ZITRO
RAISING THE GAME

Sustainability Report 2025

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Non-Financial Information Statement of Zitro Technologies S.L.U. and its Subsidiaries

1 Introduction and Scope of the Report

In compliance with the provisions of **Law 11/2018 of 28 December on Non-Financial Information and Diversity**, Zitro Technologies S.L.U. (hereinafter **ZITRO**) presents its **2025 Non-Financial Information Statement (NFIS)**, which forms part of the Consolidated Management Report accompanying the Group's Annual Financial Statements.

This report, which is publicly available on the Company's corporate website (www.zitrogames.com), aims to provide a transparent and comprehensive overview of the Group's environmental, social and governance (ESG) performance.

In preparing this NFIS, **ZITRO** has conducted a **double materiality assessment**, taking into account the requirements established under Law 11/2018 while incorporating the perspectives of its key stakeholders. The material topics identified and the Company's approach to addressing them are presented throughout this report.

This report has been prepared in accordance with the **Global Reporting Initiative (GRI) Standards** applicable to the issues considered material to the business, reinforcing the Company's commitment to internationally recognized sustainability reporting best practices.

Through this document, **ZITRO** provides relevant information regarding the Group's evolution, performance and position, together with the impact of its activities on key areas including environmental protection, social and labour matters, respect for human rights, and the prevention of corruption and bribery. Unless otherwise stated, all information is presented on a **consolidated basis**, covering all companies within the Group.

Finally, this Non-Financial Information Statement has been **independently verified by KPMG Auditores, S.A.**, in accordance with the requirements established by the applicable legislation.

Reporting Perimeter Update

To facilitate the correct interpretation of the 2025 Non-Financial Information Statement (NFIS), it should be noted that, at the beginning of November 2025, Zitro Laboratory S.L.U. was separated from the corporate structure of Zitro Technologies, with both entities becoming directly owned by ***JESSAN PARTICIPATIONS S.à.r.l.***

This change to the corporate reporting perimeter has ***no impact on the Group's environmental performance or the reporting of environmental data****. However, regarding workforce-related and social information, the change has been fully reflected in the preparation and disclosure of the Human Resources indicators reported for the 2025 financial year.*

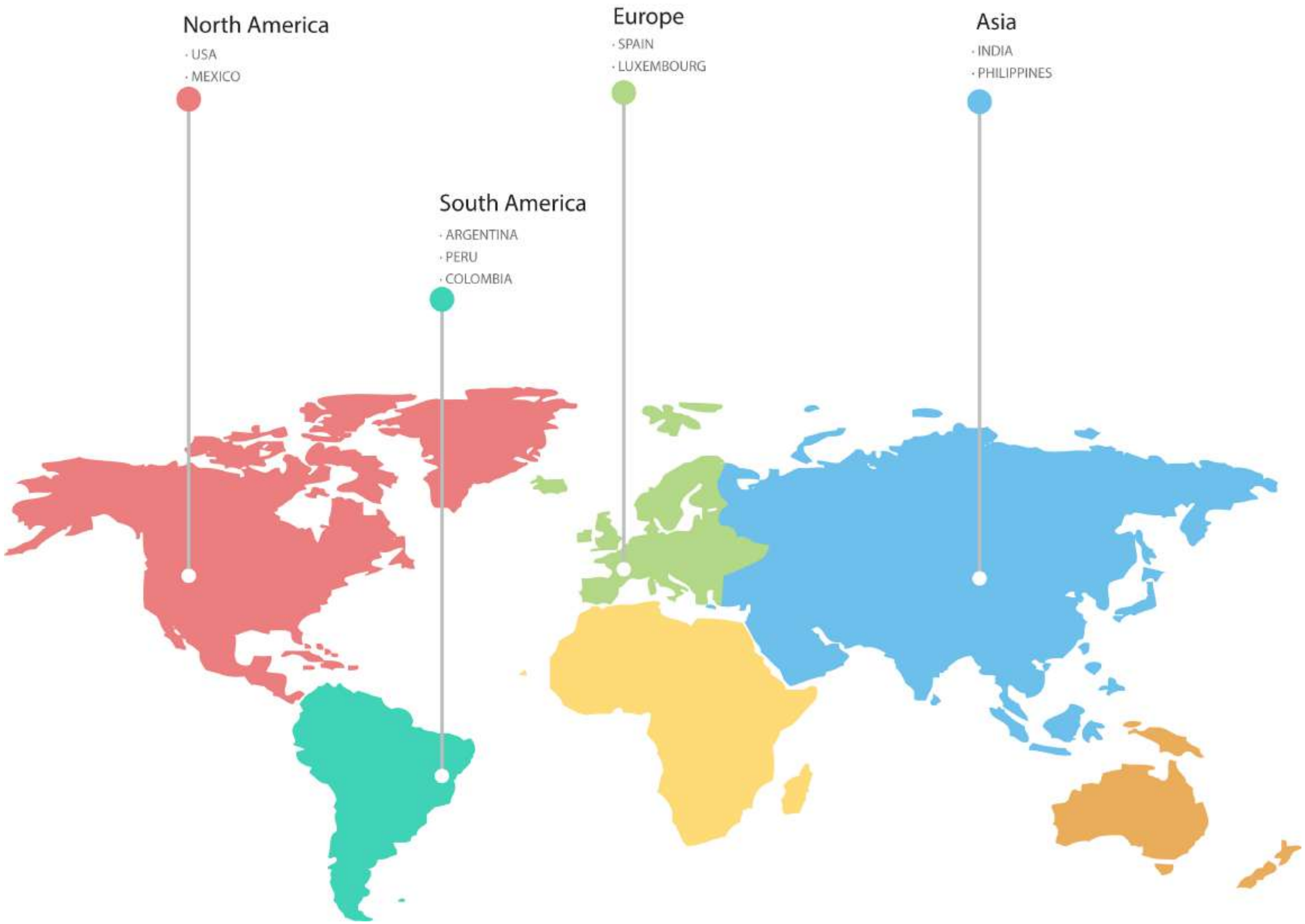
2 Business Model

ZITRO commenced operations in 2007, marking a turning point in the global gaming industry by introducing an innovative approach that redefined the sector's traditional offering. Since its inception, the Company has distinguished itself through its ability to combine expertise, creativity and technology across multiple international markets, driving sustained and continuous growth.

ZITRO's journey began with its **Video Bingo** games, which quickly gained worldwide recognition. In 2016, the Company entered a new phase of growth with the launch of its first **Video Slots**, the implementation of the **BET System** for bingo halls, and a strong commitment to its digital strategy to strengthen its presence in the online gaming market. This diversification, together with continuous investment in research, development and innovation (R&D&I), has established **ZITRO** as one of the industry's leading suppliers.

Today, **ZITRO** is recognised as a global leader in the gaming industry, distinguished by its ability to integrate advanced technology, cutting-edge design, and a business approach focused on profitability and operational excellence. Beyond its technological capabilities, the Company's greatest competitive advantage lies in its people: a highly skilled team of professionals capable of transforming ideas into innovative solutions and high-performance products.

ZITRO has established a strong international presence through its **corporate operations** in **Spain**, **Luxembourg**, **Peru**, **Argentina**, **Colombia**, **USA**, **Mexico** and **India**, complemented by **logistics centres** located in **Spain**, the **USA** and the **Philippines**. This global footprint enables the Company to optimise its distribution network while ensuring efficient, responsive and customer-focused service in highly demanding markets.



2.1 Main Activities and Operational Structure

To support its operations, **ZITRO** operates a centralised logistics platform located in **Sant Quirze del Vallès**, Barcelona (Catalonia, Spain). The Company's headquarters are based at **Barcelona Zitro Campus Building I** (hereinafter **Zitro Laboratory**). At the end of 2025, a new facility—**Barcelona Zitro Campus Building II** (hereinafter **Zitro Factory SQ**)—was completed. From this site, equipment is distributed to the Company's logistics centres across Spain, making it the core hub of ZITRO's operational infrastructure.

Within the Spanish market, the distribution process generally follows a centralised logistics model. Products are shipped from Catalonia to the Company's logistics centre in Madrid, from where they are distributed to gaming venues throughout the country. A smaller proportion of equipment is delivered directly from Catalonia to customers' premises, with installations coordinated in advance by ZITRO's in-house technical teams. On an occasional basis, the Madrid logistics centre also supplies smaller regional offices across Spain, scheduling deliveries according to technicians' availability and installation programmes.

The transportation of goods is carried out primarily through specialised third-party logistics providers. However, in specific cases, the Company's technical personnel may transport limited quantities of equipment using company vehicles. For international operations, **ZITRO** works with local logistics partners, ensuring that products are delivered efficiently, reliably and in accordance with the service standards expected in each market.

