

Acerolux, S.L. and Subsidiaries

Independent Assurance Report
on the Consolidated Non-
Financial Information
Statement for the year ended
31 December 2023

Translation of a report originally issued in Spanish. In the event of a discrepancy, the Spanish-language version prevails.

INDEPENDENT ASSURANCE REPORT ON THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT OF ACEROLUX, S.L. AND SUBSIDIARIES FOR 2023

To the Shareholders of Acerolux, S.L.:

Pursuant to Article 49 of the Spanish Commercial Code, we have audited, on a limited assurance basis, the accompanying Consolidated Non-Financial Information Statement (hereinafter, the "CNFIS") for the year ended 31 December 2023 (hereinafter, "2023") of Acerolux, S.L. and Subsidiaries ("Acerolux" or "the Group"), which forms part of the accompanying Consolidated Directors' Report of the Group.

The content of the CNFIS includes additional information to that required by current commercial regulations on non-financial reporting which was not the subject matter of our verification work. In this regard, our work was limited solely to verification of the information identified in the table in Appendix I "Table of Contents of Law 11/2018 and GRI standards" included in the accompanying CNFIS.

Responsibilities of the Sole Director

The preparation and content of the CNFIS included in Group's Consolidated Directors' Report are the responsibility of the Sole Director of Acerolux, S.L. The CNFIS was prepared in accordance with the contents specified in the current Spanish corporate legislation and with the criteria of the selected Global Reporting Initiative Sustainability Reporting Standards (GRI standards) described, as indicated for each matter in the table of Appendix I "Table of Contents of Law 11/2018 and GRI standards" included in the accompanying CNFIS.

These responsibilities also include the design, implementation and maintenance of such internal control as is determined to be necessary to enable the CNFIS to be free from material misstatement, whether due to fraud or error.

The Sole Director of Acerolux, S.L. is also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the CNFIS is obtained.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA), which is based on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Quality Management Standard (IQMS) 1, which requires the firm to design, implement and operate a quality management system that includes policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our engagement team consisted of professionals who are experts in reviewing non-financial information and, specifically, in information about economic, social and environmental performance.

Our Responsibilities

Our responsibility is to express our conclusions in an independent limited safety verification report based on the work performed. We conducted our work in accordance with the requirements established in International Standard on Assurance Engagements (ISAE) 3000 Revised, “Assurance Engagements other than Audits or Reviews of Historical Financial Information” (ISAE 3000 Revised), currently in force, issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines published by the Spanish Institute of Certified Public Accountants on attestation engagements regarding non-financial information statements.

In a limited assurance engagement the procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, consequently, the level of assurance obtained is substantially lower.

Our work consisted of making enquiries of Parent’s management as well as the various units of the Group involved in the preparation of the CNFIS, reviewing the processes for compiling and validating the information presented in the CNFIS, and carrying out the following analytical procedures and sample-based review tests:

- Meetings with Group employees to ascertain the business model, the policies and management approaches applied, the main risks related to these issues and to obtain the information required for the external review.
- Analysis of the scope, relevance and completeness of the contents included in the 2023 CNFIS based on the materiality analysis performed by Acerolux and described in the “Standards and materiality analysis” section, considering the contents required by current Spanish corporate legislation.
- Analysis of the processes for compiling and validating the data presented in the 2023 CNFIS.

- Review of the information on risks, policies and management approaches applied in relation to the material matters presented in the 2023 CNFIS.
- Verification, by means of sample-based review tests, of the information relating to the contents included in the 2023 CNFIS, and the appropriate compilation thereof based on the data provided by information sources.
- Obtaining of a letter of representation from the Parent’s Sole Director and Management.

Conclusion

Based on the procedures performed in our verification and the evidence obtained, nothing has come to our attention that leads us to believe that the CNFIS of Acerolux, S.L. and Subsidiaries for the year ended 31 December 2023 has not been prepared, in all material respects, in accordance with the content specified in current Spanish corporate legislation and with the criteria of the selected GRI standards, as well as other criteria described as indicated for each matter in the “Appendix I: Table of Contents of Law 11/2018 and GRI Standards” included in the accompanying CNFIS.

Use and Distribution

This report has been prepared in response to the requirements of Spanish corporate law and, therefore, it may not be appropriate for other purposes and jurisdictions.

DELOITTE AUDITORES, (formerly, DELOITTE, S.L.)

[Illegible signature]

José María Hernández Álvarez

30 July 2024

Acerolux, S.L. and Subsidiaries

Consolidated non-financial information
statement for the year ended 31
December 2023 –
Consolidated Directors' Report

2023 NON-FINANCIAL INFORMATION STATEMENT

Scope of application

Spanish Non-Financial Information and Diversity Law 11/2018, of 28 December, establishes that companies that prepare consolidated financial statements must include a Consolidated Non-Financial Information Statement (“CNFIS”) in the consolidated directors’ report or in a separate document provided that, among other requirements:

- The average number of employees of the Group companies during the year is greater than 500.
- For two consecutive years, at the end of each of the reporting periods, they meet at least two of the following conditions:
 - Total consolidated asset items exceed EUR 20,000,000.
 - Consolidated revenue exceeds EUR 40,000,000.
 - The average number of employees during the year is greater than 250.

Acerolux, S.L. is the majority shareholder of the company Mecalux, S.A., and the core business of Acerolux, S.L. is the purchase and subscription of marketable securities. It does not have any other significant activities for the purposes of Law 11/2018 and, accordingly, its contribution to the non-financial information statement is not significant.

Therefore, to the extent that all the relevant information included in this CNFIS relates to the contribution of the subgroup of which Mecalux, S.A. is the Parent (“the Group”, “the Mecalux Group” or “Mecalux”), in the wording of the document, reference is made to this subgroup when appropriate. Specific reference is made to Acerolux’s contribution on an individual basis when the importance thereof makes it appropriate to do so.

As the Acerolux Group also meets the above requirements, this CNFIS for 2023 was prepared by the deadline legally established for such purpose and contains the various sections established by the aforementioned Law, specifically environmental and employee matters and matters relating to human rights, corruption, and bribery and society in general.

Materiality standards and analysis

In preparing this CNFIS, the Global Reporting Initiative Standards (GRI) were used as a reference for the preparation of the various sections of the report.

The principles of comparability, reliability, materiality and relevance set out in Spanish Law 11/2018 of 28 December 2018 on non-financial information and diversity were also applied:

COMPARABILITY PRINCIPLE: The reporting organisation must select, compile and report information consistently. Reported information must be presented in a way that allows stakeholders to analyse changes in the organisation's performance and that supports analysis relative to other organisations.

RELIABILITY PRINCIPLE: The reporting organisation must gather, record, compile, analyse and report information and processes used in the preparation of the report in a way that they can be subject to examination, and that establishes the quality and materiality of the information.

MATERIALITY AND RELEVANCE PRINCIPLE: The reporter must cover topics that: reflect the reporting organisation's significant economic, environmental and social impacts; or substantially influence the assessments and decisions of stakeholders.

Likewise, for the preparation of the CNFIS, Mecalux has conducted a materiality analysis on the most important aspects of the Group in relation to those matters that are the subject of this report. Specifically, those matters of most significance in terms of corporate responsibility and, in particular, for the Mecalux's various stakeholders, were taken into account, prioritising those matters of most importance to the Group.

Specifically, the information of the Mecalux Group companies, which account for more than 95% of the workforce and 87% of billings, was considered for the scope of this report, which includes, for the purposes of this CNFIS, the Group companies in Spain, France, Poland, the US, Argentina, Brazil and Mexico, which are all the countries in which Mecalux has a production centre, with the exception of France which, despite being a distribution subsidiary without a production centre, assumes particular importance with respect to the Group as a whole, for which reason it is included for the purposes of this report.

Mecalux Group's business model

The Mecalux Group is a corporate group the Parent of which is Mecalux, S.A., whose object is the manufacture and marketing of metal shelving and filling systems, and the marketing of certain logistics consulting and project management services, as well as the design and implementation of software for the automation of warehouses. After more than fifty years of activity, Mecalux has positioned itself as a leading company in its industry and has gradually developed its activity through the direct presence of its subsidiaries in other countries in Europe and South and North America. Mecalux is one of the world's top ten companies in its industry.

1. *Geographical presence and size of the Group*

Mecalux is currently directly present in three geographical segments and twenty-one countries, with eleven production centres (factories) and technological research and development activities in three countries.

The following table presents a summary of Mecalux's geographical presence through the companies comprising the Group, as well as the activities performed and the number of employees at year-end:

GEOGRAPHICAL SEGMENT / COUNTRY	NO. OF COMPANIES	ACTIVITY PERFORMED	FACTORIES	PERSONNEL	
				2023	2022
EUROPE					
SPAIN	6	Central head offices / R&D+I / Industrial / Commercial	3	2,155	2,080
FRANCE	1	Commercial	-	246	231
PORTUGAL	1	Commercial	-	16	15
ITALY	1	Commercial	-	49	48
BELGIUM	1	Commercial	-	11	8
NETHERLANDS	1	Commercial	-	9	9
POLAND	1	R&D+I / Industrial / Commercial	1	708	684
GERMANY	1	Commercial	-	46	40
UNITED KINGDOM	1	Commercial	-	40	31
CZECH REPUBLIC	1	Commercial	-	12	11
SLOVAKIA	1	Commercial	-	3	3
TURKEY	1	Commercial	-	2	3
ROMANIA	1	Commercial	-	0	0
SLOVENIA	1	Commercial	-	0	0
NORTH AMERICA (NAFTA)					
UNITED STATES OF AMERICA	1	R&D+I / Industrial / Commercial	3	373	363
MEXICO	1	Industrial / Commercial	2	1,030	959
SOUTH AMERICA (MERCOSUR)					
BRAZIL	1	Industrial / Commercial	1	171	181
ARGENTINA	1	Industrial / Commercial	1	92	115
CHILE	1	Commercial	-	5	4
COLOMBIA	1	Commercial	-	19	21
URUGUAY	1	Commercial	-	15	13
	26		11	5,002	4,819

The configuration and geographical distribution of the Group, and the distribution of functions between production centres and commercial enterprises enabled the Group to obtain consolidated revenue of EUR 1,299.02 million in 2023 (EUR 1,477.58 million in 2022) with existing resources.

Also, through local distributors, the Group has additional geographical coverage in other countries where it does not have a direct presence (Scandinavia, the Balkans, Africa, the Middle East, Asia, Oceania and Central America). Mecalux's vocation is to serve its customers wherever its products and services are required, with a firm commitment to quality and good service, offering a global scope to its customers in all its markets.

The production centres occupy a total area of more than 372 thousand m², of which 170 thousand m² are in Europe, 154 thousand m² are in Nafta countries and 48 thousand m² are in Mercosur countries. Of the eleven factories at which Mecalux carries out the industrial manufacturing process of its products, two (Gliwice in Poland and Palencia in Spain) are dedicated to the manufacture of components for automated warehouses and automated logistics equipment.

A summarised list of the catalogue of products and services offered by Mecalux is detailed below.

Industrial metal shelving			
Pallet racking Conventional pallet racking Drive-in/drive-through pallet racking Movirack mobile pallet racking Live racking (FIFO) Pallet Shuttle Push-back racking (LIFO) Clad-rack warehouses	Picking Heavy-duty shelving for picking M7 Light duty shelving for picking M3 Live pallet racking Movibloc mobile shelving Simplos modular shelving for picking Metal Point boltless shelving system Slotted-angle racks	Cantilever racking Light duty cantilever racking Heavy duty cantilever racking Mobile cantilever racking Warehouse services Technical racking inspection Warehouse logistics consultancy	Other systems Mezzanine floors Metal cabinets Coil racks Mesh enclosures Customised storage solutions
Automated warehouses		Software	
Automated warehouses for pallets Stacker cranes for pallets Automatic trilateral stacker cranes Pallet conveyors Automated Pallet Shuttle	Automated warehouses for boxes Stacker cranes for boxes or miniloader Box conveyors Light-duty overhead conveyor system	After-sales services Preventive maintenance Corrective maintenance	EMS Easy WMS EMS for Production Multi Carrier Shipping Software EMS for e-commerce Supply Chain Analytics Software Labour Management System (LMS) Supply Chain Event Management (SCEM) Supply Chain Visibility Easy Assistant Easy Monitor Integration of EMS with Pallet Shuttle Easy Builder

In addition, the website www.mecalux.com contains further information, providing more in-depth details of the catalogue, as well as a series of publications focusing on the problems of the logistics function and the range of solutions offered for each scenario.

2. Trademarks and other intangible assets

For the products it manufactures and sells, the Group operates globally under the Mecalux® trademark and, in the US markets, significantly, in Mexico under the Interlake® trademark, which is well known in those markets.

Since its beginnings, the Mecalux Group at the cutting edge of technology as regards the materials it manufactures and uses in the storage solutions it offers its customers. To achieve this objective, Mecalux carries out its own R&D+I, focusing on product development and production technology, as well as its installation.

For Mecalux, the quality and safety of its products are non-negotiable and are incorporated from the design of the products to their installation.

3. Main risks and uncertainties

The Parent and its Group are exposed to three very specific types of risk: a) risks arising from their business activities; b) risks arising from their market environment; and c) financial risks.

The various processes and measures that the Group has in place to control and manage exposure to these risks are detailed below.

3.1. Risks arising from the Group's business activities

The Mecalux Group's risk control structure rests on two pillars: management systems and audit and internal control services.

- The management systems implement the Group's internal rules and its risk assessment and control methods, and represent a common business management culture and language involving the sharing of acquired knowledge and the definition of common rules and guidelines.
- The audit and internal control function is structured around the Group's Board of Directors and senior management, and it also encompasses the internal control teams of the various Group departments and subsidiaries, which act in a coordinated manner and report to the Board of Directors.

The mission of the internal audit function is to improve and protect the value of the Mecalux Group by providing risk-based assurance, advisory services and knowledge.

The objectives, with the aim of providing reasonable assurance, are to:

- Assist the Board of Directors in objectively fulfilling its obligations, guaranteeing the effectiveness of the Company's internal control and the risk management systems;
- Verify the appropriate management of risk, through uniform and efficient application of the policies and procedures composing the internal control system, thus facilitating the achievement of the Mecalux Group's strategic goals;
- Verify the preparation and completeness of the financial and non-financial information, as well as the systems for controlling and managing the financial and non-financial risks, reviewing compliance with regulatory requirements, the appropriate definition of the scope of consolidation and correct application of the accounting policies;
- Review and verify that the organisation's processes are appropriate and comply with the approved policies and procedures;
- Propose recommendations to correct internal control weaknesses and improve the effectiveness of processes;
- Identify and assess the risks of any nature faced by the organisation;
- Ensure the independence of the auditor and, where appropriate, verify the additional services other than the statutory audit conducted by the external auditor;
- Ensure compliance with the law;
- Prevent and detect situations of internal fraud.

The Group also has a Compliance Department which, led by the Compliance Officer, establishes and oversees the policies and standards for operating within the context organisation and for the organisation's relationships with third parties.

Specifically, the measures taken to control and manage the main risks arising from the Group's activities are as follows:

- • Control in the project acceptance phase: case-by-case study of each project in order to ensure that the projects are performed in accordance with the contractually-established terms and conditions, with parameters of the utmost quality, ensuring customer satisfaction and achieving the required minimum returns.
- • Control during the execution of the projects: the Group has the human and material resources necessary to ensure appropriate monitoring of the projects, from both a technical and economic perspective, which enables it to take the corrective measures required to complete them successfully.
- Quality policy: the Group has its own management system in order to guarantee the quality of its products and services. This system, which is the same for all Mecalux Group companies, meets the requirements of the following standards: ISO 9001 (Quality products and services), ISO 14001 (Environmental management systems), ISO 45001 (Occupational health and safety) and ISO 27001 (Information security certification) at most of its most important centres of operations such as factories and head offices. These certifications are kept duly up to date and the related objectives are met at all times.

3.2. *Market environment risks*

This section includes those risks which, being external to the Group's activities, may significantly affect its strategic objectives and economic results and require strict and prudent monitoring to pre-empt, as far as possible, the impacts of risks of this nature.

The Group considers that the most significant risks in this area are as follows:

- The cyclical nature of the economy: changes in the demand for products and services offered by Mecalux based on market performance.
- Availability and volatility of raw material prices: risk inherent to significant fluctuations in the value of raw materials, particularly over short periods of time, as well as the risk associated with a lack of availability and/or delivery due to problems with the manufacturer or the supply chain.
- Competition: risk associated with the commercial policies of the other players in the market.
- Geopolitical conflicts: our business is sensitive to uncertainty arising from geopolitical conflicts and international trade tensions that lead to commodity price volatility, supply chain disruption and global market instability.
- Technological progress and success in the development of our R&D projects: in today's ever-changing environment, product and technology development efforts are crucial to ensure future competitiveness.

- **Regulatory risk:** due to the Group's presence on the international stage with activities in numerous countries, the existence of increasingly complex and unstable regulatory frameworks is a factor which increases risk and obliges the Group to monitor developments, always with the professional support of renowned external specialists.

The industry in which the Group operates, principally the design and construction of storage systems, is highly dependent on the economic cycle as these systems are capital goods. As a consequence, the demand for these capital goods is affected to a considerable degree by the evolution of macroeconomic aggregates, such as gross fixed capital formation, interest rates and confidence in market demand, as these aspects, among others, are crucial in the investment decisions that companies make regarding their future projects.

In order to alleviate its dependence on the evolution of the economic cycle, for a number of years now the Group has been developing a strategy founded on three main pillars: 1) the gradual internationalisation and geographical diversification of its business activity so that sales are not subordinated to the situation of a single market; 2) the development of new, more technologically intensive products, enabling customers to improve the efficiency and productivity of their logistics systems; 3) the pursuit of high value added products and services for customers as a means of enhancing the recurrence and predictability of business flows. The Group considers that these three strategic pillars are critical to reducing its dependence on the economic cycle in its various markets.

3.3. *Financial risks*

The Group's financial risk management is centralised with the Board of Directors and in the Group's Financial Department, which has established the mechanisms required to control exposure to interest rate and exchange rate fluctuations, and to credit and liquidity risk. The main financial risks affecting the Parent and its Group are as follows:

- **Credit risk:** in general, the Group holds its cash and cash equivalents at banks with a high level of solvency. Also, dependence on the solvency of a customer or group of customers is low since concentration of sales is not significant. In most of its markets, the Group does not have accounts receivable secured through credit insurance although certain large volume transactions with foreign customers are secured through letters of credit issued by leading banks. Also, it is common industry practice for the cash flows generated by the orders in progress to be collected mainly in advance and over the course of the work, which reduces the risk of default. In any case, control over trade receivables is carried out by means of the preventive assessment of the solvency rating of potential customers, both at the beginning of the relationship and throughout the duration of the contract, evaluating the credit rating of the amounts receivable and reviewing and segregating the estimated recoverable amounts from those considered to be doubtfully receivable.

- Liquidity risk: the Group manages liquidity risk prudently thanks to a combination of financial instruments with multi-year maturity dates and other current financial instruments to manage its working capital needs. All these financial instruments are arranged with a diverse range of banks selected for their quality of service and high level of solvency. For more details on these matters, see Note 13 to the accompanying consolidated financial statements.
- Interest rate risk: the Parent manages the Group's financing policy and assumes a significant part of the borrowings required to finance its operating and corporate activities. The strategy followed in the year, as in previous years, was focused on optimising borrowing costs by taking advantage of the existing liquidity in the markets, extending maturities and reasonably covering interest rate fluctuation risk through hedges. At 31 December 2023, close to 50% of the bank borrowings, relating to the existing syndicated loan (see Note 13 to the consolidated financial statements), were hedged by interest rate hedges (interest rate cap), while the financial debt relating to notes bears interest at a fixed rate. However, although the exposure of Mecalux Group's financial debt to increases in interest rates could be considered to be substantially mitigated, the contractual terms and conditions of the syndicated financial debt and of the loans represented by long-term obligations envisage that the applicable spreads may increase based on the evolution of certain economic performance measures. Note 13 to the consolidated financial statements includes a detailed breakdown of the aforementioned terms and conditions, which are currently not applicable and do not represent an increase in the debt servicing cost for the Group.
- Foreign currency risk: with regard to the risk of exchange rate volatility, the Group carries on activities through its various investees in countries outside the environment of its functional currency. Therefore, the individual transactions of each of the companies are performed in their respective functional currencies other than the euro. The Group has not arranged any foreign currency hedges or any other instruments to hedge foreign currency risk. With respect to the risk associated with the consolidation of the results of subsidiaries with a functional currency other than the euro, the greatest exposure relates to the US dollar, the Mexican peso, the Argentine peso and the Brazilian real. The Group adopts a conservative policy in this connection and, accordingly, does not arrange foreign currency hedges to speculate with open positions, considering both balance sheet positions and the risk assumed in the backlog.
- Risk of volatility in the price of essential raw materials and risk of availability: The industrial activities of the Mecalux Group require the procurement of certain raw materials, the most significant of which is steel, the prices of which are subject to market fluctuations based on a wide range of external factors that are beyond the Group's control. In response to this business condition, the Mecalux Group has a team of professionals specialising in its procurement management and monitors the prices of its factors of production on an ongoing basis, thereby ensuring that it acquires the information required to be able to make decisions sufficiently in advance with a view to protecting its profit margins and returns. However, the fact that, on average, its projects are executed in a relatively short time frame reduces the Group's exposure to potential market fluctuations.

