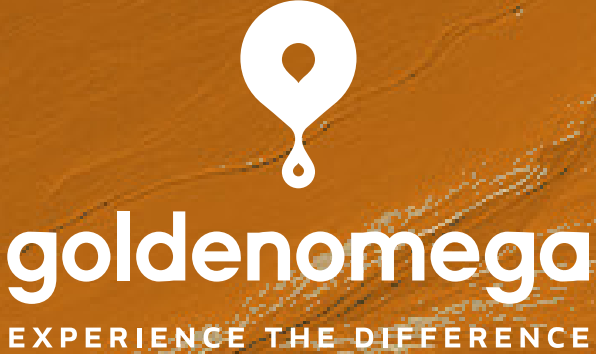


Sustainability
Report



Report

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Our Company

02

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Management

03

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01

Report

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1.1

2024 in figures

In 2024, we reaffirmed our commitment to people’s health by producing high-quality, high-purity Omega-3 fatty acid concentrates from the South Pacific, for global well-being.

Below, we present the most relevant figures that reflect the achievements achieved during this period

US 74 million
Annual revenue

7,474
Tons sold

20%
Of export from the Arica y Parinacota Region

135
Direct clients

+230
Brands

42
Countries where we are present

197
Total workforce

3,682
Total training hours

8
Globally patented processes

48
Contractor companies

+400
People participated in community engagement activities



1.2

Milestones 2024

01 Benexia Representation in the North American Market

This year, Golden Omega and Benexia© signed a distribution agreement for ALA Omega-3 oil derived from chia seeds in the North American Market. This agreement brings the chia seed processing company closer to Golden Omega’s extensive commercial network in the United States, offering a sustainable and vegan product. Both Golden Omega and Benexia© have their operation facilities in Arica City and share a common interest in advancing the Omega-3 industry in the region.

This agreement adds to the diverse lipid portfolio currently offered by the company in the North American Market, where it also distributes products from the Norwegian company Zooca©, based on *Calanus finmarchicus* and the French company Polaris©, based on algae.

02 Progress in Community Engagement Strategy

During 2024, the company launched its community engagement strategy, defined according to the diagnostic conducted the previous year. This new phase has allowed Golden Omega to strengthen relationships with different stakeholders and collaborate on initiatives focused on promoting the protection of Arica’s coastlines, sports in its renowned waves, and the development of local talent and innovation.

At Golden Omega, we uphold an open-door policy that brings us closer to the community. During the year, more than 400 people visited our production plant, among them, neighborhood associations, students and teachers from various educational establishments, including faculty members from universities in northern Chile, Bolivia, and Peru. Finally, in the context of “Empresas Abiertas” program led by the Sofofa, more than 15 guided visits were organized.

03 Developing a Culture of Compliance

During 2024, the implementation of its Compliance System was completed, by updating the policies, procedures, and risk matrices, as well as the establishment of various controls and supporting systems that will enable to reinforce the company’s culture of corporate integrity and ensure compliance with legal regulations.



1.3

Message from the Managing Director

Since our beginning, we have believed in the importance of protecting the purity and biodiversity of oceans, which requires responsible management of our suppliers, particularly fishing companies. The conservation efforts in Chile and Peru during the crisis caused by the El Niño phenomenon allowed for the recovery of anchovy crude oil availability over the past year, initiating a market stabilization process and confirming that Omega-3 derived from anchovy oil is and will continue to be a sustainable resource.

The challenges also drove our capacity for innovation. During this year, we implemented significant improvements in our production processes, optimizing the use of crude oil and substantially reducing waste generation. This progress, reflected in the last quarter of the year, is an example of how we turn crises into catalysts for greater efficiency and value.

We also reinforced our commitment to a strong culture of compliance, which ensures strict adherence to current regulations and inspires our working team to pursue the best practices of continuous improvement. Without a doubt, this gives us calm to carry out our activity in an appropriate manner.

In commercial terms, we make an effort to offer better solutions to our clients. We expand our strategic alliances for them. In addition to our existing representations of the Norwegian company Zooca© and the French company Polaris©, we established a collaboration with Benexia©, a company located in Arica that manufactures chia-based ingredients, whose oil is rich in ALA, a plant-based Omega-3 fatty acid. This alliance not only diversifies our product offer but also strengthens Arica's position as a global reference regarding Omega-3 production.

During 2024, we implemented significant improvements in our production processes, optimizing the use of crude oil and substantially reducing waste generation. This reflects how we turn crises into catalysts for greater efficiency and added value.

During 2024, we strongly worked in the development of our community engagement strategy, establishing close ties with various civil society organizations, sports groups, and authorities, creating spaces for dialogue and trust to positively collaborate.

Finally, I would like to express my gratitude for the trust placed in us by each of our clients and for the dedication of our team members, whose daily work contributes to the position of a high-quality product from Arica in the global Omega-3 market. Our commitment is to continue contributing to people's health and well-being, while maintaining Golden Omega's position as a global example in the competitive Omega-3 fatty acid industry.

Jorge Brahm
Managing Director











1.4

About the Sustainability Report

GRI 2-2, 2-3, 2-5, 2-14

Reading Recommendations

The following icons represent our stakeholders*:

	Clients		Certifiers
	Employees		Regulators
	Suppliers		Union associations
	Contractors		Organizations operating in the local environmen
	Shareholders		Arica community

*See chapter 4.1 Stakeholder details

This Sustainability Report aims to clearly communicate Golden Omega’s actions, progress, and commitments toward a responsible future, in which its operations contribute positively to society.

Golden Omega implements practices to minimize the environmental impact of its operations and uses state-of-the-art technology to ensure the efficiency of its processes, seeking solutions that go beyond regulatory requirements. Our certifications strengthen Golden Omega’s reputation as a sustainable company in the Omega-3 fatty acid industry. This report not only reflects our commitment to sustainability principles but also allows us to identify opportunities to keep progressing the objectives outlined in our sustainability strategy.

This report has been prepared in reference to the [Global Reporting Initiative](#) (GRI) Standards, in its 2021 version, including the company’s productive activities in Arica, Arica y Parinacota Region, in Chile, and its consolidated corporate information. It also includes indicators from the sectors defined by [SASB](#) that, according to the Sustainable Industry Classification System[®] (SICS[®]) have a greater relationship with the company’s activities, which are agricultural products and processed foods. Finally, the company adhered to Global Compact Chile, and it is committed to six United Nations Sustainable Development Goals (SDGs).

The report covers January 1st, 2024, to December 31st, 2024. It is published annually and reviewed and approved by the company’s board of directors. It also has an external assurance by BDO Auditores Consultores Ltda. for the compliance with GRI Standards 302-1, 302-3, 302-4, 303-1, 303-2, 303-3, 303-4, 303-5, 305-1, 305-2, 305-4, 305-5, 305-6, 305-7, 306-1, 306-2, 306-3, 306-4, and 306-5.

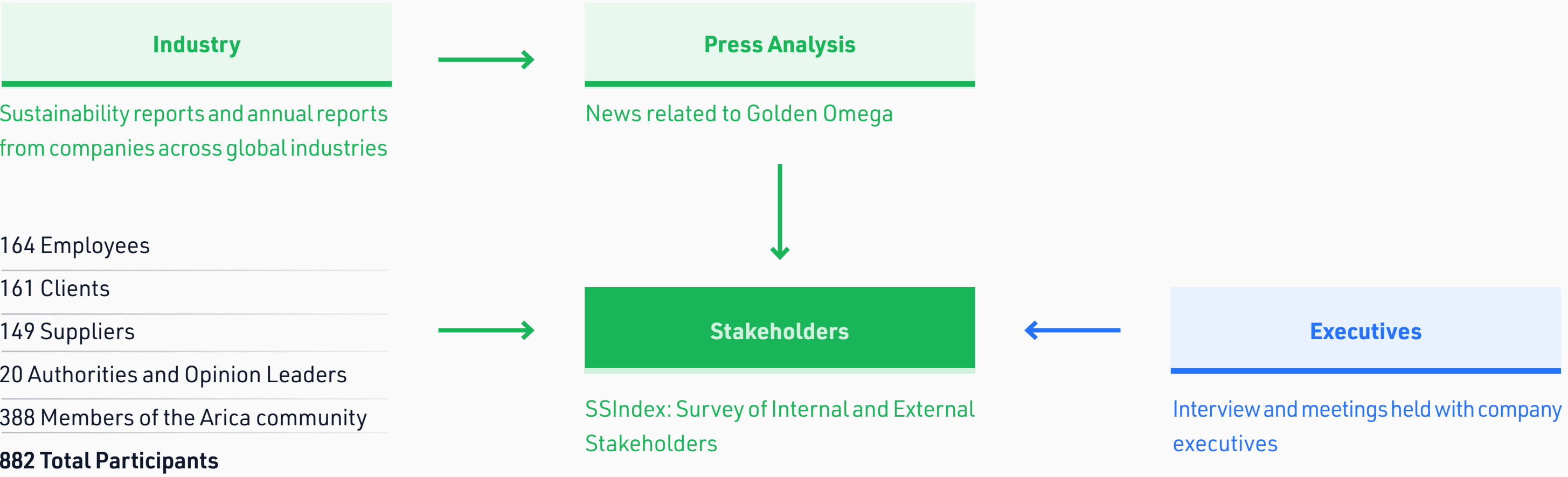
Likewise, Golden Omega’s board of directors and high authorities participate in this process through the validation of verified content. To obtain further information about this report, please contact us at sustainability@goldenomega.cl

1.5

About the Materiality Process

GRI 3-1

The Sustainability Committee considered the following sources of information in order to identify those topics relevant to the various stakeholders:



Stakeholder Perception

SSINDEX is an index that measures sustainability and the level of satisfaction of different stakeholder groups associated with the company, such as clients, employees, suppliers, and another relevant agent. For the fourth consecutive year, the company applied the Stakeholders Sustainable Index (SSIndex) methodology. This indicator helps to identify and manage risk areas, establish priorities across environmental, social, and governance (ESG) variables, and strengthen stakeholder engagement.

In 2024, Golden Omega was certified with a 76% of global score, a figure that reflects stakeholder appreciation for the company’s performance in environmental, social, and governance (ESG) areas.



Global 76% -4 vs. 2023 	Clients 85% +5 vs. 2023 	Employees 79% -3 vs. 2023 
Supplier 83% -1 vs. 2023 	Community 53%* <small>*In 2024, in order to obtain a more representative sample, the descriptive SSIndex study in Arica community was expanded from 60 to 388 persons.</small>	



Material Topics and their impact on the Sustainability Strategy

GRI 2-23, 2-24, 2-25, 2-29, 3-2, 3-3

To determine the material topics, the Sustainability Committee carried out a process that considered the topics raised by the main stakeholders through the SSINDEX survey, which was conducted between October 1st and January 10th, 2025.

Based on the use of this tool, which measures sustainability and satisfaction levels, in order to evaluate risks and opportunities associated with the evaluated stakeholders, a total of 882 persons were surveyed.

This assessment analysed four pillars: environment, corporate governance, internal social, and external social, and from these topics 37 dimensions were analysed. No prioritization of material topics was applied; therefore, all topics mentioned in the survey were considered and grouped into three areas: Environmental, Social, and Governance.

The following are the topic materials for 2024:

- Water and effluent management
- Energy and emissions management
- Waste management
- Occupational health and safety
- Employee well-being
- Diversity and inclusion
- Contractor management
- Shared value creation with the community
- Compliance management
- Supplier management
- Client management
- Quality and food safety management
- Innovation management



02

Our Company

Quality and Innovation

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2.1

Company identification

GRI 2-1, 2-2

Legal name::

Golden Omega S.A.

ID Number:

76.044.336-0

Date of incorporation:

December 26th, 2008

Type of entity:

Private corporation

Legal address:

3460 Comandante San Martín 3460 Av., Lot B2, Arica.

Phone:

+56 67 2589110

Website:

www.goldenomega.cl

The organization is made up of Golden Omega S.A., Golden Omega USA LLC, and Golden Omega Norway AS. This report includes the company’s production activities in Arica, Chile, and its consolidated corporate information.

2.2

Company overview

GRI 2-6

At Golden Omega, we produce high-quality, high-purity Omega-3 fatty acid concentrates made from the finest raw material available, crude anchovy oil sourced from sustainable fishing in South Pacific. We have an industrial complex in Arica, which features a state-of-the-art facility to produce ultra-pure, high-quality Omega-3 concentrates. Our product is marketed in the global nutraceutical market, where sustainability and product origin are increasingly important, reaching 42 countries in the five continents.



2.3

Purpose and values

Leading the global Omega-3 market

Our purpose leads us to contribute to people’s health through the development of a product of the highest quality and purity.





2.4.1.1

Responsible sourcing

GRI 308-1
SASB FB-PF-430a.1, FB-PF-430a.2

The crude fish oil we work with comes from the South Pacific Ocean, which we purchased directly from a select group of certified fishing companies that hold the Marin Trust, Friend of the Sea, and Dolphin Safe certifications. These guarantee sustainable and responsible fishing practices.

The ORIVO verification allows us to verify that 100% of the raw material used by Golden Omega comes from wild South Pacific anchovy. In this way, we offer our clients guaranteed, tested, and verified raw material.

The proximity of our production plant to the origin of our raw material enables us to maintain an efficient logistics process, minimizing its environmental impact. The oil is primarily transported by ship, either in bulk or flex bag containers, to the city of Iquique, where it is stored for its subsequent transportation in tanker trucks to Golden Omega’s production plant in Arica.

Moreover, we have the Green-e certification, confirming that all the electricity consumed at our plant comes from renewable, zero-emission sources.

On one hand, we have the Halal certification that guarantees that a product or service comply with Islamic requirements. On the other hand, we have the IFOS (International Fish

Oil Standards) that guarantees quality, safety, and purity of our fish oils.

Our main suppliers are in the Andean region of the South Pacific, in Chile, Peru, and Bolivia. This enables us to contribute meaningfully to SDG 10, through the objective 10, that promotes to progressively achieve and sustain income growth for the poorest 40% of the global population.

2.4.1.2

Production plant

The production process to increase the concentration of EPA and DHA in fish oil takes place at our industrial facility, which uses unique technologies of purification and concentration that are part of the eight industrial patents registered by Golden Omega worldwide. Furthermore, our production facilities are certified in Good Manufacturing Practices (GMP) for dietary supplements by NSF International. This certification guarantees that our facilities comply with the highest standards of manufacturing, packaging, and distribution, ensuring that the processes, equipment, and infrastructure operate under strict quality control to produce dietary supplements.

During 2024, automation processes and modernized control systems were incorporated, which significantly reduce human intervention, minimizing operational errors, and optimizing processing times. This has been fundamental to maintaining product quality and achieving greater efficiency. These improvements contributed to the significant increase in Omega-3 production achieved during the final quarter of the year.




“The plant is like a piece of software that constantly evolves through technological updates and reflects how technology plays a key role to maintain operational efficiency and process competitiveness.”

Diego Avilés, ICAT Director.



2.4.1.3

Stages of production process

-  **1. Purification:** Impurities and unwanted compounds are removed from the crude fish oil.
-  **2. Concentration:** Fatty acids are released from their natural form to subsequently concentrate EPA and DHA.
-  **3. Adjustments:** The product’s color, taste, and odor are improved, achieving superior quality.

Purity and quality are key factors that enable our Omega-3 concentrates to be used in many applications.

2.4.1.4

Distribution

The distribution of our product is carried out following practices that ensure quality and safety during transportation, in compliance with applicable regulations and safety standards, such as FDA 21 CFR 111.

- 1. Packaging:** The Omega-3 concentrate is packaged in stainless steel drums under an inert atmosphere. The drums are assembled at Golden Omega’s facilities.
- 2. Labeling:** Drums are labeled and codified with information about the product, such as production date, batch number, and composition. Finally, they are inspected to ensure they are in good condition and sealed.
- 3. Loading and transportation:** The dispatches are by sea from Arica and/or by air from Santiago. The drums are stored in a secure, controlled area to maintain appropriate temperature and humidity. Sea shipments are transported in containers, ensuring they are properly secured and protected against the movement during the transit.
- 4. Reception:** In the United States, the drums are delivered directly to the manufacturer. In the rest of the continents, the delivery is made through the designated distributor in each market.



2.4.1.5

Clients

Our clients are both distributors of Omega-3 concentrates and manufacturers. The latter apply the product in different consumer formats, mainly softgel capsules, who subsequently sell it to companies that reach the end consumer through a brand.

We have commercial offices in the United States and a presence in major markets worldwide through our distributors.

We develop partnerships with manufacturers, offering them a variety of customized solutions to incorporate our Omega-3 concentrates into different formats that suit their specific needs.

135

Manufacturers

+230

Brands

42

Countries

76

Brands use our logo on their packaging as a symbol of purity and quality

11

Brands use the ORIVO origin certification



Golden Omega USA is the exclusive distributor in North America of algae oils produced by Polaris® in France; *Calanus Finmarchicus* oils developed by Zooca® in Norway, and chia oils manufactured by the Chilean company Benexia.



2.4.2


Our product

GRI 416-1, 416-2

a.Omega-3 concentrates

At Golden Omega, we offer a wide variety of concentrations, with EPA+DHA from 500mg/g to 750 mg/g, available in Ethyl Esters (EE) and Triglycerides (TG) form. The TG are available as either standard (TG>80%) or premium (TG>90%).

We also develop specific solutions for brands according to their requirements. Thanks to our innovative technologies, we take the purity and quality of Omega-3 concentrates to the next level, offering an exceptionally pure and nearly transparent product.

- Product with unique purity and quality characteristics
- The best sensory profile 
- Extremely clear appearance, almost transparent
- Low levels of oxidation, cholesterol, heavy metals, and contaminants

[SEE MORE](#)

b.Other fatty acids

- Products for industrial applications and animal consumption

Did you know?

Omega-3 are essential polyunsaturated fatty acids. The human body cannot synthesize Omega-3 from other substances; therefore, these important nutrients must be obtained through the food we eat and the supplements we take. The EPA (eicosatetraenoic acid) and DHA (docosahexaenoic acid) are the most important long-chain Omega-3 fatty acids. EPA and DHA are naturally found in marine sources, including fatty fish.

A product with unique purity and clarity



2.5

Innovation

Pilot Plant

We have a diverse team of scientists and engineers. Thanks to our pilot facility and our state-of-the-art labs, we have developed new technologies for the purification and concentration of Omega-3.

Our pilot plant is a small-scale replica of the industrial facility, which allows us to develop customized products with specific EPA/DHA and combined concentrations up to 750 mg/g. This infrastructure enables an efficient transition from the pilot stage to commercial production, ensuring quality and precision at every stage of the process.

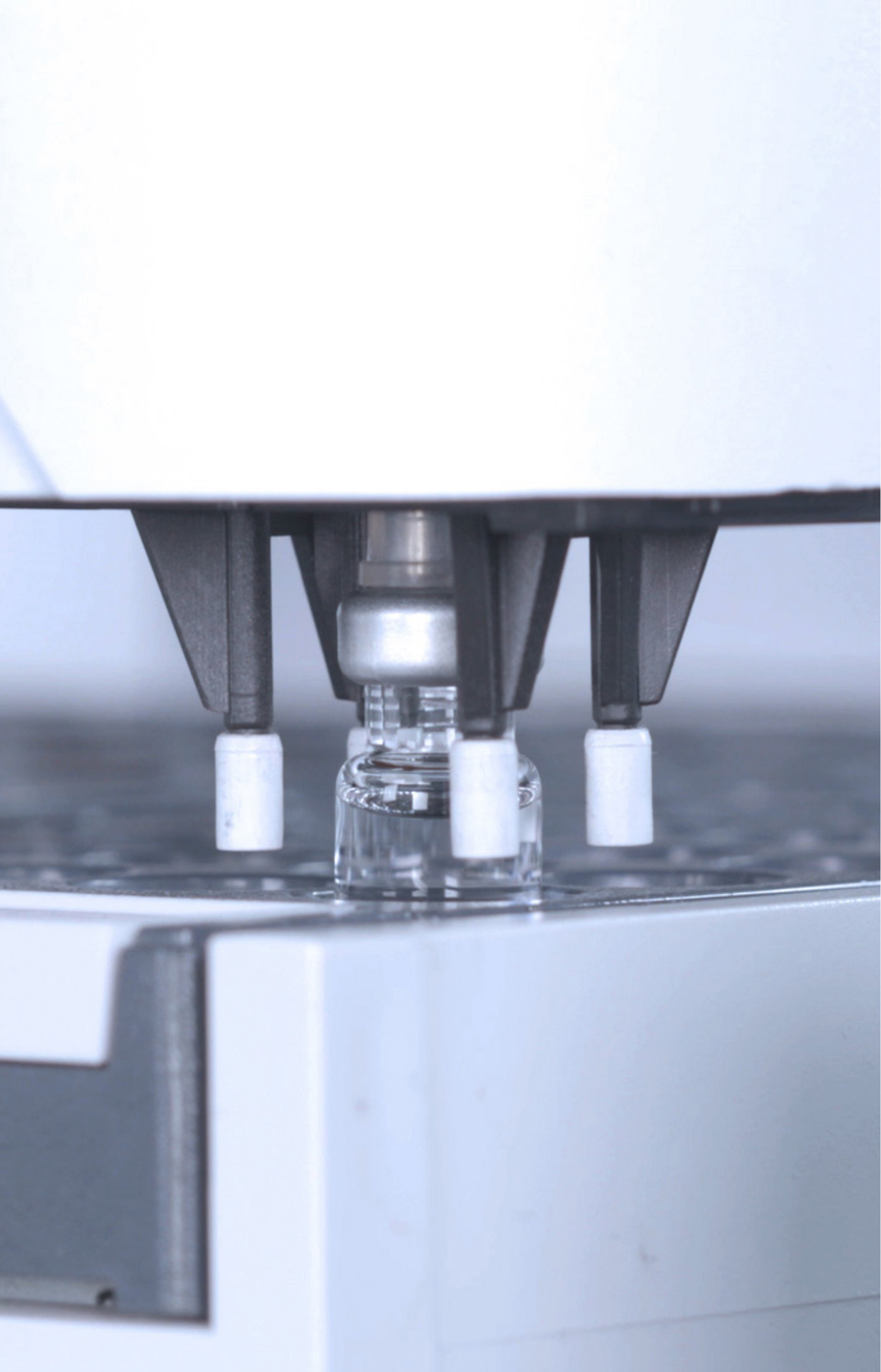
This capability represents a key competitive advantage for brands seeking to develop products with specific compositions. Moreover, the continuous piloting of new technologies promotes process improvement, staff training, and the efficient delivery of innovative solutions for the Omega-3 market.

SEE MORE

Applied Technology

Technology not only addresses technical challenges but also drives transformations through available tools that lead to greater productivity. In this regard, during 2024, the development of the following projects stood out:

- 1. Implementation of LIMS (Laboratory Information Management System):** The quality unit and the Information, Communication, and Automation Technologies (ICAT) Department implemented software aimed at standardizing processes, improving data accuracy, and optimizing communication between the quality unit and the production area. In addition, this tool facilitates sample management and provides faster, more reliable information, strengthening operational efficiency and coordination among teams.
- 2. Plant optimization and automation:** Improvements were made to the plant's automation systems, focusing on optimizing equipment and critical zones, improving operational efficiency.



2.6

Quality assurance system

GRI 416-1, 416-2

SASB FB-AG-250a.1, FB-PF-260a.2

Ensuring the quality and safety of our products is a priority for both our clients and the end consumer. Any contamination by pathogens, chemical substances, or adulteration from poor practices in the supply chain, whether during transportation, storage, manufacturing, or handling, represents a health risk. To guarantee this commitment constantly, we adhere to the principles established in the following standards:

- SERNAPESCA Quality Assurance Program, based on Chilean food safety regulations and the Certification Manual Res. Ex No. 5125/2016.
- HACCP System, according to marine food HACCP regulations 21 CFR 123 and the Fish and Fishery Products Hazards and Controls Guidance issued by the Food and Drug Administration of the United States (FDA).
- At Golden Omega, all manufacturing follows GMP principles described in the Codex Alimentarius of the WHO / FAO, and the FDA’s Dietary Supplement and Human Food GMP regulations, 21 CFR 111 and 21 CFR117, respectively. The use of GMP guidelines helps companies to establish and maintain proper controls in their manufacturing processes to ensure that products are consistently produced and labeled to meet quality standards.

SEE MORE

New certification

Golden Omega obtained The National Sanitation Foundation (NSF) Certified for Sport® certification, a globally recognized standard that ensures the safety, quality, and transparency of nutritional supplements for athletes. This certification was made possible thanks to our previous commitment of NSF/ANSI or NSF 229 standards.

This certification allows us to offer our clients a product that is appropriate and accepted by different sports organizations adhered to the US Anti-Doping Agency (USADA), such as the son la NFL, NBA, PGA, NASCAR, among others.



SEE MORE

2.7.

Organizational structure and governance

GRI 2-1

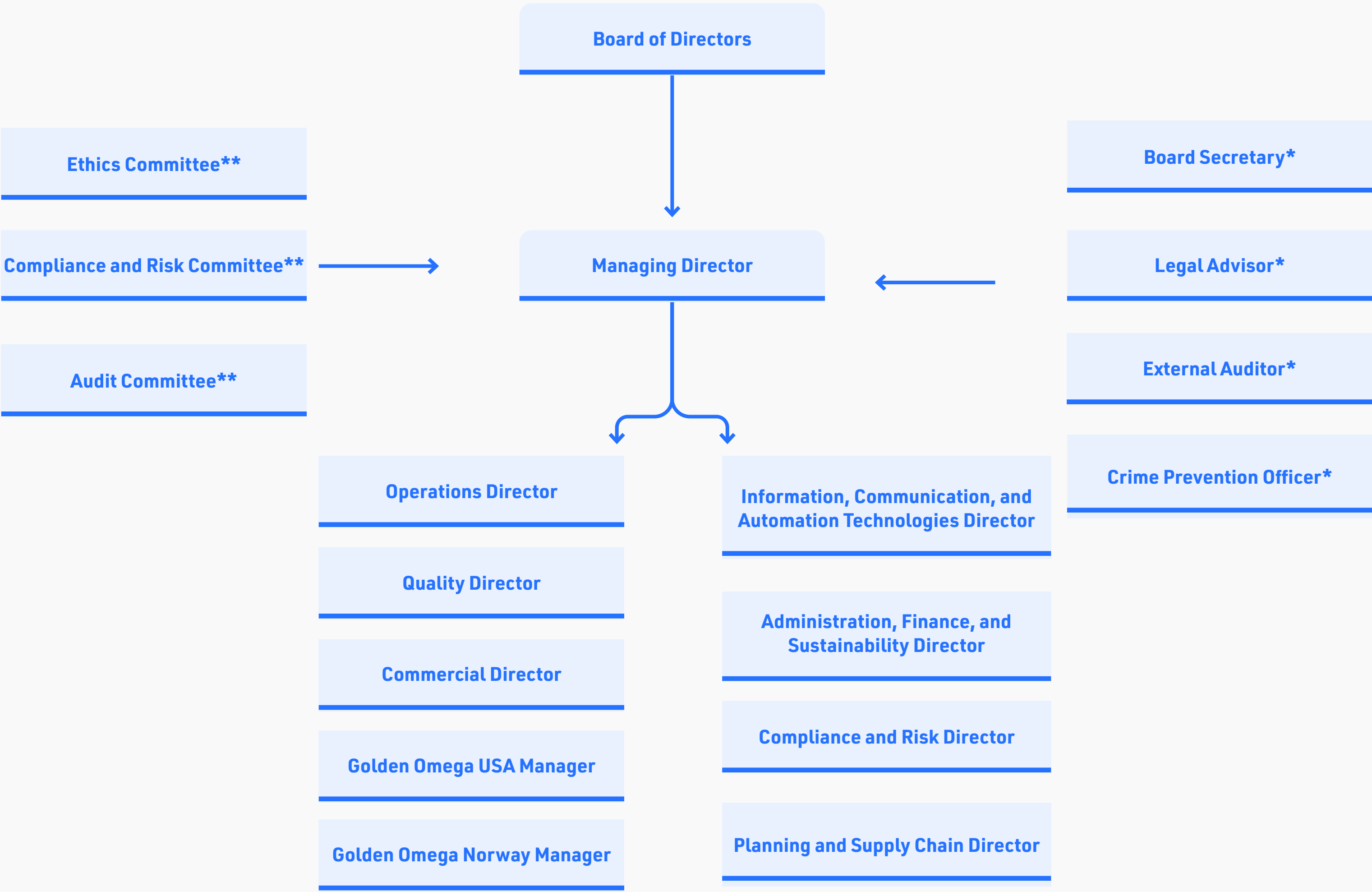
2.7.1

Shareholders

Golden Omega is a privately held corporation made up of shareholders Orizon S.A. (50.00%) and Corpesca S.A. (50.00%), both are fishing companies that are part of the Chilean industrial holding company Empresas Copec S.A.