Within its corporate structure, ZITRO serves as the holding company of an international group employing more than 1,000 professionals and operating across a wide range of strategic markets, including:

- **Spain**
- **Mexico**
- **Europe**: Germany, Bulgaria, Croatia, Slovenia, France, Greece, Ireland, Italy, Luxembourg, Monaco, North Macedonia, Portugal, San Marino and Switzerland.
- **América Latina**: Argentina, Chile, Colombia, Costa Rica, Guatemala, Honduras, Panama, Paraguay, Peru, the Dominican Republic, Saint Martin, Trinidad and Tobago, and Uruguay.
- **USA**
- **Asia**: Philippines

The Group's principal activities focus on the **development, manufacture, commercialisation, leasing and operation of gaming machines, casino equipment and solutions for gaming halls and casinos**, together with the provision of complementary products and services related to the gaming and entertainment industry.

2.2 Mission and Strategic Approach

ZITRO's mission is to create unique gaming experiences by combining innovative ideas with cutting-edge technology. The Company is committed to delivering distinctive, highly profitable products recognised for their excellence within the gaming industry. This vision is underpinned by its ambition to strengthen its position as the global leader in the Video Bingo segment while continuing to expand its presence in the Video Slots market through continuous innovation, product differentiation and an unwavering commitment to continuous improvement.

In line with its commitment to sustainability and transparency, **ZITRO** conducted a **Double Materiality Assessment** in 2024, which is reviewed and updated annually. The assessment evaluates both **financial materiality** and **impact materiality** in accordance with the requirements of **Spanish Law 11/2018**. It incorporates the perspectives of the Company's key stakeholders and enables the identification and prioritisation of the material topics that are most relevant to its business activities.

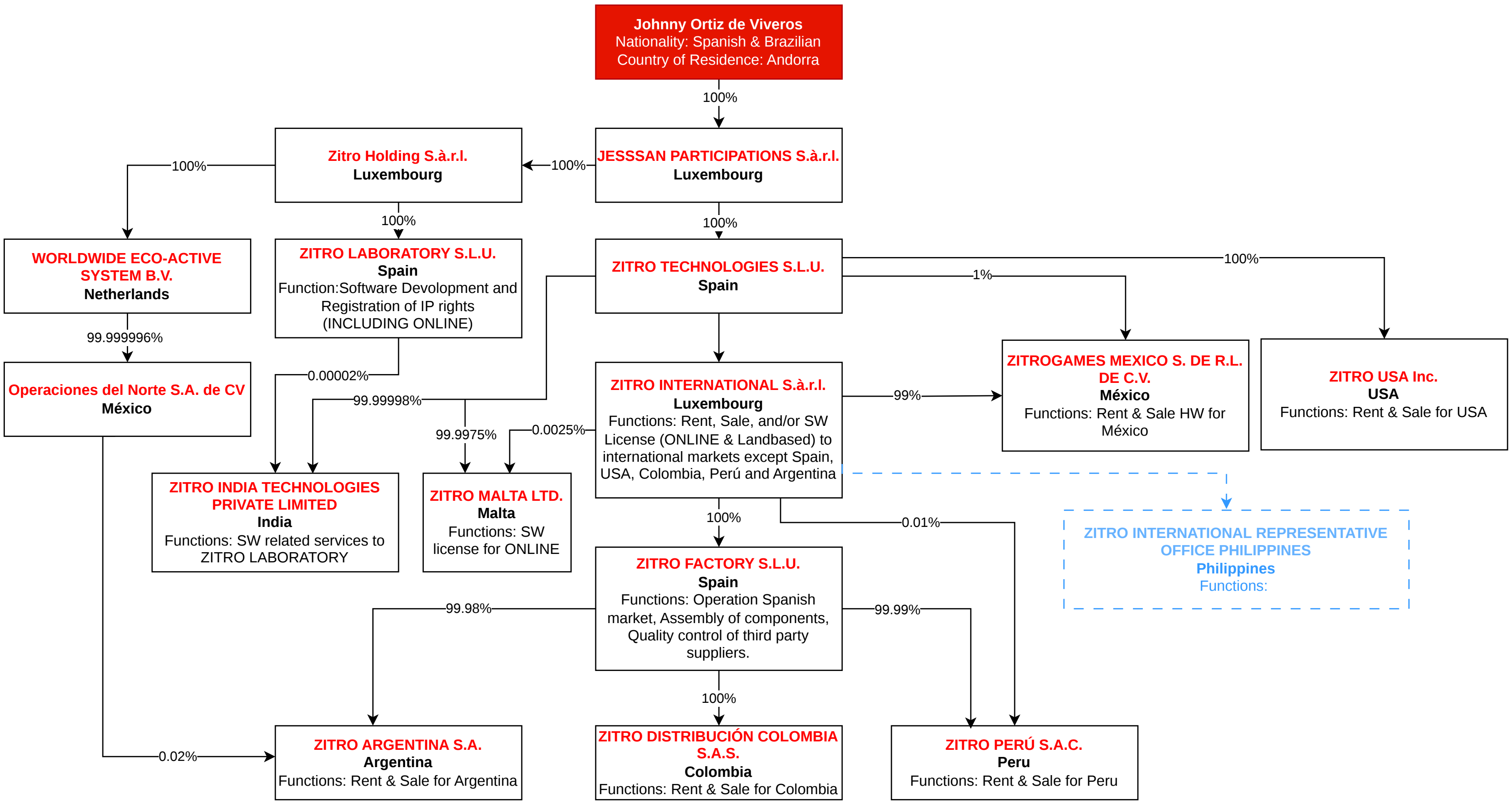
The material topics identified through the assessment are:

- Workers in the Value Chain
- Climate Change
- Cybersecurity, B2B Customers and Innovation
- Own Workforce and Affected Communities
- Circular Economy
- Corporate Culture

These material topics shape **ZITRO's ESG strategy** and are embedded in the Company's decision-making processes to ensure sustainable, responsible and transparent business management aligned with the expectations of its key stakeholders.

3 Scope of Information

3.1 ZITRO Organisational Structure



Reporting Perimeter Update

As outlined in **Section 1 – Introduction and Scope of the Report**, and to facilitate the proper interpretation of the **2025 Non-Financial Information Statement (NFIS)**, it should be noted that, at the beginning of **November 2025, Zitro Laboratory** was separated from the corporate structure of **Zitro Technologies**, with both entities thereafter becoming directly owned by **JESSAN**.

This change to the Group's reporting perimeter had **no impact on the Company's environmental performance or the reporting of environmental information**. However, with respect to workforce and social matters, the change has been duly reflected in the preparation and disclosure of the Human Resources metrics reported for the financial year-end.

4 ESG Policies, Performance and Risk Management

4.1 Reporting Framework

ZITRO has adopted the **Global Reporting Initiative (GRI) Standards** as the reporting framework for the preparation of its first set of sustainability indicators and Non-Financial Information Statement (NFIS).

The **Global Reporting Initiative (GRI)** is the world's leading internationally recognised sustainability reporting framework, providing organisations with a robust and standardised methodology for transparently and consistently disclosing their economic, environmental and social performance. The GRI Standards offer a comprehensive reporting structure that enhances comparability across organisations, enabling ZITRO not only to comply with the requirements of **Spanish Law 11/2018**, but also to align its non-financial reporting with internationally recognised best practices in sustainability disclosure.

The adoption of the GRI Standards provides ZITRO with several strategic benefits. First, it offers a structured methodology for identifying and reporting the sustainability indicators that are most relevant to the Company's operations, covering areas such as greenhouse gas emissions, waste management, workforce diversity and human rights. Secondly, it enables the Company to measure, monitor and continuously improve its performance across environmental, social and governance (ESG) dimensions beyond traditional financial metrics. Finally, by reporting in accordance with a globally recognised framework, ZITRO enhances its credibility with investors, customers and other stakeholders, demonstrating a strong commitment to transparency, accountability and sustainable business practices.

4.2 Policies

ZITRO has established a comprehensive set of policies and commitments designed to strengthen its corporate responsibility framework and minimise the impacts associated with its business activities. These policies are publicly available on the Company's corporate website and are structured around the following key areas:

› Environmental Commitment:

ZITRO has implemented a range of environmental policies, including its **Environmental Policy, Energy Efficiency Policy**, and **Sustainability Policy**. The Company actively works to reduce its carbon footprint, improve energy efficiency and promote circular economy principles throughout the lifecycle of its products. Its strategic priorities include transitioning to **100% renewable electricity**, implementing environmental management systems, and optimising logistics operations to reduce greenhouse gas emissions.

› Social and Labour Commitment:

ZITRO is committed to fostering a safe, inclusive and respectful working environment. Its policies address key areas such as equal opportunities, diversity and inclusion, occupational health and safety, work-life balance, employee training and professional development. The Company also promotes the inclusion of people with disabilities and ensures compliance with labour legislation across all the jurisdictions in which it operates. In addition, **ZITRO** is currently developing a dedicated **Occupational Health and Safety Policy** to further strengthen its commitment to employee wellbeing.