As is the case with economic actors in general, the Mecalux Group is also exposed to the availability and/or scarcity of certain goods and services required for its production activities which are dependent on supply capacity and also on logistics capacity for transportation and delivery since, in certain cases, the products concerned are subject to a logistics process from the manufacturer's location. The Group therefore takes the protective measures it judges appropriate to maintain certain volumes of inventories that enable it to meet its obligations to its customers in an efficient manner.

In general, in the event of potential steel price volatility scenarios, the Group is able to insert clauses into the agreements with its customers that protect it when the increase in the cost of steel exceeds a certain threshold.

- **Environmental risks:** Environmental risks are risks associated with natural disasters, climate change and interactions arising from human exploitation of the environment. Key business process and transport operations could be paralysed as a result of natural disasters (flooding, storms, hurricanes, fires, earthquakes, among others), particularly if they were to affect the Group's critical infrastructure. Group performance is exposed to the potential impact of climate change in its various forms of chronic and catastrophic physical risk. In this regard, drastic changes in climate cycles that could affect consumer demand patterns and the supply and demand for raw materials, particularly steel, among others. There are potential financial and reputational risks associated with the nature, speed and approach of the political, legal, technological and market changes as society moves towards a low-carbon economy. There is also a risk arising from the potential adverse effects of the Group's value chain due to the discharge of undesirable or hazardous substances into the environment, or substances that could result in a loss of biodiversity, deforestation, soil degradation or scarcity of raw materials, among others.

Outlook for the Group

The Group's had a significant backlog at 2023 year-end (EUR 487.4 million). In the short term, the Group will adapt to the circumstances of each of the markets in which it has a presence, although the outlook in the medium to long term is positive as a result of growing demand for automated warehousing and other logistics solutions.

As a result of the events of 2021 and 2022, the logistics sector was transformed and record figures were achieved, on the basis of which the Group has anchored its future growth. Although slightly below these figures, growth much higher than before the pandemic has been experienced in 2023. This is due to the fact that, on the one hand, logistics activity has been substantially boosted by the exponential increase in e-commerce activity and, on the other, this trend has been reinforced by the need to prevent the interruption of, and unforeseen circumstances in, the logistics flow, as in 2021 it was significantly affected by incidents in sea transportation and logistics associated with international trade, with bottlenecks, unusually long waiting times and failures in the supply and availability of certain goods. This situation arose again at the end of 2023 with the Red Sea crises. The response to these problems involves rethinking logistics flows, and the range of potential measures includes shortening transportation routes and times, using local production instead of externalising production to other countries and establishing secure warehousing facilities for vital components.

Implicit in e-commerce is an acceleration of logistics flows and circuits to adapt them to new market requirements regarding speed, traceability and flexibility. The growing volume of deliveries and new consumer demands have resulted in the logistics industry focusing its business on efficiency and, consequently, it needs warehousing solutions that provide resource optimisation. Also, greater speed is needed in preparation, packaging, labelling, dispatch, delivery and, occasionally, returns (inverse logistics) and reconditioning; as a

result, the markets need to be integrated in highly efficient logistics distribution platforms which, together with business intelligence solutions, facilitates the integration of demand-related information and the capacity of supply to respond.

Another important issue is the configuration of the functioning of a logistics facility, traditionally based on manpower with support from mechanical lifting and transport equipment. Although there are no universal solutions adaptable to every type of business and product, it is reasonable to believe that the logistics function will be increasingly based on the potential of warehouse management and control software, the use of robotised mechanical equipment and reduced human involvement. This trend becomes basically undeniable if the demographic issues faced by most of the advanced economies are taken into account, as well as the increased labour costs incurred in operating logistics facilities and work safety regulations. Increased labour costs and labour shortages constitute powerful incentives to finding automated solutions and using new technologies, once they are sufficiently developed and achieve a level of efficiency that will make the replacement of workers by technology unstoppable.

Such factors have marked a gradual trend in recent years and have been assumed as elements that are key to the future development of the Group's business. The current outlook signals an acceleration in this trend and, taking into account the Group's positioning and commitment to this future scenario, it is appropriate to believe that the expected developments will translate into improved prospects in the years to come.

All this makes it possible to predict that there will be growing demand for automated warehousing and other logistics solutions, such as warehouse management software and constant, real-time availability of performance metrics for logistics facilities. These technologies are already offered within the Mecalux product portfolio and will make it possible to successfully respond to the demanding environment with a high technological component foreseen in the short term.

In addition, our business is sensitive to economic conditions in the eurozone and the US, the geopolitical uncertainty caused by, among other factors, the crisis generated by the geopolitical tensions between Russia and Ukraine and the Red Sea crisis, the international trade relations between the US and China, and the volatility in commodity prices and interest rate hikes. Any of these factors could have a material adverse effect on our business, financial situation, operating profits and prospects in the coming months. However, on the other hand, the Parent and its Group are aware of the potential growth that still lies ahead and they have the capabilities and resources to leverage this potential and are wholeheartedly committed to taking the lead in this transformation process.

I. Information on environmental matters:

The Mecalux Integrated Policy is a declaration of the Group's intentions and principles with regard to the environment, quality and the health and safety of workers. By means of this, the Group formally makes a formal commitment to protect the environment, the end result of which is the sustainability of the activities carried out by Mecalux. The underlying guidelines of this policy are as follows:

- Apply the concept of continuous improvement and sustainability in the quality of our products and services, our processes and operations, as well as our safe and healthy working conditions.
- Respect and comply with current legislation and other applicable requirements in each case.
- Prioritise prevention, to its full extent, over detection and correction, directing efforts (eliminating hazards, reducing risks, preventing contamination, etc.) to avoid possible incidents.
- Give responsibility to the personnel who carry out their activities at Mecalux, promoting their consultation and involvement.

In order to enable these basic principles to be implemented, Mecalux undertakes to:

- Inform and train employees and other stakeholders on how to perform all aspects of their activities more effectively.
- Facilitate the resources needed to report weaknesses and/or make suggestions for improvement, so that they can be analysed and, as far as possible, corrected and applied, based on the premise that the spirit of innovation and improvement is fundamental for the future of our organisation.
- Encourage research of all kinds (new technologies, calculation systems, production processes and resources, accident statistics, environmental impacts, life cycle analysis, ecodesign, etc.) to achieve improvements in our processes and increased protection of the environment and workers' health and safety.

The Mecalux Group's Environmental Management System

Mecalux is aware of the environmental situation and the impact the activities carried out at its workplaces have on the environment. This is why Mecalux is committed to respecting the environment and satisfying the environmental awareness of our customers, which explains Mecalux's implementation of a certified Environmental Management System (EMS). The EMS is a way of organising and performing work so that the operations carried out in the organisation are environmentally-friendly and allow for their sustainable development.

The Environmental Management System applied at Mecalux is based on the international standard UNE-EN ISO 14001. The various Mecalux production centres are certified by Bureau Veritas under UNE-EN ISO 14001 (with the exception of the US, which is at the implementation phase).

Based on the foregoing and to facilitate a proper dissemination and understanding of our Environmental Management System, Mecalux carries out the following actions:

- Informs all employees and suppliers of the content of our Integrated Policy.
- Raises awareness and trains in these matters all employees whose activities have a major impact on the environment.
- Uses analysis and optimisation, with the aim of achieving higher levels of environmental protection and pollution prevention.
- Improves waste, discharge and emission management.
- Oversees compliance with current legislation and other applicable regulatory requirements.

Mecalux has an Environmental Department that is specifically responsible for implementing, monitoring and managing the EMS based on the functions described above. It also has a series of internal environmental management procedures that set out the procedural guidelines according to the type of action and subject matter, and an internal database containing the Environmental Handbook and the EMS procedures and instructions under the UNE-EN ISO 14001 standard. All departments involved with the EMS have access to this database.

Ecodesign

Mecalux decided to certify its ecodesign management under the UNE-EN ISO 14006 standard and passed the related certification audit in December 2021. This standard provides guidelines to help organisations establish, document, implement, maintain and continually improve their ecodesign management as part of an environmental management system.

Eco-design is the integration of environmental aspects in the design and development of the product with the aim of reducing adverse environmental impacts throughout its life cycle, from the process of obtaining the steel to the recycling of the shelving at the end of its useful life. This is achieved through environmental considerations. These are criteria that must be taken into account in the design process and enable a global vision of the product throughout its life cycle.

Actions aimed at managing environmental impacts

As part of the EMS planning, initially the environmental aspects of the activities, products and services offered by Mecalux are identified and assessed by means of the internal procedure for identification and assessment of environmental aspects, impacts, risks, and opportunities (PR-MA-1001). Environmental aspects are the critical points of activities or processes that may cause some kind of pollution or impact on the environment.

Frequency and probability criteria, inter alia, are taken into account in order to assess the environmental aspects. In general, the significant environmental aspects are as follows:

- Use of paints
- Use of acid and base chemical products

- Acid waste
- Paint residues
- Use of electricity
- Use of natural gas
- Treated wastewater discharge
- Accidental risk of uncontrolled wastewater discharge

To minimise the identified and documented significant environmental impacts, a series of environmental targets are established annually, all of which are quantified as far as possible and approved by management. These targets are generally aimed at:

- Reducing emissions associated with CO₂.
- Reducing consumption of energy sources (electricity, natural gas).
- Reducing consumption of natural resources (water).
- Minimising waste.

Based on these targets, the actions required to achieve them are established through environmental management programmes (EMP), which establish the people responsible for their management, the resources and the means for controlling and monitoring them.

Actions performed by the Environment Department to identify and assess environmental aspects and risks.

The environmental aspects and risks identified are those that are likely to have a potentially adverse effect (threat) or beneficial effect (opportunity) on the EMS. The Environment Department generates, by workplace, an up-to-date register of the environmental aspects/risks identified and assessed for all the activities, products and/or services, based on the criteria indicated in the PR-MA-1001 procedure that establishes the methodology in the identification and assessment of the environmental aspects, impacts, risks and opportunities of the activities of Mecalux.

To ensure its commitment to the environment and the effectiveness of its EMS, Mecalux identifies, accesses and keeps updated the legal and regulatory requirements that affect or may affect the environmental aspects of its activities, products, processes or services, following its internal procedure for identifying and accessing legal requirements (PR-MA-1002). Likewise, in order to periodically review, evaluate and record compliance with applicable legislation, the EMS has established PR-MA-1023 procedure, the purpose of which is to periodically review, evaluate and record the aforementioned regulatory compliance.

The Mecalux Group has arranged an international insurance programme which, *inter alia*, covers third-party liability for accidental pollution, which is understood to be the disturbance of the natural condition of air, water, or soil caused by emissions from the Company's facilities, when as a consequence of this disturbance damage may be caused to people or tangible assets.

In order to ensure that Mecalux Management reviews the effectiveness of the EMS, the procedure for Management's Review of the EMS (PR-MA-1022) has been prepared. Thus, it is possible to correct existing deficiencies, develop improvements and review the Environmental Policy and its objectives effectively.

Every year the Environmental Management Report is prepared, according to the said UNE-EN ISO 14001 standard. Environmental Management Report contains all the information necessary to enable management to confirm the effectiveness of the EMS and to verify its development with respect to previous years, correct possible deficiencies, propose improvements and establish environmental objectives.

Environmental audits

The audit is a tool to check the functioning and implementation of the related management system. The audit can be internal or external (annual frequency).

At Mecalux, annual audits in accordance with the UNE-EN ISO 14001 standard are performed by a Management System Certification Entity in accordance with the UNE-EN ISO 14001 standard, and the level of compliance with each of the points of the aforementioned standard is verified.

The control of operations required to minimise environmental impacts can identify faults that must be corrected to achieve the desired objectives, for which the EMS has the procedure for the control and monitoring of non-conformances, corrective and preventive actions (PR-RL-2001) through which the following is established:

- Develop a plan to correct the non-conformance.
- Determine what preventive measures should be taken.
- Ensure that the preventive measures are effective.
- Ensure that any procedure affected by the corrective measure taken is duly reviewed.
- Establish and maintain a procedure that defines the person responsible and his/her competencies to investigate, correct, mitigate, prevent and monitor the non-conformance.
- Document and maintain a record of non-conformances.

Actions taken by the Department to prevent, reduce or offset carbon emissions that seriously affect the environment

In all Mecalux operations, installations and/or processes are designed or selected to eliminate or minimise the associated emissions, applying at all times preventive maintenance and best practice criteria to ensure the optimum functioning of its equipment through:

- Preventive maintenance of installations (filters, combustion regulation, etc.).
- Always close packaging of products that evaporate tightly and do not expose them to the sun.
- Efficient driving of vehicles (forklift trucks, trucks, cars, etc.), by implementing measures such as not accelerating sharply and switching off the engine if it is not going to be used for a while, etc.
- Capture of emissions where they arise, so that they can be channelled correctly.
- Using the extraction system, if available, when carrying out operations with particle or dust emission (welding, cleaning of zones, etc.).
- Keeping general ventilation systems activated.
- Prohibiting the burning of products or making fires.
- Prioritising the acquisition/use of equipment that minimises emissions (electric forklifts, etc.).
- Also, to oversee the legal compliance of the atmospheric emissions at each source of emissions, internal and/or external checks are regularly carried out of the legal compliance of the emissions associated with Mecalux's activities and the results are shown in the related reports: Internal control of the combustion parameters (CO, NO_x, CO₂...) carried out by qualified internal technicians, following the guidelines of the PR-MA-1009 internal procedure to ensure that in the atmospheric emissions of MECALUX's functioning, management and maintenance operations, the emissions are in accordance with the provisions of this procedure and current legislation from an environmental standpoint, and the results obtained are recorded.
- External legal control, carried out in Spain, by external technicians from a Collaborating Entity of the Government (ECA, OCA, etc.). The frequency, the parameters to be controlled (CO, NO_x, COT, HCl, etc.) and other obligations are regulated by environmental authorisation, environmental licence or other legal requirements.

In accordance with the legislation in force in each country, the following internal and/or external controls are periodically performed to control the legal compliance of the physical emissions (noise levels):

- Control by qualified internal technicians, according to the IN-MA-1017 internal instruction, establishing the criteria to assess the A-weighted equivalent continuous sound level outside MECALUX's centres.

- And an external control performed, in Spain, by external technicians from a Collaborating Entity of the Government (ECA, OCA, etc.). The frequency is regulated by the obligations regarding environmental authorisation, environmental licence or other requirements.

In the event of incidents, the relevant measures are implemented and recorded in a Preventive/Corrective Measures Plan, in accordance with the PR-RL-2001 internal procedure.

Circular economy and waste prevention and management. Measures for prevention, recycling, reuse and other forms of waste recovery/disposal

To ensure that all waste is collected selectively and managed to maximise recycling, the PR-MA-1007 procedure establishes a system for the selective collection, storage and delivery of the waste that is generated. To this end, the following actions are carried out:

- In-house induction training for all employees.
- Awareness-raising posters are strategically placed throughout the various production centres.
- Different types of containers are distributed throughout each workplace to facilitate segregation, reuse and/or recycling, by type of waste.
- Measures included in the Preventive/Corrective Measures Plan related to waste management are implemented. Waste generation is prevented through appropriate planning of work and operations. If waste is generated, identify it to avoid mixing different types.
- Waste is reused wherever possible.
- Selective separation of waste (hazardous/non-hazardous), depositing each type of waste in its respective container.
- Do not mix types of waste; if they are hazardous, unexpected reactions may be caused.
- Management of waste with authorised treatment plants, prioritising the selection of reuse and recovery treatments and minimising the amount sent to landfill.

At each workplace, the waste generated by our activities is separated selectively into different containers by type and is labelled and recorded internally.

The amounts of waste generated by country in 2023 are detailed below:

2023		SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
Non-Hazardous Waste (MT)	Scrap	11,832.00	922.00	1,218.00	9,867.00	3,427.00	9,166.00
	Other Non-Hazardous Waste	887.84	52.20	76.32	661.57	379.16	328.66
Hazardous Waste (MT)		2,649.57	32.71	25.62	306.94	81.40	295.97

2022		SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
Non-Hazardous Waste (MT)	Scrap	12,291.00	1,394.00	1,151.00	9,058.00	4,105.00	8,643.00
	Other Non-Hazardous Waste	965.25	33.24	44.35	629.70	513.87	251.92
Hazardous Waste (MT)		2,612.76	69.29	28.36	383.53	134.59	178.15

Overall, there are no major differences between the amounts generated between 2022 and 2023.

Measures aimed at reducing the use of paper in offices

In order to encourage minimal use of office paper and ensure that all waste paper generated at Mecalux is collected selectively to maximise its recycling, the guidelines of the PR-MA-1026 procedure are followed, which involves the following actions:

- Placing awareness-raising posters strategically throughout the production centres.
- Providing containers to facilitate separation, reuse and/or recycling in areas where paper is used.
- Using email for internal communications.
- As far as possible, printing on both sides and reusing paper only printed on one side.
- Minimising the use of paper files and encouraging the use of computer files.
- Separating paper from other rubbish to enable its recycling.

Climate change. Greenhouse gas emissions generated as a result of the company's activities, including the use of goods and services it produces

The Mecalux Group identifies and assesses the risks related to Climate Change using the methodology set out in the PR-MA-1001 internal procedure, the main ones being:

- Development of European and international legislation and increased requirements.
- Reduction of limited potable water resources.
- Acidification and greenhouse gases.
- Global warming.
- Reduction of natural/non-renewable resources.
- Waste generation.
- Risk of spillages, leakages or accidental discharges that may affect groundwater, aquatic ecology and the environment.
- Soil pollution, related to environmental problems and social health issues.
- Risk of explosions or fires which may affect safety, health and the local environment.

The above can provide opportunities for economic, social and environmental growth:

- Improved efficiency in harnessing resources.
- Improve competitiveness in the industry.
- Improved versatility, flexibility and competitiveness between production plants.
- Sustainable growth.
- Improve local environmental quality.

To control the legal compliance of atmospheric chemical emissions at each source of emissions, internal and/or external checks are regularly performed:

- Internal control of the combustion parameters (CO, NO_x, CO₂, etc.) carried out by qualified internal technicians, following the guidelines of the PR-MA-1009 internal procedure to ensure that in the atmospheric emissions of Mecalux's functioning, management and maintenance operations, the emissions are in accordance with the provisions of this procedure and current legislation from an environmental standpoint, and the results obtained are recorded.
- External legal control carried out by technicians from accredited external bodies. The frequency, the parameters to be controlled (CO, NO_x, COT, HCl, etc.) and other obligations are regulated by environmental authorisation, environmental licence or other legal requirements.

GHG emissions associated with the activities can be classified according to whether they are direct emissions (Scope 1), indirect emissions (Scope 2) or other indirect emissions (Scope 3).

The calculation is made by taking tonnes of CO₂ equivalent emissions (Tn CO₂ eq.) as a benchmark value and a useful metric for comparing different GHG emissions.

Scope 1 Direct Emissions: Following is a table with the calculation of those emissions from sources that the organisation owns or controls in its activities in different countries:

2023:

Tn CO ₂ eq.	SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
Scope 1	5,574.88	820.52	1,743.21	4,254.96	2,999.12	8,812.20

2022:

Tn CO ₂ eq.	SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
Scope 1	5,311.32	950.98	1,587.24	3,190.53	3,649.23	9,343.20

In 2023, the natural gas scope criterion was modified, only for the United States, and only the natural gas consumption of the production centres was reported. For comparability between years, the comparative information for 2022 has been modified.

Scope 2 Indirect GHG emissions: Following is a table with the calculation of those emissions associated with the generation of electricity acquired and consumed by Mecalux in the various countries:

2023:

Tn CO ₂ eq.	SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
Scope 2	4,666.47	466.03	630.72	3,290.75	1,899.37	5,042.62

2022:

Tn CO ₂ eq.	SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
Scope 2	4,786.58	526.24	570.74	3,342.80	2,209.50	5,029.44

Scope 3 Other indirect GHG emissions: The Group does not have any information associated with Scope 3 related to the performance of its activities; however, following is a table with the calculation by country, of those emissions associated with Mecalux's water consumption:

2023:

Tn CO ₂ eq.	SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
Scope 3	28.55	3.04	2.55	14.02	6.12	21.38

2022:

Tn CO ₂ eq.	SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
Scope 3	32.97	3.87	2.96	14.37	5.95	19.77

Measures taken to adapt to the consequences of climate change

At Mecalux, procedures, instructions and other types of operating documentation are prepared to provide guidelines and rules to minimise, prevent and correct each of the environmental vectors related to climate change.

An environmental management plan is available at each workplace with specific measures related directly or indirectly to factors that may influence climate change. These measures in turn can be related to environmental goals and/or targets.

Mecalux has a corporate plan of environmental objectives agreed and approved by Company Management, which proposes, *inter alia*, goals aimed at reducing such emissions and specifies the resources used. There are also production centres that have their own environmental targets. Below are the targets established for 2021-2023.

- 2% reduction in CO₂.
- 1% reduction in water consumption and/or use.
- 1% reduction in electricity consumption and/or use.
- 3% reduction in natural gas consumption and/or use.
- 2% reduction in the generation of hazardous waste.

By the end of 2023, all targets set for the three-year period had been met, except for the reduction in hazardous waste generation.

These targets and the related goals are directly or indirectly linked to the reduction of GHG emissions and thus to a continuous improvement in the medium and long term.

The Group has also set the following targets for 2024-2026:

- 2% reduction in CO₂.
- 1% reduction in water consumption and/or use.
- 1% reduction in electricity consumption and/or use.
- 3% reduction in natural gas consumption and/or use.
- 2% reduction in the generation of hazardous waste.

Biodiversity protection

The protection and conservation of biodiversity is vital, and its management is tied to the management of natural resources and people's health and well-being. It is also one of the fundamental bases for sustainable socio-economic development, in order to ensure the supply of raw materials and natural resources used by companies.

