

ZITRO®

SUSTAINABILITY  
REPORT

2024

# INDEX

Bases for the Formulation of the Non-Financial Information Statement.....3

Enviromental management ..... 8

Social and personnel management .....20

Human rights.....29

Corruption and bribery .....30

Society .....35

Subcontracting and suppliers .....36

Consumers .....37

Tax information .....37

ANNEX: table of contents of the law on non-financial information and diversity.....38



# Non-financial information statement of Zitro Technologies S.L.U. and subsidiaries

## Bases for the Formulation of the Non-Financial Information Statement

In accordance with Law 11/2018 of 28 December on non-financial information and diversity, the Sole Director of **Zitro Technologies, S.L.U.** (hereinafter Zitro Tech) issues this Statement of Non-Financial Information (NFI) for the 2023 financial year as an annex to the consolidated Directors' Report presented with the consolidated annual accounts. This report is of a public nature and can be consulted on the corporate website [zitrogames.com](http://zitrogames.com).

Zitro Tech has analysed the materiality of the requirements of Law 11/2018 taking into account the opinion of its main stakeholders.

The resulting material aspects can be found in the Table of contents of the law on non-financial reporting and diversity in this report.

The NFI has been prepared in accordance with the selected Global Reporting Initiative (GRI) Standards for those requirements considered material to the business.

Through this statement of non-financial information, the Group aims to provide its main stakeholders with meaningful information on its performance, the results and situation of the Group and the impact of its activity with respect to, among others, environmental and social issues, respect for human rights and the fight against corruption and bribery, as well as those relating to personnel. The report is presented on a consolidated level covering the entire Group perimeter, except where otherwise specified.

The accompanying Statement of Non-Financial Information has been audited by KPMG Auditores, S.A.



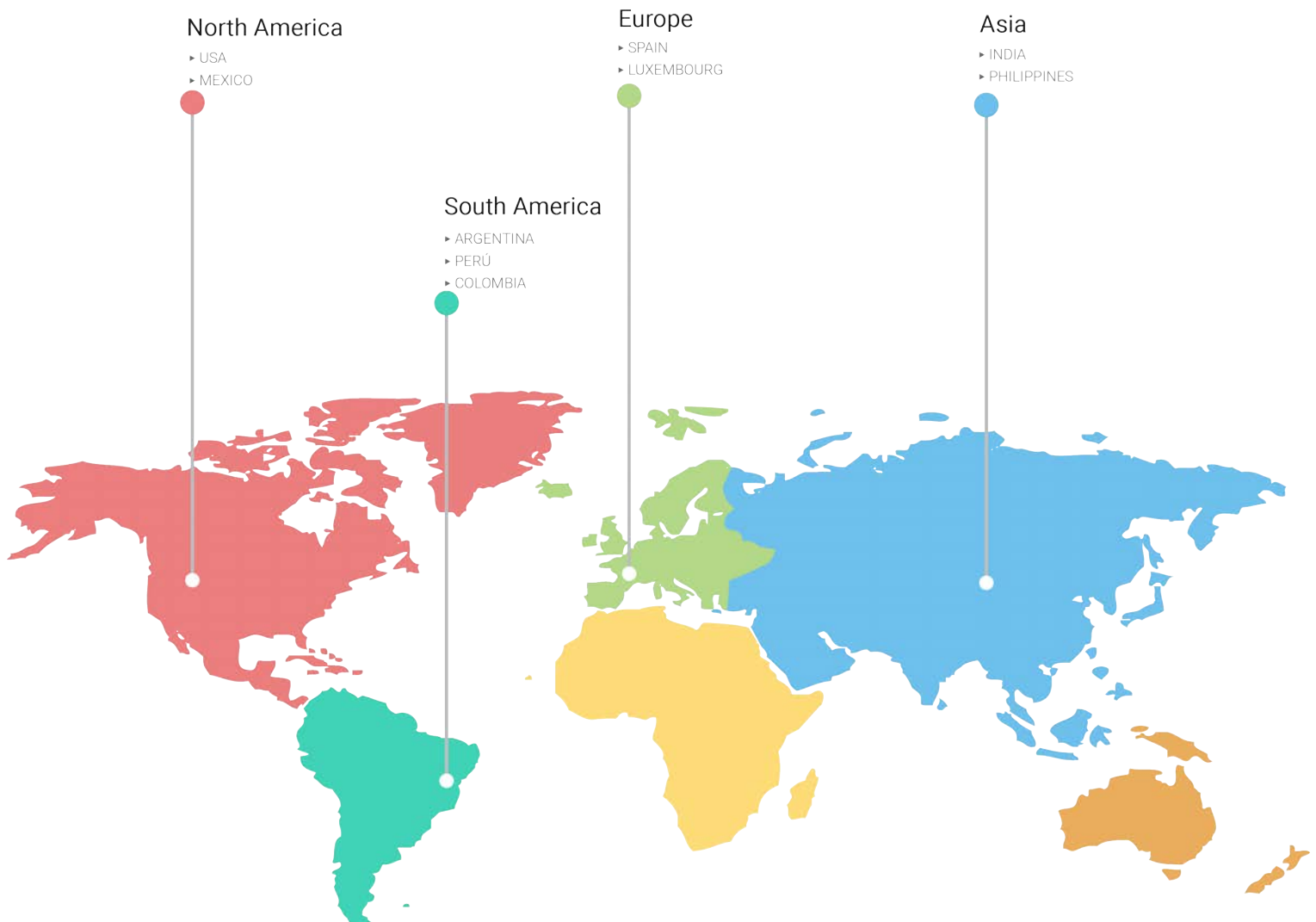
# Overview

The **group was founded in 2007** and, from its inception, began a new era in the global gaming industry. The founder of Zitro Tech, shared his knowledge and ideas with numerous countries as he gradually expanded around the world. The company started with Video Bingo games and continued to advance and expand its extraordinary product portfolio.

**At the beginning of 2016**, Zitro Tech started a new chapter with the introduction of its **first Video Slot games**, its individual BET bingo room system and its commitment to bring more prominence to the online market. The company's strong focus on research, development and product innovation has led Zitro Tech to become a leading global supplier.

Today, Zitro Tech is a world leader in the gaming industry. It has captured some of the most diverse markets and is considered a benchmark in technology, innovation and profitability worldwide. Zitro Tech distinguishes itself from the competition by its ability to modernise with the use of cutting-edge technology. What really sets Zitro Tech apart from the rest, however, is its team of talented professionals who manage to create great ideas and then turn them into high-level products.

Zitro Tech has office facilities in **Spain, Luxembourg, Peru, Argentina, Colombia, USA, Mexico** and **India** and logistics warehousing centres in **Spain, USA** and the **Philippines**.



To carry out its activity, the Zitro Tech group has its own logistics platform centralised in Sant Quirze del Vallés, in Catalonia. From here, the equipment is distributed to the rest of the smaller logistics centres. The distribution route of our product in Spain would be as follows: From Catalonia, machines are supplied to the logistics centre in Madrid, and from there they are distributed to the salons. This is how the vast majority of the installations in the halls in Spain are carried out.

***Zitro Tech acts as a holding company for a group of companies with more than 950 employees worldwide.***

A small part of the machines are sent directly from Catalonia to the gaming halls, coordinating the dates for direct assembly with our technicians. Occasionally, they are also distributed from Madrid to the small offices located in the different geographical areas of Spain where we operate, in order to coordinate the dates of the assemblies in the rooms and availability of

our technicians. All this flow or movement of goods is carried out with external transport services, being able to move a small amount of material with the technicians' vehicles. For the international operation, the logistics is supported by external local services in order to ensure that the product reaches its final destination.

In summary, the Group's parent company, Zitro Tech, acts as a holding company for a group of companies with more than 950 employees worldwide, operating mainly in the markets of:

- Spain
- Mexico
- Europe (France, Bulgaria, Greece, Monaco, Ireland, Italy, Switzerland, Portugal, Luxembourg, San Marino, Macedonia)
- Latin America (Chile, Costa Rica, Guatemala, Honduras, Panama, Paraguay, Uruguay, Dominican Republic, Argentina, Colombia, Peru)
- USA
- Asia (Philippines and India)

Specifically, it engages in the operation and sale of gaming machines, machines of chance and amusement arcades and casinos, in addition to any activity related to the aforementioned and which is ancillary or complementary to them.



We consider it our **mission to** combine the best ideas with the most advanced technology, providing players with unique experiences based on the most innovative, profitable and successful products in the Gaming Industry. Our **vision** is to continue to be the world leader in video bingo, and to continue to grow in the video slots segment through innovation, differentiation and excellence, to become a global leader in the Gaming Industry.

Zitro Tech has analysed in 2024 the double materiality, financial materiality and impact materiality of the requirements established by Law 11/2018, taking into account the opinion of its main stakeholders. After analysing and prioritising the most relevant aspects for Zitro, the material issues with the greatest impact were as follows:

- Value chain workers
- Climate change
- Cybersecurity, B2B Customers and Innovation
- Own staff and affected communities
- Circular economy
- Corporate culture

**INNOVATION**

We think differently, and, thanks to this Different thinking, we've changed, And we're going to continue to change, the gaming industry.



**PASSION**

Passion is the driving force behind Zitro Tech. We love doing what we do, and we do it better than anyone else.



**QUALITY**

We strive for excellence in everything we do. For us, quality is a way of life.



**SAFETY**

We promote the culture of Safety among workers seeking the goal of zero accidents.



**COMMITMENT**

We are committed to achieving the goal of making Zitro Tech a global leader in the gaming industry.



**TEAM SPIRIT**

We are together and united. We know that working as a team is essential to achieve the goals we have set for ourselves.