› Compromiso en gobernanza ética:

ZITRO has established a robust compliance framework incorporating controls and procedures aimed at preventing corruption, bribery, money laundering and conflicts of interest. The Company has also implemented protocols governing its interactions with public authorities, a corporate gifts and hospitality policy, and a confidential whistleblowing channel accessible to all employees. In addition, **Quality Management** and **Information Security** policies form fundamental pillars of **ZITRO's corporate governance framework**, reflecting the Company's commitment to operational excellence, regulatory compliance and the protection of information assets.

4.3 Double Materiality Analysis

In line with the requirements of the Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS) and GRI 3 – Material Topics, ZITRO has applied the double materiality principle to identify the environmental, social and governance (ESG) topics that are most relevant to the Group.

This assessment enables the Company to evaluate both the significant impacts of its activities on people, society and the environment (impact materiality) and the actual or potential effects that sustainability-related matters may have on its financial performance, business model and long-term strategy (financial materiality).

The assessment was conducted through a structured four-stage process, in accordance with the methodological guidance issued by EFRAG and GRI 3, as documented in ZITRO's internal sustainability procedures.

To carry out the assessment, ZITRO began with a comprehensive context analysis. During this initial phase, the Company conducted an in-depth review of its business model, operational structure and entire value chain, covering upstream activities, its own operations and downstream activities. Key stakeholders were identified at each stage of the value chain, together with the countries in which ZITRO operates. This preliminary analysis established a robust foundation for understanding where impacts may occur and which areas of the business could be affected.

Building on this work, the Company proceeded to identify Impacts, Risks and Opportunities (IROs) related to sustainability. Following the methodologies established by GRI and EFRAG, ZITRO identified and documented all actual and potential, positive and negative impacts associated with its activities, products and business relationships. Each IRO was classified according to whether it affected the environment, people or the business, its position within the value chain, and its expected time horizon, distinguishing between short-, medium- and long-term impacts.

This structured approach enables ZITRO to integrate sustainability considerations into its strategic decision-making and risk management processes, while ensuring that its ESG reporting reflects the issues that are most significant from both an impact and a financial perspective, in line with international best practices.

Once the **Impacts, Risks and Opportunities (IROs)** had been identified, ZITRO carried out a detailed assessment using the evaluation criteria and scoring methodologies established by internationally recognised sustainability reporting standards.

For **impact materiality**, the significance of each impact was assessed by considering its **scale**, **scope** and **irremediability** in the case of negative impacts, together with the **likelihood of occurrence** where potential impacts were concerned. In parallel, **financial materiality** was evaluated by assessing each identified risk and opportunity based on its potential financial significance and its likelihood of occurrence.

This structured and evidence-based approach enabled the Company to produce objective, consistent and comparable results across all ESG topics assessed.

The outcomes of both assessments were subsequently consolidated into a **Double Materiality Matrix**, which presents the final impact materiality and financial materiality scores for each sustainability topic in a single framework. This matrix provides a comprehensive overview of the ESG issues considered most relevant to **ZITRO** from both an impact and a business perspective.

The results of the assessment are presented below.

CSRD Topic	Impact Materiality
Workers in the Value Chain	3,57
Climate Change	3,47
Entity specific	3,42
Own Workforce	2,84
Affected Communities	2,79
Circular Economy	2,31
Corporate Culture	2,09
Biodiversity and Ecosystems	1,16
Pollution	0,78
Water and Marine Resources	0,75
Consumers and End Users	0,00

CSRD Topic	Financial Materiality
Workers in the Value Chain	0,76
Climate Change	1,90
Entity specific	2,80
Own Workforce	1,84
Affected Communities	1,09
Circular Economy	1,57
Corporate Culture	1,14
Biodiversity and Ecosystems	0,33
Pollution	0,69
Water and Marine Resources	0,48
Consumers and End Users	0,00

4.4 Key ESG Risks

ZITRO has also been able to identify the main ESG risks that could influence its activity. Among these are **environmental risks** associated with high energy consumption, emissions arising from global logistics, and possible non-compliance in waste management or the use of hazardous substances. There are also **social risks** related to working conditions, equal opportunities, pay gaps, occupational health and safety throughout the value chain. In addition, risks related to **affected communities and end users** have been identified, particularly regarding product use, noise pollution and responsible gaming aspects. Finally, **governance risks** include those related to corruption, whistleblower protection, regulatory compliance and cybersecurity.

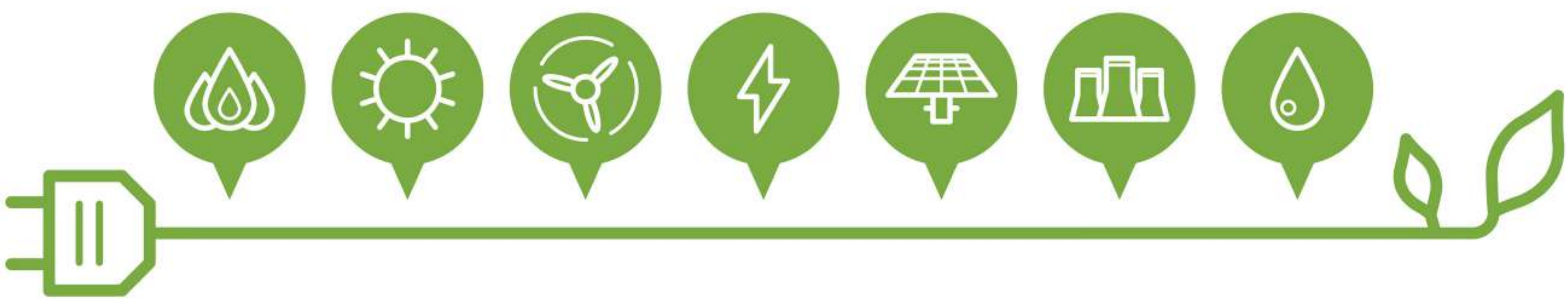
5 Environmental Matters

5.1 General Approach

ZITRO maintains a strong commitment to environmental protection and to reducing the environmental impact arising from its business activities. The Company works continuously to improve its processes, products and operations in order to move towards a more efficient, responsible and sustainable business model. To support this objective, **ZITRO** has a specialised environmental team and internal systems aimed at optimising resource consumption, improving energy efficiency and promoting circular economy practices across all of its facilities and production centres.

In 2025, ZITRO successfully completed its transition to a **100% renewable electricity supply backed by Guarantees of Origin (GoOs)** at all facilities in Spain where the Company has contractual management responsibility. This achievement is fully supported by the corresponding **Guarantees of Origin (GoOs)** obtained for all Spanish facilities, which are retained as documentary evidence of compliance with this objective.

ZITRO has also established a commitment to calculate its **Scope 1** and **Scope 2** greenhouse gas emissions on an annual basis and is currently in the process of analysing and defining the methodology required to incorporate the calculation of **Scope 3** emissions. This work is complemented by specific initiatives aimed at optimising transport and logistics operations by prioritising routes and locations that reduce travel distances and the emissions associated with the shipment and distribution of products.



5.2 Internal Organisation and Environmental Governance

To further strengthen the integration of environmental performance into the Group's overall strategy, ZITRO reinforced its ESG strategy through the establishment of a **Sustainability Department** in 2025. The department is composed of specialised professionals and is responsible for driving the Company's sustainability transformation, proposing and implementing the resolutions adopted by the **ESG Committee**, thereby ensuring that sustainability is embedded across all areas of the Group's management.

In addition, the Company continues to strengthen its **circular economy** approach by increasing its efforts to extend product life cycles, reinforce the repair and reuse of components, and improve waste management practices across all the regions in which it operates. These initiatives also aim to facilitate compliance with environmental regulations and reduce the emissions associated with manufacturing and logistics activities.

The Company does not maintain insurance coverage for environmental risks.

5.3 Circular Economy and Waste Management

ZITRO applies a management model based on the **reuse, recycling and recovery of materials**, particularly at its main facilities. To support this approach, the Company promotes the recovery of components in good condition, the reuse of packaging materials, and the proper segregation of waste, which is subsequently managed by authorised waste management operators.

During 2025, these efforts were further strengthened, particularly at **Zitro Laboratory** and **Zitro Factory**, where additional resources were allocated to enhance the sustainability of operations. With regard to packaging, **ZITRO** uses **recycled materials** for the majority of its shipments, reuses packaging received from its suppliers, and uses **PEFC-certified pallets**, ensuring that the timber originates from responsibly managed forests and controlled sources. Furthermore, for deliveries within Spain, products are shipped using only the minimum packaging necessary.

Once the equipment has been installed at the gaming venue, the Company's technicians recover all packaging materials that remain in good condition—such as button panel covers and anti-static bags—and transport them to the Company's facilities in **Sant Quirze** or **Getafe**, where they are stored for reuse in future shipments. Materials that cannot be reused are disposed of in the appropriate recycling containers, ensuring their environmentally responsible management. ZITRO also applies **circular economy principles** during the removal of gaming machines from customer premises. When a customer decides to replace or remove a machine, the Company's technicians collect and transport the equipment to the appropriate facilities, where its condition is assessed. Depending on its condition, the equipment may either be disposed of entirely or dismantled to recover components that remain in optimal working condition. These components are subsequently used to refurbish other products, allowing them to be reintroduced into the market and extending their useful life before final disposal. This process makes a significant contribution to reducing waste and maximising the efficient use of the materials incorporated into the original equipment.