Through its EMS, Mecalux has implemented different operating documents (procedures, instructions, etc.) which establish the control, minimisation, prevention and correction systems for each of the environmental vectors. In addition, Mecalux's production centres all have protection facilities (wastewater purification, particulate filtering systems, channelling of chemical atmospheric emissions, waste management, holding tanks, waterproofing, etc.) in place to minimise the environmental effects of its activity.

Mecalux is not located in specially protected areas, although the green areas (lawn, trees, bushes, flowers) of the centres that have them are cared for and maintained in accordance with the biological cycles and the seasons of the year.

Accordingly, the activity at the Mecalux plants is carried out in strict compliance with the environmental legislation of each of the countries in which it operates while looking after its surroundings, in such a way that its activity does not have a direct influence on biodiversity.

Sustainable use of resources. Consumption of water, energy and raw materials.

Water consumption

To ensure the control of water consumption at Mecalux's workplaces, for the purpose of guaranteeing rational water usage and establishing possible minimisation targets, water consumption is periodically monitored based on water bills, and performance ratios are calculated. All the water consumed comes from the public water supply.

Water consumption by country is detailed below:

m ³	SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
2023	72,291.00	7,685.00	6,467.00	35,497.00	15,498.00	54,121.63
2022	83,476.00	9,803.00	7,488.00	36,370.00	15,056.00	50,060.47

In Argentina, the reduction in water consumption is due to the implementation of measures such as the replacement of tap fixtures and the optimisation of water consumption in: process baths, changing rooms, bathrooms and dining areas.

In the US, the increase in water consumption is due to an increase in production. The absolute value is taken as a comparison of water consumption data.

As part of the best environmental practices regarding water consumption, the following measures, *inter alia*, are taken:

- Use of economisers/atomisers for taps, showers, etc.

- Regulation of water flow of taps, showers, etc.
- Use of the correct measure of products for cleaning operations.

Energy consumption

The electricity consumed comes from the electricity grid. Minimising its consumption reduces the impacts associated with atmospheric pollution and waste generation.

Electricity consumption by country is detailed below:

kWh	SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
2023	14,537,293.00	1,451,802.00	1,964,846.00	10,251,556.00	5,917,053.00	15,709,093.00
2022	14,911,477.00	1,639,385.00	1,778,006.00	10,413,713.00	6,883,171.00	15,668,022.00

Natural gas is one of the most important non-renewable energy sources, consisting of a mixture of light gases found in oil fields, dissolved or associated with oil or in coal deposits, which is used as fuel for various applications/processes. It is a finite resource, and although it is a cleaner fuel than other fuels, its use also generates atmospheric emissions.

Natural gas consumption by country is detailed below:

m ³	SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
2023	2,436,727.00	368,178.00	800,802.00	1,672,112.26	991,896.00	3,635,905.41
2022	2,310,156.00	424,337.00	722,167.35	1,159,396.14	1,326,765.00	3,873,092.00

In 2023, the natural gas scope criterion was modified, only for the United States, and only the natural gas consumption of the production centres was reported. For comparability between years, the comparative information for 2022 has been modified.

The increase in gas consumption in Mexico has been quickly solved by replacing equipment with more efficient ones such as the process boiler.

The decrease in natural gas consumption in Poland is due to a reduction in production as a result of a shutdown of a production process.

In addition, other fossil fuels are also used in the production processes as a source of energy, as detailed below:

2023	Un.	SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
Diesel	litres	18,470.00	8,800.00	0.00	0.00	174,494.23	0.00
Petrol	litres	0.00	0.00	0.00	15,077.37	74,493.05	0.00
Propane	kg	0.00	0.00	0.00	0.00	0.00	326,069.38
LPG	kg	86,758.00	0.00	4,524.00	204,910.23	65,409.00	0.00

2022	Un.	SPAIN	ARGENTINA	BRAZIL	MEXICO	POLAND	USA
Diesel	litres	23,252.00	11,988.93	0.00	0.00	179,798.46	9,853.43
Petrol	litres	0.00	0.00	0.00	16,204.98	38,584.62	0.00
Propane	kg	0.00	0.00	0.00	0.00	0.00	322,801.01
LPG	kg	85,454.00	0.00	9,182.00	218,533.35	61,764.19	0.00

To ensure the control of energy consumption at Mecalux's workplaces and guarantee rational energy usage and establish possible minimisation targets, periodic monitoring of consumption takes place through the bills, and performance ratios are calculated.

Energy efficiency

Energy efficiency is an essential aspect of any organisation's strategy for sustainable growth, and one of the most direct ways to reduce emissions of greenhouse gases and other pollutants. Mecalux carries out various actions as part of its energy consumption processes to contribute to saving and the efficiency of the primary energy sources consumed, as well as to optimise the energy demand of energy consuming facilities, equipment and systems:

- Best practices in the use of energy by raising awareness among employees of the use of different energy sources.
- Prioritisation of the acquisition of more efficient equipment by analysing the various options in the market in the procurement process.
- Energy audits, which provide insight into the situation regarding energy use and detect operations within the processes that can contribute to savings and the efficiency of the primary energy consumed, as well as to optimise the energy demand of the installation.

The following is a list of actions carried out on an ongoing basis to improve energy efficiency in the various energy vectors:

- Electricity:
 - Keep unnecessary lighting switched off (automation on/off, raising awareness among employees, etc.).
 - Use low-consumption equipment (LED lighting, efficient appliances, etc.).
 - Organise and distribute lighting by sector.
 - Harness natural light and regulate exposure to the sun, as far as possible, to keep areas cool or warm depending on the time of year.
 - Do not leave machines and equipment running if it is not necessary.
 - Ensure the ongoing efficiency of energy-consuming elements (ensure that intakes are correct and leak-free, etc.).
 - Carry out preventive maintenance of equipment using compressed air, to avoid air leaks.
 - Ensure that windows and doors are properly closed to avoid energy losses.
 - Control the thermostat of air-conditioning equipment.
- Natural gas:
 - Organise production to ensure that equipment that consumes large amounts of heat (kilns, etc.) are started up for long production runs.
 - Ensure the ongoing efficiency of energy-consuming elements (avoiding leaving kilns switched on, ensuring that intakes are correct and leak-free, etc.).
 - Ensure the upkeep of combustion equipment (correct flame, inspections, periodic reviews, etc.).
 - If underfloor heating is used, ensure that it is switched off when not needed and that rooms are airtight.
 - Minimise hot water consumption in washbasins/showers to reduce natural gas consumption.
 - Adjust the temperature in hot water boilers for washbasins/showers.
- Other fuels (diesel, LPG, propane):
 - Efficient driving of vehicles.
 - Prioritise the use of tanks rather than portable containers (canisters).

Consumption of raw materials by type and volume

Different raw materials are used in Mecalux's different production processes, most notably steel (coils) and paint. In Spain, production processes are centralised at the Cornelia 1, Cornelia 3, Gijón and Palencia workplaces. In the rest of the world, Mecalux has production centres in Poland, Mexico, USA, Argentina and Brazil.

The consumption of our two main raw materials in 2023 was as follows (countries with production centre(s)):

2023	Spain	Argentina	Brazil	Mexico	Poland	USA	TOTAL*
STEEL (MT)	154,757.00	8,706.00	14,318.00	94,703.00	41,324.00	151,251.00	465,059.00
PAINT (MT)	1,093.00	103.00	198.00	865.00	301.00	1,764.00	4,324.00

2022	Spain	Argentina	Brazil	Mexico	Poland	USA	TOTAL*
STEEL (MT)	159,931.00	10,524.00	14,117.00	94,607.00	51,309.00	137,507.00	467,995.00
PAINT (MT)	1,070.00	88.00	199.95	810.00	415.00	1,614.00	4,196.95

* Steel and paint account for more than 95% of the raw materials used at Mecalux.

Measures taken to improve the efficiency of their use

Mecalux designs its products with the quality and thickness of raw material strictly necessary according to the specific functionality of the product. Accordingly, in the design of each product, the use of raw materials is analysed in detail so that there is as little waste as possible and, therefore, our raw materials are used as efficiently as possible.

Likewise, the production processes are designed to optimise the use of resources, in terms of both raw materials and natural resources (energy, water, etc.), and ancillary materials. Material flows are also designed to optimise their movement, storage, shipment and transport.

Similarly, and with the main objective of correcting any type of variance in the use of raw materials, however minimal it may be, a monthly control of scrap levels by type has been implemented.

Also, as part of the global process of optimisation and efficiency in the use of raw and ancillary materials, Mecalux prioritises reuse and recycling and carries out actions such as:

- Recycling of pallets.
- Use of reusable flexible packing straps for internal transport rather than steel straps.
- Reuse of wooden packaging and blocks.
- Reuse of cardboard raw material packaging.
- Restructuring and use of materials in intermediate processes.

Supplier evaluation

Mecalux has the PR-AC-0005 internal procedure, whose purpose is to define the method we use to evaluate the suppliers and subcontractors that have a significant impact on the environment, thus ensuring that our products and/or services comply with the requirements of the Environmental Management System.

The Procurement Department, among other functions, keeps a list of duly assessed suppliers that supply products that might have environmental implications. It also selects suppliers on the basis of environmental criteria, as well as quality, cost and service. It should be noted that this department is responsible for halting payments to suppliers of machinery, chemical products, lifting accessories or certain services, when environmental non-conformances have been identified in the product to be acquired. Specifically, our suppliers are asked to provide all the necessary documentation in accordance with current environmental legislation, mainly recycling certificates and technical descriptions of the product in question.

II. Information on the current and foreseeable effects of the company's activities on health and safety.

The Mecalux Group's Occupational Risk Prevention Plan

The Occupational Risk Prevention Plan is the tool through which preventive activity is included in Mecalux's general management system; it describes the organisation in general and serves as a guide for the implementation, maintenance and ongoing improvement of the Occupational Risk Prevention Management System (ORPMS). Mecalux's ORPMS was designed, implemented and certified in accordance with the ISO 45001 standard, with the exception of the US and is applicable to all our activities; in particular, it covers the design, manufacture, marketing, installation and after-sales services of our storage systems. This system is managed, reviewed and implemented by the Occupational Risk Prevention Department, with the following guidelines serving as the basis for this ORPMS:

1. Apply the concept of continuous improvement in the quality of our products and services, as well as in our processes and working conditions.
2. Respect and comply with current laws and regulations.
3. Prioritise prevention, to its full extent, over detection and correction, directing efforts to avoid possible incidences.
4. Give responsibility to the personnel who carry out their activities at Mecalux, informing and training employees, encouraging research and communicating deficiencies and/or suggestions for improvement.

Actions performed to identify hazards and assessment of risks affecting personnel's health and safety

Mecalux has established, in all countries with production centres, a series of internal procedures for the proper management of Occupational Risk Prevention, duly documented and implemented for this purpose by the Occupational Risk Prevention Department, such as:

- Risk of people falling.
- Risk of falling objects.
- Risk of blows and cuts from objects.
- Risk of entanglement with objects and machines.
- Risk of thermal and electrical contact.
- Other

The “PR-RL-2025 Identification and assessment of risks” procedure has been prepared for the general processing of identification, assessment and control of risks, with the following phases:

- Identification of job positions and tasks performed.
- Identification of risks at the workstation.
- Assessment of these risks.
- Proposal of preventive and corrective measures.

Based on the general Risk Assessment process or on the other specific assessment processes, the preventive measures are controlled and monitored through the “PR-RL-2001 Control and monitoring of non-conformance, corrective and preventive measures” procedure. The main objective of this procedure is to manage non-conformance in Occupational Risk Prevention and Environmental matters, and to ensure the correct implementation of corrective and preventive measures undertaken. Each workplace has its own programme for the control and monitoring of these actions, and the workplace’s Prevention Service or the Head of Prevention schedules the corrective and preventive measures (risk assessment, accident investigation, audits, etc.), while the workplace supervisor performs the control and monitoring thereof.

The Prevention Service is responsible for identifying and evaluating the Health and Safety requirements, both legal and otherwise, which are applicable to Mecalux. For this purpose, the “PR-RL-2014 Recording and assessment of legal, regulatory and legislative requirements” procedure was prepared, and consists of the following phases:

1. Identification of applicable Health and Safety requirements, according to the activities or services carried out.
2. Recording and classification of queries, collected on paper or by computer.
3. Periodic review and updating.
4. Dissemination of Occupational Risk Prevention requirements at the Mecalux workplaces where they must be applied.
5. Evaluation consisting of associating the obligations established with each identified requirement and assessing the level of compliance.

On the basis of the information received on risk assessment needs, the Prevention Service will establish the schedule for carrying out the risk assessment process. Risk assessments may be required as a result of the introduction of new job positions, the acquisition of new work equipment, a significant change in the working conditions of existing jobs, the opening of new workplaces or the occurrence of accidents and incidents.

Planning of Mecalux’s preventive activities

In order to ensure compliance with the Occupational Risk Prevention policy to eliminate, reduce and/or control the occupational risks detected, Mecalux has established the “PR-RL-2037 Planning of targets and goals of the prevention programme”, which establishes the targets and general guidelines for action applicable to the Mecalux Group.

The Prevention Service periodically proposes to Industrial Management the general targets and goals of the prevention programme planned for the coming year. Priority in the establishment of these objectives is based on the terms indicated in Mecalux's current policy and the Group's general targets. Below are the targets established for 2021-2023 for Mecalux in Spain:

TARGETS 2021 - 2023	(%)*
Reduction in the accident rate compared to the previous year of...	2%
Level of implementation of minimum corrective measures of...	95%
Technical ergonomic measures with a minimum investment in the total budget of implemented corrective measures of at least...	10%

** Each Mecalux Group production centre will adapt these targets to its specific situation.*

At the end of 2023, the overall degree of implementation of these targets for Mecalux Spain was 64%, with only Mecalux Servis, S.A. and Mecalux Software Solutions, S.A. having achieved 100%.

Mecalux Spain has also set new targets for Occupational Risk Prevention for 2024-2026:

TARGETS 2024-2026	(%)*
Reduction in the accident rate compared to the previous year of...	2%
Level of implementation of minimum corrective measures of...	95%
Technical ergonomic measures with a minimum investment in the total budget of implemented corrective measures of at least...	5%

** Each Mecalux Group production centre will adapt these targets to its specific situation.*

The Mecalux Group's ORPMS is reviewed annually, and the related Annual Report is approved.

Coordination of Business Activities

When several companies coexist at a workplace, it is necessary to coordinate the business activities of all of them in order to efficiently ensure the protection of worker health and safety.

At Mecalux, this coordination has two aspects: an internal one relating to the work performed by external companies at our workplaces (maintenance, inspection, etc.) and a second one relating to the work performed externally at customers' workplaces, and mainly due to the assembly of the various storage systems. In Spain, Mecalux has a computer application in the form of a database called "CIMSU" for the coordination of these activities, thus managing subcontracting documentation digitally.

Advisory Bodies in Occupational Risk Prevention

- Prevention Department: Qualified technical staff at each plant whose job is to advise, assist and support all areas of the organisation in matters related to Occupational Risk Prevention.
- Prevention Delegates: Workers' representatives with specific, legally established Occupational Risk Prevention duties, chosen by and from among the elected workers' representatives at each workplace.
- Health and Safety Committee: Joint representation body, existing in all countries with production centres, with the exception of the US, which is made up of equal numbers of representatives of the company and representatives of workers through the Prevention Delegates. It ensures compliance with Occupational Risk Prevention procedures and requirements and proposes the actions required for the continuous improvement of working conditions. The matters discussed include, *inter alia*, the following:
 - Workplace accident rate.
 - Developments in the planning of corrective and preventive measures.
 - Specific health and safety aspects or actions in the workplace.

Also, at each workplace there are employees designated to perform specific actions related to individuals' health and safety, such as the designated internal employees who take action in the event of an emergency or when first aid is required, all pursuant to the Emergency Plan established for each workplace.

Occupational Health and Safety Management Audit and Certification

The Mecalux Group and its production centres* are duly certified by ISO 45001, the international reference standard that establishes the requirements for the implementation of an Occupational Health and Safety Management System, compliance with which is voluntary for companies. This standard is applicable to all the activities carried out at Mecalux, in particular, it covers the design, manufacture, marketing, installation and after-sales of storage systems.

**With the exception of the US production centres, which are in the process of implementing ISO 45001.*

Number of work-related injuries per year, in particular, their frequency and severity, broken down by gender

Work-related injuries and work-related illnesses are managed in accordance with the internal procedure PR-RL-2002, which establishes the procedure for investigating and documenting work-related injuries and incidents, as well as work-related illnesses that occur as a result of performing work for Mecalux. As indicated in this procedure, these terms are defined as follows:

- Occupational accident: Any unexpected or unintentional incident which results in employee injury or ill health.
- Lost work-day injuries: Work-related injury with loss of more than one work day.
- Work-related illness: Harm or ill health caused by the physical, chemical and biological hazards present in the workplace.

The number of work-related injuries with lost work days occurring in 2022 and 2023 at the various production centres of the Mecalux Group and France is as follows:

	SPAIN *	ARGENTINA	BRAZIL	MEXICO	POLAND	USA	FRANCE
Year	Accidents	Accidents	Accidents	Accidents	Accidents	Accidents	Accidents
2023	87	23	5	86	13	28	3
2022	85	24	6	67	12	23	0

* Includes all the Group companies in Spain: Mecalux, S.A., Mecalux Servis, S.A., Mecalux Levante, S.A. and Mecalux Software Solutions, S.A., including production centres, warehouses and offices. ** Only production centres (Pontiac and Melrose) are included

The aforementioned data relates mainly to work-related injuries suffered by male employees of Mecalux, except for 7 cases (6 cases in 2022) of work-related injuries suffered by female workers:

- 4 cases of work-related injuries involving people from Mecalux México, S.A. de C.V. (1 in 2022)
- 3 cases of work-related injuries involving people from Interlake Mecalux Inc. (USA) (4 in 2022)
- 1 case of work-related injury in 2022 at Mecalux Sp Z.o.o. (Poland).

In addition, the IN-RL-2024 accident statistics instruction was implemented to conduct regular monitoring of accident levels at the various workplaces. This monitoring is performed based on standardised data which allows internal comparison between departments or workplaces, with respect to other competitors in the sector. The data analysed include most notably:

- Frequency Rate: (ratio of the total number of lost work-day injuries and the total number of hours worked/person) x 1,000,000
- Severity Rate: (ratio of the total number of work days lost as a result of lost work-day injuries and the total number of hours worked/person) x 1,000

The Frequency Rate in the various countries in which Mecalux has production centres and France in 2022 and 2023 is as follows:

	SPAIN *	ARGENTINA	BRAZIL	MEXICO	POLAND	USA **	FRANCE
Year	F.R.	F.R.	F.R.	F.R.	F.R.	F.R.	F.R.
2023	21.34	227.96	7.86	50.57	10.70	14.46	7.11
2022	21.46	209.40	16.79	41.30	9.72	13.67	0.00

* Includes all the Group companies in Spain: Mecalux, S.A., Mecalux Servis, S.A., Mecalux Levante, S.A. and Mecalux Software Solutions, S.A., including production centres, warehouses and offices. ** Only production centres (Pontiac and Melrose) are included

The Severity Rate in the various countries in which Mecalux has production centres and France in 2022 and 2023 is as follows:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA	FRANCE
Year	S.R.	S.R.	S.R.	S.R.	S.R.	S.R.	S.R.
2023	0.88	4.46	0.05	1.18	0.43	0.35	0.13
2022	0.68	3.96	0.10	1.09	0.45	0.27	0.02

* Includes all the Group companies in Spain: Mecalux, S.A., Mecalux Servis, S.A., Mecalux Levante, S.A. and Mecalux Software Solutions, S.A., including production centres, warehouses and offices. ** Only production centres (Pontiac and Melrose) are included

In the cases of Argentina and the USA, it should be noted that for the calculation of the rates, both work-related injuries among Mecalux's employees and temporary personnel hired through agencies were taken into account, as the legislation in both countries indicates that the user company is required to recognise the work-related injuries of temporary personnel from agencies as if they were employees.

The number of cases of work-related illnesses with lost work days in the various countries in which Mecalux has production centres and France is as follows:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA	FRANCE
Year	Work-related illnesses	Work-related illnesses	Work-related illnesses	Work-related illnesses	Work-related illnesses	Work-related illnesses	Work-related illnesses
2023	1	0	0	0	0	0	0
2022	0	0	0	0	0	1	0

* Includes all the Group companies in Spain: Mecalux, S.A., Mecalux Servis, S.A., Mecalux Levante, S.A. and Mecalux Software Solutions, S.A., including production centres, warehouses and offices. ** Only production centres (Pontiac and Melrose) are included

The above data refers to cases of work-related illnesses suffered by Mecalux's male employees. No female employees lost work days for work-related illness in 2023.

The Frequency Rate for work-related illnesses in the various countries in which Mecalux has production centres and France in 2022 and 2023 is as follows:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA	FRANCE
Year	F.R.	F.R.	F.R.	F.R.	F.R.	F.R.	F.R.
2023	0.25	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.59	0.00

* Includes all the Group companies in Spain: Mecalux, S.A., Mecalux Servis, S.A., Mecalux Levante, S.A. and Mecalux Software Solutions, S.A., including production centres, warehouses and offices. ** Only production centres (Pontiac and Melrose) are included

The Severity Rate for work-related illnesses in the various countries in which Mecalux has production centres and France in 2022 and 2023 is as follows:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA	FRANCE
Year	S.R.	S.R.	S.R.	S.R.	S.R.	S.R.	S.R.
2023	0.01	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Includes all the Group companies in Spain: Mecalux, S.A., Mecalux Servis, S.A., Mecalux Levante, S.A. and Mecalux Software Solutions, S.A., including production centres, warehouses and offices. ** Only production centres (Pontiac and Melrose) are included

The Mecalux Group's accident rate is below the benchmark indices of the sector in which it operates.