2.7.2

Organizational structure



*Services provided by third parties.

**The committees' objective is implementing the corporate strategy and addressing the company's various environmental, social, and governance topics.

2.7.3

Board of Directors

GRI 2-9, 2-10, 2-11, 2-12, 2-14, 2-17

The committees in which the board of directors participates are intended to implement the corporative strategy and address various environmental, social, and governance topics.

The current board of directors of Golden Omega was elected at the Ordinary General Shareholders Meeting held on April 22nd, 2024. It is made up of five directors, all men, who represent the owning and shareholder companies, none of whom hold executive positions in the company. Members have solid records in the fishing industry and/or food area, either in management roles or as members of other boards. None of them have a disability.

The board of members is elected every three years through a vote at the Ordinary General Shareholder Meeting and meet on a monthly basis. Among its responsibilities, it reviews and approves information included in the Sustainability Report, ensuring the proper identification and management of the organization's material topics. In 2021, it supported the Sustainability Policy defined by the executive team of Golden Omega.

Although the board of directors has not directly participated in the shareholder consultation process, it has been informed of the results. Following its recommendation, in 2024, the sample size of the descriptive SSIndex study in the Arica's community, from 60 to 388 persons in order to obtain a more representative sample.

- Board training sessions in 2024 included the following topics:
- Greenwashing and responsibility in corporate communication.
 - The company before an exponential change in its environment.
 - New labor regulations in Chile and its impact on companies.
 - Strategic, governance, and organizational aspects for taking advantage of the development of artificial intelligence.



Joaquín Cruz Sanfiel
Chairman
Regular Director
Non-Independent
Industrial Civil Engineer
Date of entry:
04/26/2016
Committee Participation:
Compliance and Risk



Eduardo Navarro Beltrán
Vice-chairman
Regular Director
Non-Independent
Commercial Engineer
Date of entry:
12/26/2008
Committee Participation:
Ethics



Rodrigo Huidobro Alvarado
Regular Director
Non-Independent
Industrial Civil Engineer
Date of entry:
06/15/2023
Committee Participation:
Audit

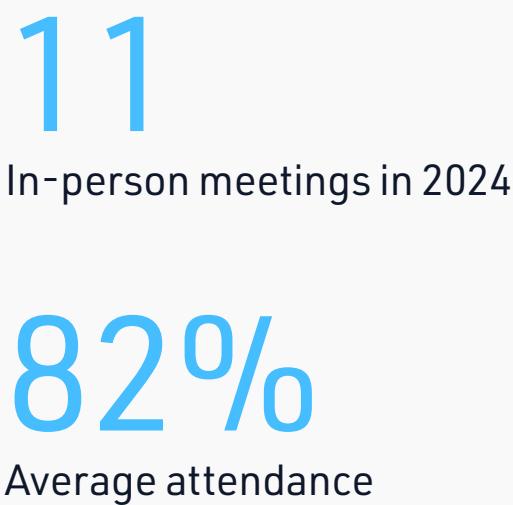


Patricio Tapia Costa
Regular Director
Non-Independent
Industrial Civil Engineer
Date of entry:
04/22/2024
Committee Participation:
Does not participate



Cristián Larraín Reyes
Regular Director
Non-Independent
Agricultural Administrator
Date of entry:
06/15/2023
Committee Participation:
Compliance and Risks,
Audit

Juan Pablo Guzmán Monge
Board Secretary
Attorney
Portaluppi, Guzmán y
Benzanilla Ltda.





2.7.4

Administration

GRI 2-12, 2-13, 2-14

The company's corporate governance structures play a fundamental role in the creation of sustainable value, promoting ethical and professional values that ensure regulatory compliance and strengthen a culture of integrity throughout the organization.

The Board of Directors' delegates supervision of the company's due diligence processes to the Managing Director. The executive team that supported him and, particularly, administration, finance, and sustainability manager, is responsible for identifying and managing the company's impacts on economy, environment, and people, ensuring responsible management in line with sustainability principles. To ensure transparency and effective control, the Managing Director reports monthly to the board of directors on the progress and management of these matters.

Golden Omega's Board is responsible for reviewing and approving information included in this Sustainability Report, including the organization's material topics. As part of this process, the report is submitted to the Board for evaluation. Subsequently, comments are included complemented with additional required information, this ensuring its accuracy and alignment with the company's standards.



2.7.5

Committees

GRI 2-9, 2-10, 2-12

Committee	Purpose	Members
Ethics	Provides guidance to the Board of Directors on topics of ethics and organizational behavior, promoting principles and values in line with the company’s culture.	Vice-chairman, Managing Director, and Legal Advisor.
Compliance and Risks	Its objective is to support the Board in overseeing compliance with the Crime Prevention Model and the current regulations. Moreover, it contributes to the identification, evaluation, control, and monitoring of risks that may affect the achievement of the company’s objectives.	Chairman, Director, Managing Director, Compliance and Risk Director, and Legal Advisor.
Audit	Its objective is to assist the Board in overseeing the process of finance information, ensuring its transparency and accuracy. Furthermore, it ensures the effectiveness of audit processes, internal control systems, and risk and crime prevention models.	Directors (2), Managing Director, and Legal Advisor.
Sustainability	It is responsible for defining the guidelines for implementation, monitoring, and continuous improvement of the sustainability strategy and initiatives.	Managing Director, Area Directors(6), Deputy Manager of Sustainability and Communications, and Deputy Manager of Environment and Regulatory Affairs.
Crisis	It is responsible for managing relevant contingencies in a coordinated and effective manner.	Managing Director, Area Directors (7), Deputy Managers (11).
Information Security	It is in charge of promoting policies and procedures in terms of information security, ensuring its correct implementation and compliance.	Managing Director, Information Security Officer, Area Directors (7), and IT Supervisor.

These committees are tasked with supporting implementation of the corporate strategy and managing the company’s environmental, social, and governance. Their composition is determined by the Board and must be transparently communicated to all personnel within the organization.

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2.8						
Sectoral Collaboration						
GRI 2-28						
We actively participate in various initiatives and business networks that promote sustainability, industry development, and community engagement, always aligned with the principles of ethics and fair competition.						
The Global Organization for EPA and DHA (GOED)		Sofofa		Asinda		
It is an international organization that brings together over 200 members throughout the Omega-3 industry supply chain.		The Sociedad de Fomento Fabril is a federation made up of more than 160 member companies that aim to connect these organizations with society.		The Arica industrial association is an association that brings together various companies of the Arica y Parinacota Region. We have been part of its Board of Directors since 2017 and since 2020, we have served as treasurers.		
Our CEO has been GOED Director since 2012, participating in the organization’s leadership over the past six years. He was Vice President in 2019-2020 period, then President between 2021-2023, and Past President in 2024. He currently is Director.		Golden Omega supports various initiatives, such as the Network of Companies for Inclusion and the Technical-Professional Education Network, through which, by transferring methodologies and providing technical support, the company can empower the development of local talent and the inclusion of people with disabilities, connecting our team with the community.		We participate in three committees:		
Within the organization, we have actively participated, promoting high standards of Transparency regarding product traceability and quality, in order to provide consumers with confidence about the origin of their supplements.		Additionally, Sofofa enables us to learn from the experiences of other member companies that participate in these initiatives, comparing local realities and implemented solutions.		– Industrial Park: manages the definition of a new location for an industrial duty-free zone.		
		Finally, in 2024 we received recognition for our participation in SOFOFA’s Sustainable Business Development Index IDES, a tool that helps companies identify potential gaps in environmental, social, and governance (ESG) matters and guide their sustainability strategy accordingly.		– The autonomy of the industrial duty-free zone: aims to establish an exclusive and independent duty-free zone for the Arica y Parinacota Region.		
				– Environment: works to create spaces with authority to promote environmental protection and sustainable practices.		



03

Management

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For a Sustainable Future

At Golden Omega, we are convinced that sustainable growth is only possible through concrete actions throughout our value chain and by integrating all our stakeholders.

2024 has been a year of important progress for Golden Omega in sustainability matters. The reduction of potable water consumption, the quantification of our carbon footprint, the reduction and valorization of waste, the strengthening of employee well-being, and greater integration with the community are just some of the milestones achieved, reaffirming our commitment to the Sustainable Development Goals (SDGs).

That is why we are committed to further consolidating our Sustainability Strategy, ensuring a positive impact on both the environment and society as a whole.





3.1

Sustainability Strategy

GRI 2-22, 2-23

Our vision motivates us to continue strengthening our Sustainability Strategy, integrating the lessons and progress achieved throughout our trajectory.

We believe that sustainable development is a path of continuous improvement, and that by integrating innovation and technology we can contribute to people’s health, positively impacting on our environment. Our challenge is to go one step further beyond regulatory compliance, through good practices and implementing efficient solutions, aligned with the SDGs. In this path, our Sustainability Strategy for the 2022-2025 period is based on four fundamental pillars:

1. Environmental protection

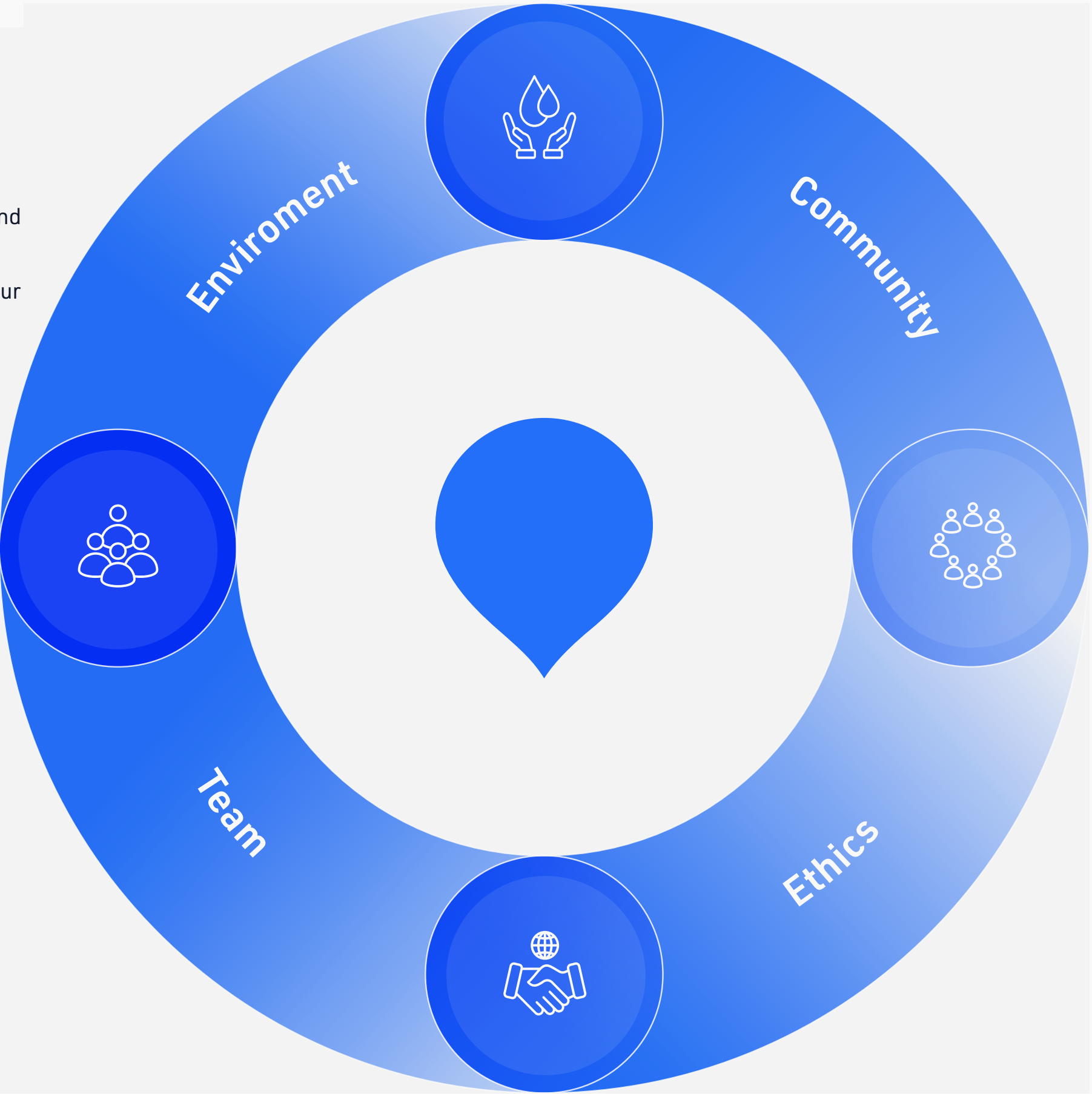


- Responsible use of water and energy.
- Emission reduction and waste minimization.
- Implementation of renewable energy and energy efficiency.
- Development of practices that reduce our environmental impact.

2. Comprehensive development of our team



- Creation of a safe and healthy labor environment.
- Promotion of diversity, inclusion, and employee well-being.
- Continuous training and professional development.
- Policies that promote work-life balance.



3. Creating value for the community



- Strengthening ties with the local community.
- Education on nutrition and marine ecosystem sustainability.
- Promotion of our environmental, social, and governance (ESG) practices.
- Development of projects with a positive social impact.

4. Business Ethics



- Implementation of high standards of corporate governance.
- Promotion of a culture based on ethics and transparency.
- Ongoing risk assessment and corruption prevention.
- Responsible and sustainable relationships



3.2

Sustainability Principles

GRI 2-25, 2-23

Our goal is not only to comply with current regulations, but to surpass them and go beyond established standards.

Golden Omega’s Sustainability Policy was approved by the Board of Directors during its session on April 5th, 2022. This document, which has an indefinite duration, will be in force as long as the company’s highest corporate governance body deems it appropriate.

1.

Take care of the **environment** through efficient and safe operation of our facilities, taking the necessary actions to prevent the environmental impacts of our activity and promoting environmental respect in our stakeholders.
2.

Use fish oil in our production processes sourced by **suppliers certified** as sustainable in their fishing and production activities.
3.

Ensure occupational safety and health for both our employees and our contractors.
4.

Create conditions for the **development of our employees and contractors**, promoting a labor environment based on respect, honesty, professional excellence, training, and teamwork.
5.

Build **lasting and collaborative relationships with the Arica community**, promoting dialogue and supporting its development.
6.

Maintain a **transparent and constant communication** with the various stakeholders.
7.

Adhere to **ethical principles and behavior, personal integrity, and strict compliance with current regulations**.
8.

Establish a **process of continuous improvement** to ensure fulfillment of these commitments.
9.

Disseminate, train, and engage our stakeholders in the fulfillment of these commitments.

Click here to view our Sustainability Policy

SEE MORE



3.3

Contribution to the United Nations Sustainable Development Goals

The United Nations Global Compact is the world’s largest corporate sustainability initiative. Its objective is to align company’s strategies and operations with fundamental principles in Human Right, Labor Relationships, Environment, and Anti-Corruption, promoting responsible businesses that contribute to sustainable development. Through this global network, the companies commit to operating with integrity and transparency, accelerating their positive impact on society and environment.

In 2023, Golden Omega joined the UN Global Compact Chile Network, becoming one of more than 200 companies working to integrate these principles in their management practices and actively contribute to the achievement of the SDGs. As part of this commitment, in 2024, we presented our first Communication on Progress (CoP), a report that reflects our progress in the implementation of principles of the Global Compact. This process enables us to assess our performance, strengthen strategies, and reaffirm our vision of being a company committed to a sustainable future.

SUSTAINABLE DEVELOPMENT GOALS



3.4

Engagement with our Stakeholders

GRI 2-29, 3-1

Together, we build a path where well-being, development, and growth are intertwined in harmony.

At Golden Omega, we recognize that our sustainability largely depends on the relationship we establish with our stakeholders. From the beginning, we have aimed to establish relationships of trust and collaboration with each of them.

Our Sustainability Strategy is based on open and clear dialogue, ensuring that their expectations and needs are integrated into our decision making processes.

To learn more about our stakeholders and the related material topics, we invite you to refer to Chapter 4.1 of this report.

VER MÁS

Stakeholders

<div>Clients</div>	
<div>Employees</div>	<div>Suppliers</div>
<div>Contractors</div>	<div>Shareholders</div>
<div>Certifiers</div>	<div>Regulators</div>
	<div>Union associations</div>
<div>Organizations with activities in the nearby environment.</div>	<div>Arica community</div>



3.5

Material Topics and Progress of our Sustainability Strategy

GRI 2-23, 2-24, 2-25, 2-29, 3-2, 3-3

Golden Omega has defined its material topics as key aspects that impact on its environmental, social, and governance performance, in alignment with its commitment to sustainability. The SSIndex survey has been a pillar in this process, providing important information on the stakeholder perception and expectations. This tool has been fundamental to identify and prioritize the most relevant areas, ensuring that our efforts are effective and generate a positive impact.



3.5.1

Environment Protection

We are committed to preserving the environment, adopting the highest operational standards and strengthening collaboration with community, organizations, and national authorities.



47% reduction in potable water consumption compared to 2021, thanks to the commissioning of a desalination plant. It is expected to implement improvements in the desalination process to comply with the commitment during 2025.

Desalination Plant

Since 2019, at Golden Omega, we have worked intensively to reduce its potable water consumption. In that context, during 2022, we set out to develop the first seawater desalination in the city of Arica, with a production capacity of 1,000 m3/day of desalinated water, in order to supply our facilities. The plant was commissioned in December 2023; however, operational difficulties during its implementation prevented us from achieving 75% of the reduction target in potable water consumption for 2024. Throughout this year, we have carried out new investments to improve its operation, which allowed us to a 47% reduction in potable water consumption from the public supply network compared to 2021. Our objective for 2025 is to achieve full operational autonomy from Arica’s potable water supply network, which will be a significant benefit for the Arica y Parinacota Region, and it is also aligned with its 2030 regional development strategy¹.

Water resource optimization

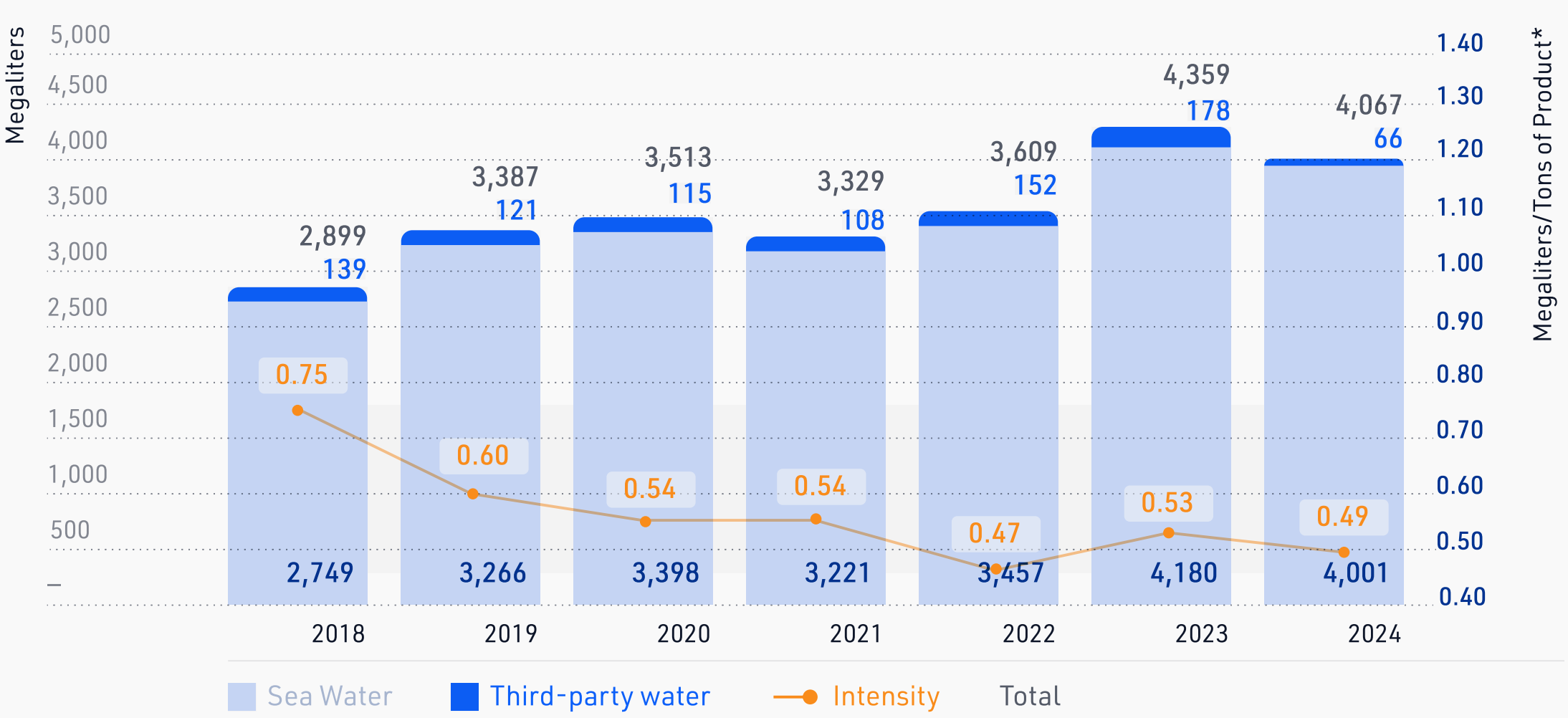
In addition to expanding our freshwater resources, Golden Omega is developing improvement projects in boilers that enabled a 35% reduction in water consumption intensity in 2024 compared to 2023. Once these projects are completed in 2025, we expect to achieve an even greater reduction.

Water footprint measurement

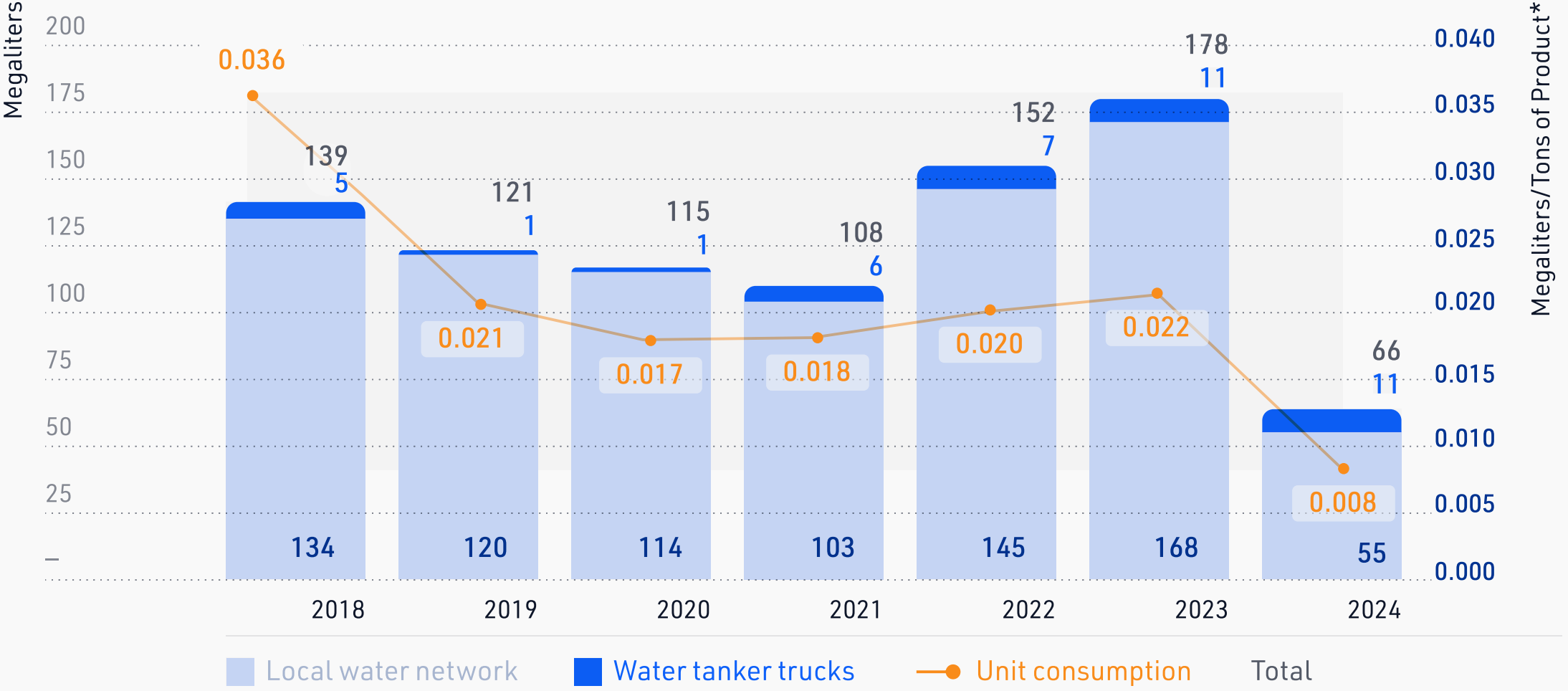
Through an urgent quantification and data collection exercise, Golden Omega measured its 2024 water footprint in its Arica plant according to standard ISO 14046:2015. This marks a milestone in our resource management, allowing us to develop a water inventory, understand the magnitude of the impact caused by our activities and identify opportunities for more efficient use.

We aim to complement this work in 2025 by obtaining certifications that reinforce our commitment to the sustainable use of water, contributing to a more resilient operational model aligned with global sustainability challenges.