Waste management at ZITRO's facilities in Spain is organised through an internal management system that begins with the identification and assessment of the different types of waste generated at each site. This process includes the proper segregation of waste at source and the awareness and training of all employees, thereby ensuring appropriate handling in accordance with applicable regulations. To optimise waste collection, waste generated in Catalonia is consolidated at the **Sant Quirze** facility, while the **Getafe** site manages waste from the remaining facilities in mainland Spain, with the exception of the Canary Islands, where this function is carried out at the **Las Palmas de Gran Canaria** facility.

The transportation and treatment of waste generated at **ZITRO Laboratory** and **ZITRO Factory** is carried out exclusively by authorised waste management companies, which ensure proper handling and compliance with the obligations established under **Law 7/2022 on Waste and Contaminated Soils for a Circular Economy**. This system ensures that all waste streams receive the appropriate treatment according to their characteristics and the applicable environmental legislation.

At the **Sant Quirze** facility, a comprehensive recycling process is implemented covering most of the waste generated by the operations of **ZITRO Laboratory** and **ZITRO Factory (SQ)**. This includes paper, cardboard, plastics (both packaging and plastic film), metals, wood, solvents, batteries, cables, fluorescent lamps, electrical and electronic equipment, as well as construction waste and mixed municipal waste. During 2025, this facility achieved a **recycling rate of 82%** of the total waste generated, demonstrating strong performance in the area of circular economy. Compared with 2024, the recycling rate decreased from **87%** to **82%**, primarily as a result of the construction of a new building, which became operational towards the end of 2025.

Similarly, the **Getafe** facility operates a comprehensive waste management system, classifying and segregating electrical and electronic equipment, wood, cardboard, plastics, metals and mixed municipal waste. According to the 2025 reporting period, this facility achieved a **recycling rate of 89%** of the waste generated, positioning it as one of the Group's highest-performing sites in terms of waste recovery and recycling.

Electrical and electronic equipment classified as Company assets, together with their reusable components, is managed through authorised specialised waste management companies. At the **Sant Quirze** facility, this service is provided by **ACS Recycling S.L.**, while the remaining **ZITRO Factory** sites work with **ECOLEC**. Both waste management operators issue annual official certificates confirming the quantities collected and the proper treatment, recycling or disposal of each asset, thereby ensuring full traceability and compliance with the applicable waste management regulations.

In the **Canary Islands**, the authorised waste management company responsible for the collection and treatment of **Waste Electrical and Electronic Equipment (WEEE)** is **Canarias Ecológica Ambiental**.

The table below presents the waste management data corresponding to the **2025 reporting period**:

Non-Hazardous Waste (2025)

EWC Code	Waste Type	Quantity (t)
160214	Electrical and Electronic Equipment	14,87
160216	Electrical and Electronic Equipment	0,39
200136	Electrical and Electronic Equipment	17,69
170411	Cabling	0,24
200101	Paper / Cardboard	26,23
200138	Wood	24,13
150102	Plastic	0,00
200139	Plastic	9,80
200140	Metals	8,94
170405	Scrap Metal (Construction)	43,22
170904	Construction Waste	0,00
200301	Waste	37,57
200307	Waste	0,63
080313	Ink	0,01
080318	Toner	0,00
Total		**183,72**

Hazardous Waste (2025)

EWC Code	Waste Type	Quantity (t)
200121	Fluorescent Lamps	0,03
200135	Electrical and Electronic Equipment	8,27
Total		**8,230**

TOTAL: 192 Waste Generated

The data presented refer to the Company's facilities located in Sant Quirze, Madrid (Pozuelo), Madrid (Getafe) and the Canary Islands.

During the 2025 reporting period, the volume of waste managed by **ZITRO** increased as a result of several operational factors. These included the commissioning of the new facility at **Zitro Factory Sant Quirze** and the construction works carried out at Zitro Laboratory, which generated waste associated with building activities and site refurbishment. In addition, the higher production volume of gaming machines led to an increase in the materials and packaging used throughout the manufacturing process. Furthermore, assets previously stored in other warehouses had to be reviewed, classified and processed in accordance with the Company's environmental procedures as part of their relocation to the new facility. These factors explain the temporary increase in the volume of waste managed during the year, while full compliance with the applicable environmental obligations was maintained throughout the reporting period.

5.4 Energy Consumption and Energy Efficiency

During 2025, **ZITRO** continued to implement initiatives aimed at improving the energy efficiency of its facilities through the installation of **LED lighting**, the use of **intelligent climate control systems**, and the expansion of **photovoltaic self-consumption projects**.

As part of its commitment to energy efficiency and reducing its environmental impact, ZITRO actively promotes the use of renewable energy across its operations. In 2025, the Company achieved its objective of ensuring that **100% of the electricity supplied to its facilities in Spain** was backed by **Guarantees of Origin (GoOs)**. As a result of this commitment to renewable electricity, ZITRO achieved **net zero Scope 2 (market-based) emissions** for its operations in Spain.

With regard to climate control, **ZITRO** uses an **intelligent SAUTER control system**, which optimises the operation of heating, ventilation and air conditioning (HVAC) equipment according to weather conditions and the specific requirements of each period of the year, thereby supporting more efficient and sustainable operations.

The electricity consumption data reported by the Company represent approximately **99% of total electricity consumption** and include virtually all Group facilities, with the exception of **Zitro Malta**, where the Company has only one employee working remotely. Fuel consumption data cover all facilities operating company-owned or long-term leased vehicles, ensuring a consistent and representative measurement across the Group's global operations.

The Company's **2025 energy consumption** data are presented below.

Energy Consumption (2025)

Energy Source	Unit	2025 Consumption
Diesel	Litres	44.579
Gasoline	Litres	171.847
Electricity from Non-Renewable Sources	kWh	488.846
Electricity from Renewable Sources	kWh	1.947.166

**The reported data include only vehicles equipped with a Solred fuel card, or an equivalent fuel card, for which fuel consumption can be monitored and tracked. Vehicles not covered by a Solred or equivalent fuel card are provided as a benefit in kind to certain employees, and ZITRO does not have the ability to manage or measure their fuel consumption.*

ZITRO continues to strengthen its transition towards a more sustainable energy model through the installation and expansion of **photovoltaic self-consumption systems** at its main facilities. In this regard, the Company operates a **solar energy project** at its **Zitro Laboratory** and **Zitro Factory** facilities in **Sant Quirze**, comprising a total of **264 photovoltaic panels**, each with a capacity of **455 W**, representing a total installed capacity of **110 kW**.

During its period of operation in 2025, the installation generated **123,820.00 kWh** of electricity, contributing to the avoidance of **35 tonnes of CO_2 emissions** by replacing electricity generated from non-renewable energy sources.

ZITRO will continue progressing towards the implementation of **100% renewable energy** at all facilities where this is feasible, further consolidating the progress already achieved at its principal sites in previous years.

5.5 Water Consumption

ZITRO recognises the strategic importance of water management, although it does not currently carry out comprehensive monitoring of water-related indicators, as its direct impact is not considered significant in relation to the Company's core operations. Water consumption at ZITRO's facilities is used exclusively for **sanitary purposes** and **building maintenance**. As the Company's operating model is based on the **assembly of components** rather than primary manufacturing processes, the water intensity of its production activities is minimal.

During 2025, **ZITRO** began reporting water consumption data for its facilities.

Water Consumption (2025)

Facility	Annual Consumption (m3)
ZITRO Argentina	174
Zitro Colombia	8
ZITRO India	1.072
ZITRO Factory (Getafe, Madrid)	276
ZITRO Laboratory + ZITRO Factory (Sant Quirze)	2.666

ZITRO will continue to improve the efficient use of water resources across all facilities wherever feasible.

5.6 Climate Change and GHG Emissions

ZITRO calculates its **greenhouse gas (GHG) emissions** on an annual basis, applying both international and national emission factors according to the country of operation. The Company also implements decarbonisation initiatives that include:

› Progressive hybridisation of the vehicle fleet.

› Transition to renewable energy.

› Installation of photovoltaic panels.

› Logistics optimisation.

› Requirements for suppliers to provide emissions data in accordance with ISO 14067 criteria.

In line with its commitment to minimising its environmental impact and contributing to the fight against climate change, **ZITRO** continues to implement measures aimed at decarbonising its operations and promoting more sustainable mobility. Since 2022, the Company has operated **three electric vehicle charging stations** at its **Zitro Laboratory** facility, thereby facilitating the use of low-emission vehicles by employees and supporting the transition towards more sustainable vehicle fleets.