Effect of COVID on Health and Safety

The year 2023 was characterised by a gradual decrease in the number of cases of COVID-19, stemming from the vaccination of the population and the related decrease in infection rates. Mecalux has progressively adapted the preventive measures established internally against COVID-19 which has enabled the effects of the pandemic on the health and safety of the organisation's personnel to be minimised and controlled. During May 2023, the WHO itself declared the end of the COVID pandemic emergency.

III. Information on personnel and HR matters

Human resource management helps to ensure that Company employees engage in the achievement of its corporate goals. Hiring the most suitable employees for each position is essential for effective performance of the business activities to achieve the organisation's goals.

The company is aware that human capital is the primary resource and that ensuring the creation and maintaining of the Company's competitive advantages hinges upon the skills, training and experience of its people. For this reason, human resource analysis and management acquires a critical role, evaluating the HR structure and its competence as a means of attaining the Company's goals and fulfilling its strategies.

Human resources management aims to achieve the following goals:

- Diagnose the structure and competence of the current group of people that make up the company.
- Attract qualified candidates to develop the required competencies.
- Contribute to the growth of employees to encourage their development within Mecalux.

Analysis of human resources pursues two major goals: the first consists of diagnosing the structure and competence of the current group of people who make up the company; and the second, of diagnosing the practices and processes adopted and undertaken to achieve the number of employees required, with the appropriate skills, at the right time and in the right place using an effectiveness criterion.

Internal promotion is a way to retain talent. All job vacancies that are being managed at any given time are posted on the corporate website, thus making it easier for any member of workforce to apply for a transfer to a new position, as long as they meet the requirements of the new position. If the employee does not meet a particular requirement, but can acquire the necessary skills through training, he/she may also have the opportunity to apply for the new position.

Mecalux develops policies and procedures that comply with the principles and values set out in its Code of Ethics. Mecalux fosters female and male equality with regard to access to employment, training, professional advancement and working conditions, in accordance with the requirements of each job position at any given time.

Mecalux promotes non-discrimination on the basis of race, nationality, social origin, age, gender, marital status, sexual orientation, ideology, political opinions or religion, through its Code of Ethics.

Despite the content of the "Standards and comparability" section, the information presented in this section includes all employees of the Mecalux Group, not only those belonging to Group companies in Spain, France, Poland, USA, Argentina, Brazil and Mexico. This presentation criterion is consistent with that used in the 2022 tables shown for comparative purposes

The total number and distribution of employees by gender, age, country and professional category at 2023 and 2022 year-end is detailed below, although there are no significant differences in the data referring to the average for each of the aforementioned years:

Employees by gender, age, country and professional category 2023

COMPANY	AGE	GENDER	MANAGEMENT	MIDDLE MANAGEMENT	TECHNICAL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Argentina, S.A.	<30	MEN	0	0	2	1	1	4
Mecalux Argentina, S.A.	<30	WOMEN	0	0	2	0	0	2
Mecalux Argentina, S.A.	30+45	MEN	0	3	1	3	27	34
Mecalux Argentina, S.A.	30+45	WOMEN	0	2	0	0	0	2
Mecalux Argentina, S.A.	46+55	MEN	0	3	0	1	18	22
Mecalux Argentina, S.A.	46+55	WOMEN	0	1	0	0	0	1
Mecalux Argentina, S.A.	> 55	MEN	2	2	0	3	20	27
Mecalux Belgium, S.A.	< 30	MEN	0	0	2	3	0	5
Mecalux Belgium, S.A.	30+45	MEN	0	1	0	5	0	6
Mecalux do Brasil Sistemas de Armazenagem, Ltda	< 30	MEN	0	1	10	3	26	40
Mecalux do Brasil Sistemas de Armazenagem, Ltda	< 30	WOMEN	0	1	5	0	0	6
Mecalux do Brasil Sistemas de Armazenagem, Ltda	30+45	MEN	3	8	17	12	44	84
Mecalux do Brasil Sistemas de Armazenagem, Ltda	30+45	WOMEN	1	1	6	1	0	9
Mecalux do Brasil Sistemas de Armazenagem, Ltda	46+55	MEN	1	3	2	4	10	20
Mecalux do Brasil Sistemas de Armazenagem, Ltda	46+55	WOMEN	0	0	1	0	0	1
Mecalux do Brasil Sistemas de Armazenagem, Ltda	> 55	MEN	1	2	1	3	4	11
Mecalux Ceska, S.R.O.	<30	WOMEN	0	0	1	0	0	1
Mecalux Ceska, S.R.O.	30+45	MEN	0	0	2	5	0	7
Mecalux Ceska, S.R.O.	30+45	WOMEN	0	0	2	0	0	2
Mecalux Ceska, S.R.O.	46+55	MEN	0	0	0	2	0	2
Mecalux Chile, Ltda.	30+45	MEN	0	1	0	0	0	1
Mecalux Chile, Ltda.	30+45	WOMEN	0	1	0	0	0	1
Mecalux Chile, Ltda.	46+55	MEN	0	0	0	2	0	2
Mecalux Chile, Ltda.	46+55	WOMEN	0	0	0	1	0	1
Mecalux Colombia, S.A.S.	< 30	MEN	0	0	0	0	1	1
Mecalux Colombia, S.A.S.	< 30	WOMEN	0	0	4	0	0	4
Mecalux Colombia, S.A.S.	30+45	MEN	0	0	2	1	3	6
Mecalux Colombia, S.A.S.	30+45	WOMEN	0	0	1	1	0	2
Mecalux Colombia, S.A.S.	46+55	MEN	0	0	0	1	1	2
Mecalux Colombia, S.A.S.	46+55	WOMEN	1	0	0	1	0	2
Mecalux Colombia, S.A.S.	> 55	MEN	0	0	1	1	0	2

COMPANY	AGE	GENDER	MANAGEMENT	MIDDLE MANAGEMENT	TECHNICAL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Slovensko, S.R.O.	30+45	MEN	0	0	0	2	0	2
Mecalux Slovensko, S.R.O.	46+55	MEN	0	0	0	1	0	1
Mecalux Estantes, Lda.	< 30	MEN	0	2	0	0	0	2
Mecalux Estantes, Lda.	< 30	WOMEN	0	1	0	0	0	1
Mecalux Estantes, Lda.	30+45	MEN	0	1	0	1	0	2
Mecalux Estantes, Lda.	46+55	MEN	0	1	2	4	0	7
Mecalux Estantes, Lda.	46+55	WOMEN	0	0	2	0	0	2
Mecalux Estantes, Lda.	> 55	MEN	0	0	0	1	0	1
Mecalux Estantes, Lda.	> 55	WOMEN	1	0	0	0	0	1
Mecalux France, S.A.R.L.	< 30	MEN	0	10	25	23	8	66
Mecalux France, S.A.R.L.	< 30	WOMEN	0	1	6	0	0	7
Mecalux France, S.A.R.L.	30+45	MEN	2	38	13	43	14	110
Mecalux France, S.A.R.L.	30+45	WOMEN	0	5	10	2	2	19
Mecalux France, S.A.R.L.	46+55	MEN	4	13	1	4	3	25
Mecalux France, S.A.R.L.	46+55	WOMEN	0	3	5	1	0	9
Mecalux France, S.A.R.L.	> 55	MEN	1	1	0	3	2	7
Mecalux France, S.A.R.L.	> 55	WOMEN	1	0	1	0	1	3
Mecalux Gmbh	< 30	MEN	0	0	2	5	2	9
Mecalux Gmbh	< 30	WOMEN	0	0	1	0	1	2
Mecalux Gmbh	30+45	MEN	0	3	4	8	1	16
Mecalux Gmbh	30+45	WOMEN	0	0	3	0	0	3
Mecalux Gmbh	46+55	MEN	2	1	2	4	2	11
Mecalux Gmbh	46+55	WOMEN	0	0	1	0	0	1
Mecalux Gmbh	> 55	MEN	0	1	1	1	1	4
Mecalux Italia, S.R.L.	< 30	MEN	0	3	2	1	1	7
Mecalux Italia, S.R.L.	< 30	WOMEN	0	0	1	1	0	2
Mecalux Italia, S.R.L.	30+45	MEN	0	7	3	6	1	17
Mecalux Italia, S.R.L.	30+45	WOMEN	0	0	2	1	0	3
Mecalux Italia, S.R.L.	46+55	MEN	1	5	0	8	0	14
Mecalux Italia, S.R.L.	46+55	WOMEN	0	1	1	0	0	2
Mecalux Italia, S.R.L.	> 55	MEN	0	1	0	2	1	4
Mecalux Levante, S.A.	< 30	MEN	0	0	2	0	0	2
Mecalux Levante, S.A.	30+45	MEN	0	7	4	2	3	16
Mecalux Levante, S.A.	30+45	WOMEN	0	1	1	0	0	2
Mecalux Levante, S.A.	46+55	MEN	1	3	2	6	2	14
Mecalux Levante, S.A.	46+55	WOMEN	0	0	3	0	0	3
Mecalux Levante, S.A.	> 55	MEN	0	3	1	3	0	7
Mecalux Levante, S.A.	> 55	WOMEN	0	0	2	0	0	2
Mecalux Nederland, B.V.	< 30	MEN	0	0	2	1	0	3
Mecalux Nederland, B.V.	< 30	WOMEN	0	0	1	0	0	1
Mecalux Nederland, B.V.	30+45	MEN	1	0	1	1	0	3
Mecalux Nederland, B.V.	46+55	MEN	0	0	0	2	0	2
Mecalux Servis, S.A.	< 30	MEN	0	0	3	0	2	5
Mecalux Servis, S.A.	30+45	MEN	0	7	11	6	11	35
Mecalux Servis, S.A.	30+45	WOMEN	0	1	4	0	0	5

COMPANY	AGE	GENDER	MANAGEMENT	MIDDLE MANAGEMENT	TECHNICAL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Servis, S.A.	46+55	MEN	0	9	3	7	4	23
Mecalux Servis, S.A.	46+55	WOMEN	0	1	3	0	0	4
Mecalux Servis, S.A.	> 55	MEN	0	6	8	7	2	23
Mecalux Servis, S.A.	> 55	WOMEN	0	1	2	0	0	3
Mecalux Software Solutions, S.A.	< 30	MEN	0	0	99	0	0	99
Mecalux Software Solutions, S.A.	< 30	WOMEN	0	0	22	0	0	22
Mecalux Software Solutions, S.A.	30+45	MEN	6	14	97	0	0	117
Mecalux Software Solutions, S.A.	30+45	WOMEN	0	0	28	0	0	28
Mecalux Software Solutions, S.A.	46+55	MEN	3	0	17	0	0	20
Mecalux Software Solutions, S.A.	46+55	WOMEN	1	0	9	0	0	10
Mecalux Software Solutions, S.A.	> 55	MEN	2	1	2	0	0	5
Mecalux Software Solutions, S.A.	> 55	WOMEN	0	0	3	0	0	3
Mecalux, S.A.	< 30	MEN	0	4	85	2	108	199
Mecalux, S.A.	< 30	WOMEN	0	1	13	0	0	14
Mecalux, S.A.	30+45	MEN	7	18	127	13	325	490
Mecalux, S.A.	30+45	WOMEN	0	5	37	0	1	43
Mecalux, S.A.	46+55	MEN	6	25	97	13	352	493
Mecalux, S.A.	46+55	WOMEN	5	2	67	3	0	77
Mecalux, S.A.	> 55	MEN	7	16	52	9	191	275
Mecalux, S.A.	> 55	WOMEN	0	2	20	1	0	23
Mecalux México, S.A. de CV	< 30	MEN	0	0	33	0	293	326
Mecalux México, S.A. de CV	< 30	WOMEN	0	0	22	1	13	36
Mecalux México, S.A. de CV	30+45	MEN	1	5	64	10	364	444
Mecalux México, S.A. de CV	30+45	WOMEN	1	1	49	1	8	60
Mecalux México, S.A. de CV	46+55	MEN	5	4	8	7	101	125
Mecalux México, S.A. de CV	46+55	WOMEN	0	2	8	3	4	17
Mecalux México, S.A. de CV	> 55	MEN	0	0	2	1	17	20
Mecalux México, S.A. de CV	> 55	WOMEN	0	0	2	0	0	2
Mecalux Sp Zo.o.	< 30	MEN	0	0	27	3	86	116
Mecalux Sp Zo.o.	< 30	WOMEN	0	2	17	1	0	20
Mecalux Sp Zo.o.	30+45	MEN	7	25	37	26	220	315

COMPANY	AGE	GENDER	MANAGEMENT	MIDDLE MANAGEMENT	TECHNICAL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Sp Zo.o.	30+45	WOMEN	1	5	50	2	1	59
Mecalux Sp Zo.o.	46+55	MEN	4	8	7	9	110	138
Mecalux Sp Zo.o.	46+55	WOMEN	0	3	2	0	0	5
Mecalux Sp Zo.o.	> 55	MEN	2	3	1	1	47	54
Mecalux Sp Zo.o.	>55	WOMEN	0	0	0	0	1	1
Mecalux Logística Insaat	30+45	MEN	0	1	0	0	0	1
Mecalux Logística Insaat	46+55	MEN	1	0	0	0	0	1
Mecalux U.K., Ltd	< 30	MEN	0	1	1	7	1	10
Mecalux U.K., Ltd	30+45	MEN	1	2	2	9	4	18
Mecalux U.K., Ltd	30+45	WOMEN	0	0	3	0	0	3
Mecalux U.K., Ltd	46+55	MEN	0	1	0	4	2	7
Mecalux U.K., Ltd	> 55	MEN	0	0	0	1	0	1
Mecalux U.K., Ltd	> 55	WOMEN	0	0	1	0	0	1
Mecalux Uruguay, S.A.	< 30	MEN	0	0	1	0	2	3
Mecalux Uruguay, S.A.	< 30	WOMEN	0	0	2	1	0	3
Mecalux Uruguay, S.A.	30+45	MEN	0	0	1	3	1	5
Mecalux Uruguay, S.A.	30+45	WOMEN	0	0	1	0	1	2
Mecalux Uruguay, S.A.	> 55	MEN	0	1	0	0	0	1
Mecalux Uruguay, S.A.	> 55	WOMEN	1	0	0	0	0	1
Interlake Mecalux, Inc.	< 30	MEN	1	2	46	3	20	72
Interlake Mecalux, Inc.	< 30	WOMEN	0	0	22	0	2	24
Interlake Mecalux, Inc.	30+45	MEN	10	8	34	21	53	126
Interlake Mecalux, Inc.	30+45	WOMEN	0	5	20	2	4	31
Interlake Mecalux, Inc.	46+55	MEN	1	3	6	5	31	46
Interlake Mecalux, Inc.	46+55	WOMEN	0	0	3	0	4	7
Interlake Mecalux, Inc.	> 55	MEN	1	1	2	6	52	62
Interlake Mecalux, Inc.	> 55	WOMEN	0	0	4	0	1	5
Mecalux I.T. Services, S.L.U.	< 30	MEN	0	0	14	0	0	14
Mecalux I.T. Services, S.L.	30+45	MEN	0	0	38	0	0	38
Mecalux I.T. Services, S.L.	30+45	WOMEN	0	0	3	0	0	3
Mecalux I.T. Services, S.L.	46+55	MEN	3	0	18	0	0	21
Mecalux I.T. Services, S.L.	46+55	WOMEN	0	0	4	0	0	4
Mecalux I.T. Services, S.L.	> 55	MEN	1	3	8	0	0	12
Mecalux I.T. Services, S.L.	> 55	WOMEN	0	0	1	0	0	1
TOTAL			101	341	1,542	379	2,639	5,002

Likewise, the workforce of Acerolux, S.L. at 2023 year-end was made up of 4 people.

Employees by gender, age, country and professional category 2022

COMPANY	AGE	GENDER	MAN AGE MENT	MIDDLE MANAGEMENT	TECHNIC AL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Argentina, S.A.	< 30	MEN	0	0	5	0	4	9
Mecalux Argentina, S.A.	< 30	WOMEN	0	0	3	1	0	4
Mecalux Argentina, S.A.	30+45	MEN	0	8	1	3	38	50
Mecalux Argentina, S.A.	30+45	WOMEN	0	2	1	0	0	3
Mecalux Argentina, S.A.	46+55	MEN	0	2	0	1	17	20
Mecalux Argentina, S.A.	46+55	WOMEN	0	1	0	0	0	1
Mecalux Argentina, S.A.	> 55	MEN	2	3	0	3	20	28
Mecalux Belgium, S.A.	< 30	MEN	0	0	1	3	0	4
Mecalux Belgium, S.A.	30+45	MEN	0	1	0	3	0	4
Mecalux do Brasil Sistemas de Armazenagem, Ltda	< 30	MEN	0	0	5	1	37	43
Mecalux do Brasil Sistemas de Armazenagem, Ltda	< 30	WOMEN	0	0	8	0	0	8
Mecalux do Brasil Sistemas de Armazenagem, Ltda	30+45	MEN	2	7	12	19	53	93
Mecalux do Brasil Sistemas de Armazenagem, Ltda	30+45	WOMEN	0	2	5	1	0	8
Mecalux do Brasil Sistemas de Armazenagem, Ltda	46+55	MEN	3	3	1	3	10	20
Mecalux do Brasil Sistemas de Armazenagem, Ltda	> 55	MEN	0	2	1	3	3	9
Mecalux Ceska, S.R.O.	< 30	WOMEN	0	0	1	0	0	1
Mecalux Ceska, S.R.O.	30+45	MEN	0	0	2	3	0	5
Mecalux Ceska, S.R.O.	30+45	WOMEN	0	0	2	0	0	2
Mecalux Ceska, S.R.O.	46+55	MEN	0	0	0	1	0	1
Mecalux Ceska, S.R.O.	46+55	WOMEN	0	0	0	1	0	1
Mecalux Ceska, S.R.O.	> 55	MEN	0	0	0	1	0	1
Mecalux Chile, Ltda.	30+45	MEN	0	1	0	1	0	2
Mecalux Chile, Ltda.	30+45	WOMEN	0	1	0	0	0	1
Mecalux Chile, Ltda.	46+55	MEN	0	0	0	1	0	1
Mecalux Colombia, S.A.S.	< 30	WOMEN	0	0	4	0	0	4
Mecalux Colombia, S.A.S.	30+45	MEN	0	0	2	3	4	9
Mecalux Colombia, S.A.S.	30+45	WOMEN	0	0	1	2	0	3
Mecalux Colombia, S.A.S.	46+55	MEN	0	0	1	1	1	3
Mecalux Colombia, S.A.S.	46+55	WOMEN	1	0	0	0	0	1
Mecalux Colombia, S.A.S.	> 55	MEN	0	0	0	1	0	1
Mecalux Slovensko, S.R.O.	30+45	MEN	0	0	0	2	0	2

COMPANY	AGE	GENDER	MAN AGE MENT	MIDDLE MANAGEMENT	TECHNIC AL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Slovensko, S.R.O.	46+55	MEN	0	0	0	1	0	1
Mecalux Estantes, Lda.	< 30	MEN	0	0	1	0	0	1
Mecalux Estantes, Lda.	< 30	WOMEN	0	1	0	0	0	1
Mecalux Estantes, Lda.	30+45	MEN	0	2	0	2	0	4
Mecalux Estantes, Lda.	30+45	WOMEN	0	0	1	0	0	1
Mecalux Estantes, Lda.	46+55	MEN	0	1	2	2	0	5
Mecalux Estantes, Lda.	46+55	WOMEN	0	0	1	0	0	1
Mecalux Estantes, Lda.	> 55	MEN	0	0	0	1	0	1
Mecalux Estantes, Lda.	> 55	WOMEN	1	0	0	0	0	1
Mecalux France, S.A.R.L.	< 30	MEN	0	2	25	30	10	67
Mecalux France, S.A.R.L.	< 30	WOMEN	0	0	7	0	0	7
Mecalux France, S.A.R.L.	30+45	MEN	3	26	10	43	19	101
Mecalux France, S.A.R.L.	30+45	WOMEN	0	4	9	2	2	17
Mecalux France, S.A.R.L.	46+55	MEN	3	9	0	6	2	20
Mecalux France, S.A.R.L.	46+55	WOMEN	1	2	5	1	0	9
Mecalux France, S.A.R.L.	> 55	MEN	1	1	0	2	3	7
Mecalux France, S.A.R.L.	> 55	WOMEN	1	0	1	0	1	3
Mecalux Gmbh	< 30	MEN	0	0	1	3	2	6
Mecalux Gmbh	< 30	WOMEN	0	0	1	0	0	1
Mecalux Gmbh	30+45	MEN	0	2	3	8	2	15
Mecalux Gmbh	30+45	WOMEN	0	0	3	0	0	3
Mecalux Gmbh	46+55	MEN	2	1	2	4	1	10
Mecalux Gmbh	46+55	WOMEN	0	0	1	0	0	1
Mecalux Gmbh	> 55	MEN	0	1	1	1	1	4
Mecalux Italia, S.R.L.	< 30	MEN	0	2	1	1	1	5
Mecalux Italia, S.R.L.	< 30	WOMEN	0	0	1	1	0	2
Mecalux Italia, S.R.L.	30+45	MEN	0	9	5	6	1	21
Mecalux Italia, S.R.L.	30+45	WOMEN	0	0	2	1	0	3
Mecalux Italia, S.R.L.	46+55	MEN	1	3	0	7	0	11
Mecalux Italia, S.R.L.	46+55	WOMEN	0	1	1	0	0	2
Mecalux Italia, S.R.L.	> 55	MEN	0	1	0	2	1	4
Mecalux Levante, S.A.	< 30	MEN	0	0	4	0	0	4
Mecalux Levante, S.A.	30+45	MEN	0	8	4	2	4	18
Mecalux Levante, S.A.	30+45	WOMEN	0	0	1	0	0	1
Mecalux Levante, S.A.	46+55	MEN	1	2	2	6	1	12
Mecalux Levante, S.A.	46+55	WOMEN	0	0	3	0	0	3
Mecalux Levante, S.A.	> 55	MEN	0	3	1	3	0	7
Mecalux Levante, S.A.	> 55	WOMEN	0	0	2	0	0	2
Mecalux Nederland, B.V.	< 30	MEN	1	0	1	1	0	3
Mecalux Nederland, B.V.	< 30	WOMEN	0	0	1	0	0	1
Mecalux Nederland, B.V.	30+45	MEN	0	0	0	3	0	3
Mecalux Nederland, B.V.	30+45	WOMEN	0	0	1	0	0	1
Mecalux Nederland, B.V.	46+55	MEN	0	0	0	1	0	1
Mecalux Servis, S.A.	< 30	MEN	0	0	5	1	2	8
Mecalux Servis, S.A.	30+45	MEN	0	6	14	6	8	34
Mecalux Servis, S.A.	30+45	WOMEN	0	1	4	0	0	5