Total water withdrawal



Total potable water consumption



*Omega-3 concentrates and other fatty acids.

** The term water withdrawal “intensity” refers to the total volume of water withdrawn per ton of product, while the term “unit consumption” of potable water refers to the volume of third-party potable water used per ton of product. In both cases, it includes water that is later returned to the environment. For more details, see chapter 4.2.1 of this report.

1. [Regional Development Strategy of Arica y Parinacota 2017-2030](#)

Effluents

We have a high-standard industrial wastewater treatment plant that ensures full compliance with Chilean regulations regarding effluent discharge². The effluents are monitored and analysed monthly by a technical inspection entity authorized by the Superintendence of the Environment of the Chilean Government, and in line with our commitment to transparency with the community, these data are published monthly on the company’s website.

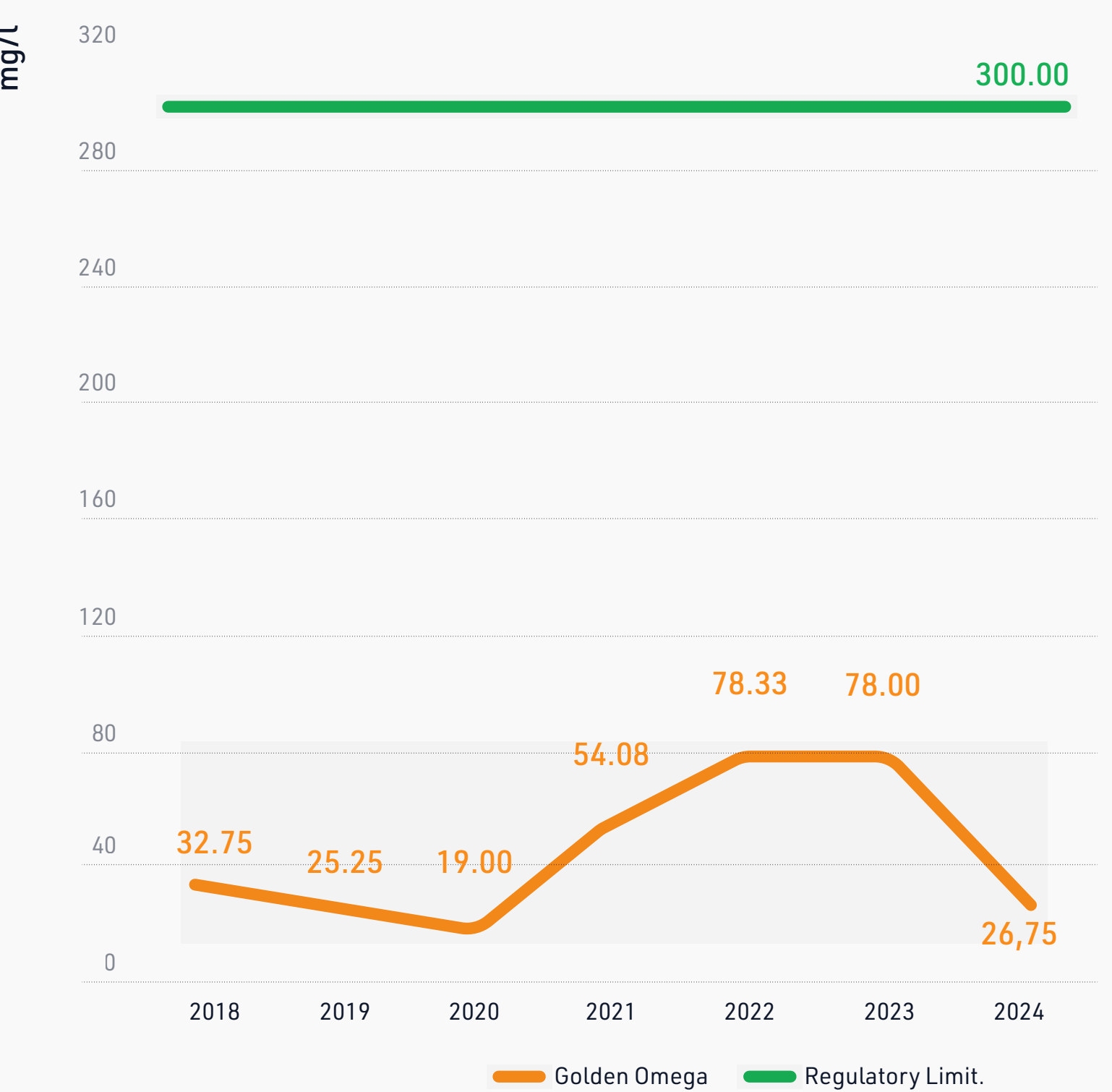
Moreover, through our “Environmental Monitoring Program,” we conduct semiannual monitoring of the effluent discharge zone and its area of influence to determine whether our operations are generating any environmental impact. This study considers physicochemical characteristics and biodiversity indicators, and is conducted by the Fisheries Research Institute, which to date has concluded that the water body has been normal, with variation due to the effects of environmental changes.

2. The regulation governing effluent discharge corresponds to Supreme Decree No. 90 (Table 5) of the Ministry General Secretariat of the Presidency of Chile and Exempt Resolution of the Superintendence of the Environment DFZ/RPM No. 893. These documents established the maximum limits allowed for parameters, priority risk substances, and associated discharge flow rate. In chapter 4.2.1 of this report presents the annual average values of effluent measurements carried out by Golden Omega in comparison with the maximum permitted values.

Oils and fats*



Total suspended solids*



* Annual average values

3.5.1.2

Energy and Emissions Management

GRI 302-1, 302-3, 302-4, 302-5, 305-1, 305-2, 305-4, 305-5, 305-6, 305-7
SASB FB-AG-110a.2, FB-AG-130a.1

ESG Dimension

Environmental

Pillar

Environment Protection

Reducing energy consumption and measuring and lowering Greenhouse Gas (GHG) emissions are essential to addressing rising global temperatures and tackling climate change. It is expected that the company will provide a roadmap that contributes to the purpose.

Stakeholders


Regulators


Suppliers


Certifiers


Arica community

Related SDGs



Commitment

10% reduction in fuel energy consumption intensity compared to 2020.

Deadline

2025

Indicator

Fuel energy consumption intensity (Energy consumed / Ton. of product).

Initiatives

Development of new projects to improve boiler efficiency.

Progress 2024

In Progress

Although this indicator is a decline in performance, it is expected to comply with the commitment during 2025 through the implementation of the initiatives described.

Commitment

30% reduction in GHG emission intensity compared to 2020.

Deadline

2025

Indicator

GHG emission intensity (Ton. CO2 eq./ Ton. of product).

Initiatives

Development of new projects to improve boiler efficiency.

Progress 2024

In Progress

Even when this indicator is a decline in performance, it is expected to comply with the commitment during 2025 through the implementation of the initiatives described.

Commitment

Carbon footprint measurement (Scope 3) for critical suppliers.

Deadline

2025

Indicator

Progress in the scope of activities or processes being measured

Initiatives

Development of consulting projects

Progress 2024

Fulfilled

Golden Omega’s corporate carbon footprint was measured using the ISO 14,064 standard, earning recognition from the Huella Chile program.

Commitment

15% additional reduction in GHG emission intensity compared to 2020.

Indicator

GHG emission intensity (Ton. CO2 eq. / Ton. of product).

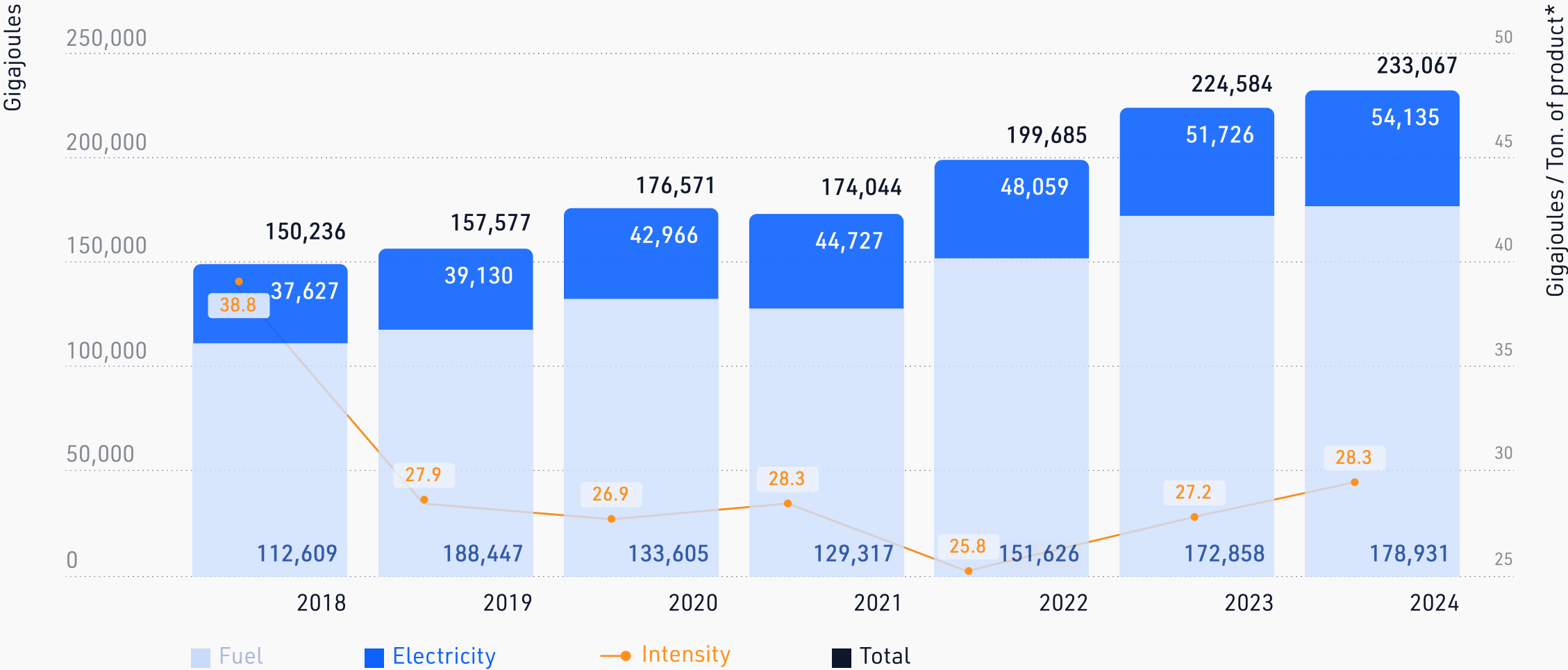
Status

This commitment will be redefined as part of our new sustainability strategy starting in 2025.

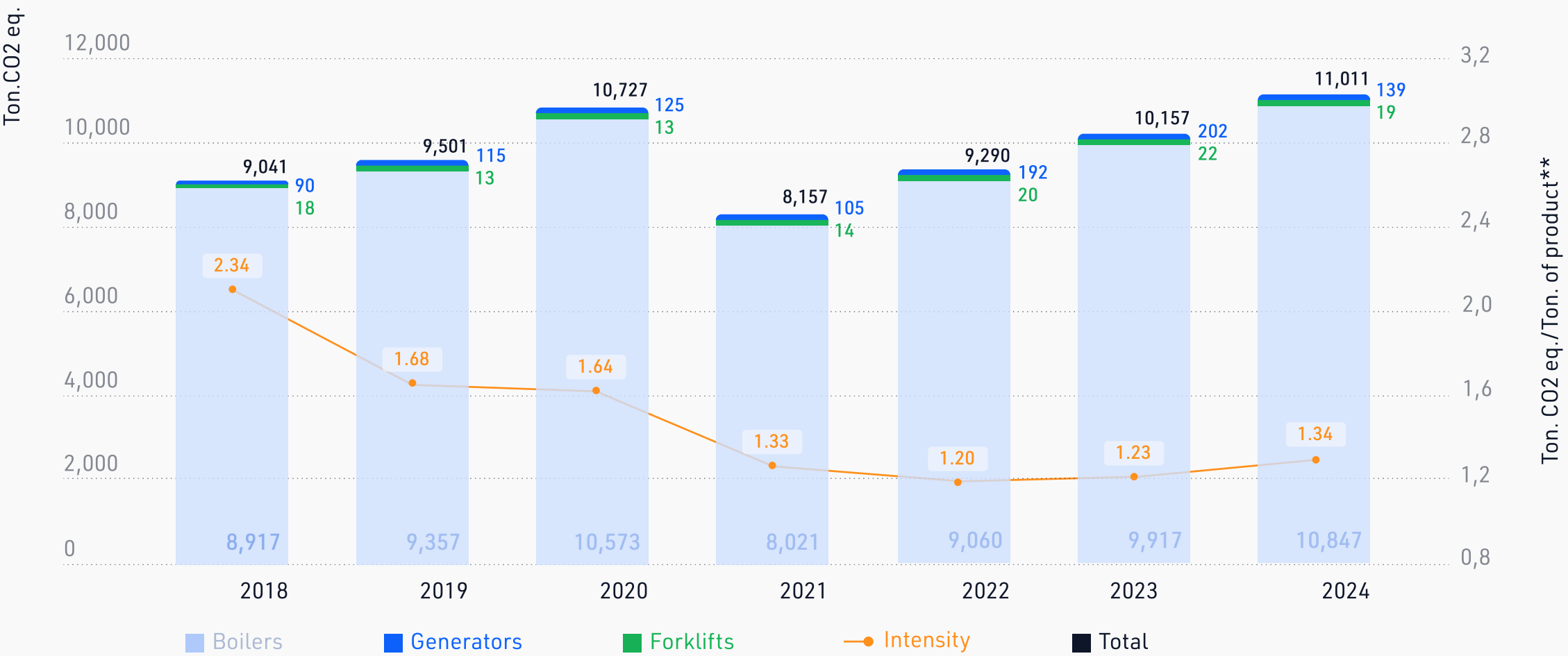


We highlight the transition to renewable energy and the measurement of our carbon footprint as key components of our Sustainability Strategy

Energy consumption*



GHG Emissions



* Only direct energy consumption and emissions (Scope 1) are considered, as there is no consumption or emissions from energy generation (Scope 2).

** Omega-3 concentrates and other fatty acids.

*** However, there is an important reduction in GHG emission intensity compared to GHG emission in 2020, during the last 4 years have shown an increase. Further reductions are expected through improvement initiatives in boiler capacity and efficienc

*** Reduction in emission generation intensity compared to 2020 of:

-18%	-52%
GHG	NOx
-4%	-69%
SOx	PM



Improving boiler capacity and efficiency

Our production plant requires the use of electric energy throughout the process and the consumption of non-renewable fuels for steam generation via the boiler system.

In 2024, we initiated a project to improve boiler capacity and efficiency, which will be completed in 2025. This would enable us to achieve our target of a 10% reduction in fossil fuel consumption compared to 2020.

This will also have a positive effect on reducing the intensity of Greenhouse Gas (GHG) emissions, as we aim to mee tour original target of a 30% reduction in GHG emission intensity compared to 2020, initially planned for 2023. However, despite the efforts made, we estimate that it will not be possible to meet the additional target of a 15% reduction in GHG emission intensity regarding 2020. This commitment will be reassessed as part of a new Sustainability Strategy that will be defined in 2025.

Electric energy 100% renewable and emission-free

100% of the electricity used in Golden Omega’s production process comes from Non-Conventional Renewable Energy (NCRE), which is certified by the Green-e™ certification and the Renewable Energy Registry (RENOVA) of the National Electric Coordinator of the State of Chile.

Green-e™ is the main independent program of the United States for Verification and certification of renewable energy and carbon offsets. It is widely recognized in international markets.



Golden Omega’s Corporate Carbon Footprint

In 2024, we measured Golden Omega’s corporate carbon footprint corresponding to 2023 and 2024, using the ISO 14064/1:2019 standard. This initiative allowed us to identify improvements to achieve a more accurate quantification of scope 1 and, on the other hand, to discover opportunities to reduce scope 3 emissions.

For 2023 period, we were recognized from the Huella Chile Program for meeting the requirements for GHG measurement, reduction, or neutralization.

The Huella Chile Program is an initiative promoted bythe Ministry of Enviroment of Chile that aims to support the quantification, report, and management of GHG emissions in public and private organizations. This milestone is the starting step for managing the risks and opportunities associated with indirect GHG emissions in our value chain.



The measurement of corporate carbon footprint is essential for identifying opportunities for improvement and facilitating the adoption of effective solutions.

Golden Omega’s total emissions in 2023 were 50,068 tons of CO2eq.

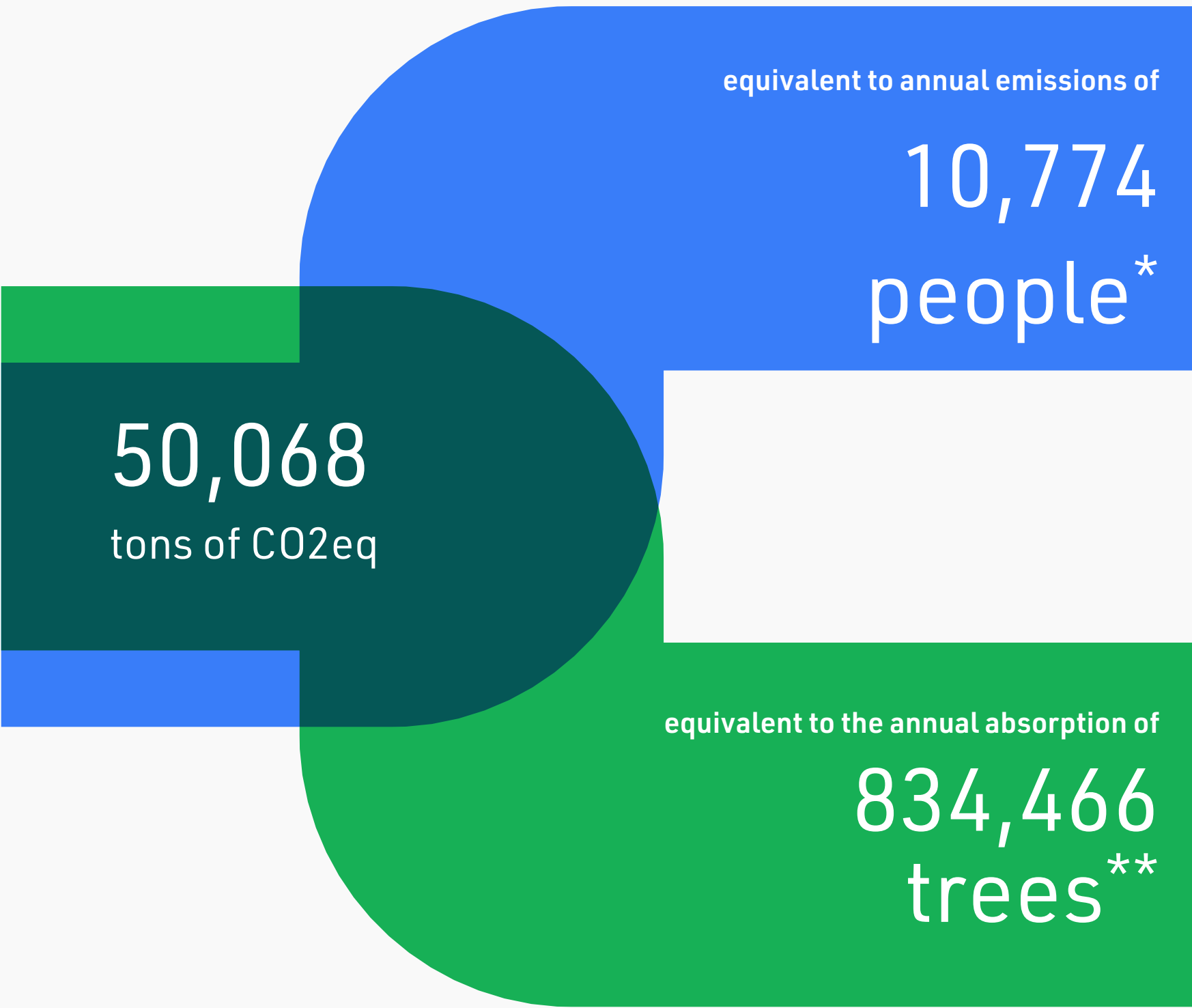


*Figures in tons of CO2 eq.

At the time of this report’s publication, the corporate carbon footprint measurement for the year 2024 was in progress.



Eco equivalencias



Our company is committed to Chile’s objective of incorporating 70% of NCRE by 2030 in order to reduce emissions and avoid the increase of global warming, which is possible thanks to the country’s abundance of renewable energy resources.

Electromobility

In 2024, we launched a pilot plan to incorporate electric vehicles in our fleet.

*Based on data published by the National Library of Chile (2020).
**Based on information published by the Environmental Protection Agency from the United States.










SUSTAINABILITY REPORT		01 REPORT	02 COMPANY	03 MANAGEMENT	04 INDICATORS	Page 43
3.5.1.3						
Waste management						
GRI 306-1, 306-2, 306-3, 306-4, 306-5						
ESG Dimension						
Environmental						
Pillar						
Environmental Protection						
It refers to the management of solid waste, divided into hazardous and non-hazardous. The company is expected to implement initiatives to minimize the amount of waste generated and, where possible, adopt value recovery or recycling practices.						
Stakeholders						
 Shareholders	 Employees					
 Contractors	 Regulators					
 Certifiers	 Arica community					
Related SDGs						
						
		</				



Diagram of waste management

Upstream



Materials and Inputs

- 100% South Pacific anchovy crude oil and other inputs for the development of our product.
- ▶ Fish oil, ethanol, sulfuric acid, sodium ethoxide, bleaching earth, caustic soda, glycerin, citric acid, and enzymes.

Golden Omega's Activities | Experience The Difference

Patented production processes for the development of high-purity Omega-3 fatty acids.

Omega-3 concentrates and fatty acids



Hazardous waste

- ▶ Non-saleable or non-reprocessible ethanol, water and hydrocarbon mixtures or emulsions, filters containing fish oil, containers and vessels that previously held hazardous substances, unidentified residual chemical substances.



Non-hazardous waste

- ▶ Non-saleable or non-reprocessible fatty acids, spent bleaching earth, non-saleable or non-reprocessible glycerin, industrial waste.
- ▶ Fatty acids suitable for sale or reprocessing
- ▶ Ethanol suitable for reprocessing.



Waste reuse

- ▶ Reprocessed fatty acids
- ▶ Reprocessed ethanol

Distributors and clients

- ▶ Omega-3 concentrates on drums, fatty acids in bins and fish tanks.

Secure disposal site

- ▶ Water and hydrocarbon mixtures or emulsions, filters containing fish oil, containers and vessels that previously held hazardous substances, unidentified residual chemical substances.
- ▶ Non-saleable or non-reprocessible fatty acids, non-saleable or non-reprocessible glycerin.

Landfill

- ▶ Industrial waste
- ▶ Spent bleaching earth

Recycling/Composting

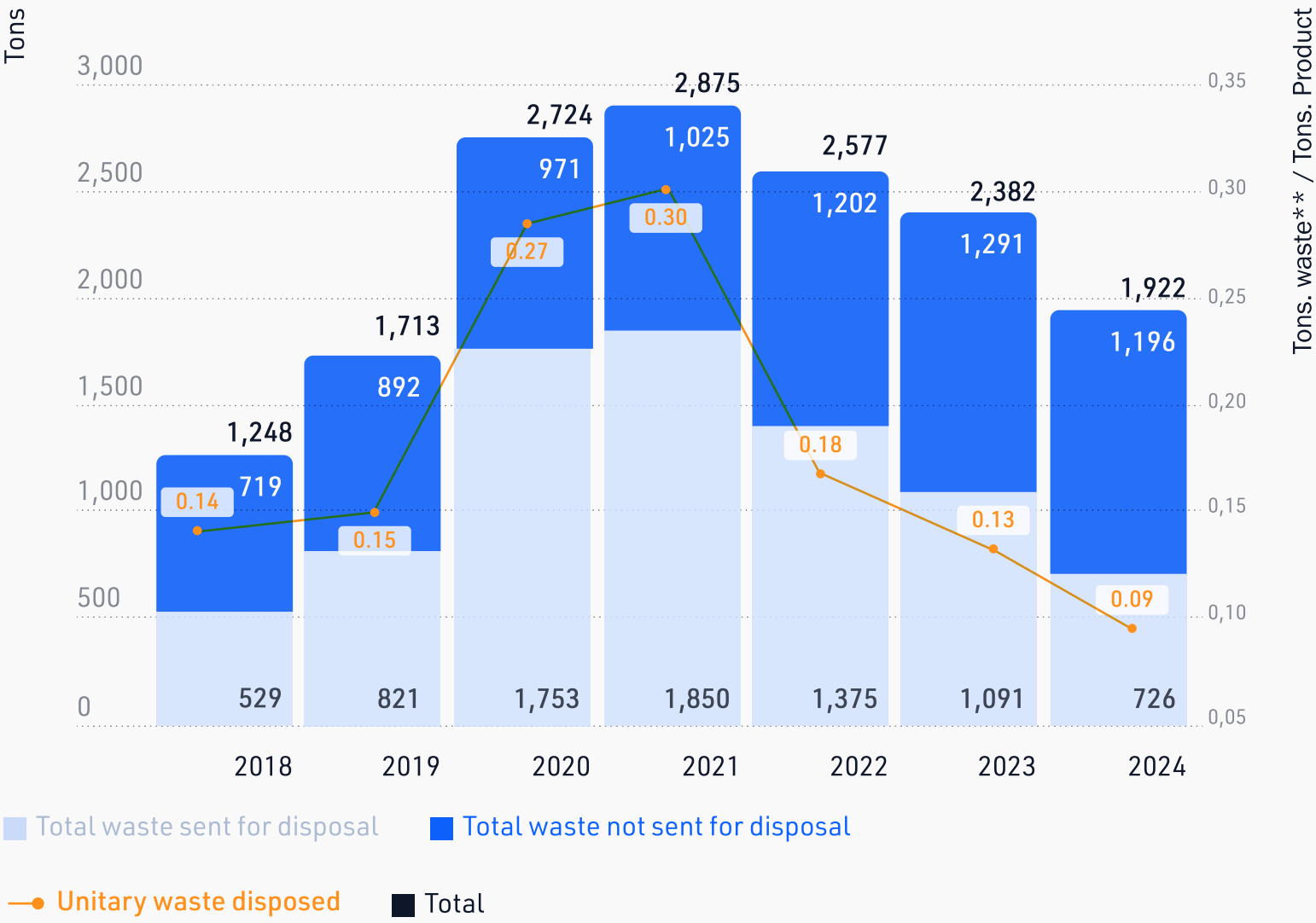
- ▶ Plastic bottles, beverage cans, and papers
- ▶ Organic waste

Downstream

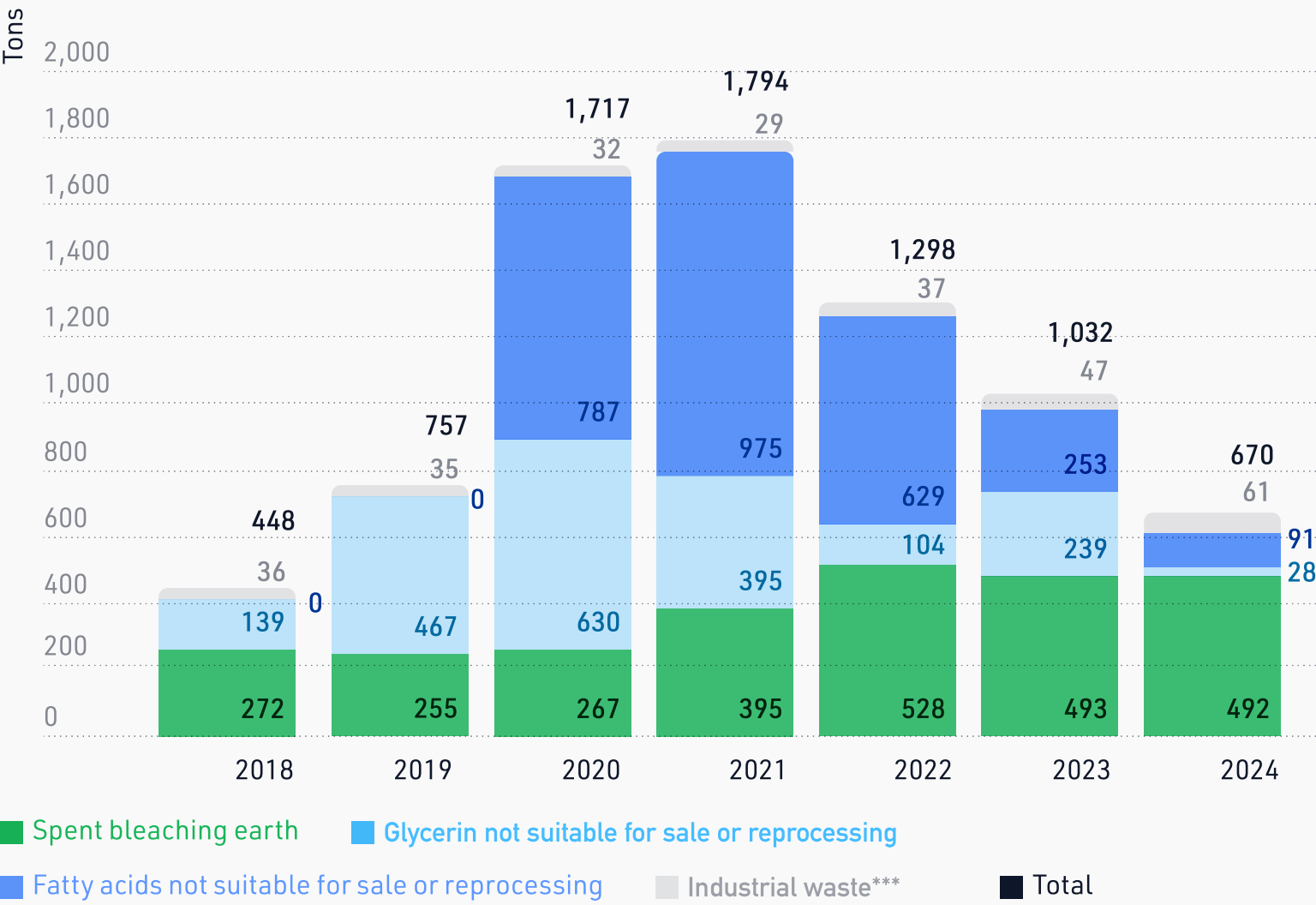
Waste recover

At Golden Omega, we promote the waste recovery of our production process. The progress achievements allowed us to achieve 63% reduction in non-hazardous waste sent to final disposal in comparison to 2021.