GEI Emissions (tCO_2eq) - 2025

Scope	Source	2025 Emissions
Source 1	Diesel Vehicles	112,17
	Gasoline Vehicles	371,27
Scope 2	Electricity	298,92
Total		782,36

The Company currently operates a **corporate fleet of 131 vehicles**, which plays a key role in the Group's commercial and technical operations. As part of this fleet, **ZITRO** has progressively incorporated lower-emission vehicles, contributing significantly to the reduction of **CO_2** and **NOx** emissions compared with conventional fossil fuel-powered vehicles. The fleet currently includes **9 plug-in hybrid vehicles, 63 non-plug-in hybrid vehicles**, and **2 fully electric vehicles**, reinforcing the Company's commitment to more efficient and environmentally friendly mobility solutions.

These initiatives not only reduce the emissions generated by the Company's vehicle fleet but also form part of a broader strategy aimed at improving energy efficiency, progressing towards climate neutrality, and achieving the emission reduction targets established by the Company.

In addition to managing its direct and indirect emissions, **ZITRO** continues to advance the identification and assessment of **Scope 3 emissions**, which are currently under evaluation for future incorporation into the Company's greenhouse gas inventory. This work forms part of the Company's environmental management system, developed in accordance with the requirements of **ISO 14064-1**, under which **Zitro Technologies** is certified.

Within this framework, **Zitro Laboratory** carries out an annual assessment of the emissions associated with the development and design of its products in accordance with the requirements of **ISO 14067**, the international standard for product carbon footprint quantification and continuous improvement.

As **ZITRO's products** are composed of numerous components supplied by different vendors, the product carbon footprint assessment considers both the physical materials incorporated into the products and the processes associated with software development, manufacturing, transportation, component integration and distribution. To facilitate this process, the Company leverages the synergies created through its **ISO 9001** certification by requesting suppliers to provide greenhouse gas emissions data related to their operations or, where such information is unavailable, the data required to estimate those emissions appropriately.

As part of this assessment, ZITRO calculates the **direct CO_2 emissions** generated by suppliers during the manufacture of the components incorporated into its final products. It also accounts for the **indirect emissions** associated with software development and the emissions generated by employee travel throughout the different stages of the product life cycle. In addition, emissions arising from both domestic and international distribution are included, taking into account the energy impact of each mode of transport used.

Accordingly, the **carbon footprint of a product** is determined as the sum of all direct and indirect emissions associated with its manufacture, distribution, use and end-of-life. This comprehensive approach enables the Company to identify opportunities for emission reductions throughout every stage of the product life cycle, reinforcing its commitment to a more sustainable and low-carbon business model.

5.7 Strategic Objectives and Environmental Performance

ZITRO has defined **four strategic objectives** to guide its environmental and social performance over the medium and long term. These objectives are aligned with the Group's sustainability commitments and the applicable regulatory requirements:

- › **OBJETIVE 1:** Reduce Scope 1 and Scope 2 greenhouse gas emissions (tCO_2e) between 2024 and 2032.
- › **OBJETIVE 2:** Achieve a 70% reduction in mixed municipal waste generated at Zitro Laboratory and Zitro Factory between 2022 and 2030.
- › **OBJETIVE 3:** Implement circular economy initiatives to ensure that 100% of gaming machines include information on waste management by 2030.
- › **OBJETIVE 4:** Increase the number of ESG training hours per employee at Zitro Laboratory and Zitro Factory between 2022 and 2030.

It should be noted that **Objectives 1 and 2** are linked to **Sustainability-Linked Loans (SLLs)**, reinforcing the importance of achieving the Company's decarbonisation targets.

OBJETIVE 1

ZITRO's first strategic objective is to achieve an average annual reduction of 4.5% in Scope 1 and Scope 2 greenhouse gas (GHG) emissions through to 2032. This target will result in a total reduction of 36% compared with the 2024 baseline year, reinforcing the Company's commitment to decarbonisation and to the principles of the Science Based Targets initiative (SBTi). This objective is fully aligned with the principles of the Paris Agreement, which seeks to limit the increase in global average temperature to well below 2°C above pre-industrial levels while pursuing efforts to limit the increase to 1.5°C.

To monitor progress, ZITRO has selected the percentage reduction in Scope 1 and Scope 2 emissions, measured against the 2024 baseline year, as its key performance indicator (KPI).

The following table presents the projected annual emission reduction targets together with the estimated tCO_2e emissions for the period 2024–2032.

Indicator	2024	2025	2026	2027	2028	2029	2030	2031	2032
Committed Scope 1 & 2 Emissions Reduction (%)	0%	4,55%	9%	13,5%	18%	22,5%	27%	31,5%	36%
Estimated Scope 1 & 2 Emissions (tCO_2e)*	861,08	822,33	783,58	744,83	706,09	667,34	628,59	589,84	551.09

**The estimated emissions for the period 2024–2032 include all ZITRO facilities. Emissions for Spain have been calculated using the emission factors published by the Spanish Ministry for the Ecological Transition and the Demographic Challenge (May 2025 edition). For the remaining countries, Scope 1 emissions have been calculated using the 2023 DEFRA (UK Department for Environment, Food & Rural Affairs) emission factors, while Scope 2 emissions have been calculated using the 2022 International Energy Agency (IEA) emission factors. Scope 1 emissions include only vehicles equipped with fuel cards, for which fuel consumption can be monitored and measured. Vehicles not covered by a Solred or equivalent fuel card are provided as a benefit in kind to certain employees, and ZITRO does not have the ability to manage or measure their fuel consumption.*

To ensure the achievement of this decarbonisation pathway, ZITRO will implement the following priority actions:

› Progressively replace diesel vehicles within the corporate fleet with hybrid vehicles.

› Acquire International Renewable Energy Certificates (I-RECs) to offset electricity consumption.

› Implement a 100% renewable electricity supply at ZITRO India.

OBJETIVE 2

ZITRO has established as its second strategic objective a **70% reduction in the mixed municipal waste generated at the Zitro Laboratory and Zitro Factory facilities between 2022 and 2030**, using the **2022 baseline values** as the reference. To measure progress, the **percentage reduction in the total mixed municipal waste generated at the Company's most significant facilities in Spain** has been defined as the performance indicator.

The following table presents the evolution of mixed municipal waste generated in **2022, 2023, 2024 and 2025**:

Tonnes per Year	2022	2023	2024	2025	2026	2027	2028	2029	2030
Target	-	0%	15%	30%	40%	50%	60%	65%	70%
Actual (Mixed Municipal Waste, t)	66	57,92	17,70	38,20					
Reduction vs. 2022 (%)	-	12%	73%	42%					

During 2025, **ZITRO** achieved a **42% reduction** in mixed municipal waste compared with the **baseline year**, exceeding the **30% reduction target** established for the year. This achievement was made possible through several key initiatives, including:

› Improving waste characterisation processes at the Getafe facility.

› Implementing quarterly waste monitoring across all facilities in Spain.

› Raising environmental awareness among employees.

To continue progressing towards the overall target of a **70% reduction by 2030**, **ZITRO** has defined the following actions for 2026:

1. **Achieve a 40% reduction in mixed municipal waste compared with the 2022 baseline.**

2. **Develop and formally implement waste management procedures for the new ZITRO Factory facility in Sant Quirze.**

3. **Launch new environmental awareness campaigns aimed at employees.**

4. **Continue promoting environmental awareness among the workforce.**

OBJETIVE 3

ZITRO's third strategic objective is to ensure that, by **2030, 100% of its gaming machines** provide detailed information on **waste management**. The purpose of this objective is to strengthen product circularity and provide customers with comprehensive guidance on the appropriate management of each component at the end of its useful life.

In 2025, **ZITRO** created and launched the **"Sustainability"** section on its corporate website (zitrogames.com), bringing together in a single location all of the Company's ESG-related initiatives. The section includes information on environmental objectives and performance (energy, emissions and circular economy), social initiatives (people, training and equality), and governance commitments (compliance, ethics and the whistleblowing channel). As part of this initiative, a dedicated **"Waste Management"** section was incorporated to provide practical and easy-to-understand guidance on the actions to be taken when the Company's gaming machines reach the end of their useful life. The section explains which components generate waste, how they should be classified (WEEE, metals, plastics, wood, mixed municipal waste, etc.), and the appropriate waste streams or collection points for their disposal. It also includes guidance on the recycling of packaging materials—including cardboard, plastic film, PEFC-certified pallets, reusable button panel covers and anti-static bags—to facilitate their proper recovery and recycling by operators.

With the publication of this information, the **2025 commitment has been fulfilled**. Waste management information by component type and packaging is now available for the prioritised machine models and will continue to be updated as new models or product variants are introduced.

No additional milestone has been established for 2026, as this objective has already been completed and formally closed. Going forward, only routine updates to the website content will be carried out where necessary, for example to incorporate new product models, reflect regulatory changes, or improve the clarity of the information provided.