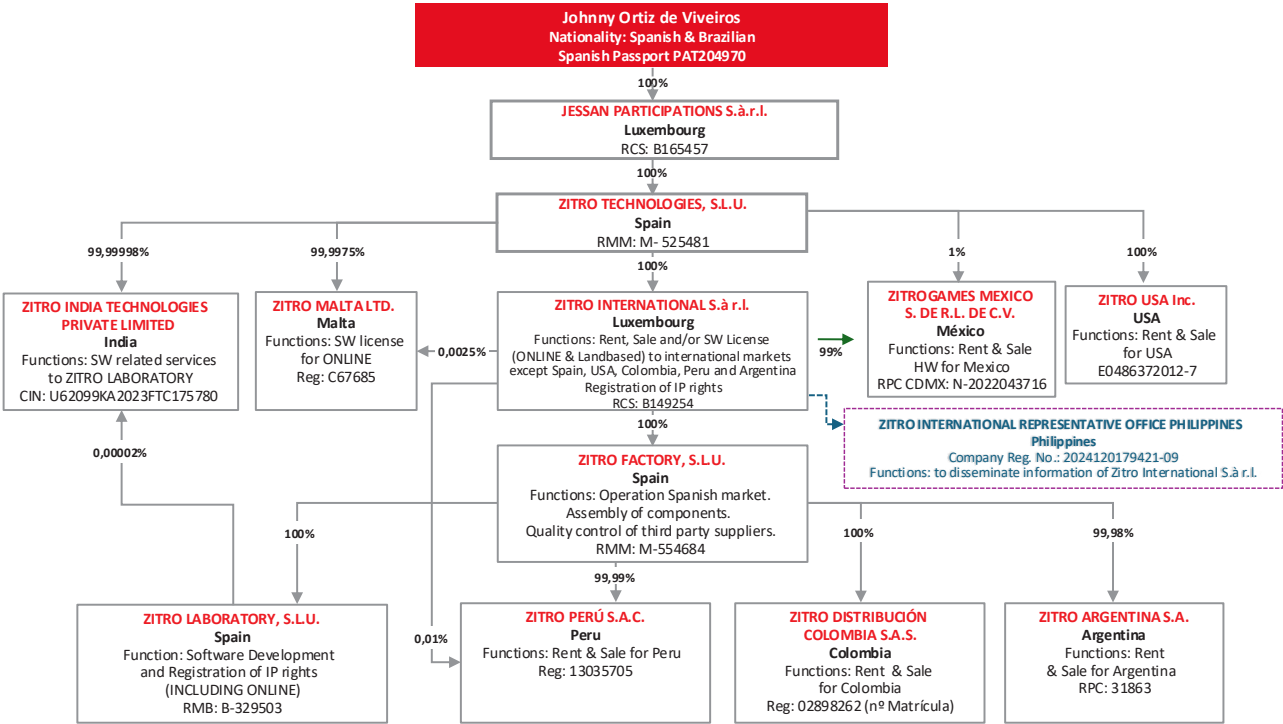
**SUSTAINABILITY**

We are committed to reducing our carbon footprint, as well as improving the circular economy to generate a lower environmental impact.



More particularly, with regard to Zitro’s corporate structure, the following information is worth noting:

ZITRO GROUP CORPORATE STRUCTURE CHART





# 2 | Enviromental management

One of Zitro Tech's priority objectives is the protection of the environment, for which it develops various initiatives aimed at reducing the environmental footprint and improving efficiency in its work centres. To this end, Zitro has a dedicated Sustainability Department with a team of 8 people in its organisation for environmental management.

Zitro Tech is very aware of sustainability and therefore seeks to reduce the impact of Zitro products on the environment, improving the design and management of the process of creating its products, buying computer materials and furniture components that consume less and are more environmentally friendly. In this sense, since 2021 the company has a greenhouse gas management system, certified in Zitro Laboratory under the ISO 14067 standard for the calculation of the carbon footprint of products.

There is no insurance with coverage for environmental aspects.

***Zitro Tech is very conscious of sustainability and therefore seeks to reduce the impact of its products on the enviroment.***

## Policies and commitments

While working on having a Sustainability policy and although Zitro Tech's business model does not generate a significant impact on the generation of greenhouse gas emissions, Zitro attaches great value and importance to the fight against climate change and the urgency of the measures to be taken, therefore, our priorities are focused on reducing A1 + 2 emissions as much as possible and promoting the use of renewable energies, as we foresee an increase in our electricity consumption as a result of the increase in employees in the coming years and the development of the sites in India and a future factory in Brazil.

To this end, the aim is to **change the current energy supply for a 100% renewable energy supply with Guarantee of Origin (GoO)**, with the committed objective of changing it during 2026, at all Zitro Factory sites where Zitro Tech has the capacity to manage the electricity supply contracts. This applies to all production centres located in Spain (with the exception of the Balearic and Canary Islands centres) and in 2030 at all international sites where Zitro has the capacity to manage electricity supply contracts.

**Zitro Tech is committed to calculating all of its Scope 3 emissions by 2025** and defining specific reduction targets and plans to minimise its Scope 3 footprint. This commitment is also demonstrated by the company's ongoing plans to optimise the logistics and transportation of products in the most distant markets, and to minimise its impact on the environment by creating new sites to manufacture and distribute our product from locations closer to the destination.







***The ESG Committee has as one of its objectives to integrate sustainability practices into all of Zitro Tech's operations.***

**In 2024, Zitro Tech created a Corporate Sustainability Committee (ESG Committee)** to lead the company's transformation towards a more sustainable business model.

One of the objectives of the ESG Committee is to integrate sustainability practices throughout Zitro Tech's operations, focusing on environmental responsibility, social impact and ethical governance. Committed to optimising energy consumption, implementing efficient technologies and promoting behaviours among its employees that reduce unnecessary consumption, Zitro Tech implemented an energy efficiency policy in 2024 with actions aimed at efficient energy management at all company sites.

We consider the circular economy as a strategic point that gives value to our product, since production is expected to increase progressively until 2030, if we take into account the entry of Brazil as a new production site.

For this reason, it is very necessary to establish good housekeeping manuals that specify maintenance and spare parts plans, with the aim of extending the useful life of the product, as well as information on how to maintain and replace the product specific on how to recycle the product components and the packaging

that surrounds them, once their life cycle is over.

The people who form part of our Company are our most valuable asset and a key part of the success of our business. That is why we are going to increase ESG training, which will help to make our employees more aware of sustainability issues.

## Circular economy

Zitro Tech is working to improve the circular economy at all of the group's sites by reusing materials in its operations and implementing waste management programmes to minimise our environmental impact and promote sustainability.

**In 2024, the circular economy has been boosted at Zitro Laboratory and Zitro Factory** as more resources are being allocated to promote sustainability at these sites.

### Circularity and reuse of materials:

The packaging used for the shipment of our products is mostly made from recycled material. In addition, **the pallets used are PEFC (Programme for the Endorsement of Forest Certification) certified**, which means that the product comes from sustainably managed forests and controlled sources.

The products that are installed in Spain are sent to our customers with the minimum necessary packaging. Once installed, the technicians remove the packaging. This packaging can be used if it is still in good condition, such as, for example, the cover that covers the button panel or the blue antistatic bag, which are stored and sent to the warehouse at Zitro Factory headquarters in Sant Quirze or to the warehouse at Zitro Factory headquarters in Getafe for reuse in future shipments. The rest of the broken or damaged packaging is disposed of in the nearest recycling containers by our technicians.

Once the gaming halls where our products are installed decide to replace them with new ones or simply remove them, our team of technicians collect the products installed in the hall, taking all the removed material to our facilities. At the Zitro Factory headquarters in Sant Quirze or at the Zitro Factory headquarters in Getafe (depending on proximity), the products are evaluated and can be discarded in their entirety or dismantled in parts. All the parts that are in good condition are used to condition products to be reintroduced to the market. In this way we extend the life of our products before opting for their final destruction.

## Waste management at sites in Spain:

The internal waste management of the Zitro Laboratory and Zitro Factory sites starts with the analysis of the different waste generated by each site, the correct separation of waste and the awareness and sensitisation of all employees. The collection and management of waste is centralised at the Sant Quirze facilities for the Catalonia area, and at the Getafe facilities for the rest of Spain, except for the Canary Islands, where it is centralised at the Las Palmas de Gran Canaria facilities.

The transport and management of waste at the Zitro Laboratory and Zitro Factory sites is carried out by authorised waste managers, who transport and manage the waste in compliance with the waste law 7/2022.

The Sant Quirze building recycles all the waste generated in the operations of Zitro Laboratory and Zitro Factory Sant Quirze, such as paper, cardboard, plastic (packaging and film), metals, wood, solvents, batteries, cables, fluorescent bulbs, electrical and electronic equipment and finally rubble from construction work and banal waste (the rest of the waste that could not be recycled). **Analysing the data for 2024, we can verify that 83.7% of the waste generated in this building has been recycled.**





The Getafe building also has integrated waste management and classifies electrical and electronic equipment, wood, cardboard, plastics, metal and banal waste. **Analysing the data for 2024, we can verify that 97% of the waste generated in this building has been recycled.**

Electrical and electronic equipment considered as assets for the company and its components can be recycled and reused. These are managed through the waste manager “ACS Recycling SL” for the Zitro Laboratory and Zitro Factory headquarters in Sant Quirze and through “ECOLEC” for the rest of the Zitro Factory headquarters in Spain. These managers annually issue the quantities withdrawn and the destruction certificate for each of the assets.

Below are the tonnes of sorted and grouped waste from all Zitro Spain sites in 2024:

| Non-hazardous Waste 2024            |                                   |               |
|-------------------------------------|-----------------------------------|---------------|
| Waste                               | LER code                          | Weight (Tons) |
| Banal                               | 200301 / 191212                   | 17,77         |
| Paper / Cardboard                   | 200101                            | 21,87         |
| Plastic                             | 200139                            | 9,82          |
| Electrical and Electronic Equipment | 200136 / 160214 / 160216          | 22,72         |
| Metals                              | 200140 / 170407 / 170405 / 170401 | 33,08         |
| Wood                                | 200138                            | 25,52         |
| Cables                              | 170411                            | 0,58          |
| Construction debris                 | 170904                            | 5,23          |
|                                     |                                   | 136,59        |
| Hazardous Waste 2024                |                                   |               |
| Waste                               | LER code                          | Weight (Tons) |
| Electrical and Electronic Equipment | 200135                            | 9,03          |
| Fluorescent                         | 200121                            | 0,03          |
|                                     |                                   | 9,06          |
|                                     | Total:                            | 145,65        |

\*These data refer to the offices located in Sant Quirze, Madrid Pozuelo, Madrid Getafe and the Canary Islands.



## “By 2026, all Zitro Factory sites will be switched to a 100% renewable energy supply with Guarantees of Origin (GoO)”.

### Sustainable use of resources

#### Direct and indirect energy consumption

Zitro Tech promotes the use of renewable energies. By 2024, the electricity consumption of Zitro Laboratory, Zitro Factory (Sant Quirze) and Zitro International in Luxembourg will come from 100% renewable energy sources (accredited by the CNMV and naturstrom respectively). By 2026, the aim is to change the current energy supply to a 100% renewable energy supply with Guarantee of Origin (GoO) at all Zitro Factory sites where Zitro has the capacity to manage electricity supply contracts, which is at all sites except Zitro Factory in the Balearic and Canary Islands.

Zitro Tech has implemented the use of LED lighting in its work centres as the main objective of improving energy efficiency.

In addition, we have lighting schedule management systems to minimise the hours of operation of the facilities according to the needs of the different departments that work there.

Also, the installation of twilight switches is being implemented to improve energy efficiency by taking advantage of sunlight.

We have SAUTER air conditioning control to manage its optimal operation according to the needs of each time of the year.

The reported electricity consumption data represents 99% of total consumption and includes all group sites, with the exception of Zitro Malta, which only has one teleworking employee.