Waste generated



Non-hazardous waste disposed of

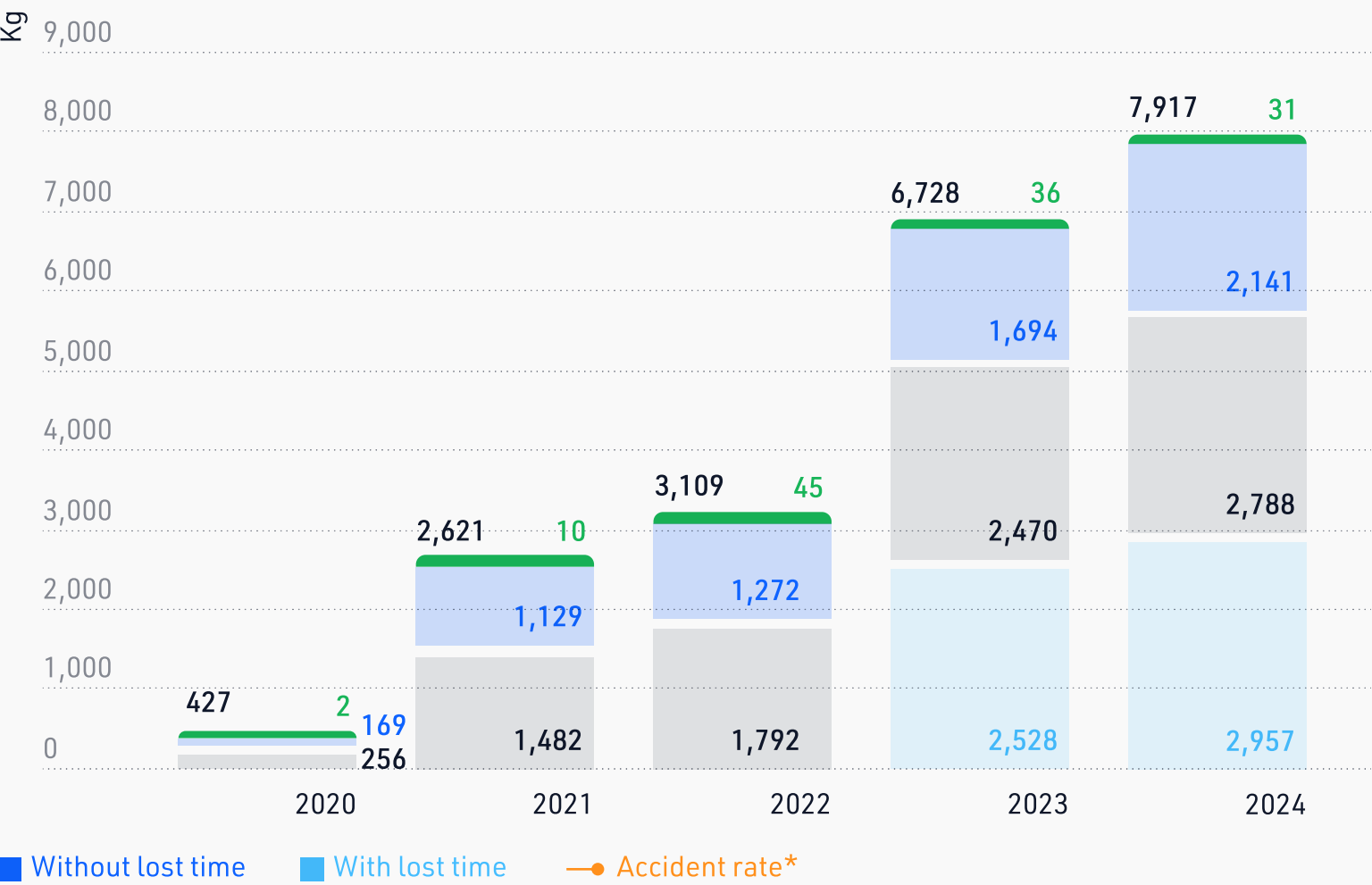


* Omega-3 concentrates and other fatty acids.
** Disposal: sent to secure landfill or disposal sites / Not disposed: reused or sold.
***Industrial waste: Tonnage estimated based on transported load volume. Industrial waste has increased in recent years due to greater use of processing inputs and the commissioning of the desalination plant

Recycling

In line with the company’s commitment to fostering a culture of recycling, training sessions on waste management and environmental best practices were conducted during 2024. These sessions enabled us to increase the level of awareness of the recycling program and highlighted the opportunities that exist for certain types of waste.

Recycled waste by category





3.5.2

Comprehensive team development

The well-being of our employees is one of our priorities. That is why we promote a safe and healthy environment, upholding practices that protect their integrity and promote their quality of life.



3.5.2.1

Occupational health and safety

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-8, 403-9, 403-10

ESG Dimension

Social

Pillar

Comprehensive development of our team

It refers to the systems and strategies implemented by the company to prevent, reduce, and mitigate the risks associated with the health and safety of employees in the workplace. This includes monitoring key indicators of accidents, fatalities, and occupational diseases.

Stakeholders



Employees



Contractors



Regulators

ODS relacionados



Commitment

Improve the occupational health and safety culture within the company.

Deadline

2025

Indicator

% in health and safety assessment on SSIndex.

Iniciativas

- Risk prevention awareness.
- Extension of safety best practices to contractors.
- Extension of mental health program.

Progress 2024

In progress.

During 2024, the Occupational Health and Safety Sub-management was created, which will oversee this material topic.

At Golden Omega, health and safety is a permanent commitment.We strive to ensure safe labor environments through training, prevention, and strategic management of risks.

To reinforce this commitment, in 2024, the Occupational Health and Safety Sub-Management was established, in order to manage and oversee all initiatives in this matter.



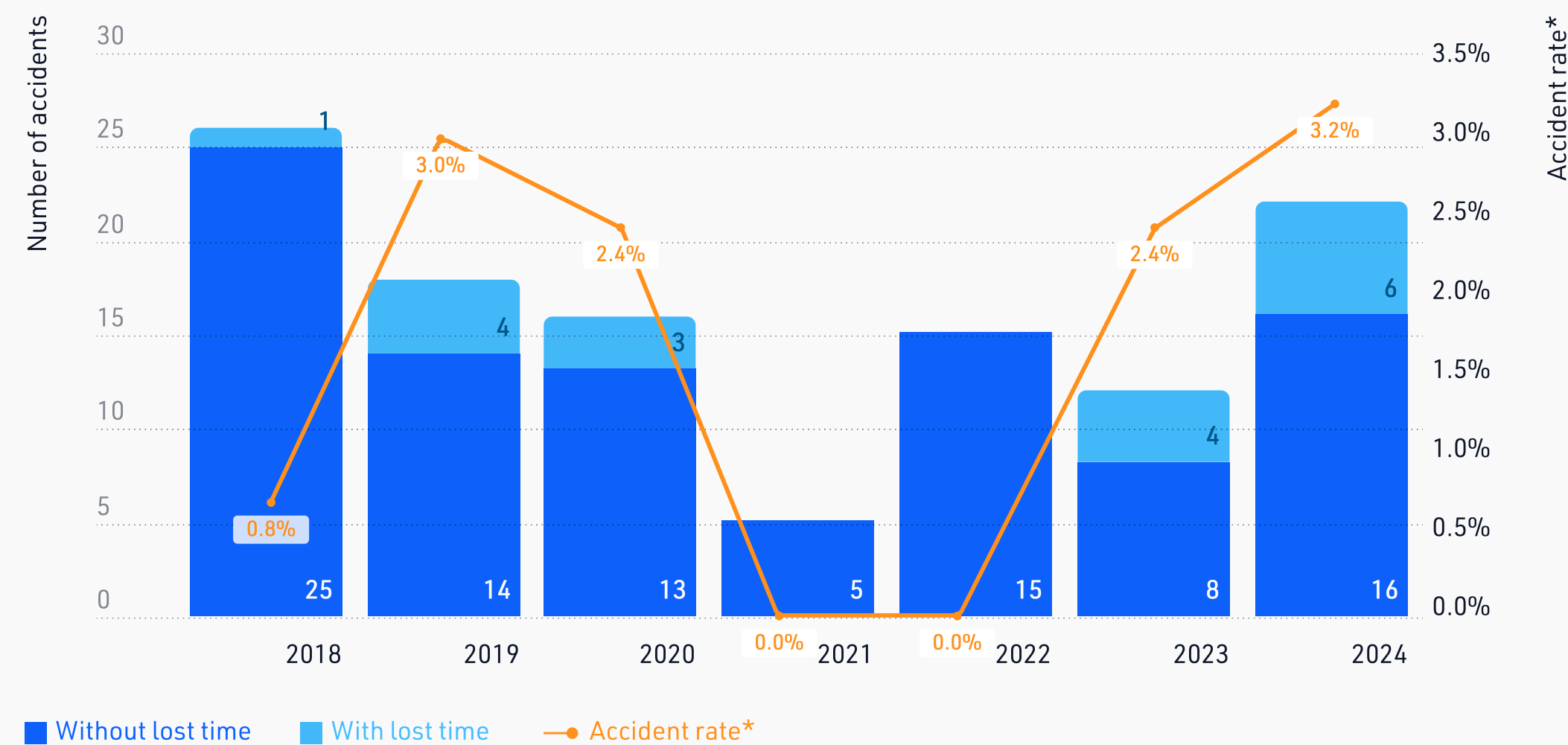
Training and risk prevention

Continuous training is key to strengthening labor security in our company and achieving positive results in accident prevention and employee awareness.

Our safety-focused approach has enabled to maintain a work environment aligned with the Standards of the Chilean Safety Association (ACHS).



Total accident



*Number of labor accidents with lost time / workforce

For more information, see chapter 4.2.5 of this report.

3.5.2.2

Employee well-being

GRI 2-7, 401-1, 401-2, 401-3, 404-1

ESG Dimension

Social

Pillar

Comprehensive development of our team

It considers a set of programs and measures that the company carries out to promote employees’ well-being. This includes the development of talent through training, performance evaluations, and other benefits. To maintain a reasonable work-life balance is beneficial for attracting and retaining talent.

Stakeholders


Employees

Related SDGs



Commitment

80% in training evaluation on SSIndex.

Deadline

2025

Indicator

% in training evaluation on SSIndex.

Initiatives

- Training program aligned across different areas.
- Development of courses specialized on Training Portal.

Progress 2024

In progress.

In SSIndex 2024, employees rated “training” with a score of 74%.

Commitment

80% in talent development evaluation on SSIndex.

Deadline

2025

Indicator

% in talent development evaluation on SSIndex.

Initiatives

Talent development program.

Progress 2024

In progress.

In SSIndex 2024, employees rated the “career development” dimension with a score of 71%.

Commitment

Improvements in communication practices, team building, and benefits offering.

Deadline

Commitment fulfilled in 20223 and maintained on an ongoing basis.

Indicator

% in benefits evaluation on SSIndex.

Initiatives

- Tream-building activities.
- Agreements with companies or institutions.
- Communication plan.

Progress 2024

Fulfilled..

During 2024, a new benefits strategy was launched and new channels of communication with employees were established. They rated “benefits” SSIndex 2024 with a score of 73%.

Commitment

80% in work-life balance evaluation on SSIndex.

Deadline

2025

Indicator

in work-life balance evaluation on SSIndex.

Initiatives

Optimization of work shifts and workforce.

Progress 2024

In progress.

In SSIndex 2024, employees rated the “work-life balance” with a score of 65%..



“The success of our company lies in our commitment to the well-being of our employees. When we recognize their effort, promoting a safe environment, and addressing their needs, we create a positive labor environment and a culture of belonging that drives our growth.”

Marcelo Villablanca, Human Resources Manager

In SSIndex 2024, the “career development” aspect received a score of 71% and the “training” aspect obtained 74%.

Talent development

At Golden Omega, we believe that the professional development of our teams is essential to the company’s success. Our challenge is to continue implementing initiatives that enhance their professional growth, providing them with tools and knowledge needed to strengthen their skills and see their futures within the organization.

During 2024, we carried out important progress in this matter:

- **Update of roles and responsibilities** for each position, optimizing selection and training processes
- **An increase in training hours**, from approximately 1,100 hours to 3,600 hours, reflects our investment in continuous training.
- **Courses specialized** in risk prevention, safety, compliance, technological tools, and operation of industrial equipment.



The company provides labor stability, an aspect highly valued by employees, which includes offering a safe and reliable work environment.

Benefits

At Golden Omega, we strive to provide employees with benefits that improve their quality of life. In 2024, we launched a new benefits program, "We all are Golden Omega" based on three aspects:

1. **Golden Omega is Health:** focused on strengthening the already available benefits for employees in this area, with new services and partnerships.
1. **Golden Omega is Future:** aimed at promoting personal and professional growth of our employees, providing them with tools that support their development.
1. **3. Golden Omega is Social Support:** focused on helping our employees' families to achieve social programs that contribute to greater well-being.

In this context, the Wellness Fair stands out, a space held for the second consecutive year, which presents a wide range of benefits available to them. This effort is complemented by the development of new channels of communication that have enabled us to convey this offer to our employees.

These efforts were reflected in a 73% score in the "benefits" aspect of the SSIndex2024 survey, consolidating our commitment to the well-being, development, and satisfaction of our team.



Because we believe in the health benefits of Omega-3. Since 2020, Golden Omega and its client, Newscience, have maintained a partnership to share our product with those who produce it every day. This joint effort enables that our employees in Chile recognize the importance of Omega-3 for their health. This is why we measure their levels and they receive free supplementation.



The Work-life balance aspect was rated by employees at 65% in the SSIndex 2024. Our goal for 2025 is to reach 80%.

Work-life balance

The balance between labor and personal life is a fundamental aspect for our employees' well-being and satisfaction. To achieve healthy harmony requires commitment from both the teams and the company, promoting a flexible and healthy environment.

At Golden Omega, we have implemented significant improvements in labor conditions, reflected in:

- **Reduction of employee turnover rate to 3%** in comparison to 14% in 2023.
- **Decrease in overtime hours**, now at less than 50% of the existing ones in 2023.
- **Adjustment of work schedules** according to legal regulations, ensuring a better balance for our employees.

Moreover, we promote spaces for integration and well-being through diverse initiatives. We highlight Golden Omega Sports Club, which in 2024 carried out mixed sport tournaments, promoting recreation, health, and work team.

Likewise, in 2024, more than 200 family members of our employees visited the production plan, participation in recreational and educational activities, and workshops designed to bring them closer to Golden Omega culture. This type of initiative strengthens the bond between our employees and their families.

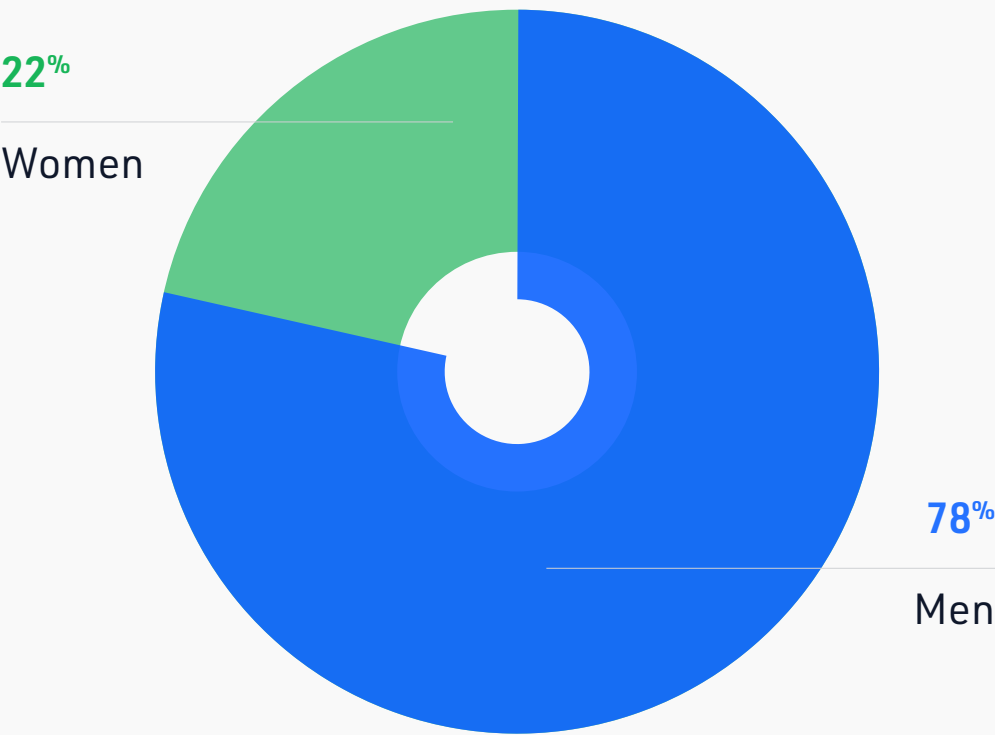
- **Adherence to the Network of Inclusive Companies (ReIN)**, an initiative that promotes labor inclusion in Chile and the exchange of better practices.
- **Evaluation of equity and diversity indicators within the workforce** to ensure equal opportunities across the company.
- **Training in inclusion and diversity**, raising awareness among our teams about the importance of respect in the workplace
- **Job position analysis for individuals with disabilities**, in order to identify roles that can be safely performed.



Analysis of our workforce

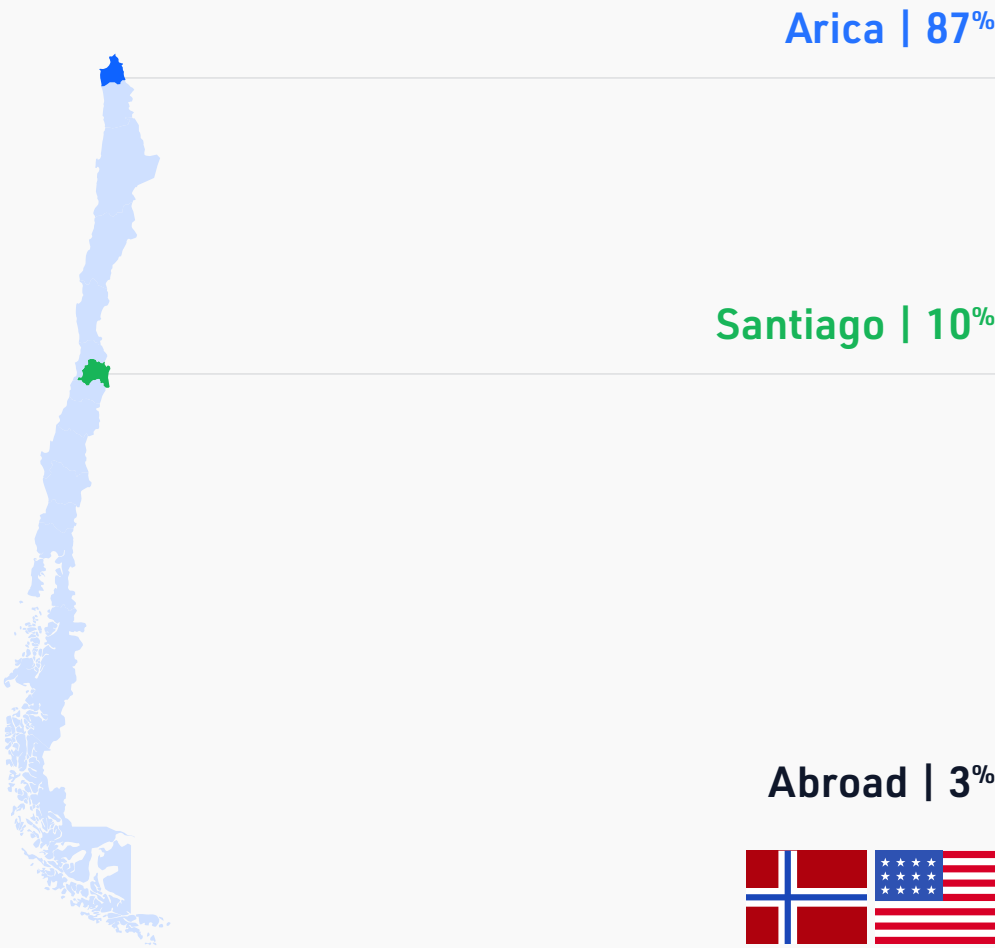
Gender distribution

Female participation enriches our organization by bringing a unique set of skills, talents, and leadership styles that complement and strengthen our teams.



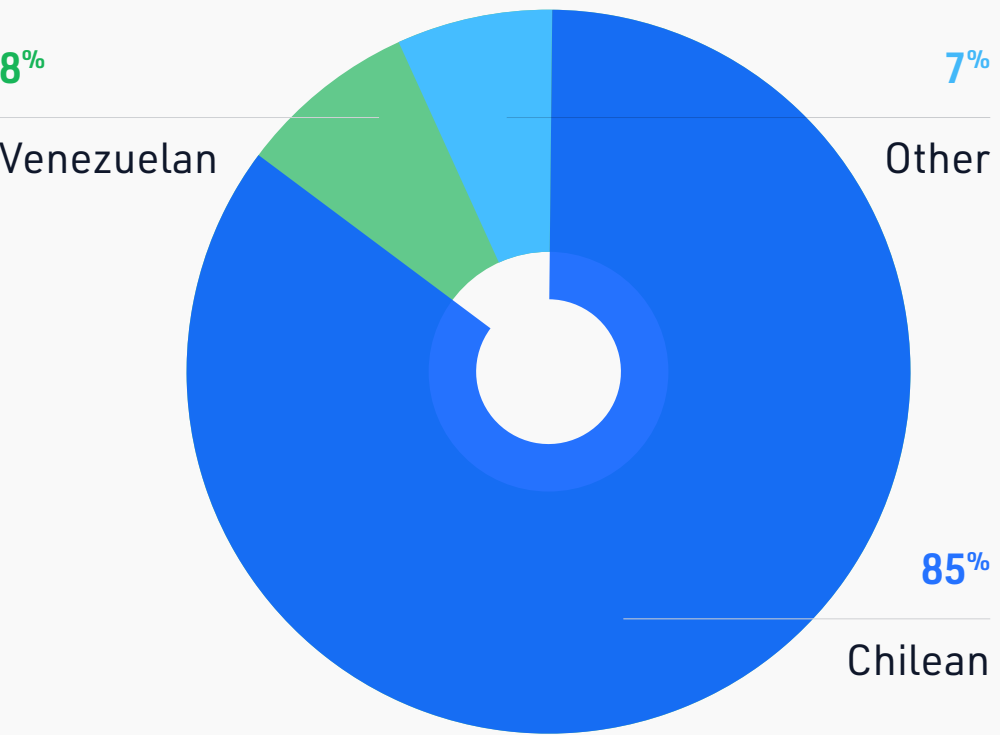
Location

Our operation is mostly located in Arica, where we support economic and social development thanks to job position opportunities.