COMPANY	AGE	GENDER	MANAGEMENT	MIDDLE MANAGEMENT	TECHNICAL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Servis, S.A.	46+55	MEN	1	11	3	10	3	28
Mecalux Servis, S.A.	46+55	WOMEN	0	1	4	0	0	5
Mecalux Servis, S.A.	> 55	MEN	0	7	4	4	2	17
Mecalux Servis, S.A.	> 55	WOMEN	0	0	1	0	0	1
Mecalux Software Solutions, S.A.	< 30	MEN	0	1	96	0	0	97
Mecalux Software Solutions, S.A.	< 30	WOMEN	0	0	19	0	0	19
Mecalux Software Solutions, S.A.	30+45	MEN	6	15	99	0	0	120
Mecalux Software Solutions, S.A.	30+45	WOMEN	0	0	22	0	0	22
Mecalux Software Solutions, S.A.	46+55	MEN	5	0	15	0	0	20
Mecalux Software Solutions, S.A.	46+55	WOMEN	1	0	10	0	0	11
Mecalux Software Solutions, S.A.	> 55	MEN	0	1	2	0	0	3
Mecalux Software Solutions, S.A.	> 55	WOMEN	0	0	2	0	0	2
Mecalux, S.A.	< 30	MEN	1	7	72	4	99	183
Mecalux, S.A.	< 30	WOMEN	0	1	10	0	0	11
Mecalux, S.A.	30+45	MEN	5	13	124	14	346	502
Mecalux, S.A.	30+45	WOMEN	1	5	41	0	0	47
Mecalux, S.A.	46+55	MEN	7	27	88	13	331	466
Mecalux, S.A.	46+55	WOMEN	4	3	57	3	1	68
Mecalux, S.A.	> 55	MEN	7	15	38	9	191	260
Mecalux, S.A.	> 55	WOMEN	0	1	16	1	1	19
Mecalux México, S.A. de CV	< 30	MEN	0	0	29	0	296	325
Mecalux México, S.A. de CV	< 30	WOMEN	0	1	22	0	12	35
Mecalux México S.A. de CV	30+45	MEN	0	3	59	7	325	394
Mecalux México S.A. de CV	30+45	WOMEN	1	1	41	1	8	52
Mecalux México, S.A. de CV	46+55	MEN	3	5	5	8	95	116
Mecalux México S.A. de CV	46+55	WOMEN	0	2	8	2	2	14
Mecalux México, S.A. de CV	> 55	MEN	0	0	1	2	16	19
Mecalux México, S.A. de CV	> 55	WOMEN	0	0	2	0	2	4
Mecalux Sp Zo.o.	< 30	MEN	0	2	21	7	74	104
Mecalux Sp Zo.o.	< 30	WOMEN	0	2	20	0	1	23

COMPANY	AGE	GENDER	MAN AGE MENT	MIDDLE MANAGEMENT	TECHNIC AL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Sp Zo.o.	30+45	MEN	7	20	37	27	223	314
Mecalux Sp Zo.o.	30+45	WOMEN	1	6	48	2	1	58
Mecalux Sp Zo.o.	46+55	MEN	3	4	6	7	103	123
Mecalux Sp Zo.o.	46+55	WOMEN	0	3	2	0	0	5
Mecalux Sp Zo.o.	> 55	MEN	2	1	1	0	52	56
Mecalux Sp Zo.o.	> 55	WOMEN	0	0	0	0	1	1
Mecalux Logística Insaat	30+45	MEN	0	1	1	0	0	2
Mecalux Logística Insaat	46+55	MEN	1	0	0	0	0	1
Mecalux U.K., Ltd	< 30	MEN	0	0	1	7	1	9
Mecalux U.K., Ltd	30+45	MEN	1	2	1	5	3	12
Mecalux U.K., Ltd	30+45	WOMEN	0	0	3	0	0	3
Mecalux U.K., Ltd	46+55	MEN	0	1	0	3	2	6
Mecalux U.K., Ltd	> 55	WOMEN	0	0	1	0	0	1
Mecalux Uruguay, S.A.	< 30	MEN	0	0	3	1	0	4
Mecalux Uruguay, S.A.	30+45	MEN	0	0	3	0	1	4
Mecalux Uruguay, S.A.	30+45	WOMEN	0	0	1	1	0	2
Mecalux Uruguay, S.A.	46+55	MEN	0	0	1	0	0	1
Mecalux Uruguay, S.A.	46+55	WOMEN	1	0	0	1	0	2
Interlake Mecalux, Inc.	< 30	MEN	0	3	40	2	23	68
Interlake Mecalux, Inc.	< 30	WOMEN	0	0	16	2	1	19
Interlake Mecalux, Inc.	30+45	MEN	10	8	29	21	54	122
Interlake Mecalux, Inc.	30+45	WOMEN	1	4	17	2	5	29
Interlake Mecalux, Inc.	46+55	MEN	1	4	5	4	27	41
Interlake Mecalux, Inc.	46+55	WOMEN	0	1	3	0	6	10
Interlake Mecalux, Inc.	> 55	MEN	3	0	3	6	59	71
Interlake Mecalux, Inc.	> 55	WOMEN	0	0	1	0	2	3
Mecalux I.T. Services, S.L.U.	< 30	MEN	0	0	15	0	0	15
Mecalux I.T. Services, S.L.	< 30	WOMEN	0	0	2	0	0	2
Mecalux I.T. Services, S.L.	30+45	MEN	0	0	31	0	0	31
Mecalux I.T. Services, S.L.	30+45	WOMEN	0	0	4	0	0	4
Mecalux I.T. Services, S.L.	46+55	MEN	4	0	17	0	0	21
Mecalux I.T. Services, S.L.	46+55	WOMEN	0	0	2	0	0	2
Mecalux I.T. Services, S.L.	> 55	MEN	0	3	6	0	0	9
Mecalux I.T. Services, S.L.	> 55	WOMEN	0	0	1	0	0	1
TOTAL			100	306	1,415	381	2,617	4,819

Likewise, the workforce of Acerolux, S.L. at 2022 year-end was made up of 2 people.

Employees by type of contract and gender 2023(*)

CONTRACT	WOMEN	MEN	Total generates)
PERMANENT	568	3,878	4,446
TEMPORARY	46	510	556
Overall total	614	4,388	5,002

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

Employees by type of contract and gender 2022(*)

CONTRACT	WOMEN	MEN	Total generates)
PERMANENT	513	3,751	4,264
TEMPORARY	64	491	555
Overall total	577	4,242	4,819

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

Employees by type of contract and age 2023(*)

CONTRACT	< 30	30+45	46 + 55	> 55	Overall total
PERMANENT	840	1,948	1,106	552	4,446
TEMPORARY	288	222	36	10	556
Overall total	1,128	2,170	1,142	562	5,002

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

Employees by type of contract and age 2022(*)

CONTRACT	< 30	30+45	46 + 55	> 55	Overall total
PERMANENT	799	1,911	1,026	528	4,264
TEMPORARY	294	216	38	7	555
Overall total	1,093	2,127	1,064	535	4,819

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

Employees by type of contract and professional category 2023(*)

CONTRACT	MANAGEMENT	MIDDLE MANAGEMENT	TECHNICAL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Overall total
PERMANENT	101	333	1,456	360	2,196	4,446
TEMPORARY		8	86	19	443	556
Overall total	101	341	1,542	379	2,639	5,002

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

Employees by type of contract and professional category 2022(*)

CONTRACT	MANAGEMENT	MIDDLE MANAGEMENT	TECHNICAL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Overall total
PERMANENT	100	288	1,310	353	2,213	4,264
TEMPORARY		18	105	28	404	555
Overall total	100	306	1,415	381	2,617	4,819

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

Employees by type of working hours and gender 2023(*)

CONTRACT	WOMEN	MEN	Total generates)
FULL-TIME	568	4,298	4,866
PART-TIME	46	90	136
Overall total	614	4,388	5,002

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

Employees by type of working hours and gender 2022(*)

CONTRACT	WOMEN	MEN	Total generates)
FULL-TIME	526	4,155	4,681
PART-TIME	51	87	138
Overall total	577	4,242	4,819

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

Employees by type of working hours and age 2023(*)

CONTRACT	< 30	30+45	46 + 55	> 55	Overall total
FULL-TIME	1,118	2,146	1,109	493	4,866
PART-TIME	10	24	33	69	136
Overall total	1,128	2,170	1,142	562	5,002

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

Employees by type of working hours and age 2022(*)

CONTRACT	< 30	30+45	46 + 55	> 55	Overall total
FULL-TIME	1,087	2,096	1,030	468	4,681
PART-TIME	6	31	34	67	138
overall total	1,093	2,127	1,064	535	4,819

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

Employees by type of working hours and professional category 2023(*)

CONTRACT	MANAGEMENT	MIDDLE MANAGEMENT	TECHNICAL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Overall total
FULL-TIME	100	338	1,467	378	2,583	4,866
PART-TIME	1	3	75	1	56	136
Overall total	101	341	1,542	379	2,639	5,002

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

Employees by type of working hours and professional category 2022(*)

CONTRACT	MANAGEMENT	MIDDLE MANAGEMENT	TECHNICAL AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Overall total
FULL-TIME	99	302	1,346	380	2,554	4,681
PART-TIME	1	4	69	1	63	138
Overall total	100	306	1,415	381	2,617	4,819

(*)Data at year-end, although the data referring to the average for the year do not show significant differences.

The workforce at 2023 year-end was up 3.80% on that at 2022 year-end.

A comparison of both years, and specifically the breakdown of employees by type of contract and gender, indicates that the percentages of people with permanent contracts compared to those with temporary contracts has remained practically unchanged. However, taking a closer look at the number of female employees compared to the number of male employees, a slight increase is evident in the case of women, with a percentage of 12.27% of the total number of employees in 2023, while the percentage in 2022 was 11.97%.

There is no significant change in the distribution of the workforce by age group, with the situation remaining practically the same in both years.

By contrast, in the number of employees by type of working hours and gender, it can be seen that part-time contracts decreased by 1.4% compared to the previous year. Specifically, and as regards women, the percentage of full-time contracts increased by 1.35% of the total number of women, while part-time contracts decreased by 1.35% compared to the previous year. This same comparison in the case of men shows that there has been no variation in the percentage of men working full time out of the total number of men, which is 97.95%.

Grounds for terminations (including dismissals) by gender 2023 Grounds for terminations (including dismissals) by gender 2022

TERMINATION	MEN	WOMEN	Overall total
DISMISSAL	220	28	248
RESIGNATION	948	51	999
DEATH	4	2	6
END OF CONTRACT	301	20	321
RETIREMENT	28	1	29
END OF SICKNESS ABSENCE	20	1	21
FAILING PROBATIONARY PERIOD	21	3	24
LEAVE OF ABSENCE	19	4	23
INVALIDITY	1	0	1
SUBROGATION	0	0	0
Overall total	1,562	110	1,672
Average workforce	4,318.86	602.45	4,921.30
PERCENTAGE OF WORKFORCE	0.36	0.18	0.34

TERMINATION	MEN	WOMEN	Overall total
DISMISSAL	124	12	136
RESIGNATION	945	82	1,027
DEATH	7	0	7
END OF CONTRACT	287	11	298
RETIREMENT	21	1	22
END OF SICKNESS ABSENCE	9	1	10
FAILING PROBATIONARY PERIOD	17	10	27
LEAVE OF ABSENCE	24	4	28
INVALIDITY	2	0	2
SUBROGATION	1	0	1
Overall total	1,437	121	1,558
Average workforce	4,179.05	560.44	4,739.50
PERCENTAGE OF WORKFORCE	0.34	0.22	0.33

Grounds for termination (including dismissals) by age 2023

TERMINATION	<30	30+45	46+55	>55	Overall total
DISMISSAL	86	105	34	23	248
RESIGNATION	490	450	47	12	999
DEATH	1	1	1	3	6
END OF CONTRACT	120	147	39	15	321
RETIREMENT		2	1	26	29
END OF SICKNESS ABSENCE			13	8	21
FAILING PROBATIONARY PERIOD	11	11	2		24
LEAVE OF ABSENCE	3	19	1		23
INVALIDITY				1	1
Overall total	711	735	138	88	1,672
Average workforce	1,034.46	2,149.56	1,146.25	591.03	4,921.30
PERCENTAGE OF WORKFORCE	0.69	0.34	0.12	0.15	0.34

Grounds for termination (including dismissals) by age 2022

TERMINATION	<30	30+45	46+55	>55	Overall total
DISMISSAL	47	66	18	5	136
RESIGNATION	541	412	60	14	1,027
DEATH	1		3	3	7
END OF CONTRACT	144	111	32	11	298
RETIREMENT	0	0	0	22	22
END OF SICKNESS ABSENCE	0	4	5	1	10
FAILING PROBATIONARY PERIOD	13	9	4	1	27
LEAVE OF ABSENCE	7	19	1	1	28
INVALIDITY	0	0	1	1	2
SUBROGATION	0	1	0	0	1
Overall total	753	622	124	59	1,558
Average workforce	993.35	2,121.15	1,067.81	557.18	4,739.50
PERCENTAGE OF WORKFORCE	0.76	0.29	0.12	0.11	0.33

Grounds for termination (including dismissals) by professional category 2023

TERMINATION	MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Overall total
DISMISSAL	5	6	42	31	164	248
RESIGNATION	2	20	159	12	806	999
DEATH		2	1		3	6
END OF CONTRACT		14	41	11	255	321
RETIREMENT	1	1	2	1	24	29
END OF SICKNESS ABSENCE			1		20	21
FAILING PROBATIONARY PERIOD	1		14		9	24
LEAVE OF ABSENCE		1	16		6	23
INVALIDITY					1	1
Overall total	9	44	276	55	1,288	1,672
Average workforce	103.20	329.21	1,517.35	380.90	2,590.65	4,921.30
PERCENTAGE OF WORKFORCE	0.09	0.13	0.18	0.14	0.50	0.34

Grounds for termination (including dismissals) by professional category 2022

TERMINATION	MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Overall total
DISMISSAL	3	6	30	22	75	136
RESIGNATION	6	20	221	23	757	1,027
DEATH	0	0	1	0	6	7
END OF CONTRACT	0	2	38	8	250	298
RETIREMENT	0	1	6	0	15	22
END OF SICKNESS ABSENCE	0	0	2	0	8	10
FAILING PROBATIONARY PERIOD	1	0	22	0	4	27
LEAVE OF ABSENCE	0	3	18	5	2	28
INVALIDITY	0	0	0	0	2	2
SUBROGATION	0	0	1	0	0	1
Overall total	10	32	339	58	1,119	1,558
Average workforce	103.77	292.12	1,381.08	372.44	2,590.07	4,739.50
PERCENTAGE OF WORKFORCE	0.10	0.11	0.25	0.16	0.43	0.33

The number of resignations indicated in the “Grounds for Termination” table in 2023 decreased compared to the previous year. However, the number of resignations remains the highest among the different types of departures which is due to the specific circumstances in each of the countries in which the Group has a presence, e.g., in the US where a high rate of employee turnover is customary; in Poland where there is full employment which has given rise to a very aggressive job market; or in Mexico which, due to its frontier location, sees a large flow of immigrants who are resident for short periods of time, leading to very high rates of employee turnover, in combination with the competition from the medical and electronics industries which are leading competitors when it comes to hiring.

Average remuneration and remuneration trends by gender, age and professional category or equivalent value

The Group's remuneration policy is always determined by the salary ranges established in the applicable collective agreements, by the legislation in each country, and the agreements with the trade unions in the sector.

However, the management of the group companies is always open to negotiating improved salary conditions, which are entered into and agreed by the employee representatives and Company management, with the intention of ensuring that the various wage bands align with the labour market in the corresponding sector.

Talent retention is one of the challenges facing companies today. We are in a changing labour market, in which candidates have increasing opportunities, making it easier for them to move to other companies.

For this reason, the Mecalux Group companies, through the managers of the various departments, take employees' achievements into account and promote wage increases which, subsequent to analysis, receive the corresponding authorisation.

Average remuneration by gender 2023

	MEN	WOMEN	Wage gap
Total	37,188.08	33,514.00	9.88%

Average remuneration by gender 2022

	MEN	WOMEN	Wage gap
Total	35,082.13	31,531.08	10.12%

Average remuneration by age 2023

	<30	30+45	46+55	>55
Total	27,953.15	36,545.47	40,857.66	42,815.16

Average remuneration by age 2022

	<30	30+45	46+55	>55
Total	25,234.66	33,723.65	40,311.81	41,274.01

Average remuneration by professional category 2023

	MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS
Total	153,072.27	58,063.38	35,489.53	61,771.75	25,569.49

Average remuneration by professional category 2022

	MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS
Total	148,205.26	55,105.59	32,057.60	64,550.99	24,231.58

Wage gap

In 2023 the wage gap compared to the previous year slightly decreased, standing at 9.88% compared to 10.12% the previous year. The wage gap was calculated on the basis of the difference in the average annual remuneration of men and women, as a percentage of remuneration of men. The remuneration items included in the average annual remuneration are the fixed salary and the annualised variable salary.

If we look at both the summary table of average remuneration by age and the average remuneration by professional category, it is clear that in all age groups and in all professional categories (except for sales staff) there was an increase in average remuneration in 2023. Internationally, in 2023, the labour market was influenced by various factors, which have made it necessary to increase salaries mainly to avoid staff turnover, attract new professionals or update salaries in line with the depreciation of the currencies of certain countries. Also, any comparison between years should take into account the existence of employees whose remuneration has been established in currencies other than the euro since they work at Group companies whose national currency is not the euro (e.g., the US dollar, Polish zloty, Argentinean peso, Brazilian real or Mexican peso) and, therefore, the aforementioned data are affected by fluctuations in those currencies' exchange rates against the euro.

Remuneration of equal or average jobs in the company

LOWEST EMPLOYEE WAGE vs NATIONAL MINIMUM WAGE 2023

COMPANY	EUROS	
	LOWEST WAGE	MINIMUM LEGAL WAGE
Mecalux Argentina, S.A.	4,023.41	1,586.74
Mecalux Belgium, S.A.	24,000.00	23,460.00
Mecalux do Brasil Sistemas de Armazenagem, Ltda.	4,998.71	2,932.79
Mecalux Ceska, S.R.O.	16,996.95	8,648.45
Mecalux Chile, Ltda.	13,224.29	6,083.17
Mecalux Colombia, S.A.S.	3,197.63	2,986.59
Mecalux Slovensko, S.R.O.	20,400.00	8,400.00
Mecalux Estantes, Lda.	13,196.96	10,640.00
Mecalux France, S.A.R.L.	21,600.00	20,966.40
Mecalux GmbH	27,000.00	23,964.00
Mecalux México S.A. de C.V.	6,594.16	5,944.12
Mecalux Nederland, B.V.	36,000.00	23,940.00
Mecalux Italia, S.R.L.	21,663.74	21,663.74
Mecalux Sp. Z.o.o.	9,775.43	9,511.23
Mecalux Logística Insaat	15,049.55	7,273.20
Mecalux U.K. Ltd.	27,017.71	23,360.54
Mecalux Uruguay, S.A.	13,857.56	6,101.20
Interlake Mecalux, Inc.	28,373.25	13,933.24
Mecalux, S.A.	16,654.13	15,120.00
Mecalux Servis, S.A.	18,556.72	15,120.00
Mecalux Levante, S.A.	18,000.00	15,120.00
Mecalux Soft. Solutions	18,884.18	15,120.00
Mecalux I.T. Services, S.L.U.	22,764.43	15,120.00

LOWEST EMPLOYEE WAGE vs NATIONAL MINIMUM WAGE 2022

COMPANY	EUROS	
	LOWEST WAGE	MINIMUM LEGAL WAGE
Mecalux Argentina, S.A.	7,188.67	3,932.06
Mecalux Belgium, S.A.	24,000.00	22,107.60
Mecalux do Brasil Sistemas de Armazenagem, Ltda.	4,724.38	2,674.86
Mecalux Ceska, S.R.O.	14,702.82	7,939.52
Mecalux Chile, Ltda.	13,067.33	5,226.93
Mecalux Colombia, S.A.S.	2,955.45	2,686.77
Mecalux Slovensko, S.R.O.	18,000.00	7,752.00
Mecalux Estantes, Lda.	13,196.96	9,870.00
Mecalux France, S.A.R.L.	21,216.00	20,147.40
Mecalux GmbH	25,200.00	21,736.00
Mecalux México S.A. de C.V.	5,086.66	4,480.49
Mecalux Nederland, B.V.	30,000.00	21,074.40
Mecalux Italia, S.R.L.	22,279.74	22,279.74
Mecalux Perú, S.A.C.	10,495.80	3,073.77
Mecalux Sp. Z.o.o.	7,712.35	7,712.35
Mecalux Logística Insaat	5,606.77	4,417.20
Mecalux U.K. Ltd.	22,287.39	21,730.21
Mecalux Uruguay, S.A.	16,224.95	5,405.42
Interlake Mecalux, Inc.	29,094.36	14,287.35
Mecalux, S.A.	17,757.00	14,000.00
Mecalux Servis, S.A.	18,200.00	14,000.00
Mecalux Levante, S.A.	17,833.40	14,000.00
Mecalux Soft. Solutions	16,074.18	14,000.00
Mecalux I.T. Services, S.L.U.	24,311.84	14,000.00

Note 1: Italy does not have a national minimum wage in the same way as the other EU member states, since contractual minimum wages are set out in each of the collective agreements applicable for each type of company.