Fuel consumption data includes all sites with company cars or full-time rental cars.

| Energy consumption 2024                        |                |
|--|----------------|
| Gas natural (GNV)*                             | 5.672 Kg       |
| Diésel*  | 124.811 Litros |
| Gasoline*                                      | 77.854 Litros  |
| Non-renewable electricity consumption          | 717.350 KWh    |
| Electricity consumption from renewable sources | 1.512.238 KWh  |

\* Vehicles with a Solred card are being reported, which are those whose consumption can be monitored. Those vehicles that do not have a Solred card correspond to a payment in kind to certain employees and Zitro Tech does not have the capacity to manage or measure their fuel consumption.

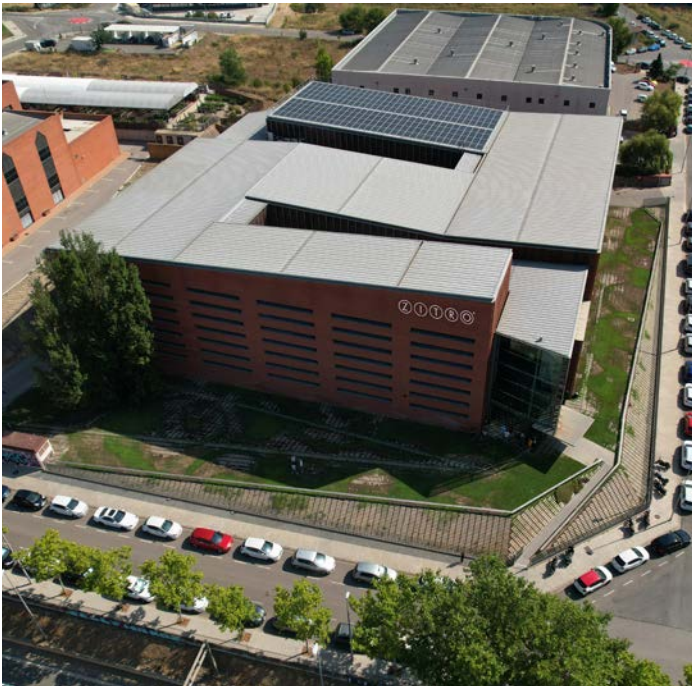
## Use of renewable energies

Zitro Tech has consolidated the project for the installation of photovoltaic panels for self-consumption at the headquarters of Zitro Laboratory and Zitro Factory in Sant Quirze:

- Installation of 264 Panels / 455w
- Total installed power 110Kw

During the period of operation in 2024, 115,492.50 kW/h were generated with a total of 158 tonnes of CO<sub>2</sub> emitted.

The Zitro Factory headquarters in Getafe also has photovoltaic panels, which in 2024 generated 22,173.68 KW/h, saving 11 tonnes of CO<sub>2</sub> emissions, representing an average of 27% of the consumption required by this installation.



## Climate change

In line with our commitment to environmental improvement and reducing our impact on climate change, 3 electric vehicle chargers will be available at Zitro Laboratory's headquarters from 2022.

Zitro Tech has a fleet of 158 vehicles associated with the business, of which 7 are natural gas vehicles (NGV) that significantly reduce CO<sub>2</sub> and NOx emissions in order to contribute to sustainable and efficient mobility. It also has 5 vehicles in plug-in hybrid mode, 58 vehicles in non-plug-in hybrid mode and 2 electric vehicles.

| GHG Emissions (tCO <sub>2</sub> eq) |               |
|-------------------------------------|---------------|
| <b>Scope 1: Vehicles*</b>           |               |
| Diesel                              | 313,88        |
| Gasoline                            | 169,30        |
| Natural Gas Vehicles                | 15,62         |
| <b>Scope 2: electricity**</b>       |               |
| Electricity                         | 362,28        |
| <b>Total</b>                        | <b>861,08</b> |

\*Vehicles with a Solred card are being reported, which are the ones whose consumption can be monitored. Those vehicles that do not have a Solred card correspond to a payment in kind to certain employees and Zitro does not have the capacity to manage or measure their fuel consumption.

\*\*The data source used for emissions in Spain is that of the Ministry for Ecological Transition and the Demographic Challenge (June 2023), for the rest of the countries the DEFRA (Department for Environment, Food and Rural Affairs UK) factors have been used in their 2023 version for the calculation of Scope 1 and the IEA (International Energy Agency) factors for the calculation of Scope 2 in their 2022 version.

***Zitro Laboratory calculates and improves annually the emissions from the development of its products, setting targets for Scope 3 emission reductions certified under ISO 14067***

[illegible]



# Committed performance targets

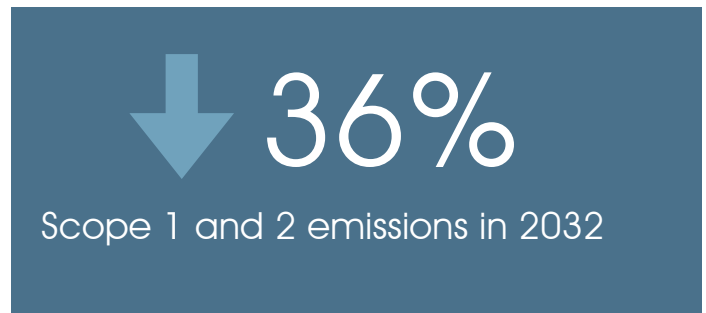
The four strategic objectives set by the company are detailed below :

- Objective 1. Emission reductions in tCO<sub>2</sub>eq A1 +2
- Objective 2. 70% reduction of banal waste generated at Zitro Laboratory and Zitro Factory between 2023 and 2032.
- Implementation of circularity actions to reach 100% of machines with information on waste management by 2032.
- Increase ESG-oriented training hours per employee at Zitro Laboratory and Zitro Factory sites.

**Objective 1** as reported in the Non-Financial Information Statement 2023 took 2022 as the base year and included the companies Zitro Technologies SLU, Zitro Factory SLU, Zitro Laboratory SLU, Zitro International SARL, and Zitrogames Mexico. This year has been restated to include the company Zitro India Technologies Private Limited, given that this is a strategic objective with a time horizon of 2029 and this company represents a significant part of the group. In this context, the baseline scenario based on 2022 no longer adequately reflected the current situation and did not allow the initially planned reduction to be realistically achieved. For this reason, it has been considered appropriate to update the scope of the target to align it with the company's operational evolution and to set 2024 as the base year. It should be noted that this target is linked to a sustainable loan (SLLP).

As for **Objectives 2, 3 and 4**, they are based on the year 2022 and have not undergone any modification based on what was reported in the Non-Financial Information Statement 2023, given that the company Zitro India Technologies Private Limited was already included.

**Target 1:** Reduction of emissions in tCO<sub>2</sub>eq A1 +2 at an annual average of 4.5% until 2032, to achieve a 36% reduction in Scope 1 and 2 emissions in 2032, compared to 2024. Science-aligned decarbonisation target (SBTi) to contribute to meeting the Paris Agreement target: limit global warming to below 2°C above pre-industrial levels and continue efforts to limit global warming to 1.5°C.



**Selection of performance indicator:** % Emission reduction A1 +2

Base year: 2024

| Indicator   | 2024   | 2025   | 2026   | 2027   | 2028   | 2029   | 2030   | 2031   | 2032   |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| A1 + 2 emission reductions committed              | 0%     | 4,55   | 9%     | 13,5%  | 18%    | 22,5%  | 27%    | 31,5%  | 36%    |
| A1 + 2 Emissions (tCO <sub>2</sub> eq) estimated* | 861,08 | 822,33 | 783,58 | 744,83 | 706,09 | 667,34 | 628,59 | 589,84 | 551,09 |

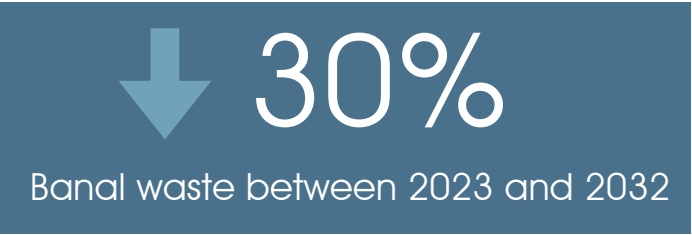
*\*Estimated emissions from 2024-2032 take into account all Zitro sites, current and future. The data source used for emissions in Spain is that of the Ministry for Ecological Transition and Demographic Challenge (June 2023) and for the rest of the countries the DEFRA (Department for Environment, Food and Rural Affairs UK) factors in their 2023 version for the calculation of Scope 1 and the IEA (International Energy Agency) factors in their 2022 version for the calculation of Scope 2. Scope 1 considers vehicles with a Solred card, which are those whose consumption can be monitored; those vehicles that do not have a Solred card correspond to a payment in kind to certain employees and Zitro does not have the capacity to manage or measure its fuel consumption.*

**Actions committed in 2025-2026:**

- Electrification of diesel vehicles (-4.42 estimated tCO<sub>2</sub> x car)
- 100% renewable electricity supply at Zitro Factory (-51 tCO<sub>2</sub> estimated)
- 100% renewable electricity supply at Zitro India (-242 tCO<sub>2</sub> estimated)



**Objective 2:** To reduce by 70% the banal waste generated in Zitro Laboratory and Zitro Factory between 2023 and 2032, taking as a reference the values of 2022 and reaching a percentage of non-recovered banal out of total waste of 13%.



**Selection of Performance Indicator:** % Reduction of total banal waste from Zitro Laboratory and Zitro Factory

**Base year:** 2022

| Tons per year       | † Banal (2022) | † Banal (2023) | † Banal (2024) |
|---------------------|----------------|----------------|----------------|
| Target              | -              | 0%             | 15%            |
| Real                | 66*            | 57,92          | 17,7           |
| % reduction vs 2022 | -              | 12%            | 73%            |

*\*In 2022 one quarter of waste removed in Getafe was reported, so the value of 6.2 tonnes was incorrect. We have corrected it by multiplying by the 4 quarters to have a more realistic value of the amount of banal waste generated in Spain and therefore a more realistic baseline.*

**Result 2024:** Achieved

**Reason:** During 2024, efforts have been focused on characterising waste in Getafe, waste management with specialised waste managers, quarterly monitoring of all the headquarters in Spain and a recycling campaign at the Sant Quirze facilities together with the distribution of new containers for all areas of the building.

**Committed actions 2025:**

- Reduce banal 30% reduction compared to 2022.
- Waste management procedures in Getafe\*.
- Awareness-raising campaigns\*.





**Objective 3:** Apply circularity actions to reach 100% of machines with information on waste management by 2030. The aim is to inform the customer, through the official Zitro website, of the components of the machine, advice on preventive and corrective maintenance to extend the useful life of the machine, correctly manage each of the components when they are no longer operational and become waste, as well as knowing how to recycle the different parts of the packaging they receive.



