugubris, Peromyscus maniculatus assimilis, Phoca vitulina, Zalophus californianus, Panulirus interruptus, Hypsypops rubicunda, Gibbonsia montereyensis, Gibbonsia elegans	

THE TABLE SHOWS ENDEMIC SPECIES OF THE REGION ENDANGERED BY HUMAN ACTIVITY. THEY LIVE ON THE CORONADO ISLANDS AND SOUTH ISLAND AND NEED PROTECTION.

SPECIES	TYPES	LOCATION	
Coronado's rattlesnake Crotalus caliginis	Reptile	South Island	
Coronado's mole snake Pituophis catenifer coronalis	Reptile	Coronado Islands	
Coronado's alligator lizard Elgaria nana	Reptile	Coronado Islands	
Tree salamander Aneides lugubris	Amphibians	North Coronado Island	
Eastern deermouse Peromyscus maniculatus assimilis	Terrestrial mammal	Coronado Islands	

COMMITMENT TO CONSERVATION AND THE RESPONSIBLE USE OF NATURAL RESOURCES

The organization carries out its activities in an environment of high ecological value, which entails a strong commitment to conservation and the responsible use of natural resources. As part of its environmental management approach, the location, extent, and type of operation have been identified and documented, as well as its connection to protected areas or zones relevant to biodiversity.

In this context, the organization does not own, lease, or manage subsurface or underground lands. Its operation is located within the "Pacific Islands of the Baja California Peninsula" Biosphere Reserve, specifically in Polygon 1 (Coronado Islands), with an area of 272.49 hectares. The main activity carried out at this site is fattening and harvesting.

Position regarding the protected area (inside the area, adjacent to the area, or with plots within the protected area) or zone of high biodiversity value outside the protected area; Inside the "Pacific Islands of the Baja California Peninsula" Biosphere Reserve

Subsurface and underground lands that may be owned, leased, or managed by the organization;

None

Type of operation (office, manufacturing, production, or extraction);

Fattening and Harvesting Operational site size in km² (or other appropriate unit); Polygon 1 Coronado Islands: 272.49 h

304-2 SIGNIFI CANT IMPACTS OF ACTIVITIES, PRODUCTS AND SERVICES ON BIODIVERSITY

The operation uses infrastructure consisting of floating pens with an anchoring system, without requiring the construction of manufacturing plants, mines, or additional transportation infrastructure. No contamination by substances foreign to the ecosystem or the introduction of invasive species, pests, or pathogens has been recorded.

Regarding the decline of species, there are currently no data on changes in fauna over time. It is acknowledged that the fattening operation generates an organic load that may impact the habitat, although semiannual monitoring of the water column and seabed indicates that the ecosystem remains in good condition, with the presence of flora and fauna and adequate oxygen levels, ruling out the presence of anoxic bottoms.

No significant changes have been detected in ecological processes such as salinity or the water table level. With respect to the direct and indirect impacts on species, extent, duration, and reversibility, there are currently no conclusive data available.







5 FREEDOMS OF ANIMAL WELFARE

- HUNGER AND MALNUTRITIO
- DISCOMFORT
- PAIN, INJURY AND DISEASE
- EXPRESS NORMAL BEHAVIOR
- 5 FEAR AND DISTRESS

7.43%

WE MANAGED TO MAINTAIN A DEATH RATE

ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

A healthy tuna is essential to offer a good product to the market. Therefore, we hold the responsibility to ensure the fi ve freedoms of animal welfare, which are freedom from hunger and malnutrition, freedom from discomfort, freedom from pain, injury and disease, freedom to express normal behavior and freedom from fear and distress.

Through our newly established tuna welfare strategy and sustainability strategy, we are committed to increasing the survival rates of our tuna and improving the level of tuna sold as premium and superior quality. Our entire business depends on the health of tuna and their good welfare.

HOW WE MONITOR AND REPORT PROGRESS

We monitor and measure the survival rates and causes of mortality of biomass. We also conduct routine and risk-based monitoring for harmful agents or anomalies. Mcnitoring is performed by means of various diagnostic methods and controls. Pathogen detections will trigger various types of control and mitigation measures. In 2024 we had an abnormal mortality rate for the operation, following two toxic algae surges that occurred as a result of different climate, oceanographic and environmental conditions outside the operation at the end of the year, despite this and thanks to the prompt reaction of the operations team to activate the evacuation protocol of the farm.

EXECUTION

In addition to meeting essential nutritional requirements to ensure animal health and welfare, a daily monitoring and maintenance program is implemented that consists of fi ve key actions:



Daily mortality inspection and extraction:

This activity is carried out on a daily basis in most pens. It consists of inspecting for damaged tuna or possible damage to the pens, using robotic technology and the support of specialized divers to ensure the efficiency and accuracy of the process.



In situ cleaning of nets:

The walls of the pens are cleaned on a weekly basis using an ROV (remotely operated vehicle) and boats.

CONTINGENCY TABLE FOR THE PRESENCE OF MICROALGAE SPECIES

SPECIES	NORMAL	ALERT	CONTINGENCY		
Cochlodinium	Cells: ≤ 3,000 cel/l	Cells: 3,001-15,999 cel/1	Cells: ≥ 16,000 cel/1		
Aakashiwo sanguínea	Abundance: < 20%	Abundance: 31%-50%	Abundance: > 50%		
Chatonella spp	Cells: ≤ 5,000 cel/l	Cells: 5,001-15,999 cel/1	Cells: ≥ 16,000 cel/1		
(Rafidofita)	Abundance: < 30%	Abundance: 31%-50%	Abundance: > 50%		
Diattomeas en general	Cells: < 800,000 cel/l	Cells: 800,001-2,499,999 cel/1	Cells: ≥ 2,500,000 cél/1		
	Abundance: < 30%	Abundance: 31%-50%	Abundance: > 80%		
Columna de Agua	Good visibility > 4m, blue color	Murky, visibility <4m, coloration: brown, green, yellow, dull tone	Murky, visibility <2m-0m, patches with intense brown, green, yellow coloration, very dull tone		
A <mark>T</mark> ÚN	Normal swimming, fast,	Erratic swimming, very slow,	Erratic, slow and/or sideways		
	in a concentric circle.	gasping, opercula open. No	swimming, gasping, opercula ope		
	With appetite.	mortality observed.	Death occurs due to asphyxiation		



DAILY PHYTOPLANKTON READING

Every day four readings are made at different times from three strategic points on the farm. Water samples taken at a depth of 12 meters are homogeneous to ensure representativeness. Using a microscope, the phytoplankton count is carried out with the purpose of identifying microalgae potentially harmful to our tuna. In case of detecting toxic cells at concentrations above the established thresholds, the contingency plan Flowering of Harmful Algae (FAN) is immediately activated to mitigate any risk.

MEASUREMENT OF ABIOTIC PARAMETERS

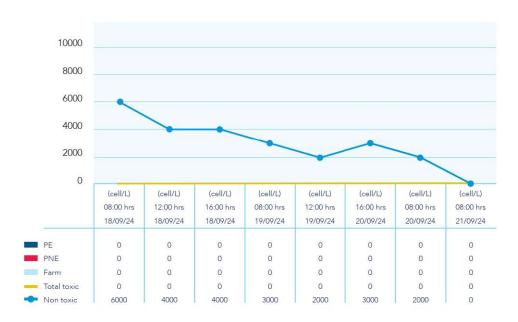
Daily measurements are made of oxygen (O_2), saturation percentage and concentration in mg/L, as well as temperature (Γ°), current, turbidity and other parameters of the oceanographic station. Temperature and oxygen measurements are conducted every 15 minutes at three depths (5, 10 and 15 meters) at two strategic points in the farm. All measurements are made out using the Innovex system, allowing a constant monitoring of the abiotic parameters essential for our tuna growth and survival. With this data, we keep a constant monitoring of parameters vital for the growth and survival of our tuna.





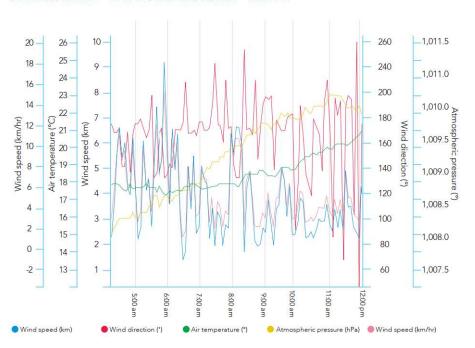
PARAMETERS FOR ACTIVATION OF CONTINGENCY PLAN AGAINST FAN

EVOLUTION OF THE CONCENTRATION OF TOXIC SPECIES (MARGALEFIDINIUM SP., CHATTONELLA SP., AND HETEROSIGMA AKASHIWO) INTEGRATED SAMPLE



DAILY RECORD OF THE EVOLUTION OF HARMFUL MICROALGAE

METEOROLOGY IN ENSENADA, METEOROLOGICAL STATION START: 28/06-2024 - 4:11 AM / END: 28/06/2024 - 12:04 PM



The minimum weight for harvesting a tuna is 30 kg

The order of the pens to be harvested and the number of tunas per harvest are set out in the annual harvest plan, which is drawn up jointly by the Marketing and Operations

POLICY FOR HARVESTING BLUEFIN TUNA

The harvest of our tuna is carried out in a planned and careful manner, strictly following the established procedures. Today, the custodians of ocean resources are expected not only to care for the creatures they capture, but also to watch over their welfare and the conditions in which they are sacrificed.

The harvest is carried out exclusively in pens that meet the requirements of quality, weight and condition index determined by the Marketing Management.

Depending on the number of pieces to be harvested, the number of tunas per Split is adjusted with a maximum of 16 to 18 pieces per Split

The crops should be harvested exclusively in natural daylight. In case of adverse oceanographic or atmospheric conditions, the decision to proceed or reschedule the harvest is made jointly by the Operations, Farm and Operations Directorate..

To achieve this, harvesting is carried out precisely and efficiently under the supervision of the most experienced staff from the Farm Special Operations Management, using the ancestral Japanese technique of ikejime.

The ikejime is a craft practice

that reflects a respectful and conscious approach to animal life, ensuring cruelty-free slaughter

This method, increasingly valued in today's society, responds to the growing demand for ethical and responsible practices within the food production chain, as opposed to industrial methods that often do not respect the dignity of living beings.

HARVESTING PROCESS

ELECTRIC STUNNING WITH TUNA SHOCKER

OF THE

IKEJIME

METHOD

ENSURES THE
MOST HUMANE
HARVEST POSSIBLE
AND GUARANTEES
THE QUALITY OF THE
MEAT

PREVENTS THE PRESENCE OF YAKE

A CONDITION THAT
NEGATIVELY AFFECTS THI
FLAVOR AND TEXTURE
OF THE TUNA

After slaughter, each tuna is immediately eviscerated and preserved in tanks with cooled seawater on board the harvesting vessel, ensuring that the water temperature does not exceed 0°C. Harvested tuna remain in these tanks until they are delivered to the processing plant.

FOOD: TRACEABILITY AND COLD CHAIN

In our case, keeping the diet fresh in the warehouses is fundamental for the cold chain. After receipt in the warehouses, the fresh diet is kept chilled in cold water at -0.5°C, which is achieved by a chiller cooling system. The maintenance department is responsible for the correct use and maintenance of cooling equipment.

CONTROL OF GENETICALLY MODIFIED ORGANISMS GMO'S

The National Commission governs the production of tuna through natural capture for Aquaculture and Fisheries (CONAPESCA), based on resolution C-18-01 of the Inter-American Tropical Tuna Commission (CIAT) and the technical opinion of the National Institute of Fisheries and Aquaculture (INAPESCA), which sets an annual catch quota. For this reason, we do not use genetically modified organisms (GMOs) in our processes.



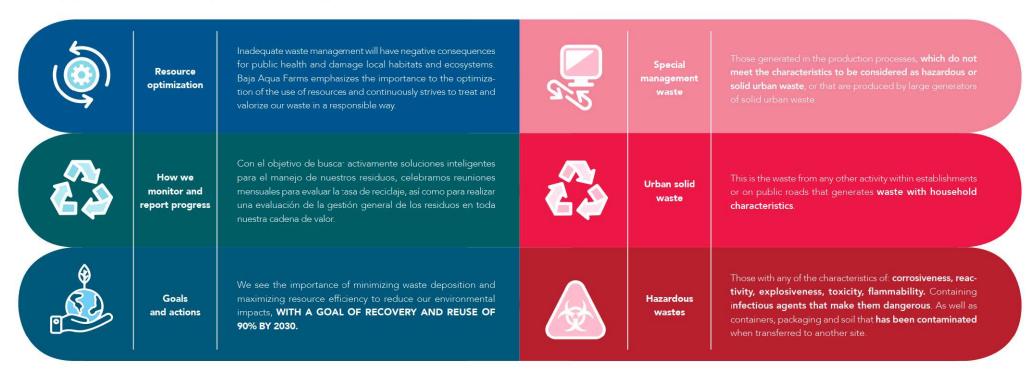


During harvesting, the priority is to ensure that the tuna is humanely slaughtered.



ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

CLASIFICACIONES DE NUESTROS RESIDUOS



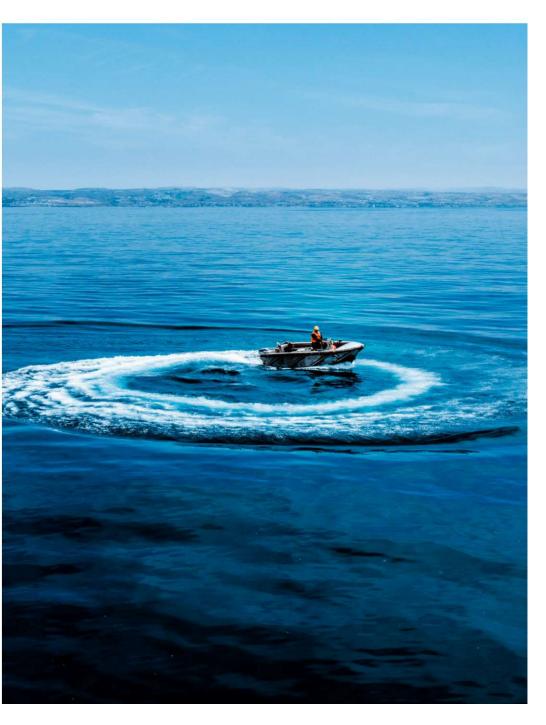
306-1 WASTE GENERATION AND SIGNIFICANT IMPACTS RELATED TO WASTE

In terms of waste, in addition to compliance with environmental legislation, a recovery and recycling program for this waste was launched from 2022 onwards, in order to achieve the goal of recovering 90% of our waste by 2030. This goal is part of our commitment to mitigate our environmental impact and grow sustainably. This consists of dividing the sources of our waste according to the General Law for the Prevention and Integral Management of Waste (LGPGIR in Spanish) and we consider 3 classifications for our waste: hazardous waste, special handling waste and municipal solid waste.

Of the waste we generate, those that represent the greatest environmental risk are referred to as "Hazardous Waste", thus its management in particular takes a series of specific considerations to avoid their proliferation to the environment. From its generation point to its collection and proper disposal, we follow the relevant national regulations, ensuring proper management in all phases of the process, generation, handling, storage, collection and final disposal.

HAZARDOUS WASTE REPRESENTS THE GREATEST ENVIRONMENTAL RISK.

Therefore, its management involves a series of specific considerations to prevent its release into the environment



We also have a contingency plan for dealing with oil spills in the event of a spill, both at the port and on the farm. Which consists of containment of the spill and cleaning of the spill on site. In 2024, we had no significant hydrocarbon spill.



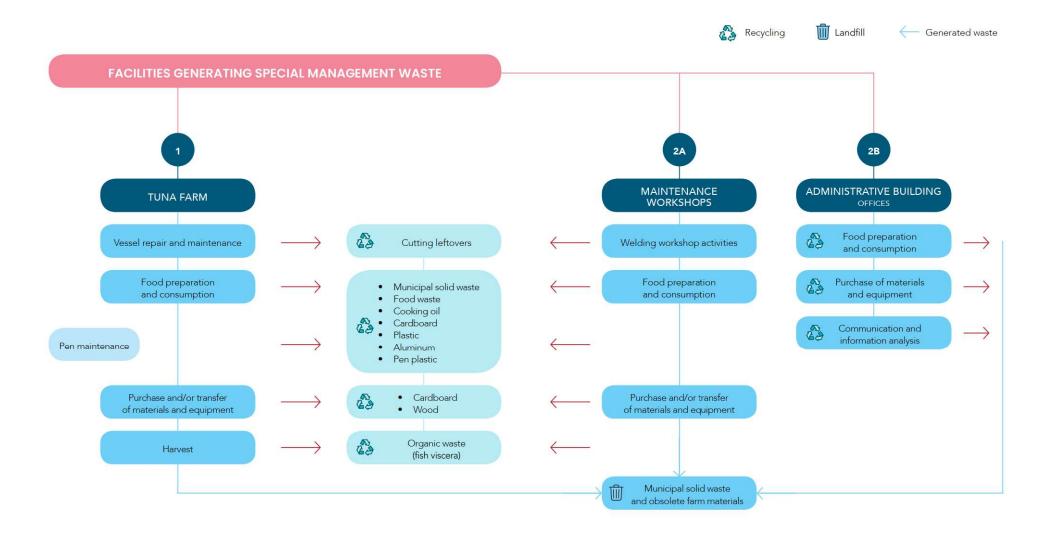
In collaboration with our collection suppliers we ensure the recovery of 71% of our hazardous waste, avoiding the containment or incineration of waste with a higher degree of risk to the environment.



71% / Recovered hazardous waste

In total, 884 tons of waste were generated, with fi sh viscera, solid urban waste and scrap metal (ferrous wastes) contributing the largest volume of what is generated in the company (74.8%). In turn, solid urban waste and farm materials, which are our main source of waste to landfill, are composed of household waste from boats, plastic structures not recyclable, packaging material, pipeline, among other materials. In total, 64% of all waste generated in 2024 was recovered.





IN 2024, WE MANAGED TO COMPOST

44,760 kg

OF ORGANIC WASTE

avoiding the release of 72,511 kg of CO₂ into the atmosphere

This year,
we allocated
296 TONS
of tuna viscera for the
production of organic
fertilizers.

306-2 MANAGEMENT OF SIGNIFICANT WASTE-RELATED IMPACTS

ORGANIC WASTE

In mid-2023, a composting program was started where all food waste from our crews and offi ce cafeterias would be composted instead of going to landfill.



Since 2021, we have taken the initiative to carry out a responsible management of the waste derived from its fish process, in the form of tuna viscera, which are used for the production of organic fertilizers.

On the other hand, according to a life cycle analysis carried out in 2023, the management of these wastes impacts positively on land use change mitigate mineral resource scarcity and decrease terrestrial and marine eco toxicity.

INORGANIC WASTE

JULY 2023:
THE USE OF POLYSTYRENE WAS

ELIMINATED IN OUR BOATS AND OFFICES

Previously, we consumed 5,000 kg per year, which represented 13,000 kg of CO, released into the atmosphere.

This was achieved through the replacement of polystyrene with reusable tuppers, cups, thermos and glasses, improving the quality of food delivery to our farm collaborators, reducing the amount of garbage stored in each boat (with direct health and quality of life benefi ts) and directly benefi ting the environment.

Our commitment to waste recovery extends towards a circular economy, consolidating a joint project between BAF, Bureo and Museo Caracol.

Whereas, the resources obtained from the exploitation of BAF fishing nets jointly with the Caracol Museum created a temporary room in the museum called "Blue Fin", talking about the biology, ecology, management and recovery of the Pacific bluefin tuna; While the funds have also been used to support other programs of the museum, mainly educational activities carried out in collaboration with elementary and junior high schools in the state.



In January of this year, we started with a program of sorting and recycling of cardboard, aluminum and plastic in all our operations, achieving to recycle:

3,269 kg in 2024.

This campaign was supported by training sessions that covered 100% of the company in which staff were trained in proper separation and recycling of waste, climate awareness and circular economy campaigns were carried out to give the sorting and recycling campaign an underlying meaning. We stand by our belief that the sum of individual actions leads to great collective impacts.

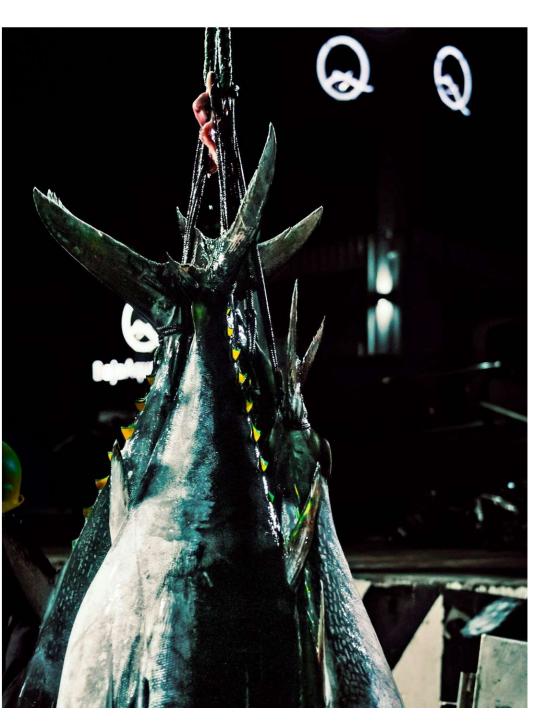
Because of the collaboration with Bureo

BAF HAS DISPOSED AND RECOVERED ALMOST

70
TONNES

OF FISHING NETS!

As a result of which Bureo gives a second life to these plastics that companies such as Patagonia, Jenga (Jenga Ocean) and Costa (Untangled Collection), use to make jackets, table games, lenses and shorts.



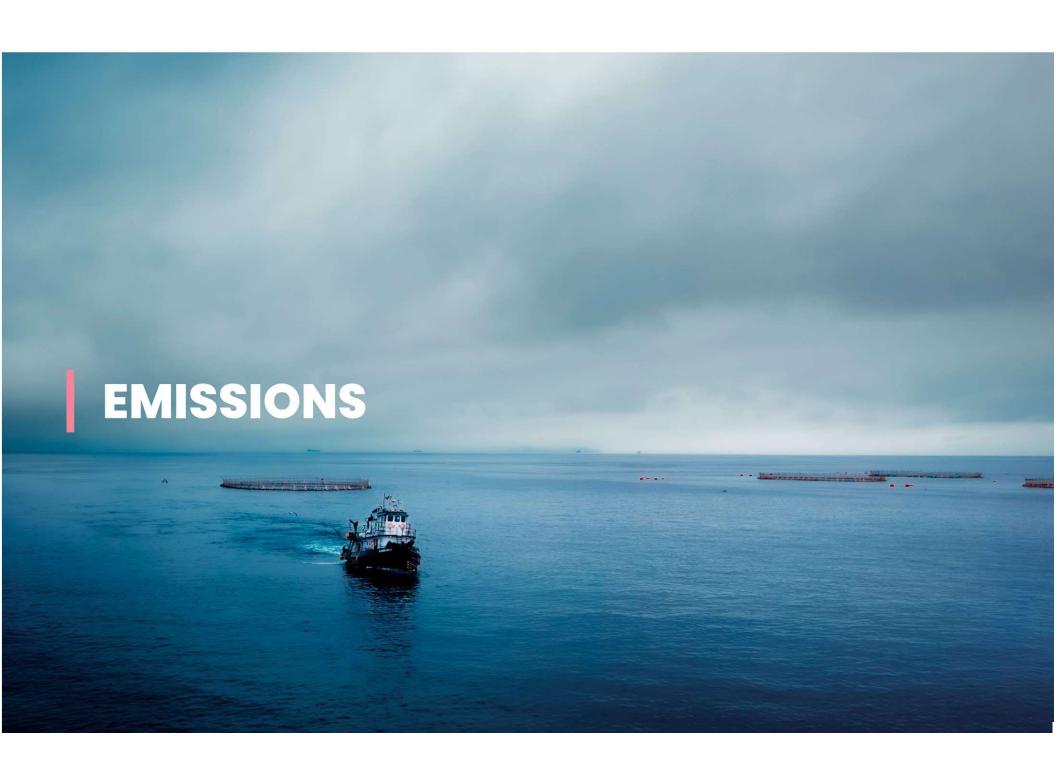
306-3 GENERATED WASTE

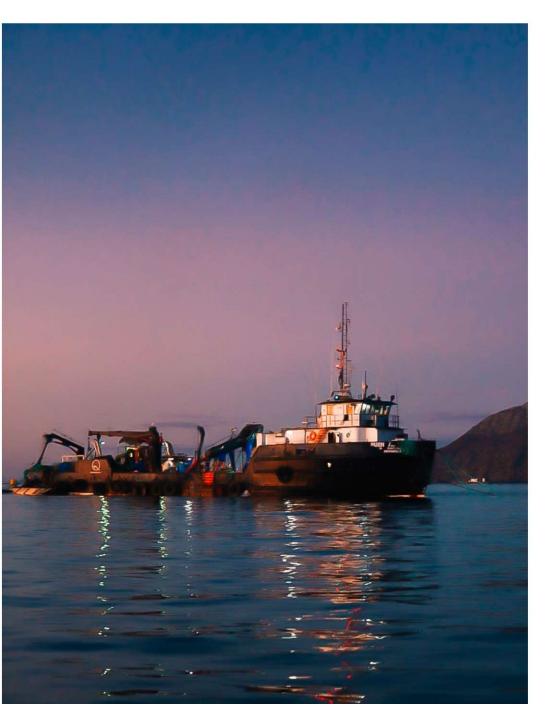
GENERATED AND RECOVERED WASTE

The bulk of our waste, are special management waste and urban solids, making up 89% of the waste generated in 2024, which are distributed as follows:

TYPE OF WASTE	NAME OF THE WASTE	TONS GENERATED	TONS GENERATED (%)	TYPE OF HANDLING
	Fish viscera	295.75	33.43	Recycling
	Polyamide ropes and nets	55.41	6.26	Recycling
RME	HDPE tubing	23.20	2.62	Recycling
	Municipal solid waste and obsolete farm materials	258.94	29.27	Landfill
	Electronic waste (appliances and electronics)	2.27	0.26	Recycling
	Ferrous and aluminum waste	107.03	12.1	Recycling
	Organic waste	44.77	5.06	Composting
	Cardboard	1.74	0.2	Recycling
W	Plastic	0.129	0.15	Recycling
	Wood	0.245	0.03	Recycling
	Used cooking oil	0.200	0.02	Recycling
	Used oil	41.98	4.75	Recycling
	Contaminated water	20.31	2.3	Recycling
	Contaminated fuel	11.20	0.13	Recycling
Contami RP Contami Empty Fi Solids in Contami Contami Residual	Spent alkaline batteries	0.110	0.01	Controlled conf
	Contaminated empty containers	1.95	0.22	Controlled conf
	Contaminated filters	2.13	0.24	Controlled conf
	Empty Freon canisters	0.155	0.02	Controlled conf
	Solids impregnated with hydrocarbons	20.72	2.34	Controlled conf
	Contaminated soil	4.74	0.54	Controlled conf
	Contaminated sludge	0.468	0.05	Controlled conf
	Residual paint	0.108	0.01	Controlled conf
	Expired medication	0.022	0.00	Controlled conf
RPBI	Sharps	0.0034	0.00	Final disposal
TOTAL		884.66	100	Final disposal

These data were obtained from the shipping manifests, transport and collection of waste that our authorized suppliers deliver to us by the environmental government agencies at state and federal level.





ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

Human activity has direct implications for the environment and, more specifically, we can say that industrial activities have a direct effect on global warming. The severity of these adverse effects is well documented in the reports of the Intergovernmental Panel on Climate Change (IPCC). Greenhouse gas emissions do not respect national boundaries, and there is a consensus that climate change will primarily affect the most vulnerable regions of the world, in the Sur Global, negatively affecting fundamental human rights, access to safe drinking water, the availability of safe and nutritious food, and adequate shelter. In response, we are taking decisive action, such as adopting energy-efficient practices and responsible resource management, to reduce our greenhouse gas (GHG) emissions.

HOW WE MONITOR AND REPORT PROGRESS

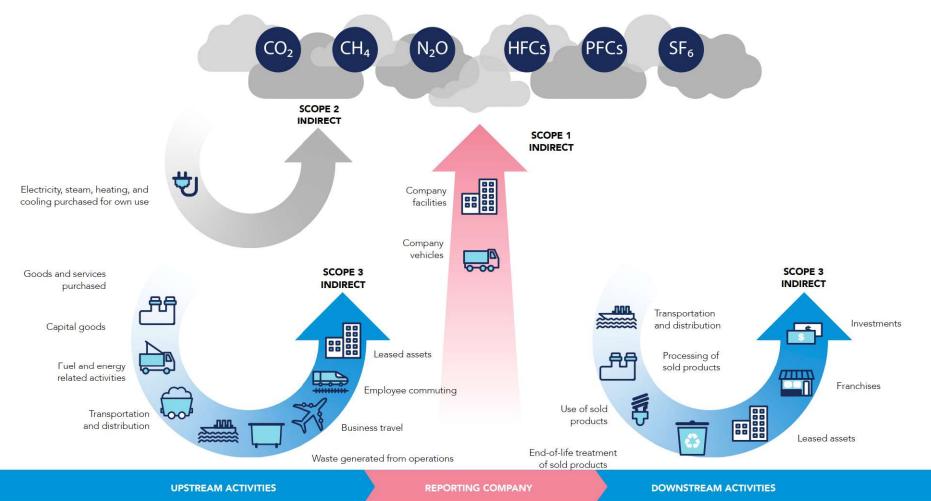
We monitor progress toward our climate goals on a monthly basis through our internal GHG emissions report, which is reviewed by the company's Sustainability Director. This report allows us to continually adjust our strategies, ensuring that we are on the right track to achieve our goals. The results are presented annually in our sustainability report, which informs on progress towards targets, promotes transparency and affirms our commitment to long-term climate action.

ACTIONS AND GOALS

We consider the impact to the atmosphere along our value chain, so our emission reduction targets cover Scope 1, 2 and 3, which we understand as defi ned in the GHG Protocol. Having said that, we aim to reduce its carbon footprint by 35% per kg of tuna harvested by 2035.

We are taking
decisive measures to
REDUCE
GREENHOUSE GAS
EMISSIONS.

We aim to reduce the carbon footprint by 35%
PER KG OF TUNA
HARVESTED BY 2035



World Resources Institute and World Business Council for Sustainable Development. Overview of GHG Protocol scopes and emissions across the value chain.

(2011). GHG Protocol. https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporting-Standard_041613_2.pdf

ECONOMIC CONSEQUENCES OF CLIMATE CHANGE

Climate change is a gradual and multimodal phenomenon, making it difficult to determine precisely the magnitude and likelihood of its impacts. Assessing the economic impact in different sectors and regions is therefore a challenge due to the unpredictable nature of these changes. In the context of aquaculture, climate change creates changing conditions that can affect Baja Aqua-Farms directly or indirectly. However, we have the capacity to implement mitigation actions to prevent or reduce the adverse effects of these changes. We are aware that the main contribution to our carbon footprint for Scopes 1 and 2, is the consumption of diesel in our boats, so measuring our energy consumption is a material aspect of great importance in terms not only economic, but also environmental.



FROM 2023 TO 2024, WE MANAGED TO REDUCE OUR ENERGY CONSUMPTION BY 6.26% thanks to a transcendental change in our operation, where we removed multiple feeder ships for a central feeder ship, significantly reducing diesel consumption in our farming operations.

ENERGY INTENSITY RADIO (GJ/TON HARVESTED)

	2024	2023	2022	CHANGE (%) 2023 TO 2024	CHANGE (%) FROM BASE YEAR
Energy intensity radio within the organization	37.2	39.7	39.8	-6.26%	-6.55%
Energy intensity ratio outside the organization - capture	11.04	3.79	4.85		
Energy intensity ratio within and outside the organization	48.24	43.49	44.65		

ENERGY CONSUMPTION (GJ)

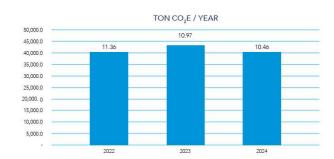
	2024	2023	2022	CHANGE (%) 2023 TO 2024	CHANGE (%) FROM BASE YEAR
Energy intensity radio within the organization	144,137	156,865	141,261	-8,11%	2.04%
Energy intensity ratio outside the organization - capture	42,770	14,989	17,205		
Energy intensity ratio within and outside the organization	186,907	171,854	158,466	8.76%	17.95%

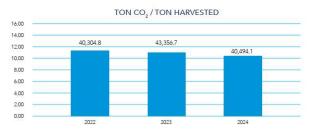
305-1 DIRECT GHG EMISSIONS

Our Sustainability Department was created in 2022 and the Sustainability Strategy was designed in that year, which is why it was taken as a base year for the calculation of carbon footprint in 2022.

For our carbon footprint study we adhere to the GHG Protocol standard, taking into account an operational control approach and using emission factors issued by international and/or governmental agencies such as the EPA, IPCC, the UK Department of Energy and others. Furthermore, we take into account the following gases: CO_2 , CH_4 , $\mathrm{N}_2\mathrm{O}$, HFCs, HCFCs, PFCs, SF_4 and NF_3 .

In addition, we have set an emission reduction target of 35% by 2035; this commitment is established based on actions that are feasible and technically viable, with current technologies and without considering technological advances outside the scope of the company's operations (e.g. electric fi shing boats).





We have set an emission reduction target of BY 2035





ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

Food security is a fundamental pillar for ensuring access to sufficient, safe and nutritious food on an ongoing and equitable basis. Our commitment to contribute to global food security through a responsible and efficient production model of bluefin tuna is materialized through an approach that encompasses the four main pillars of food security.



MONITORING AND REPORTING OF PROGRESS

We have established a robust system to monitor our impact on food security and the sustainability of our operations, through collaboration with governmental and international organizations responsible for managing the fi shery resources on which our operation relies.

ACTIONS AND GOALS

We commit to continue improving and achieving ambitious goals to strengthen food security. Our goals go hand in hand with other actions at the industrial level that support improved stocks and better management of fishery resources.

FOOD SECURITY AT BAJA AQUA-FARMS: A COMMITMENT TO SUSTAINABILITY AND NUTRITION

We believe that food security is a crucial aspect of ensuring universal access to sufficient, safe and nutritious food on an ongoing basis. To achieve a fair and healthy food system, it is necessary to meet the four main pillars of food security: availability, access, assimilation and stability.

We not only ensure availability and access to a highly nutritious product, but also commit to the long-term stability and sustainability of the bluefin tuna species. Our efficient farming model, with minimal environmental impact and minimum waste rate, proves our commitment to meet present and future food needs, while protecting the environment and promoting responsible and healthy consumption.

AVAILABILITY

The availability of food means ensuring that there are sufficient quantities of food products, whether global, national or local, to meet the needs of the population.

This includes key factors such as production, distribution and market capacity to supply the population. We guarantee the availability of bluefin tuna all year round, thanks to a model of efficient harvesting and distribution. This approach allows for a steady supply of this species, currently in the process of recovery, contributing to global food security, especially in markets that depend on this resource. Our constant market presence also helps mitigate supply fluctuations, ensuring that consumers have continuous access to bluefin tuna without interruption.



Stable food security means maintaining the availability, access and use of food on a continuous basis, without external factors such as economic crises, natural disasters or conflicts interrupting supply.

We ensure stability through a responsible aquaculture model and a strong focus on the recovery of bluefin tuna species. We implement responsible practices that ensure the long-term viability of the species, protecting its presence not only as a food source but also as a vital ecological resource. In addition, our production has a low environmental impact, and the minimum rate of waste contributes to the stability of the marine ecosystem, protecting natural resources.



WASTE RATE **1.55**%

ACCESS

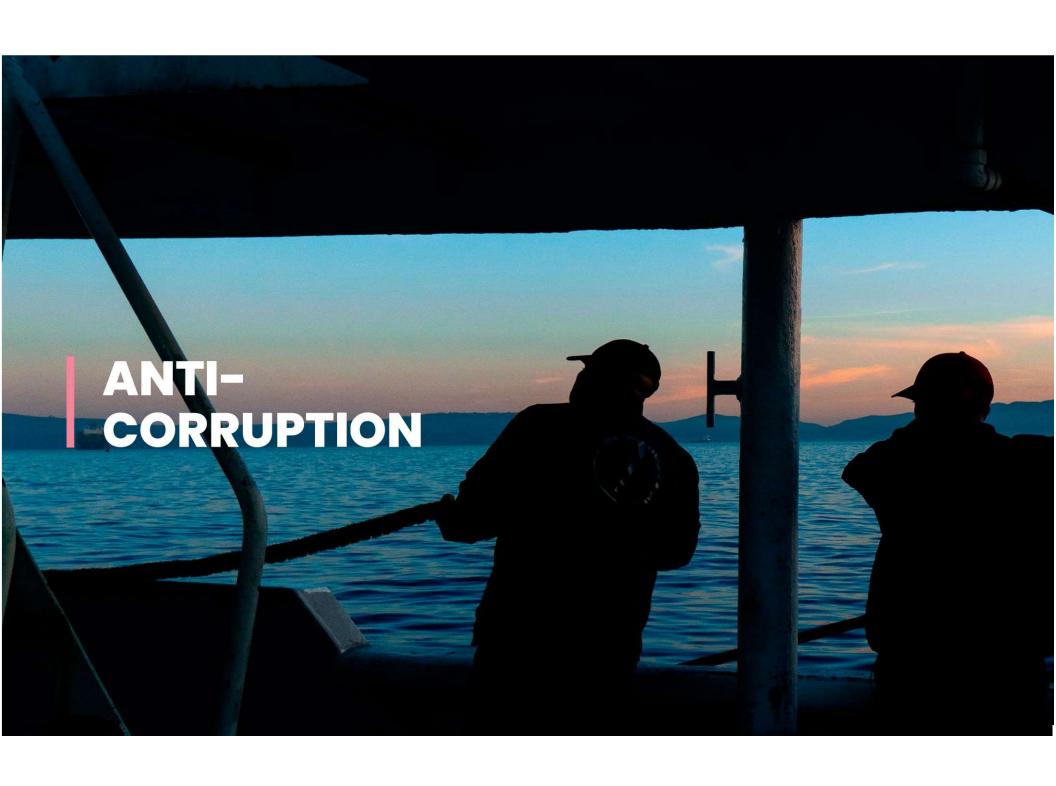
Access to food refers to the ability of people to obtain it economically, physically and socially.

This implies not only availability, but also that food is accessible to all, regardless of their economic, geographical or social situation. Through an efficient distribution model, we facilitate access to bluefin tuna, a highly nutritious food, in various regions. Our distribution strategies ensure that the product reaches local markets and is exported, thus expanding its global availability. In addition, as a recovering species, bluefin provides a sustainable source of protein, especially relevant for communities seeking environmentally friendly and responsible food alternatives.

ASSIMILATION

Assimilation refers to proper absorption of food by the body, related to health status, nutrition and proper preparation of food.

Ensuring that food is nutritious and has the necessary infrastructure for its proper preparation is crucial. Bluefin tuna is one of the most nutritious foods in the marine ecosystem, and is notable for its high content of omega-3 fatty acids, high quality proteins, and essential vitamins and minerals. These nutrients contribute to overall well-being and a balanced diet. In addition, we pride ourselves on operating with a low environmental impact reducing our waste rate to just 1.55%, reflecting efficient use of resources and minimizing waste along the production chain.





ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

We are fi rmly committed to ethical principles and transparency in all our operations. Our Code of Ethics and Anti-Corruption Policy are the basis that guide our organizational culture, ensuring that all activities are carried out under the highest standards of integrity. Through formation and constant training, we seek to build a solid culture that prevents corrupt practices

HOW WE MONITOR AND REPORT PROGRESS

To manage and monitor the risks of corruption, we implement several preventive measures, among which stands out the communication and continuous training on our anti-corruption policies. We have a confi dential reporting channel, BAF Trust, which allows our contributors to report any inappropriate behavior related to corruption. Monthly high-level meetings are held to review potential cases of corruption at all levels.

