**Acerolux, S.L.
and Subsidiaries**

Independent Assurance Report on the
Consolidated Non-Financial
Information Statement
for the year ended
31 December 2025

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 2025

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 2025 (hereinafter, "2025") 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 assurance work. In this regard, our work was limited solely to providing assurance on 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.

Deloitte Auditores, S.L. registered in the Mercantile Registry of Madrid, volume 13,650, section 8, sheet 188, page M-54414, entry 96. Company tax code: 8-79104469.
Registered office: Plaza Pablo Ruiz Picasso, 1, Torre Picasso, 28020, Madrid.

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 assurance 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 Chartered Accountants on assurance 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 2025 CNFIS based on the materiality assessment performed by Acerolux and described in the "Standards and materiality assessment" section, considering the contents required by current Spanish corporate legislation.
- Analysis of the processes for compiling and validating the data presented in the 2025 CNFIS.
- Review of the information on risks, policies and management approaches applied in relation to the material matters presented in the 2025 CNFIS.
- Verification, by means of sample-based review tests, of the information relating to the contents included in the 2025 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 assurance work 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 2025 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, S.L.

[Illegible signature]

José María Hernández Álvarez

28 July 2026

SPANISH INSTITUTE OF CHARTERED ACCOUNTANTS

DELOITTE AUDITORES, S.L.

2026 No. 01/26/23385

CORPORATE SEAL: EUR 30,00

....

Stamp indicating other non-audit procedures

MAZAB28103

Acerolux, S.L. and Subsidiaries

Consolidated Non-Financial
Information Statement
for the year ended
31 December 2025

2025 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 2025 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 assessment**

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.

To enhance comparability and facilitate the analysis of trends in its sustainability performance, Mecalux has broadened the scope of the historical data reported for certain indicators to include the financial years 2024 and 2023. This provides a more comprehensive overview of trends observed over time and is in line with international best practice in sustainability reporting, as well as with the assessment criteria used by certain ESG indices and ratings.

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 NFIS, Mecalux has conducted a materiality assessment 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 75% of billings (95% of the workforce and 97% of billings in 2024), was considered for the scope of this report, which includes, for the purposes of this NFIS, 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 group of companies whose parent company is Mecalux, S.A. The Group is engaged in the manufacture and sale of metal shelving and storage systems, warehouse management software and the provision of logistics consulting and project management services for warehouse automation.

After more than fifty-five 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.

The company has a network of suppliers of machinery, raw materials and electrical, mechanical and electronic components. Mecalux manages product design (R&D+I) at three development centres located in Spain, Poland and the United States, and manufactures racking and automated systems at 12 factories. Its sales network spans 22 countries, supported by a pre-sales service that ensures projects are managed effectively and that products and supplies are subject to rigorous quality control. Additionally, Mecalux's Customer Service (After-Sales) department ensures customer satisfaction and continuity.

Geographical presence and size of the Group

Mecalux currently has a direct presence in four geographical segments and more than twenty-two countries, with twelve production centres (factories), four robotics and automation technology centres and three software development centres. 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	
				2025	2024
EUROPE					
SPAIN	6	Central head offices/R&D+I/Industrial/Sales	5	2,394	2,270
FRANCE	1	Sales	-	256	236
PORTUGAL	1	Sales	-	17	17
ITALY	1	Sales	-	48	43
BELGIUM	1	Sales	-	10	11
NETHERLANDS	1	Sales		7	8
POLAND	1	R&D+I/Industrial/Sales	1	750	767
GERMANY	1	Sales		49	50
UNITED KINGDOM	1	Sales		39	40
CZECH REPUBLIC	1	Sales		13	13
SLOVAKIA	1	Sales		3	3
TURKEY	1	Sales		2	2
ROMANIA	1	Sales		10	0
SLOVENIA	1	Sales		1	0
NORTH AMERICA (NAFTA)					
UNITED STATES OF AMERICA	1	R&D+I/Industrial/Sales	2	405	391
MEXICO	1	Industrial/Sales	2	883	864
SOUTH AMERICA (MERCOSUR)					
BRAZIL	1	Industrial/Sales	1	149	164
ARGENTINA	1	Industrial/Sales	1	81	82
CHILE	1	Sales	-	2	3
COLOMBIA	1	Sales		18	18
URUGUAY	1	Sales	-	14	13
ASIA					
INDIA	1	Sales		0	0
	27		**12**	**5,151**	**4,995**

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 1,147.11 million in 2025 (EUR 1,120.70 million in 2024) 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 394 thousand m^2, of which 204 thousand m^2 are in Europe, 148 thousand m^2 are in Nafta countries and 42 thousand m^2 are in Mercosur countries. Of the twelve factories at which Mecalux carries out the industrial manufacturing process of its products, three (Gliwice in Poland, Palencia and Hospitalet 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
- Mobile racking (Movirack)
- Pallet Shuttle
- Live racking
- Push-back racking
- Clad rack warehouses

Picking

- M7 Heavy duty storage racks
- M3 Light duty racks
- Live storage for picking
- Multi-tier shelving

Other systems

- Mezzanine floors
- Cantilever racking
- Coil racks
- Wire mesh partitions & cages
- Special projects

Automated warehouses

Automated warehouses for pallets

- Stacker cranes for pallets
- Automatic trilateral stacker cranes
- Automated Pallet Shuttle
- 3D Automated Pallet Shuttle
- Autonomous mobile robots (AMRs) for pallets
- Pallet conveyor systems
- Vertical conveyors (pallet elevators)

Electric monorail system (EMS)

Automated warehouses for boxes

- Miniload stacker cranes
- ASB System – automated shuttle system for boxes
- Autonomous mobile robots (AMRs) for boxes
- High-performance pick station (HPKS)
- Picking robot
- Box conveyor systems
- Light-duty overhead conveyor system
- Box elevator

Services

Lifecycle services

- Lifecycle management
- On-site and remote technical support
- Spare parts
- Training
- Warehouse modernisation and consultancy
- Preventive maintenance
- Corrective maintenance

Inspection services

- Technical racking inspection
- Technical inspection of automated warehouses

Software Solutions

- SaaS
- On premise

Software

Software for manual warehouses

Easy modules

- Multi Carrier Shipping Software
- Labour Management System (LMS)
- Slotting for WMS
- 3PL Warehouse Management System (WMS)
- Yard Management System (YMS)
- WMS for Production
- Store Fulfillment
- Marketplaces Integration
- Value-Added Services (VAS)
- WMS & Pallet Shuttle Integration
- Integration of WMS with Movirack
- Module Voice Picking

Distributed Order Management (DOM) Easy DOM

Software for automated warehouses

- Warehouse Execution System (WES) Easy WES
- Warehouse Control System (WCS) Easy WCS
- Fleet Manager AMR / APS 3D

Easy Tools

- Easy Monitor
- Easy Mecalux Education

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.

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.

Mecalux operates on the frontier of innovation with the aim of anticipating its customers' changing needs and adapting to a constantly evolving regulatory environment. The company focuses on designing solutions that increase efficiency, strengthen resilience and promote sustainability, incorporating cutting-edge technologies with which to tackle the sector's upcoming challenges.

To foster a dynamic innovation ecosystem, Mecalux collaborates with institutions, research centres and start-ups to promote projects that facilitate knowledge transfer and the development of new capabilities. This commitment translates into strategic investments in areas with high growth potential, such as artificial intelligence, as well as in initiatives which, while not yet yielding an immediate return, are essential for the development of disruptive solutions.

For Mecalux, involving its employees in shaping the company's future is paramount. Internal guidelines on innovation set out a clear framework that steers their actions and encourages the submission of ideas that contribute to continuous improvement.

To ensure alignment with the sector's sustainability and transformation objectives, Mecalux has implemented a structured innovation process that incorporates specific criteria relating to efficiency, digitalisation and environmental responsibility, thereby strengthening its position as a leader in the development of advanced logistics solutions.

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

Outlook for the Group

The Group had a significant backlog at 2025 year-end (EUR 536 million). The projected order intake for 2026 is expected to be in line with that of 2025. 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.

The logistics sector has continued to grow at a rapid pace in 2025, building on the growth trend seen in 2024 and 2023, with activity levels exceeding those reached prior to the pandemic. This performance is due mainly to two factors. Firstly, the consolidation of e-commerce, which, following the upsurge seen during the pandemic, continues to show sustained expansion. This trend is expected to continue in the coming years and drive demand for increasingly efficient logistics solutions.

Secondly, the sector has been influenced by a broad change in the approach to supply chains. The disruptions of recent years, such as the incidents affecting international shipping and the crisis in the Red Sea that began in 2023, have exposed the vulnerability of logistics models that are overly reliant on global supply chains. These situations have brought about significant delays in delivery times, supply shortages and the unavailability of certain products.

Accordingly, many companies are rethinking the structure of their supply chains, which could lead to a gradual relocation of certain production activities away from outsourcing models in other countries. Furthermore, it has become paramount to have secure warehousing to ensure the supply of critical components and improve the resilience of operations.

The growth of e-commerce also entails an acceleration of logistics flows and requires adapting operations to new market demands in terms of speed, traceability and flexibility. As a result, the logistics sector is increasingly focusing its efforts on improving operational efficiency, which is driving up demand for warehousing solutions capable of optimising resources and processes.

Similarly, there is a need for greater efficiency in order fulfilment, packaging, labelling, dispatch, delivery and collection. This is driving the development of highly efficient logistics platforms integrated with business intelligence tools that enable more effective management of information relating to demand and supply response capacity.

Another key factor in the sector's development is the transformation of how logistics facilities operate. Traditionally, such facilities have relied on manual labour supported by mechanical lifting and transport equipment. However, over time, logistics operations are expected to increasingly rely on advanced warehouse management and control systems, robotic technologies and to rely less on manual labour.

This trend is being reinforced by a number of structural factors, notably the ageing population in many advanced economies, rising labour costs and stricter health and safety regulations. Consequently, rising labour costs and, in some cases, a shortage of available workers are driving the adoption of automation solutions and the integration of new technologies into logistics operations.

As a result, demand for automated storage solutions and management software is expected to continue growing in 2026 and in the medium term – areas in which Mecalux Group boasts a competitive portfolio and well-established technological capabilities.

However, the sector remains sensitive to macroeconomic developments, particularly in the eurozone and the United States, and to geopolitical tensions, uncertainty surrounding international trade policy and volatility in commodity prices. If such risk factors were to materialise, they could affect the pace of corporate investment and, consequently, demand for capital goods.

Nevertheless, the Group believes it has the financial strength, geographical diversification and operational capabilities required to successfully respond to this environment and capitalise on existing growth opportunities.

Double materiality assessment

In 2025, Mecalux carried out a double materiality assessment, anticipating the requirements of the new Corporate Sustainability Reporting Directive (CSRD). This approach, promoted by the European Commission and developed by the European Financial Reporting Advisory Group (EFRAG) within the framework of the European Sustainability Reporting Standards (ESRS), makes it possible to identify the most material sustainability topics, both in terms of the company's impact on its environment and the potential influence of external factors on its business development, thereby identifying the most salient matters for both the company and its stakeholders.

The double materiality assessment encompasses two perspectives:

- Impact materiality: Looking outwards from within the organisation. This perspective examines how the company's activities affect the environment and people, generating actual or potential positive or negative impacts on people, the environment and society, whether in the short, medium or long term.

- Financial materiality: Looking inwards from outside the organisation. This perspective examines how sustainability-related topics can influence a company's economic and financial development. Risks and opportunities are analysed and assessed through this perspective.

In both cases, consideration is given to the impacts, risks and opportunities arising from the company's own operations, as well as those linked to Mecalux through its direct and indirect commercial relationships upstream and downstream of the value chain.

From the perspective of double materiality, a topic is considered to be material if it is significant in terms of impact materiality, financial materiality, or both.

Double materiality methodology

The following activities have been carried out as part of the double materiality assessment:

1. Analysis of context:

This phase is aimed at providing an overview of both Mecalux's activities and its business relationships and key stakeholders.

2. Identification of impacts, risks and opportunities (IROs):

Following the analysis of context and drawing on both qualitative and quantitative sources of information, an initial identification was made of the impacts, risks and opportunities relating to Mecalux's operations and its value chain in relation to the CSRD topics and sub-topics.

3. Assessment of IROs:

In order to determine the materiality of the IROs, an assessment was carried out in accordance with the methodology described by EFRAG.

Impact assessment:

In the case of impacts, the parameters to be considered depend on how they are categorised. The following table sets out the parameters taken into account in the assessment:

Impact categorisation	Severity			Probability
	Magnitude	Scope	Irremediable character	
Positive and actual				
Positive and potential				
Negative and actual				
Negative and potential				

The severity of a particular actual or potential negative impact is assessed from the perspective of the people or the environment affected, and is determined by the magnitude, scope and irremediable character of the negative impacts. In the case of a potential impact, the probability parameter will need to be factored into its assessment.

Assessment of risks and opportunities

To determine financial materiality, the risks and opportunities were analysed on the basis of the probability of their occurrence and their magnitude, meaning their potential financial impact on Mecalux.

4. Determination of the threshold:

Following the assessment, the materiality threshold was determined (in this case, the third quartile), meaning that all IROs with a score equal to or higher than this figure were considered material, as were the topic and sub-topic in which they are included.

Results of the double materiality assessment

The following are the topics and sub-topics identified as material for Mecalux on the basis of the assessment carried out:

CSRD Topic	CSRD sub-topic	Link to the requirements of Law 11/2018
Climate change	Energy	Sustainable use of resources
Circular economy	Resources inflows, including resource use	Circular economy and waste prevention and management
Own workforce	Working conditions	Employment Organisation of work Health and safety Social dialogue
	Equal treatment and opportunities for all	Universal accessibility for people with disabilities Training Equality Information on respect for human rights
Workers in the value chain	Working conditions	Information on respect for human rights Subcontracting and suppliers
Affected communities	Communities' economic, social and cultural rights	Company's commitments to sustainable development
Business conduct	Corporate culture	Company's commitments to sustainable development
	Political engagement and lobbying activities	Company's commitments to sustainable development
	Management of relationships with suppliers including payment practices	Subcontracting and suppliers
	Corruption and bribery	Anti-corruption and anti-bribery information Tax information
Entity specific disclosures	Innovation	N/A

The report details the main impacts, risks and opportunities identified for each of the topics.