OBJECTIVE 4

ZITRO's fourth strategic objective is to **increase the number of ESG training hours per employee**, with a particular focus on **health and safety** and **environmental management**, at the **Zitro Laboratory** and **Zitro Factory** facilities. The Company has strengthened this commitment following the creation of its new **Sustainability Department**, whose role is to promote training, raise awareness, and consolidate a corporate culture aligned with ESG principles. At the same time, ZITRO is expanding its internal training programme to systematically incorporate sustainability and governance topics into its employee development initiatives.

In addition, the Company is currently working on the implementation of an **e-learning platform** to standardise training across all its facilities, ensuring that employees, regardless of their geographical location, have access to the same training content, standards and level of knowledge. The platform is expected to be fully operational by the **end of 2026**.

The performance indicator selected to monitor progress is the **average number of ESG training hours per employee**, using **2022** as the baseline year.

During **2025**, ZITRO achieved an average of **3.8 ESG training hours per employee**, exceeding the target established for the reporting year. This achievement was made possible through the joint efforts of the **Health, Safety and Environment Manager** and the **Learning Manager** at the **Sant Quirze** facility, who led numerous training initiatives focused on sustainability, occupational health and safety, and corporate culture.

To continue strengthening its training framework, ZITRO plans to implement the following actions during 2026:

› Achieve an average of 4 ESG training hours per employee, taking into account the Company's expected workforce growth.

› Develop a structured ESG training programme for Spain, aligned with the needs identified through internal assessments.

› Increase training on Environmental and Governance (E and G) topics, broadening the ESG approach beyond health and safety.

› Expand and strengthen training programmes across Zitro Factory facilities throughout the rest of Spain, ensuring a consistent approach across all locations.

6 Social and Employee Matters

6.1 General Approach – Risks and Commitments

ZITRO continuously works to mitigate identified labour-related risks and to adapt to an evolving socio-economic environment by fostering positive employment relationships and ensuring that employees' expectations and needs in relation to human resources are appropriately addressed.

Within this framework, the Company promotes **talent attraction**, as well as the integration and inclusion of diverse cultures, backgrounds and values, fostering a workplace based on **equal opportunities** and **diversity**. To strengthen this inclusive culture and enhance employee motivation and retention, **ZITRO** implements a range of processes and day-to-day practices throughout the organisation.

These include initiatives relating to **employee benefits and welfare programmes**, which have been designed following an assessment of the Company's position within the labour market and an analysis of employees' needs and expectations. In addition, **ZITRO** promotes initiatives aimed at motivating, recognising and engaging its workforce, thereby creating a stable, safe and professionally rewarding working environment.

Ultimately, **ZITRO** seeks to build long-term employment relationships that support both the personal and professional development of its employees while contributing to the Company's collective success and the long-term sustainability of its business.

6.2 Recruitment, Incentives and Employee Benefits

With regard to recruitment, ZITRO applies policies designed to ensure **fair, consistent and non-discriminatory recruitment processes** at every stage, including workforce planning, job posting, candidate selection and recruitment assessment. The Company is committed to ensuring that all recruitment processes uphold **gender equality** and prevent discrimination on the grounds of age, ethnic origin, sexual orientation, disability or any other personal characteristic.

Both **internal and external job vacancies** are prepared in accordance with principles that ensure the equal consideration of applications from women and men, reflecting ZITRO's commitment to inclusion and its belief that diversity creates value for the organisation.

For certain positions, **ZITRO** has established **variable remuneration schemes** linked to performance recognition, with the aim of retaining specialised talent and strengthening employee motivation.

Where employees are required to relocate or travel for professional reasons, **ZITRO** applies an **expense reimbursement policy** as a general principle, ensuring that such assignments are carried out under fair and appropriate conditions.

ZITRO also provides a range of **employee benefits**, adapted to the legal and regulatory requirements of each jurisdiction in which it operates. These benefits include **health, accident and life insurance**, which are offered as part of the Company's employee wellbeing and protection policy.

Each year, **ZITRO** provides a **Christmas gift** to all employees. The gift is designed to respect the cultural, religious and personal diversity of the workforce, allowing each employee to choose the option that best reflects their individual beliefs and preferences.

6.3 Employment and Workforce

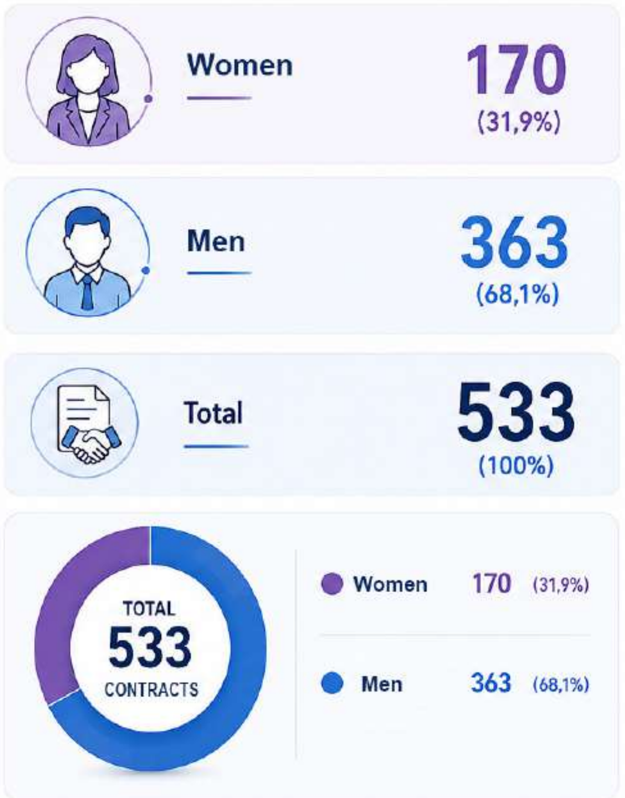
As of **31 December 2025**, the end of the reporting period, ZITRO employed a total of **533 professionals** worldwide, reinforcing its position as a growing international group with a stable organisational structure.

ZITRO's commitment to its employees is one of the Company's core strategic values. Its corporate culture is founded on principles such as **professionalism**, **teamwork**, and **respect for people**, which guide employment relationships across all of its locations.

To provide a comprehensive overview of its workforce, this report presents a range of **consolidated workforce indicators**, illustrating the distribution of **employees by employment category, gender, age group and type of employment contract**.

The difference between the total number of employees at year-end and the annual average workforce is primarily attributable to the increase in headcount at the Company's **India** operations. Across ZITRO's other locations, monthly workforce fluctuations were minimal, resulting in no significant differences between the annual average headcount and the workforce reported at the end of the reporting period.

Number of Employment Contracts by Gender at Year-End



Number of Employment Contracts by Contract Type and Age Group at Year-End

AGE GROUP	CONTRACT TYPE	Nº OF CONTRACTS
Up to 30 years	Permanent Contracts	136
	Temporary Contracts	1
31-50 years	Permanent Contracts	308
	Temporary Contracts	0
Over 50 years	Permanent Contracts	87
	Temporary Contracts	1
TOTAL		533

PERMANENT CONTRACTS	TEMPORARY CONTRACTS	TOTAL CONTRACTS
531 (99,6%)	2 (0,4%)	533 (100%)

Number of Employment Contracts by Working Time Arrangement and Age Group

AGE GROUP	WORKING TIME ARRANGEMENT BREAKDOWN	Nº OF CONTRACTS
Up to 30 years	Full-Time	135
	Part-Time	2
31-50 years	Full-Time	296
	Part-Time	12
Over 50 years	Full-Time	87
	Part-Time	1
TOTAL		533

TOTAL CONTRACTS	UP TO 30 YEARS	31-50 YEARS	OVER 50 YEARS	FULL-TIME	PART-TIME
533	137 (25,7%)	308 (57,8%)	88 (16,5%)	518 (97,2%)	15 (2,8%)

Number of Employment Contracts by Professional Category at Year-End

PROFESSIONAL CATEGORY	GENRE	Nº OF CONTRACTS
Specialist Technician	Men	102
	Women	49
Technician	Men	157
	Women	29
Administrative	Men	21
	Women	54
Manager	Men	22
	Women	11
Comercial	Men	26
	Women	19
Operator	Men	27
	Women	2
Director	Men	8
	Women	6
Total		533

TOTAL
533
(100%)

MEN
363
(68,1%)

WOMEN
170
(31,9%)

PROFESSIONAL CATEGORY BRAKDOWN

Specialist Technician	151	(28,3%)
Technician	186	(34,9%)
Administrative	75	(14,1%)
Manager	33	(6,2%)
Comercial	45	(8,4%)
Operator	29	(5,4%)
Director	14	(2,6%)

PERMANENT CONTRACTS
531
(99,6%)

TEMPORARY CONTRACTS
2
(0,4%)

The table below presents the average annual workforce, including employees of **Zitro Laboratory** through October 2025. The information is reported in headcount.