**Selection of performance indicator:** % machines that have information on waste management of the machine itself

**Base year:** 2022

**Result 2024:** 50% of the target has been reached

**Reason:** Work has been carried out on the sustainability section of the corporate website, as well as its contents and monthly news. The waste management information section is still being worked on

**Committed and corrective actions\* in 2025:**

- Furniture waste management information family One in manual and corporate website\*.
- Waste management information for the new Concept furniture in manual and corporate website



**Objective 4:** Increase training hours per employee oriented towards ESG aspects at Zitro Laboratory and Zitro Factory sites. We are committed to increasing the hours of training in safety, health and environment as a result of the incorporation of a new HSE (Health, Safety and Environment) manager, who will promote training and awareness in these matters. In addition, work is underway to expand the training plan to include ESG aspects in the training. With the implementation of e-learning software, the aim is also to make the training available to all sites and thus ensure that all sites receive the same training and have a greater influence on the aspects that Zitro considers to be key.



**Selection of performance indicator:** Ratio ESG target training hours / number of employees annual forecast

**Base year:** 2022

| Evolution of the ratio            | 2022 | 2023 | 2024 |
|-----------------------------------|------|------|------|
| Annual target                     | -    | 1,50 | 2,00 |
| Ratio nºh/trab (ZLAB+Z.Fac+Z.TEC) | 0,78 | 2,31 | 3,12 |

**Result 2024:** Achieved

**Reason:** At the headquarters of Zitro Laboratory and Zitro Factory in Sant Quirze there are 2 figures, the person in charge of Safety, Health and Environment and the person in charge of the Learning area who have promoted internal training in ESG aspects.

**Committed actions\* in 2025:**

- Achieve 2.5, the ratio of ESG training hours in Zitro Factory and Laboratory as a considerable increase in staff is foreseen.
- Elaborate an ESG training plan for Spain.
- Increasing training in the field of Environment and Governance (E&G)
- Increase training at Zitro Factory in the rest of Spain



# Social and personnel management

## Main risks

The main risks related to the HR area are those derived from factors that have an impact on the organisation and the achievement of business objectives. These can be internal or external, preventing or hindering the achievement of strategic objectives, either through the loss of opportunities or through the materialisation of threats.

Zitro Tech, with the aim of minimising the impact of HR-related risks, applies criteria that help to manage people properly and maintain an appropriate working environment that allows the company's strategy to be fulfilled. The main risks identified are

- The emergence of new demands on the part of employees, which usually entails the introduction of new bargaining mechanisms.
- Legislative and regulatory changes in the field of labour relations or any other discipline or subject matter that imply necessary adaptations and entail greater expense or business ineffectiveness.
- Social, health, such as the pandemic situation caused by Covid-19 during the financial year 2020, economic, political, geopolitical, environmental or any other phenomena that may affect people and consequently employees and their activity.

## Processes and commitments

Zitro Tech aims to mitigate these risks, to respond to the changing socio-economic environment in which it finds itself and to foster more nurturing working relationships, where all its employees have their human resources concerns and objectives reasonably met.

Therefore, in addition to social benefits, **Zitro Tech seeks to attract talent, integration and inclusion of different cultures and values.** In order to promote equal opportunities within the organisation and inclusion, as well as to build loyalty, motivate, reward, engage and influence, there are certain day-to-day processes in the company.

Among these HR processes are, for example, those related to benefits and hospitality, which include commitments where labour market positioning and collective concerns have been properly analysed.

***Zitro Tech aims to respond  
to the changing socio-  
economic environment in  
which it finds itself and  
to foster more enriching  
working relationships.***



Recruitment

Zitro Tech, in its recruitment management, practices that, in the identification of positions, publication of offers and selection of candidates in its selection processes for new employees, gender equality and non-discrimination based on age, origin, orientation or disability are ensured and that this practice is homogeneous in Zitro Tech’s recruitment processes.

**The offers published (internally or externally) value equality between women and men throughout the entire procedure**, as Zitro Tech is a company committed to the equal assessment of all candidates and with a firm belief in the collective benefits of inclusion.

Incentives

For certain jobs or positions in the organisation, variable remuneration percentages and weightings are assigned.

Travelling

The compensation of expenses is established as the predominant criterion for the professional geographical transit carried out by employees.

Social benefits

Zitro Tech provides for its employees and adapted to each jurisdiction, medical, accident and life insurance.

Loans

Zitro grants loans to employees of different professional categories within the company.

Lot/Christmas gif

Zitro Tech establishes for all employees of the organisation a Christmas Gift that caters for cases of diversity of ethnicity or beliefs in the products that compose it, with the employee being able to choose according to their own preferences.

Empleo

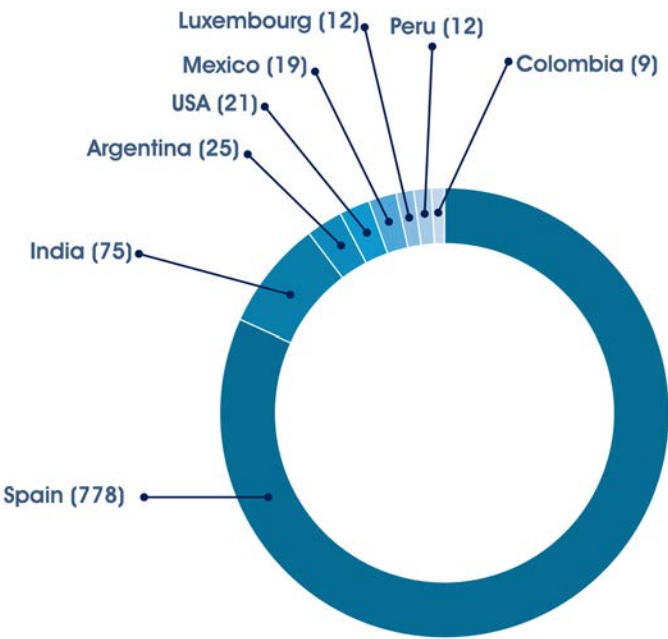
As of 31 December 2024, the end of the financial year, the group employs **951 professionals globally**.

The data to be analysed in the report refer to 100% of the workforce. Only information as at 31 December is reported as there is no seasonality and staff numbers remain constant throughout the year.

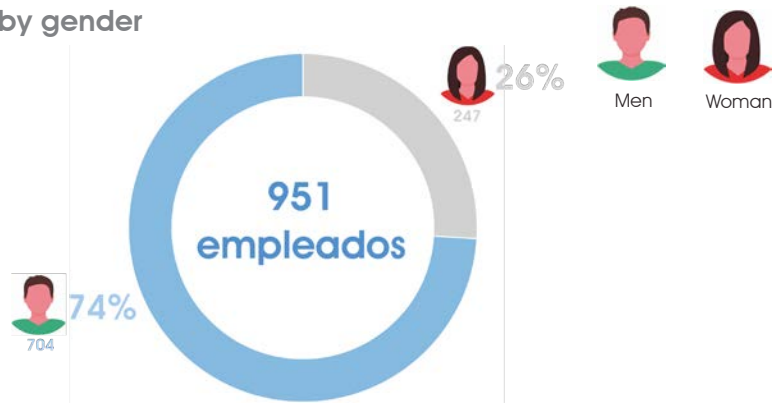
The strategic values defined by Zitro Tech include commitment to customers and results, where professionalism, teamwork and respect for people form the basis of the Group’s culture.

With regard to the composition of the workforce, certain significant consolidated indicators of the consolidated Zitro Tech are set out below.

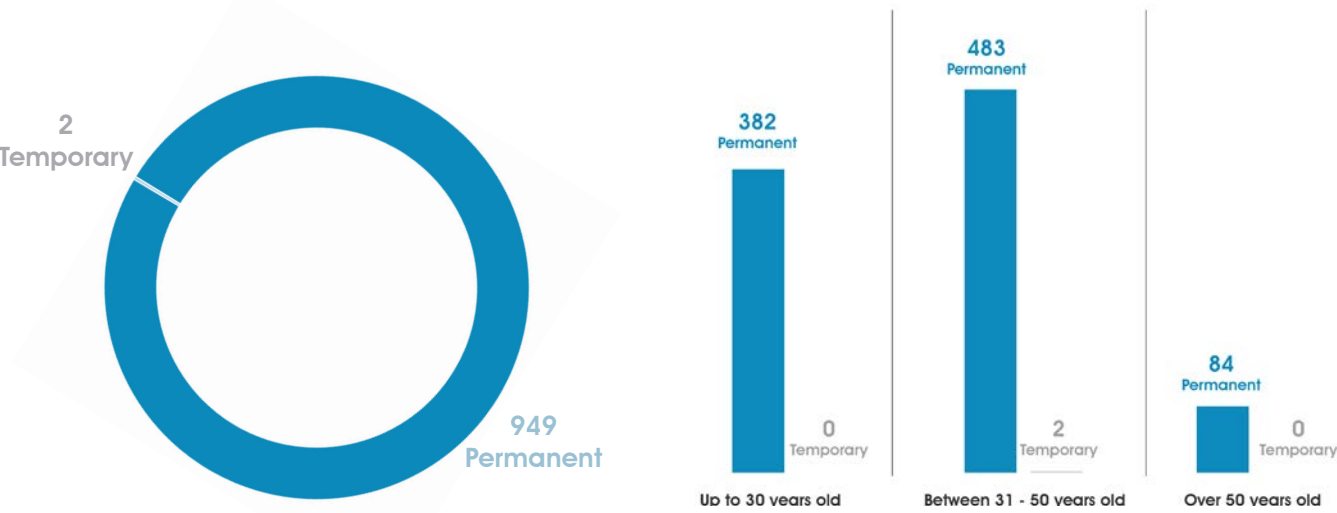
The difference between total employees and averages is due to the increase in the number of employees in India. In the rest of the workforce there is no substantial difference in monthly averages.