A new development this year is that climate change adaptation and mitigation, pollution, water consumption, waste, biodiversity, and consumers and end-users are now considered non-material. However, information historically reported on these topics has been retained in the interests of transparency.

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.

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 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 possible 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, headed by the Compliance Officer, which establishes the policies and standards governing the Group's operations and its relationships with third parties.

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

- <u>Control in the project acceptance phase</u>: 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.

- <u>Control during the execution of the projects:</u> 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.

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. 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.
- 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. At 31 December 2025, nearly 85.67% of the bank borrowings was accruing interest at a fixed rate, which means that the exposure of the Mecalux Group's financial debt to an increase in interest rates is mitigated. It should be noted that the contractual terms of the loans represented by long-term obligations provide that the applicable spreads may be increased depending on the evolution of certain economic performance measures.

- 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 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, 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, 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 it they were to affect the Group's critical infrastructure. 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.

Information on environmental matters

For Mecalux, environmental matters are important and form an integral part of the Company's strategic ethos. The Group is mindful of the environment and of the environmental impact of its workplace activities. Consequently, with the aim of minimising these impacts, it has implemented a certified Environmental Management System (EMS).

The Environmental Management System implemented at Mecalux, which is monitored and managed by the Environment Department, is based on the international standard UNE-EN ISO 14001. The various Mecalux production centres are certified by Bureau Veritas, a Management System Certification Body, under UNE-EN ISO 14001 (with the exception of the US, where certification is currently underway and is expected to be obtained by 2026).

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 procedure that establishes the methodology in the identification and assessment of the environmental aspects, impacts, risks and opportunities of the activities of Mecalux.

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. Moreover, 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.

To address these aspects, Mecalux has compiled an Integrated Policy that sets out the Group’s principles with regard to the environment, quality and employees’ health and safety. 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, eco-design, etc.) to achieve improvements in our processes and increased protection of the environment and employees' health and safety.

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. Corporate targets for 2024-2026 include the following:

- A 1% reduction in electricity consumption and/or use per metric tonne produced

- A 3% reduction in natural gas consumption and/or use per metric tonne produced.

- A 2% reduction in CO_2 emissions per metric tonne produced.
- A 1% reduction in water consumption and/or use per metric tonne produced.
- A 2% reduction in the generation of hazardous waste per metric tonne produced.

Furthermore, in 2025, further progress was made towards achieving the environmental targets for the 2024–2026 period.

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.

Energy and Climate change

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. Improving the energy efficiency of industrial processes, transport and buildings optimises the use of resources, reduces operating costs and significantly cuts demand for fossil fuels. This leads to lower greenhouse gas emissions and contributes directly to mitigating climate change.

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.
  - Replacing boilers with more efficient ones.

- Other fuels (diesel, LPG, propane):
  - Efficient driving of vehicles.
  - Prioritise the use of tanks rather than portable containers (canisters).
  - Replacing forklift trucks with less polluting and more efficient technology.

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

Electricity consumption is shown below:

	2025 (MWh)	**2024 (MWh)**	**2023 (MWh)**
Spain	13,201.204	13,128.390	14,537.293
Argentina	1,063.064	1,135.907	1,451.802
Brazil	1,479.741	1,659.540	1,964.846
Mexico	9,925.185	9,921.129	10,251.556
Poland	5,958.378	6,253.401	5,917.053
USA	14,344.717	12,868.210	15,709.093
Total	45,972.29	44,966.58	49,831.64

The increase in electricity consumption in the US in 2025 compared with 2024 was mainly due to the introduction of new machinery.

Fuel consumption from fossil sources is shown below:

2025 - MWh	**Spain**	**Argentina**	**Brazil**	**Mexico**	**Poland**	**USA**	**Total**
Natural gas	28,013.93	6,191.66	6,134.35	19,419.14	12,066.84	46,430.47	**118,256.39**
Diesel	149.21	90.18	8.99	0.00	1,282.11	0.00	**1,530.50**
Petrol	0.00	0.00	0.00	110.08	1,209.97	0.00	**1,320.04**
Propane	0.00	0.00	0.00	0.00	0.00	3,859.55	**3,859.55**
LPG	1,268.76	0.00	29.29	2,152.09	625.26	0.00	**4,075.4**

2024 - MWh	**Spain**	**Argentina**	**Brazil**	**Mexico**	**Poland**	**USA**	**Total**
Natural gas	28,739.38	3,135.42	6,995.85	19,231.75	11,902.11	33,579.42	**103,583.93**
Diesel	183.14	94.15	13.62	0.00	1,485.28	0.00	**1,776.19**
Petrol	0.00	0.00	0.00	139.85	1,079.46	0.00	**1,219.31**
Propane	0.00	0.00	0.00	0.00	0.00	3,961.99	**3,961.99**
LPG	1,194.06	0.00	86.09	2,684.40	875.23	0.00	**4,839.78**

2023 - MWh	Spain	Argentina	Brazil	Mexico	Poland	USA	Total
Natural gas	28,412.24	4,292.96	9,337.35	19,496.83	11,565.51	42,394.66	**115,499.54**
Diesel	183.04	87.21	19.08	0.00	1,729.27	0.00	**2,018.60**
Petrol	0.00	0.00	0.00	143.24	707.68	0.00	**850.92**
Propane	0.00	0.00	0.00	0.00	0.00	4,203.03	**4,203.03**
LPG	1,140.00	0.00	59.45	2,692.52	859.47	0.00	**4,751.44**

A standard conversion factor has been used to convert all data from previous financial years expressed in other units (such as m³, litres or kilograms) to MWh. The basis used prior to conversion remains unchanged from that presented in the 2024 CNFIS.

In facilities across Spain, LPG consumption increased in 2025 compared with 2024, while diesel consumption fell. These trends are directly linked to developments in previous years, in which the fleet of LPG forklift trucks have gradually replaced those fuelled by diesel.
In central Brazil, LPG consumption has fallen as LPG-powered forklift trucks were replaced by electric ones.
As for the centres in Mexico, the variation in LPG consumption is directly linked to production.
The significant increase in natural gas consumption in the United States in 2025 is mainly due to the fact that, from mid-2024, all equipment is being painted in-house (previously, a large proportion of the production was painted by an external supplier).

As for the Argentina site, the difference in natural gas consumption in 2025 compared with 2024 is directly linked to production.
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.

Calculating our carbon footprint

Mecalux calculates its carbon footprint annually and publishes the results on its corporate website, using the applicable official emission factors as a reference and calculating greenhouse gas emissions expressed in tonnes of CO_2 equivalent (t CO_2 eq).

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

The calculation is made by taking tonnes of CO_2 equivalent emissions (t CO_2 eq) as a benchmark value and a useful metric for comparing different GHG emissions. Scope 1 emissions refer to sources owned or controlled by the company; whereas Scope 2 emissions refer to emissions associated with the generation of electricity purchased and consumed by Mecalux.

In addition, the calculation of Scope 3 emissions arising from water consumption is included.

Gross greenhouse gas emissions:

2025

t CO_2 eq	**Spain**	**Argentina**	**Brazil**	**Mexico**	**Poland**	**USA**	**Total**
Scope 1	5,432.97	1,149.99	1,125.60	4,062.56	2,954.64	9,336.63	**24,062.39**
Scope 2	3,630.33	292.34	406.93	2,729.43	1,638.55	3,944.80	**12,642.38**
Scope 3	34.35	10.36	2.36	15.41	8.63	25.10	**96.20**
Total	**9,097.66**	**1,452.69**	**1,534.88**	**6,818.17**	**4,601.83**	**13,306.53**	**36,811.75**

2024:

t CO_2 eq	**Spain**	**Argentina**	**Brazil**	**Mexico**	**Poland**	**USA**	**Total**
Scope 1	5,647.77	608.10	1,319.44	4,202.27	3,078.92	7,124.21	**21,980.71**
Scope 2	4,214.21	364.63	532.71	3,184.68	2,007.34	4,130.70	**14,434.27**
Scope 3	28.33	12.34	2.45	11.84	5.76	15.67	**67.95**
Total	**9,890.31**	**976.63**	**1,854.60**	**7,398.79**	**5,092.02**	**11,270.58**	**36,482.93**

2023:

t CO_2 eq	**Spain**	**Argentina**	**Brazil**	**Mexico**	**Poland**	**USA**	**Total**
Scope 1	5,574.88	820.52	1,743.21	4,254.96	2,999.12	8,812.20	**24,204.89**
Scope 2	4,666.47	466.03	630.72	3,290.75	1,899.37	5,042.62	**15,995.96**
Scope 3	28.55	3.04	2.55	14.02	6.12	21.38	**75.66**
Total	**10,269.9**	**1,289.59**	**2,376.48**	**7,559.73**	**4,904.61**	**13,876.20**	**40,276.51**

<u>Carbon Footprint Reduction Plan</u>

As part of its Environmental Management System, Mecalux has an emissions reduction plan in place, which is aligned with its sustainability strategy and integrated into the company's environmental monitoring processes. Reducing its carbon footprint (CO_2emissions) is one of the corporate goals approved by senior management.

It proposes to achieve this goal by implementing a plan comprising specific measures aimed at improving energy efficiency, reducing consumption and optimising processes. Progress in the reduction plan is regularly monitored through the environmental management programme (EMP), and by tracking this and other goals.

Other aspects of pollution

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, NOx, CO_2...) carried out by qualified internal technical staff, following the guidelines of the 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 technical staff 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 technical staff, according to the 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 technical staff 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.

Furthermore, to eliminate or minimise physical emissions (noise levels), the following best practices and preventive measures are implemented:

- Internal best practices (keeping doors closed, restricting the times at which certain operations are carried out in order to minimise noise).
- Soundproofing of machinery.

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

Circular economy

The implementation of circular economy processes — and eco-design in particular — is of strategic importance to Mecalux, as it enables resource use to be optimised from the initial design stage, thereby reducing the consumption of raw materials. Not only does this practice contribute to sustainability, but it also generates economic efficiencies by reducing the costs associated with the procurement and management of inputs, thereby boosting competitiveness and corporate responsibility.

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.

For customers, we strive to extend the life of our products by:

- Aiming to use 100% recyclable materials.
- Providing a user manual.
- Carrying out technical safety inspections.
- Providing an optional after-sales service.

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.

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.

In this context, the Life Cycle Assessment (LCA) makes it possible to quantify these environmental impacts. According to the LCA, in 2023, the shelving would result in emissions of 50 t CO_2 eq, while in 2024 this would amount to 49 t. This variation is not significant and is mainly due to the reduction in natural resource consumption ratios during the manufacturing phase. In 2023, there had been a more significant reduction due to the design of certain lighter components, but these changes take time to materialise and are not reflected on an annual basis.

The amount of CO_2 emitted per tonne of shelving has also fallen to 2.37 t CO_2 eq/t, 10 kilograms less per tonne than in 2023. As regards impact, raw material extraction remains the stage with the greatest impact, accounting for 46.4 t CO_2 eq.

Mecalux does not have a significant influence on the stages with the greatest impact, as mentioned above, but it does have an influence on the manufacturing stage. In 2024, in the production of conventional shelving (one of the best-selling products) water consumption was reduced by 21% and gas consumption by 1.3% per tonne produced. Furthermore, CO_2 equivalent emissions associated with electricity consumption were slashed by 24%.
Conversely, there was a 5.6% uptick in emissions linked to LPG consumption compared with 2023, due to the gradual replacement of diesel forklift trucks with new LPG-powered forklift trucks.

The environmental targets set for the three-year 2024-2026 Eco-design roadmap for MECALUX, S.A. are:

- A 2% reduction in CO_2 emissions from the "Manufacturing" stage of the LCA.
- Increase the proportion of recycled plastic used in packaging to 80%.
- A 0.5% reduction in the VOC content of paints.
- Log 100% of eco-design improvements in R&D projects.

These targets are monitored in the Environmental Report, which is published annually.

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.
- Use of a percentage of recycled plastic.

Mecalux decided to certify its eco-design management under the UNE-EN ISO 14006 standard and passed the related certification audit in December 2021 and recertification in 2024. This standard provides guidelines to help organisations establish, document, implement, maintain and continually improve their eco-design management as part of an environmental management system.

Different raw materials are used in Mecalux's different production processes, most notably steel (coils) and paint.

The consumption of our two main raw materials in 2025, 2024 and 2023 was as follows (countries with production centre(s)):

2025 - t	**Spain**	**Argentina**	**Brazil**	**Mexico**	**Poland**	**USA**	**Total***
Steel	148,588.00	7,364.00	10,344.00	84,400.00	43,111.00	145,296.00	**439,103.00**
Paint	941.00	63.00	136.00	594.00	308.00	1,665.00	**3,707.00**

2024 - t	**Spain**	**Argentina**	**Brazil**	**Mexico**	**Poland**	**USA**	**Total***
Steel	152,093.00	6,490.00	11,522.00	82,333.00	39,929.00	125,706.00	**418,073.00**
Paint	978.00	55.00	176.00	764.00	274.00	1,431.00	**3,678.00**

2023 - t	**Spain**	**Argentina**	**Brazil**	**Mexico**	**Poland**	**USA**	**Total***
Steel	154,757.00	8,706.00	14,318.00	94,703.00	41,324.00	151,251.00	**465,059.00**
Paint	1,093.00	103.00	198.00	865.00	301.00	1,764.00	**4,324.00**

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

Waste

To ensure that all waste is collected selectively and managed to maximise recycling, the 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 2025, 2024 and 2023 are detailed below:

Spain

		Non-Hazardous Waste		Hazardous Waste
		Scrap	Other Non-Hazardous Waste	
2025	Total (MT)	11,209.00	687.60	2,347.72
2024	Total (MT)	11,718.00	720.04	2,260.81
2023	Total (MT)	11,832.00	887.84	2,649.57

Argentina

		Non-Hazardous Waste		Hazardous Waste
		Scrap	Other Non-Hazardous Waste	
2025	Total (MT)	596.00	34.52	30.84
2024	Total (MT)	686.00	28.94	23.93
2023	Total (MT)	922.00	52.20	32.71

Brazil

		Non-Hazardous Waste		Hazardous Waste
		Scrap	Other Non-Hazardous Waste	
2025	Total (MT)	861.00	40.33	26.70
2024	Total (MT)	960.00	22.00	14.03
2023	Total (MT)	1,218.00	76.32	25.62

Mexico

		Non-Hazardous Waste		Hazardous Waste
		Scrap	Other Non-Hazardous Waste	
2025	Total (MT)	7,731.00	523.29	1,344.27
2024	Total (MT)	7,556.00	528.51	1,875.83
2023	Total (MT)	9,867.00	661.57	306.94

Poland

		Non-Hazardous Waste		Hazardous Waste
		Scrap	Other Non-Hazardous Waste	
2025	Total (MT)	3,317.00	340.03	76.32
2024	Total (MT)	3,110.00	383.22	87.73
2023	Total (MT)	3,427.00	379.16	81.40

USA

		Non-Hazardous Waste		Hazardous Waste
		Scrap	Other Non-Hazardous Waste	
2025	Total (MT)	9,693.00	500.11	371.85
2024	Total (MT)	7,615.00	318.01	357.43
2023	Total (MT)	9,166.00	328.66	295.97

In 2024 there were regulatory changes that modified the maximum permissible levels (MPLs) of process water parameters in one of the centres in Mexico. As a result, it has had to be managed as hazardous waste, leading to an increase in consumption compared with 2023.