Average Annual Workforce by Gender

GENRE	AVERAGE ANNUAL WORKFORCE
Women	275
Men	757
TOTAL	1.032

TOTAL GENERAL
1.032

Average Annual Workforce by Contract Type and Age Group

AGE GROUP	CONTRACT TYPE	Nº OF CONTRACTS
Up to 30 years	Permanent Contracts	386
	Temporary Contracts	2
31-50 years	Permanent Contracts	520
	Temporary Contracts	0
Over 50 years	Permanent Contracts	124
	Temporary Contracts	1
TOTAL		1.032

TOTAL
1.032

TEMPORARY CONTRACTS
99,7 %

PERMANENT CONTRACTS
0,3 %

Average Annual Workforce by Working Time Arrangement and Age Group

AGE GROUP	WORKING TIME ARRANGEMENT BREAKDOWN	Nº OF CONTRACTS
Up to 30 years	Full-Time	384
	Part-Time	4
31-50 years	Full-Time	501
	Part-Time	19
Over 50 years	Full-Time	122
	Part-Time	3
TOTAL		1.032

TOTAL
1.032

FULL-TIME
97,5%

PART-TIME
2,5%

Average Annual Workforce by Professional Category

PROFESSIONAL CATEGORY	GENRE	Nº OF CONTRACTS
Specialist Technician	Men	407
	Women	132
Technician	Men	232
	Women	39
Administrative	Men	24
	Women	64
Manager	Men	29
	Women	12
Comercial	Men	26
	Women	19
Operator	Men	28
	Women	2
Director	Men	10
	Women	7
TOTAL		1.032

TOTAL
1.032

WOMEN
26,1%

MEN
73,9%

Number of Employee Dismissals by Gender and Age Group

AGE GROUP	GENRE	Nº OF DISMISSALS
Up to 30 years	Men	9
	Women	1
31-50 years	Men	10
	Women	4
Over 50 years	Men	2
	Women	1
TOTAL		27

TOTAL OF DISMISSALS
27

WOMEN
6
(22,2%)

MEN
21
(77,8%)

PERCENTAGE PER GENRE

Number of Employee Dismissals by Professional Category

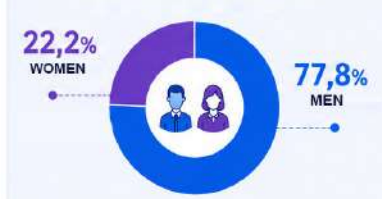
PROFESSIONAL CATEGORY	GENRE	Nº OF CONTRACTS
Specialist Technician	Men	10
	Women	4
Technician	Men	7
	Women	0
Administrative	Men	0
	Women	1
Manager	Men	2
	Women	0
Comercial	Men	0
	Women	0
Operator	Men	2
	Women	0
Director	Men	0
	Women	1
TOTAL		27

TOTAL OF DISMISSALS
27

WOMEN
6
(22,2%)

MEN
21
(77,8%)

PERCENTAGE PER GENRE



6.3.1 Gender Pay Gap and Remuneration

Information on the **gender pay gap** by professional category across the Group, as of **31 December 2025**, is presented in the corresponding table of this report. The figures include both **fixed and variable remuneration** and are calculated by dividing the **total personnel costs** by the **average number of full-time equivalent (FTE) employees** across the Group. The analysis is based on the **average remuneration for each professional category**, providing a consistent and comparable view across the different areas of the organisation.

With regard to the remuneration of the Company's **governing bodies**, **ZITRO** does not have a Board of Directors or statutory directors; consequently, there is no remuneration information relating to this category. The role that most closely approximates this level of responsibility is that of **Director**, which comprises the positions with the highest managerial responsibilities within the organisation. However, this category does not correspond to the definition of directors established under **Spanish Law 11/2018**.

The table below presents the **average remuneration of the Group's Directors**, expressed in **thousands of euros**:

AVERAGE REMUNERATION (€ THOUSAND)

Most recent reporting year **2025**

GENDER

	2025	2024	2023	2024-2025 Change (%)
Women	43,20	38,44	39,3	12,38%
Men	39,18	37,87	38,26	3,45%

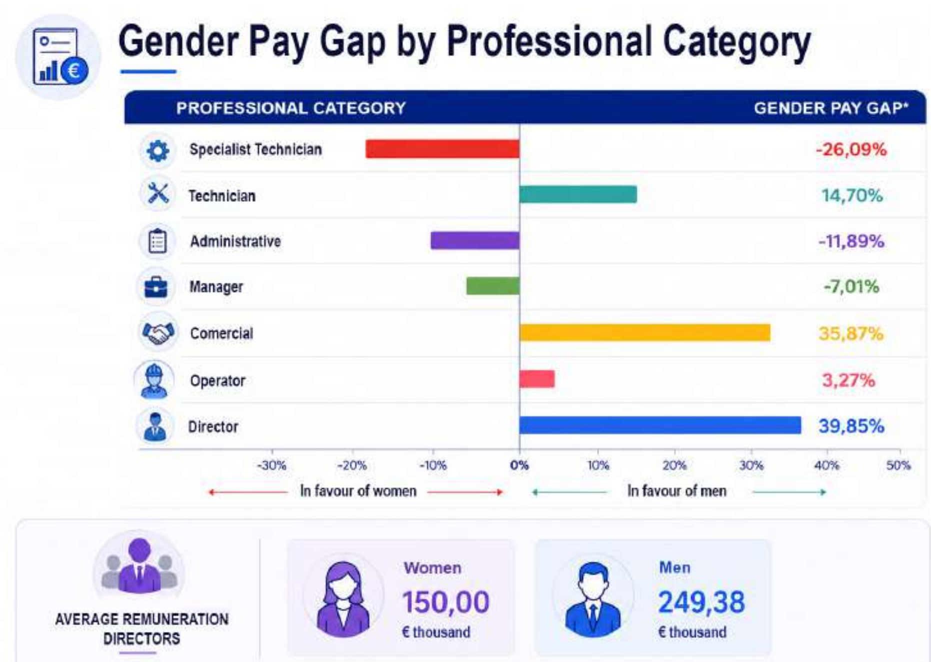
AGE GROUP

	2025	2024	2023	2024-2025 Change (%)
31-50 YEARS	22,34	26,54	25,75	-15,83%
UP TO 30 YEARS	38,15	39,83	39,87	-4,21%
OVER 50 YEARS	76,75	79,79	82,32	-3,81%

PROFESSIONAL CATEGORY

	2025	2024	2023	2024-2025 Change (%)
Specialist Technician	36,43	37,38	37,02	-2,54%
Technician	24,16	24,03	23,89	0,55%
Administrative	34,02	32,36	30,33	5,13%
Manager	92,99	77,49	74,61	20,00%
Comercial	51,99	53,05	46,45	-1,99%
Operator	24,69	23,65	18,93	4,40%
Director	206,79	194,13	–	6,52%

31-50 YEARS	UP TO 30 YEARS	OVER 50 YEARS	WOMEN	MEN
22,34 (€ thousand) (-15,83%)	38,15 (€ thousand) (-4,21%)	76,75 (€ thousand) (-3,81%)	43,20 (€ thousand) (12,38%)	39,18 (€ thousand) (3,45%)



* Gender pay gap (%) = (Average remuneration of men − Average remuneration of women) / Average remuneration of men × 100

6.3.2 Implementation of the Right to Digital Disconnection

In compliance with **Royal Decree-Law 28/2020 of 22 September, ZITRO** guarantees the right to digital disconnection for all employees once their working day has ended. This right is formally established in the Company's **Digital Disconnection Policy**, which safeguards employees' rights to rest periods, annual leave, and personal and family privacy.

The Company is firmly committed to respecting the statutory **rest periods between working days**, as well as employees' leave entitlements and holiday periods. Only in cases of **force majeure** or other duly justified exceptional circumstances may these rest periods be temporarily affected, always ensuring that employees' rights are fully respected and protected.

6.3.3 Employees with Disabilities

ZITRO is committed to ensuring each year that the number of employees with disabilities complies with the requirements established under the applicable legislation on **social inclusion** and **employment rights**. This commitment forms part of the Company's diversity policy and contributes to fostering an accessible, inclusive and respectful working environment that meets the needs of all employees.

During **2025**, **ZITRO** employed **nine employees with officially recognised disabilities**, thereby complying with the applicable legal requirements. In addition, the Company procured goods and services from a **Special Employment Centre (Centro Especial de Empleo)**, in line with the alternative compliance measures permitted under Spanish legislation, further reinforcing its commitment to the labour market inclusion of people with disabilities.

6.3.4 Work Organisation and Work-Life Balance

ZITRO's organisational model is built on principles that promote a healthy **work-life balance**, enabling employees to reconcile their professional, personal and family responsibilities. To support this approach, employees are able to organise their working day from the outset, with sufficient time allocated for a lunch break that allows them to rest and disconnect during the day. In addition, the Company offers the possibility of **flexibly balancing working hours across different days of the week**, providing employees with greater autonomy and flexibility.