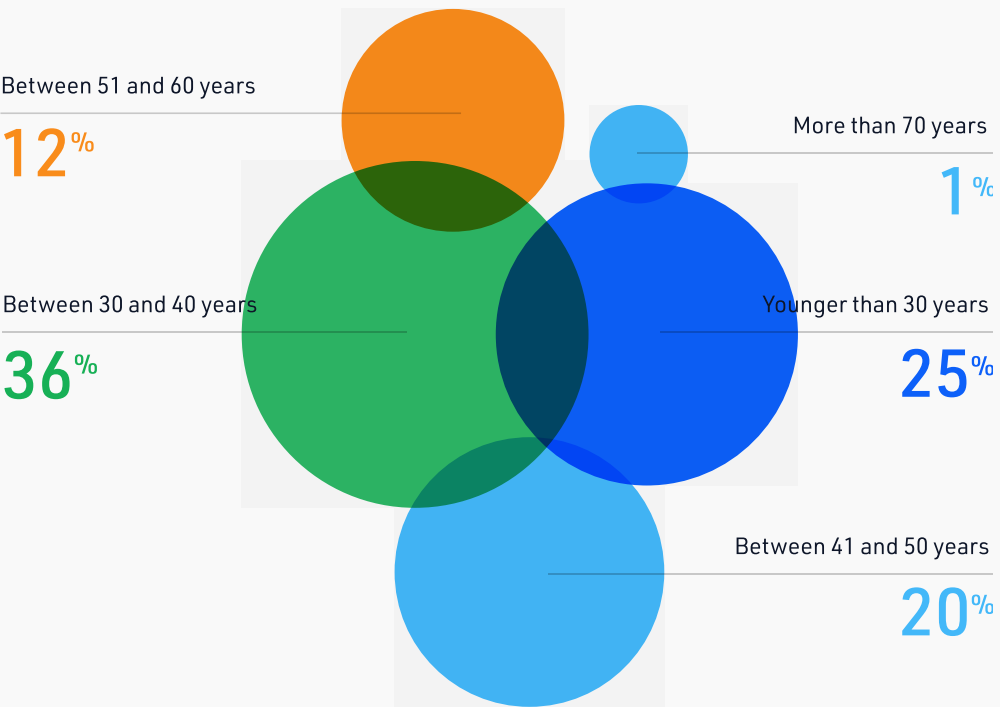
Nationality

Golden Omega is a multicultural company with a team made up of individuals from different nationalities, strengthening cultural diversity and company’s global vision.



Age distribution

Our workforce is balanced between young professionals and experienced employees, which allows us to combine dynamism with well-established industry knowledge.



To be aware that the development of our contractors strengthens the competitiveness of our industry, we work on improving their technical and management skills. For this reason, in 2024 we reinforced administrative processes to ensure full compliance with labor regulations. Moreover, we created specific courses for contractors on Golden Omega's training, for instance, training on good labor practices. A prominent initiative was Contractor Day, a day of engagement and recognition of the valuable contribution contractors make to Golden Omega.

3.5.3

Community value creation

GRI 203-1, 204-1, 413-1

ESG Dimension

Social

Pillar

Creating value for the community

It considers diverse types of economic and social contributions to the community where the company is established. This includes direct and indirect economic impact, as well as communication processes with stakeholders located in the local community.

Sstakeholders



Union associations



Arica community



Civil society organizations operating in the local community

Related SDGs



Commitment

Contribute to education on nutrition and marine environment sustainability.

Deadline

Commitment fulfilled in 2023 and maintained on an ongoing basis.

Indicator

Effectiveness of the activities carried out.

Initiatives

- Waves Zero Plastic program
- Joint work with educational establishments.
- Design social value initiatives aligned with the business.

Progress 2024

Fulfilled.

During 2024, there was higher frequency of Olas Zero Plastic in collaboration with local organizations, and high-value social initiatives aligned with our Community Engagement Strategy were supported.

Commitment

High level of ESG awareness at Golden Omega.

Deadline

Commitment fulfilled in 2023 and maintained on an ongoing basis.

Indicator

% of community evaluation on the communication item in SSIndex.

Initiatives

- Communication plan directed at stakeholders.
- Operations plant visits program.

Progress 2024

Fulfilled.

During 2024, a communication plan was conducted for the community, in order to raise awareness of the ESG aspects in Golden Omega. In SSIndex 2024, the “communication” aspect was ranked with 61%.

Commitment

Increase the level of community engagement.

Deadline

2025

Indicator

% evaluation of community in SSIndex.

Initiatives

- Community study.
- Dialogue spaces.
- Implement social value initiatives aligned with the business.

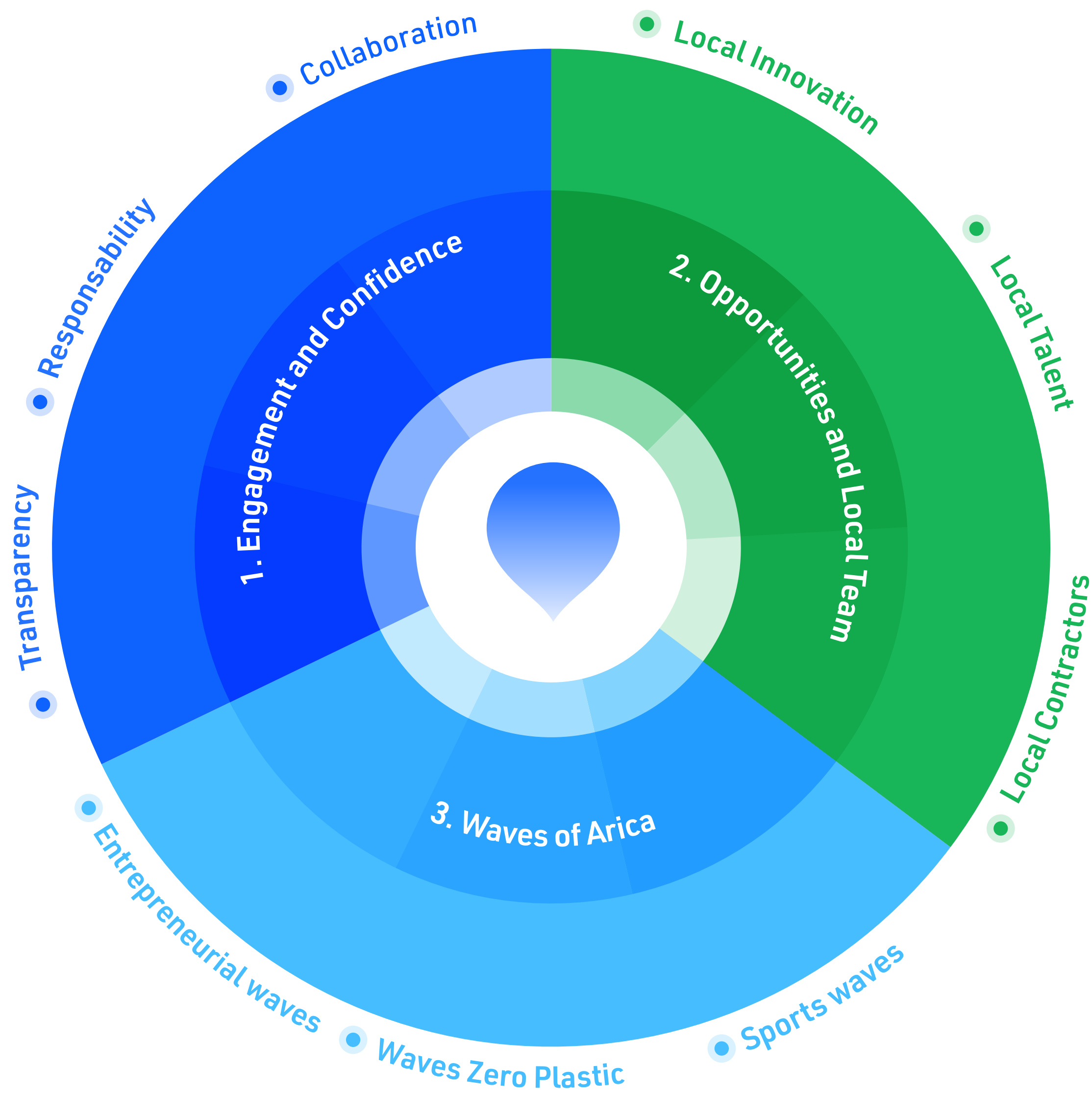
Progress 2024

In progress.

During 2024, our Community Engagement Strategy defined in 2023, was launched. In SSIndex 2024, a full measurement of the community’s perception of Golden Omega was conducted for the first time, receiving a score of 53%.



Community engagement strategy



We maintain positive relationships with the community for sustainable development.

20%

Of export in the Arica y Parinacota Region in 2024

US\$2.27

Million in projects and services made by local companies

87%

Employees live in Arica



Arica is more than our geographic location; it is our home and a symbol for projecting to the world through innovation, quality, and commitment with community.

Arica is not just the place where we operate, but it is the essence of our identity as a company. From here, in the northern tip of Chile, facing the South Pacific Ocean, we produce high-purity Omega-3 concentrates for the world. This region provides us with the best raw materials, something essential for our business, from where we operate with responsibility, seeking to make a positive contribution to our environment.

We are committed to the economic growth and development of Arica y Parinacota, promoting job positions, strengthening technical and university education, promoting good environmental practices, and cooperating with its community.

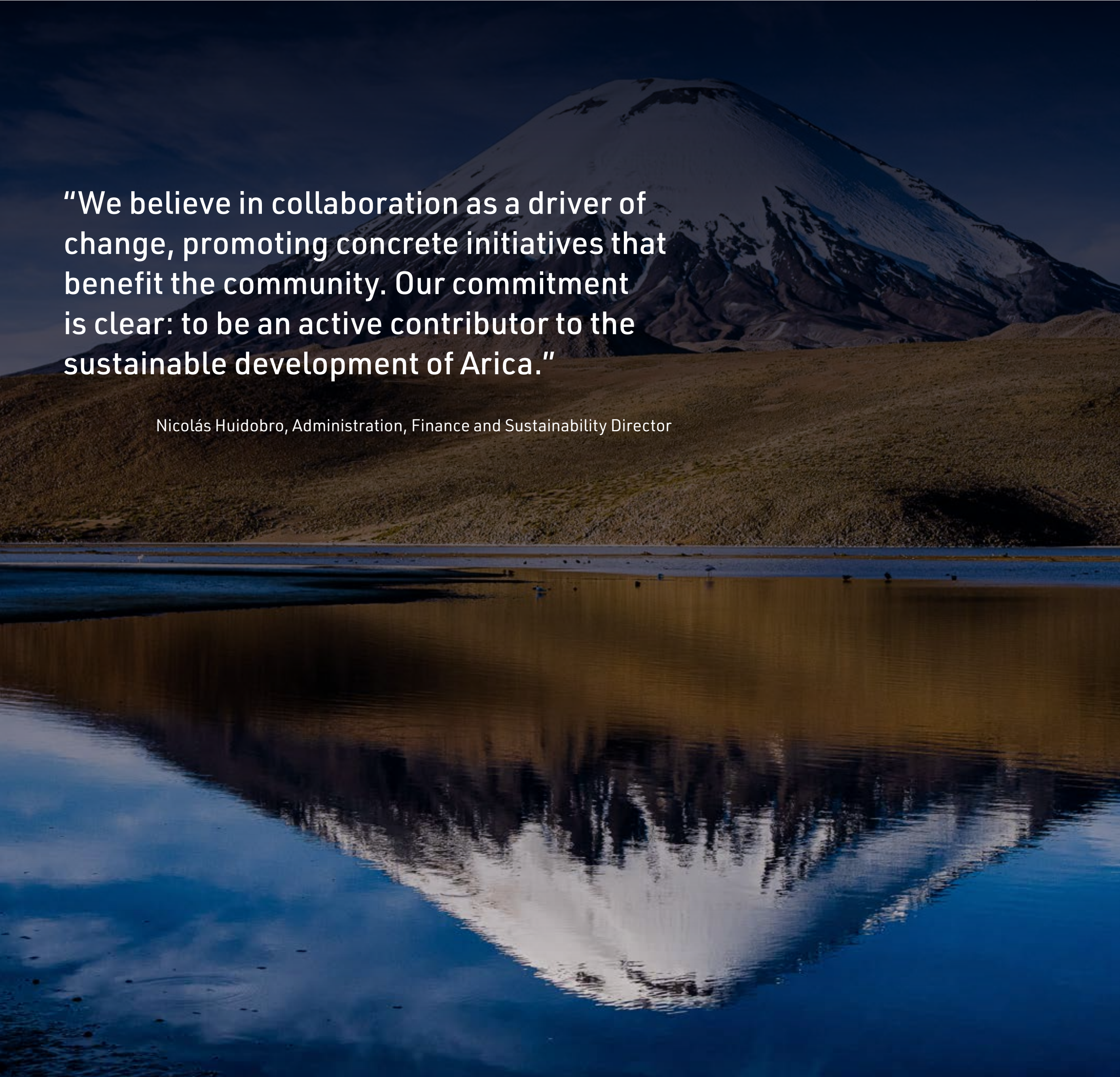
In 2024, we implemented our Community Engagement Strategy, defined the previous year. This was reflected in a higher frequency of educational, environmental, and sports activities, advancing our relationship with the environment and strengthening work between the company, the community, and their organizations. We created opportunities for local talent, strengthening entrepreneurs, athletes. In addition, we create environmental awareness on the beaches of Arica, connecting with the community to build trust-based relationships.

In the context of our Community Engagement Strategy, we established the following alliances and initiatives:

- 1. Connection and trust**
 - a. Strategic Alliance with the Arica Sea Museum to promote tourism, education, and protection of coastal areas.
 - b. Alliance with the Municipal Corporation Costa Chinchorro to promote the protection of beaches and the development of activities with Arica community.
 - c. Support for the Miramar II Neighborhood Association.
 - d. Collaboration with the Coraceros Basketball Club.
- 2. Opportunities and local team**
 - a. Agreement with the Universidad de Tarapacá, where 18 students completed their professional internships at the company.
 - b. Participation in the 2024 Labor Fair by the National Training and Employment Service in Arica.
 - c. Signature of agreement with the Liceo Politécnico de Arica, through the Network of Companies for Technical-Professional Education (RedTP) of Sofofa.
- 3. Olas de Arica**
 - a. Sponsorship of the big wave surf tournament Santos del Mar, Latin Girl Arica Prime, and Arica Cultura Bodyboard in iconic waves of Arica, such as “El Gringo”, “El Buey”, and Chinchorro beach.
 - b. Organization of birdwatching activities in collaboration with the Arica Birdwatchers Network.
 - c. Joint work with the Perico Shore Fishermen’s Union for the development of projects

In this document, we have established guidelines that ensure the company’s contributions are made in alignment with our principles and values.

SEE MORE



“We believe in collaboration as a driver of change, promoting concrete initiatives that benefit the community. Our commitment is clear: to be an active contributor to the sustainable development of Arica.”

Nicolás Huidobro, Administration, Finance and Sustainability Director

53%

SSIndex 2024 score Community
Overall evaluation

61%

SSIndex 2024 score Community,
Communication item

Key Milestones

Omega-3 Cluster

Alliance with local companies to position Arica as the Omega-3 capital of Chile.

Working group with the maritime authority

Management to enable surfing in industrial areas during tournaments, particularly at the Ola El Rancio.

Communication and transparency

In 2024, we promoted various dissemination actions in public activities, local media, and social networks, allowing the community to better understand the progress made by the company in the context of our Sustainability Strategy. We held the seminar “The Sustainable Development Objectives, An Opportunity for Arica,” event attended by authorities and opinion leaders who shared their perspectives on the role of companies in shaping a sustainable future for Arica, through the commitment to the SDGs. We actively participated in the Empresas Abiertas program by Sofofa, an initiative that enabled more than 150 people to visit our plant during the last quarter of 2024, to discover the Omega-3 production process and sustainable management. In total, we hosted 14 guided visits, attended by students, neighborhood associations, and contractors.

Olas Zero Plastic Program

We work with different local actors to promote the importance of preserving marine ecosystems.

- a. Four beach cleanups were carried out in collaboration with local organizations, with the participation of more than 400 volunteers.
- b. Informational stands were set up on beaches to promote plastic reduction and cigarette butt collection, achieving the collection of 27,000 cigarette butts.
- c. Educational campaigns with local schools regarding the impact of plastic waste on marine wildlife.
- d. A birdwatching outing was set up on the Arenillas Negras Beach.



Alliance with the Sea Museum

The Alliance of Golden Omega with the Sea Museum is included in the Community Engagement Strategy, and it is focused on promoting cultural, educational, and environmental development in Arica. The objectives are to Foster knowledge of the marine ecosystem and its conservation within the local community, particularly in children and young people; raise awareness about the importance of protecting the oceans and marine resources; and create open educational and cultural spaces for the community, strengthening the connection between Golden Omega, reinforcing the connection between Golden Omega, the Sea Museum, and the local community.

The following activities were carried out during 2024

Photography and Painting Contests

Competitions focus on ocean and marine biodiversity in Arica, involving the participation of children and teenagers. These activities encouraged creativity and environmental awareness.

Participation in Local Activities

Activities related to the Month of Sea, which included talks, exhibitions, and interactive events open to the community.

Promotion of Marine History and Conservation

Outreach initiatives about marine life and its history, including a highlight educational talk by nationally recognized an Arican geographer Marcelo Lagos, attended by nearly 350 children.

Community Contribution Policy

In this document, we have established guidelines that ensure the company’s contributions are made in alignment with our principles and values.

SEE MORE



3.5.4

Business Ethics

3.5.4.1

Compliance Management

GRI 2-15, 2-16, 2-23, 2-24, 2-25, 2-26, 2-27

ESG Management





Governance

Pillar

Promotes ethics in businesses

It considers all processes implemented by the company to ensure legal compliance in ethics matters, corruption prevention, and anti-competitive practices.

Stakeholders

 Clients	 Employees
 Shareholders	 Certifiers
 Regulators	

Related SDGs



Commitment

90% of employees and 50% of contractors trained business ethics.

Deadline 2025
Indicator % of trained people.
Iniciativas <ul style="list-style-type: none">– Extend the Crime Prevention / Anti-Corruption Model to contractors.– Training in Free Competition and Human Rights.

Progress 2024

In progress.
During 2024, 96% of employees were trained regarding regulatory compliance. Moreover, training for contractor personnel in this area was initiated.

“The strengthening of the Compliance and Risk area has optimized our governance, ensuring strategic alignment with key regulations and establishing a solid foundation for achieving future certifications and standards. This progress not only reinforces company’s transparency and sustainability but also consolidates our reputation as an organization committed to excellence and integrity.”

Pablo Díaz, Compliance and Risk Director

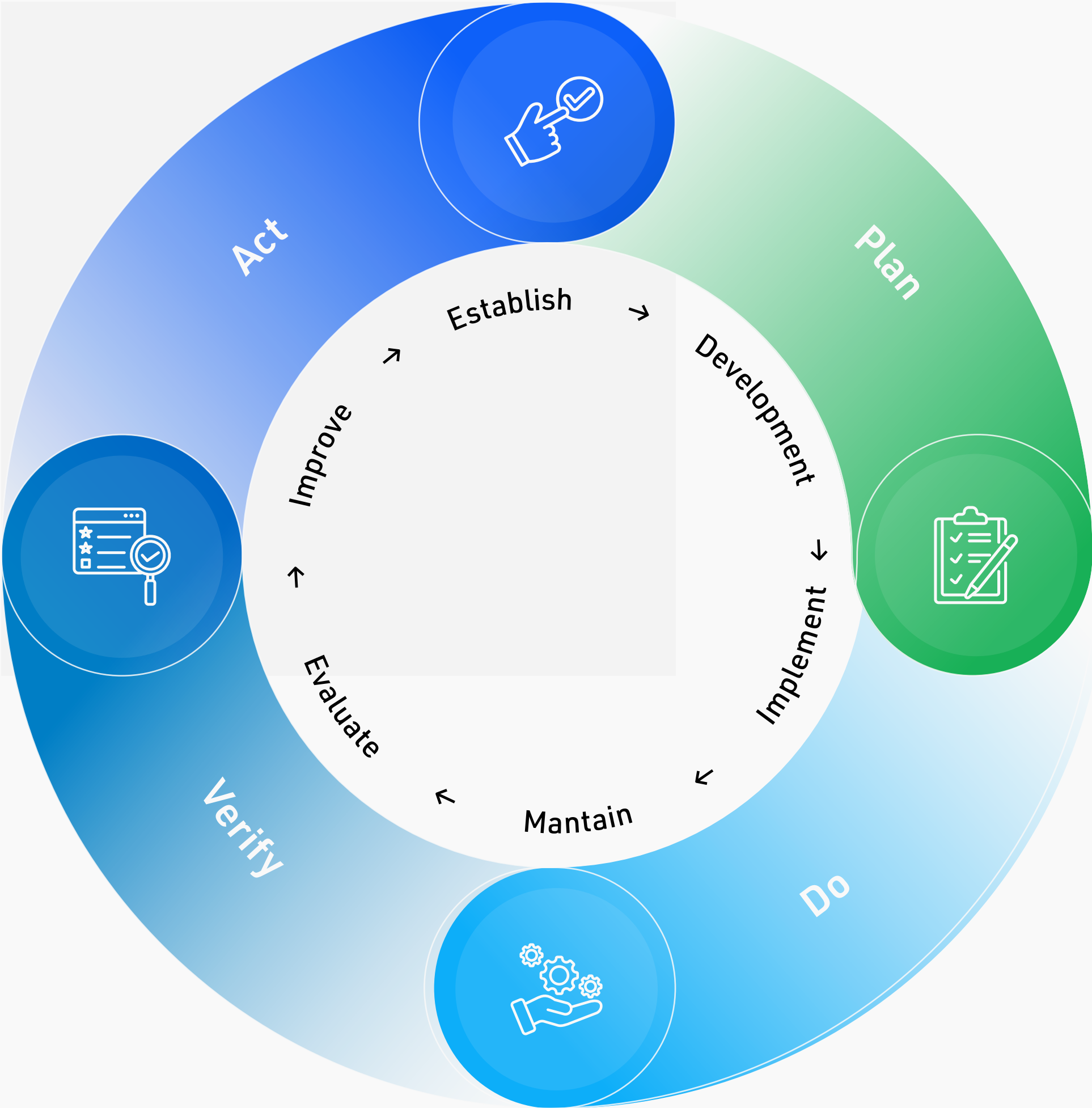


Developing a Culture of Compliance

Compliance management is a strategic pillar that supports our corporative integrity by strengthening our ability to mitigate legal risks, foster an ethical culture, and ensure regulatory compliance in a dynamic environment.

We have implemented a strong prevention model aligned with the best national and international practices. This includes policy updates, implementation of internal control mechanisms, and cross-functional training for our employees.

Moreover, the establishment of our complaint channel ensures the prevention and sanction of misconduct and non-compliance, promoting transparency.



At Golden Omega, we promote culture of compliance based on ethics, transparency, and commitment to best practices. practices.

96% of employees were trained in the following matters:

- Compliance: Ethics and Compliance
- Cybersecurity awareness and review of key documents from the Information Security Management System
- Prevention of bribery, human rights violations, and third-party misconduct
- Hybrid Workshop: Economic Crimes Law, Corporate Criminal Liability, and Applicability of Tax and Customs Offenses
- In-person workshop: Environmental Crimes
- Webinar: Economic Crimes Law and its relation to the GRC software

Compliance Management Policy

Our policy is based on two fundamental pillars: Regulatory Compliance and Ethics and Crime Prevention Model, in order to promote a compliance culture that permeates the entire organization. The conceptual framework used is the ISO 37.301:2021 standard “Compliance Management Systems”

[Download](#)

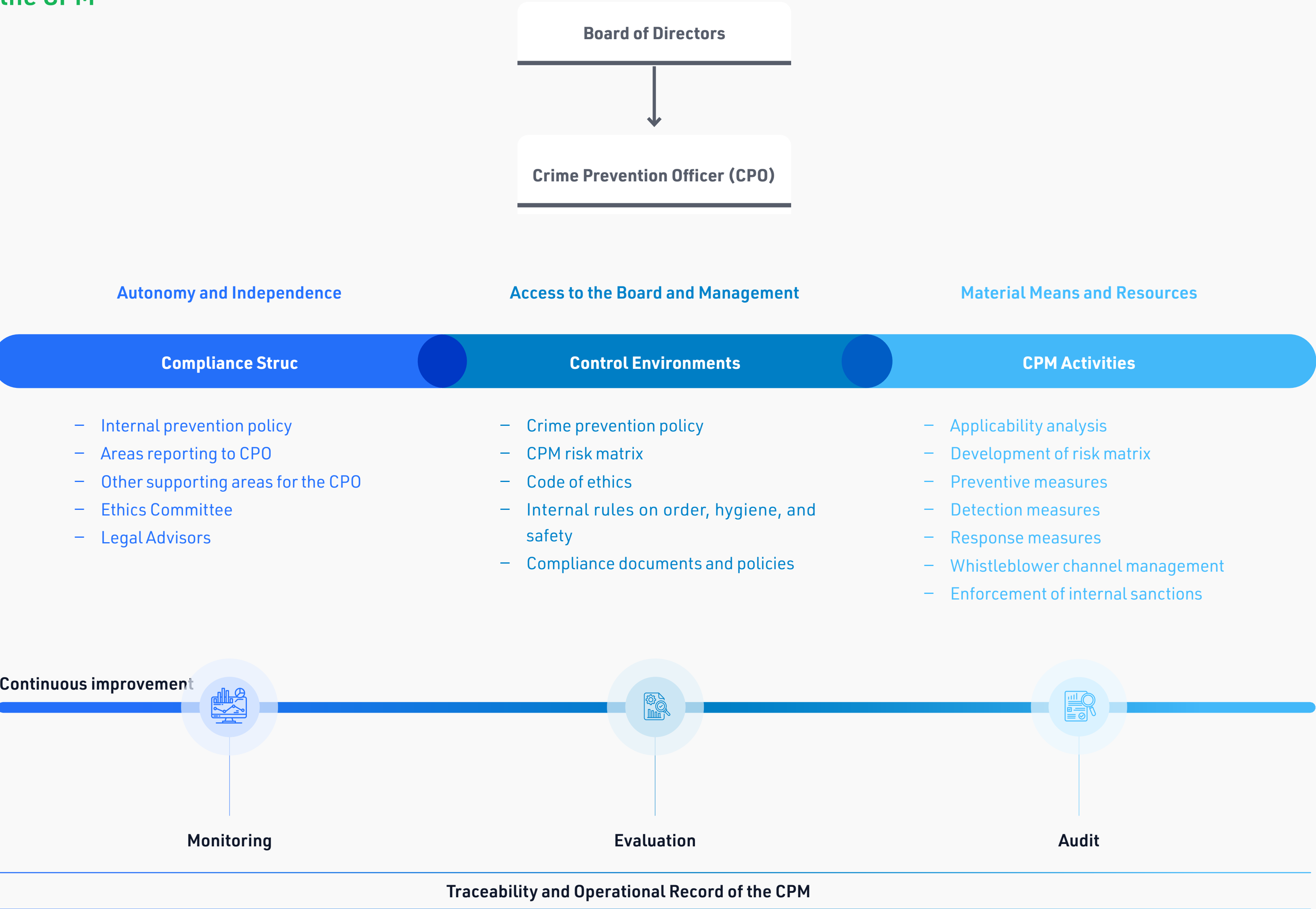
Crime Prevention Model (CPM) / Anti-Corruption

GRI 205-1, 205-2

Ethics and transparency are fundamental pillars of our corporative management. To reinforce our commitment to integrity, we have implemented a Crime Prevention Model (CPM) according to Chilean Law 20,393, which establishes the criminal liability of legal entities. This model not only allows us to identify and mitigate risks associated with economic crimes, but also promotes an organizational culture based on regulatory compliance and the best governance practices.