In US facilities, the volume of waste has increased compared with previous financial years, due to higher production levels.

<u>Measures aimed at reducing the use of paper in offices</u>

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.

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:

m3	**Spain**	**Argentina**	**Brazil**	**Mexico**	**Poland**	**USA**	**Total**
2025	66,450.00	20,030.00	4,556.00	29,799.00	16,698.00	48,544.07	186,077.07
2024	71,727.00	23,824.00	6,197.00	29,974.00	14,572.00	39,667.09	172,023.09
2023	72,291.00	7,685.00	6,467.00	35,497.00	15,498.00	54,121.63	191,559.63

In facilities across Spain, water consumption has fallen since water-reuse measures were introduced in 2025.

As for central Poland, a new fire-fighting water reserve tank was installed in 2025 and subsequently filled.

In 2025, water consumption increased at one of the US sites, mainly due to the introduction of a new paint line.

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

- Regular maintenance and cleaning of the sewerage system and internal thoroughfares.
- Reuse of treated water in other cleaning processes/operations.
- Water reuse for wastewater treatment.
- 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.

Biodiversity protection

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.

Information on personnel matters

Personnel and HR

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 in line with the principles and values set out in its Code of Ethics. These apply to both its own employees and those of its subcontractors. 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 2025, 2024 and 2023 tables shown for comparative purposes.

In 2025, information was included for the companies Mecalux România, SRL and Mecalux Adriátic d.o.o., as employees joined those companies during that year.

The total number and distribution of employees by gender, age, country and professional category at 2025, 2024 and 2023 year-end is detailed below, although there are no significant differences in the data referring to each of the aforementioned years:

The management category includes both senior management and other managerial staff.

Employees by gender, age, country and professional category 2025

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND ADMIN. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Argentina, S.A.	<30	MEN	0	0	0	0	1	1
Mecalux Argentina, S.A.	<30	WOMEN	0	0	2	0	1	3
Mecalux Argentina, S.A.	3045	MEN	0	3	1	3	16	23
Mecalux Argentina, S.A.	3045	WOMEN	0	3	3	1	0	7
Mecalux Argentina, S.A.	46+55	MEN	1	1	0	0	21	23
Mecalux Argentina, S.A.	>55	MEN	2	0	0	3	19	24
Mecalux Belgium, S.A.	<30	MEN	0	0	2	0	0	2
Mecalux Belgium, S.A.	3045	MEN	1	0	0	7	0	8
Mecalux do Brasil Sistemas de Armazenagem, Ltda	<30	MEN	0	1	9	1	15	26
Mecalux do Brasil Sistemas de Armazenagem, Ltda	<30	WOMEN	0	1	7	0	0	8
Mecalux do Brasil Sistemas de Armazenagem, Ltda	30+45	MEN	1	8	15	12	39	75
Mecalux do Brasil Sistemas de Armazenagem, Ltda	30+45	WOMEN	1	0	2	1	0	4
Mecalux do Brasil Sistemas de Armazenagem, Ltda	46+55	MEN	2	2	1	4	12	21
Mecalux do Brasil Sistemas de Armazenagem, Ltda	46+55	WOMEN	0	0	2	0	0	2
Mecalux do Brasil Sistemas de Armazenagem, Ltda	>55	MEN	1	3	2	3	4	13
Mecalux Ceska, S.R.O.	<30	MEN	0	0	2	0	0	2
Mecalux Ceska, S.R.O.	<30	WOMEN	0	0	1	0	0	1
Mecalux Ceska, S.R.O.	30+45	MEN	0	0	1	3	0	4
Mecalux Ceska, S.R.O.	30+45	WOMEN	0	0	2	0	0	2

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND ADMIN. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Ceska, S.R.O.	46+55	MEN	0	0	1	3	0	4
Mecalux Chile, Ltda.	46+55	MEN	0	0	0	1	0	1
Mecalux Chile, Ltda.	>55	MEN	0	1	0	0	0	1
Mecalux Colombia, S.A.S.	<30	WOMEN	0	0	3	0	1	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	0	1	1
Mecalux Colombia, S.A.S.	46+55	WOMEN	1	0	0	1	0	2
Mecalux Colombia, S.A.S.	>55	MEN	0	0	1	2	0	3
Mecalux Slovensko, S.R.O.	30+45	MEN	0	0	0	2	0	2
Mecalux Slovensko, S.R.O.	>55	MEN	0	0	0	1	0	1
Mecalux Estantes, Lda.	<30	MEN	0	0	0	0	1	1
Mecalux Estantes, Lda.	30+45	MEN	0	0	1	0	3	4
Mecalux Estantes, Lda.	30+45	WOMEN	0	0	1	0	0	1
Mecalux Estantes, Lda.	46+55	MEN	0	0	2	6	0	8
Mecalux Estantes, Lda.	46+55	WOMEN	0	0	2	0	0	2
Mecalux Estantes, Lda.	>55	WOMEN	1	0	0	0	0	1
Mecalux France, S.A.R.L.	<30	MEN	0	2	27	15	14	58
Mecalux France, S.A.R.L.	<30	WOMEN	0	0	7	1	0	8
Mecalux France, S.A.R.L.	30+45	MEN	1	18	30	43	25	117
Mecalux France, S.A.R.L.	30+45	WOMEN	0	2	10	3	2	17
Mecalux France, S.A.R.L.	46+55	MEN	3	2	4	8	11	28
Mecalux France, S.A.R.L.	46+55	WOMEN	1	5	5	3	0	14
Mecalux France, S.A.R.L.	>55	MEN	1	1	3	2	5	12
Mecalux France, S.A.R.L.	>55	WOMEN	1	1	0	0	0	2

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND ADMIN. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Gmbh	<30	MEN	0	0	3	2	2	7
Mecalux Gmbh	<30	WOMEN	0	0	3	0	0	3
Mecalux Gmbh	30+45	MEN	0	3	6	9	1	19
Mecalux Gmbh	30+45	WOMEN	0	0	4	0	0	4
Mecalux Gmbh	46+55	MEN	2	0	3	2	2	9
Mecalux Gmbh	46+55	WOMEN	0	0	1	0	0	1
Mecalux Gmbh	>55	MEN	0	0	1	4	1	6
Mecalux Italia, S.R.L.	<30	MEN	0	4	3	2	0	9
Mecalux Italia, S.R.L.	<30	WOMEN	0	1	2	2	0	5
Mecalux Italia, S.R.L.	30+45	MEN	0	7	1	5	0	13
Mecalux Italia, S.R.L.	30+45	WOMEN	0	0	1	1	0	2
Mecalux Italia, S.R.L.	46+55	MEN	1	3	0	7	2	13
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	6	0	0	6
Mecalux Levante, S.A.	<30	WOMEN	0	0	1	0	0	1
Mecalux Levante, S.A.	30+45	MEN	0	7	5	1	3	16
Mecalux Levante, S.A.	30+45	WOMEN	0	1	0	0	0	1
Mecalux Levante, S.A.	46+55	MEN	1	6	3	6	3	19
Mecalux Levante, S.A.	46+55	WOMEN	0	0	4	0	0	4
Mecalux Levante, S.A.	>55	MEN	0	2	0	3	0	5
Mecalux Levante, S.A.	>55	WOMEN	0	0	2	0	0	2
Mecalux Nederland, B.V.	30+45	MEN	1	0	1	2	0	4
Mecalux Nederland, B.V.	30+45	WOMEN	0	0	1	0	0	1
Mecalux Nederland, B.V.	46+55	MEN	0	0	0	2	0	2
Mecalux Servis, S.A.	<30	MEN	0	0	3	3	4	10
Mecalux Servis, S.A.	<30	WOMEN	0	0	5	0	0	5
Mecalux Servis, S.A.	30+45	MEN	0	3	9	5	8	25
Mecalux Servis, S.A.	30+45	WOMEN	0	0	4	0	0	4
Mecalux Servis, S.A.	46+55	MEN	0	6	6	8	4	24
Mecalux Servis, S.A.	46+55	WOMEN	0	2	5	0	0	7
Mecalux Servis, S.A.	>55	MEN	0	9	8	5	2	24
Mecalux Servis, S.A.	>55	WOMEN	0	1	2	0	0	3
Mecalux Software Solutions, S.A.	<30	MEN	0	0	103	0	0	103

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND ADMIN. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Software Solutions, S.A.	<30	WOMEN	0	0	18	0	0	18
Mecalux Software Solutions, S.A.	30+45	MEN	4	12	106	0	0	122
Mecalux Software Solutions, S.A.	30+45	WOMEN	0	0	31	0	0	31
Mecalux Software Solutions, S.A.	46+55	MEN	5	2	26	0	0	33
Mecalux Software Solutions, S.A.	46+55	WOMEN	1	0	12	0	0	13
Mecalux Software Solutions, S.A.	>55	MEN	2	1	3	0	0	6
Mecalux Software Solutions, S.A.	>55	WOMEN	0	0	2	0	0	2
Mecalux, S.A.	<30	MEN	0	10	96	0	114	220
Mecalux, S.A.	<30	WOMEN	0	1	19	0	2	22
Mecalux, S.A.	30+45	MEN	4	20	142	15	361	542
Mecalux, S.A.	30+45	WOMEN	0	5	37	0	6	48
Mecalux, S.A.	46+55	MEN	8	25	102	15	357	507
Mecalux, S.A.	46+55	WOMEN	6	2	68	3	6	85
Mecalux, S.A.	>55	MEN	6	18	55	6	234	319
Mecalux, S.A.	>55	WOMEN	0	2	29	1	0	32
Mecalux México, S.A. de CV	<30	MEN	0	0	33	0	204	237
Mecalux México, S.A. de CV	<30	WOMEN	0	1	30	1	6	38
Mecalux México, S.A. de CV	30+45	MEN	1	3	74	10	291	379
Mecalux México, S.A. de CV	30+45	WOMEN	0	1	42	1	5	49
Mecalux México, S.A. de CV	46+55	MEN	4	4	8	3	111	130
Mecalux México, S.A. de CV	46+55	WOMEN	1	2	10	3	2	18
Mecalux México, S.A. de CV	>55	MEN	0	0	5	2	22	29
Mecalux México, S.A. de CV	>55	WOMEN	0	0	3	0	0	3
Mecalux Sp Zo.o.	<30	MEN	0	0	35	4	90	129
Mecalux Sp Zo.o.	<30	WOMEN	0	2	16	0	1	19
Mecalux Sp Zo.o.	30+45	MEN	7	22	31	20	228	308
Mecalux Sp Zo.o.	30+45	WOMEN	0	5	43	1	2	51
Mecalux Sp Zo.o.	46+55	MEN	5	10	12	14	125	166
Mecalux Sp Zo.o.	46+55	WOMEN	1	3	8	0	0	12
Mecalux Sp Zo.o.	>55	MEN	1	2	2	1	59	65
Mecalux Logística Insaat	30+45	MEN	0	1	0	0	0	1

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND ADMIN. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Logística Insaat	46+55	MEN	1	0	0	0	0	1
Mecalux U.K., Ltd	<30	MEN	0	0	2	2	1	5
Mecalux U.K., Ltd	30+45	MEN	0	1	4	9	5	19
Mecalux U.K., Ltd	30+45	WOMEN	0	0	2	1	1	4
Mecalux U.K., Ltd	46+55	MEN	1	3	0	3	1	8
Mecalux U.K., Ltd	>55	MEN	0	0	0	2	1	3
Mecalux Uruguay, S.A.	<30	MEN	0	0	0	0	2	2
Mecalux Uruguay, S.A.	<30	WOMEN	0	0	1	0	0	1
Mecalux Uruguay, S.A.	30+45	MEN	0	0	3	1	0	4
Mecalux Uruguay, S.A.	30+45	WOMEN	0	0	0	2	1	3
Mecalux Uruguay, S.A.	46+55	MEN	0	0	0	0	2	2
Mecalux Uruguay, S.A.	46+55	WOMEN	0	0	1	0	0	1
Mecalux Uruguay, S.A.	>55	WOMEN	1	0	0	0	0	1
Interlake Mecalux, Inc.	<30	MEN	1	4	39	6	28	78
Interlake Mecalux, Inc.	<30	WOMEN	0	0	26	0	4	30
Interlake Mecalux, Inc.	30+45	MEN	5	9	32	19	62	127
Interlake Mecalux, Inc.	30+45	WOMEN	0	2	27	1	8	38
Interlake Mecalux, Inc.	46+55	MEN	3	3	5	6	35	52
Interlake Mecalux, Inc.	46+55	WOMEN	0	1	3	2	5	11
Interlake Mecalux, Inc.	>55	MEN	1	0	4	6	53	64
Interlake Mecalux, Inc.	>55	WOMEN	0	0	4	1	0	5
Mecalux I.T. Services, S.L.	<30	MEN	0	0	39	0	0	39
Mecalux I.T. Services, S.L.	<30	WOMEN	0	0	4	0	0	4
Mecalux I.T. Services, S.L.	30+45	MEN	0	0	43	0	0	43
Mecalux I.T. Services, S.L.	30+45	WOMEN	0	0	3	0	0	3
Mecalux I.T. Services, S.L.	46+55	MEN	2	0	22	0	0	24

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND ADMIN. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux I.T. Services, S.L.	46+55	WOMEN	0	0	5	0	0	5
Mecalux I.T. Services, S.L.	>55	MEN	2	2	12	0	0	16
Mecalux I.T. Services, S.L.	>55	WOMEN	0	0	1	0	0	1
Mecalux România, SRL	<30	MEN	0	0	1	0	0	1
Mecalux România, SRL	<30	WOMEN	0	0	1	0	0	1
Mecalux România, SRL	30+45	MEN	0	0	1	4	0	5
Mecalux România, SRL	46+55	MEN	0	0	0	1	0	1
Mecalux România, SRL	>55	MEN	0	0	0	2	0	2
Mecalux Adriatic d.o.o.	30+45	WOMEN	0	0	1	0	0	1
TOTAL			96	290	1733	370	2662	5151

The management category includes both senior management and other managerial staff.