GOALS AND ACTIONS

Our main objective is to strengthen and expand the anti-corruption culture throughout the organization, ensuring that all collaborators, both internal and external, are aligned with the ethical principles that guide our company. We are working on a more structured approach to corruption risk assessment, which will allow us to more accurately identify and effectively manage these risks across our operations. In terms of our short- and medium-term objectives, we seek to complete the formal commu-

nication of anti-corruption policies to our external suppliers and business partners, as well as implementing a Code of Ethics specifi cally addressed to all entities and individuals with whom we have business relationships. In this way, we seek to extend and strengthen our ethical commitment in all business interactions.

ANTI-CORRUPTION

While we currently do not have individualized corruption risk assessments for each operation, we strongly believe that all our activities should be aligned with appropriate preventive and corrective measures. Given the nature of our operations, we consider that there is an inherent risk in all of them, which leads us to implement prevention and mitigation actions in each area.

As part of our ongoing commitment to improvement, we are working to strengthen our corruption risk assessment strategy with a more structured approach that will allow for identification that is more accurate and even more efficient management of these risks. As we move forward, we continue to prioritize the ethical values that define us.

During 2024, no case of corruption specific to our operations was identified or documented. However, the company is committed to building a strong anti-corruption culture.



This is reflected in the policies and procedures we have implemented, such as our Anti-Corruption Policy and Code of Ethics, which has been signed by 100% of our collaborators, starting with the board. These actions seek to promote an ethical and transparent environment, ensuring that all members of the organization are aligned with our values and principles in the fight against corruption.

As part of our commitment, we have taken a number of preventive measures, such as:



The signing of the **CODE OF ETHICS** by all]our collaborators, ensuring that each team member is aware of the organization's anti-corruption policies and ethical principles.



The implementation of the **ANTI-CORRUPTION POLICY**, which clearly sets out expectations and sanctions in case of infringement.



Strengthening our **ORGANIZATIONAL CULTURE** through regular training on ethical practices and anti-corruption.



Creating a confi dential reporting channel, **BAF TRUST** that they allow collaborators to report any inappropriate conduct related to corruption.

COMMUNICATION AND TRAINING ON ANTI-CORRUPTION POLICIES AND PROCEDURES

During 2024, 100% of the members of the governing body have been informed about the anti-corruption policies and procedures, including the Anti-Corruption Policy and the Code of Ethics. This has been achieved through training sessions, distribution of documents and direct communication.

In addition, during the same period in 2024, 100% of the collaborators of the company received communication of our anti-corruption policies and procedures, which includes the signing of the Code of Ethics and the distribution of the Anti-Corruption Policy.

BREAKDOWN BY CATEGORY OF EMPLOYMENT

MANAGERS

100%
INFORMED

MIDDLE MANAGEMENT

100%
INFORMED

EASE COLLABORATORS

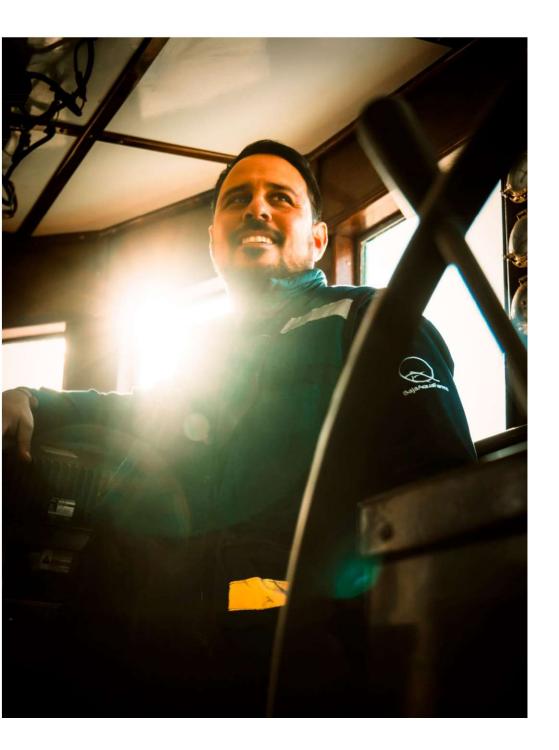
100%
INFORMED

Despite the effort made to date, we have not yet done a formal communication of these policies to external suppliers or business partners. However, it is important to note that although this external communication has not yet been implemented, we seek to reflect our internal values in all of our business relationships. Although the direct communication of anti-corruption policies to external suppliers and partners is outside the current scope of our management practices, we maintain a strong commitment to ethics and transparency in all our external interactions.

In addition, we have business partner selection and evaluation policies that are aligned with our anti-corruption regulations, ensuring that integrity principles are shared with all those we engage with in business.

100%

Of the members of the governing body and collaborators of the company, HAVE BEEN INFORMED ABOUT THE ANTI-CORRUPTION POLICIES AND PROCEDURES



We are currently working on the development of a Code of Ethics aimed specifically at individuals, companies and/ or entities with whom we have any kind of commercial relationship. This new code will strengthen our ethical commitment to our external partners, ensuring that the same values and principles that guide our organization are shared and honored in all our business relationships.

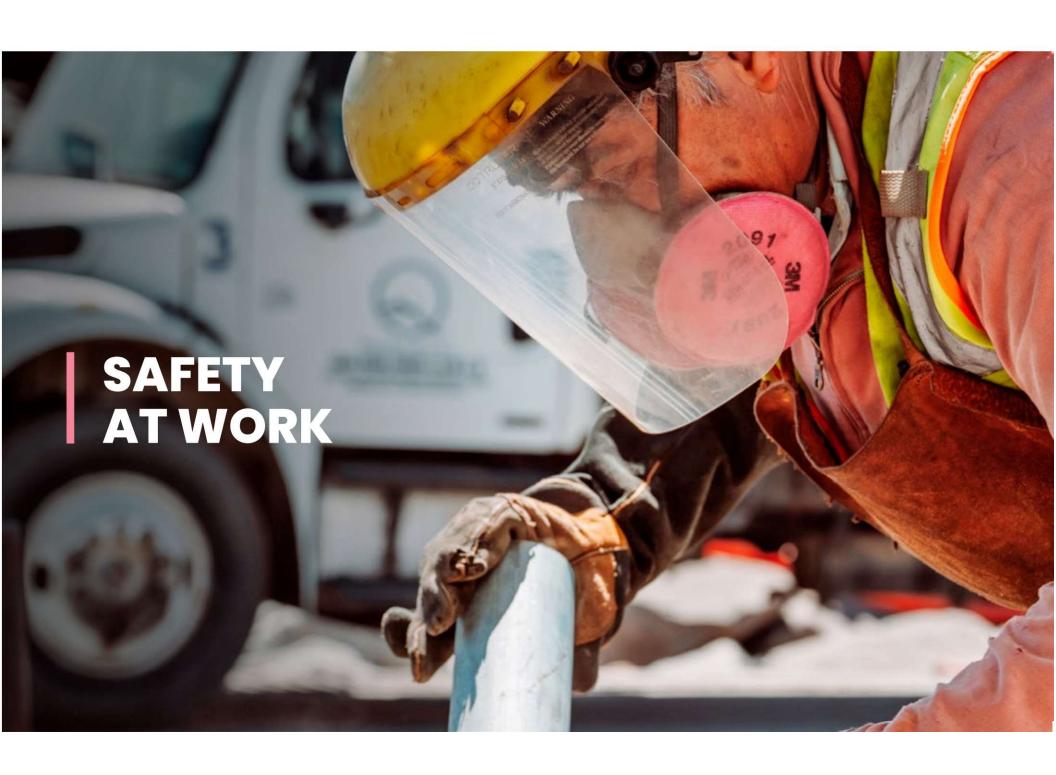
We continue to work in extending our ethical commitment to our entire network of external partners.

CONFIRMED CORRUPTION INCIDENTS AND ACTIONS TAKEN

There were no confirmed incidents of corruption in the organization during the reporting period (2024), including those incidents of corruption that could result in dismissal or disciplinary action against collaborators. The organization continues to promote a culture of integrity, and all complaints and suspicious behavior have been handled in accordance with our internal procedures, with no confirmed incidents of corruption.

Regarding our business partners, there have been no confirmed cases of corruption that resulted in the termination or non-renewal of business partner contracts during the reporting period. We maintain a rigorous partner selection and evaluation process, with a clear focus on ethics and compliance with our anti-corruption policies. Similarly, we follow a policy of strict compliance with local and international laws during the 2024 period and no public legal cases related to corruption have been filed against the organization or its collaborators.

While there have been no confirmed incidents of corruption, we remain vigilant and committed to creating an ethical and transparent environment. In addition, we continue to strengthen our corruption prevention policies and procedures to ensure that any future incidents are handled effectively and in accordance with our internal regulations in a timely manner.





SAFETY AT WORK

ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

We recognize that we operate in an industry with potential risks, especially associated with working under challenging conditions, so we give priority to the health and safety of our collaborators, considering them our most valuable resource. In addition, the classification of aquaculture as one of the most dangerous sectors reinforces the importance of health and safety for us. We firmly believe that reducing work-related injuries and incidents is a critical and priority indicator for the organization and is what drives our commitment to zero incidents in all of our operations.

HOW WE MONITOR AND REPORT PROGRESS

To ensure the effectiveness of our commitment, we maintain a Health Committee chaired by our CEO. We foster a safety culture through courses, communication campaigns providing easy access to information and focusing on raising the awareness of collaborators.

GOALS AND ACTIONS

Our top priority is to set ambitious goals and take decisive action to ensure the health and safety of collaborators.

A key objective is to achieve a 25% reduction in work-related accidents across all our operations.

Key actions include monitoring by the Safety Committee, daily security inspections and regular meetings of the Committee. Annual risk assessments and root cause analyses enable us to identify trends and implement preventive measures, encouraging continuous improvement.

403-1 OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

Occupational Health and Safety (OHS) is an essential pillar in any organization, regardless of its size or sector. Its main objective is to ensure a safe and healthy working environment for all collaborators, protecting both their physical and mental well-being.

In addition to safeguarding the integrity of collaborators, effective OHS management directly contributes to improving the company's efficiency and productivity. In an organizational context increasingly committed to their social and legal responsibilities, occupational health and safety has been consolidated as a key element for the sustainable development and long-term success of organizations.

The implementation of effective OHS measures not only minimizes occupational risks, prevents accidents and occupational diseases, but also ensures compliance with current legal regulations. This approach not only helps to avoid penalties, but also improves corporate reputation. A safe and healthy work environment also fosters an organizational culture of care and respect, which strengthens collaborator morale and commitment.

In this context, the present report analyzes the importance of the OHS department in the company's operations, highlighting its roles, responsibilities and the positive impact of its management on organizational performance and stability.

BAF's OHS Department is structured in two key areas: Port and Farm, which centralize operations in their respective areas. The main difference between these areas lies in their location and the volume of operations they manage.

In Port, administrative and support activities are performed for the operations at Farm, as well as the supervision of high-risk activities at workshops and docks. By contrast, Farm concentrates the bulk of the company's operational activity, making the presence of the OHS department in this area indispensable. Its tasks include monitoring activities, checking procedures and providing immediate attention to any eventuality involving collaborators.



OHS activities in both areas are fundamental to prevent accidents, reduce illness and improve the overall well-being of collaborators, contributing to the success and sustainability of the organization.

The overall objective of the OHS Department is to recognize, identify, evaluate and control occupational and environmental risk factors that may compromise the integrity and health of project-related collaborators. The aim is also to preserve and improve safety and health at both individual and collective levels, while protecting the environment from possible negative effects arising from productive activities.

SPECIFIC GOALS:



To promote the continuous improvement and maintenance of the living conditions and health of collaborators linked to the company.



Prevent any damage to the health of collaborators caused by working conditions.



Protect collaborators from risks related to physical, chemical, biological, psychosocial, ergonomic and other factors arising from the organization of work, which may cause accidents or occupational diseases...



Eliminate or control agents harmful to the health of collaborators in their work environment.



Implement preventive and corrective actions to avoid risks in the workplace, ensuring the safety and integrity of collaborators, as well as protecting the company's assets.

403-8 COVERAGE OF THE OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

The primary objective of the Occupational Health and Safety (OHS) management system is the prevention of risks, elimination of hazards, and reduction of workplace incidents through a structured and continuous approach. To achieve this, specific protocols are implemented across various key areas:

1 CARE AND PREVENTION OF MUSCULOSKELETAL INJURIES

Musculoskeletal injuries may arise from mechanical, ergonomic, or traumatic factors. An initial assessment is performed by nursing staff to determine the severity of the case. For minor injuries, an internal treatment and follow-up protocol is activated until medical clearance is granted, with the possibility of temporary reassignment of duties. Cases requiring specialized studies (X-rays, ultrasounds, etc.) or resulting in incapacity are referred to a hospital for timely care.

2. RESPONSE AND MANAGEMENT OF WORKPLACE INCIDENTS AND ACCIDENTS

In the event of a workplace accident or incident, immediate first aid and assessment are provided to determine internal treatment or referral to healthcare institutions such as the Mexican Social Security Institute (IMSS). The immediate supervisor prepares a preliminary report of the incident, which is reviewed by the OHS Department to conduct a deeper investigation, identify causes, and establish preventive measures to reduce recurrence. If the accident requires hospital care and results in incapacity, the IMSS issues the ST-7 occupational risk document.