Through our Crime Prevention Model, we aim not only to prevent risks, but also to build a culture of integrity that ensures sustainability and trust of our stakeholders.

Components and Stakeholders Involved in the CPM





Crime Prevention Policy

Establish the guidelines that support the adoption, implementation, and operation of CPM.

Download

Crime Prevention Officer

An individual responsible for promoting, applying, and overseeing the regulations established at the CPM. They report to the company’s Board of Directors, and do not have any other task on it.

Code of Ethics

Establishes ethical principles that guide the behavior of each member of the organization in the development of their activities, promoting a clear, correct, respectful, personal comprehensive environment included in the company’s culture.

Download

Conflict of Interest Management Policy

It aims to identify and regulate situations that may pose a potential conflict of interest for the company’s employees, directors, executives, representatives, and advisors.

Download

Internal Rules on Order, Hygiene, and Safety

According to the requirements of Article 153 of the Labor Code and Article 67 of Chielan Law No. 16,744 on Social Insurance against Occupational Accidents and Diseases.

Download

Crime prevention procedure

Establish the activities involved in the implementation and operation of the CPM.

Download

Complaint Procedure

Establishes a Whistleblower Channel, types of complaints, their content, treatment, processing, and notification of results.

Download

Whistleblower Channel

Available on the company’s website for any individual to report, with full confidentiality, both offenses defined under Chilean Law No. 20,393 as other inappropriate behavior. It is administered by the Crime Prevention Officer.

During 2024, no complaints were received regarding violations of the Crime Prevention Model or Code of Ethics.

Access

External Audit

Responsible for reviewing and issuing an opinion on the company’s financial statements. The audit company has been appointed by the Ordinary General Shareholder’s Meeting. For the 2024 period, KPMG was elected.

Internal Audit

Responsible for evaluating the company’s internal control system. Reports directly to the Chairman of the Board of Directors. This function is currently executed by Servicios Corporativos SerCor S.A.

Certification and Review

Golden Omega S.A.’s Crime Prevention Model was certified by ICR Clasificadora de Riesgos Ltda., from April 2023 to April 2025. From 2025, the CPM will be reviewed annually in the context of amendments of Chilean Law 20,393 during the last years.





Risk Management

Our corporate governance structure has evolved to strengthen risk management and compliance, ensuring compliance with high standards of ethics and transparency. The consolidation of our internal committees has been fundamental to ensure a solid framework of governance and sustainability.

Comprehensive risk management policy

It establishes the principles and guidelines that allow the structured identification of internal and external factors that could affect the compliance of the company’s strategic objectives. Moreover, it incorporates to coherently evaluate these risks, analyzes their potential impacts, and develop effective actions of detection, prevention, and mitigation, ensuring they remain within controlled and acceptable levels for the company.

[Download](#)

Comprehensive risk management model

The Comprehensive Risk Management Policy establishes a structured approach to identifying, classifying, and evaluating risks associated with business processes. Through tools and specific procedures, control measures are defined and applied to mitigate the risks, ensuring continuous monitoring and notification of results to the company’s Board of Directors. This model is based on the conceptual framework of ISO 31000 standard, ensuring effective risk management aligned with international standards.

Committees

The company has a Compliance and Risk Committee that resolves the strategic direction of risk management, approves resources, work plan, and monitors the main progress in risk control and mitigation. Moreover, it has an Executive Risk Management Committee that resolves the implementation of the Risk Management Policy, and the Comprehensive Risk Management Model described above.





Human Rights

GRI 2-23, 2-24

Our Human Rights Policy establishes the fundamental principles that guide our actions, based on respect, ethics and integrity. Throughout our history, we have maintained strict adherence to current regulations and the highest international standards in this area.

We take care that the human rights of our employees, suppliers, clients, and stakeholders are respected in all our activities.

[Click here to view our Human Rights Policy](#)

[SEE MORE](#)

Information Security

It is fundamental to ensuring confidentiality, integrity, and availability of data in all our operations. Our commitment is to protect information about the company, employees, clients, and suppliers, aligned with the highest international standards of cybersecurity.

During 2024, different actions were carried out to strengthen our Information Security Management System, including the appointment of an information security officer, reinforcing governance in this area; the update of the Information Security Risk Matrix, documenting specific controls to prevent cyber threats; the implementation of a risk management software; and the execution of audits under ISO 27001 standards, ensuring the compliance of the best practices in information security.

Through these initiatives, Golden Omega promotes a digital security culture that safeguards its data and ensures the operational continuity within a digital environment constantly evolving.

[Click here to view our Information Security Policy](#)

[SEE MORE](#)

3.5.4.2

Supplier Management

GRI 308
SASB FB-PF-430a.1, FB-PF-430a.2, FB-AG-250a.2

ESG Dimension

Environmental and Social

Pillar

- Environmental protection
- Creating value for the community

It considers the management of relationships with external companies that supply specific goods or products to the company, considering the stages of selection, evaluation, and traceability. It also considers the respect for environmental and social standards determined by the company.

Grupos de interés


Clients


Suppliers

Related SDGs



Commitment

- Maintain responsible sourcing certifications MarinTrust, Friend of the Seas, and Dolphin Safe.
- Maintain origin Verification Orivo.
- Maintain NSF Quality Assistance certification with a minimum rating of Level B

Deadline

Commitment fulfilled and maintained on an ongoing basis

Indicator

Rating in NSF Quality Assurance Certification.

Initiatives

Continuous improvement in the Quality Assurance System.

Progress 2024

Fulfilled.
Certifications MarinTrust, Friend of the Seas, Dolphin Safe, and Orivo verification are still in force. Additionally, NSF certification was obtained with an A-level rating.

Commitment

Implement ESG criteria in the evaluation of critical suppliers.

Deadline

2025

Indicator

% of critical suppliers assessed ESG criteria.

Initiatives

- Evaluation of suppliers against blacklists.
- Incorporation of ESG factors into supplier evaluation

Progress 2024

In progress

We prioritize the establishment of strategic relationships with reliable suppliers, committed to sustainability and business ethics, ensuring the quality, safety, and traceability of our supply chain.

According to SSIindex 2024 survey, our suppliers scored Golden Omega’s performance regarding ESG aspects with 83%, where “appropriate payment terms” and “overall trust” stood out, both with 94%.

We have incorporated quality, sustainability, and regulatory compliance criteria into the assessment of critical suppliers. In 2025, we expect to increase the scope of ESG variables in our supplier evaluation process. Our goal is to continue strengthening our supply chain through practices aligned with sustainability and operational excellence.

“The relationship with our suppliers is highly important to ensure traceability and high quality of our products. We are not only looking for strategic partners, but for allies who share our vision of sustainability and commitment with excellence”

Pablo Napolitano, Planning and Supply Chain Director

3.5.4.3

Customer Management

SASB FB-PF-250a.4, FB-PF-410a.1, FB-PF-410a.2

ESG Dimension

Environmental and Social

Pillar

- Environmental protection
- Business ethical practices

It refers to the relationship with external companies that purchase company’s products, considering aspects such as product satisfaction and appreciation, the sales process experience, and claims management.

Stakeholders



Clients

Related SDGs



Commitment

Conduct SSIndex perception surveys regularly.

Deadline

Commitment fulfilled and maintained on an ongoing basis.

Indicator

% of SSIndex customer survey evaluations.

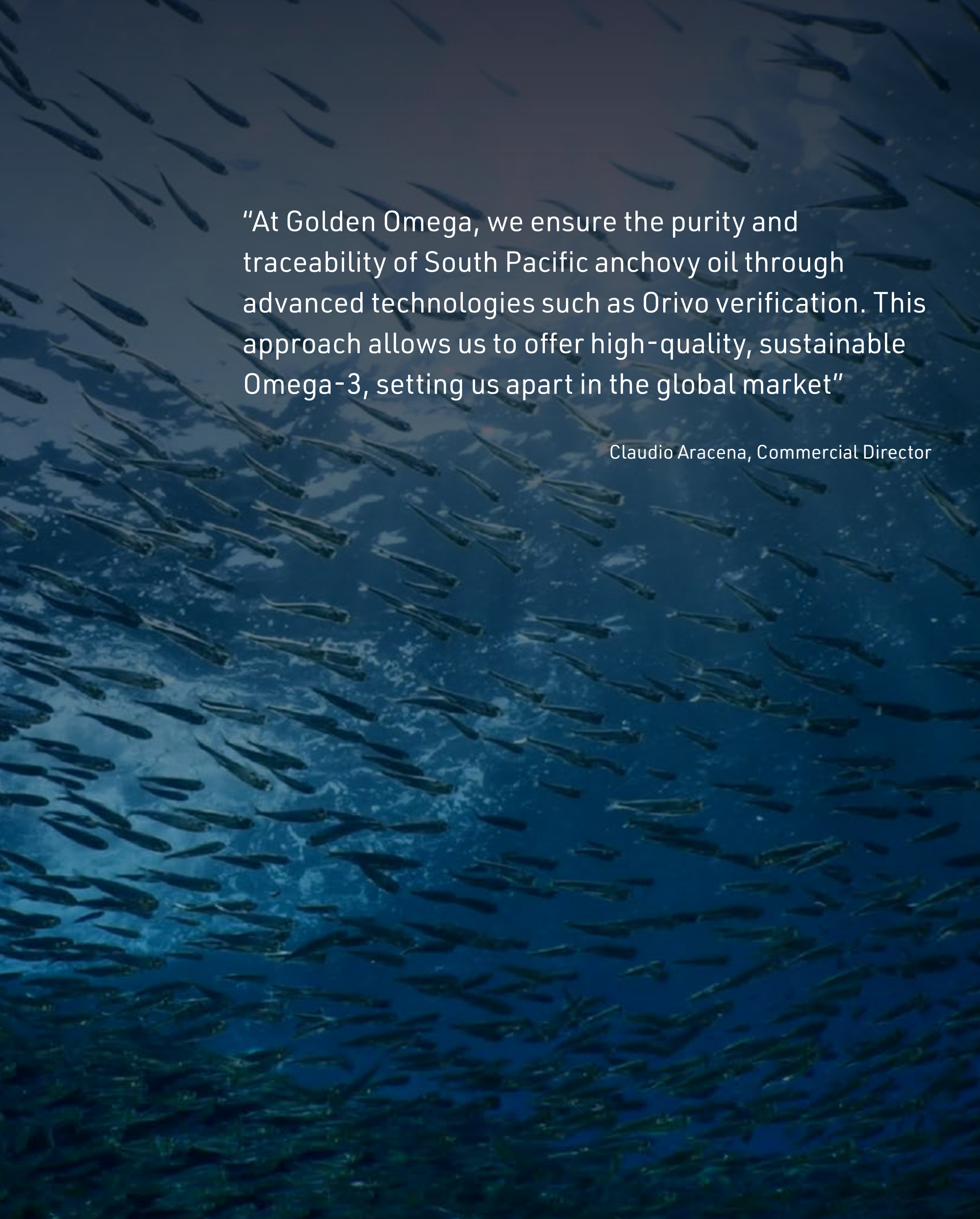
Initiatives

Communication of SSIndex results.

Progress 2024


Fulfilled..

During 2024, the SSIndex survey resulted in a score of 85%



“At Golden Omega, we ensure the purity and traceability of South Pacific anchovy oil through advanced technologies such as Orivo verification. This approach allows us to offer high-quality, sustainable Omega-3, setting us apart in the global market”

Claudio Aracena, Commercial Director

SUSTAINABILITY REPORT		01 REPORT	02 COMPANY	03 MANAGEMENT	04 INDICATORS	Page 69
	<p>Customer management at Golden Omega is essential to our Sustainability Strategy and growth. Our approach on quality, transparency, and innovation enables us to establish long-term relationships with our clients, contributing not only to its commercial success but also the promotion of global health.</p> <p>As people become increasingly worried about their health and nutrition, demand for Omega-3 continues to grow in a highly competitive international market. In this context, the presence of lower-quality products and a lack of transparency pose a threat for the industry. We respond to this situation with strong commitment to deliver Omega-3 fatty acids that stand for purity, sustainability, and high-quality, for both benefiting our clients and the future of the industry.</p> <p>We work closely with our clients to develop specific formulations that help them differentiate in the market, offering customized offers.</p>		<p>The commitment to our clients is expressed in concrete results:</p> <ul style="list-style-type: none">– 90% of satisfaction in survey conducted to direct clients,highlighting the commitment with quality and personalized service, according to SSIndex 2024 results.– 15% increase in customer retention rate, reinforcing trust in our company as a strategic supplier.– Expansion of our commercial presence in key markets,, consolidating us as leading player in the Omega-3 industry.		<h3>Free competition</h3> <p>GRI 206-1</p> <p>Free competition is a fundamental pillar for the development of markets where we operate, as it promotes the creation of value, promotes opportunities equality, drives productive efficiency, and fosters innovation. At Golden Omega, we maintain a strong commitment to transparency, business ethics, and product differentiation, ensuring a competitive and responsible presence in the industry.</p> <p>Click here to view our General Antitrust Policy.</p> <div>SEE MORE</div>	

NSF certification was obtained with an A-level rating.



“Success in quality management is measured not only by the absence of problems, but by our ability to anticipate them. With the creation of the process inspection and control unit, we were able to intervene at the right moment during manufacturing, ensuring that any deviation is detected and corrected before becoming a problem”

Jaime Ortega, Quality Director

Our commitment to quality is reflected in a comprehensive approach that includes strict controls at every stage of the production process, from the selection of raw materials to the final delivery of the product, ensuring the safety of our Omega-3 concentrates.

Continuous improvement is the main pillar of our quality strategy, which allows us to optimize processes, anticipate risks, and continuously raise our control standards. Through audits, team training, and implementation of technologies, we reinforce our response capacity and adaptation to global regulations. Moreover, we promote sustainability throughout our value chain, ensuring practices aligned with industry requirement in the area of food safety.

3.5.4.5

Innovation Management

ESG Dimension

Governance

Pillar

Purpose and values

It refers to the management of research and development of new solutions and products aimed at generating new business opportunities for the future.

Stakeholders



Clients



Employees



Shareholders

Related SDGs



Commitment

Introduce new solutions, products, businesses, and processes developed internally to the market.

Deadline

Commitment fulfilled and maintained on an ongoing basis.

Indicator

Number of new solutions, products, businesses, and processes developed internally and successfully introduced to the market.

Initiatives

Use of pilot plant for the development of new products.

Progress 2024

Fulfilled.

During 2024, new Omega-3 compressible powder products were developed, and operational improvements were made to achieve greater production efficiencies.

Innovation is essential at Golden Omega. We develop solutions that optimize production and elevate quality standards in the Omega-3 industry, positioning us as leaders in the market.

In 2024, improvements were made in the automation of our production plant, optimizing equipment and processes to enhance operational efficiency. Moreover, the use of the pilot plant has been crucial in the development of new products within the category of compressible Omega-3 powders, expanding our offering to the nutraceutical market. These innovations not only increase efficiency but also ensure that our products comply with the highest quality standards, ensuring an efficient and reliable operation.



04

Indicadores

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4.1

Stakeholders details

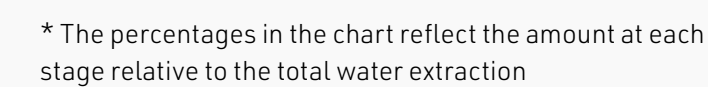
Name	Definition	Why is it relevant?	How does the company’s operation impact this group?	Related material topics	Related material topics	Responsible party managing the relationship with this group
Clients	Companies that purchase company’s products, including distributors of Omega-3 concentrates and/or Manufacturers of products with high Omega-3 content, and their respective clients that sell branded nutraceutical products for individual consumption..	Understanding the perception and satisfaction of clients is essential for business growth.	They benefit from the products manufactured by the company.	<ul style="list-style-type: none">▶ Commercial relationship managed by the commercial team in Chile, Europe, USA, or through the distributor network.▶ During 2024, this group was considered in the SSINDEX stakeholder perception study..	<ul style="list-style-type: none">▶ Compliance management▶ Food safety	Commercial management
Employees	People who play a role in the company and have a labor relationship with the company according to current laws.	Proper human capital management is key to attracting, developing, and retaining the talent needed to achieve the organization’s objectives.	Talent management drives the sustainable development of the company by empowering skills, providing ongoing training, and promoting a safe and inclusive work environment. The implementation of equitable benefits and fulfillment of expectations strengthens commitment, productivity, and organizational culture..	<ul style="list-style-type: none">▶ Communication through area managers and Department heads, supported by the Deputy Manager of Human Resources.▶ The company has an engineer who communicates to employees regarding health and security matters. In addition, there is a parity committee.▶ The company offers the services of a social employee and has a mental health care agreement with specialized healthcare professionals.▶ During 2024, this group was considered in the SSINDEX stakeholder perception study.	<ul style="list-style-type: none">▶ Waste management▶ Occupational health and safety▶ Employees' well-being▶ Diversity and inclusion▶ Compliance management▶ Food safety▶ Innovation management	<ul style="list-style-type: none">▶ All management and deputy management▶ People deputy management▶ HS deputy management
Suppliers	Companies or people who play a role in the company and/or supply a specific good used in the production process or a service performed outside the production plant.	Contractual compliance with suppliers ensures the supply of goods and the quality of the company’s products.	A proper management of suppliers considers transparent selection process, effective communication, and timely receipt and payment for goods and services acquired.	<ul style="list-style-type: none">▶ For material suppliers, communication is managed by the Procurement Deputy Management,▶ For service suppliers, communication is managed by the requesting area.▶ During 2024, this group was considered in the SSINDEX stakeholder perception study.	<ul style="list-style-type: none">▶ Energy and emissions management▶ Supplier managementen	<ul style="list-style-type: none">▶ Goods: procurement deputy management▶ Services: all management and deputy management
Contractors	Companies and/or people who provide services within the production plant.	Contractual compliance with contractors is essential to ensure operational continuity and to prevent risks related to operations, health, and employee safety.	The management of contractors involves a transparent selection process, effective communication, training regarding health, safety, and proper payment of services.	<ul style="list-style-type: none">▶ Communication managed by the requested area.▶ During 2024, this group was considered in the SSINDEX stakeholder perception study.	<ul style="list-style-type: none">▶ Waste management▶ Occupational health and safety▶ Contractor management	All facility-based management and deputy management areas
Shareholders	Natural or legal people who own one or more shares issued by the company	Providing accurate, timely, and relevant information helps build trust and stability.	The company’s operational results have a direct impact on the value generated by its shareholders	<ul style="list-style-type: none">▶ Communications managed by the Board of Directors.▶ The company issues semiannual financial statements and an annual sustainability report.	<ul style="list-style-type: none">▶ Water and effluent management▶ Waste management▶ Compliance management▶ Food safety▶ Innovation management	<ul style="list-style-type: none">▶ Board of Directors



Name	Definition	Why is it relevant?	How does the company's operation impact this group?	How is the company connected to this group?	Related material topics	Responsible party managing the relationship with this group
Certifiers	Entities recognized by the market or by regulators that grant certifications in areas such as quality or ESG.	Having certifications is key to demonstrating the quality of the company's products, compliance with regulatory standards, and a responsible operation aligned with environmental care.	An appropriate and transparent response during certification audits increases process efficiency and strengthens trust between parties.	<ul style="list-style-type: none">▶ Communication is managed by the area responsible for the certification process.	<ul style="list-style-type: none">▶ Energy and emissions management▶ Waste management▶ Compliance management▶ Food safety	<ul style="list-style-type: none">▶ Quality management▶ Administration, Finance, and Sustainability Management
Regulators	National and international regulatory entities. At the national level: National Fisheries and Aquaculture Service, Agricultural and Livestock Service, Environmental Superintendency, and Ministry of Health. Internationally: the U.S. Food and Drug Administration (FDA), the European Food Safety Authority (EFSA), among others.	Regulatory compliance is important to safeguard the environment, ensure product safety, and generate shared value.	Responsible, sustainable operations not only ensure compliance but also contribute to the transparency and efficiency of regulatory agencies and strengthen trust with authorities.	<ul style="list-style-type: none">▶ Communication is handled by the area responsible for the process associated with the regulatory body	<ul style="list-style-type: none">▶ Water and effluent management▶ Energy and emission management▶ Waste management▶ Occupational health and safety▶ Diversity and inclusion▶ Compliance management▶ Food safety	<ul style="list-style-type: none">▶ Quality management▶ Commercial management▶ Operations management▶ Administration, Finance, and Sustainability Management▶ HS Deputy Management▶ Environmental and regulatory affairs deputy management
Union associations	Company associations that represent a specific sector or economic activity.	Participation in business and industry groups enables the company to contribute to setting shared goals that advance the sustainability of the industry.	Acting with social and environmental responsibility strengthens the public perception of the industry and promotes a sustainable development model in society.	<ul style="list-style-type: none">▶ GOED: Past President, Director▶ IFFO: member▶ Pacto Global Chile: associate▶ SOFOFA: associate▶ ASINDA: associate▶ ReIN: associate▶ Red TP: member	<ul style="list-style-type: none">▶ Shared value creation with the community	<ul style="list-style-type: none">▶ Managing Director▶ Administration, Finance, and Sustainability Management▶ Sustainability and Communications Deputy Management▶ Environmental and Regulatory Affairs Deputy Management
Organizations operating in the local community	Individuals or organizations carrying out activities in the vicinity of the production plant in Arica.	A strong relationship with these groups helps manage potential operational impacts and ensures operational continuity.	Responsible operations and shared value creation are key to minimizing the company's environmental, social, and economic impacts on the local community.	<ul style="list-style-type: none">▶ Permanent communication and contributions.▶ During 2024, this group was included in the 2024 SSINDEX stakeholder perception study.	<ul style="list-style-type: none">▶ Shared value creation with the community▶ Water and effluent management	<ul style="list-style-type: none">▶ Sustainability and Communications Deputy Management▶ Environmental and Regulatory Affairs Deputy Management
Arica community	Individuals or organizations who live or operate primarily in the city of Arica.	Community perception influences not only the company's reputation but also affects employee engagement, regulatory trust, and public scrutiny. A positive community environment helps reduce conflict risks and enhance productivity.	Shared value creation benefits local contractors and workers. Community contributions directly impact Arica's residents.	<ul style="list-style-type: none">▶ Participation in public and private entities that promote local community development.▶ This group was included in the 2024 SSINDEX stakeholder perception study."	<ul style="list-style-type: none">▶ Water and effluent management▶ Energy and emissions management▶ Waste management▶ Diversity and inclusion▶ Contractor management▶ Shared value creation	<ul style="list-style-type: none">▶ Sustainability and Communications Deputy Management▶ HS Deputy Management▶ Environmental and Regulatory Affairs Deputy Management

4.2.1

GRI 303-1, 303-2, 303-3, 303-4, 303-5





GRI 303-3

Water withdrawal and discharge composition	2021	2022	2023	2024
Water extraction (megaliters)				
a. Water withdrawal in all areas (megaliters)				
i. Superficial waterl	-	-	-	-
ii. Groundwater	-	-	-	-
iii. Seawater	3,221	3,457	4,180	4,001
iv. Produced water	-	-	-	-
v. Third-party water*	108	152	178	66
Total	3,329	3,609	4,359	4,067
b. Water withdrawal from water-stressed areas (megaliters)				
i. Superficial waterl	-	-	-	-
ii. Groundwater	-	-	-	-
iii. Seawater	3,221	3,457	4,180	4,001
iv. Produced water	-	-	-	-
v. Third-party water*	108	152	178	66
Total	3,329	3,609	4,359	4,067
c. Breakdown of total water withdrawal by source (megaliters)				
i. Superficial water				
i. Freshwater (total dissolved solids ≤ 1000 mg/l)	-	-	-	-
ii. Other water (total dissolved solids > 1000 mg/l).	-	-	-	-
Total	-	-	-	-
ii. Groundwater				
i. Freshwater (total dissolved solids ≤ 1000 mg/l)	-	-	-	-
ii. Other water (total dissolved solids > 1000 mg/l).	-	-	-	-
Total	-	-	-	-
iii. Seawater				
i. Freshwater (total dissolved solids ≤ 1000 mg/l)	-	-	-	-
ii. Other water (total dissolved solids > 1000 mg/l).	3,221	3,457	4,180	4,001
Total	3,221	3,457	4,180	4,001
iv. Produced water				
i. Freshwater (total dissolved solids ≤ 1000 mg/l)	-	-	-	-
ii. Other water (total dissolved solids > 1000 mg/l).	-	-	-	-
Total	-	-	-	-
v. Third-party water*				
i. Freshwater (total dissolved solids ≤ 1000 mg/l)	108	152	178	66
ii. Other water (total dissolved solids > 1000 mg/l).	-	-	-	-
Total	108	152	178	66
Total				
i. Freshwater (total dissolved solids ≤ 1000 mg/l)	108	152	178	66
ii. Other water (total dissolved solids > 1000 mg/l).	3,221	3,457	4,180	4,001
Total	3,329	3,609	4,359	4,067

GRI 303-4

Water withdrawal and discharge composition	2021	2022	2023	2024
Water discharge** (megaliters)				
a. Water discharge in all areas (megaliters)				
i. Superficial waterl	-	-	-	-
ii. Groundwater	-	-	-	-
iii. Seawater	3,305	3,568	4,310	3,993
iv. Produced water	-	-	-	-
v. Third-party water*	-	-	-	-
Total	3,305	3,568	4,310	3,993
b. Breakdown of total water discharge				
i. Freshwater (total dissolved solids ≤ 1000 mg/l)	85	111	129	34
ii. Other water (total dissolved solids > 1000 mg/l).	3,221	3,457	4,180	4,001
Total	3,305	3,568	4,310	4,036
c. Total water discharge in all water.stressed areas				
i. Freshwater (total dissolved solids ≤ 1000 mg/l)	85	111	129	34
ii. Other water (total dissolved solids > 1000 mg/l).	3,221	3,457	4,180	4,001
Total	3,305	3,568	4,310	4,036

GRI 303-5

Composition of water withdrawal and discharge	2021	2022	2023	2024
Water consumption*** (megaliters)				
a. All areas	24	41	49	75
b. Water-stressed areas	24	41	49	75
Water consumption in the organization	24	41	49	32
Sale of water to third parties	-	-	-	43

* Purchase of potable water from the public network and the purchase of industrial freshwater in tanker trucks, both sourced from under-ground sources in the region.

** Golden Omega discharges its effluents outside the Coastal Protection Zone, through an outfall more than 300 meters from the shore, with a flow rate measurement system. There have been no incidents of exceeding discharge limits for the period of this report.

*** Only the consumption of freshwater in steam processes (evaporation) is reported, as it represents the most significant consumption. Seawater is used in cooling processes and is later discharged as effluent. The total extraction of seawater is determined as the sum of the total water discharge and the reported water consumption, minus the total water sourced from third parties. The storage of water does not generate a significant impact.