Likewise, the workforce of Acerolux, S.L. at 2025 year-end was made up of 3 people.

Employees by gender, age, country and professional category 2024

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Argentina, S.A.	<30	MEN	0	0	1	1	0	2
Mecalux Argentina, S.A.	<30	WOMEN	0	0	3	0	0	3
Mecalux Argentina, S.A.	30+45	MEN	0	3	2	3	20	28
Mecalux Argentina, S.A.	30+45	WOMEN	0	2	1	0	0	3
Mecalux Argentina, S.A.	46+55	MEN	0	2	0	0	21	23
Mecalux Argentina, S.A.	>55	MEN	2	1	0	3	17	23
Mecalux Belgium, S.A.	<30	MEN	0	0	2	1	0	3
Mecalux Belgium, S.A.	30+45	MEN	1	0	0	7	0	8
Mecalux do Brasil Sistemas de Armazenagem, Ltda	<30	MEN	0	0	11	1	23	35
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	2	7	16	14	41	80
Mecalux do Brasil Sistemas de Armazenagem, Ltda	30+45	WOMEN	1	1	5	2	0	9
Mecalux do Brasil Sistemas de Armazenagem, Ltda	46+55	MEN	1	2	2	4	11	20
Mecalux do Brasil Sistemas de Armazenagem, Ltda	46+55	WOMEN	0	1	1	0	0	2
Mecalux do Brasil Sistemas de Armazenagem, Ltda	>55	MEN	2	3	1	3	3	12
Mecalux Ceska, S.R.O.	<30	MEN	0	0	1	0	0	1
Mecalux Ceska, S.R.O.	<30	WOMEN	0	0	1	0	0	1
Mecalux Ceska, S.R.O.	30+45	MEN	0	0	1	4	0	5
Mecalux Ceska, S.R.O.	30+45	WOMEN	0	0	2	0	0	2

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Ceska, S.R.O.	46+55	MEN	0	0	1	3	0	4
Mecalux Chile, Ltda.	46+55	MEN	0	0	0	1	0	1
Mecalux Chile, Ltda.	46+55	WOMEN	0	0	0	1	0	1
Mecalux Chile, Ltda.	>55	MEN	0	1	0	0	0	1
Mecalux Colombia, S.A.S.	<30	MEN	0	0	0	0	1	1
Mecalux Colombia, S.A.S.	<30	WOMEN	0	0	3	0	0	3
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	0	1	1
Mecalux Colombia, S.A.S.	46+55	WOMEN	1	0	0	1	0	2
Mecalux Colombia, S.A.S.	>55	MEN	0	0	1	2	0	3
Mecalux Slovensko, S.R.O.	30+45	MEN	0	0	0	2	0	2
Mecalux Slovensko, S.R.O.	>55	MEN	0	0	0	1	0	1
Mecalux Estantes, Lda.	<30	MEN	0	0	1	0	2	3
Mecalux Estantes, Lda.	30+45	MEN	0	1	1	0	1	3
Mecalux Estantes, Lda.	30+45	WOMEN	0	0	1	0	0	1
Mecalux Estantes, Lda.	46+55	MEN	0	1	1	6	0	8
Mecalux Estantes, Lda.	46+55	WOMEN	0	0	1	0	0	1
Mecalux Estantes, Lda.	>55	WOMEN	1	0	0	0	0	1
Mecalux France, S.A.R.L.	<30	MEN	0	3	28	15	14	60
Mecalux France, S.A.R.L.	<30	WOMEN	0	1	5	0	0	6
Mecalux France, S.A.R.L.	30+45	MEN	2	15	27	45	22	111
Mecalux France, S.A.R.L.	30+45	WOMEN	0	2	9	2	3	16
Mecalux France, S.A.R.L.	46+55	MEN	3	2	4	6	8	23
Mecalux France, S.A.R.L.	46+55	WOMEN	1	2	5	2	0	10

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux France, S.A.R.L.	>55	MEN	0	2	0	2	4	8
Mecalux France, S.A.R.L.	>55	WOMEN	1	1	0	0	0	2
Mecalux Gmbh	<30	MEN	0	0	4	6	3	13
Mecalux Gmbh	<30	WOMEN	0	0	1	0	0	1
Mecalux Gmbh	30+45	MEN	0	4	5	8	1	18
Mecalux Gmbh	30+45	WOMEN	0	0	3	0	0	3
Mecalux Gmbh	46+55	MEN	2	1	2	2	2	9
Mecalux Gmbh	46+55	WOMEN	0	0	1	0	0	1
Mecalux Gmbh	>55	MEN	0	0	1	3	1	5
Mecalux Italia, S.R.L.	<30	MEN	0	2	3	0	0	5
Mecalux Italia, S.R.L.	<30	WOMEN	0	0	2	1	0	3
Mecalux Italia, S.R.L.	30+45	MEN	0	7	2	6	0	15
Mecalux Italia, S.R.L.	30+45	WOMEN	0	0	1	1	0	2
Mecalux Italia, S.R.L.	46+55	MEN	1	3	0	6	2	12
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	7	2	2	18
Mecalux Levante, S.A.	30+45	WOMEN	0	1	0	0	0	1
Mecalux Levante, S.A.	46+55	MEN	1	5	1	6	3	16
Mecalux Levante, S.A.	46+55	WOMEN	0	0	4	0	0	4
Mecalux Levante, S.A.	>55	MEN	0	2	0	3	0	5
Mecalux Levante, S.A.	>55	WOMEN	0	0	2	0	0	2
Mecalux Nederland, B.V.	30+45	MEN	1	0	1	2	0	4
Mecalux Nederland, B.V.	30+45	WOMEN	0	0	1	0	0	1
Mecalux Nederland, B.V.	46+55	MEN	0	0	0	3	0	3
Mecalux Servis, S.A.	<30	MEN	0	0	4	1	2	7
Mecalux Servis, S.A.	30+45	MEN	0	5	12	6	8	31

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Servis, S.A.	30+45	WOMEN	0	0	5	0	0	5
Mecalux Servis, S.A.	46+55	MEN	0	8	4	8	4	24
Mecalux Servis, S.A.	46+55	WOMEN	0	2	4	0	0	6
Mecalux Servis, S.A.	>55	MEN	0	7	7	6	2	22
Mecalux Servis, S.A.	>55	WOMEN	0	1	2	0	0	3
Mecalux Software Solutions, S.A.	<30	MEN	0	0	98	0	0	98
Mecalux Software Solutions, S.A.	<30	WOMEN	0	0	20	0	0	20
Mecalux Software Solutions, S.A.	30+45	MEN	6	13	104	0	0	123
Mecalux Software Solutions, S.A.	30+45	WOMEN	0	0	30	0	0	30
Mecalux Software Solutions, S.A.	46+55	MEN	3	1	24	0	0	28
Mecalux Software Solutions, S.A.	46+55	WOMEN	1	0	10	0	0	11
Mecalux Software Solutions, S.A.	>55	MEN	2	1	4	0	0	7
Mecalux Software Solutions, S.A.	>55	WOMEN	0	0	2	0	0	2
Mecalux, S.A.	<30	MEN	0	6	76	0	98	180
Mecalux, S.A.	<30	WOMEN	0	1	16	0	2	19
Mecalux, S.A.	30+45	MEN	5	20	140	13	347	525
Mecalux, S.A.	30+45	WOMEN	0	5	31	0	4	40
Mecalux, S.A.	46+55	MEN	8	26	101	14	360	509
Mecalux, S.A.	46+55	WOMEN	5	3	69	3	6	86
Mecalux, S.A.	>55	MEN	6	17	56	8	210	297
Mecalux, S.A.	>55	WOMEN	0	2	25	1	1	29
Mecalux México S.A. de CV	<30	MEN	0	0	28	1	204	233
Mecalux México S.A. de CV	<30	WOMEN	0	0	22	1	7	30
Mecalux México S.A. de CV	30+45	MEN	1	3	68	10	292	374
Mecalux Mexico S.A. de CV	30+45	WOMEN	0	1	48	2	7	58
Mecalux Mexico S.A. de CV	46+55	MEN	5	5	9	4	102	125
Mecalux México S.A. de CV	46+55	WOMEN	1	2	9	3	2	17
Mecalux Mexico S.A. de CV	>55	MEN	0	0	4	2	18	24
Mecalux Mexico S.A. de CV	>55	WOMEN	0	0	2	0	1	3
Mecalux Sp Zo.o.	<30	MEN	0	0	35	1	94	130
Mecalux Sp Zo.o.	<30	WOMEN	0	2	19	0	1	22

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux Sp Zo.o.	30+45	MEN	6	23	34	24	244	331
Mecalux Sp Zo.o.	30+45	WOMEN	1	5	48	2	1	57
Mecalux Sp Zo.o.	46+55	MEN	5	10	8	11	122	156
Mecalux Sp Zo.o.	46+55	WOMEN	0	4	4	0	0	8
Mecalux Sp Zo.o.	>55	MEN	1	3	3	1	54	62
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	0	2	2	2	6
Mecalux U.K., Ltd	30+45	MEN	1	2	3	11	4	21
Mecalux U.K., Ltd	30+45	WOMEN	0	0	3	0	0	3
Mecalux U.K., Ltd	46+55	MEN	0	2	0	3	2	7
Mecalux U.K., Ltd	>55	MEN	0	0	0	2	0	2
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	0	0	2
Mecalux Uruguay, S.A.	30+45	MEN	0	0	1	2	0	3
Mecalux Uruguay, S.A.	30+45	WOMEN	0	0	1	1	1	3
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	1	38	5	20	65
Interlake Mecalux, Inc.	<30	WOMEN	0	0	23	0	5	28
Interlake Mecalux, Inc.	30+45	MEN	4	10	37	21	71	143
Interlake Mecalux, Inc.	30+45	WOMEN	0	3	24	2	8	37
Interlake Mecalux, Inc.	46+55	MEN	3	2	3	8	30	46
Interlake Mecalux, Inc.	46+55	WOMEN	0	0	1	0	3	4
Interlake Mecalux, Inc.	>55	MEN	1	0	3	8	51	63
Interlake Mecalux, Inc.	>55	WOMEN	0	0	4	1	0	5
Mecalux I.T. Services, S.L.U.	<30	MEN	0	0	32	0	0	32

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS	Total
Mecalux I.T. Services, S.L.	<30	WOMEN	0	0	1	0	0	1
Mecalux I.T. Services, S.L.	30+45	MEN	0	0	40	0	0	40
Mecalux I.T. Services, S.L.	30+45	WOMEN	0	0	3	0	0	3
Mecalux I.T. Services, S.L.	46+55	MEN	2	0	20	0	0	22
Mecalux I.T. Services, S.L.	46+55	WOMEN	0	0	5	0	0	5
Mecalux I.T. Services, S.L.	>55	MEN	2	2	12	0	0	16
Mecalux I.T. Services, S.L.	>55	WOMEN	0	0	1	0	0	1
TOTAL			**95**	**288**	**1636**	**373**	**2603**	**4995**

The management category includes both senior management and other managerial staff.

Likewise, the workforce of Acerolux, S.L. at 2024 year-end was made up of 3 people.

Employees by gender, age, country and professional category 2023

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. 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	IT	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

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS	Total
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
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

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS	Total
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

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS	Total
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
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

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS	Total
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 Mexico S.A. de CV	30+45	MEN	1	5	64	10	364	444
Mecalux Mexico 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 Mexico S.A. de CV	46+55	WOMEN	0	2	8	3	4	17
Mecalux Mexico S.A. de CV	>55	MEN	0	0	2	1	17	20
Mecalux Mexico 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
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

COMPANY	AGE	GENDER	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS	Total
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**	**1542**	**379**	**2639**	**5002**

The management category includes both senior management and other managerial staff.

Likewise, the workforce of Acerolux, S.L. at 2023 year-end was made up of 3 people.

Employees by type of contract and gender 2025

Contract type	Women	Men	Overall total
Permanent	635	4,177	4,812
Temporary	40	299	339
Overall total	**675**	**4,476**	**5,151**

(*) 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 2024

Contract type	Women	Men	Overall total
Permanent	574	3,999	4,573
Temporary	58	364	422
Overall total	**632**	**4,363**	**4,995**

(*) 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 2023

Contract type	Women	Men	Overall total
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 age 2025

Contract type	<30	30+45	46 + 55	>55	Overall total
Permanent	934	2,028	1,218	632	4,812
Temporary	173	111	38	17	339
Overall total	1,107	2,139	1,256	649	5,151

(*)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 2024

Contract type	<30	30+45	46 + 55	>55	Overall total
Permanent	833	1,994	1,148	598	4,573
Temporary	191	172	50	9	422
Overall total	**1,024**	**2,166**	**1,198**	**607**	**4,995**

(*)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 type	<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 professional category 2025

Contract type	Senior management	Middle management	Technical and administrative staff	Sales staff	Manual workers	Overall total
Permanent	96	281	1,627	345	2,463	4,812
Temporary	0	9	106	25	199	339
Overall total	**96**	**290**	**1,733**	**370**	**2,662**	**5,151**

(*)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 2024

Contract type	Senior management	Middle management	Technical and administrative staff	Sales staff	Manual workers	Overall total
Permanent	95	283	1,523	353	2,319	4,573
Temporary	0	5	113	20	284	422
Overall total	**95**	**288**	**1,636**	**373**	**2,603**	**4,995**

(*)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 type	Senior management	Middle management	Technical and administrative staff	Sales staff	Manual workers	Overall total
Permanent	101	333	1,456	360	2,196	4,446
Temporary	0	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 working hours and gender 2025

Type of working hours	Women	Men	Overall total
Full-time	641	4,395	**5,036**
Part-time	34	81	**115**
Overall total	**675**	**4,476**	**5,151**

(*)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 2024

Working hours	Women	Men	Overall total
Full-time	593	4,287	**4,880**
Part-time	39	76	**115**
Overall total	**632**	**4,363**	**4,995**

(*)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

Working hours	Women	Men	Overall total
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 age 2025

Working hours	<30	30+45	46 + 55	>55	Overall total
Full-time	1,105	2,119	1,233	579	**5,036**
Part-time	2	20	23	70	**115**
Overall total	**1,107**	**2,139**	**1,256**	**649**	**5,151**

(*)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 2024

Type of working hours	<30	30+45	46 + 55	>55	Overall total
Full-time	1,021	2,148	1,168	543	**4,880**
Part-time	3	18	30	64	**115**
Overall total	**1,024**	**2,166**	**1,198**	**607**	**4,995**

(*)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

Working hours	<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 professional category 2025

Type of working hours	Senior management	Middle management	Technical and administrative staff	Sales staff	Manual workers	Overall total
Full-time	96	288	1,675	368	2,609	**5,036**
Part-time	0	2	58	2	53	**115**
Overall total	**96**	**290**	**1,733**	**370**	**2,662**	**5,151**

(*)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 2024

Working hours	Senior management	Middle management	Technical and administrative staff	Sales staff	Manual workers	Overall total
Full-time	95	286	1,574	372	2,553	**4,880**
Part-time	0	2	62	1	50	**115**
Overall total	**95**	**288**	**1,636**	**373**	**2,603**	**4,995**

(*)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

Working hours	Senior management	Middle management	Technical and administrative 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.