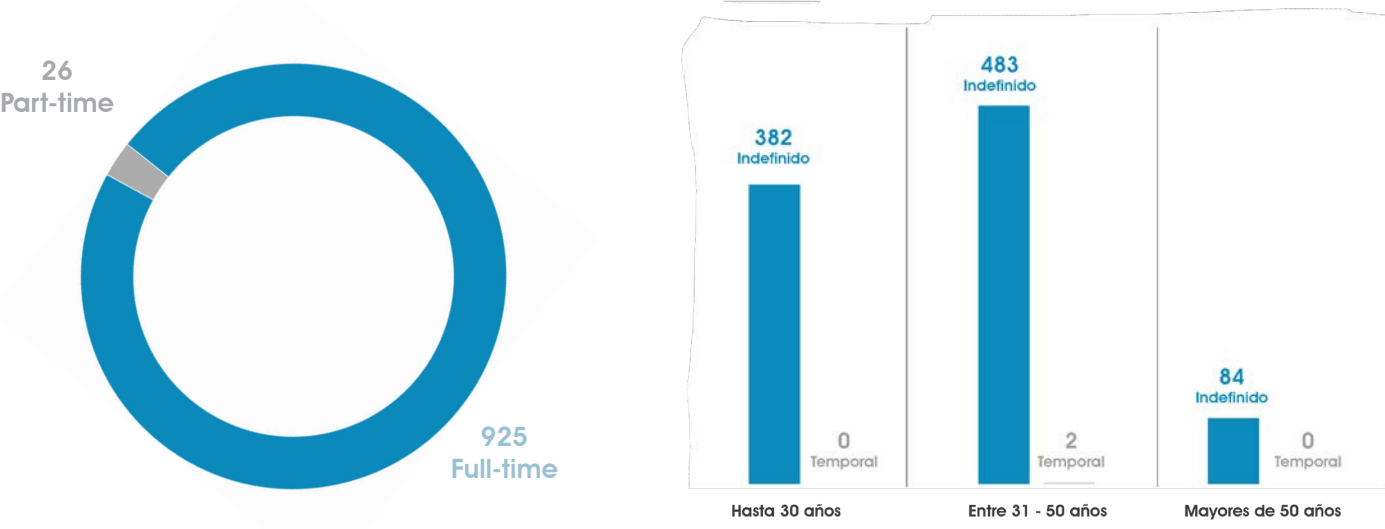
Total number of contracts by gender



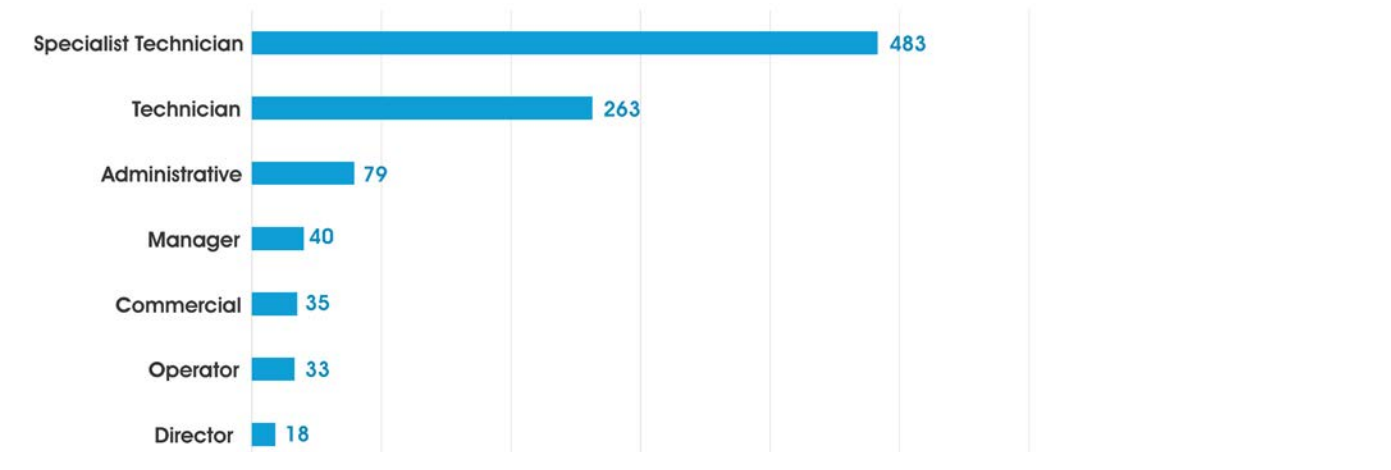
Total number of contracts by category and age



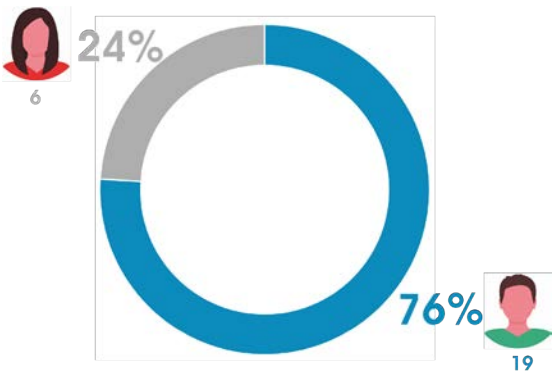
Total number of contracts by working day and age



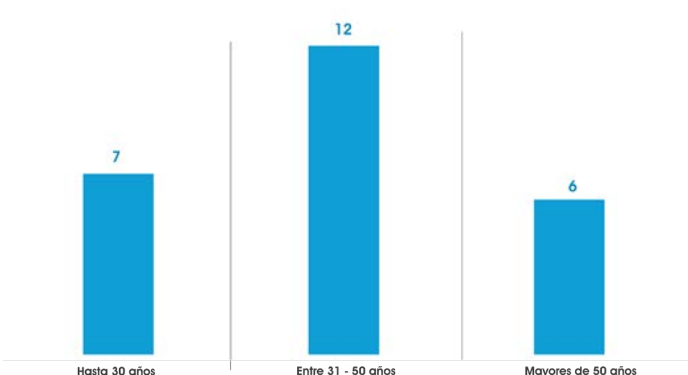
Total number of contracts by professional category



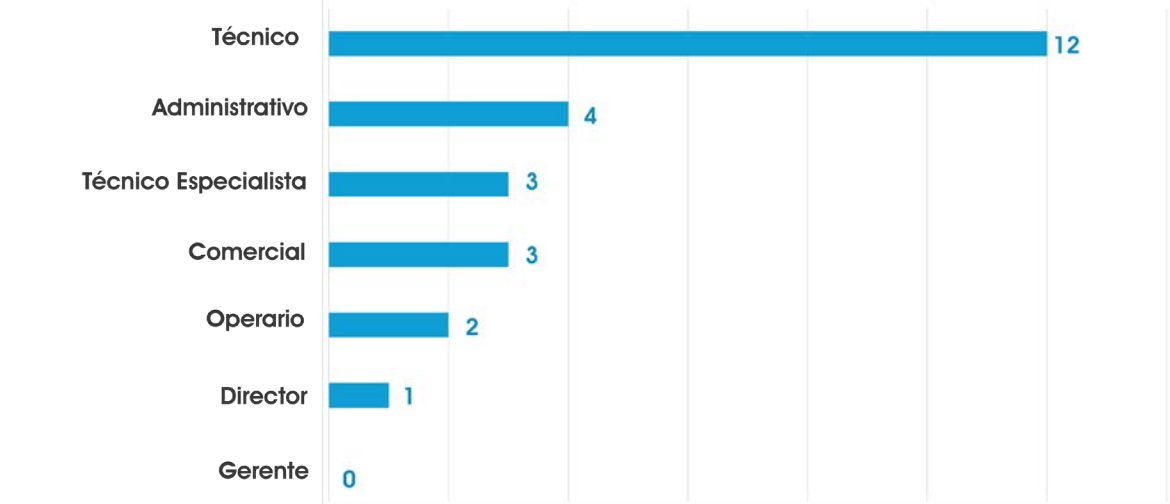
Total number of dismissals by gender



Total number of dismissals by age



Total number of dismissals by job category



## Average remuneration

(thousands of €)

|          |                       | 2024  | 2023  | Variation<br>2023 - 2024 (%) |
|----------|-----------------------|-------|-------|------------------------------|
| Gender   | Women                 | 38,44 | 39,30 | -2,19%                       |
|          | Men                   | 37,87 | 38,26 | -1,02%                       |
| Age      | ≤30 years             | 26,75 | 25,75 | 3,07%                        |
|          | 31 - 50 years         | 39,83 | 38,87 | -0,10%                       |
|          | > 50 years            | 79,79 | 82,32 | 3,07%                        |
| Category | Manager               | 77,49 | 74,61 | 3,86%                        |
|          | Specialist Technician | 37,38 | 37,38 | 0,97%                        |
|          | Technician            | 24,03 | 23,89 | 0,59%                        |
|          | Commercial            | 53,05 | 46,45 | 14,21%                       |
|          | Administrative        | 32,36 | 30,33 | 6,69%                        |
|          | Operator              | 23,65 | 18,93 | 24,93%                       |

## Wage gap, the remuneration of equal or average jobs in society

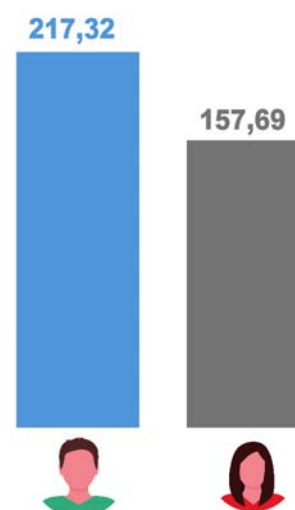
|          |                       | Wage Gap* |
|----------|-----------------------|-----------|
| Category | Director              | 27,44%    |
|          | Manager               | 11,89%    |
|          | Specialist Technician | 6,21%     |
|          | Technician            | 9,16%     |
|          | Commercial            | 38,70%    |
|          | Administrative        | -6,11%    |
|          | Operator              | 3,19      |

\* average remuneration men - average remuneration women)  
/ average remuneration men

The data on the pay gap by category Group as at 31 December 2024 are shown in the table above. The remuneration breakdown includes fixed and variable salary. **Remunerations** correspond to personnel expenses divided by the average number of **full-time equivalent employees** in the Group. The calculation has been made using the average remuneration for each category.

Remuneration of directors is not indicated, as this figure does not exist in the Group. The assimilable category would be that of director, which corresponds to positions of responsibility in the company, a nomenclature therefore different to that requested in Law 11/2018.

The average remuneration of directors in thousands of € is:





Implementation of work disengagement criteria

In relation to RDL 28/2020, of 22 September, employees' rest time is respected and their right to digital disconnection at the end of their working day is expressly recognised, as it is an employee right that is included in the digital disconnection protocol, maintaining the guarantee to Zitro employees of their right to digital disconnection outside the legally or conventionally established working time, respect for their rest and holiday time, as well as their personal and family privacy.

Zitro Tech is committed to respecting rest time between working days, leave and holidays, except in the case of force majeure or exceptional circumstances that may justify it.

Nº of employees with disabilities

It is Zitro's objective that the number of employees with disabilities is adjusted annually to the applicable legislation on the rights of people with disabilities and their social integration through other alternative measures in accordance with this legislation. We have 11 employees in 2024 and during the year purchases have been made as an alternative measure to a special employment centre.

Work organisation

In accordance with the principles of family reconciliation, Zitro encourages employees to organise their family and personal life from the start of their working day, with a break with sufficient time to rest and disconnect at lunchtime and the possibility of compensating hours between days of the week.

Therefore, in order to favour the reconciliation of family life, flexible timetables are established for entering and leaving the daily working day. Likewise, holidays may be proposed by the employees themselves according to their needs, and the days corresponding to each employee may be taken throughout the calendar year, not limiting their enjoyment to certain annual periods.

With this organisation, Zitro relies on the responsibility of the employees with regard to the calculation of the working day, whether it is a continuous or split working day, i.e. each employee must comply with the work schedule of the work centre, working the total number of working days.