This document is supplemented by internal investigations and the case is monitored through resolution and return to work.

3.MONITORING OF MEDICAL LEAVE

To ensure proper reintegration of employees on medical leave, a follow-up protocol is implemented to monitor their recovery, whether due to general illness or workplace accidents. An updated database and direct communication channel with each employee are maintained to track their status and manage their safe return to work...

4. REGISTRATION IN THE WORK ACCIDENT NOTIFICATION SYSTEM (SIAAT)

The ST-7 document, issued by the IMSS for potential occupational risks, includes employee and company information.

This document is registered in the Work Accident Notification System (SIAAT), an online portal that enables companies to report workplace accidents and fatalities to the Ministry of Labor and Social Welfare (STPS), ensuring regulatory compliance and proper case management.

5. MEDICAL EVALUATIONS: PRE-EMPLOYMENT AND PERIODIC EXAMINATIONS

Medical examinations are conducted for job applicants to determine their fitness for the requested position. Depending on the area of work, specific tests are included, such as laboratory analyses for those with direct contact with the product.

Periodic medical exams are also conducted for employees who have completed one year with the company, allowing assessment of their health status and ensuring that their duties do not pose a risk to their well-being.

6. GENERAL CONSULTATIONS AND MANAGEMENT OF CHRONIC DEGENERATIVE DISEASES

The department provides primary medical care to employees, including general consultations, disease follow-up, and management of chronic degenerative conditions.

A detailed record of each visit is kept to analyze the needs of the occupational health area and improve medical services.

7. REGULATORY COMPLIANCE IN OCCUPATIONAL HEALTH AND SAFETY

Specific actions are implemented to ensure compliance with the Official Mexican Standards (NOM) established by the Ministry of Labor and Social Welfare (STPS). These standards regulate occupational health and safety conditions and define the obligations of both employers and employees to prevent workplace risks.

8. 8. WORKPLACE ADDICTION PREVENTION PROGRAM

This program aims to prevent and reduce addiction-related issues in the workplace, minimizing negative impacts on employees' health and performance. Confidentiality of cases is ensured, and resources are provided to address the issue comprehensively. Actions include:



VERIFICATION AND MONITORING WITH THE HEALTH AND SAFETY COMMITTEE

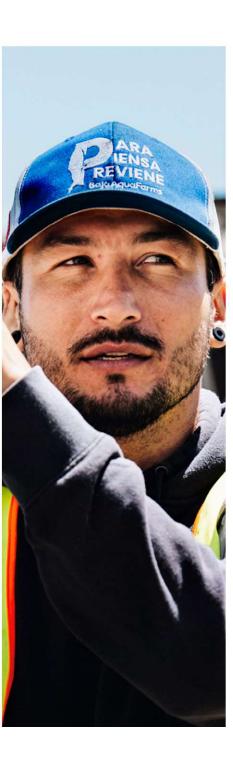
The department actively collaborates with the Safety Committee, which includes representatives of both employees and management. Its role is to investigate accidents, propose preventive measures, and verify their implementation.

Regular inspection tours are conducted to identify and correct potential workplace hazards.

10. IMPLEMENTATION OF SAFETY AND CIVIL PROTECTION PROGRAMS

Evacuation drills are conducted, with health personnel assisting in the evacuation of employees and attending to any potential injuries. Evacuation times are also monitored to assess the effectiveness of protocols and improve emergency response plans.

Establishing an OHS management system focused on hazard elimination and risk minimization is essential for ensuring a safe and healthy work environment. Through these strategies, we not only comply with current regulations but also promote a culture of prevention and well-being among our employees, reducing incidents and strengthening our commitment to occupational safety.



11. PREVENTIVE PROGRAMS: STOP-THINK-PREVENT (3P)

During the first quarter of 2024, a new campaign called 3P: Stop, Think, Prevent was launched. Its goal is to encourage all our employees to adopt the habit of assessing actions before performing them, always prioritizing their safety. Before carrying out any task, we must apply the 3P approach:

STOP!

Don't rush. Review the tasks to be performed, check the order and cleanliness of your workstation, verify your PPE, etc.

THINK

Consider whether conditions are appropriate, and whether you have the necessary tools within reach, etc.

PREVENT

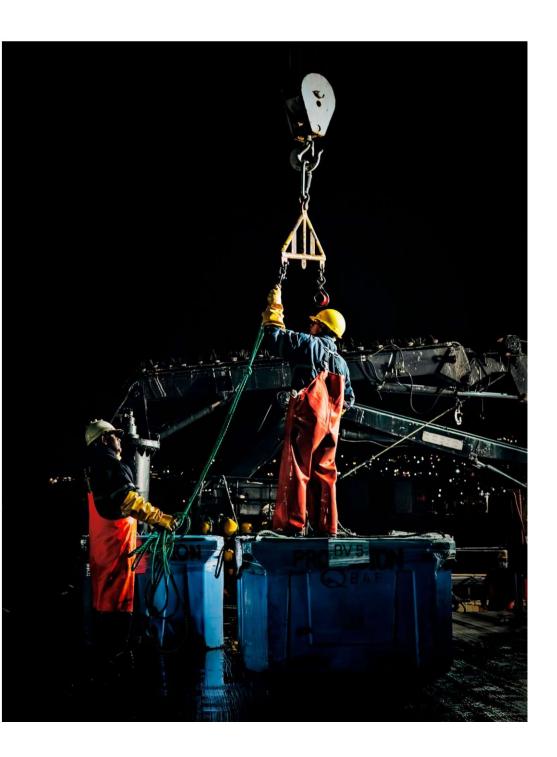
If you've identified any warning signs during your assessment, adjust your behavior to prevent the likelihood of any risk.

Eliminating existing workplace hazards and their consequences goes far beyond simply achieving a "zero-accident" goal; it requires building a preventive safety culture that involves the participation of everyone in the company, including operational staff, supervisors, and management.

12. SISTEMA DE CONSECUENCIAS

This new protocol establishes the application of sanctions for unsafe behaviors and actions that may endanger the safety of our employees. We are confident that implementing this new strategy will be the final step in ensuring that our workplace is a safe and healthy environment for everyone.

CONDUCTAS INAPROPIADAS INAPPROPRIATE BEHAVIORS When it is observed that an employee is not following a basic rule or standard safety procedure, **PREVENTIVE** the direct supervisor corrects the situation and **OBSERVATIONS** raises awareness by pointing out the inappropriate behavior. A verbal warning is given and a first notice is issued. If the employee repeats the inappropriate behavior, the direct supervisor holds an interview SUPERVISION to explain the potential impact on people and MODEL operations. A verbal warning is given and a second notice is issued. Additional training is scheduled. If the employee fails to understand and comply SUSPENSION with the established agreements, a third notice is issued and an unpaid suspension is applied. Baja Aqua-Farms will not tolerate further deviations that endanger the lives of others or **EMPLOYMENT** disrupt operations. **TERMINATION** Dismissal of the employee without liability for the company.



403-2 HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION

Hazard identification and risk assessment are key processes in the company's OHS management. Our objective is to detect and analyze factors that may cause workplace accidents or illnesses, allowing us to implement appropriate and effective preventive measures.

The hazard identification process involves recognizing all conditions, activities, or substances that may pose a risk to employees' health or safety. Hazards are classified into the following categories:



Physical hazards. Exposure to noise, vibration, extreme temperatures, poor lighting, radiation.



Chemical hazards. Toxic substances, fumes, vapors, dust and contact with corrosive products.



Biological hazards. Presence of viruses, bacteria, fungi or other infectious agents.



Ergonomic hazards. Inappropriate postures, repetitive movements, manual lifting of loads.



Mechanical hazards. Use of machinery without protection, defective tools or risk of entrapment.



Psychosocial hazards. Work stress, harassment, excessive workload.

Various techniques and tools are used to detect these hazards, such as safety inspections, task analysis, incident review and interviews with staff and supervisors.



Once hazards have been identified, the level of risk they pose is assessed by considering the following factors:

PROBABILITY

The frequency with which an incident related to the identified hazard may occur.

CONSEQUENCE

Magnitude of potential damage in case the hazard materializes.

The evaluation methodology we use is documented in the job risk analysis (we need the annex). In this document, hazards are classified according to type of activity, type of risk, exposed anatomical region and the personal protective equipment (PPE) required, which facilitates decision making regarding control measures. Based on the evaluation carried out, we implement control strategies following the established hierarchy in occupational safety:

- 1
- **Elimination.** Complete elimination of the hazard (where possible).
- 2
 - **Substitution.** Replacement of hazardous materials, processes or equipment by safe alternatives.
- 3
- **Engineering controls.** Implementation of physical barriers, ventilation systems and machinery protections.
- 4
- **Administrative controls.** System of consequences, awareness campaigns, staff training, signage.
- 5

Personal Protective Equipment (PPE): Use of helmets, gloves, goggles, respirators and other personal protective items when risks cannot be eliminated.

DAILY SAFETY AND OCCUPATIONAL HEALTH INSPECTION ROUNDS: IDENTIFYING AND IMPROVING UNSAFE CONDITIONS

Hazard identification and risk assessment are essential processes to ensure a safe and healthy work environment. OHS staff conduct daily visits to the company's facilities with the aim of identifying possible risks and unsafe conditions that may compromise the integrity of collaborators. These rounds are critical to identifying opportunities for improvement and ensuring compliance with safety regulations in all processes and work areas.

During these rounds, the safety team evaluates the working environment conditions, equipment and practices of collaborators, looking for any factors that may pose a health or safety risk. When an unsafe condition is detected, it is documented and immediately reported to the appropriate department for prompt attention and correction.

It is important to note that if unsafe conditions are not addressed in a timely manner, protocols established in the consequence system are activated. This involves the implementation of corrective actions, ranging from training to disciplinary measures. This approach ensures that the company maintains a safe and healthy working environment for all, promoting a culture of prevention and shared responsibility.

MONTHLY MEETINGS WITH SUPERVISORS AND ADDRESSES FOR THE REVIEW OF SPORADIC AND RECURRENT ACCIDENTS

Each month, meetings are held with supervisors and directors to discuss in detail the accidents that occurred during the month. These sessions review specific cases and conduct an in-depth analysis of the root causes of incidents. This process allows the identification of underlying factors that may have contributed to the accidents and, from this, proposals for solutions and corrective actions are generated.

The main objective of these meetings is to implement effective measures that prevent repetition of the same accidents, thus ensuring a safer and healthier working environment for all collaborators.

The implementation of effective control measures contributes significantly to the reduction of occupational accidents and diseases, promoting a culture of prevention and well-being in our organization. With BAF Trust line, collaborators can report incidents or unsafe conditions as well as situations where they have had to work under unsafe conditions, without fear of retaliation.



403-3 OCCUPATIONAL HEALTH SERVICES

We believe that safety and health at work is as fundamental as any other function within the organization. Our main objective in the area of Occupational Health and Safety (OHS) is to implement actions that ensure safe and healthy workplaces. We care not only about the safety and integrity of our collaborators, but also about those who visit our facilities.

The department is responsible for supervising and monitoring the company's health programs. Its functions include the identification, evaluation and intervention in emergencies or medical urgencies, as well as the constant monitoring of the health status of collaborators. Its primary purpose is to protect the lives of our collaborators, prevent future injuries and promote a health culture in all our facilities, both at the port and on the farm.

To ensure access to medical services and financial benefits, we offer coverage from the Mexican Social Security Institute (IMSS in Spanish) to all our collaborators, which provides medical care, disability, pensions and other social security benefits to registered collaborators.

We also have a nurse's area inside our facilities, where primary care is provided in the event of accidents. Specialized personnel, including nurses and emergency medical technicians, are trained to provide an effective first response. If necessary, it is also responsible for referring the patient to the nearest medical institution for specialized care.

START-UP MEETING: OCCUPATIONAL HEALTH

In order to ensure safety during the daily operations, every morning OHS area collaborators participate in the kick-off meeting. This meeting is a crucial space to inform the whole team about the maneuvers and activities scheduled throughout the day, providing an overview of the tasks that will be conducted.

During this meeting, the risk levels associated with each activity are evaluated, allowing determining which operations require an additional presence of security personnel, according to the complexity or danger they may involve. This ensures that operations run smoothly and minimize potential risks by implementing preventive and corrective measures efficiently.

This practice contributes to creating a safe working environment, promoting a culture of prevention and control within the organization, aligned with the principles of sustainability and operational safety established by the company.



MARBAJA
COMMITEE

Improvements in vessel maintenance processes

Creation of a representative seven-a-side football team

These actions not only promote integration but also contribute to employees' physical and emotional well-being.

403-4 COLLABORATOR PARTICIPATION, CONSULTATION AND COMMUNICATION ON OCCUPATIONAL HEALTH AND SAFETY

In 2024, a group of employees came forward with the proposal to establish the MARBAJA Committee, recognizing the importance of this step in strengthening and promoting a better workplace community in every sense, while fostering a culture of safety and health within our organization. Through this initiative, employees demonstrated their commitment to collective well-being, understanding that organized participation is essential for the continuous improvement of our working conditions.

As a company, we provided all the necessary support for the committee's formation and registration; however, it was the dedication and effort of 20 employees—with a clear purpose and shared vision—that made its successful registration possible. Today, the MARBAJA Committee is driving meaningful changes in various aspects of occupational safety and health. Additionally, the committee meets monthly with the management team to review and propose new improvement measures, ensuring that safety and health policies and practices are constantly evaluated and optimized. This collaborative and participatory approach is part of the organization's DNA and aligns with its goal of creating a safer, healthier, and more harmonious work environment for everyone.