The workforce at 2025 year-end was up 3.12% compared with that of 2024. And if we compare the figures at the end of 2024 with those for 2023, there was a 0.14% decrease in the workforce.

Continuing with the comparison between the different years, and specifically looking at the breakdown of employees by contract type and gender, we can see that 93.4% of the total were on permanent contracts in 2025, compared to 91.6% in 2024 and 88.9% in 2023. There has therefore been a clear increase in the number of people on permanent contracts in each year compared with the previous one. However, a closer look at the number of female employees out of the overall total shows a slight increase every year: 13.10% in 2025, 12.65% in 2024, and 12.27% in 2023.

As regards the breakdown of the workforce by age group, a comparison of 2025 with 2024 shows a decrease of 0.99 percentage points in the age group of those under 30; whereas, in the 30 to 45 age group there has been an increase of 1.84 percentage points; and finally, in the 46 to 55 and the over-55 age groups, there has been a slight decrease of just over 0.40 percentage points.

Compared with 2023, the 2024 figures show a decrease of 2.05 percentage points in the group of people aged under 30; little change among those aged 30 to 45; an increase of 1.15 percentage points among those aged 46 to 55; and an increase of 0.92 percentage points among those aged over 55.

The statistics on employees by type of working hours and gender in 2025 show that part-time contracts have decreased by 0.07 percentage points compared to the situation in 2024. The same comparison between 2024 and 2023 shows that part-time contracts also fell by 0.42 percentage points.

The percentage of women in full-time employment increased by 1.13 percentage points in 2025 compared with 2024, following an increase of 1.32 percentage points in 2024 compared with 2023. By contrast, the percentage of women in part-time employment decreased by the same proportion over the 3 years under review.

When we make the same comparison for men, we can see that there was a slight decrease, of 0.07 percentage points, in full-time recruitment in 2025 compared with 2024. Meanwhile, a comparison of 2024 with 2023 shows that the percentage of men in full-time employment was 0.31 percentage points higher in 2024.

Ratio of women to men at management level

2025	2024	2023
0.22	0.19	0.20

Both senior management and other managerial staff were taken into account when calculating the ratio.

Grounds for terminations (including dismissals) by gender 2025

TERMINATION	Men	Women	Overall total
DISMISSAL	178	23	**201**
RESIGNATION	474	69	**543**
DEATH	5	0	**5**
END OF CONTRACT	352	31	**383**
RETIREMENT	30	3	**33**
END OF SICKNESS ABSENCE	18	1	**19**
FAILING PROBATIONARY PERIOD	19	3	**22**
LEAVE OF ABSENCE	26	5	**31**
INVALIDITY	1	0	**1**
Overall total	1,103	135	**1,238**
Average workforce	4,521.15	660.35	**5181.50**
RATIO	0.24	0.20	**0.24**

Grounds for terminations (including dismissals) by gender 2024

TERMINATION	Men	Women	Overall total
DISMISSAL	200	25	**225**
RESIGNATION	578	57	**635**
DEATH	4	0	**4**
END OF CONTRACT	397	38	**435**
RETIREMENT	33	1	**34**
END OF SICKNESS ABSENCE	16	1	**17**
FAILING PROBATIONARY PERIOD	27	3	**30**
LEAVE OF ABSENCE	22	4	**26**
INVALIDITY	1	0	**1**
Overall total	1,278	129	**1,407**
Average workforce	4,467.46	624.38	**5,091.84**
RATIO	0.29	0.21	**0.28**

Grounds for terminations (including dismissals) by gender 2023

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**
Overall total	1,562	110	**1,672**
Average workforce	4,318.86	602.45	**4,921.30**
RATIO	0.36	0.18	**0.34**

Grounds for termination (including dismissals) by age 2025

TERMINATION	<30	30+45	46+55	>55	Overall total
DISMISSAL	67	97	23	14	**201**
RESIGNATION	238	250	45	10	**543**
DEATH	0	0	3	2	**5**
END OF CONTRACT	181	135	49	18	**383**
RETIREMENT	0	0	0	33	**33**
END OF SICKNESS ABSENCE	1	1	10	7	**19**
FAILING PROBATIONARY PERIOD	8	11	3	0	**22**
LEAVE OF ABSENCE	11	14	5	1	**31**
INVALIDITY	0	0	0	1	**1**
Overall total	506	508	138	86	**1,238**
Average workforce	1,047.50	2,185.29	1,273.14	675.57	**5,181.50**
RATIO	0.48	0.23	0.11	0.13	**0.24**

Grounds for termination (including dismissals) by age 2024

TERMINATION	<30	30+45	46+55	>55	Overall total
DISMISSAL	88	93	32	12	**225**
RESIGNATION	318	263	46	8	**635**
DEATH	1	1	1	1	**4**
END OF CONTRACT	198	160	60	17	**435**
RETIREMENT	0	0	0	34	**34**
END OF SICKNESS ABSENCE	1	3	6	7	**17**
FAILING PROBATIONARY PERIOD	11	13	6	0	**30**
LEAVE OF ABSENCE	7	15	2	2	**26**
INVALIDITY	0	0	1	0	**1**
Overall total	624	548	154	81	**1,407**
Average workforce	1,038.22	2,211.91	1,207.62	634.09	**5,091.84**
RATIO	0.60	0.25	0.13	0.13	**0.28**

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	0	2	1	26	**29**
END OF SICKNESS ABSENCE	0	0	13	8	**21**
FAILING PROBATIONARY PERIOD	11	11	2	0	**24**
LEAVE OF ABSENCE	3	19	1	0	**23**
INVALIDITY	0	0	0	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**
RATIO	0.69	0.34	0.12	0.15	**0.34**

Grounds for termination (including dismissals) by professional category 2025

TERMINATION	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND ADMIN. STAFF	SALES STAFF	MANUAL WORKERS	Overall total
DISMISSAL	2	14	55	21	109	**201**
RESIGNATION	2	18	164	38	321	**543**
DEATH	0	0	1	0	4	**5**
END OF CONTRACT	0	5	63	19	296	**383**
RETIREMENT	2	2	11	1	17	**33**
END OF SICKNESS ABSENCE	0	0	3	0	16	**19**
FAILING PROBATIONARY PERIOD	0	1	12	0	9	**22**
LEAVE OF ABSENCE	0	2	20	0	9	**31**
INVALIDITY	0	0	0	0	1	**1**
Overall total	6	42	329	79	782	**1,238**
Average workforce	94.45	287.87	1,685.33	378.84	2,735.02	**5,181.50**
RATIO	0.06	0.15	0.20	0.21	0.29	**0.24**

Grounds for termination (including dismissals) by professional category 2024

TERMINATION	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND ADMIN. STAFF	SALES STAFF	MANUAL WORKERS	Overall total
DISMISSAL	0	9	45	17	154	**225**
RESIGNATION	0	16	155	36	428	**635**
DEATH	0		2		2	**4**
END OF CONTRACT	1	4	62	26	342	**435**
RETIREMENT	3	2	5	2	22	**34**
END OF SICKNESS ABSENCE	0	0	2	0	15	**17**
FAILING PROBATIONARY PERIOD	0	0	15	0	15	**30**
LEAVE OF ABSENCE	0	3	18	0	5	**26**
INVALIDITY	0	0	0	0	1	**1**
Overall total	4	34	304	81	984	**1,407**
Average workforce	97.35	290.35	1,610.22	391.36	2,702.56	**5,091.84**
RATIO	0.04	0.12	0.19	0.21	0.36	**0.28**

Grounds for termination (including dismissals) by professional category 2023

TERMINATION	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND ADMIN. STAFF	SALES STAFF	MANUAL WORKERS	Overall total
DISMISSAL	5	6	42	31	164	**248**
RESIGNATION	2	20	159	12	806	**999**
DEATH	0	2	1	0	3	**6**
END OF CONTRACT	0	14	41	11	255	**321**
RETIREMENT	1	1	2	1	24	**29**
END OF SICKNESS ABSENCE	0	0	1	0	20	**21**
FAILING PROBATIONARY PERIOD	1	0	14	0	9	**24**
LEAVE OF ABSENCE	0	1	16	0	6	**23**
INVALIDITY	0	0	0	0	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**
RATIO	0.09	0.13	0.18	0.14	0.50	**0.34**

Total turnover

	2025	**2024**	**2023**
Turnover rate	0.24	0.28	0.34

As is apparent, the turnover rate has fallen: to 0.24 in 2025, from 0.28 in 2024 and 0.34 in 2023. In the case of staff dismissals, the trend over these 3 years is comparable to the decline observed in the overall staff turnover rate; specifically, there were 201 dismissals in 2025, 225 in 2024 and 248 in 2023.

<u>**Social dialogue**</u>

Collective bargaining

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:

SOCIAL DIALOGUE 2025

COMPANY		WORKFORCE	%
Mecalux Argentina, S.A.	Covered by agreement	60	74.07
	No agreement	21	25.93
Mecalux Belgium, S.A.	Covered by agreement	10	100.00
	No agreement	0	0.00
Mecalux do Brasil Sistemas de Armazenagem, Ltda.	Covered by agreement	149	100.00
	No agreement	0	0.00
Mecalux Ceska, S.R.O.	Covered by agreement	0	0.00
	No agreement	13	100.00
Mecalux Chile, Ltda.	Covered by agreement	0	0.00
	No agreement	2	100.00
Mecalux Colombia, S.A.S.	Covered by agreement	0	0.00
	No agreement	18	100.00
Mecalux Slovensko, S.R.O.	Covered by agreement	0	0.00
	No agreement	3	100.00
Mecalux Estantes, Lda.	Covered by agreement	17	100.00
	No agreement	0	0.00
Mecalux France, S.A.R.L.	Covered by agreement	256	100.00
	No agreement	0	0.00
Mecalux GmbH	Covered by agreement	0	0.00
	No agreement	49	100.00
Mecalux Nederland, B.V.	Covered by agreement	0	0.00
	No agreement	7	100.00
Mecalux México, S.A. de C.V.	Covered by agreement	607	68.74
	No agreement	276	31.26
Mecalux Italia, S.R.L.	Covered by agreement	48	100.00
	No agreement	0	0.00
Mecalux Sp. Z.o.o.	Covered by agreement	0	0.00
	No agreement	750	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	39	100.00
Mecalux Uruguay, S.A.	Covered by agreement	0	0.00
	No agreement	14	100.00
Interlake Mecalux, Inc.	Covered by agreement	0	0.00
	No agreement	405	100.00
Mecalux, S.A.	Covered by agreement	1,775	100.00
	No agreement	0	0.00
Mecalux Servis, S.A.	Covered by agreement	102	100.00
	No agreement	0	0.00
Mecalux Levante, S.A.	Covered by agreement	53	98.15

	No agreement	1	1.85
Mecalux Soft. Solutions	Covered by agreement	327	99.70
	No agreement	1	0.30
Mecalux I.T. Services, S.L.	Covered by agreement	135	100.00
	No agreement	0	0.00
Mecalux România, SRL	Covered by agreement	0	0.00
	No agreement	10	100.00
Mecalux Adriatic d.o.o	Covered by agreement	0	0.00
	No agreement	1	100.00
TOTAL	**Covered by agreement**	**3,273**	**63.54**
	No agreement	**1,878**	**36.46**
	TOTAL	**5,151**	

SOCIAL DIALOGUE 2024

COMPANY		WORKFORCE	%
Mecalux Argentina, S.A.	Covered by agreement	61	74.39
	No agreement	21	25.61
Mecalux Belgium, S.A.	Covered by agreement	11	100.00
	No agreement	0	0.00
Mecalux do Brasil Sistemas de Armazenagem, Ltda.	Covered by agreement	164	100.00
	No agreement	0	0.00
Mecalux Ceska, S.R.O.	Covered by agreement	0	0.00
	No agreement	13	100.00
Mecalux Chile, Ltda.	Covered by agreement	0	0.00
	No agreement	3	100.00
Mecalux Colombia, S.A.S.	Covered by agreement	0	0.00
	No agreement	18	100.00
Mecalux Slovensko, S.R.O.	Covered by agreement	0	0.00
	No agreement	3	100.00
Mecalux Estantes, Lda.	Covered by agreement	17	100.00
	No agreement	0	0.00
Mecalux France, S.A.R.L.	Covered by agreement	236	100.00
	No agreement	0	0.00
Mecalux GmbH	Covered by agreement	0	0.00
	No agreement	50	100.00
Mecalux Nederland, B.V.	Covered by agreement	0	0.00
	No agreement	8	100.00
Mecalux México, S.A. de C.V.	Covered by agreement	588	68.06
	No agreement	276	31.94
Mecalux Italia, S.R.L.	Covered by agreement	43	100.00
	No agreement	0	0.00
Mecalux Sp. Z.o.o.	Covered by agreement	0	0.00
	No agreement	767	100.00
Mecalux Logística Insaat	Covered by agreement	0	0.00
	No agreement	2	100.00

COMPANY		WORKFORCE	%
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	13	100.00
Interlake Mecalux, Inc.	Covered by agreement	0	0.00
	No agreement	391.00	100.00
Mecalux, S.A.	Covered by agreement	1,684	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	47	97.92
	No agreement	1	2.08
Mecalux Soft. Solutions	Covered by agreement	319	100.00
	No agreement	0	0.00
Mecalux I.T. Services, S.L.	Covered by agreement	120	100.00
	No agreement	0	0.00
Mecalux România, SRL	Covered by agreement	0	0.00
	No agreement	0	0.00
Mecalux Adriatic d.o.o	Covered by agreement	0	0.00
	No agreement	0	0.00
TOTAL	**Covered by agreement**	**3,141**	**62.88**
	No agreement	**1,854**	**37.12**
	TOTAL	**4,995**	

SOCIAL DIALOGUE 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	11	100.00
	No agreement	0	0.00
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	246	100.00
	No agreement	0	0.00

Mecalux GmbH	Covered by agreement	0	0.00
	No agreement	46	100.00
Mecalux México, S.A. de C.V.	Covered by agreement	757	73.50
	No agreement	273	26.50
Mecalux Nederland, B.V	Covered by agreement	0	0.00
	No agreement	9	100.00
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.	Covered by agreement	93	100.00
	No agreement	0	0.00
Mecalux România, SRL	Covered by agreement	0	0.00
	No agreement	0	0.00
Mecalux Adriatic d.o.o	Covered by agreement	0	0.00
	No agreement	0	0.00
TOTAL	**Covered by agreement**	**3,208**	**64.13**
	No agreement	**1,794**	**35.87**
	TOTAL	**5,002**	

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.