Effluents analysis*

Parameter	Unit	2021	2022	2023	2024	Regulatory Limit***
Oil and grease	mg/l	7.83	13.08	5.71	7.19	150.00
Aluminum	mg/l	0.05	0.03	0.01	0.14	10.00
SAAM Detergent**	mg/l	0.07	0.00	0.00	0.00	15.00
Settleable solids	ml/l/h	0.00	0.00	0.00	0.00	20.00
Total suspended solids	mg/l	54.08	78.33	78.00	26.75	300.00

* According to DFZ/RPM 893

** Methylene blue active substances

*** Supreme Decree No. 90



4.2.2

Energy and Emissions Management

GRI 302-1, 302-3, 302-4, 302-5, 305-1, 305-2, 305-4, 305-5, 305-6, 305-7

SASB FB-AG-110a.2, FB-AG-130a.1

Energy consumption breakdown *		2021	2022	2023	2024
GRI 302-1	Energy consumption				
	a. Non-renewable resources				
	Bunker oil (Kg)	710,462	-	-	-
	Bunker oil (megajoules)	30,166,203	-	-	-
	Diesel oil (kg)	42,523	78,212	68,999	46,229
	Diesel oil (megajoules)	1,937,769	3,564,121	3,144,283	2,106,643
	Liquefied petroleum gas (Kg)	2,025,278	3,084,626	3,535,708	3,683,848
	Liquefied petroleum gas (megajoules)	97,213,337	148,062,041	169,713,973	176,824,706
	Total energy consumption from non-renewable sources (megajoules)	129,317,310	151,626,162	172,858,256	178,931,349
	b. Renewable sources				
	c.i) Energy consumption				
	Electric energy (kwh)	12,424,126	13,349,613	14,368,351	15,037,604
	Electric energy (megajoules)	44,726,854	48,058,608	51,726,062	54,135,376
	c.ii) Heating consumption	-	-	-	-
	c.iii) Cooling consumption	-	-	-	-
	c.iv) Steam consumption	-	-	-	-
	d. Energy sold	-	-	-	-
	e. Total energy consumption (megajoules)	174,044,163	199,684,770	224,584,318	233,066,725
GRI 302-3	Energy intensity** (gigajoules consumed/ton. Product***)	28.3	25.8	27.2	28.3

*
The inventory of energy consumed (Scopes 1 and 2) was calculated following the guidelines of the GHG Protocol, using a financial control consolidation approach. This table includes total purchases of bunker oil, diesel oil, electricity, and the actual consumption of liquefied petroleum gas (LPG) for each reporting period. The conversion factors used (calorific value) are available at <https://www.recope.go.cr/productos/calidad-y-seguridad-de-productos/poder-calorico/>

**
The energy intensity ratio includes the total energy consumption within the organization.

Omega-3 concentrates and other fatty acids.

Emissions breakdown

	2021	2022	2023	2024
<div>GRI 305-1</div> <div>Direct GHG Emissions - Scope 1* (ton. CO2 eq)</div>				
Boilers	8,021	9,060	9,917	10,847
Generators	105	192	202	139
Forklifts	14	20	22	19
Vehicles (pickup truck)	16	19	17	6
Total	8,157	9,290	10,157	11,011
<div>GRI 305-2</div> <div>Indirect GHG emissions from energy- Scope 2** (ton. CO2 eq)</div>	-	-	-	-
<div>GRI 305-4</div> <div>GHG emissions intensity*** (ton.CO2 eq/ton.product****)</div>	1.33	1.20	1.23	1.34
<div>GRI 305-7</div> <div>Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions</div>				
i. NOx	11.77	13.54	14.96	13.12
ii. SOx	0.18	0.10	0.12	0.25
iii. COP	-	-	-	-
iv. COV	-	-	-	-
v. HAP	-	-	-	-
vi. PM	0.62	0.26	0.28	0.56
vii. Others	-	-	-	-

* The inventory of direct and indirect GHG emissions (Scopes 1 and 2) was calculated following the guidelines of the GHG Protocol, under a financial control consolidation approach. Fuel consumption is reported to the Pollutant Release and Transfer Register of the Ministry of Environment of Chile, which estimates emissions for each type of fuel based on the provided information. Then, the available conversion factors determined by the UK government are used to calculate the CO2 equivalence for GHG emissionsI (<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>). The greenhouse gases generated are as follows: Carbon Dioxide (CO2),Methane (CH4), and Nitrous Oxide (N2O). Emissions for the year 2022 were corrected, following the above-mentioned procedure.

**
The company maintains a contract with Colbún S.A. for the supply of renewable, emissions-free energy, which is accredited by the Renewable Energy Register of the National Electric Coordinator of the State of Chile (RENOVA). Therefore, there are no Scope 2 GHG emissions.

The intensity ratio involves all GHG emissions.

Omega-3 concentrates and other fatty acids

Global warming potential of greenhouse gases (compared to CO2)

Greenhouse gases	Global warming potential
Carbon dioxide CO2	1
Methane CH4	25
Nitrous oxide N2O	298
Hydrofluorocarbons HFCs	124 – 14,800
Perfluorocarbons PFCs	7,390 – 12,200
Sulfur hexafluoride SF6	22,800

Source: Fourth Assessment Report (AR4) of the Intergovernmental Panel on Climate Change (IPCC)



4.2.3

Waste Management

GRI 306-1, 306-2, 306-3, 306-4, 306-5

GRI 306-3	2021	2022	2023	2024
Generated waste (ton)				
Hazardous waste				
Ethyl alcohol suitable for sale or reprocessing	80.03	129.87	97.69	82.97
Water and hydrocarbon mixtures or emulsions	14.98	10.81	3.13	2.07
Filters with fish oils	30.60	48.03	25.65	27.88
Containers and receptacles that have contained hazardous substance	7.88	11.77	25.13	17.86
Unidentified residual chemicals	2.60	-	3.50	5.38
Others	0.75	6.37	1.35	2.90
Total hazardous waste	136.84	206.85	156.45	139.05
Non-hazardous waste				
Fatty acids suitable for sale or reprocessing	942.00	1,068.94	1,186.73	1,105.13
Fatty acids not suitable for sale or reprocessing	974.59	629.04	253.08	90.53
Spent bleaching earth	395.06	528.29	493.21	491.52
Glycerin not suitable for sale or reprocessing	394.93	103.71	238.80	27.51
Industrial waste*	31.68	40.25	53.94	68.50
Total non-hazardous waste	2,738.26	2,370.23	2,225.76	1,783.19
Total waste generated	2,875.10	2,577.08	2,382.21	1,922.24

GRI 306-4	2021	2022	2023	2024
Non-disposed waste (ton.)**				
Hazardous waste				
Ethyl alcohol suitable for sale or reprocessing	80.03	129.87	97.69	82.97
Total hazardous waste not destined for disposal	80.03	129.87	97.69	82.97
Non-hazardous waste				
Fatty acids suitable for sale or reprocessing	942.00	1,068.94	1,186.73	1,105.13
Waste sent for recycling (plastic, cans, paper, and cardboard)	2.62	3.11	6.73	7.92
Total non-hazardous waste not destined for disposal	944.62	1,072.05	1,193.46	1,113.05
Total waste not destined for disposal	1,024.65	1,201.92	1,291.15	1,196.02

*
Each type of waste is weighed at the plant prior to dispatch, except for industrial waste, whose tonnage is estimated based on the volume of transported load.

**
Non-disposed waste is recovered and repurposed within Golden Omega's facilities, except for waste sent for recycling, which is processed by third parties.

Hazardous and non-hazardous waste is sent offsite from the Company's facilities to a secure disposal facility and landfill, respectively.

GRI 306-5	2021	2022	2023	2024
Waste destined for disposal (ton.)***				
Hazardous waste				
Water and hydrocarbon mixtures or emulsions	14.98	10.81	3.13	2.07
Filters with fish oils	30.60	48.03	25.65	27.88
Containers and receptacles that have contained hazardous substances	7.88	11.77	25.13	17.86
Unidentified residual chemicals	2.60	-	3.50	5.38
Others	0.75	6.37	1.35	2.90
Total hazardous waste destined for disposal	56.81	76.98	58.76	56.08
Non-hazardous waste				
Fatty acids not suitable for sale or reprocessing	974.59	629.04	253.08	90.53
Spent bleaching earth	395.06	528.29	493.21	491.52
Glycerin not suitable for sale or reprocessing	394.93	103.71	238.80	27.51
Industrial waste*	29.06	37.14	47.21	60.58
Total non-hazardous waste destined for disposal	1,793.64	1,298.19	1,032.30	670.14
Total waste destined for disposal	1,850.45	1,375.17	1,091.06	726.22



4.2.4

Employees Well-Being

GRI 2-7, 401-1, 401-2, 401-3, 404-1

Staff by job category, gender, and workplace location

	Total			Arica			Santiago			Abroad		
Job category	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Senior management	9	1	10	1	-	1	7	-	7	1	1	2
Management	11	-	11	4	-	4	7	-	7	-	-	-
Leadership	17	6	23	17	5	22	-	1	1	-	-	-
Other professionals	7	5	12	7	5	12	-	-	-	-	-	-
Other technicians	28	8	36	28	8	36	-	-	-	-	-	-
Operator	50	-	50	50	-	50	-	-	-	-	-	-
Sales force	1	1	2	-	-	0	-	-	-	1	1	2
Administrative	18	15	33	16	11	27	2	3	5	-	1	1
Support staff	12	8	20	12	8	20	-	-	-	-	-	-
Total	153	44	197	135	37	172	16	4	20	2	3	5



Staff by nationality, job category, and gender

Men	Chilean	Venezuelan	Colombian	American	Peruvian	Norwegian	Argentine	Total
Senior management	7	-	1	1	-	-	-	9
Management	11	-	-	-	-	-	-	11
Leadership	17	-	-	-	-	-	-	17
Other professionals	7	-	-	-	-	-	-	7
Other technicians	23	4	-	-	-	-	1	28
Operator	39	7	2	-	2	-	-	50
Sales force	-	-	-	1	-	-	-	1
Administrative	16	1	-	-	1	-	-	18
Support staff	10	1	1	-	-	-	-	12
Total	130	13	4	2	3	-	1	153

Women	Chilean	Venezuelan	Colombian	American	Peruvian	Norwegian	Argentine	Total
Senior management	-	-	-	-	-	1	-	1
Management	-	-	-	-	-	-	-	-
Leadership	6	-	-	-	-	-	-	6
Other professionals	5	-	-	-	-	-	-	5
Other technicians	7	1	-	-	-	-	-	8
Operator	-	-	-	-	-	-	-	-
Sales force	-	-	-	1	-	-	-	1
Administrative	12	1	1	1	-	-	-	15
Support staff	8	-	-	-	-	-	-	8
Total	38	2	1	2	-	1	-	44

Total	Chilean	Venezuelan	Colombian	American	Peruvian	Norwegian	Argentine	Total
Senior management	7	-	1	1	-	1	-	10
Management	11	-	-	-	-	-	-	11
Leadership	23	-	-	-	-	-	-	23
Other professionals	12	-	-	-	-	-	-	12
Other technicians	30	5	-	-	-	-	1	36
Operator	39	7	2	-	2	-	-	50
Sales force	0	-	-	2	-	-	-	2
Administrative	28	2	1	1	1	-	-	33
Support staff	18	1	1	-	-	-	-	20
Total	168	15	5	4	3	1	1	197



Staff by age range, job category, and gender

Men	Under 30 years	Between 30 and 40 years	Between 41 and 50 years	Between 51 and 60 years	Between 61 and 70 years	Over 70 years	Total
Senior management	-	-	5	3	1	-	9
Management	-	3	3	1	3	1	11
Leadership	1	11	3	2	-	-	17
Other professionals	4	2	-	1	-	-	7
Other technicians	13	10	4	-	1	-	28
Operator	16	18	8	6	2	-	50
Sales force	-	1	-	-	-	-	1
Administrative	6	5	2	3	2	-	18
Support staff	6	1	1	2	2	-	12
Total	46	51	26	18	11	1	153

Mujeres	Under 30 years	Between 30 and 40 years	Between 41 and 50 years	Between 51 and 60 years	Between 61 and 70 years	Over 70 years	Total
Senior management	-	-	1	-	-	-	1
Management	-	-	-	-	-	-	-
Leadership	-	2	4	-	-	-	6
Other professionals	2	3	-	-	-	-	5
Other technicians	1	7	-	-	-	-	8
Operator	-	-	-	-	-	-	-
Sales force	-	-	1	-	-	-	1
Administrative	3	5	4	2	1	-	15
Support staff	0	2	3	3	-	-	8
Total	6	19	13	5	1	-	44

Total	Under 30 years	Between 30 and 40 years	Between 41 and 50 years	Between 51 and 60 years	Between 61 and 70 years	Over 70 years	Total
Senior management	-	-	6	3	1	-	10
Management	-	3	3	1	3	1	11
Leadership	1	13	7	2	-	-	23
Other professionals	16	18	8	6	2	-	50
Other technicians	-	1	1	-	-	-	2
Operator	9	10	6	5	3	-	33
Sales force	6	3	4	5	2	-	20
Administrative	6	5	-	1	-	-	12
Support staff	14	17	4	-	1	-	36
Total	52	70	39	23	12	1	197



Staff by length of service, job category, and gender (according to the person’s length of service in the company)

Men	Less than 3 years	Between 3 and 6 years	More than 6 years, less than 9 years	Between 9 and 12 years	More than 12 years	Total
Senior management	-	1	1	5	2	9
Management	4	1	1	4	1	11
Leadership	3	3	2	4	5	17
Other professionals	5	1	-	1	-	7
Other technicians	19	4	3	2	-	28
Operator	27	6	7	5	5	50
Sales force	1	-	-	-	-	1
Administrative	10	2	2	3	1	18
Support staff	10	1	-	1	-	12
Total	79	19	16	25	14	153

Women	Less than 3 years	Between 3 and 6 years	More than 6 years, less than 9 years	Between 9 and 12 years	More than 12 years	Total
Senior management	-	1	-	-	-	1
Management	-	-	-	-	-	-
Leadership	-	2	-	3	1	6
Other professionals	4	1	-	-	-	5
Other technicians	6	-	1	-	1	8
Operator	-	-	-	-	-	-
Sales force	-	-	1	-	-	1
Administrative	7	5	1	1	1	15
Support staff	4	1	3	-	-	8
Total	21	10	6	4	3	44

Total	Less than 3 years	Between 3 and 6 years	More than 6 years, less than 9 years	Between 9 and 12 years	More than 12 years	Total
Senior management	-	2	1	5	2	10
Management	4	1	1	4	1	11
Leadership	3	5	2	7	6	23
Other professionals	9	2	-	1	-	12
Other technicians	25	4	4	2	1	36
Operator	27	6	7	5	5	50
Sales force	1	-	1	-	-	2
Administrative	17	7	3	4	2	33
Support staff	14	2	3	1	-	20
Total	100	29	22	29	17	197



Number of people with disabilities

	Men	Women	Total
Senior management	-	-	-
Management	-	-	-
Leadership	-	-	-
Other professionals	-	-	-
Other technicians	-	-	-
Operator	1	-	1
Sales force	-	-	-
Administrative	-	-	-
Support staff	-	1	1
Total	1	1	2

Employment type

	Men	Women	Total
Staff with indefinite-term contracts	140	42	182
Staff with fixed-term contracts	13	2	15
Staff with contracts for specific work	-	-	-
People working for fees	-	-	-
Total	153	44	197

Labor adaptability

	Men	Women	Total
Staff with ordinary workday*	153	44	197
Staff with part-time workday	-	-	-
Staff with labor adaptability agreements for employees with family responsibilities	-	-	-
Total	153	44	197

* Workforce with more than 30 hours per week.

Labor adaptability - teleworking

	Men	Women	Total
People who adopt teleworking or labor adaptability agreements*	27	15	42

* Agreements that allow employees to request adjustments to their workday.



Breakdown of female workforce

	Women	Men	%
Proportion of women in the total workforce (as a % of total headcount)	44	153	22%
Proportion of women in all management positions, including executive, leadership, management, and senior management roles (as a % of all management positions)	7	37	16%
Proportion of women in first-level management positions, which is junior management roles (as a percentage of all junior management positions)	6	17	26%
Proportion of women in senior management positions, that is, a maximum of two levels below the CEO or comparable positions, as a percentage of total senior management positions	-	-	-
Proportion of women in managerial positions (senior management, management, and central office) in revenue-generating functions such as sales, as a percentage of all such managers, excluding support functions such as Human Resources, IT, Legal, etc.	6	32	16%
Proportion of women in STEM-related positions – Science, Technology, Engineering and Mathematics – as a percentage of total STEM positions	14	39	26%

Payment gap 2024*

GRI 405-2	Mean	Median
Senior management	74%	74%
Management	N/A	N/A
Leadership	108%	85%
Other professionals	78%	106%
Other technicians	85%	83%
Operator	N/A	N/A
Sales force	180%	180%
Administrative	107%	93%
Support staff	116%	138%
Total	75%	75%

* Calculated as the percentage of women's gross salary related to men's gross salary

Relation between minimum wage to local minimum wage**

	2022		2023		2024	
	Men	Women	Men	Women	Men	Women
Lowest gross wage*	\$488,806	\$488,806	\$499,120	\$488,806	\$500,000	\$500,000
Minimum wage	\$400,000	\$400,000	\$460,000	\$460,000	\$500,000	\$500,000
Ratio	1.22	1.22	1.09	1.06	1.00	1.00
Statutory bonus	\$158,333	\$158,333	\$182,083	\$182,083	\$197,917	\$197,917
Adjusted ratio	1.62	1.62	1.48	1.46	1.40	1.40

**Consider only the base salary, excluding statutory bonuses, overtime, bonuses, allowances, and other compensation.



Employee benefits

GRI 401-2

Category	Allowances and Benefits	Description	Indefinite term	Fixed term
Birthrate	Maternity leave	Right to 5 days of paid leave for the birth of a child, which can be used at the employee’s discretion from the time of delivery. In this case, it will be continuous, excluding weekly rest days, or can be distributed within the first month from the birth date.		
	Layette	Provision of basic clothing for the newborn.		
	Childcare benefit	Direct payment of childcare expenses to the institution, so the employee can take their child until the age of two.		
	Childcare compensatory bonus	Monetary compensation received by the employee who, due to their child’s health issues and based on medical advice, is unable to send the child to childcare. This bonus is non-taxable and non-imposable.		
	Breastfeeding leave	Right for employees to breastfeed their child up to two years of age during working hours, which is one hour per day, not including travel time.		
Education	Allowance for pre-school, primary, high school, and university	Money to support the studies of employees and their children.		
Annual outing and vacation	Annual outing	Contribution for employees to organize an outing with their team.		
	Vacation bonus	Monetary amount provided to the employee for their legal vacation.		
National Holidays	National holiday bonus	Monetary amount provided for the national holiday.		
	National holiday package	Food package for the employee and their family group.		
Christmas	Christmas bonus	Monetary amount provided for Christmas.		
	Christmas package	Food package for the employee and their family group.		

Category	Allowances and Benefits	Description	Indefinite term	Fixed term
Agreements	Supplementary health, dental, catastrophic, and life insurance	Complementary policy for the employee and their family group, co-financed by the company and the employee.		
	Oncological care	Preferential rates for the employee and their family group. Access to full cancer treatment at the Arturo López Pérez Foundation Clinic (Falp).		
	Clinical care:	Preferential rates for the employee and their family group, with priority treatment at the San José Clinic in Arica.		
	Physical treatment	Preferential rates for the employee and their family group for kinesiological treatments, sports rehabilitation, and other therapies.		
	Banks	Access to checking accounts, consumer loans, and mortgage loans at preferential rates.		
	Los Andes Compensation Fund	A variety of benefits and agreements available to its affiliates and their legally recognized dependents.		
Health	Mental health assistance	Availability of free psychological care for the employee and their family group at the National Family Center (CENFA).		
	Omega-3 Supplementation Program	Cardiovascular risk assessment and free Omega-3 supplementation for employees.		
	Vaccination campaign against flu	Free flu vaccinations for employees.		
Transportation	Transportation to work	Buses for employee transportation to and from shifts.		
Food	Food service	Cafeteria offering free meals for employees.		
Other benefits	Sale of nutritional supplements and food	Preferential prices for Nutrisco and Newscience products for employees.		
	Financial education and salary advance system	Financial education courses and permanent access to salary advances proportional to the days worked, granted immediately and automatically.		



Unionization

GRI 407-1

	Women	Men	%
Number of unionized employees	25	89	58%
Number of union	1		

*The collective labor agreement with the Golden Omega Employee’s Union is valid from January 1st, 2024, to December 31st, 2026.

Number of people who took postnatal leave

GRI 401-3

	Men	Women	Total
Senior management	-	-	-
Management	-	-	-
Leadership	-	-	-
Other professionals	-	-	-
Other technicians	-	-	-
Operator	-	-	-
Sales force	-	-	-
Administrative	-	-	-
Support staff	-	1	1
Total	-	1	1

Average of days used during the year, legal and non-legal

GRI 405-2

	Men	Women	Total
Senior management	-	-	-
Management	-	-	-
Leadership	-	-	-
Other professionals	-	-	-
Other technicians	-	-	-
Operator	-	-	-
Sales force	-	-	-
Administrative	-	-	-
Support staff	-	55	55
Total	-	55	55



Average annual training hours per employee*

GRI 401-1

* Data about employees valid to 12/31/2024.

	Men	Women	Total
Senior management	10.6	-	9.5
Management	12.4	-	12.4
Leadership	12.2	36.7	18.6
Other professionals	12.3	34.4	21.5
Other technicians	25.9	68.1	35.3
Operator	8.9	-	8.9
Sales force	-	-	-
Administrative	27.4	12.0	20.4
Support staff	9.5	33.1	19.0
Total	15.0	31.4	18.7

Total hours of training*

GRI 401-1

	Men	Women	Total
Senior management	95	-	95
Management	136	-	136
Leadership	207	220	427
Other professionals	86	172	258
Other technicians	726	545	1.271
Operator	443	-	443
Sales force	-	-	-
Administrative	493	180	673
Support staff	114	265	379
Total	2,300	1,382	3,682

* Data about employees valid to 12/31/2024.

Contracting

GRI 401-1

	Men	Women	Total
Number of new employees hired	46	13	59
Rate of hiring*	30%	30%	30%

*Number of new employees hired / hired / number of employees.

Internal mobility

GRI 404-3

	Men	Women	Total
Positions filled by internal staff (promotion or lateral movement)	15	5	20
% Internal mobility*	25%	28%	25%

*Positions covered by internal employees / (positions covered by internal employees + number of new employees hired)

Total hours of training* Terminations

	Men	Women	Total
Total number of terminations (voluntary and involuntary) *	41	13	54
Turnover rate**	27%	30%	27%
No. of people who quit, took early retirement, or passed away (voluntary)	7	2	9

*
The main causes of our terminations are company needs, mostly associated with changes in job profile, and voluntary resignations mainly related to job changes.

**
Total of terminations / Total workforce



Turnover rate

GRI 401-1, 404-3

	Men	Women	Total
Workforce at the beginning of the year	148	44	192
New hirings	46	13	59
Terminations	41	13	54
Workforce by the end of the year	153	44	197
Turnover rate*	3%	0%	3%

*(Hirings - terminations) / (workforce at the beginning + workforce by the end of the year)

4.2.5

Occupational health and safety

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-8, 403-9, 403-10

Structure

The support structure for managing occupational health and safety is made up of:

- An administrative body that provides training and advisory services. In 2024, this function was carried out by the Chilean Safety Association (ACHS).
- An engineer specializing in risk prevention, who trains, inspects, and ensures the safety of employees, serving as the official channel for reporting any dangerous situations.
- A Joint Health and Safety Committee (JHSC), made up of three employee representatives and three members appointed by the company. Its responsibilities include investigating the causes of workplace accidents and occupational diseases occurring within the company; recommending the adoption of all health and safety measures aimed at preventing professional risks and monitoring their compliance; advising and training employees on the proper use of protective equipment; and promoting the organization of courses for the professional training of employees in this area.

Training

All Golden Omega’s employees receive:

- Basic instruction on risk prevention by their direct boss.
- Complete information about the elements, products, and substances to be used in production processes or during work, including their identification, permissible exposure limits to these products, health hazards, and the control and prevention measures that must be implemented to avoid such risks.
- Information on accidents or occupational diseases present in the production processes, highlighting the preventive measures that must be followed to control situations that could lead to workplace accidents or occupational diseases. This information, as with the previous one, is provided by both the Joint Health and Safety Committee and the engineer specializing in Risk Prevention.

Number of labor accidents

GRI 403-9

	2021	2022	2023	2024
Staff considered health and safety indicators	134	146	169	188
Number of hours worked	278,372	298,075	364,468	384,027
Number of lost days due to accidents	-	-	41	177
Total number of workplace accidents (with and without lost time)	5	15	12	22
Number of workplace accidents with lost time	-	-	4	6
Number of workplace accidents with severe consequences	-	-	-	-
Number of recordable occupational injuries and illnesses	17 (COVID)	38 (COVID)	-	-
Accident rate*	0.0%	0.0%	2.4%	3.2%
Injury rate**	3.7%	10.3%	7.1%	11.7%

*
Total number of workplace accidents with and without lost time.

**
Total number of workplace accidents with and without lost time / staff

*** No detailed information related to third-party contracted workers is reported for the 2024 period. However, allcontractor companies are required to comply with Chilean Law No 16,744 regarding workplace accidents and occupational diseases.