Note 2: In all cases, and as in the previous year, the salary of the employee with the lowest wage at all the Group's branches is higher than the national minimum wage in each country.

Note 3: Remuneration and minimum wages are converted to euros from data recognised in the Group's various functional currencies and fluctuations in the exchange rates of the euro with respect to these currencies may affect the comparison.

Remuneration of Directors and Executives:

In 2023 and 2022, the Sole Director of Acerolux, S.L., male, received remuneration for the performance of his duties of EUR 105.5 thousand, in both years.

In 2023 and 2022, Acerolux, S.L. had one person considered Senior Management in its workforce, a man who received remuneration for the performance of his duties of EUR 65 and 44 thousand euros, respectively.

Likewise, for the appropriate consideration of the Senior Management of the Acerolux Group, the Senior Management of the Mecalux Group must be taken into account, which at 2023 year-end consisted of 18 non-director executives, 15 men (16 men on average in 2023) and 3 women (16 men and 3 women in 2022) whose remuneration totalled EUR 5,848 thousand (EUR 5,465 thousand in 2022).

Implementation of disconnection from work policies

Work is currently underway to regulate what are known as “disconnection from work policies”, since it is considered that new communication technologies are being used inappropriately and may have an adverse impact on employee health. Aware of the importance of rest for our employees and the adverse impact of making working days longer than is strictly necessarily, Mecalux Group companies are working on actions that align with this concept.

During 2023, Mecalux, S.A. drew up the corresponding Digital Disconnection Policy to be applied in the company, which guarantees all its personnel the right to disconnect outside working hours, thus respecting the corresponding rest time after the end of the working day, during holidays, sick leave, leave or any other circumstances provided for by law, convention or contract.

In addition to the specific legislation that is being developed in this area, all the collective agreements in the countries in which this legislation is applicable include articles that regulate the elimination, abolition or reduction of overtime. In this regard, Mecalux is promoting the holding of departmental meetings and meetings with third-party service providers and suppliers, and the organising of training courses and sessions held in-house or at training centres, during working hours.

In production centres, work shifts are planned in such a way that, by scheduling shift rotations, working hours are distributed equally and workers on one shift are succeeded by those on the following shift.

In Brazil, for example, measures have been taken to block access to the CIM data management system, which becomes inactive at the end of the working day, and to block access to email for all company users. Another example of a branch where digital disconnection measures were implemented is the Belgian branch, which restricted access to the CIM data management system, preventing any access to it outside working hours and at weekends.

Employees with disabilities

As set out in its Code of Ethics, Mecalux fosters at all its workplaces equality of men and women with regard to access to employment, training, professional advancement and working conditions, in accordance with the requirements of each job position at any given time.

The Mecalux Group endeavours to hire people with disabilities at all our workplaces within the framework of local regulations. At 2023 year-end, Mecalux employed a group of 68 individuals with a degree of disability recognised under the applicable local legislation out of a total of 5,002 employees (76 employees with disabilities out of a total of 4,819 employees at 2022 year-end).

Sometimes, despite the efforts of companies, it is very difficult and complicated to hire people with disabilities. In Spain, for example, the LGD (General Law on Disability), which requires companies to have at least 2% of employees with disabilities, allows for a declaration or certificate of exceptionality to be requested if this

percentage is not reached, as long as the company can prove the impossibility of complying with the law through direct hiring.

The declaration of exceptionality authorises compliance with the law through a series of Alternative Measures that Royal Decree 364/2005 of 8 April 2005 regulates. In the case of Mecalux, S.A., Mecalux Software Solutions and Mecalux IT Services, S.L.U., the aforementioned Certificate of Exceptionality was obtained in 2023. The amount invested by the aforementioned companies in 2023 was EUR 336,566.

In other countries where the group is present, this type of obligation does not apply to all of them.

Countries where regulation does exist are listed below:

- Poland. Although there is no specific obligation to hire people with disabilities, there is an obligation to contribute to PFRON (National Fund for the Rehabilitation of People with Disabilities).
- Portugal. Law 4/2019 of 10 January 2019 stipulates that companies with between 75 and 249 employees are obliged to have a minimum of 1% disabled personnel in their workforce. And that for large companies with 250 or more employees, the quota of disabled personnel is 2%. In the case of Mecalux Estantes, given its workforce of less than 75 employees, it is not obliged to have disabled personnel under contract.
- Uruguay. There is an obligation by law for companies with more than 25 employees to have 4% of the permanent workforce with disabilities. In this case, given the current size of the workforce, the obligation to recruit disabled personnel does not apply.
- Chile. Law 21.015 establishes that companies with 100 or more employees are obliged to have 1% of their employees with disabilities. As in the two previous cases, given the current size of the branch, this law does not apply.
- Turkey. Labour Law 4857 in its article 30 specifies that companies are obliged to have a 3% quota of people with disabilities in their workforce if they have fifty or more employees. Given the branch's workforce, it is not obliged to recruit disabled personnel.

- France. All companies, whether public or private, must comply with the obligation to employ people with disabilities (OETH), provided that they have at least 20 employees. The percentage of people with disabilities to be hired corresponds to a proportion of 6% of its average annual workforce. The workforce in France does not meet the minimum requirements, but pays an annual financial contribution to Agefiph (Association for the Management of the Fund for the Professional Integration of People with Disabilities) through payment into Urssaf (Social Security). The amount of this contribution is calculated based on the number of people with disabilities that the company should theoretically have employed.
- Germany. All companies, whether public or private, with at least 20 job positions, are obliged to fill at least five percent of them with severely disabled persons (article 154 SGB IX). The workforce in Germany as of December 2023 was 46 employees, including 4 people with disabilities, in compliance with the country's legislation.
- Italy. There is also an obligation to reserve positions for people with disabilities, depending on the number of employees in the company. In a company with less than 15 people there is no obligation. When the number of workforce is between 15 and 35 people, there must be one person with a disability. A workforce of 36 to 50 employees must include 2 people with disabilities, and in the case of more than 51 employees, 7% of the company's workforce must be people with disabilities. The workforce in Italy as of December 2023 was 49 employees, meeting the legal requirement of 2 employees with disabilities.

Organisation of working hours

The working hours for each year are generally established, on an annual basis, in the collective agreement applicable at each workplace and in accordance with the applicable legal provisions in each country. It may subsequently be adapted based on customer service-related production and/or commercial needs, being possible to implement a single work timetable for all employees at the same workplace or various co-existing work timetables in those workplaces where it may be necessary to ensure the performance of the activities required for the smooth running of the business.

Each year a work calendar is prepared for each workplace, which, once the national, autonomous community and local public holidays have been established, displays the holidays up to the maximum number of hours allowed per year.

Once the work calendar is completed, all employees are notified through the communication channels established in each case.

Absenteeism

Below is a breakdown of the number of hours of absenteeism and the employee absenteeism rate*:

ABSENTEEISM 2023

Company	No. of employees	Potential hours	Total hours	Hours absent	Absenteeism rate
Mecalux, S.A.	1,614.07	1,958.23	3,160,720.30	245,327.39	7.76%
Mecalux Servis, S.A.	95.80	1,968.00	188,534.40	9,333.32	4.95%
Mecalux Levante, S.A.	46.04	1,934.01	89,041.82	1,629.56	1.83%
Mecalux Soft. Solutions	304.25	1,976.00	601,198.00	23,145.40	3.85%
Mecalux I.T. Services, S.L.U.	91.17	1,951.70	177,936.49	4,656.58	2.62%
Mecalux France, S.A.R.L.	232.79	1,815.74	422,686.11	25,119.66	5.94%
Mecalux Estantes, Lda.	15.43	1,984.00	30,613.12	326.00	1.06%
Mecalux U.K. Ltd.	36.01	1,890.00	68,058.90	735.00	1.08%
Mecalux GmbH	45.78	2,015.03	92,248.07	4,724.00	5.12%
Mecalux Italia, S.R.L.	49.43	2,016.00	99,650.88	4,349.47	4.36%
Mecalux Argentina, S.A.	102.15	2,196.00	224,321.40	17,233.00	7.68%
Mecalux Uruguay, S.A.	13.06	2,232.00	29,149.92	0.00	0.00%
Mecalux Perú, S.A.C.	0.00	0.00	0.00	0.00	0.00%
Mecalux Chile, Ltda.	4.40	2,214.00	9,741.60	81.00	0.83%
Mecalux do Brasil Sistemas de Armazenagem, Ltda.	179.72	2,214.66	398,018.70	3,702.38	0.93%
Mecalux Belgium, S.A.	10.08	1,995.55	20,115.14	47.00	0.23%
Mecalux México S.A. de C.V.	966.69	2,428.80	2,347,896.67	144,960.00	6.17%
Mecalux Nderland, B.V.	9.08	2,056.00	18,668.48	0.00	0.00%
Mecalux Colombia, S.A.S.	21.69	1,944.00	42,165.36	104.00	0.25%
Interlake Mecalux, Inc.	371.20	2,032.00	754,278.40	8,327.09	1.10%
Mecalux Sp. Z.o.o.	695.85	2,000.00	1,391,700.00	104,322.00	7.50%
Mecalux Ceska, S.R.O.	11.57	2,000.00	23,140.00	3,708.00	16.02%
Mecalux Slovensko, S.R.O.	3.00	1,976.00	5,928.00	684.00	11.54%
Mecalux Logística Insaat	2.04	3,878.00	7,911.12	111.00	1.40%
TOTAL	4,921.30				

ABSENTEEISM 2022

Company	No. of employees	Potential hours	Total hours	Hours absent	Absenteeism rate
Mecalux, S.A.	1,578.75	1,954.26	3,085,287.98	224,035.40	7.26%
Mecalux Servis, S.A.	98.08	1,976.00	193,806.08	4,657.42	2.40%
Mecalux Levante, S.A.	50.88	1,949.67	99,199.21	878.06	0.89%
Mecalux Soft. Solutions	286.52	1,980.67	567,501.57	19,787.04	3.49%
Mecalux I.T. Services, S.L.U.	84.16	1,941.84	163,425.25	4,322.92	2.65%
Mecalux France, S.A.R.L.	221.71	1,813.10	401,982.40	19,781.19	4.92%
Mecalux Estantes, Lda.	13.95	2,000.00	27,900.00	266.80	0.96%
Mecalux U.K. Ltd.	28.50	1,882.50	53,651.25	1,284.25	2.39%
Mecalux GmbH	39.89	2,036.48	81,235.19	3,789.00	4.66%
Mecalux Italia, S.R.L.	41.87	2,047.00	85,707.89	2,477.50	2.89%
Mecalux Argentina, S.A.	113.41	2,187.00	248,027.67	22,321.00	9.00%
Mecalux Uruguay, S.A.	12.86	2,259.00	29,050.74	0.00	0.00%
Mecalux Perú, S.A.C.	0.50	1,125.00	562.50	0.00	0.00%
Mecalux Chile, Ltda.	3.72	2,232.00	8,303.04	0.00	0.00%
Mecalux do Brasil i Sistemas de Armazenagem, Ltda.	167.85	2,252.33	378,053.59	5,984.19	1.58%
Mecalux Belgium, S.A.	8.54	1,712.74	14,626.80	468.00	3.20%
Mecalux México S.A. de C.V.	888.90	2,438.40	2,167,493.76	129,369.60	5.97%
Mecalux Nederland, B.V.	8.92	2,080.00	18,553.60	0.00	0.00%
Mecalux Colombia, S.A.S.	21.46	2,000.00	42,920.00	176.00	0.41%
Interlake Mecalux, Inc.	359.04	2,016.00	723,824.64	11,171.53	1.54%
Mecalux Sp. Z.o.o.	694.96	2,008.00	1,395,479.68	98,064.00	7.03%
Mecalux Ceska, S.R.O.	11.24	2,016.00	22,659.84	2,200.00	9.71%
Mecalux Slovensko, S.R.O.	3.00	2,000.00	6,000.00	0.00	0.00%
Mecalux Logística Insaat	3.72	2,163.00	8,046.36	285.00	3.54%
TOTAL	4,742.43				

* Both tables were prepared based on the average headcount in 2023 and 2022

*The global absenteeism rate is calculated using the global total hours divided by the global total hours absent x 100

In 2023, the average absenteeism rate in an average workforce of 4,921.30 employees was 5.91%, while in 2022, with an average workforce of 4,742.43 employees, the average absenteeism rate was 5.61%, which means that there is hardly any variation.

Measures to facilitate work-life balance and encourage shared parental responsibility

Mecalux Software Solutions and Mecalux IT Services, S.L.U. have an Equality Plan whose objective is to establish measures to ensure equal treatment and opportunities for men and women, and prevent any discrimination, especially on gender grounds, in any of its workplaces.

Also, the Group's Spanish companies, in the work-life balance area, include the various voluntary measures implemented by the company with regard to:

- Extending breastfeeding leave by an extra half an hour per day if employees opt to take this time off at the end of the working day.
- Possibility of accumulating 100% of breastfeeding leave time at the workplaces where it is not regulated in the applicable collective agreement.

Likewise, the rest of the companies outside Spain implement the work-life balance measures set out in the legislation in force in their country.

Parental Leaves

Parental Leaves 2023

Mecalux Group Information	MEN	WOMEN	Overall total
Number of employees entitled to parental leave	148	18	166
Number of employees who took leave	138	17	155

Parental Leaves 2022

Mecalux Group Information	MEN	WOMEN	Overall total
Number of employees entitled to parental leave	155	19	174
Number of employees who took leave	148	17	165

In the breakdown for 2023, it can be seen that the number of people who have taken parental leave differs from the number of people entitled to parental leave and that these differences are due to the fact that maternity or paternity arises in the year in which the employee's child is born, but it may start to be taken from that time and continue in the following year. It should also be noted that in some countries, parental leave continues to be limited to favouring childcare by women. An example of this is the US, where 12-week leave for fathers exists but since it is unpaid, the majority of men do not take it.

Labour relations

In compliance with prevailing legislation and the collective agreements applicable to MECALUX's business activities in each country, workers' representation bodies are set up to guarantee workers' representation and participation rights applicable in each country.

The company maintains channels of communication with the workers' representatives at each workplace.

In the workplaces regulated by a corporate collective agreement, the workers' representation bodies are able to negotiate the scope of the collective agreement, and can agree on and improve workers' conditions such as, in the case of salaries, increments to and revaluations of the collective agreement, directly with Company management until a consensus is reached to the satisfaction of both parties.

In the remaining workplaces, where the prevailing collective agreement is the provincial agreement or the industry agreement, negotiations are conducted by the joint committee (of an independent entity) with responsibility and prestige in this regard.

However, the works council/trade union is the representation body between the workers and the company and, among duties, it may arrange meetings to raise workers' concerns, negotiate improvements and address issues of general interest.

As it has various workplaces, Mecalux, S.A. also has various works councils/trade unions which also have various committees, such as, for example, the Security Committee and the Equality Committee, which are found in all those countries with a production centre, with the exception of the US.

The percentage of the total number of employees covered by the collective bargaining agreements is as follows:

LABOUR RELATIONS 2023

COMPANY		WORKFORCE	%
Mecalux Argentina, S.A.	Covered by agreement	63	68.48
	No agreement	29	31.52
Mecalux Belgium, S.A.	Covered by agreement	0	0.00
	No agreement	11	100.00
Mecalux do Brasil Sistemas de Armazenagem, Ltda.	Covered by agreement	170	99.42
	No agreement	1	0.58
Mecalux Ceska, S.R.O.	Covered by agreement	0	0.00
	No agreement	12	100.00
Mecalux Chile, Ltda.	Covered by agreement	0	0.00
	No agreement	5	100.00
Mecalux Colombia, S.A.S.	Covered by agreement	0	0.00
	No agreement	19	100.00
Mecalux Slovensko, S.R.O.	Covered by agreement	0	0.00
	No agreement	3	100.00
Mecalux Estantes, Lda.	Covered by agreement	16	100.00
	No agreement	0	0.00
Mecalux France, S.A.R.L.	Covered by agreement	0	0.00
	No agreement	246	100.00
Mecalux GmbH	Covered by agreement	0	0.00
	No agreement	46	100.00
Mecalux Nederland, B.V.	Covered by agreement	0	0.00
	No agreement	9	100.00
Mecalux México S.A. de C.V.	Covered by agreement	757	73.50
	No agreement	273	26.50
Mecalux Italia, S.R.L.	Covered by agreement	49	100.00
	No agreement	0	0.00
Mecalux Sp. Z.o.o.	Covered by agreement	0	0.00
	No agreement	708	100.00
Mecalux Logística Insaat	Covered by agreement	0	0.00
	No agreement	2	100.00
Mecalux U.K. Ltd.	Covered by agreement	0	0.00
	No agreement	40	100.00

Mecalux Uruguay, S.A.	Covered by agreement	0	0.00
	No agreement	15	100.00
Interlake Mecalux, Inc.	Covered by agreement	0	0.00
	No agreement	373	100.00
Mecalux, S.A.	Covered by agreement	1,613	99.94
	No agreement	1	0.06
Mecalux Servis, S.A.	Covered by agreement	98	100.00
	No agreement	0	0.00
Mecalux Levante, S.A.	Covered by agreement	45	97.83
	No agreement	1	2.17
Mecalux Soft. Solutions	Covered by agreement	304	100.00
	No agreement	0	0.00
Mecalux I.T. Services, S.L.U.	Covered by agreement	93	100.00
	No agreement	0	0.00
TOTAL	Covered by agreement	3,208	64.13
	No agreement	1,794	35.87
	TOTAL	5,002	

LABOUR RELATIONS 2022

COMPANY		WORKFORCE	%
Mecalux Argentina, S.A.	Covered by agreement	79	68.70
	No agreement	36	31.30
Mecalux Belgium, S.A.	Covered by agreement	0	0.00
	No agreement	8	100.00
Mecalux do Brasil Sistemas de Armazenagem, Ltda.	Covered by agreement	180	99.45
	No agreement	1	0.55
Mecalux Ceska, S.R.O.	Covered by agreement	0	0.00
	No agreement	11	100.00
Mecalux Chile, Ltda.	Covered by agreement	0	0.00
	No agreement	4	100.00
Mecalux Colombia, S.A.S.	Covered by agreement	0	0.00
	No agreement	21	100.00
Mecalux Slovensko, S.R.O.	Covered by agreement	0	0.00
	No agreement	3	100.00
Mecalux Estantes, Lda.	Covered by agreement	15	100.00
	No agreement	0	0.00
Mecalux France, S.A.R.L.	Covered by agreement	0	0.00
	No agreement	231	100.00
Mecalux GmbH	Covered by agreement	0	0.00
	No agreement	40	100.00
Mecalux México S.A. de C.V.	Covered by agreement	702	73.20
	No agreement	257	26.80
Mecalux Nederland, B.V.	Covered by agreement	0	0.00
	No agreement	9	100.00
Mecalux Italia, S.R.L.	Covered by agreement	48	100.00
	No agreement	0	0.00
Mecalux Perú, S.A.C.	Covered by agreement	0	0.00
	No agreement	0	0.00

Mecalux Sp. Z.o.o.	Covered by agreement	0	0.00
	No agreement	684	100.00
Mecalux Logística Insaat	Covered by agreement	0	0.00
	No agreement	3	100.00
Mecalux U.K. Ltd.	Covered by agreement	0	0.00
	No agreement	31	100.00
Mecalux Uruguay, S.A.	Covered by agreement	0	0.00
	No agreement	13	100.00
Interlake Mecalux, Inc.	Covered by agreement	0	0.00
	No agreement	363	100.00
Mecalux, S.A.	Covered by agreement	1,555	99.94
	No agreement	1	0.06
Mecalux Servis, S.A.	Covered by agreement	97	98.98
	No agreement	1	1.02
Mecalux Levante, S.A.	Covered by agreement	46	97.87
	No agreement	1	2.13
Mecalux Soft. Solutions	Covered by agreement	293	99.66
	No agreement	1	0.34
Mecalux I.T. Services, S.L.U.	Covered by agreement	85	100.00
	No agreement	0	0.00
TOTAL	Covered by agreement	3,100	64.33
	No agreement	1,719	35.67
	TOTAL	4,819	

Operational changes

The notice periods for employees and their representatives that are commonly used in relation to operational changes are stipulated in the collective agreement or the prevailing legislation, being different in each country and varying according to the type of change. In general terms, we can establish that the minimum notice period (which can be increased depending on the type of operational change) for those countries for which data is available is for Spain 15 days, Czech Republic 14 days, Italy 45 days, Poland 14 days and Turkey 15 days.