Employee benefits/working conditions

The table below shows the percentage of employees who have access to social benefits.

	2025
Percentage of employees covered by social benefits	**36.89**

No comparative figures for previous financial years are presented, as this information was not analysed or reported in those years.

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

Mecalux, S.A., 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.

Likewise, the Group's Spanish companies, in the work-life balance area, include the different measures applied voluntarily by the company, such as, for example, the extension of breastfeeding leave by half an hour for those who choose to take it at the end of the working day.

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 2025

Mecalux Group Information	Women	Men	Overall total
Number of employees entitled to parental leave	33	128	161
Number of employees who took leave	33	125	158

Parental leaves 2024

Mecalux Group Information	Women	Men	Overall total
Number of employees entitled to parental leave	30	149	179
Number of employees who took leave	29	139	168

Parental leaves 2023

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

In the breakdown for both years, 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. The tables above show that the number of births and the number of men who have taken parental leave are virtually the same in both 2023 and 2024, whereas in 2025 there was a clear decline in the number of employees taking parental leave. This is explained by the fact that the number of births in 2025 was lower than in the two previous years. However, the figures for the last three years show that the situation for women has improved in terms of maternity leave, which has increased substantially — particularly in 2024 compared with 2023 — with the result that both the number of births and the number of maternity leave takers almost doubled. And although there was an increase in 2025, it was not as significant as the aforementioned one.

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 levels

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

ABSENTEEISM 2025

Company	No. of employees	Potential hours	Total hours	Hours absent	Absenteeism rate
Mecalux, S.A.	1,777.55	1,941.84	3,451,717.69	299,277.24	8.67%
Mecalux Servis, S.A.	99.31	1,992.00	197,825.52	11,775.95	5.95%
Mecalux Levante, S.A.	52.50	1,937.50	101,718.75	3,125.37	3.07%
Mecalux Soft. Solutions	325.96	1,984.00	646,704.64	26,991.18	4.17%
Mecalux I.T. Services, S.L.	127.97	1,959.63	250,773.85	3,709.12	1.48%
Mecalux France, S.A.R.L.	246.78	1,842.92	454,795.80	27,600.00	6.07%
Mecalux Estantes, Lda.	17.05	2,000.00	34,100.00	944.00	2.77%
Mecalux U.K. Ltd.	39.66	1,897.50	75,254.85	975.00	1.30%
Mecalux GmbH	48.27	2,040.00	98,470.80	5,746.00	5.84%
Mecalux Italia, S.R.L.	45.08	2,064.00	93,045.12	4,185.00	4.50%
Mecalux Argentina, S.A.	81.71	2,214.00	180,905.94	12,487.00	6.90%
Mecalux Uruguay, S.A.	13.89	2,040.00	28,335.60	0.00	0.00%
Mecalux Chile, Ltda.	2.07	2,208.80	4,572.22	24.00	0.52%
Mecalux do Brasil Sistemas de Armazenagem, Ltda.	160.71	2,222.02	357,100.83	4,893.47	1.37%
Mecalux Belgium, S.A.	10.26	1,224.35	12,561.83	941.00	7.49%
Mecalux México, S.A. de C.V.	908.55	2,250.00	2,044,237.50	103,067.89	5.04%
Mecalux Nederland, B.V.	7.92	2,048.00	16,220.16	32.00	0.20%
Mecalux Colombia, S.A.S.	17.63	1,960.00	34,554.80	0.00	0.00%
Interlake Mecalux, Inc.	410.95	2,016.00	828,475.20	16,726.11	2.02%
Mecalux Sp. Z.o.o.	763.18	1,992.00	1,520,254.56	136,983.51	9.01%
Mecalux Ceska, S.R.O.	12.98	2,008.00	26,063.84	456.00	1.75%
Mecalux Slovensko, S.R.O.	3.00	1,984.00	5,952.00	0.00	0.00%
Mecalux Logística Insaat	2.00	2,056.00	4,112.00	71.00	1.73%
Mecalux România, SRL	6.02	1,352.00	8,139.04	72.00	0.88%
Mecalux Adriatic d.o.o	0.50	840.00	420.00	0.00	0.00%
TOTAL	5,181.50				

ABSENTEEISM 2024

Company	No. of employees	Potential hours	Total hours	Hours absent	Absenteeism rate
Mecalux, S.A.	1,694.62	1,975.47	3,347,670.97	263,754.22	7.88%
Mecalux Servis, S.A.	98.82	1,992.00	196,849.44	10,526.05	5.35%
Mecalux Levante, S.A.	47.10	1,937.65	91,263.32	1,554.39	1.70%
Mecalux Soft. Solutions	318.11	1,987.00	632,084.57	25,767.96	4.08%
Mecalux I.T. Services, S.L.	108.30	1,959.63	212,227.93	3,044.54	1.43%
Mecalux France, S.A.R.L.	243.65	1,843.31	449,122.48	32,727.50	7.29%
Mecalux Estantes, Lda.	16.03	2,024.00	32,444.72	853.00	2.63%
Mecalux U.K. Ltd.	43.07	1,905.00	82,048.35	1,177.50	1.44%
Mecalux GmbH	49.87	1,973.53	98,419.94	5,800.00	5.89%
Mecalux Italia, S.R.L.	47.82	2,072.00	99,083.04	4,532.40	4.57%
Mecalux Argentina, S.A.	85.31	2,229.00	190,155.99	14,989.00	7.88%
Mecalux Uruguay, S.A.	14.44	2,232.00	32,230.08	0.00	0.00%
Mecalux Chile, Ltda.	4.28	2,226.00	9,527.28	342.00	3.59%
Mecalux do Brasil Sistemas de Armazenagem, Ltda.	166.08	2,222.00	369,029.76	5,054.26	1.37%
Mecalux Belgium, S.A.	11.30	1,832.16	20,703.41	47.00	0.23%
Mecalux Mexico, S.A. de C.V	973.75	2,250.00	2,190,937.50	124,380.17	5.68%
Mecalux Nederland, B.V.	9.52	2,080.00	19,801.60	0.00	0.00%
Mecalux Colombia, S.A.S.	18.32	1,968.00	36,053.76	184.00	0.51%
Interlake Mecalux, Inc.	387.36	2,024.00	784,016.64	10,295.15	1.31%
Mecalux Sp. Z.o.o.	737.49	1,992.00	1,469,080.08	130,877.00	8.91%
Mecalux Ceska, S.R.O.	11.60	2,016.00	23,385.60	3,303.00	14.12%
Mecalux Slovensko, S.R.O.	3.00	2,008.00	6,024.00	168.00	2.79%
Mecalux Logística Insaat	2.00	1,1953.00	3,906.00	133.00	3.41%
Mecalux România, SRL	0.00	0.00	0.00	0.00	0.00%
Mecalux Adriatic d.o.o.	0.00	0.00	0.00	0.00	0.00%
TOTAL	5,091.84				

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.	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 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 Nederland, 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%
Mecalux România, SRL	0.00	0.00	0.00	0.00	0.00%
Mecalux Adriatic d.o.o.	0.00	0.00	0.00	0.00	0.00%
TOTAL	4,921.30				

** Tables were prepared based on the average headcount in 2025, 2024 and 2023*

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

In 2024, the average absenteeism rate in an average workforce of 5,091.84 employees was 6.15%, while in 2023, with an average workforce of 4,921.30 employees, the average absenteeism rate was 5.91%, which means that there is hardly any variation. With regard to 2025, with an average workforce of 5,181.50, the absenteeism rate of 6.30% is very similar to that of 2024.

Employees with disabilities

Mecalux fosters gender equality at all its workplaces, guaranteeing equal access to employment, training, professional advancement and working conditions, in accordance with the requirements of each job.

The Group also promotes the recruitment of people with disabilities in accordance with local regulations. At the end of 2025, Mecalux employed 88 people with disabilities, compared with 76 in 2024 and 68 in 2023.

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	2025	2024	2023
Senior management	248.82	411.01	399.64
Middle management	2,459.17	2,161.38	2,556.66
Technical and administrative staff	15,403.36	17,482.05	21,373.59
Sales staff	1,923.43	3,457.58	4,031.62
Manual workers	35,887.47	36,340.88	34,330.03
Total	55,922.24	59,852.90	62,691.53

Training hours by gender	2025	2024	2023
Women	**5,334.65**	**5,700.32**	**5,963.31**
Men	**50,587.59**	**54,152.58**	**56,728.22**

Comparing the 2024 figures with those for 2023, a decrease in training hours can be seen. This decrease can be seen in middle management, technical administrative and sales positions. However, in training courses aimed at acquiring new knowledge and skills and training courses established as a consequence of new legal provisions relating to risk prevention, quality, confidentiality and personal data protection, in the case of manual workers and management, there has been an increase.

Broadly speaking, in 2025, the number of hours allocated to training decreased in relation to the workforce as a whole. While the number of training hours allocated to staff classified as middle management increased compared with 2024, there was a decrease in the number of training hours across the other categories.

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

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 to ISO 45001 standards, 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.

Advisory Bodies in Occupational Risk Prevention

Mecalux has a number of bodies providing advice on occupational risk prevention, including:

- **Prevention Department**: Specialist technical staff who provide advice and support on health and safety matters.
- **Prevention Delegates**: Workers' representatives with specific responsibilities in the field of prevention.
- **Health and Safety Committee**: A joint committee operating in all countries with production facilities (except the US), which reviews accident rates, corrective measures and specific safety issues.

Each centre has designated staff to address emergencies and provide first aid, in accordance with the Emergency Plan.

Actions performed to identify hazards and assessment of risks affecting the employees' health and safety

It is important to note that Mecalux has internal procedures in place in all countries where it has production centres to manage work-related hazards. The Prevention Department documents and implements these procedures, which cover risks such as falls involving people or objects, blows or cuts, entrapment by objects or machinery, and contact with heat or electricity.

The main procedure, known as "Risk Identification and Assessment PR-RL-2025", comprises the following stages:

1. Identification of job positions and tasks performed.
2. Identification of risks at each workstation.
3. Assessment of the risks identified.
4. Proposal of preventive and corrective measures.

These measures are controlled and monitored in accordance with Procedure PR-RL-2001, which manages non-conformities and ensures the proper implementation of corrective and preventive actions. Each workplace has its own programme, coordinated by the Health and Safety Officer and the Site Manager.

Procedure PR-RL-2014 ensures regulatory compliance, and stipulates:

- Identification of applicable legal and regulatory requirements.
- Recording and categorisation of enquiries.
- Periodic review and updating.
- Communication of the requirements to the workplaces concerned.
- Assessment of the level of compliance.

The Prevention Service schedules risk assessments when new posts or equipment are introduced, when there are significant changes to working conditions, when new facilities are opened, or following the occurrence of accidents.

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.

Below are the targets established for 2024-2026 for Mecalux in Spain:

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 share the same workplace, Mecalux ensures that health and safety is safeguarded through effective coordination. This coordination applies both to work carried out by external companies at Mecalux's premises (maintenance, inspections) and to work carried out at customers' facilities (assembly of storage systems). In Spain, Mecalux uses the CIMSU digital tool to manage subcontractor documentation.

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.

This year, the Group decided to break down the data included in this section by gender. To this end, it has included new information with respect to comparative data in previously published CNFISs.

The number of work-related injuries with lost work days occurring in 2023, 2024 and 2025 at the various production centres of the Mecalux Group and France is as follows:

Women

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year	Accidents	Accidents	Accidents	Accidents	Accidents	Accidents	Accidents
2025	2	0	0	0	0	3	0
2024	1	0	0	1	0	0	0
2023	0	0	0	4	0	3	0

Men

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year	Accidents	Accidents	Accidents	Accidents	Accidents	Accidents	Accidents
2025	94	11	8	79	10	15	2
2024	116	2	2	82	17	29	2
2023	87	23	5	82	13	25	3

** 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 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 2023, 2024 and 2025 is as follows:

Women:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**
2025	3.72	0.00	0.00	0.00	0.00	8.52	0.00
2024	1.92	0.00	0.00	6.93	0.00	0.00	0.00
2023	0.00	0.00	0.00	21.05	0.00	8.62	0.00

Men:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**
2025	23.58	68.33	27.27	58.28	8.44	11.15	5.29
2024	30.24	25.36	4.12	81.27	14.72	22.85	5.19
2023	24.10	241.04	14.59	54.28	12.16	15.73	8.40

** 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 2023, 2024 and 2025 is as follows:

Women:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**
2025	0.01	0.00	0.00	0.00	0.00	0.18	0.00
2024	0.13	0.00	0.00	0.05	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.15	0.00	0.03	0.00

Men:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**
2025	0.74	0.82	0.22	1.08	0.28	0.37	0.07
2024	1.21	0.84	0.16	2.51	0.58	0.62	0.05
2023	0.98	4.71	0.08	1.30	0.49	0.42	0.14

** 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:

Women

	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**
2025	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0
2023	0	0	0	0	0	0	0

Men

	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**
2025	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0
2023	1	0	0	0	0	0	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 Frequency Rate for work-related illnesses in the various countries in which Mecalux has production centres and France in 2023, 2024 and 2025 is as follows:

Women:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**
2025	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0
2023	0	0	0	0	0	0	0

Men:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**	**F.R.**
2025	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0
2023	0.27	0	0	0	0	0	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 Severity Rate for work-related illnesses in the various countries in which Mecalux has production centres and France in 2023, 2024 and 2025 is as follows:

Women:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**
2025	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0
2023	0	0	0	0	0	0	0

Men:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**	**S.R.**
2025	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0
2023	0.01	0	0	0	0	0	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 Mecalux Group's accident rate is below the benchmark indices of the sector in which it operates.