The following are the hours of absenteeism due to temporary incapacity:

|                   |   |   |
|-------------------|---|---|
|                   |  |  |
| Absenteeism Hours | 41.672  | 24.984  |





Health and safety

Occupational risk prevention is a priority throughout the Zitro Group, ensuring a safe and healthy working environment.

We have an occupational health and safety department made up of 3 people who ensure compliance with safety regulations. At a national level we have an External Prevention Service that carries out the 4 specialities and together with our own personnel allows us to carry out:

- The prevention of accidents at work and occupational illnesses, carrying out the necessary corrective and preventive actions.
- Improving working conditions by integrating health and safety into the design of workplaces.
- Take into account the characteristics of the persons performing the task, gender, age, special sensitivity, etc.
- Take into account the working conditions, as well as the use of work and personal protective equipment.

*There is an occupational health and safety department made up of 3 people who ensure compliance with safety regulations.*

| Accident indicators   |   |   |
|---|---|---|
|   |  |  |
| Frequency index   | 2,95  | 11,61   |
| Severity Index  | 0,02  | 0,36  |
| Number of accidents with sick leave (not counting on the way to work)       | 1   | 12  |
| Number of occupational diseases detected                                    | 0   | 0   |
| Number of deaths resulting from an accident at work or occupational disease | 0   | 0   |

\* Frequency rate of women= (number of accidents with sick leave not counting in itinere/number of effective hours worked by women) x 10<sup>6</sup>  
Severity rate for women= (number of days lost due to accidents with sick leave/number of actual hours worked by women) x 10<sup>3</sup>

\*\* Male frequency rate= (number of accidents with sick leave excluding in itinere/number of actual hours worked by men) x 10<sup>6</sup>  
Severity rate for men= (number of days lost due to accidents with sick leave/number of actual hours worked by men) x 10<sup>3</sup>

No occupational illnesses or serious occupational accidents occurred during the financial year 2024.



## Social relations

Zitro complies with all legal requirements for statutory employee representation in all countries in which it operates. At present, the Group's employees have formally constituted representatives in the companies Zitro Factory and Zitro Laboratory. Irrespective of the above, all Group companies have channels established through their managers to ensure that information and communication with management is transparent and effective.

81.81% of the Group's employees, which corresponds to employees in Spain, are covered by collective bargaining agreements and/or have employment contracts if this is established in the applicable regulations in each country and meet or improve on the minimum requirements and conditions established by regulations in the various countries where the Group operates.

Since putting the employee at the centre of information and communication is a crucial value for the Group, e-mail is used as the most direct means of information from the outset, as each employee is provided with an e-mail account for communications upon joining the Group. In this way, the employee, from any headquarters directly or through their manager, receives all the necessary instructions or communications, thus establishing a fluid dialogue.

In addition to this direct communication, the group has an Employee Portal, which we continue to work on and improve so that it becomes the main channel of information from the company to all employees in all countries.

## Training

Zitro, in its clear commitment to people, is committed to carrying out all the training required by employees, validating from the different departments the need to carry out the proposed training for the correct development of the activity and functions assigned to the employee.

Once the training has been approved, it is decided whether it is to be carried out on-site or remotely, or individually or in groups, as appropriate, without discrimination of any kind.

During this reporting year, the number of training hours has increased compared to last year due to the increase in the number of employees.

The training hours carried out during 2024 by category are shown below:

| Summary of categories       | Training hours 2024 |
|-----------------------------|---------------------|
| <b>Director</b>             | 43,00               |
| <b>Manager</b>              | 206,00              |
| <b>Technical Specialist</b> | 3861,90             |
| <b>Technician</b>           | 1382,00             |
| <b>Commercial</b>           | 68,00               |
| <b>Administrative</b>       | 222,00              |
| <b>Operator</b>             | 195,50              |
| <b>TOTAL</b>                | <b>5.978,40</b>     |



## Equality

Although there is no formalised Equality Plan, it is being drawn up with the aim of ensuring gender equality and guaranteeing the protection of employees against discrimination and harassment. The Parent Company is committed to act in accordance with principles, protocols and measures at corporate level, which guarantee and ensure good practices in this area.

In accordance with the established values, we ensure that the actions carried out in the Group are based on excellent conduct in terms of equality and non-discrimination.

## Universal accessibility for people with disabilities.

The facilities are adapted for people with disabilities (lifts, access ramps, etc.).

***The Group's actions are based on excellent conduct in terms of equality and non-discrimination.***





## 04 | Human rights

With regard to respect for human rights, the Group's actions in this area promote the prevention of human rights violations and establish measures to avoid human rights abuses, respecting the applicable legal regulations in all countries where the Group is present.

**Zitro Tech does not accept child labour** in accordance with the provisions of both international law and the local laws of each country in which it operates. The Group is aware that it cannot be eradicated simply by implementing regulations and inspections, but must actively contribute to the improvement of the social situation of children. If a child is found to be producing products or providing services to the Group, the supplier/employer would be required to act immediately in accordance with the law in the best interests of the child.

**The Group does not hire or accept any form of forced or compulsory labour** or illegal workers. Zitro Tech recognises that the meaning of compelling a person to work may include a payment bond or the requirement to deposit identification documents or other personal belongings, all of which are prohibited. If foreign workers are hired, they should not be required to remain in employment against their will, and should enjoy the same rights as local workers.

**All Zitro Tech employees are free to join or not to join an association of their choice**, to form an association of their choice, and to organise and negotiate collective or individual bargaining agreements in accordance with applicable laws. No employee should suffer the risk of harassment or retaliation for exercising these additional rights.

**The Group values and encourages diversity, inclusion and gender equality.** It facilitates a working environment in which all people are treated with equal respect and dignity, and enjoy equal opportunities for development.

Therefore, **Zitro Tech** and its consolidating companies **do not accept or tolerate any form of discrimination or harassment in the workplace on the basis of race, ethnicity, sexual orientation, gender, religion, age, disability, illness, political opinion, social group, nationality or any other potentially discriminatory factor**, and there have been no known reports of any human rights violations within the Group to date.



# Corruption and bribery

## Main corruption and bribery risks affecting the organisation

Risks related to offences generically referred to as “corruption” or “corruption and bribery” are monitored on a recurring basis by the Compliance Department, assisted by the Legal Department, in accordance with the Corporate Manual; such monitoring is of a general nature in relation to any activity involving a Public Authority and, in accordance with special rules, also applies to purely private activities (private corruption). The following offences are included in such monitoring-or their equivalents in third jurisdictions:

- a) Bribery
- b) Influence peddling
- c) Participation in embezzlement of public funds
- d) Prevarication
- e) Prohibited negotiations
- f) Any other unlawful act with similar effects to the above

In addition, there are monitoring and control procedures in place for any act that could increase the risk of money laundering, terrorist financing and the proliferation of weapons of mass destruction. All of these are carried out in each of the jurisdictions in which the Zitro Tech Group operates, and therefore all the Public Administrations of all the aforementioned jurisdictions are included in the control perimeter.

From the point of view of purely private acts -the above procedures include acts that present indications potentially related to the offences set out in Article 286 bis of the Criminal Code (corruption in private business).

***Monitoring and control procedures are in place in respect of any act which in the future could increase the risks of money laundering, financing of terrorism and proliferation of weapons of mass destruction.***

The control methodology for this set of risks includes, first, a gross measurement of exposures, using well-established international metrics (matrices by illicit and jurisdiction, with probability-damage algebra, adjusted according to certain well-established risk parameters). The exposures thus computed - gross risk - are compared with the control and mitigation methods, both general and particular, such that the modified exposure - net risk - must always result in the lower risk threshold (low risk); in cases where the risk measurement exercise did not yield a net result, in a specific jurisdiction for a specific risk, the controls and mitigants are modified upwards, until the result obtained is in line with the Group's decision to maintain net exposures always rated at the lower risk level.

From an operational point of view, **the critical points monitored** by the control mechanisms are:

**a) Obtaining approval of the gaming offer**, as it must be issued by a Public Authority, which is necessary and prior to the marketing of games.

**b) Customs authorisations related to the international import/export of machinery.**

**c) Any other contact with the competent Public Administrations**, for the purposes provided for in the legislation of the relevant jurisdiction, with emphasis on gambling (but not only).

Relations with public administrations are declared in all cases, except for those that can be described as trivial - mere monitoring of ongoing files, with no contact with the officials responsible for the decisions. In addition, both hiring with persons related to public administrations and gift policies are centrally controlled.

In the specific case of the United States, the procedures include the monitoring of the legal tests established for compliance with 18 U.S.C. Section 201(b) and Section 201(c), as well as with F.C.P.A.

In the current year, there were no high-risk events in any of the above categories.

## Policies and commitments

The above risks are dealt with in accordance with the so-called integrated risk management cycle (identification, measurement, management and control, including the effects of regular feedback). In the identification phase, the Group's ordinary business and management actions that could be impacted in terms of the aforementioned risks are mapped. Once the matrix of actions and wrongful acts (by jurisdiction) has been established, exposure is measured according to the traditional dual methodology (probability and damage). The results are then checked against the mechanisms in place, both generic and specific, to comply with the Group's rule requiring final net exposures to be objectively assigned to low levels of risk in all cases. Finally, the controls monitor that the Group's management actions, and in particular the actions related to public administrations and private commercial acts mentioned in the previous section, remain within the risk tolerance levels established by the Group (always low risk).