Accessibility

In compliance with applicable legislation, Mecalux guarantees accessibility to its facilities and workplaces for people with disabilities and enables access, movement and entry without any obstacles.

Training

The Mecalux Group's priority goal is to develop the professional skills and knowledge of all its employees.

Each year the HR Department prepares a training plan in accordance with the company's strategies and the training needs identified by the department heads, in order to improve people's skills as part of their professional development.

This annual training plan is constantly being updated with the inclusion of all the training requirements that were not envisaged when it was first prepared.

Training hours by professional category 2023

	MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Overall total
Total	399.64	2,556.66	21,373.59	4,031.62	34,330.03	62,691.53

Training hours by professional category 2022

	MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND CLERICAL STAFF	SALES STAFF	MANUAL WORKERS	Overall total
Total	427.58	3,058.97	15,435.09	3,785.18	36,534.09	59,240.91

Comparing the 2023 figures with those for 2022, a considerable increase in training hours can be seen. This increase is mainly the result of training courses aimed at acquiring new knowledge and training courses established as a consequence of new legal provisions relating to risk prevention, quality, confidentiality and personal data protection.

Equality

The Group has Equality Plans in Mecalux Software Solutions, S.A. as well as in Mecalux I.T. Services, S.L. where it is embedded in the framework of its social responsibility policy as a management tool that aims to comply with current legislation in relation to effective equality between women and men.

To prepare its Equality Plan, Mecalux took into account the findings obtained in a situation analysis on equal treatment and opportunities at a national level.

The Equality Plan contains a series of measures to achieve goals aimed at promoting a culture of equal treatment and opportunities, and is developed with content on the following areas:

- Access to employment
- Work-life balance
- Training and promotion

- Remuneration
- Communication
- Prevention of harassment

The evaluation and monitoring of the Equality Plan is led by an equality officer and an Equality Committee made up of employee representatives who will monitor, assess and implement the Plan.

The results of the assessments are included in an annual report.

Mecalux France has an “Action Plan for Professional Equality between Men and Women” in which it defines the scope and actions required to guarantee the equality goals in relation to hiring, training, return to work positions following maternity, adoption or parental leave, promotion, remuneration, appraisal, classification, working conditions and work-life balance for the exercise of family responsibilities.

Similarly, Mecalux Mexico includes a chapter on the Equal Employment Policy in the Employee Handbook, which establishes that people will be hired without taking into account, *inter alia*, their gender.

The Employee Handbook of Interlake Mecalux, Inc. (USA) includes a section on "Equal Employment Opportunity Declaration", in which it is stated that the company hires people solely on the basis of their employment qualifications and skills, and that this approach is also applicable to internal promotions.

With regard to the Mecalux UK Ltd. Employee Handbook, a chapter on “Equal Opportunities and Dignity in Work Policies” has been included, which states, *inter alia*, that the company provides equal opportunities and underlines its commitment to apply objective criteria to assess individual achievement, the purpose of all of which is to guarantee that all people have the same opportunity to be hired or promoted without any kind of discrimination. Moreover, equality between men and women is promoted by raising awareness among the company's employees.

At other branches, effective equality between men and women is promoted internally despite not being required by law.

Harassment

At Mecalux, harassment is regulated by procedure PR-RL-2035 Attitude, Conduct and Management of Interpersonal Conflicts and Harassment. The aim of this procedure is twofold: firstly, to establish the principles to prevent attitudes, conduct or situations of harassment at work. Secondly, to ensure any variance in compliance with the occupational risk prevention procedures, instructions and standards arising as a result of attitudes, behaviour, conduct, conflicts or situations entailing harassment is addressed in the management system. In 2023, an agreement was reached with the Works Committee on the final text of the protocol on Sexual and Gender-Based Harassment as part of the Equality management system, which has been disseminated to all company personnel for their information.

For this purpose, the scope, responsibilities of the people involved, prevention principles, resources and who communications should be addressed to, as well as procedure phases, should they be launched, and lastly, procedural guarantees in relation to respect and protection of persons, confidentiality, diligence and flexibility, objectivity, victim restitution and exoneration, were defined.

Mecalux Mexico regulates harassment through the inclusion of a chapter in the Induction Handbook, which contains the Harassment Prohibition Policy defining the various harassment situations, how to act, the response of the company through an investigation of the case and the confidentiality of all the persons involved.

Interlake Mecalux, Inc. includes the Anti-Harassment Policy in the Employee Handbook, which defines the various harassment situations, and indicates the whistleblowing channel, the start of the relevant investigation and the determination and application of appropriate disciplinary measures in each case.

Mecalux France includes a chapter on harassment in the “Internal Regulations” document, pursuant to French law.

The Employee Handbook of Mecalux UK Ltd. also includes anti-harassment measures, as well as the possibility of dismissal, depending on the seriousness of the case. And in the case of Mecalux Colombia, the employment harassment law is included within the framework of law 1010/2006.

IV. The Company's commitment to sustainable development

The impact of the Group's activities on local populations and the territory

The impact of Mecalux's activities on our society, both in terms of employment and the local development of the areas in which we operate, is significant since our activities generate direct and indirect employment, which is especially important in the areas in which we operate.

Throughout its history, Mecalux has made continuous investments in human and technical resources to optimise materials, products, processes and systems. As a result, it has unique computerised structural calculation resources, flexible production lines, an important logistics and technical infrastructure, as well as work procedures that comply with the strictest international standards. This means it can achieve continuous product improvement while meeting both customer and legal and regulatory requirements.

This allows it to respond quickly and efficiently to the needs of its customers, always with an eye on the future and anticipating the needs of the communities in which it operates. We therefore work to ensure that Mecalux's activities are sustainable, fair and inclusive through the circular economy, and to eliminate social inequality, fight against climate change and improve people's health.

Mecalux, aware of its ability to participate, undertakes to design and implement procedures and technologies that help to solve society's challenges in social and environmental matters and to more sustainably manage its activities, both through its range of solutions and services and through its corporate policies and commitments.

Relationships with society and stakeholders

The Group promotes communication channels to regularly encourage dialogue and participation with the organisation's various stakeholders located in the community.

The channels of dialogue established with stakeholders are the website and social media, as well as customer service systems (in writing and by telephone). An example of this framework for dialogue and the Group's ongoing contribution to and interaction with society can be highlighted by some of the most significant activities carried out in Spain:

- "Annual Company Forum": at which stands are set up at the university by the different participating companies and whose main mission is to attract students for subsequent hiring.
- "February at the ETSEIB": in participation with the UPC, with the School of Engineering (ETSEIB), this activity consists of visits by students from that university to the Showroom to learn about Mecalux's activities.
- Educational Showroom visits: Mecalux's Showroom is a centre dedicated to the exhibition, implementation and testing of the various products developed by Mecalux's R&D Department. In addition to serving a commercial purpose as a tool for showing customers the possible solutions provided by Mecalux, the centre is also used to train Mecalux's own employees, and as a teaching centre for students in which they have an opportunity to view all of Mecalux's products and observe how a warehouse operates.
- Presentations: Throughout 2023, Mecalux Software Solutions, S.A. made several presentations at universities, worked on associations with end-of-master/degree projects, entered into internship

agreements and participated at various recruitment events, such as the "Foro de Empleo de Gijón" (Gijón Employment Forum).

V. Information on the Company: Consumers: consumer health and safety measures; complaint systems, complaints received and their resolution.

Risks identified and consumer health and safety measures

To guarantee the correct operation of the warehouse and the protection of the personnel working in it, it is essential that the user and the rack supplier observe a series of safety measures to avoid or minimise the risk of accidents that may occur in daily operations.

The racking supplied by Mecalux is designed to withstand a series of loads in strict compliance with European regulations on calculation and use, specifically UNE-EN 15512 on "*Steel static storage systems. Adjustable pallet racking systems. Principles for structural design*" and UNE-EN 15620 on "*Steel static storage systems. Adjustable pallet racking systems. Tolerances, deformations and clearances*". Similarly, the racking supplied by Mecalux in the US complies with the standards of the Rack Manufacturers Institute (RMI).

The interaction between operators, forklifts and other handling equipment is likely to cause accidents and damage, both to the storage structure itself and to personnel. The vast majority of accidents or incidents are caused by direct impacts of the handling equipment, especially on the outer struts of the racks. Depending on the intensity of the impact, the rack may collapse immediately or remain upright for some time, albeit with a reduced resistance capacity. In addition, if an essential rack element such as a strut is damaged and immediate action is not taken, the rack may collapse under further impact or a push force. For this reason, it is essential that the users of the installation are properly trained in the correct use of the equipment and know how to react in the event of unforeseen circumstances. Among other risks, the following are especially major:

- Poor or inadequate loading of racks
- Faulty forklift operation
- Quality of operator training
- Poor condition of handling equipment
- Type or quality of pallet used
- Damaged storage elements
- Overhanging load with respect to goods storage elements
- Too little clearance
- Poor cleanliness and tidiness
- Poor floor surface

Upon delivery of the installation and in compliance with European standard UNE-EN 15635, Mecalux provides its customers with the safety and user handbooks for the installation which, among other aspects, contain the guidelines and instructions required for the proper use of the installation thus preventing or minimising risks. In addition, Mecalux offers its customers the After-Sales Service Department, which provides advice on the safe use of the racking, possible modifications and/or extensions, installation maintenance and investigation of incidents and accidents.

Complaint systems, complaints received and their resolution

Customer complaints are managed through Mecalux Customer Services, in conjunction with the head of the department involved, and the most appropriate solution is analysed and applied in each case.

In addition, Customer Services randomly makes calls to customers to assess their satisfaction with commercial visits in terms of aspects such as, *inter alia*, the professionalism of the service provided, the delivery time or the solution provided.

No significant complaints were received in 2023 and 2022. Neither did Mecalux receive any complaints related to possible privacy breaches or loss of customer data over both years.

Technical Racking Inspection

The European standard UNE-EN 15635 requires the owner, among other matters, to carry out an annual inspection of the metal shelving, which must be done by qualified technicians who assess the condition of all the elements of the installation. Mecalux provides its customers with a Technical Inspection service which assists them, among other recommended inspections, in the aforementioned mandatory annual inspection. As a result, Mecalux issues a status report, including actions to be taken, such as, for example, replacing damaged elements instead of repairing them. The Inspection Plan prepared by the technicians will verify, *inter alia*:

- Overall condition of the racking
- Good condition and suitability of the pallets
- Equivalence of the installation levels with the levels included in the plan
- Suitability of forklifts and racking loading units
- Visible existence and location of nameplates
- Correct performance of manoeuvres by workers
- Orderly and clean aisles
- Existence and need for strut protections
- Cracks, subsidence or other floor defects
- Tolerances and deformations

- Notification of possible risks of the installation and possible need to unload the various affected modules and level.

Likewise, in order to guarantee maximum protection and minimise risks, there are three fundamental aspects that Mecalux transmits to its customers for the purpose of using and maintaining the installation properly:

1. Training: The need for training as a fundamental preventive measure, giving courses to the users of the installation on the safe and effective use of the equipment, as well as providing the related safety handbooks for each of the products supplied.
2. Prevention: Risk assessment is the cornerstone of accident prevention, and preventive maintenance is therefore vital. It is the user company's obligation to provide its workers with safe installations and suitable equipment in good condition.
3. Responsibility: According to the aforementioned UNE-EN 15635 standard, responsibilities for the installation are shared between the supplier and the user of the racking:

a. Supplier responsibilities:

- Prepare the layout and calculation based on the specifications provided by the customer.
- Define the technical limitations of the system.
- Advise on the type of additional racking protection that should be supplied.
- Define the loads to be borne by the warehouse floor due to the storage equipment.
- Provide nameplates for the installation, which must be placed in different visible locations, indicating the layout of the levels and the maximum load capacities of the racks.

b. User responsibilities:

- Establish safe working conditions, based on a risk assessment that minimises potential damage to people and storage equipment.
- Appoint a person responsible for supervising the safety of workers and the storage equipment on a daily basis.
- Ensure that personnel operating the handling equipment are properly trained and perform manoeuvres correctly.
- Ensure operations are performed in line with the instructions of the racking supplier.
- Prevent or reduce the number of incidents by means of signage and safety measures (separating panels, netting and protections, etc.).
- Conduct regular inspections of the racking.

- Keep the storage equipment in good working condition.

Maintenance of automated installations

The robotics after-sales services offered by Mecalux to its customers include a maintenance service for its installations and racking so that they operate at the highest level of efficiency throughout their life. There are five types of after-sales services offered by Mecalux: preventive and corrective maintenance, electromechanical availability, remote maintenance of the warehouse management system and production assistance:

- Preventive maintenance: This includes a programme of regular checks of the various components that form part of the customer's installation, which is essential for its correct operation.
- Corrective maintenance: Based on these preventive maintenance visits and once the related report has been issued, the corrective measures deemed necessary for the correct operation of the installation are proposed and planned.
- Electromechanical availability: This entails the availability of specialist personnel to address and resolve electromechanical and control system faults that affect the operation of the installation.
- Remote maintenance: A service that includes the corrective actions to be carried out remotely on the warehouse management software that forms part of the installation.
- Production assistance: This involves all those operations that enable the installation to be kept in proper working condition, by immediately making any adjustments that may be required. Production attendance guarantees the presence of Mecalux personnel in the agreed-upon shifts.

Mecalux Group's quality system

The quality policy defined by Mecalux's management establishes the requirement to provide and update a quality system certified in accordance with the international ISO 9001 standard.

The Mecalux Quality System is made up of the set of activities that are carried out to ensure that products and services obtained meet customer requirements. The aforementioned ISO 9001 international standard defines the sequence of these activities, their interrelationships, as well as how to review and verify that products and services meet the expected quality. This system not only covers the production processes, but also includes the commercial management, design, purchasing, manufacturing and shipping phases, as well as the assembly, installation and after-sales services offered to customers.

The adoption of ISO 9001 as a reference for the quality system by companies is voluntary. However, Mecalux not only adopts this standard, but it is duly certified for this purpose. Specifically, Mecalux has had a quality system in place and certified in accordance with the ISO 9001 standard since 1994, when there were fewer than 500 certified companies in Spain.

As a result of the above, the main advantage is that Mecalux supplies the same product, regardless of whether or not it comes from different workplaces, with identical levels of quality because the same operations, processes and controls are followed in all of them. In addition, the changes and improvements made at each workplace, both in operations and work processes, are transmitted and implemented at the other workplaces.

Other international certifications also endorse Mecalux's commitment to the quality of its products and services, such as the TÜV certificate and CE marking in accordance with the EN-1090 standard.

Moreover, Mecalux's Quality Department is responsible for implementing, documenting, maintaining and reviewing our general quality system. However, the implementation of the system itself is the direct or indirect responsibility of a significant part of Mecalux's personnel. In order to ensure compliance with the requirements of the standard, in addition to the audits carried out by the different Certification Bodies, internal audits are carried out on the departments involved in the different quality processes, the results of which are included in the Management Review Report.

Similarly, Mecalux has implemented a general procedure for the evaluation of suppliers and subcontractors (PR-AC-0005) whose purpose is to ensure that the various supplies comply with the requirements of our quality and environmental systems. Specifically, it covers those products that may affect the final quality of the product or have a significant impact on the environment, either derived from the product itself or from its production process. This assessment is carried out by the Quality Department at the request of the Procurement Department, and is performed using one of the following methods:

- a) Quality certificates attesting to the supplier's capabilities, such as ISO 9001.
- b) Testing of samples of supplied products.
- c) Historical references of previous supplies or continuous receipt of supplies.
- d) Assessment questionnaires or audits of the supplier's quality and organisational system or environmental management system.

Following a positive assessment by the Quality Department, the Procurement Department places the corresponding order.

VI. Information on combating corruption and bribery: measures adopted to prevent corruption and bribery; anti-money laundering measures and contributions to foundations and not-for-profit entities.

Mecalux's criminal risk management system

Since 2015, Mecalux has been working on the implementation and improvement of a criminal risk management system based on the international standard UNE-ISO 19600. Specifically, the ethical values and ethical of the Mecalux Group are contained in its Code of Ethics, prepared and approved by the Board of Directors of Mecalux, S.A. in 2015, revised in December 2018 and updated in May 2023.

The Code of Ethics is available on the corporate websites www.mecalux.es and www.mecalux.com as well as in the Group's various corporate media. The values contained in this Code are as follows:

- Law enforcement and zero tolerance for crime.
- Commitment to human and labour rights.
- Total rejection of fraud and corruption.

- Respect for and protection of the Environment.

In compliance with Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption, the Whistleblowing Channel was created in 2023 and is available at <https://mecalux.integrityline.com/> for Mecalux, S.A., Mecalux Servis, S.A., Mecalux IT Services, S.L.U. and Mecalux Software Solutions, S.A. Since this Whistleblowing Channel was implemented, no communication has been received.

Prior to the implementation of this Whistleblowing Channel, no significant complaints were received in 2023 and 2022 via compliance@mecalux.com.

Following the evaluation carried out by ECOVADIS during the last quarter of 2023, which analysed aspects related to the environment, labour practices, human rights, ethics and the organisation's sustainable procurement, it was awarded a "BRONZE" rating.

Finally, on their first day, new hires are given an Induction Handbook which, *inter alia*, introduces the new worker to Mecalux's ethical principles. In addition, new hires undergo online training on Compliance and the Mecalux's Code of Ethics.

Respect for Human Rights

Since November 2023, Mecalux has been a member of the United Nations Global Compact. The Mecalux Group complies with the ten principles of the United Nations Global Compact in the areas of human rights, labour, environment and anti-corruption in all its business activities and which are universally accepted. Mecalux also respects freedom of association and the right to collective bargaining, as well as non-discrimination in employment and occupation, together with the elimination of forced labour and the rejection of child labour, all of which are basic principles included in the Code of Ethics. Mecalux complies with the International Labour Organisation's principles of non-discrimination, free association and elimination of forced labour. In this regard, in October 2023, the Child Labour Policy was formalised, whereby Mecalux demonstrates its commitment to not tolerate forced labour and to reject child labour in its areas of activity and in its production centres.

All employees, executives and members of the managing bodies of the Mecalux Group, irrespective of their level in the hierarchy, geographical or functional location and the Group company to which they provide their services, must understand and comply with the aforementioned Code. Specifically, Mecalux promotes non-discrimination on the basis of race, nationality, social origin, age, gender, marital status, sexual orientation, ideology, political opinions or religion.

Similarly, Mecalux fosters female and male equality with regard to access to employment, training, promotion and working conditions, according to the requirements of each job position at any given time.

Contributions to foundations and not-for-profit entities in 2023

Each Mecalux Group company is integrated in its local area and specific market and, therefore, should participate in the life of its business, social and institutional community. Our contributions basically support certain social projects of significance for the community in which the Group subsidiary in question is integrated. One especially noteworthy ongoing contribution, among others, of which the Group is particularly proud, is its association with certain university bodies. In this regard, it is worth highlighting the collaboration with the Universidad Polit cnica de Catalu a (UPC), which has continued for more than 20 years and given rise to the Mecalux Chair, thus constituting an example of a major success story involving the private sector in partnership with a university.

The direct benefits of this association include, most notably, the development of new materials and techniques related to the calculation of industrial structures, enhanced safety and energy efficiency tied to such improvements, and the financing provided to University projects and those of its students and researchers, among many other contributions.

In 2023 the companies that make up the Mecalux Group made contributions to foundations and not-for-profit entities amounting to EUR 339 thousand (EUR 295 thousand in 2022). Controls are performed to verify the ownership of the current accounts in which these contributions are deposited at foundations and other not-for profit entities.

VII. Tax information: profit by country, government grants received and income tax paid in 2023.

Profit by country*:

	Company	Net Profit/Loss for the Year	
		Thousands of Euros	
		2023	2022
Spain	Mecalux, S.A.	123,319.00	81,634.00
Spain	Mecalux Servis, S.A.	2,811.00	1,278.00
Spain	Mecalux Levante, S.A.	2,575.00	2,879.00
Spain	Mecalux Software Solutions, S.A.	287.00	245.00
Spain	Esmena Norte, S.L.U.	-1.00	0.00
Spain	MECALUX, IT	509.00	95.00
France	Mecalux France, S.A.R.L.	6,485.00	7,409.00
United Kingdom	Mecalux UK, Ltd.	1,446.00	677.00
Germany	Mecalux GmbH	2,200.00	231.00
Portugal	Mecalux Estantes, Lda.	407.00	406.00
Italy	Mecalux Italia, S.R.L.	1,135.00	1,599.00
The Netherlands	Mecalux Nederland, B.V.	276.00	896.00
Slovakia	Mecalux Slovensko, S.R.O.	5.00	7.00
Czech Republic	Mecalux Ceska, S.R.O.	15.00	19.00
Slovenia	Mecalux Adriatic, D.O.O.	-1.00	0.00
Romania	Mecalux România, S.R.L.	0.00	0.00
Argentina	Mecalux Argentina, S.A.	6,562.00	4,707.00
Mexico	Mecalux México S.A. de CV	24,845.00	19,190.00
Mexico	Interlake de México, S.A. de CV	0.00	0.00
US	Mecalux Corporation	0.00	23,708.00
US	Interlake Mecalux Inc.	52,100.00	77,777.00
Chile	Mecalux Chile, Ltda.	132.00	-165.00
Poland	Mecalux Sp Zo.o.	4,371.00	8,768.00
Belgium	Mecalux Belgium, S.A.	224.00	683.00
Brazil	Mecalux do Brasil Sistemas de Armazenagem, Ltda	3,039.00	5,599.00
Uruguay	Mecalux Uruguay, S.A.	81.00	183.00
Peru	Mecalux Perú, S.A.C.	0.00	-74.00
Turkey	Mecalux Logística Insaat (Turkey)	-320.00	-473.00
Colombia	Mecalux Colombia, S.A.S.	1,009.00	-926.00
	Aggregate Total =	233,511.00	236,352.00

***Note:** The data included in this table correspond to the Net Profit/Loss of each company on an individual basis and according to its country's regulatory framework. Also, neither adjustments to align the financial statements with International Financial Reporting Standards (IFRS) nor adjustments arising from the consolidation process are included. The data of companies with a presentation currency other than the euro were translated to euros at the official exchange rate closest to 31 December 2023 (31 December 2022 in the case of the comparative data).