The number of deaths from work-related accidents or illnesses in 2023, 2024 and 2025 in the various countries in which Mecalux has production centres and France is as follows:

Women:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year							
2025	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0
2023	0	0	0	0	0	0	0

Men:

	SPAIN*	ARGENTINA	BRAZIL	MEXICO	POLAND	USA*	FRANCE
Year							
2025	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0
2023	0	0	0	0	0	0	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*

Remuneration and pay gap

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.

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.

Remuneration

Average remuneration by age 2025

	<30	30+45	46+55	>55
Total	28,940.60	38,160.47	42,075.43	43,125.23

Average remuneration by age 2024

	<30	30+45	46+55	>55
Total	27,936.19	37,738.34	41,416.17	43,050.87

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 professional category 2025

	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. & ADM. STAFF	SALES STAFF	MANUAL WORKERS
Total	157,336.06	65,743.67	37,364.14	61,232.89	27,818.01

Average remuneration by professional category 2024

	SENIOR MANAGEMENT	MIDDLE MANAGEMENT	TECH. AND ADMIN. STAFF	SALES STAFF	MANUAL WORKERS
Total	156,333.23	62,012.30	36,028.55	60,730.73	27,596.41

Average remuneration by professional category 2023

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

If we look at both the summary table of average remuneration by age and the average remuneration by professional category, we see that in all age groups and in all professional categories there was an increase in average remuneration in 2025 with respect to the previous two years.

Internationally, the labour market throughout 2025 was influenced by a climate of high inflation and a shortage of talent. These developments led organisations to adjust their remuneration policies to reflect the global economic reality and the new demands of professionals. Also, any comparison between years should take into account the existence of employees paid in currencies other than the euro since they work at Group companies whose national currency is not the euro and which may be affected by exchange rate fluctuations.

Pay gap

Average remuneration by gender (pay gap) 2025

	MEN	WOMEN	Pay gap
Total	38,134.11	36,357.18	4.66%

Average remuneration by gender (pay gap) 2024

	MEN	WOMEN	Pay gap
Total	37,884.84	35,113.87	7.31%

Average remuneration by gender (pay gap) 2023

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

The gender pay gap has narrowed year-on-year over the last 3 years, standing at 4.66% in 2025, 7.31% in 2024 and 9.88% in 2023. The pay 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.

Mecalux regularly monitors pay gap trends through its pay records and pay audits, with the aim of identifying any potential discrepancies and continuing to promote measures that foster equal opportunities and equal pay between women and men.

Remuneration of equal or average jobs in the company

LOWEST EMPLOYEE WAGE vs NATIONAL MINIMUM WAGE 2025

	EUROS	
COMPANY	**LOWEST WAGE**	**MINIMUM LEGAL WAGE**
Mecalux Argentina, S.A.	6,260.49	2,341.70
Mecalux Belgium, S.A.	27,205.08	25,342.68
Mecalux do Brasil Sistemas de Armazenagem, Ltda.	4,779.97	2,888.17
Mecalux Ceska, S.R.O.	17,012.45	10,110.26
Mecalux Chile, Ltda.	11,168.79	5,800.32
Mecalux Colombia, S.A.S.	4,551.39	4,257.59
Mecalux Slovensko, S.R.O.	20,400.00	9,792.00
Mecalux Estantes, Lda.	14,692.16	12,180.00
Mecalux France, S.A.R.L.	21,804.00	21,621.60
Mecalux GmbH	31,200.00	26,665.08
Mecalux México, S.A. de C.V.	8,789.65	7,421.18
Mecalux Nederland, B.V.	42,000.00	26,952.00
Mecalux Italia, S.R.L.	23,371.18	23,371.18
Mecalux Sp. Z.o.o.	13,207.22	13,207.22
Mecalux Logística Insaat	36,726.00	7,014.00
Mecalux U.K. Ltd.	29,178.34	27,788.87
Mecalux Uruguay, S.A.	14,758.11	6,112.48
Interlake Mecalux, Inc.	27,610.62	13,348.67
Mecalux, S.A.	23,000.00	16,576.00
Mecalux Servis, S.A.	19,847.66	16,576.00
Mecalux Levante, S.A.	20,705.16	16,576.00
Mecalux Soft. Solutions	20,000.00	16,576.00
Mecalux I.T. Services, S.L.	20,436.12	16,576.00
Mecalux România, SRL	24,205.14	9,638.27
Mecalux Adriatic d.o.o.	20,800.00	15,336.00

LOWEST EMPLOYEE WAGE vs NATIONAL MINIMUM WAGE 2024

	EUROS	
COMPANY	**LOWEST WAGE**	**MINIMUM LEGAL WAGE**
Mecalux Argentina, S.A.	9,140.71	3,124.43
Mecalux Belgium, S.A.	25,200.00	24,845.76
Mecalux do Brasil Sistemas de Armazenagem, Ltda.	4,842.58	2,895.87
Mecalux Ceska, S.R.O.	16,654.18	8,993.26
Mecalux Chile, Ltda.	11,769.95	5,355.33
Mecalux Colombia, S.A.S.	4,829.92	4,442.70
Mecalux Slovensko, S.R.O.	20,400.00	9,000.00
Mecalux Estantes, Lda.	13,196.96	11,480.00
Mecalux France, S.A.R.L.	21,804.00	21,621.60
Mecalux GmbH	31,200.00	25,812.00
Mecalux México, S.A. de C.V.	10,085.12	7,240.58
Mecalux Nederland, B.V.	36,000.00	25,609.00
Mecalux Italia, S.R.L.	22,549.10	22,549.10
Mecalux Sp. Z.o.o.	11,935.88	11,935.88
Mecalux Logística Insaat	24,372.60	8,570.36
Mecalux U.K. Ltd.	26,297.21	26,247.79
Mecalux Uruguay, S.A.	14,424.67	6,222.78
Interlake Mecalux, Inc.	28,713.42	13,878.52
Mecalux, S.A.	23,000.00	15,876.00
Mecalux Servis, S.A.	18,723.60	15,876.00
Mecalux Levante, S.A.	20,000.00	15,876.00
Mecalux Soft. Solutions	19,362.00	15,876.00
Mecalux I.T. Services, S.L.	20,114.13	15,876.00
Mecalux România, SRL	0	0
Mecalux Adriatic d.o.o.	0	0

LOWEST EMPLOYEE WAGE vs NATIONAL MINIMUM WAGE 2023

	EUROS	
COMPANY	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.	22,764.43	15,120.00
Mecalux România, SRL	0	0
Mecalux Adriatic d.o.o.	0	0

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 2025, 2024 and 2023, the Sole Director of Acerolux, S.L., male, received remuneration for the performance of his duties of EUR 105.5 thousand, in the three years.

In 2025, 2024 and 2023, 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 thousand, in each year.

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 2025 year-end consisted of **22** non-director executives, of whom **18** were men and **4** women, with a gross total of EUR **5,969** thousand. In 2024, Senior Management consisted of 19 people, of whom 16 were men and 3 were women, with a gross total of EUR 5,983 thousand. At 2023 year-end, Senior Management consisted of 18 non-director executives, of whom 15 were men and 3 were women, with a gross total of EUR 5,848 thousand.

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.

There is a Digital Disconnection Policy to be applied at all the company's subsidiaries in Spain and France, which guarantees all their personnel the right to disconnect outside working hours, thus ensuring that they have adequate rest time after the end of the working day or during holidays, sick leave, authorised absences 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.

Mecalux adopts and implements the necessary policies, procedures and measures to ensure compliance with the legal and regulatory provisions in force in all the countries in which it operates.

Equality and Respect in the Workplace

Equality

The Group has Equality Plans in place at Mecalux, S.A., Mecalux Software Solutions, S.A. and Mecalux I.T. Services, S.L. At the latter, it forms part of its social responsibility policy and serves as a management tool to ensure compliance with current legislation on 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.

In Colombia, the implementation of Law 2466 approved in 2025 strengthened equality between women and men by applying the principles set out in the Substantive Labour Code and in the ILO conventions ratified by Colombia.

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 three management systems integrated into the Company's organisational structure through 3 distinct protocols. The Equality Plan includes the protocol on "Prevention and Management of Sexual and Gender-based Harassment", which has been circulated to all company staff for their information. Furthermore, a new management system has recently been introduced following the implementation of new regulations, through the adoption of a protocol entitled "Protocol for the Prevention of Harassment and Violence against members of the LGBTI Community". Finally, within the Risk Prevention System, workplace harassment is also regulated through the procedure entitled "Attitude, Conduct and Management of Interpersonal Conflicts and Harassment".
Each of these procedures establishes the scope, responsibilities of the people involved, prevention principles, resources and the person to whom communications should be addressed, as well as procedural 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.

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, in accordance with local, state and federal regulations.

Mecalux France has an anti-harassment procedure in place in accordance with French law. The procedure is set out in the Company's internal regulations and provides for a designated contact person for harassment-related matters within the Social and Economic Committee (CSE).

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.

At the Polish office, a further company-wide document was drawn up, resulting in the Internal Policy on Workplace Harassment.

At Mecalux Colombia, the Harassment Act was strengthened by a new provision, which includes sections that must be incorporated into the Company's internal regulations, establishing the grounds for disciplinary action and the corresponding sanctions.

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. Furthermore, in 2025, 100% of new employees hired by Mecalux, S.A., Mecalux Servís, S.A., Mecalux IT Services, S.L.U., Mecalux Software Solutions, S.A. and Mecalux Levante, S.A. through the Corporate Recruitment Department received training on business ethics.

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.

	2025	**2024**	**2023**
Reports of human rights violations by the Group	0	0	0

LGBTI regulations

Just as various countries in the past recognised the need to promote equality between men and women, resulting in the introduction of Gender Equality Plans, so too have some countries recently introduced specific legislation to protect the rights of LGBTI people, primarily to ensure genuine and effective equality, prevent discrimination, and safeguard freedom of sexual orientation and gender identity.

At Mecalux, in order to comply with this new legislation, the company has implemented an Action Plan for LGBTI people, as well as a prevention protocol for this community, entitled the "Protocol for the Prevention of Harassment and Violence against members of the LGBTI Community".

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.
- *Connèxia* (UPC): In 2024, Mecalux signed an agreement with the Polytechnic University of Catalonia (UPC) as part of the interdisciplinary Connèxia programme, which is designed to structure and coordinate the various relationships between Mecalux and the university. This agreement remained in force and was further solidified over the course of 2025, facilitating Mecalux's participation in various university forums and channelling a range of collaborative initiatives linked to training, talent recruitment, and academic and technological cooperation in fields such as computer science, robotics, electronics, mechanics and structural engineering.

- Collaboration agreement with the Massachusetts Institute of Technology (MIT): As part of their collaboration, Mecalux and MIT completed several lines of research in 2025 aimed at integrating AI into warehouses, including an advanced algorithm that creates a "hive mind", enabling multiple robots to work together through simulations, optimisation and machine learning; a system for distributing orders across multiple warehouses using self-learning AI that automatically optimises order allocation based on the state of the network; and research initiatives such as the publication of an academic study on the current state of AI in warehouses, based on a survey of more than 2,000 logistics leaders, which concluded that 60% of warehouses worldwide already use AI.

- 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 2024, Mecalux Software Solutions, S.A. made several presentations at universities, worked on associations with end-of-master/degree projects and entered into internship agreements. In particular, activities were carried out with the University of Oviedo (Polytechnic School of Engineering of Gijón), the Pontifical University of Salamanca and the Partners Association of the Polytechnic School of Engineering of Gijón.

Customers and security

For Mecalux, ensuring the safety of staff working in its customers' warehouses and guaranteeing the proper operation of its facilities is paramount. To this end, it is essential that users of the shelving, together with the system supplier, comply with the established safety measures. Implementation of these measures must be monitored in order to prevent or reduce the risk of accidents during day-to-day 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

In compliance with the European standard UNE-EN 15635, Mecalux provides its customers with safety and user manuals for the installation, which include the necessary guidelines to ensure safe operation and minimise risks. In addition, the After-Sales Department provides guidance on the correct use of the shelving, possible modifications, extensions, maintenance and the investigation of incidents.

The UNE-EN 15635 standard also stipulates that owners must arrange for qualified technicians to carry out an annual inspection of metal shelving. For this purpose, Mecalux offers a Technical Inspection service which assesses the condition of the installation and issues a detailed report setting out any recommended actions, such as replacing damaged components rather than repairing them

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 2025 and 2024. Neither did Mecalux receive any complaints related to possible privacy breaches or loss of customer data.

Mecalux Group's quality systems

Mecalux has a Quality Management System certified to the international standard ISO 9001, valid until 2027, which guarantees that its products and services meet customer requirements. This system covers all stages: design, procurement, manufacturing, dispatch, assembly, installation and after-sales services provided to customers, ensuring consistent processes across all sites.
Mecalux’s commitment to quality is underpinned by ISO 9001 certification, which has been in place since 1994, as well as other credentials such as TÜV and CE marking. Mecalux's Quality Department is responsible for implementing, documenting, maintaining and reviewing the 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 addition, internal and external audits are carried out by various certification bodies to verify compliance with the standard.
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.

Information on business conduct

Relations with suppliers

100% of suppliers agree to the General Terms and Conditions of Purchase (GTC). All purchase orders include a web link to them, and it is specified that suppliers expressly accept the Code of Conduct, which sets out principles of legal compliance, integrity and responsible behaviour.

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. Furthermore, as part of the double materiality assessment, Mecalux's value chain has been analysed, and related risks and opportunities have been identified.

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.

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 principles 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 websiteswww.mecalux.es and www.mecalux.comas 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. Mecalux Levante, S.A. has also had access to the Whistleblowing Channel since June 2025.