***Both the hiring of persons related to public administrations, as well as the hiring of persons related to the public administration, as well as gift policies, are centrally controlled***

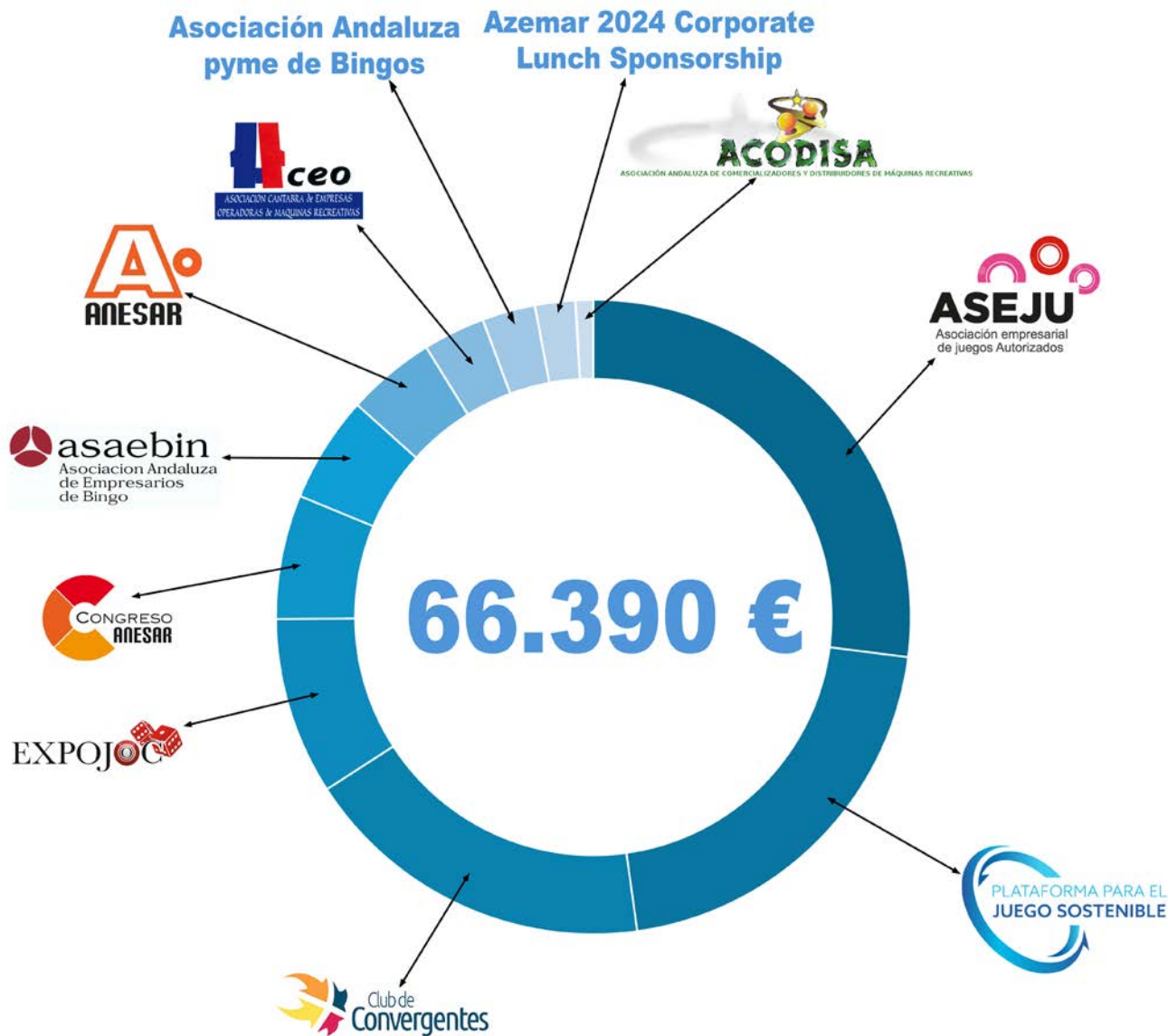




## Contributions to associations or sponsorships

Zitro Tech collaborates with gaming industry associations to contribute to the management of corporate interests within the framework of sectoral representation relations.

We provide details of partnerships and sponsorships during 2023:



|   |  |                    |
|---|--|--------------------|
|    | Asociación Empresarial de<br>Juegos autorizados  | 17.940,00 €        |
|    | Spanish association<br>Plataforma para el juego<br>sostenible                              | 13.786,74 €        |
|    | Spanish association Club<br>de Convergentes  | 12.000,00 €        |
|    | Sponsorship of Expojoc<br>2024 Congress  | 6.000,00 €         |
|    | Sponsorship Anesar 2024<br>Congress  | 4.200,00 €         |
|   | Asociación Andaluza de<br>empresarios de bingo   | 3.600,00 €         |
|  | Asociación Española de<br>empresarios de salones de<br>Juego y recreativos                 | 3.000,00 €         |
|  | Asociación Cántabra de<br>empresas operadoras  | 2.100,00 €         |
|   | Asociación Andaluza pyme de Bingos   | 1.800,00 €         |
|   | Azemar 2024 Corporate Lunch Sponsorship  | 1.363,64 €         |
|  | Asociación Andaluza<br>de comercializadores y<br>distribuidores de máquinas<br>recreativas | 600,00 €           |
|   |  | <b>66.390,38 €</b> |

## Main risks

The Model followed by the Group's companies is an ethical and responsible management model that generates value, based on a stable, sustainable and integrating commitment, which seeks the creation of value for society, through the generation of employment and wealth, the commitment to joint growth and equitable distribution.

## Policies and commitments

Zitro Tech maintains a constant listening attitude and encourages dialogue, while taking advantage of different channels to disseminate information about the companies it considers to be of interest to its customers. It has a free Customer Service Centre (CSC) to attend to the needs of its customers (non-consumers).

## Company commitments to sustainable development

Through its activity, Zitro Tech generates numerous impacts on society throughout Spain. In this sense, it generates both direct and indirect employment through its activity.

## Description of the impact of the company's activity on local employment and development

Zitro Tech contributes to local employment by promoting job creation in the different regions where it operates.

## Information on contributions to foundations and non-profit organisations

Zitro has collaborated with the non-profit foundation, Fundación Madrina, with an annual contribution of 697.78€.



## Subcontracting and suppliers

The supplier is one of the fundamental pillars of the Group, occupying a very important place in the process of our finished products.

To this end, **Zitro Tech requires its suppliers to maintain a responsible conscience in compliance with applicable laws, codes and regulations, equal opportunity, non-discrimination and employee and product safety, as well as to be environmentally friendly during the production and delivery of Zitro Tech products.**

The main objective is to implement sustainable and socially responsible manufacturing processes: applying good practices of environmental protection and responsible production, with projects based on the Circular Economy or the efficient use of resources that allow the consumption of raw materials to be adjusted as much as possible.

Two supplier audits were conducted in 2024. Zitro is in the process of improving its supplier monitoring systems in order to improve its value chain.

Zitro Tech sets out the procedures for selecting suppliers and making purchases, seeking to avoid conflicts of interest and to obtain mutual benefit, in line with its ideology of remaining a responsible and sustainable company.

### **Zitro Tech's commitment is based on the following objectives**

- **Select suppliers under clear procedures, in an objective manner and on an equal opportunity basis**, avoiding favouritisms that harm free competition.
- **Not to be influenced by the personal relationships or interests of employees when awarding or contracting a service.** No employee of Zitro Tech shall derive any benefit from the award of a contract, and the acceptance of any object or inducement that may influence the objective criteria for the award of a contract is prohibited.
- Select those suppliers whose conditions allow, by means of a contract, the timely fulfilment of the previously established objectives, ensuring the conditions of sale and purchase in due time and form.

- **Select suppliers committed to compliance with current legislation, the Universal Declaration of Human Rights, the core conventions of the International Labour Organisation, the principles of the United Nations Global Compact, environmental protection and compliance with minimum occupational health and safety standards.**

- To know the expectations and needs of the client in order to offer the highest quality in their processes and final service.

- To provide adequate communication that favours management, decision-making and the commercial relationship, promoting profitability for both parties.

- **Establish mechanisms for continuous improvement and evaluation to help prevent risks.**

- Comply with the time and method of payment stipulated in the contract.

Moreover, **Zitro Tech expects its suppliers:**

- **Commit themselves to the objectives stipulated in the contract**, fulfilling the agreed commitments in due time and form.

- **Meet the highest quality standards** in all products and services supplied, and are free from defects.

- **Comply with legislation**, regulations and contractual agreements and stay away from corruption, extortion and embezzlement.

- Provide their employees with a safe working environment, protect the human rights of their employees and treat them with dignity and respect, **without engaging in discriminatory practices, forced labour or child labour**, adopting the commitments set out in local and state laws, as well as in the Universal Declaration of Human Rights, the core conventions of the International Labour Organisation and the principles of the United Nations Global Compact.



- **Be environmentally friendly**, establishing means to avoid accidental leaks and emissions, as well as making responsible and economical use of natural resources, reducing energy consumption and greenhouse gas emissions.

- **Have implemented a model of organisation and management of Regulatory Compliance following the guidelines determined in the fifth paragraph of article 31 bis of the Criminal Code** with the aim of establishing the appropriate measures for the prevention of crimes (including, among others, fraud and fraud, punishable insolvency, bribery, influence peddling, crimes against intellectual and industrial property, the market, consumers and corruption in business...).

- **Be aware of and accept the Quality and Information Security Policies**, made available to all interested parties on the Zitro Tech website, as well as its Code of Conduct, which describes the mission and vision of our Organisation and the values that should govern the daily activity of managers and employees.

- On the basis of the above, the supplier undertakes to remedy as soon as possible any goods supplied that do not comply with the above. In order to verify that these requirements are met, Zitro Tech will periodically evaluate its suppliers, reserving the right to carry out audits and inspections to ensure compliance with this policy, legal regulations and the stipulations of the contract.

- **In the event of non-compliance with the above principles, Zitro Tech will endeavour to seek solutions to remedy the situation.** If a satisfactory agreement is not reached, the sanctions considered appropriate will be applied, and the contract with the supplier may even be terminated. Zitro Tech will be receptive to any proposal that involves a continuous improvement in its relationship with suppliers, understanding that this is a benefit for both parties.

## Consumers

### Description of consumer health and safety measures.

Zitro Tech does not deal directly with final consumers but with intermediaries in the sector to whom it markets and operates the amusement machines.

### Description of complaint systems, complaints received and their resolution

Zitro Tech's business model is based on business-to-business (B2B) transactions and therefore has no direct consumer relationship.

### Tax information

The company's results before tax and accrued income taxes are detailed.

| Country    | Profit (€)         | Taxes (€)          |
|------------|--------------------|--------------------|
| Luxembourg | 91.693.862         | -20.268.700        |
| Spain      | 12.132.241         | -1.744.007         |
| Argentina  | -473.176           | -505.517           |
| Peru       | 1.406.347          | -420.541           |
| Colombia   | 1.691.197          | -601.798           |
| Malta      | -87.354            | -                  |
| USA        | -4.566.548         | -6.762             |
| Mexico     | 2.476.553          | -335.961           |
| India      | 80.349             | -30.255,62         |
|            | <b>104.353.471</b> | <b>-23.913.541</b> |

### Public subsidies received

Zitro Tech has not received any public subsidy.