2022 data: obtained from the prepared separate financial statements of the Mecalux Group companies;

2023 data: obtained from the separate financial statements of the Mecalux Group companies;

In addition, Acerolux, S.L. recorded a net profit for 2023 of EUR 71,194 thousand (EUR 51,776 thousand at 2022 year-end).

Public grants received

In 2023, the Mecalux Group received grants from public bodies amounting to EUR 180 thousand (EUR 183 thousand in 2022), mainly relating to training and employment promotion activities, as well as to exports.

Income tax paid

Throughout the year ended 31 December 2023, the companies making up the Mecalux Group paid income tax in their respective tax jurisdictions totalling EUR 43,814 thousand (EUR 51,811 thousand in 2022), net of any refunds, where applicable; Acerolux, S.L. received a net refund of EUR 7,603 thousand in 2023 (EUR 4,263 thousand in 2022).

APPENDIX I: Table of contents of Law 11/2018 and GRI standards

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
BUSINESS MODEL				
Description of the Group's business model	Brief description of the Group's business model, which will include its business environment, organisation and structure, the markets in which it operates, its objectives and strategies and the main factors and trends that could affect its future development.	GRI 2-1 Organisational Details	III Business model	
		GRI 2-6 Activities, value chain and other business relationships	III Business model	
		GRI 2-9 Governance structure and composition	III Business model	
		GRI 3-1 Process to determine material topics	III Business model	A general risk analysis was carried out for the preparation of the Non-Financial Information Statement.
INFORMATION ON ENVIRONMENTAL MATTERS				
Policies	Policies applied by the Group, including the due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 2-22, 2-23 and 2-24 (in relation to the GRI 300)	IV Information on environmental matters	
Main risks	Main risks related to these issues associated with the Group's activities, including, where relevant and proportionate, its business relationships, products or services that may have an adverse effects on those areas, and how the Group manages these risks, explaining the procedures used to identify and evaluate them in accordance with national, European or international frameworks of reference for each issue. Information must be	GRI 2-25 Processes to remediate negative impacts (in relation to the GRI 300)	IV Information on environmental matters	
		GRI 201-2 Financial implications and other risks and opportunities due to climate change	IV Information on environmental matters	Climate Change Section

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
	included on the impacts detected, giving a breakdown of them, in particular the main short-, medium- and long-term risks.			
General	Current and foreseeable effects of the Company's activities on the environment and, where applicable, on health and safety	GRI 3-3 Management of material topics	IV Information on environmental matters	
	Environmental assessment or certification procedures	Non-GRI indicator. Description of environmental certification and assessment procedures	IV Information on environmental matters	
	Resources allocated to environmental risk prevention	NON-GRI Indicator. Description of the main environmental expenditures and investments	IV Information on environmental matters	
	Application of the precautionary principle	GRI-2-23 Commitments and Policies	IV Information on environmental matters	
	Provisions and guarantees for environmental risks	GRI 307-1 Non-compliance with environmental laws and regulations	IV Information on environmental matters	
Pollution	Measures to prevent, reduce or redress carbon emissions that seriously affect the environment, taking into account any type of activity-specific atmospheric pollutants including noise and light pollution.	GRI 3-3 Management of material topics (in relation to GRI 302 and 305)	IV Information on environmental matters	The Group does not detail these data although they can be obtained since the previous year's data are included for comparison purposes
		GRI 302-4 Reduction of energy consumption	IV Information on environmental matters	
		GRI 305-5 Reduction of GHG emissions	IV Information on environmental matters	
Circular Economy and waste prevention and management	Measures for prevention, recycling, reuse, other forms of recovery and disposal of waste. Actions to combat food waste	GRI 306-1. Waste generation and significant relational impacts	IV Information on environmental matters	
Sustainable use of resources	Water consumption and supply in accordance with local imitations	GRI 303-1 Interaction with water as a shared resource GRI 303-2 Management of water	IV Information on environmental matters	

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
		discharge-related impacts GRI 303-5 Water consumption		
	Consumption of raw materials and measures taken to improve the efficiency of raw material use	GRI 3-3 Management of material topics (in relation to GRI 300)	IV Information on environmental matters	
		GRI 301-1 Materials used by weight and volume	IV Information on environmental matters	
	Energy: Direct and indirect consumption; Measures taken to improve energy efficiency, Use of renewable energies	GRI 3-3 Management of material topics (in relation to GRI 302 Energy)	IV Information on environmental matters	
		GRI 302-1 Energy consumption within the organisation (energy from renewable and non-renewable sources)	IV Information on environmental matters	
		GRI 302-2 Energy consumption outside the organisation	IV Information on environmental matters	The Group does not have indirect consumption data since it is not considered to be material.
		GRI 302-4 Reduction of energy consumption	IV Information on environmental matters	The Group does not detail this figure although it can be obtained since the previous year's data are included for comparison purposes.
Climate change	Greenhouse Gas Emissions	GRI 305-1 Direct (Scope 1) GHG Emissions	IV Information on environmental matters	
		GRI 305-2 Energy indirect (Scope 2) GHG emissions	IV Information on environmental matters	
		GRI 305-3 Other indirect (Scope 3) GHG emissions	IV Information on environmental matters	The detail of Scope 3 emissions only includes those related to water consumption
	Measures taken to adapt to the consequences of Climate Change	GRI 3-3 Management of material topics (in relation to GRI 300)	IV Information on environmental matters	
	Medium- and long-term voluntary targets to reduce GHG emissions and measures implemented to that end	GRI 3-3 Management of material topics (in relation to GRI 305-5 Reduction of GHG emissions)	IV Information on environmental matters	

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
Biodiversity protection	Measures taken to preserve or restore biodiversity	GRI 3-3 Management of material topics (in relation to GRI 304 Biodiversity)	IV Information on environmental matters	
	Impacts caused by activities or operations in protected areas	GRI 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		The Group does not carry out activities in protected areas
		GRI 304-2 Significant impacts of activities, products and services on biodiversity		
GRI 304-4 IUCN Species appearing on the IUCN Red List and in listings				
INFORMATION ON SOCIAL MATTERS RELATING TO PERSONNEL				
Policies	Policies applied by the Group, including the due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 2-22, 2-23 and 2-24 in relation to the GRI 400)	VI. Information on personnel and HR matters	
Main risks	Main risks related to these issues associated with the Group's activities, including, where relevant and proportionate, its business relationships, products or services that may have an adverse effects on those areas, and how the Group manages these risks, explaining the procedures used to identify and evaluate them in accordance with national, European or international	GRI 3-3 Management of material topics	V. Effects of the activities on health and safety	
		GRI 2-25 Processes to remediate negative impacts	V. Effects of the activities on health and safety	

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	frameworks of reference for each issue. Information must be included on the impacts detected, giving a breakdown of them, in particular the main short-, medium- and long-term risks.			
Employment	Total number and distribution of employees by gender, age, country and professional category	GRI 2-7 Employees	VI. Information on personnel and HR matters	No data is reported on workers who are not employees as this information is not material for the Company.
		GRI 2-8 Workers who are not employees		
		GRI 405-1. b) Percentage of employees by professional category for each of the following diversity categories: gender and age group (indicate total number in addition to percentage).		
	Total number and distribution of types of employment contracts	GRI 2-7 Employees	VI. Information on personnel and HR matters	
	Annual average number of permanent, temporary and part-time contracts by gender, age and professional category	GRI 2-7 Employees	VI. Information on personnel and HR matters	
	Number of terminations by gender, age and professional category	GRI 401-1.b) Total number and rate of employee turnover during the reporting period, by age group, gender and region.	VI. Information on personnel and HR matters	
Average remuneration and remuneration trends by gender, age and professional category or equivalent value	GRI 405-2 adjusted: average remuneration and remuneration trends by gender, age and professional category (comparison with previous year) should be reported.	VI. Information on personnel and HR matters	The trend is reported in comparison with 2022	

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	Wage Gap	GRI 405-2 adjusted: average remuneration and remuneration trends by gender, age and professional category (comparison with previous year) should be reported.	VI. Information on personnel and HR matters	Calculation of the wage gap = (Average remuneration of men - Average remuneration of women) / Average remuneration of men. It is the total average remuneration of the gender/average employee length of service. The wage gap information is not broken down by job category or geographical location due to the difficulties in compiling data and the multiple collective agreements in each location as a result of the Group's dispersal over a wide geographical area.
	Remuneration of equal or average jobs in the company	GRI 405-2 Ratios of standard entry level wage by gender compared to local minimum wage	VI. Information on personnel and HR matters	
	Average remuneration of directors and executives, including variable remuneration, attendance fees, termination benefits, payments to long-term savings schemes and any other benefits, broken down by gender	GRI 2-19 Remuneration policies GRI 2-20 Process to determine remuneration	VI. Information on personnel and HR matters	
	Implementation of disconnection from work measures	No associated GRI. Qualitative information on measures implemented	VI. Information on personnel and HR matters	
	Employees with disabilities	GRI 405-1. b) Percentage of employees per employee category in each of the following diversity categories.	VI. Information on personnel and HR matters	
Organisation of work	Organisation of working hours	No associated GRI. Organisation of working hours description	VI. Information on personnel and HR matters	

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	Number of hours of absenteeism	GRI 403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	VI. Information on personnel and HR matters	
	Measures to facilitate work-life balance and encourage shared parental responsibility.	GRI 401-3 Parental leave	VI. Information on personnel and HR matters	
		Qualitative description	VI. Information on personnel and HR matters	
Health and Safety	Healthy and safe work conditions	GRI 403-1 to 403-7 Management Approach	V. Effects of the activities on health and safety	
	Work-related injuries (frequency and severity) broken down by gender	GRI 403-9 Work-related injuries		Data on non-employee worker injury rates are not available
	Occupational diseases (frequency and severity) broken down by gender	GRI 403-10 Work-related ill health		Data on non-employee worker injury rates are not available
Labour Relations	Organisation of social dialogue, including procedures for informing, consulting and negotiating with employees	GRI 2-29 Approach to stakeholder engagement	VI. Information on personnel and HR matters	
		GRI 402-1 Minimum notice periods regarding operational changes	VI. Information on personnel and HR matters	
		GRI 403-1 Workers representation in formal joint management—worker health and safety committees	VI. Information on personnel and HR matters	
	Percentage of employees covered by collective bargaining agreements by country	GRI 2-30 Collective bargaining agreements	VI. Information on personnel and HR matters	
	Assessment of collective agreements, particularly in the field of occupational health and safety	GRI 403-4 Worker participation, consultation and communication on occupational health and safety	VI. Information on personnel and HR matters	
Training	Training policies implemented	GRI 3-3 Management of material topics (in relation to Training)	VI. Information on personnel and HR matters	

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		GRI 404-2 Programmes to upgrade employee skills and transition assistance programmes	VI. Information on personnel and HR matters	
	Total number of training hours by professional category	GRI 404-1 Average hours of training per employee per year	VI. Information on personnel and HR matters	
Accessibility	Universal accessibility for people with disabilities	GRI 3-3 Management of material topics (in relation to GRI 405 Diversity and equal opportunity and GRI 406 Non-discrimination)	VI. Information on personnel and HR matters	
Equality	Measures taken to promote equal treatment and opportunities between men and women	GRI 3-3 Management of material topics (in relation to GRI 405 Diversity and equal opportunity)	VI. Information on personnel and HR matters	
	Equality plans	GRI 3-3 Management of material topics (in relation to GRI 405 Diversity and equal opportunity and GRI 406 Non-discrimination)	VI. Information on personnel and HR matters	
	Measures taken to promote employment	GRI 3-3 Management of material topics (in relation to GRI 401 Employment)	VI. Information on personnel and HR matters	
		GRI 404-2 Programs for upgrading employee skills and transition assistance programs	VI. Information on personnel and HR matters	
	Protocols against sexual and gender-based harassment	GRI 3-3 Management of material topics (in relation to GRI 405 Diversity and equal opportunity and GRI 406 Non-discrimination)	VI. Information on personnel and HR matters	
	Integration and universal accessibility for people with disabilities	GRI 3-3 Management of material topics (in relation to GRI 405 Diversity and equal opportunity and GRI	VI. Information on personnel and HR matters (Accessibility)	

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		406 Non-discrimination)		
	Anti-discrimination and, where appropriate, diversity management policy	GRI 3-3 Management of material topics (in relation to GRI 405 Diversity and equal opportunity and GRI 406 Non-discrimination)	VI. Information on personnel and HR matters	
		GRI 406-1 Incidents of discrimination and corrective actions taken		
INFORMATION ON RESPECT FOR HUMAN RIGHTS				
Policies	Policies applied by the Group, including the due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 2-22, 2-23 and 2-24 (in relation to GRI 412 Human Rights Assessment)	IX. Combating corruption and bribery	
		GRI 3-3 Management of material topics	IX. Combating corruption and bribery	
		GRI 412-2 Employee training on human rights policies or procedures	IX. Combating corruption and bribery	
Main risks	Main risks related to these issues associated with the Group's activities, including, where relevant and proportionate, its business relationships, products or services that may have an adverse effects on those areas, and how the Group manages these risks, explaining the procedures used to identify and evaluate them in accordance with national, European or international frameworks of reference for each issue. Information must be included on the impacts detected, giving a breakdown of them, in particular the main	GRI 2-12 and 2-25 Processes to remediate negative impacts	IX. Combating corruption and bribery	A general risk analysis was carried out for the preparation of the Non-Financial Information Statement
		GRI 3-3 Management of material topics	IX. Combating corruption and bribery	The organisation's risk management and internal control model is being implemented

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	short-, medium- and long-term risks.				
Human Rights	Implementation of human rights due diligence procedures	GRI 3-3 Management of material topics (in relation to GRI 412 Human Rights Assessment)	IX. Combating corruption and bribery		
		GRI 414-2 Negative social impacts in the supply chain and actions taken		No studies were conducted on negative social impacts in the value chain	
	Prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and redress any abuses committed	GRI 3-3 Management of material topics (in relation to GRI 412 Human Rights Assessment)	IX. Combating corruption and bribery		
		GRI 412-1 Operations that have been subject to human rights reviews or impact assessments		No human rights impact assessments or reviews were performed	
	Complaints of violations of human rights incidents	GRI 2-26 Mechanisms for seeking advice and raising concerns	IX. Combating corruption and bribery		
		GRI 3-3 Management of material topics (in relation to GRI 412 Human Rights Assessment)	IX. Combating corruption and bribery		
		GRI 419-1 Non-compliance with laws and regulations in the social and economic area		Non-compliances of this nature did not arise	
	Promotion and fulfilment of the provisions of the fundamental conventions of the ILO in relation to respect for freedom of association and the right to collective bargaining, elimination of discrimination in employment and work, elimination of forced or compulsory labour and abolition of child labour	GRI 3-3 Management of material topics (in relation to GRI 406 Non-discrimination; 407 Freedom of association and collective bargaining; 408 Child labour; 409 Forced or compulsory labour and 412 Human Rights Assessment)	IX. Combating corruption and bribery		
	INFORMATION ON COMBATING CORRUPTION AND BRIBERY				

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Policies	Policies applied by the Group, including the due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 2-22, 2-23 and 2-24 (in relation to GRI 205 Anti-corruption)	IX. Combating corruption and bribery	
Main Risks	Main risks related to these issues associated with the Group's activities, including, where relevant and proportionate, its business relationships, products or services that may have an adverse effects on those areas, and how the Group manages these risks, explaining the procedures used to identify and evaluate them in accordance with national, European or international frameworks of reference for each issue. Information must be included on the impacts detected, giving a breakdown of them, in particular the main short-, medium- and long-term risks.	GRI 3-3 Management of material topics	I. Mecalux Group's business model	
		GRI 2-25 Processes to remediate negative impacts	IX. Combating corruption and bribery	
		GRI 205-1 Operations assessed for risks related to corruption		No operations involving corruption-related risks were carried out in 2023
Corruption and bribery	Measures taken to prevent corruption and bribery	GRI 3-3 Management of material topics (in relation to GRI 205 Anti-Corruption) - If the entity submits 205-2, it also meets the legal requirements by means of this indicator	IX. Combating corruption and bribery	
	Measures to combat money laundering	GRI 3-3 Management of material topics (in	IX. Combating corruption and bribery	

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		relation to GRI 205 Anti-Corruption)		
	Contributions to foundations and not-for-profit entities	GRI 3-3 Management of material topics (in relation to GRI 205 Anti-Corruption)	IX. Combating corruption and bribery	
		GRI 201-1 Direct economic value generated and distributed (Community Investments)	IX. Combating corruption and bribery	
		GRI 415-1 Political contributions		The organisation does not make any contributions to political parties and/or representatives.
INFORMATION ON THE COMPANY				
The Company's commitments to sustainable development	Impact of the Company's activity on employment and local development	GRI 203-1 Infrastructure investments and services supported		The organisation does not make infrastructure investments or have services supported
		GRI 203-2 Significant indirect economic impacts	VII. Information on the company	
		GRI 413-1 Operations with local community engagement, impact assessments and development programmes	VII. Information on the company	
		GRI 413-2 Operations with significant actual or potential negative impacts on local communities		The organisation has no operations with significant negative impacts on local communities
	Impact of the company's activity on local populations and the territory	GRI 203-2 Significant indirect economic impacts	VII. Information on the company	
		GRI 413-1 Operations with local community engagement, impact assessments and development programmes	VII. Information on the company	
		GRI 413-2 Operations with significant actual or potential negative impacts on local communities		The organisation has no operations with significant negative impacts on local communities

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	Relationships and dialogue with local community players	GRI 2-29 Approach to stakeholder engagement (community-related)	VII. Information on the company	
		GRI 413-1 Operations with local community engagement, impact assessments and development programmes	VII. Information on the company	
	Association or sponsorship actions	GRI 2-28 Membership associations	IX. Combating corruption	
		GRI 201-1 Direct economic value generated and distributed (Community Investments)	IX. Combating corruption	
Subcontracting and suppliers	Inclusion of social, gender equality and environmental issues in the procurement policy	GRI 3-3 Management of material topics (in relation to GRI 308 and GRI 414)	IV Information on environmental matters	The Group does not have a formal procurement policy, although it does have an internal procedure defining the supplier evaluation and selection method
	Consideration in relationships with suppliers and subcontractors of their social and environmental responsibility	GRI 3-3 Management of material topics (in relation to GRI 308 and GRI 414)	IV Information on environmental matters	Suppliers are not evaluated using social criteria
		GRI 308-1 New suppliers that were screened and selected using environmental criteria	IV Information on environmental matters	Mechanisms to oversee this information are yet to be established since it is not considered to be material
		GRI 308-2 Negative environmental impacts in the supply chain and actions taken	IV Information on environmental matters	No studies were conducted on negative social impacts in the supply chain
		GRI 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	IV Information on environmental matters	No suppliers were identified whose right to freedom of association and collective bargaining may be at risk
		GRI 409-1 Operations and suppliers at significant risk of incidents of forced or compulsory labour	IV Information on environmental matters	No suppliers were identified as being at significant risk of forced or compulsory labour

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		GRI 414-1 New suppliers that were screened using social criteria	IV Information on environmental matters	No evaluations were conducted in relation to the selection of suppliers using social criteria
		GRI 414-2 Negative social impacts in the supply chain and actions taken	IV Information on environmental matters	No studies were conducted on negative social impacts in the value chain
	Monitoring and audit systems and their results	GRI 308-1 New suppliers that were screened using environmental criteria	IV Information on environmental matters	Mechanisms to oversee this information are yet to be established since it is not considered to be material
Consumers	Consumer health and safety measures	GRI 3-3 Management of material topics (in relation to GRI 416 Customer Health and Safety)	VIII. Consumers	
		GRI 416-1 Assessment of the health and safety impacts of product and service categories	VIII. Consumers	
		GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of product and service categories	VIII. Consumers	No significant complaints were received in 2023
		GRI 417-1 Requirements for product and service information and labelling	VIII. Consumers	
	Complaint systems, complaints received and their resolution	GRI 2-26 Mechanisms for seeking advice and raising concerns (complaints received and resolution)	IX. Combating corruption	
		GRI 3-3 Management of material topics (in relation to GRI 416 Customer Health and Safety)	VIII. Consumers	
		GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data.	VIII. Consumers	No complaints regarding privacy breaches or loss of customer data were received.

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Tax information	Profit by country	GRI 207-4 The source must be the audited financial statements	X. Tax Information	
	Income tax paid	GRI 207-4 in relation to payments to public authorities considering OECD guidelines http://www.oecd.org/tax/beps/country-by-country-reporting.htm	X. Tax Information	
	Public grants received	GRI 201-4 Financial assistance received from the government	X. Tax Information	