

## 20. Revenue and operating expenses

### 20.1. Sales and rendered services

The sales and services provided in the consolidated income statement include the delivery of goods to customers, services rendered in the course of the Group's ordinary activities and the sale of energy, net of sales-related taxes.

The detail of this heading for 2023 and 2022 is as follows:

	Thousands of euros	
	2023	2022
Turnover corresponding to Traditional Business	985,305	963,089
Turnover corresponding to New Business	151,521	144,465
Turnover corresponding to energy	88,961	93,474
<b>Total</b>	<b>1,225,787</b>	<b>1,201,028</b>

Ordinary income from external customers can be traced to the sale of casings and film for food use and other applications, generally made to manufacturers of cold meats, as well as, to a lesser extent, the generation of electricity for sale to third parties through cogeneration systems.

In terms of the sale of casings and film, the Group considers that there is only one type of customer contract: sales correspond to a single performance obligation and are made at a moment in time.

In terms of the sales of electricity produced, they are recognised as the energy generated by cogeneration systems is produced and delivered.

### 20.2. Other income

The breakdown of "Other Operating Income" for 2023 and 2022 is as follows:

	Thousands of euros	
	2023	2022
Work carried out by the Group on non-current assets	1,366	386
Capital grants (Note 13)	131	200
Other operating income	13,555	7,978
<b>Total other income</b>	<b>15,052</b>	<b>8,564</b>

There is no breach of the conditions or contingencies associated to grants received.

### 20.3. Staff costs

The breakdown of "Staff costs" in 2023 and 2022 is as follows:

	Thousands of euros	
	2023	2022
Wages, salaries, and assimilated	210,861	203,984
Penalties	1,037	1,676
Current service cost of defined benefit plans (Note 14.1)	215	340
Social Security charged to the company	39,158	38,541
Other social charges and taxes	18,815	17,647
<b>Total staff costs</b>	<b>270,086</b>	<b>262,188</b>

Group employees during 2023 and 2022, by professional category and gender, were as follows:

	Headcount at the end of the period					
	Men	Women	Total 2023	Men	Women	Total 2022
Senior executives	101	29	130	109	27	136
Technicians and department heads	945	373	1,318	958	368	1,326
Administrative personnel	62	192	254	53	190	243
Specialised personnel	686	238	924	720	239	959
Workers	1,967	739	2,706	2,059	787	2,846
<b>Total</b>	<b>3,761</b>	<b>1,571</b>	<b>5,332</b>	<b>3,899</b>	<b>1,611</b>	<b>5,51</b>

	Average headcount					
	Men	Women	Total 2023	Men	Women	Total 2022
Senior executives	101	29	130	107	26	133
Technicians and department heads	944	360	1,304	932	357	1,289
Administrative personnel	54	187	241	54	178	232
Specialised personnel	692	224	916	699	230	929
Workers	2,006	749	2,755	1,991	743	2,734
<b>Total</b>	<b>3,797</b>	<b>1,549</b>	<b>5,346</b>	<b>3,783</b>	<b>1,534</b>	<b>5,317</b>

Due to the circumstances of the production process, since 3 May 2017, and renewed on 13 November 2023, Viscofan S.A. has reported, through Resolution 313/2023 of the Directorate of the Navarre Employment Service, the recognition of exceptionality that justifies adopting alternative measures to comply with the reserve quota in favour of disabled workers and authorises, as an alternative measure, the signing of civil or commercial contracts with Special Employment Centres, for a period of three years.

Employees, in companies located in Spain, with a recognised level of disability equal to or higher than 33%, reported in accordance with Royal Decree 602/2016 of 2 December, amount to 5 workers (4 operators and 1 administrative); the figures for 2022 include 4 workers (3 operators and 1 administrative).

The Group works with special employment centres in Spain and in other countries to perform certain tasks that contribute to the development of our production activity.

The Group had a total number of 66 disabled employees (60 men and 6 women). In 2022, the Group had a total number of 71 disabled employees (65 men and 6 women).

#### 20.4. Other operating expenses

The detail of "Other operating expenses" for 2023 and 2022 is as follows:

	Thousands of euros	
	2023	2022
Research and development expenditure	3,6	3,35
Repairs and maintenance	33,665	34,705
Environment	10,352	9,438
Utilities	97,418	99,146
Plant costs (security, cleaning and others)	38,508	38,953
Leases	8,009	5,637
Insurance premiums	8,419	8,391
Taxes	4,202	3,924
Business and administrative expenses	68,668	75,63
Other operating expenses	8,06	11,792
<b>Total other operating expenses</b>	<b>280,901</b>	<b>290,966</b>

"Lease" expenses include fees as well as short-term rentals not affected by IFRS 16 Leases.

## 20.5. Financial income and expense

The breakdown of financial income and expenses for 2023 and 2022, according to the origin of the items making it up, is as follows:

	Thousands of euros	
	2023	2022
<b>Finance income</b>	<b>846</b>	<b>1,194</b>
Amounts owed to credit institutions and other financial liabilities	-6,272	-1,533
Net financial cost of pension plans and long-term remuneration	-628	163
<b>Finance costs</b>	<b>-6,9</b>	<b>-1,37</b>
<b>Fair value adjustment to financial investments</b>	<b>22</b>	<b>-17</b>
Exchange gains	24,42	30,751
Exchange losses	-34,168	-35,795
<b>Exchange gains (losses)</b>	<b>-9,748</b>	<b>-5,044</b>
<b>Total financial income (expenses)</b>	<b>-15,78</b>	<b>-5,237</b>