403-5 TRAINING OF COLLABORATORS ON OCCUPATIONAL HEALTH AND SAFETY

Occupational health and safety are key pillars in ensuring a safe and efficient work environment. Because of this, we have implemented a robust training program for our collaborators, with the purpose of strengthening their knowledge, skills and response to risk situations. Our programs cover a wide range of subjects, including:

1. OCCUPATIONAL HEALTH AND SAFETY

Health and Safety legislation. National and international regulations applicable to the sector.

Safe maneuvers. Techniques and procedures for the safe execution of operational activities.

Proper use of personal protective equipment (PPE). Correct selection and application of safety equipment.

Accident investigation. Methodologies for the analysis of incidents and implementation of preventive measures.

Occupational health. Prevention of occupational diseases, ergonomics and well-being at work.

PROGRAM RESULTS IN 2024

230
HOURS OF TRAINING DELIVERED

1010

TRAINED COLLABORATORS

These programs have strengthened the culture of occupational safety and prevention, ensuring that our collaborators have the knowledge and tools necessary to perform their functions safely and efficiently.

2. CIVIL PROTECTION AND EMERGENCY RESPONSE

Internal emergency brigades. Training of teams to respond to contingencies within the company.

Firefighting. Use of fire extinguishers, fire control and evacuation in case of accident.

Evacuation and first aid protocols. Key actions in response to medical emergencies and natural disasters.

3. MARITIME SAFETY AND FARM OPERATIONS

To ensure safety in our marine and farm operations, we offer specialized courses such as:

Search and rescue. Procedures for locating and assisting persons in emergencies at sea..

Man in the water. Techniques and protocols for recovery of crew members who have fallen into the water

Safety in maritime operations. Preventive and corrective measures in activities at sea.

Vessel emergency protocols. Response to technical failures, adverse weather conditions and other risks.

METHODOLOGY AND SCOPE

Training is provided in two ways:

In-house training. Sessions are held twice a week, led by our team of health and safety specialists.

External training. On a regular basis, we have certified instructors who provide specialized training.

403-6 PROMOTION OF COLLABORATOR HEALTH

The company's OHS department is tasked with ensuring collaborator well-being through the implementation of programs and services that promote disease prevention and health promotion in the workplace. These efforts seek to detect chronic degenerative diseases in a timely manner, carry out rapid tests for the identification of viral diseases and apply the tetanus vaccine, among other preventive actions.

As part of its commitment to the health of collaborators, the department also works on managing agreements with specialized clinics, with the aim of offering discounts on medical studies. A prominent example of this initiative is the partnership with medical centers for mammography screening during the month of October, in addition to the international breast cancer awareness campaign. In addition, health days are organized for all collaborators in collaboration with the local health center. These sessions seek to raise awareness about the importance of self-care and prevention, allowing collaborators access to free medical assessments and obtain valuable information about their health status. During these days, several activities are carried out, including:



Reinforces its commitment to the continuous improvement of employees' quality of life by promoting a culture of prevention and holistic well-being within the company.

Measurement of weight, size and waist circumference. With the purpose of assessing nutritional status and possible metabolic risks..

Detection of hypertension and diabetes mellitus. Diseases that pose a significant health risk if not controlled in time..

Rapid screening tests for viral diseases such as hepatitis C. HIV and syphilis, facilitating early diagnosis and appropriate medical quidance..

Provision of condoms as part of the STD. Prevention strategy.

Distribution of oral and deworming serums. Promoting access to basic health supplies for the well-being of the collaborators.

The implementation of these programs not only benefits employees' individual health but also has a positive impact on productivity and the work environment, thereby creating a safer and healthier workplace for everyone..



403-7 PREVENTION AND MITIGATION OF IMPACTS ON HEALTH AND SAFETY AT WORK DIRECTLY LINKED THROUGH BUSINESS RELATIONSHIPS

Prevention and mitigation of occupational health and safety impacts depend not only on the internal conditions of the company, but also on business relationships and on the operational chain. Even if the company has no direct control over the work or the place where it is conducted, it remains responsible for any direct or indirect impact on its operations and products. It is therefore essential to establish clear guidelines, assess risks throughout the supply chain and promote good practices in occupational safety and health with partners, suppliers and contractors, ensuring a safe and sustainable working environment at every stage of the business process.



GOAL ZERO ACCIDENTS

In 2024, we implemented a campaign focused on achieving our goal of **ZERO ACCIDENTS** in all our operations.

403-9 OCCUPATIONAL INJURIES

INDICATORS, TARGETS, FREQUENCY

This initiative was aimed at all our employees, both in the port and farm areas. During the year, we made significant progress in creating a safer work environment, reinforcing the importance of safety and reducing the risk of accidents in our day-to-day operations.

 $\left(\frac{\text{Number of accidents per month}}{\text{Average monthly number of workers}}\right) \times 100$

INDICATOR

At the close of the first half of 2024, we achieved an outstanding reduction in our accident rate, reaching a 62% decrease compared to the same period of the previous year. This result reflects the commitment and continuous effort we have invested in implementing occupational health and safety strategies within our company.

By the end of 2024, we managed to reduce occupational accidents by 50% compared to the previous year, consolidating the progress achieved in our safety culture. These achievements are a clear reflection of the collaborative efforts and the effectiveness of the preventive measures adopted throughout the year.

NUMBER OF ACCIDENTS AT BAF AND SABAF 2024

30

NUMBER OF EMPLOYEES AT BAF AND SABAF 2024:

average of

390

A thorough analysis of the incidents that occurred revealed that 80% of the workplace accidents were caused by unsafe actions, while only 20% originated from unsafe conditions. This information is key to focus our future strategies on modifying work behaviors and habits, strengthening awareness of the importance of performing tasks safely.

KEY PERFORMANCE INDICATOR (KPI)

The occupational accident rate KPI for BAF and SABAF closed 2024 with a value of 11.42, only 0.04 points short of our target of \leq 11.38. Workplace Accident Rate for BAF and SABAF only: 7.70

Although we did not fully meet the target, this result demonstrates significant progress and highlights the positive impact of the awareness campaigns and safety initiatives implemented throughout the year..

COMMITMENT TO SAFETY

For the company, building a strong safety culture goes beyond meeting requirements. It is a constant commitment to our employees. We know that continuous improvement is key, and that is why we strive every day to provide them with the necessary tools, offer them constant training and accompany them in every step towards achieving our goals. Every action, every decision and every effort is aimed at ensuring that our employees work in a safe and healthy environment...

WORKPLACE
ACCIDENT RATE
(BAF AND SABAF
ONLY):
7.70



403-10 OCCUPATIONAL DISEASES AND AILMENTS

General illnesses in the work environment include a wide variety of health conditions that may arise from multiple factors, not necessarily related to specific work activities. These diseases are effectively identified and treated through regular medical checkups and early detection practices, allowing timely management and preventing major complications. These actions are mainly implemented through health days organized on a regular basis, in which medical checks, welfare assessments and preventive activities are conducted. In addition, a detailed follow-up of each case is achieved through the creation and maintenance of medical records in the nursing area, which allows us an adequate control of the health of our collaborators.

It is essential to stress that general illnesses are not necessarily a direct consequence of exposure to occupational factors, since they are often pre-existing ailments that collaborators may have had before joining the company. However, by early detection of these conditions, it is possible to intervene in time, this significantly increases the likelihood that the collaborator will receive appropriate treatment and can continue to perform their duties actively with an optimal quality of life. This proactive approach not only benefits the health of staff, but also helps to maintain a healthy and productive work environment, ensuring that collaborators are in the best position to carry out their daily tasks without compromising their well-being.





OUR TOP PRIORITY
IS TO

PRODUCE HIGH-QUALITY TUNA

ensuring it is safe for human consumption and free from any type of contamination.

ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

We are committed to ensuring food safety throughout the entire production process, from capture to marketing.

We believe that food safety is a key aspect of protecting the health of our consumers, complying with current regulations and maintaining the sustainability of our aquaculture operations.

To achieve this objective, we have established a rigorous control system ranging from the quality of the aquatic environment to the traceability of the final product.

Our top priority is to produce high quality tuna, ensuring it is safe for human consumption and free from any kind of contamination.

We have implemented various measures to mitigate food safetyrelated risks, including feed control, good hygiene practices, HACCP methodology, and an uninterrupted cold chain that ensures the freshness and safety of the product at all times.

MONITORING AND COMMUNICATION OF PROGRESS

We maintain a comprehensive monitoring and communication system to ensure that all of our food safety operations run properly and meet the highest standards. Among our main practices of monitoring.

ACTIONS AND GOALS

Continuous improvement is an essential pillar to ensure the safety of our products and the satisfaction of our consumers. Some of our key actions and goals include strengthening quality control, ensuring product safety, implementing new monitoring technologies, Research and adopt new technologies to improve the efficiency and accuracy in monitoring the quality of our products and production processes and Improving Transparency and Traceability.

With these actions, we reaffirm our commitment to food safety by ensuring that all of our products are safe, healthy and of the highest quality. Our focus on food quality and safety not only benefits our consumers, but also protects the environment and ensures the long-term sustainability of our operations.



416-1 ASSESSMENT OF HEALTH AND SAFETY IMPACTS OF PRODUCT AND SERVICE CATEGORIES

PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE CATEGORIES FOR WHICH HEALTH AND SAFETY IMPACTS ARE ASSESSED IN ORDER TO ACHIEVE IMPROVEMENTS.

At Baja Aqua-Farms, we are deeply committed to the production of healthy and high quality tuna within our aquaculture operations. We understand that adherence to strict food safety and quality standards is not only essential to ensure the safety of our products, but also to protect the welfare of our consumers and ensure the long-term sustainability of our business. That is why 100% of our products are subjected to health impact assessments and we look for various ways to continue improving in providing products of the highest quality.

100%

OF OUR PRODUCTS ARE SUBJECT TO HEALTH IMPACT ASSESSMENTS.

Various ways are being explored to continue improving in delivering products of the highest quality.

Quality and safety control is a fundamental pillar to ensure consumer satisfaction, compliance with current regulations, tuna health, risk mitigation and responsible management of our reputation. To this end, we have established a rigorous system of control that covers every stage of production, from feeding the tuna to final delivery of the product. The main measures we implement are:



Monitoring of the aquatic environment. We carry out continuous monitoring of the biotic and abiotic factors of the aquatic environment, which allows us an early detection of any possible risk for the health of tuna or consumers. This thorough monitoring of water is key to ensuring the quality and well-being of our tuna.



Control of the feeding of tuna. We establish rigorous quality controls on the food. This includes sensory assessments and rapid histamine tests, ensuring that the ingredients are fit and safe for tuna consumption.



Good Hygiene Practices (GHP) and Standard Operating Procedures for Sanitation (SOPS). We apply these practices at all stages of our operations: from farm to harvest, through slaughter, transport and processing. These measures are designed to minimize the possibility of cross-contamination and ensure the safety of our products.



Safety Risk Assessment with HACCP. We implement the HACCP methodology (Hazard Analysis and Critical Control Points) in each stage of the production process, from slaughter to processing. This allows us to identify and control risks related to pathogens and histamine formation. Cooling is a major control measure; we ensure that the cold chain remains uninterrupted from the boat-harvest to refrigerated transport in distribution centers.

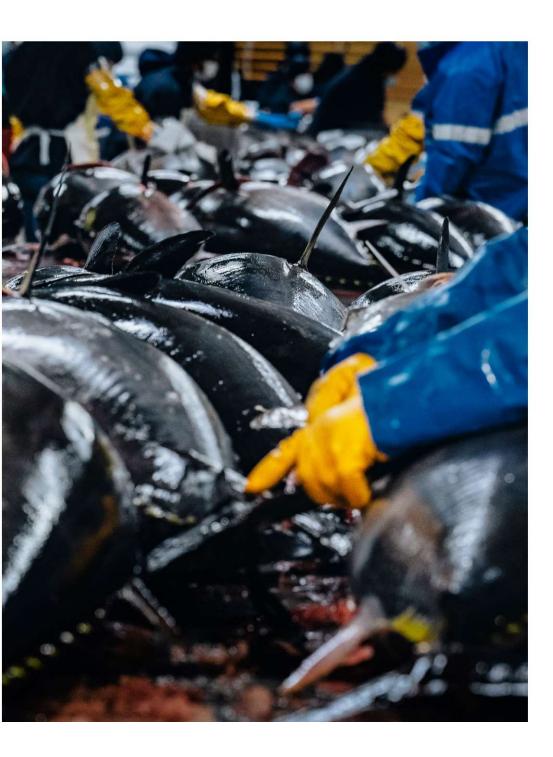


Product Traceability. We have a traceability system that allows us to trace each fish along the entire production chain, from harvest to marketing, ensuring transparency in the processing and handling conditions of the product.



Audits and Compliance. We conduct internal and external audits on a regular basis to ensure that the established procedures are properly implemented. Our farm has the SENASICA Certification for compliance with Good Aquaculture Practices, and our processing plant is registered in facilities authorized for export to the European Union and countries adhering to CODEX Alimentarius. In addition, since 2023, we have obtained the Seafood Processing certification of Best Aquaculture Practices.

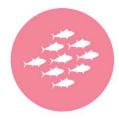
Through these practices, the company ensures that all of our products meet the highest food safety standards, promoting consumer health and protecting the aquatic environment in line with our sustainability commitments.