Occupational health and safety courses

GRI 403-5, 410-1

Courses	Area
Risk prevention orientation	Members of the Joint Health and Safety Committee
Accident investigation	Members of the Joint Health and Safety Committee
Work at height, ladders, and rooftops	Production, maintenance, general services, quality control, material warehouse
Fire extinguisher handling with third-party fire company and online through ACHS website	Administration, quality assurance, product warehouse, management, maintenance, occupational health and safety (OHS), planning, pilot plant, general services, production
Handling of hazardous chemicals	Material warehouse, finished product warehouse, quality control, maintenance, production, general services
Handling manual loads	Boiler, quality control, production, general services
Health and safety measures for teleworking	Administration, management, planning, and generally employees working remotely
Preventing musculoskeletal disorders of upper limbs (TMD) in work	Formulation and packaging, general services
Safe work in confined spaces	Maintenance, general services
Prevention measures against UV radiation exposure	Employees in various areas identified as being exposed to UV radiation
Application Committee	Members
Dekra	Area managers
Hazard identification and risk assessment at work	New members of JHSC



4.3

Policies and Procedures

GRI 2-23, 206-1

Policies and regulations that define Golden Omega’s Corporate Government are described in the following documents, available at the company’s website:

Sustainability Policy

[Download](#)

Risk Management Policy

[Download](#)

Policy of Contributions to the Community

[Download](#)

Supply Chain Security Policy

[Download](#)

Human Rights Policy

[Download](#)

Information Security Policy

[Download](#)

Code of Ethics

[Download](#)

Internal Regulation of Order, Hygiene, and Safety

[Download](#)

Compliance Management Policy

[Download](#)

Crime Prevention Policy

[Download](#)

Conflict of Interest Management Policy

[Download](#)

General Antitrust Policiy

[Download](#)

Diversity and Inclusion Policy

[Download](#)

Policy on relations with Public Officials

[Download](#)

Crime Prevention Procedure

[Download](#)

Channel of Complaints Policy

[Download](#)

4.4

GRI Content Index

4.4.1

General Content

Established in 1997, GRI is an independent international organization that helps companies and other organizations to assume responsibility for their impacts by providing them with a common global language to communicate them. Today, more than 10,000 companies around the world use GRI for their sustainability reports. The GRI’s secretariat is headquartered in Amsterdam, the Netherlands, with a network of seven regional hubs that provide strategic support to organizations and stakeholders around the world

Standard	Content	Reference to Report Chapter / Comments	Page
<div>GRI 2</div> <div>General Disclosures (2021)</div>	2-1 Organizational details	2.1 Company identification	12
		2.7 Organizational and governance structure	22
	2-2 Entities included in the organization’s sustainability reporting	1.4 About the Sustainability Report	8
	2-3 Reporting period, frequency, and contact point	1.4 About the Sustainability Report	8
	2-4 Update of information	Comment: the total production value was updated for the year 2023, reflecting a 4% variation. This modification affects GRI contents 301, 303, 305, and 306	N/A
	2-5 External assurance	1.4 About the Sustainability Report	8
	2-6 Activities, value chain, and other business relationships	2.2 Company presentation	12
		2.4 Value creation model	14
	2-7 Employees	3.5.2.2 Employees well-being	49
		Comment: Data is presented at the end of the reporting period.	
	2-8 Workers who are not employees	3.6.2.4 Contractor management Comment: The number of non-employee workers is not reported for the 2024 period. Contractors’ workers must comply with all obligations applicable to employees in terms of workplace health, safety regulations, codes, and duties	55
	2-9 Governance structure and composition	2.7.3 Board of Directors	23
		2.7.5 Committees	25
	2-10 Nomination and selection of the highest governance body	2.7.3 Board of Directors	23
		2.7.5 Committees	25
	2-11 Chair of the highest governance body	2.7.3 Board of Directors	23
	2-12 Role of the highest governance body in overseeing the management of impacts	2.7.4 Administration	24
		Comment: The Board delegates to the CEO the oversight of the organization’s due diligence and other processes to identify and address its impact on the economy, the environment, and people.	
		2.7.5 Committees	25
	2-13 Delegation of responsibility for managing impacts	2.7.4 Administration	24
	2-14 Role of the highest governance body in sustainability reporting	1.4 About the Sustainability Report	8
	2-15Conflicts of interest	3.5.4.1 Compliance management	61
		Comment: During the 2024 period, stakeholders were not formally informed of any potential conflicts of interest, as required by this standard.	
	2-16 Communication of critical concerns	3.5.4.1 Compliance management Comment: Critical concerns are communicated through the Whistleblower Channel and handled by the Crime Prevention Officer, who, if necessary, will escalate the report to the Ethics Committee. The Crime Prevention Officer reports semiannually to the Board on the submitted reports.	61
	2-17 Collective knowledge of the highest governing body	2.7.3 Board of Directors	23



Standard	Content	Reference to Report Chapter / Comments	Page
<div>GRI 2</div> <div>General content (2021)</div>	2-18 Evaluation of the performance of the highest governance body	Comment: Golden Omega’ Board of Directors has not considered it necessary, at this time, to conduct performance evaluation processes, since all its members meet the suitability criteria required to carry out their roles and decision-making responsibilities	N/A
	2-19 Remuneration policies	Comment: At the Annual Shareholders’ Meeting held on April 22nd, 2024, it was decided not to allocate any remuneration to the company’s directors. Therefore, a remuneration policy for board members has not been established. On the other hand, compensation, severance, and incentive plans (fixed and variable pay) for key management and executive team members are determined by the Chairman of the Board and the CEO.	N/A
	2-20 Process to determine remuneration	Comment: Compensation, severance, and incentive plans for senior management and executives are determined by the Chairman of the Board and the CEO. Compensation for other employees is determined by the administration	N/A
	2-21 Ratio of annual total compensation	Not reported for the 2024	N/A
	2-22 Annual total compensation ratio	3.1 Sustainability Strategy	29
	2-23 Commitment and policies	3.2 Sustainability Principles	30
		3.5 Material topics and progress on our sustainability strategy	33
		3.5.4.1 Compliance management	61
		3.5.4.1 Compliance management – Human rights	66
		4.3 Policies and procedures	94
	2-24 Inclusion of commitment and policies	3.5 Material topics and progress on our sustainability strategy	33
		3.5.4.1 Compliance management	61
		3.5.4.1 Compliance management – Human rights	66
	2-25 Processes to remediate negative impacts	3.5 Material topics and progress on our sustainability strategy	33
		3.5.4.1 Compliance management Comment: The company provides a Whistleblower Channel available on its website. It also maintains dialogue tables with key stakeholders and conducts the annual SSIndex study, which identifies keyconcerns, impacts, and evaluations of the company’s management performance across various areas.	61
	2-26 Mechanisms for seeking advice and raising concerns	3.5.4.1 Compliance management	61
	2-27 Compliance with laws and regulations	Comment: During the reporting period, there were no significant cases of non-compliance with laws and regulations. However, fines were issued by the Labor Directorate and the Internal Revenue Service, totaling CLP \$7,044,817.	N/A
	2-28 Membership in associations	2.8 Sector collaboration	26
	2-29 Approach to stakeholder engagement	3.4 Commitment to our stakeholders	32
		3.5 Material topics and progress on our sustainability strategy	33



4.4.2

Material Topics

Standard	Content	Reference to Report Chapter / Comments	Page
GRI 3 Material topics (2021)	3-1 Materiality topics determination process	1.5 About the materiality process	9
		3.4 Commitment to our stakeholder	32
	3-2 List of material topics	3.5 Material topics and progress on our sustainability strategy	33
		3.5 Material topics and progress on our sustainability strategy	33
	3-3 Management of material topics		



4.4.3

Specific Economic Content

Standard	Related material topic	Content	Reference to Report Chapter	Page
GRI 201 Economic performance 2016	Shared value creation with the community	201-1 Direct economic value generated and distributed	Comment: Not reported for the 2024 period.	N/A
		201-4 Financial assistance received from the government	Comment: Golden Omega received a total amount of CLP \$71,294,579 under Chilean Law No. 19.853, which establishes a hiring bonus in Regions I, XV, XI, XII, and the provinces of Chiloé and Palena, applicable to the 2024 period..	N/A
GRI 202 Presence in market 2016	Shared value creation with the community	202-1 Ratios of standard entry-level wage by gender compared to local minimum wage	4.2.4 Sustainability metrics and indicators – Employees well-being	87
		202-2 Proportion of senior management hired from the local community	Comment: Seven senior executives and managers reside in the city of Arica, Chile, representing 37% of senior management.	N/A
GRI 203 Indirect economic impact 2016	Shared value creation with the community	203-1 Infrastructure investments and services supported	3.5.3 Community Value Creation	56
		203-2 Significant indirect economic impacts	Comment: Currently, the company does not measure the indirect economic impact it generates.	N/A
GRI 204 Supplier practice 2016	Supplier management	204-1 Proportion of spending on local suppliers	3.5.3 Community Value Creation Comment: 41% of the total amount paid for contractor services corresponds to companies based in Arica, Chile.	56
GRI 205 Anti-corruption 2016	Compliance management	205-1 Operations assessed for risks related to corruption	3.5.4.1 Compliance Management – Crime Prevention Model (MPD) / Anti-Corruption Comment: In 2024, the modifications introduced by Law No. 21.595 were implemented in the Crime Prevention Model (MPD). The Risk Matrix, documentation, and controls related to the MPD were updated for operations in Chile, addressing risks and crimes associated with corruption. Key risks include bribery and private-sector corruption.	63
		205-2 Communication and training about anti-corruption policies and procedures	3.5.4.1 Compliance Management – Crime Prevention Model (MPD) / Anti-Corruption Comment: In 2024, the company communicated to its employees the key aspects of the MPD and Law No. 20.393. Awareness of the Whistleblower Channel, available on the corporate website, was reinforced via a mass email sent to employees and suppliers.	63
		205-3 Confirmed incidents of corruption and actions taken	Comment: No corruption incidents were reported for the 2024 period	N/A
GRI 206 Anti-competitive behavior 2016	Compliance management	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practic	3.5.4.3 Client Management – Fair Competition	69
			4.3. Policies and proceduress	94
GRI 207 Taxation 2019	Compliance management	207-1 Approach to tax	Comment: Golden Omega S.A. does not have a formally approved tax policy by the Board of Directors. The company has subsidiaries in the United States and Norway, complying with the respective tax regulations in each country. Intercompany transactions are conducted at market value, strictly adhering to local regulations. In 2024, a request for an Advance Pricing Agreement (APA) was submitted to the Chilean Internal Revenue Service and is currently under review.	N/A
		207-2 Tax governance, control, and risk management	Comment: The Administration, Finance, and Sustainability Department is responsible for overseeing the tax strategy. The company is supported by a tax advisor and undergoes an annual external audit, which includes a tax compliance review for Golden Omega S.A.	N/A



4.4.4

Specific Environmental Content

Standard	Related Material Topic	Content	Reference to Report Chapter	Page
GRI 301 Materials 2016	Waste management	301-1 Materials used by weight volume	Comment: Not reported for the 2024 period. The main materials used are fish oil, ethanol, sulfuric acid, sodiummethoxide, bleaching earth, caustic soda, glycerin, citric acid, and enzymes. The primary material, fish oil, is sourced from a renewable resource.	N/A
		301-2 Recycled input materials used	Comment: 97% efficiency in the use of raw fish oil.	N/A
		301-3 Reclaimed products and their packaging materials	Comment: The total weight of product packaging sold during 2024 is 199 tons, consisting mainly of steel drums, wooden pallets, and bins, all of which are recyclable. It is estimated that over 15% of these materials are recycled.	N/A
GRI 302 Energy 2016	Energy and emissions management	302-1 Energy consumption within the organization	3.5.1.2 Energy and emissions management	38
			4.2.2 Sustainability metrics and indicators – Energy and emission management	79
		302-2 Energy consumption outside the organization	Comment: Not reported for the 2024 period.	N/A
			Comment: Not reported for the 2024 period.	N/A
		302-3 Energy intensity	3.5.1.2 Energy and emission management	38
			4.2.2 Sustainability metrics and indicators – Energy and emission management	79
		302-4 Reduction of energy consumption	3.5.1.2 Energy and emissions management	38
			Comment: During the 2024 period, no reductions in energy consumption from new efficiency initiatives were reported, with 2020 remaining as the base year.	
302-5 Reduction in energy requirements of products and services	4.2.2 Sustainability metrics and indicators – Energy and emission management	79		
	Comment: The products offered by the company do not have energy requirements for their use/consumption	N/A		
GRI 303 Water and effluents 2018	Water and effluents management	303-1 Interaction with water as a shared resource	3.5.1.1 Water and effluent management	35
			4.2.1 Sustainability metrics and indicators – Water and effluent management	76
		303-2 Management of water discharge-related impacts	3.5.1.1 Water and effluent management	35
			4.2.1 Sustainability metrics and indicators – Water and effluent management	76
		303-3 Water withdrawal	3.5.1.1 Water and effluent management	35
			4.2.1 Sustainability metrics and indicators – Water and effluent management	76
		303-4 Water discharge	3.5.1.1 Water and effluent management	35
			4.2.1 Sustainability metrics and indicators – Water and effluent management	76
	Comment: The company has no reported incidents of non-compliance with discharge limits for the reporting period.			
303-5 Water consumption	3.5.1.1 Water and effluent management	35		
	4.2.1 Sustainability metrics and indicators – Water and effluent management	76		



<div>GRI 305</div> <div>Emissions 2016</div>	Energy and emission management	305-1 Direct (Scope 1) GHG emissions	3.5.1.2 Energy and Emissions Management	38
			4.2.2 Sustainability metrics and indicators – Energy and emission management	79
		305-2 Energy indirect (Scope 2) GHG emissions	3.5.1.2 Energy and Emissions Management	38
			4.2.2 Sustainability metrics and indicators – Energy and emission management	79
		305-3 Other indirect (Scope 3) GHG emissions	3.5.1.2 Energy and Emissions Management	38
			Comment: Scope 3 indirect emissions are not reported for the reporting period as they are still being calculated at the time of writing this report.	
		305-4 GHG emissions intensity	3.5.1.2 Energy and Emissions Management	38
			4.2.2 Sustainability metrics and indicators – Energy and emission management	79
<div>GRI 306</div> <div>Waste 2020</div>	Waste management	305-5 Reduction of GHG emissions	3.5.1.2 Energy and Emissions Management	38
			Comment: During the 2024 period, no reductions in GHG emissions from new efficiency initiatives were reported. The year 2020 remains the base year.	
			4.2.2 Sustainability metrics and indicators – Energy and emission management	79
		305-6 Emissions of ozone-depleting substances (ODS)	Comment: Golden Omega does not purchase, produce, or emit substances that deplete the ozone layer.	N/A
		305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.5.1.2 Energy and Emissions Management	38
			4.2.2 Sustainability metrics and indicators – Energy and emission management	79
		306-1 Waste generation and significant waste-related impacts	3.5.1.3 Waste management	43
			Comment: Hazardous waste has a significant environmental impact and is sent to secure disposal facilities. Among nonhazardous waste, fatty acids or glycerin unfit for sale or reprocessing also have a significant impact due to their combustibility and are therefore sent to secured landfills. Spent bleaching earth is considered significant due to its high volume and is sent to landfill.	
<div>GRI 308</div> <div>Supplier environmental evaluation 2016</div>	Supplier management		4.2.3 Sustainability metrics and indicators – waste management	81
		306-2 Management of significant waste-related impacts	3.5.1.3 Waste management	43
			Comment: Waste transportation, final disposal, and recycling services are provided by third-party vendors.	81
			4.2.3 Sustainability metrics and indicators – waste management	
		306-3 Waste generated	3.5.1.3 Waste management	43
			4.2.3 Sustainability metrics and indicators – waste management	81
		306-4 Waste diverted from disposal	3.5.1.3 Waste management	43
			4.2.3 Sustainability metrics and indicators – waste management	81
<div>GRI 308</div> <div>Supplier environmental evaluation 2016</div>	Supplier management	306-5 Waste directed to disposal	3.5.1.3 Waste management	43
			4.2.3 Sustainability metrics and indicators – waste management	81
		308-1 New suppliers that were screened using environmental criteria	2.4.1.1 Responsible Sourcing	15
			Comment: Only suppliers of crude fish oil with certifications verifying responsible fishing practices are selected	
		308-2 Negative environmental impacts in the supply chain and actions taken	Comment: Not reported for the 2024 period.	N/A



4.4.5

Specific Social Content

Standard	Related Material Topic	Content	Reference to Report Chapter	Page
<div>GRI 401</div> <div>Employment 2016</div>	Employee wellbeing	401-1 New employee hires and employee turnover	4.2.4 Sustainability metrics and indicators – Employee well-being	82
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2.4 Sustainability metrics and indicators – Employee well-being	82
		401-3 Parental leave	4.2.4 Sustainability metrics and indicators – Employee well-being	82
<div>GRI 402</div> <div>Labor-company relations 2016</div>	Employee- company relations 2016	402-1 Minimum notice periods regarding operational changes	4.2.4 Métricas e indicadores de sostenibilidad – Bienestar de los trabajadores Comment: The number of weeks of notice provided to employees and their representatives is in accordance with Chilean labor law.	82
<div>GRI 403</div> <div>Occupational health and safety 2018</div>	Occupational health and safety Occupational health and safety	403-1 Occupational health and safety management system	3.5.2.1 Occupational health and safety 4.2.5 Sustainability metrics and indicators – Occupational health and safety	47 92
		403-2 Hazard identification, risk assessment, and incident investigation	3.5.2.1 Occupational health and safety 4.2.5 Sustainability metrics and indicators – Occupational health and safety	47 92
		403-3 Occupational health services	3.5.2.1 Occupational health and safety 4.2.5 Sustainability metrics and indicators – Occupational health and safety	47 92
		403-4 Worker participation, consultation, and communication on occupational health and safety	3.5.2.1 Occupational health and safety 4.2.5 Sustainability metrics and indicators – Occupational health and safety	47 92
		403-5 Worker training on occupational health and safety	3.5.2.1 Occupational health and safety 4.2.5 Sustainability metrics and indicators – Occupational health and safety	47 92
		403-6 Promotion of worker health	3.5.2.1 Occupational health and safety 4.2.5 Sustainability metrics and indicators – Occupational health and safety	47 92
		403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Comment: Not reported for the 2024 reporting period.	N/A
		403-8 Workers covered by an occupational health and safety management system	3.5.2.1 Occupational health and safety 4.2.5 Sustainability metrics and indicators – Occupational health and safety	47 92
		403-9 Work-related injuries	3.5.2.1 Occupational health and safety 4.2.5 Sustainability metrics and indicators – Occupational health and safety	47 92
		403-10 Work-related ill health	3.5.2.1 Occupational health and safety 4.2.5 Sustainability metrics and indicators – Occupational health and safety	47 92
<div>GRI 404</div> <div>Training and education 2016</div>	Employee wellbeing	404-1 Average hours of training per year per employee	3.5.2.2 Employee well-being 4.2.5 Sustainability metrics and indicators – Occupational health and safety	49 82
		404-2 Programs for upgrading employee skills and transition assistance programs	3.5.2.2 Employee well-being Comment: The company does not have formal transition assistance programs in place.	49



<div>GRI 405</div> <div>Diversity and equal opportunity 2016</div>	Diversity and inclusion	405-1 Diversity of governance bodies and employees	3.5.2.3 Diversity and inclusion	53
		405-2 Ratio of basic salary and remuneration of women to men	3.5.2.3 Diversity and inclusion	53
<div>GRI 406</div> <div>Non-discrimination 2016</div>	Diversity and inclusion	406-1 Incidents of discrimination and corrective actions taken	3.5.2.3 Diversity and inclusion Comment: No cases of discrimination were reported during the reporting period.	53
<div>GRI 408</div> <div>Child labor 2016</div>	Regulatory compliance	408-1 Operations and suppliers at significant risk for incidents of child labor	Comment: At Golden Omega, child labor is not permitted.	N/A
<div>GRI 409</div> <div>Forced or compulsory labor 2016</div>	Regulatory compliance	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Comment: At Golden Omega, there is no forced or compulsory labor	N/A
<div>GRI 413</div> <div>Local community 2016</div>	Shared value creation with the community	413-1 Operations with local community engagement, impact assessments, and development programs	3.5.3 Shared value creation in the community Comment: The percentage of operations with implemented community participation programs, impact evaluations, and development is not reported for the 2024 period.	56
		413-2 Operations with significant actual and potential negative impacts on local communities	Comment: There are no nearby communities to Golden Omega’s facilities that may be significantly impacted, either real or potential.	N/A
<div>GRI 414</div> <div>Supplier social evaluation 2016</div>	Supplier management	414-1 New suppliers that were selected according to social criteria	3.5.2.4 Contractor management Comment: All suppliers of Golden Omega are assessed against negative lists. No additional social criteria filters are applied in the selection process.	55
		414-2 Negative social impacts in the supply chain and actions taken	Comment: Not reported for the 2024 reporting period.	N/A
<div>GRI 415</div> <div>Public policy 2016</div>	Compliance management	415-1 Political contributions to parties or representatives	Comment: Golden Omega does not make contributions to political parties and/or representatives	N/A
<div>GRI 416</div> <div>Customer health and safety 2016</div>	Food safety	416-1 Assessment of the health and safety impacts of product and service categories	2.4.2 Our product	18
			2.6 Product quality assurance.	21
		416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2.4.2 Our product	18
			2.4.2 Our product	21



4.5

SASB Content Index

The SASB Standards provide guidance regarding the dissemination for companies to disclose financial material sustainability information to investors. The regulations identify a subset of the most important environmental, social, and governance matters for the finance performance in each industry. As of August 1st, 2022, Value Reporting Foundation, which established the SASB, consolidated at the IFRS Foundation, which establishes the first International Sustainability Standards Board (ISSB). The ISSB Standards are now under ISSB’s supervision.

The following sector indicators from the SASB Standard have been incorporated into this report, which, according to the Sustainable Industry Classification System[®] (SICS[®]), are most relevant to the company’s activities:

Agricultural products

The industry of agricultural products involves the processing, trading, and distribution of vegetables and fruits, as well as the production and milling of agricultural raw materials, such as grains, sugar, edible oils, corns, soybeans, and animal feed. Agricultural products are sold directly to consumers and companies for use in consumer and industrial goods. Companies in this sector usually purchase agricultural products to entities that grow them (directly or indirectly) and then carry out value-added activities (for instance, processing, trading, distribution, and milling). Agricultural products companies also dedicate themselves to wholesale and distribution activities. These companies source an important amount of their agricultural commodities from third-party growers from different countries. Therefore, sustainability risk management within the supply chain is critical to ensuring a reliable supply of raw materials and reducing the risk of long-term price increases and volatility.

Processed Foods

The sector of processed foods includes companies that process and package foods for retail consumption. These products are prepared for consumption, marketed to retail consumers, and can be found in grocery stores. The sector is characterized by large and complex supply chains for ingredients, as many companies source ingredients from the world. Major companies work globally, and the international opportunities are empowering growth.



4.5.1

Sustainability disclosure topics and accounting metrics

Topic	Code	Accounting metric	Reference to Report Chapter/Comments	Page
GHG emissions	FB-AG-110a.1	Gross global Scope 1 emissions	4.2.2 Sustainability metrics and indicators – energy and emissions management	79
	FB-AG-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance of those objectives	3.5.1.2 Energy and emission management	38
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	4.2.2 Sustainability metrics and indicators – energy and emissions management Comment: In 2024, Golden Omega initiated a pilot plan to incorporate electric vehicles into its fleet. This indicator will be included starting from 2025	79
Energy management	FB-AG-130a.1	(1) Total energy consumed (2) Percentage of energy (3) Percentage of renewable	3.5.1.2 Energy and emission management Comment: 99% of the electricity consumed is sourced from the grid and corresponds to Non-Conventional Renewable Energy (NCRE)	38
			4.2.2 Sustainability metrics and indicators – energy and emissions management	79
Water management	FB-AG-140a.1	(1) Total water withdrawn, (2) total water withdrawn, total water consumed, percentage of each region with high or extremely high baseline water stress	3.5.1.2 Energy and emission management Comment: 100% of Golden Omega’s water consumption occurs in the Arica and Parinacota Region, Chile, an area categorized by the World Resources Institute (WRI) as “high water stress.”	35
			4.2.1 Sustainability metrics and indicators – water and effluent management	76
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	3.5.1.2 Energy and emission management	35
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Comment: During 2024, there were no incidents of non-compliance related to water quality permits, standards, or regulations	N/A
Food safety	FB-AG-250a.1	Global Food Safety Initiative (GFSI) audit: (1) Non-conformance rate (2) associated corrective action rate for a) important and b) minor	2.6 Quality assurance system Comment: Golden Omega’s production facilities in Arica, Chile, are registered under NSF International’s GMP for dietary supplements. While this certification is globally recognized, it is not endorsed by the Global Food Safety Initiative (GFSI). The non-conformance rate from the audit conducted by NSF International in 2024, regarding compliance with Good Manufacturing Practices for Nutraceutical Ingredients, was 0%. No findings or observations were reported, and no corrective actions were required. The non-conformance rate from the audit conducted by Friend of the Sea in 2024, concerning the chain of custody of marine products, was also 0%. This process did not generate any corrective actions.	21
	FB-AG-250a.2	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a GFSI-recognized food safety certification program	Comment: 98% of the ingredients in our Omega-3 concentrates come from facilities certified by NSF International. The remaining 2% are from facilities certified by a GFSI-recognized program	N/A
	FB-AG-250a.3	(1) Number of recalls issued (2) total amount of food product recalled	Comment: During 2024, Golden Omega did not have any events associated with product recalls for safety reasons.	N/A



Topic	Code	Accounting metric	Reference to Report Chapter/Comments	Page
Health and nutrition	FB-PF-260a.1	Revenue from products labeled or marketed to promote health and nutritional attributes	Comment: 100% of our products contribute to nutrition.	N/A
	FB-PF-260a.2	Analysis of the process to identify and manage products and ingredients related to consumer health and nutrition concerns	2.6 Quality assurance system	21
Labelling and marketing of products	FB-PF-270a.1	Percentage of advertising (1) Made for children (2) Promoting products meeting dietary guidelines for children	Comment: This indicator is not applicable, since Golden Omega manufactures ingredients that are not sold directly to end consumers.	N/A
	FB-PF-270a.2	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) (2) non-GMO	Comment: This indicator is not applicable, since Golden Omega manufactures ingredients that are not sold directly to end consumers.	N/A
	FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labeling and marketing code	Comment: This indicator is not applicable, since Golden Omega manufactures ingredients that are not sold directly to end consumers.	N/A
	FB-PF-270a.4	Total monetary losses as a result of legal proceedings associated with labeling and marketing	Comment: This indicator is not applicable, since Golden Omega manufactures ingredients that are not sold directly to end consumers.	N/A
Packaging life cycle management	FB-PF-410a.1	(1) total weight of packaging, (2) percentage made from recycled or renewable materials (3) percentage that is recycled, reusable, or compostable	Comment: The total weight of packaging for finished products sold in 2024 amounted to 199 metric tons, mainly consisting of steel drums, wooden pallets, and bins, all of which are recyclable. Approximately 17% of them were recycled.	N/A
	FB-PF-410a.2	Analysis of strategies to reduce the environmental impact of packaging throughout its lifecycle	Comment: In 2024, a customer questionnaire was conducted in the North American market regarding the life cycle of Omega-3 concentrate packaging (steel drums) . Based on this experience, a more comprehensive assessment will be conducted in 2025	N/A
Environmental and social impacts of the ingredient supply chain	FB-PF-430a.1	Percentage of food ingredients sourced from suppliers certified to a third-party environmental or social standard.	2.4.1.1 Responsible sourcing Comment: The main input for the production of Omega-3 concentrates is crude fish oil. 100% of our suppliers are certified by MarinTrust and Friend of the Sea for responsible fishing and production activities	15
	FB-PF-430a.2	Social and environmental suppliers’ responsibility audit: (1) Non-conformance rate (2) Corrective action rate for a) Important and b) Minor	2.4.1.1 Responsible sourcing Comment: Results from Friend of the Sea audits of our crude fish oil suppliers in 2024 showed satisfactory performance, with a 100% corrective action implementation rate, leading to the issuance of the corresponding certificates.	15
Ingredient management	FB-PF-440a.1	Percentage of food ingredients sourced from regions with high or extremely high baseline water stress	Comment: 98% of our ingredients are sourced from regions categorized by the World Resources Institute (WRI) as “high water stress zones.”	N/A
	FB-PF-440a.2	List of priority food ingredients and discussion of sourcing risks from environmental and social considerations	Comment: Our main ingredients are “Omega-3 concentrates” and “tocopherols.” The company maintains a sufficient inventory of inputs to minimize any risk of ingredient supply disruptions due to environmental or social considerations.	N/A



4.5.2

Activity Metrics

Topic	Code	Accounting metric	Comment
Activity metrics	FB-PF-000.A	Weight of products sold	7,474 tons of product (Omega-3 concentrates and other fatty acids)
	FB-PF-000.B	Number of production facilities	1 production plant located in Arica, Chile.



2024 Sustainability Report

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