Since this Whistleblowing Channel was implemented and during 2024 and 2025, no communication has been received. Nor have any reports been received via compliance@mecalux.com.

Following the evaluation carried out by ECOVADIS during the first quarter of 2025, which analysed aspects related to the environment, labour practices, human rights, ethics and the organisation's sustainable procurement, it was awarded a "COMMITTED" rating. This rating was in force during 2025.

In 2024, the Anti-Corruption Policy was formalised, which sets out the principles and guidelines for conduct that must be followed while performing activities and which prevents conduct that is contrary to corporate values.

In 2023, the Compliance Handbook was updated. Its purpose is to provide an overview of how the organisation's criminal compliance programme operates.

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.

Information on business conduct

Contributions to Foundations and not-for-profit entities

Each Mecalux Group company is integrated in its local area and specific market and, therefore, participates as far as possible in the life of its business, social and institutional community. Contributions made basically support certain technological and scientific development 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 Politécnica de Cataluña (UPC) both in 2025 and in 2024, 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.

A special mention should be made of the contribution to the SIFU Foundation, a body to which Mecalux felt very committed socially during 2025 and 2024 to facilitate the integration of people with disabilities into the workplace.

In 2024, the Mecalux Group contributed to the creation of the Center for Transportation & Logistics of the Massachusetts Institute of Technology (MIT CTL). This laboratory has been the starting point for scientific collaboration between MIT CTL and Mecalux, which have created a collaborative project aimed at accelerating the application of artificial intelligence (AI) and machine learning (ML) in the logistics sector.

In 2025 the companies that make up the Mecalux Group made contributions to foundations and not-for-profit entities amounting to EUR 1,342 thousand (EUR 2,249 thousand in 2024). 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.

<u>Tax information</u>

Profit by country*:

Country	Company	Net Profit/Loss for the Year Thousands of Euros 2025	2024
Spain	Mecalux, S.A.	36,500	55,972
Spain	Mecalux Servis, S.A.	3,716	3,274
Spain	Mecalux Levante, S.A.	2,766	2,851
Spain	Mecalux Software Solutions, S.A.	566	542
Spain	Esmena Norte, S.L.U.	0	0
Spain	MECALUX, IT	296	241
France	Mecalux France, S.A.R.L.	2,772	5,110
United Kingdom	Mecalux UK, Ltd.	442	591
Germany	Mecalux GmbH	330	-539
Portugal	Mecalux Estantes, Lda.	387	566
Italy	Mecalux Italia, S.R.L.	996	1,329
The Netherlands	Mecalux Nederland, B.V.	226	246
Slovakia	Mecalux Slovensko, S.R.O.	7	7
Czech Republic	Mecalux Ceska, S.R.O.	21	17
Slovenia	Mecalux Adriatic, D.O.O.	1	1
Romania	Mecalux România, SRL	7	1

Country	Company	Net Profit/Loss for the Year	
		Thousands of Euros	
		2025	2024
Argentina	Mecalux Argentina, S.A.	1,218	-347
Mexico	Mecalux México S.A. de CV	12,712	22,838
US	Interlake Mecalux Inc.	29,088	10,653
US	Mecalux Corporation	0	0
Chile	Mecalux Chile, Ltda.	37	-11
Poland	Mecalux Sp Zo.o.	2,060	1,450
Belgium	Mecalux Belgium, S.A.	353	500
Brazil	Mecalux do Brasil Sistemas de Armazenagem, Ltda	902	527
Uruguay	Mecalux Uruguay, S.A.	87	42
Peru	Mecalux Perú, S.A.C.	0	0
Turkey	Mecalux Logística Insaat (Turkey)	-26	-79
Colombia	Mecalux Colombia, S.A.S.	251	22
India	Mecalux India Software Solutions Private Limited	-10	0
Mexico	Interlake Robotics, S.A. de CV	-3	0
	Aggregate Total =	**95,633**	**105,804**

**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 2025 (31 December 2024 in the case of the comparative data).*

2024 data: obtained from the prepared separate annual accounts and separate financial statements of the Mecalux Group companies;
2025 data: obtained from the separate financial statements of the Mecalux Group companies;

In addition, Acerolux, S.L. recorded a net profit for 2025 of EUR 26,134 thousand (EUR 64,797 thousand at 2024 year-end).

Public grants received

In 2025, the Mecalux Group received grants from public bodies amounting to EUR 197 thousand (EUR 283 thousand in 2024), mainly relating to training and employment promotion activities, as well as to exports.

Income tax paid

During the year ended 31 December 2025, the companies that make up the Mecalux Group made income tax payments in their respective tax jurisdictions totalling EUR 22,323 thousand (EUR 2,405 thousand in 2024, including EUR 13,344 thousand relating to the adjustment of tax returns for the Spanish tax group for the financial years 2019 through 2022).

Furthermore, Acerolux, S.L. made tax payments on the profits of the Spanish tax group amounting to EUR 2,389 thousand in 2025 (payments amounting to EUR 763 thousand in 2024).

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	Mecalux Group's business model	
		GRI 2-6 Activities, value chain and other business relationships	Mecalux Group's business model	
		GRI 2-9 Governance structure and composition	Mecalux Group's business model	
		GRI 3-1 Process to determine material topics	Mecalux Group's 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)	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	GRI 2-25 Processes to remediate negative impacts (in relation to the GRI 300)	Information on environmental matters	
		GRI 201-2 Financial implications and other risks and opportunities due to climate change	Double materiality assessment Information on environmental matters	

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
	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.			
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	Information on environmental matters	
	Environmental assessment or certification procedures	Non-GRI indicator. Description of environmental certification and assessment procedures	Information on environmental matters	
	Resources allocated to environmental risk prevention	NON-GRI Indicator. Description of the main environmental expenditures and investments	Information on environmental matters	
	Application of the precautionary principle	GRI-2-23 Commitments and Policies	Information on environmental matters	
	Provisions and guarantees for environmental risks	GRI 307-1 Non-compliance with environmental laws and regulations	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)	Information on environmental matters	
		GRI 302-4 Reduction of energy consumption	Information on environmental matters	
		GRI 305-5 Reduction of GHG emissions	Information on environmental matters	

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
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	Information on environmental matters	
Sustainable use of resources	Water consumption and supply in accordance with local imitations	303-1 Interactions with water as a shared resource 303-2 Management of water discharge-related impacts 303-5 Water consumption	Information on environmental matters	
	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)	Information on environmental matters	
		GRI 301-1 Materials used by weight and volume	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)	Information on environmental matters	
		GRI 302-1 Energy consumption within the organisation (energy from renewable and non-renewable sources)	Information on environmental matters	
		GRI 302-2 Energy consumption outside the organisation	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	Information on environmental matters	The Group does not detail this figure although it can be obtained since the two previous year's data are included for comparison purposes.
Climate change	Greenhouse Gas Emissions	GRI 305-1 Direct (Scope 1) GHG Emissions	Information on environmental matters	
		GRI 305-2 Energy indirect (Scope 2) GHG emissions	Information on environmental matters	
		GRI 305-3 Other indirect (Scope 3) GHG emissions	Information on environmental matters	The detail of Scope 3 emissions only includes those related to water consumption

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
	Measures taken to adapt to the consequences of Climate Change	GRI 3-3 Management of material topics (in relation to GRI 300)	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)	Information on environmental matters	
Biodiversity protection	Measures taken to preserve or restore biodiversity	GRI 3-3 Management of material topics (in relation to GRI 304 Biodiversity)	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)	Information on personnel 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	GRI 3-3 Management of material topics	Customers and security	
		GRI 2-25 Processes to remediate negative impacts	Customers and security	

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
	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.			
Employment	Total number and distribution of employees by gender, age, country and professional category	GRI 2-7 Employees	Information on personnel matters	
		GRI 2-8 Workers who are not employees		No data is reported on workers who are not employees as this information is not material for the Group.
		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	Information on personnel matters	
	Annual average number of permanent, temporary and part-time contracts by gender, age and professional category	GRI 2-7 Employees	Information on personnel 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.	Information on personnel matters	

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
	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.	Information on personnel matters	The trend is reported in comparison with 2024 and 2023
	Pay Gap	GRI 405-2 adjusted: average remuneration and remuneration trends by gender, age and professional category (comparison with previous year) should be reported.	Information on personnel matters	Calculation of the pay 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 pay gap information is not broken down by 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	Information on personnel 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	Information on personnel matters	
	Implementation of disconnection from work measures	No associated GRI. Qualitative information on measures implemented	Information on personnel matters	
	Employees with disabilities	GRI 405-1. b) Percentage of employees per employee	Information on personnel matters	

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
		category in each of the following diversity categories.		
Organisation of work	Organisation of working hours	No associated GRI. Organisation of working hours description	Information on personnel matters	
	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	Information on personnel matters	
	Measures to facilitate work-life balance and encourage shared parental responsibility.	GRI 401-3 Parental leave	Information on personnel matters	
		Qualitative description	Information on personnel matters	
Health and Safety	Healthy and safe work conditions	GRI 403-1 to 403-7 Management Approach	Customers and security	
	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
Social dialogue	Organisation of social dialogue, including procedures for informing, consulting and negotiating with employees	GRI 2-29 Approach to stakeholder engagement	Information on personnel matters	
		GRI 402-1 Minimum notice periods regarding operational changes	Information on personnel matters	
		GRI 403-1 Workers representation in formal joint management—worker health and safety committees	Information on personnel matters	
	Percentage of employees covered by collective bargaining agreements by country	GRI 2-30 Collective bargaining agreements	Information on personnel matters/Social dialogue	
	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	Information on personnel matters	
Training	Training policies implemented	GRI 3-3 Management of material topics (in relation to Training)	Information on personnel matters/Training	
		GRI 404-2 Programs for upgrading employee skills and programs	Information on personnel matters/Training	

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
	Total number of training hours by professional category	GRI 404-1 Average hours of training per employee per year	Information on personnel matters/Training	
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)	Information on personnel 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)	Information on personnel matters	
	Equality plans	GRI 3-3 Management of material topics (in relation to GRI 405 Diversity and equal opportunity and GRI 406 Non-discrimination)	Information on personnel matters	
	Measures taken to promote employment	GRI 3-3 Management of material topics (in relation to GRI 401 Employment)	Information on personnel matters	
		GRI 404-2 Programs for upgrading employee skills and transition assistance programs	Information on personnel matters/Training	
	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)	Information on personnel 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 406 Non-discrimination)	Information on personnel matters/Social dialogue	
	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)	Information on personnel matters	
		GRI 406-1 Incidents of discrimination and corrective actions taken		

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
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)	Information on business conduct	
		GRI 3-3 Management of material topics	Information on business conduct	
		GRI 412-2 Employee training on human rights policies or procedures	Information on business conduct	
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 2-12 and 2-25 Processes to remediate negative impacts	Information on business conduct	A general risk analysis was carried out for the preparation of the Non-Financial Information Statement
		GRI 3-3 Management of material topics	Information on business conduct	The organisation's risk management and internal control model is being implemented
Human Rights	Implementation of human rights due diligence procedures	GRI 3-3 Management of material topics (in relation to GRI 412 Human Rights Assessment)	Information on personnel matters/Equality and Respect in the Workplace	

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
		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)	Information on business conduct	
		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	Information on business conduct	
		GRI 3-3 Management of material topics (in relation to GRI 412 Human Rights Assessment)	Information on business conduct	
		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)	Information on business conduct	

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
ANTI-CORRUPTION AND ANTI-BRIBERY INFORMATION				
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)	Information on business conduct	
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	Mecalux Group's business model	
		GRI 2-25 Processes to remediate negative impacts	IX. Anti-corruption and anti-bribery	
		GRI 205-1 Operations assessed for risks related to corruption		No operations involving corruption-related risks were carried out in 2025
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	Information on business conduct	

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
		requirements by means of this indicator		
	Measures to combat money laundering	GRI 3-3 Management of material topics (in relation to GRI 205 Anti-Corruption)	Information on business conduct	
	Contributions to foundations and not-for-profit entities	GRI 3-3 Management of material topics (in relation to GRI 205 Anti-Corruption)	Information on business conduct	
		GRI 201-1 Direct economic value generated and distributed (Community Investments)	Information on business conduct	
		GRI 415-1 Political contributions		The organisation does not make any contributions to political parties and/or representatives.

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
INFORMATION ON THE COMPANY				
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	Mecalux Group's business model	
		GRI 413-1 Operations with local community engagement, impact assessments and development programmes	Mecalux Group's business model	
		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	Relationships with society and stakeholders	
		GRI 413-1 Operations with local community engagement, impact assessments and development programmes	Relationships with society and stakeholders	
		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
	Relationships and dialogue with local community players	GRI 2-29 Approach to stakeholder engagement (community-related)	Relationships with society and stakeholders	
		GRI 413-1 Operations with local community engagement, impact assessments and development programmes	Relationships with society and stakeholders	
	Association or sponsorship actions	GRI 2-28 Membership associations	Relationships with society and stakeholders	
		GRI 201-1 Direct economic value generated and distributed (Community Investments)	Contributions to Foundations and not-for-profit entities	
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)	Information on environmental matters	The Group does not have a formal procurement policy, although it does have an internal procedure defining the

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
				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)	Information on environmental matters	Suppliers are not evaluated using social criteria
		GRI 308-1 New suppliers that were screened and selected using environmental criteria	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	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	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	Information on environmental matters	No suppliers were identified as being at significant risk of forced or compulsory labour
		GRI 414-1 New suppliers that were screened using social criteria	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	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	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)	Customers and security	
		GRI 416-1 Assessment of the health and safety impacts of product and service categories	Customers and security	
		GRI 416-2 Incidents of non-compliance concerning the	Customers and security	No significant complaints were received in 2025

Contents of Law 11/2018 on non-financial information and diversity		Standard	Page/ Reference	Comments
		health and safety impacts of product and service categories		
		GRI 417-1 Requirements for product and service information and labelling	Customers and security	
	Complaint systems, complaints received and their resolution	GRI 2-26 Mechanisms for seeking advice and raising concerns (complaints received and resolution)	Customers and security	
		GRI 3-3 Management of material topics (in relation to GRI 416 Customer Health and Safety)	Customers and security	
		GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data.	Customers and security	No complaints regarding privacy breaches or loss of customer data were received.
Tax information	Profit by country	GRI 207-4 The source must be the audited financial statements	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	Tax information	
	Public grants received	GRI 201-4 Financial assistance received from the government	Tax information	