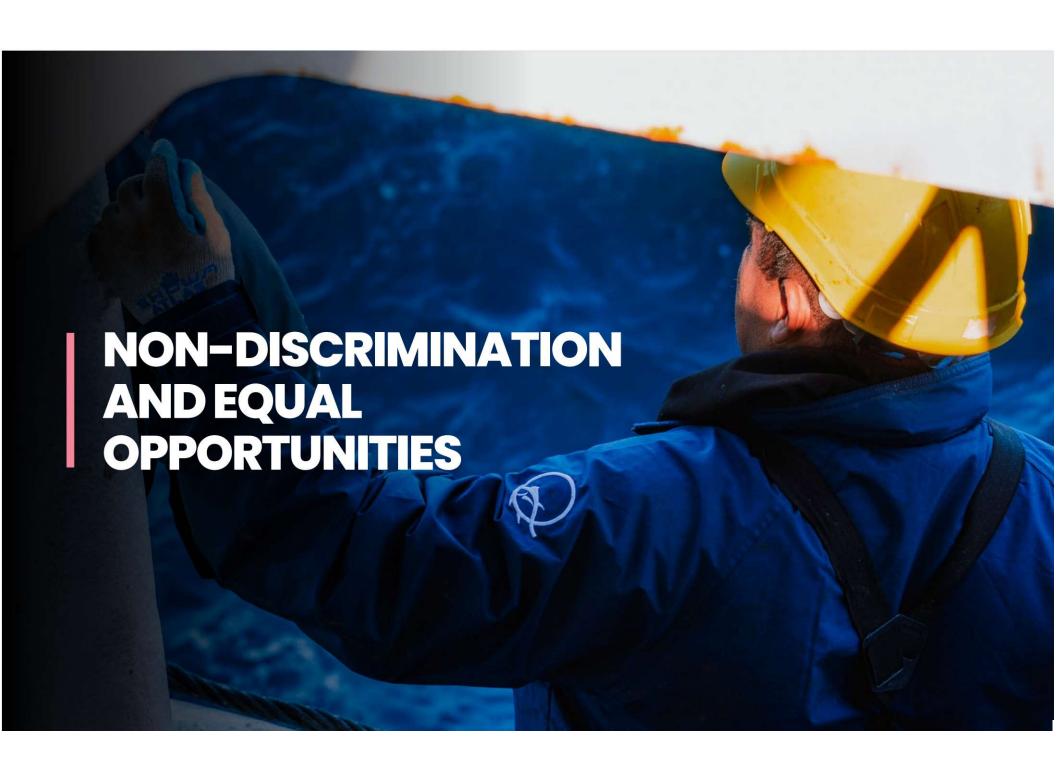


416-2 NON-COMPLIANCE CASES RELATED TO HEALTH AND SAFETY IMPACTS OF PRODUCT AND SERVICE CATEGORIES

DECLARATION ON COMPLIANCE WITH VOLUNTARY STANDARDS AND CODES RELATING TO HEALTH AND SAFETY IMPACTS

During the reporting period, we have not identified any instances of non-compliance with regulations or voluntary codes related to the health and safety impacts of our products and services. We have consistently complied with all applicable regulations and maintain a strong commitment to the safety and well-being of our consumers and community in general.





BAJA AQUA FARMS



We promote an inclusive culture

EVERY PERSON IS VALUED

for their skills and abilities, regardless of their gender, ethnicity, or cultural background



ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

Diversity, equal opportunities, and non-discrimination are fundamental to the sustainable development of our company. Our hiring processes are designed to prevent any form of discrimination, and we work to create a work environment where everyone has the same opportunities.

MONITORING AND REPORTING OF PROGRESS

Every year, we conduct employee climate surveys to identify and address any challenges related to discrimination and harassment. In addition, we have suggestion boxes and internal channels to listen to our employees on a variety of topics. Through training, monitoring, and the active participation of everyone, we continue to improve our practices to ensure a respectful workplace for all.

ACTIONS AND GOALS

Our commitment to promoting diversity, equal opportunities, and non-discrimination is reflected in our strategic actions and initiatives. We prioritize leadership development programs and training sessions on diversity awareness. We continuously strive to improve our practices so that Baja Aqua-Farms is an inclusive environment where everyone can thrive based on their merit and abilities, in line with our vision of sustainable development.

FLEXIBILITY AND ADAPTABILITY

we implement policies that promote inclusion, such as flexible working hours, telework and the adaptation of workplaces for people with disabilities

AWARENESS AND TRAINING

we offer training programs for all levels of the organization on diversity and inclusion, awareness of unconscious biases and cultural diversity management.

IN OUR HIRING, RETENTION, AND PROMOTION PROCESSES, WE ENSURE EQUITY, INCLUSION, AND THE ABSENCE OF BIAS. SOME OF OUR ACTIONS INCLUDE:

TOPIC	HIGHLIGHTED
Flexibility and Adaptation	We implement policies that promote inclusion, such as FLEXIBLE SCHEDULES, REMOTE WORK, AND THE ADAPTATION OF WORKSPACES FOR PEOPLE WITH DISABILITIES.
Awareness and Training	We offer training PROGRAMS AT ALL LEVELS OF THE ORGANIZATION ON DIVERSITY AND INCLUSION, raising awareness of unconscious bias, and managing cultural diversity.
Leadership and Middle Management Awareness	We include leaders and managers in specific programs so they can ACT AS AGENTS OF CHANGE WITHIN THEIR TEAMS.

PROMOTING AN INCLUSIVE CULTURE

We foster an environment of open and respectful communication where everyone feels comfortable sharing ideas and concerns. We value respect, empathy, and diversity in our decision-making.

DATA ON PEOPLE WITH DISABILITIES

COUNT OF DISABILITIES BY COMPANY (VISUAL AND HEARING)

A	BAJA AQ	UA-FARMS	BAF ADM	INISTRATIVE SERVICE
	DISABILITY	f	DISABILITY	′
13	Visual	24	Visual	10
0	Hearing		Hearing	0
13	Total	26	Total	10
	13 0	DISABILITY 13 Visual 0 Hearing	DISABILITY 13 Visual 24 0 Hearing 2	DISABILITY DISABILITY 13 Visual 24 Visual 0 Hearing 2 Hearing



ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

Hiring the right candidate and offering good working conditions is key to the quality and stability of our team. Our Human Capital department supports recruitment and provides onboarding and training to help employees work successfully.

HOW WE MONITOR AND REPORT PROGRESS

At Baja Aqua-Farms, we pay according to salary bands based on skills and position. We do not offer signing bonuses, but we do provide annual performance boruses. Senior executives receive bonuses for global achievements. In addition, we offer a retirement plan to ensure the long-term well-being of our employees.

GOALS AND ACTIONS

We foster an environment where employees feel motivated and support the work of unions. All employees have collective bargaining agreements, and we respect both national and international labor laws. We promote a fair and collaborative environment for the success of the company and the wellbeing of everyone.

OUR EMPLOYMENT PRACTICES

We focus on providing fair compensation and an inclusive, respectful, and transparent environment. We promote a culture that supports professional development and are committed to social, environmental, and productive sustainability, in line with social responsibility and the United Nations Sustainable Development Goals. Below, we present our employment practices:



Skill-based recruitment

We promote inclusion and hire people with diverse backgrounds, including those with non-traditional education or training.



Inclusive selection process

Starting in 2025, we will use artificial intelligence to make the selection process fairer and more unbiased.



Remote and flexible recruitment

We have adopted the hybrid model and seek candidates who can adapt to remote work.



Extraordinary benefits

We offer flexible schedules, emotional support, a savings fund, and access to healthy products at the BAF Shop



Diversity and equity in recruitment

All our job openings promote inclusion and equality at all levels.



Candidate experience as a priority

We ensure a clear, fair, and streamlined selection process, from application to onboarding.

This approach not only allows us to attract diverse talent but also improves the quality of work life and increases employee retention. Each of our processes is designed to ensure that all candidates are treated with fairness and respect, regardless of their background or personal characteristics.

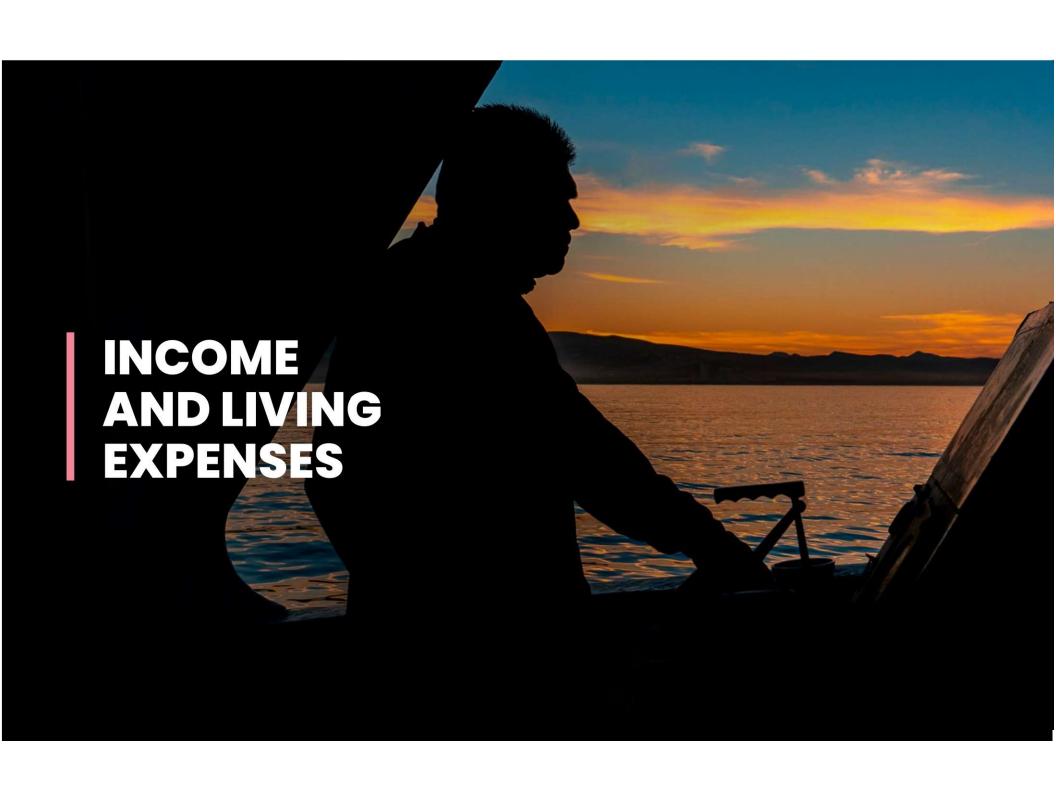
SUSTAINABILITY REPORT

HUMAN CAPITAL POLICY, ETHICS AND CODE OF CONDUCT

In addition, we provide fair and equitable compensation, promoting equal opportunities for the growth and development of our employees, regardless of their seniority, gender, background, or other characteristics.

Our Code of Conduct is a fundamental pillar of our organizational culture and reflects our commitment to the highest standards of ethics and workplace responsibility. This includes respecting labor rights, creating a discrimination-free environment, and promoting inclusion at all levels of the company.







HOW WE MONITOR AND COMMUNICATE PROGRESS

We adopt a living wage framework

living, conduct regular salary audits, and maintain a fair and transparent compensation structure

CURRENTLY

Employees earning the lowest wages in our company receive a salary at least

20%
ABOVE THE MINIMUM

ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

We are committed to paying a decent living wage by ensuring that all our collaborators receive compensation that meets their basic needs and improves their quality of life.

GOALS AND ACTIONS

We are committed to paying a decent living wage by ensuring that all our collaborators receive compensation that meets their basic needs and improves their quality of life. To this end, we have adopted a cost-of-living-based wage framework, conducted regular salary audits and maintained a fair and transparent compensation structure. In addition, we supplement income with benefits such as health insurance, transportation and education, ensuring the sustainability of the model in the long term. With this commitment, we seek not only the well-being of our collaborators, but also strengthen our company and contribute to the development of our community.

We are committed to ensuring a decent and competitive salary for all our collaborators. At present, the lowest-paid collaborators in our company receive a salary at least 20% above the minimum wage, which ensures a salary well above the welfare line established by the National Council for the Evaluation of Social Development Policy (CONEVAL in Spanish) reflecting our commitment to the well-being and quality of life of our collaborators. We believe that paying fairly not only improves the lives of our collaborators, but also strengthens our company and the community in which we operate.

SUPPLIER Evaluation of Labor Law Compliance. **SELECTION** Review of Labor and Wage Practices. 1 Inclusion of clauses on living wage and good labor **CONTRACT SIGNING** Periodic audits. CONTINUOUS MONITORING Visits to verify working conditions. Regular evaluations. **EVALUATION RESULT** NO Does it meet the standards? YES An improvement plan is implemented The business relationship is maintained. The business relationship is reconsidered. The responsible value chain is strengthened. GENERAL COMPLIANCE • 100% of suppliers comply with fair labor practices. **VERIFICATION** No worker is paid below the minimum wage. Applicable to all categories (Assistants to Directors). Equal pay for equal work (criteria: experience, perfor-GENDER PAY EQUITY mance, responsibilities). Salary audits and corrective actions. 100% gender pay equity. **FINAL RESULT** Value chain aligned with principles of respect, equity, and well-being. PAY 100% ASSISTANTS | COORDINATORS **EQUITY** SUPERVISORS | MANAGERS | DIRECTORSS

OBJECTIVES AND ACTIONS: GOOD LABOR PRACTICES

SALARY IN KIND

We determine the grocery voucher bonus based on an analysis that balances our employees' well-being with compliance with current regulations. To do this, we consider the legal tax-exempt limit established by law, ensuring that most of the benefit is tax-free for the employee. We also evaluate factors such as cost of living, inflation, and industry best practices, with the goal of providing meaningful support without creating an additional tax burden. With this approach, we ensure that our grocery voucher bonus is a real and sustainable benefit for our employees.