# ANNEX: table of contents of the law on non-financial information and diversity

| Index of contents required by Law 11/2018   |             |   |  |
|---|-------------|---|--|
| Information requested by Law 11/2018  | Materiality | Page the report where a response is given | Reporting criterion: Selected GRI (latest version if not stated otherwise) |
| GENERAL INFORMATION   |             |   |  |
| A brief description of the business model including its environment organisation and structure  | Material    | 3, 4, 5                                   | GRI 2-6  |
| Markets in which it operates  | Material    | 5   | GRI 2-1<br>GRI 2-6   |
| Organisational objectives and strategies  | Material    | 6   | GRI 2-1  |
| Main factors and trends that may affect its future development  | Material    | 6   | GRI 3-2  |
| Reporting framework used  | Material    | 3   | GRI 1  |
| ENVIRONMENTAL ISSUES  |             |   |  |
| Management approach: description and results of the policies related to these issues as well as the main risks related to these issues, issues related to the group’s activities            | Material    | 8, 9                                      | GRI 3-3 (with respect to policies and commitments)                         |
| Detailed general information  |             |   |  |
| Detailed information on the current and foreseeable effects of the company’s activities on the environment and, where appropriate, on health and safety, security                           | Material    | 8, 9                                      | GRI 3-3 (with respect to policies and commitments)                         |
| Environmental assessment or certification procedures  | Material    | 6   | GRI 3-3 (with respect to policies and commitments)                         |
| Resources dedicated to environmental risk prevention  | Material    | 8, 9                                      | GRI 3-3 (with respect to policies and commitments)                         |
| Application of the precautionary principle  | Material    | 8, 9                                      | GRI 2-23   |
| Amount of provisions and guarantees for environmental risks   | Material    | 6   | GRI 3-3 (with respect to policies and commitments)                         |
| Pollution   |             |   |  |
| Measures to prevent, reduce or remedy emissions that seriously affect the environment; taking into account any form of activity-specific air pollution, including noise and light pollution | No Material |   |  |
| Circular economy and waste prevention and management  |             |   |  |
| Prevention measures, recycling, reuse, other forms of recycling, recycling and other forms of waste recovery and disposal   | Material    | 9, 10, 11                                 | GRI 306-3  |
| Actions to combat food waste  | No Material |   |  |

| Index of contents required by Law 11/2018   |             |   |  |
|---|-------------|---|--|
| Information requested by Law 11/2018  | Materiality | Page the report where a response is given | Reporting criterion: Selected GRI (latest version if not stated otherwise) |
| Sustainable use of resources  |             |   |  |
| Water consumption and water supply according to limitations premises  | No Material |   |  |
| Consumption of raw materials and measures taken to improve the efficiency of use  | No Material |   |  |
| Direct and indirect energy consumption  | Material    | 12, 13                                    | GRI 302-1  |
| Measures taken to improve energy efficiency   | Material    | 9, 12, 13, 14                             | GRI 3-3 on policies and commitments GRI 201-2                              |
| Use of renewable energies   | Material    | 13  | GRI 302-1  |
| Climate change  |             |   |  |
| Greenhouse gas emissions generated as a result of the company's activities, including the use of goods and services. services it produces   | Material    | 13, 14                                    | GRI 305-1<br>GRI 305-2   |
| Measures adopted to adapt to the consequences of climate change   | Material    | 15  | GRI 3-3 with regard to policies and commitments                            |
| Voluntarily established medium- and long-term reduction targets for greenhouse gas emissions and the means implemented to achieve them  | Material    | 15  | GRI 3-3 with regard to policies and commitments                            |
| Biodiversity protection   |             |   |  |
| Measures taken to preserve or restore biodiversity  | No Material |   |  |
| Impacts caused by activities or operations in areas protected   | No Material |   |  |
| SOCIAL AND STAFF ISSUES   |             |   |  |
| Management approach: description and results of the policies relating to these issues, as well as the main risks related to those issues related to the group's activities                                  | Material    | 20  | GRI 3-3 with regard to policies and commitments                            |
| Employment  |             |   |  |
| Total number and distribution of employees by country, gender, age and occupational classification  | Material    | 21  | GRI 405-1 with regard to employees by category, gender, and age            |
| Total number and distribution of types of employment contracts and average annual number of permanent contracts, temporary contracts and part-time contracts by gender, age and occupational classification | Material    | 22  | GRI 2-7 in terms of employees by employment contract and type, by gender   |
| Number of redundancies by gender, age and occupational classification   | Material    | 23  | GRI 3-3 with respect to policies and commitments                           |
| Average earnings and their evolution disaggregated by gender, age and occupational classification or equal value  | Material    | 24  | GRI 3-3 with respect to policies and commitments                           |
| Wage gap, the remuneration for equal or average jobs in society   | Material    | 24  | GRI 3-3 with respect to policies and commitments                           |

| Index of contents required by Law 11/2018   |             |   |   |
|---|-------------|---|---|
| Information requested by Law 11/2018  | Materiality | Page the report where a response is given | Reporting criterion: Selected GRI (latest version if not stated otherwise)  |
| Average remuneration of directors and executives, including variable remuneration, allowances, compensation, payments to long-term savings schemes, and any other payments broken down by gender. | Material    | 24  | GRI 3-3 on policies and commitments   |
| Implementation of work disengagement policies   | Material    | 25  | GRI 3-3 with respect to policies and commitments  |
| Number of employees with disabilities   | Material    | 25  | GRI 3-3 with respect to policies and commitments  |
| <b>Work organisation</b>  |             |   |   |
| <b>Organisation of working time</b>   | Material    | 25  | GRI 3-3 with respect to policies and commitments  |
| Number of absence hours   | Material    | 25  | GRI 3-3 with respect to policies and commitments  |
| Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of work-life balance by both parents.   | Material    | 25  | GRI 3-3 with respect to policies and commitments  |
| <b>Health and safety</b>  |             |   |   |
| Health and safety conditions at work  | Material    | 26  | GRI 3-3 with respect to policies and commitments  |
| Accidents at work, in particular their frequency and severity, as well as occupational diseases; disaggregated by sex.  | Material    | 26  | GRI 403-9 on number and rate of accidents<br>GRI 403-10 with regard to cases of ailments and work-related illnesses |
| <b>Social relations</b>   |             |   |   |
| Organisation of social dialogue including procedures for informing, consulting and negotiating with the staff   | Material    | 27  | GRI 3-3 with respect to policies and commitments  |
| Mechanisms and procedures that the company has in place to promote the involvement of workers in the management of the company, in terms of information, consultation and participation           | Material    | 27  | GRI 3-3 with respect to policies and commitments  |
| Percentage of employees covered by collective bargaining agreements by country  | Material    | 27  | GRI 2-30  |
| Taking stock of collective agreements, particularly in the field of occupational health and safety at work  | Material    | 27  | GRI 3-3 with respect to policies and commitments  |



| Index of contents required by Law 11/2018   |             |   |  |
|---|-------------|---|--|
| Information requested by Law 11/2018  | Materiality | Page the report where a response is given | Reporting criterion: Selected GRI (latest version if not stated otherwise)   |
| <b>Training</b>   |             |   |  |
| Policies implemented in the field of training   | Material    | 27  | GRI 404-2 concerning the type and scope of the programmes implemented and the assistance provided to improve skills of the employees |
| Total number of training hours per professional category  | Material    | 27  | GRI 3-3 on policies and commitments GRI 404-1 in terms of total hours of training per year. professional category                    |
| <b>Universal accessibility</b>  |             |   |  |
| Universal accessibility for people with disabilities  | Material    | 28  | GRI 3-3 with respect to policies and commitments   |
| <b>Equality</b>   |             |   |  |
| Measures taken to promote equal treatment and opportunities for women and men   | Material    | 28  | GRI 3-3 with respect to policies and commitments   |
| Equality plans, measures taken to promote employment, protocols against sexual harassment and gender-based harassment   | Material    | 28  | GRI 3-3 with respect to policies and commitments   |
| Anti-discrimination and, where appropriate, diversity management policy   | Material    | 28  | GRI 3-3 with respect to policies and commitments   |
| <b>RESPECT FOR HUMAN RIGHTS</b>   |             |   |  |
| <b>Management approach:</b> description and results of policies relating to these issues as well as the main risks related to these issues linked to the activities of the group        | Material    | 29  | GRI 3-3 as far as in terms of policies and commitments   |
| <b>Implementation of due diligence procedures</b>   |             |   |  |
| Implementation of human rights due diligence procedures and prevention of risks of human rights abuses and, where appropriate, measures to mitigate, manage and redress possible abuses | Material    | 29  | GRI 2-23<br>GRI 2-26   |
| Complaints of human rights violations   | Material    | 29  | GRI 3-3 on policies and commitments GRI 406-1  |

| Index of contents required by Law 11/2018   |             |   |  |
|---|-------------|---|--|
| Information requested by Law 11/2018  | Materiality | Page the report where a response is given | Reporting criterion: Selected GRI (latest version if not stated otherwise) |
| Measures implemented to promote and enforce the provisions of the ILO's fundamental conventions relating to respect for freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupation; the elimination of forced or compulsory labor; and the effective abolition of child labor. | Material    | 29  | GRI 3-3 on policies and commitments  |
| <b>FIGHT AGAINST CORRUPTION AND BRIBERY</b>   |             |   |  |
| <b>Management approach:</b> description and results of the policies related to these issues as well as the main risks related to these issues. issues related to the group's activities   | Material    | 30, 31                                    | GRI 3-3 with respect to policies and commitments                           |
| Measures taken to prevent corruption and bribery  | Material    | 32  | GRI 3-3 on policies and commitments<br>GRI 2-23<br>GRI 2-26                |
| Measures to combat money laundering   | Material    | 32  | GRI 3-3 on policies and commitments<br>GRI 2-23<br>GRI 2-26                |
| Contributions to foundations and non-profit organisations   | Material    | 33  | GRI 2-28   |
| <b>INFORMATION ABOUT THE COMPANY</b>  |             |   |  |
| <b>Management approach:</b> description and results of the policies related to these issues as well as the main risks related to these issues. issues related to the group's activities   | Material    | 35  | GRI 3-3 with respect to policies and commitments                           |
| <b>Company commitments to sustainable development</b>   |             |   |  |
| The impact of the company's activity on employment and local development  | Material    | 35  | GRI 3-3 with respect to policies and commitments                           |
| The impact of society's activity on local populations and the territory   | Material    | 35  | GRI 3-3 with respect to policies and commitments                           |
| Relationships with local community actors and the local community have the modalities of dialogue with these  | Material    | 35, 36                                    | GRI 2-29   |
| Partnership or sponsorship actions  | Material    | 35, 36                                    | GRI 3-3 with respect to policies and commitments                           |
| <b>Subcontracting and suppliers</b>   |             |   |  |
| Inclusion of social, gender equality and environmental issues in procurement policy   | Material    | 36  | GRI 3-3 with regard to policies and commitments                            |
| Consideration in relations with suppliers and sub-contractors of your company social and environmental responsibility   | Material    | 36, 37                                    | GRI 2-6  |
| Monitoring and audit systems and audit results  | Material    | 36, 37                                    | GRI 3-3 with respect to policies and commitments                           |

| Index of contents required by Law 11/2018                   |             |   |  |
|---|-------------|---|--|
| Information requested by Law 11/2018                        | Materiality | Page the report where a response is given | Reporting criterion: Selected GRI (latest version if not stated otherwise) |
| <b>Consumers</b>  |             |   |  |
| Consumer health and safety measures                         |             | No Material                               |  |
| Complaint systems, complaints received and their resolution |             | No Material                               |  |
| <b>Tax information</b>                                      |             |   |  |
| Country-by-country benefits                                 | Material    | 37  | GRI 3-3 with regard to policies and commitments                            |
| Taxes on profits paid                                       | Material    | 37  | GRI 3-3 with regard to policies and commitments                            |
| Public subsidies received                                   | Material    | 37  | GRI 201-4 as far as with regard to subsidies                               |