Arithmetically, the monthly grocery voucher bonus amount is calculated as a percentage of the employee's base salary, respecting the legal tax-exempt limit.

This method allows us to provide a significant benefit while maximizing its taxefficient impact, as explained on the next page.

1. LEGAL CAP EXEMPT ISR IN MEXICO

the grocery voucher bonus is exempt up to 40% of the daily UMA multiplied by 30.4 days

TAX-EXEMPT LIMIT = 0.4 X 30.4 UMA 1 UMA = 113.14 PESOS

113.14 x 30.4 = 3.439.46 pesos

3,439.46 x 40% = 1,375.78 pesos

Monthly exemption to be paid by payroll

- 2. IF THE VOUCHER EXCEEDS THE EXEMPT CAP the surplus is considered taxable income for the contributor.
- 3. IN SOME CASES, the voucher can be set as a fixed amount for all contributors, always within the legal limit.



SUSTAINABILITY REPORT



These are sectors with a higher risk of child labor due to informal working

conditions.

AND AGRICULTURE

We review suppliers in high-risk areas and do not allow child labor. We work with them to ensure compliance with labor laws in all the countries where we

ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

The material impact of our organization on child labor is related to operations and suppliers in sectors with a higher risk of informal or unregulated work practices. Our commitment is absolute and firm in eradicating all forms of child labor.

HOW WE MONETIZE AND COMMUNICATE PROGRESS

To monitor compliance with our child labor policy, we conduct regular internal and external audits. In addition, we have implemented a continuous training and awareness system on the labor rights of children and youth, aimed at our partners and suppliers.

GOALS AND ACTIONS

- Eradicate child labor in all our operations and supply chain.
- Ensure full compliance with local and international labor laws in all geographic areas where we operate.
- Promote awareness and training on the importance of child protection within our organizat on and among our suppliers.

OPERATIONS AND SUPPLIERS WITH SIGNIFICANT RISK OF CHILD LABOR CASES

In Mexico, as well as in the countries with which we maintain commercial relationships,

THE LAW IS VERY
CLEAR REGARDING
THE PROHIBITION OF
CHILD LABOR.

clearly states that child labor is PROHIBITED AND SANCTIONED BY

THE RELEVANT

AUTHORITIES.

WE ARE FIRMLY COMMITTED TO PROTECTING CHILDREN

and ensuring that thei fundamental rights are not violated We continuously evaluate suppliers operating in high-risk areas, such as rural regions or those with high levels of informality. We reaffirm that we do not accept child labor in any operation and work collaboratively with suppliers to ensure compliance with labor laws.

COUNTRIES OR GEOGRAPHICAL AREAS WITH OPERATIONS AND SUPPLIERS AT RISK

Although we operate in countries with strong regulations, we recognize risks in certain areas. That's why we implement strict policies to comply with labor standards and eliminate child labor in all our operations and with our suppliers.

MEASURES TAKEN BY THE ORGANIZATION TO CONTRIBUTE TO THE ABOLITION OF CHILD LABOR

During the reporting period, we have implemented various measures aimed at eradicating child labor, both in our own operations and those of our suppliers:

Periodic monitoring and audits

We conduct internal and external audits at our facilities and those of our suppliers to ensure compliance with labor laws. These audits include a thorough review of the working conditions and ages of collaborators in all areas of production and operations.

Training and awareness

We have implemented training and awareness programs on child and youth labor rights for our partners and suppliers. This includes workshops, courses and educational materials on the importance of eradicating child labor and protecting minors in all our operations.

Code of conduct and contract with suppliers

All our suppliers must comply with a code of conduct that expressly prohibits child labor and sets clear rules for the recruitment of young collaborators. This code is aligned with national and international laws and forms an integral part of business agreements with suppliers.

Cooperation with authorities

We collaborate with labor authorities and organizations that protect the rights of children and adolescents to implement best practices and support the elimination of child labor.

In summary, we are committed to protecting children and work with suppliers and authorities to ensure there is no child labor in our supply chain.



SUSTAINABILITY REPORT BAJA AQUA FARMS

COMMITTED TO RESPECTING AND PROMOTING HUMAN RIGHTS

Ensuring that our operations and those of our suppliers are free from forced or compulsory labor, and actively working to revent any practices tha limit freedom.

WE DO NOT TOLERATE ANY FORM OF FORCED LABOR

Our main objective is to ensure fair and respectful working conditions throughout our entire supply chain

ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

We are committed to eradicating all forms of forced or compulsory labor. Legislation in Mexico, as well as in the countries with which we maintain commercial relationships, is clear and strict on this matter.

HOW WE MONITOR AND COMMUNICATE PROGRESS

We have implemented a continuous training system for employees and suppliers on labor rights and the prevention of forced labor. We communicate progress through internal reports and maintain regular contact with labor authorities and international organizations to ensure compliance with global standards.



PURPOSE

We are committed to eliminating forced labor in our operations and supply chain. We ensure that suppliers comply with human rights standards and promote ongoing education to prevent these practices and maintain an ethical work environment.

OPERATIONS AND SUPPLIERS WITH SIGNIFICANT RISK OF FORCED OR COMPULSORY LABOR CASES

In Mexico, as well as in countries with which we have commercial relations, the legislation is strict and clearly establishes the prohibition of all forms of forced or compulsory labor. Our organization shares this vision and is committed to eradicating any form of work that curbs people's freedom and violates their human rights.

TYPE OF OPERATION AND SUPPLIERS WITH SIGNIFICANT RISK OF FORCED OR COMPULSORY LABOR

Operations that may be at risk of involving cases of forced or compulsory labor include sectors that rely on complex supply chains, such as manufacturing, agriculture, and other industries where informal or poorly regulated labor practices exist. Operations in manufacturing plants, especially those located in regions with social and economic vulnerabilities, may be at higher risk.

MEASURES TAKEN BY THE ORGANIZATION TO CONTRIBUTE TO THE ABOLITION OF ALL FORMS OF FORCED OR COMPULSORY LABOR

During the reporting period, we have taken a number of concrete steps to ensure that forced or compulsory labor does not enter our operations or those of our suppliers:

MONITORING, AUDITS AND CONTINUOUS REVIEW

We conduct regular internal and external audits to ensure that working conditions in our operations and those of our suppliers are in line with international human rights standards. These audits are designed to detect any indication of forced or compulsory labor, and we take immediate action to correct any irregularities.

TRAINING AND AWARENESS RAISING

We provide continuing training on labor rights and good labor practices to both our collaborators and suppliers. This training addresses the identification and prevention of forced and compulsory labor, ensuring that our collaborators and business partners understand the risks and act in accordance with international laws.

REPORTING CHANNELS AND PROTECTION OF COLLABORATORS

We have implemented confidential and secure reporting channels where collaborators can report any situation of exploitation, coercion or abusive working conditions without fear of retaliation.

Regarding suppliers, we assess geographic areas where labor practices could enable forced or compulsory labor

INCLUDES: High-risk sectors:

Mining Construction Regions with armed conflict political instabili

Countries or geographic areas with operations and suppliers at risk:

Not applicable.



SUSTAINABILITY REPORT BAJA AQUA FARMS

ABOUT THE MATERIAL IMPACT AND HOW WE COMMIT

We are committed to the traceability of our supply chain to ensure that products meet high labor, social, and environmental standards. We choose suppliers who respect laws and human rights, ensuring transparency and environmental stewardship.

HOW WE MONITOR AND REPORT PROGRESS

We conduct internal and external audits to ensure compliance with our standards and the traceability of products. We use technology to track the supply chain in real time and maintain constant communication with customers and employees to guarantee transparency.

GOALS AND ACTIONS

Our goal is to ensure complete and transparent traceability of all products we purchase, ensuring that raw materials come from legitimate sources and that the highest standards for working and environmental conditions are met. To achieve this, we implement a rigorous process of supplier selection and evaluation, contractual agreements that require transparency, continuous audits and the use of advanced technology for monitoring. In addition, we work with a sardine fleet that is on the ITM program, transitioning to MSC, to ensure our fishery products come from sustainable sources, aligning our actions with the principles of sustainable development and zero tolerance for illegal, undeclared and not reported fishing.

In our organization, we understand that traceability is essential to guarantee that the products we purchase and sell meet the highest labor, social and environmental standards. All our suppliers are duly incorporated and operate under national and international legal frameworks, ensuring that their business practices are in line with local and international labor law regulations, environmental protection and product quality. In addition, traceability not only ensures compliance with the law but is also part of our comprehensive commitment to sustainability and social responsibility, always seeking respect for human rights and the well-being of the communities in which we operate. To ensure traceability of the source, origin and production conditions of purchased raw materials and production materials, we have implemented a structured methodology that includes the following steps:

Traceability not only ensures legal compliance; it is also part of our comprehensive commitment

TO SUSTAINABILITY AND SOCIAL RESPONSIBILITY

always striving to respect human rights and the well-being of the communities in which we operate.



Selection and evaluation of suppliers

We select our suppliers through a rigorous process that verifies their capabilities and compliance with labor and fair trade laws. We conduct internal and external audits and review legal documents, licenses, and labor and environmental conditions.



Contractual agreements and legal requirements

Each supplier must sign an agreement confirming compliance with labor standards, safety regulations, and working conditions. They must also provide clear information about the origin of their products and maintain a documented and traceable supply chain.



Continuous monitoring and traceability audits

We have a continuous monitoring system and conduct regular audits to verify product traceability, from the origin of raw materials to delivery. These audits review documentation, address deficiencies, and seek improvements throughout the entire process.



Technology and traceability platforms

We use advanced technology to monitor the journey of materials in real time, from their origin to delivery. This includes barcodes, digital tracking, and databases that verify origin, labor conditions, and compliance with standards throughout the entire process.



Transparency and communication with stakeholders

We maintain open communication with customers and employees, providing clear information about the traceability of our products. This transparency reinforces trust and ensures compliance with standards.

Through this methodology, we ensure that all raw materials and production inputs acquired by our organization come from legitimate sources and that their production conditions meet the highest labor, social, and environmental standards.

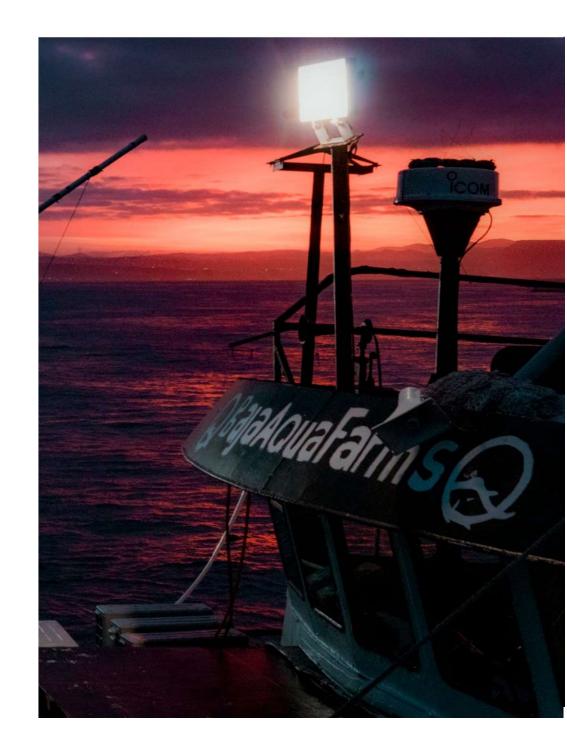
POLICIES AND PRINCIPLES

In accordance with our Anti-Corruption Policy, we guarantee that we will not tolerate any corrupt practices in our operations or supply chain. This includes ensuring that all fishing-related activities are conducted within legal frameworks, respecting national and international regulations on sustainable fisheries and the fight against illegal, unreported and unregulated (IUU) fishing.

Similarly, our Sustainability Policy states that all of our operations and business relationships must be aligned with the principles of sustainable development. This includes responsible management of marine resources, protection of ecosystems and the eradication of illegal fishing practices. In this context, we ensure that our suppliers comply with sustainable fishing regulations and international standards to prevent IUU fishing, as is the MSC as we are in the process of certification with the MSC, is a recognized global standard for sustainable fishing. Throughthis certification, we guarantee that all the fish products we offer come from sources that follow responsible fishing practices, meeting the strictest criteria of sustainability and traceability.

In summary, we are committed to acting in an ethical, legal and responsible manner at all stages of our fisheries supply chain. Through our anti-corruption policies, our sustainability policy and our MSC certification process, we work tirelessly to ensure that no one is allowed to engage in illegal, unreported or regulated fishing. In addition, through our audits, risk assessments and partnerships with other organizations, we continue to address and battle this serious problem in the fishing industry.





SUSTAINABILITY REPORT BAJA AQUA FARMS

THIS REPORT HAS BEEN PREPARED WITH REFERENCE TO THE GRI STANDARDS FOR THE PERIOD FROM JANUARY 1, 2024 TO DECEMBER 31, 2024.

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