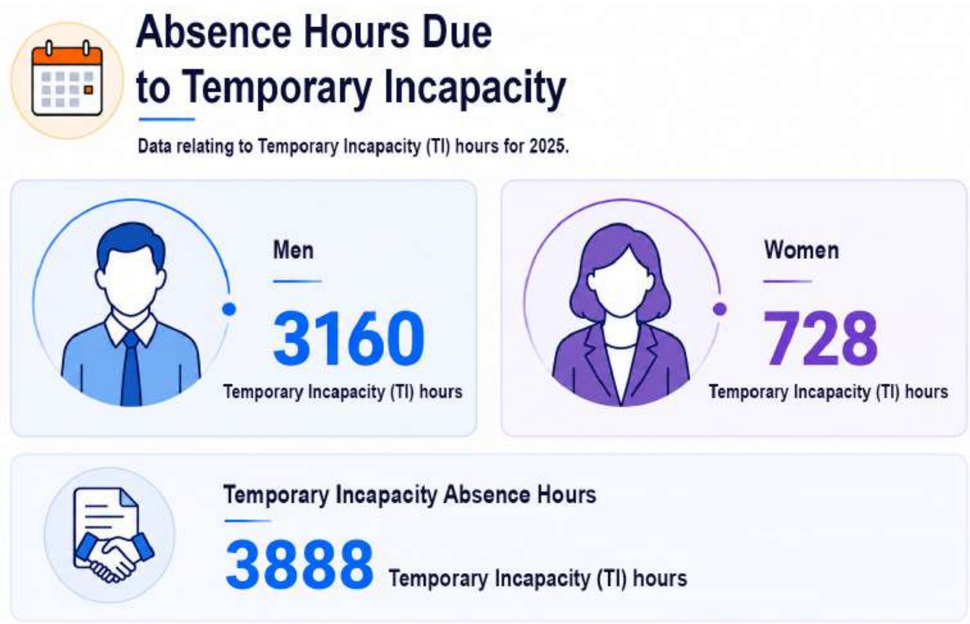
To further facilitate work-life balance, ZITRO has implemented **flexible working hours**, allowing employees to adjust their start and finish times in accordance with their personal circumstances, while ensuring that business and operational requirements are met. Employees are also free to request annual leave at any time during the calendar year, without seasonal restrictions, enabling more personalised holiday planning.

With regard to annual working time arrangements, whether based on **continuous** or **split shifts**, ZITRO's approach is founded on individual responsibility, trusting employees to fulfil their contractual working hours in accordance with the working calendar applicable to their respective workplace.

6.3.5 Absenteeism Due to Temporary Incapacity

ZITRO systematically records **working hours lost due to Temporary Incapacity (TI)** throughout the reporting year in order to monitor trends in occupational health and identify potential areas for improvement in its preventive measures. This information enables the Company to strengthen its **occupational health and safety** programmes by aligning the actions of the **Health and Safety Department** with the actual needs of the workforce.

The table below presents the **total number of working hours lost due to Temporary Incapacity (TI)** during the **2025 reporting period**.



6.4 Labour Relations

ZITRO complies with all applicable legal requirements regarding **employee representation** in each of the countries in which it operates. At present, employees have formally established workers' representatives within **Zitro Factory** and **Zitro Laboratory**, thereby ensuring appropriate mechanisms for employee participation, consultation and social dialogue.

Beyond formal employee representation, all Group companies have **internal communication channels** that facilitate direct, transparent and effective communication between employees and management. Communication is primarily conducted via **corporate email accounts**, which are provided to all employees upon joining the Company, enabling immediate and efficient interaction across locations, managers and teams.

In addition, the Group has an **Employee Portal**, which is currently being enhanced with the objective of becoming the principal corporate communication platform for all employees, regardless of their country or place of work.

During **2025, 80.82%** of the Group's employees—corresponding to the workforce in **Spain**—were covered by **collective bargaining agreements**, while **100%** were employed under contracts fully compliant with the applicable labour legislation in their respective countries of operation. In all cases, **ZITRO** ensures compliance with statutory minimum employment conditions and, wherever possible, provides employment terms that exceed these minimum requirements.

6.5 Training and Development

ZITRO is firmly committed to the professional development of its employees and promotes all training activities necessary to ensure the effective performance of roles and responsibilities. Training requests are assessed and approved by the relevant management teams based on operational and organisational needs, ensuring **equal access to training opportunities** across the workforce.

Once approved, training may be delivered **in person or remotely**, on either an **individual** or **group** basis, depending on the nature of the training activity and without any form of discrimination.

During **2025**, the total number of training hours delivered across the Group increased significantly compared with the previous year, primarily as a result of workforce growth and the continued strengthening of ZITRO's learning and development culture.

The table below presents the **training hours delivered during 2025**, broken down by **professional category**.

Training Hours by Professional Category

REPORTING YEAR: 2025

Professional Category	Total Training Hours (2025)	Women	Men
Director	122,6	48,5	74,1
Manager	313,59	103,17	210,42
Specialist Technician	8.005,35	1.654,62	6.350,73
Technician	2.237,5	470,5	1.767
Comercial	189,37	42,2	147,17
Administrative	269,26	172,73	96,53
Operator	303,25	22	281,25
Total	11.440,92	2.513,72	8.927,2

6.6 Equality and Accessibility

Although **ZITRO** has not yet formally adopted an **Equality Plan**, the Company is currently in the process of developing one with the objective of promoting **gender equality**, preventing all forms of discrimination, and strengthening mechanisms to protect employees against harassment. Once implemented, the Equality Plan will establish a structured framework of measures and protocols to ensure fair, inclusive employment practices aligned with applicable legal requirements.

The Parent Company maintains a strong commitment to **equal treatment and equal opportunities**, acting in accordance with corporate principles that promote respect, diversity and non-discrimination. ZITRO ensures that all internal processes are conducted in line with the principle of substantive equality, guaranteeing that recruitment, promotion, training and talent management decisions are based solely on **merit, professional competence**, and **business needs**.

During the reporting period, ZITRO undertook a number of preparatory actions in support of the development of its Equality Plan, including:

› Reviewing internal policies and procedures to identify areas for improvement.

› Carrying out a preliminary assessment of the gender pay gap and employment conditions by gender.

› Progressing the collection of information required to prepare the initial Equality Plan diagnosis.

› Formalising the Company's Non-Discrimination Policy and Harassment Prevention Protocol, both of which are already in force.

Key developments in 2025 included:

- Establishing dedicated investigation committees to manage and investigate workplace harassment cases.

- Commencing the development of the Company's LGBTI Non-Discrimination Plan, in line with applicable Spanish legislation.

ZITRO also works to ensure **universal accessibility** for people with disabilities across all of its facilities. Its workplaces are equipped with **accessible ramps, lifts**, and other adaptations designed to facilitate mobility and ensure the safe use of Company premises by all employees, regardless of their physical abilities.

The Company operates on the principle that all its practices should reflect the highest standards of **equality, respect and non-discrimination**, fostering an inclusive, accessible and respectful working environment for the entire workforce.

6.7 Occupational Health and Safety

The prevention of occupational risks is a fundamental priority for ZITRO, which continuously works to provide a safe and healthy working environment for everyone across the Group. To support this commitment, the Company has established a dedicated Health, Safety and Environment (HSE) function within its Sustainability Department, comprising three professionals responsible for ensuring compliance with applicable legislation and implementing preventive measures across all Company locations.

In Spain, ZITRO also engages an External Prevention Service, covering the four legally required occupational risk prevention disciplines: occupational safety, industrial hygiene, ergonomics and applied psychosociology, and occupational health surveillance. The combination of external specialist support and the Company's in-house HSE team enables a comprehensive approach to occupational risk management, focused on both reducing workplace risks and continuously improving working conditions.

The principal actions undertaken include:

› Preventing occupational accidents and work-related illnesses through preventive and corrective measures tailored to the specific risks associated with each role.

› Continuously improving working conditions by integrating health and safety considerations into the design and organisation of workplaces and work activities.

› Taking into account the individual characteristics of employees, including gender, age, and any specific health conditions or vulnerabilities requiring particular attention.

› Monitoring the correct use of work equipment and personal protective equipment (PPE) to ensure that such equipment is used safely and appropriately.

6.7.1 Occupational Health and Safety Performance Indicators

To monitor its occupational health and safety performance, ZITRO uses standard accident frequency and severity indicators, reported separately by gender:

- **Frequency Rate (Women) = (Number of lost-time occupational accidents, excluding commuting accidents / Total hours effectively worked by women) × 10^6**
- **Severity Rate (Women) = (Number of working days lost due to lost-time occupational accidents / Total hours effectively worked by women) × 10^3**
- **Frequency Rate (Men) = (Number of lost-time occupational accidents, excluding commuting accidents / Total hours effectively worked by men) × 10^6**
- **Severity Rate (Men) = (Number of working days lost due to lost-time occupational accidents / Total hours effectively worked by men) × 10^3**

During the 2025 reporting period, no occupational diseases or serious workplace accidents were recorded, reflecting the Company's strong commitment to occupational health, safety and accident prevention.

The scope of the information presented is currently limited to Spain, as this is the jurisdiction where the Company has dedicated occupational health and safety professionals responsible for managing workplace health and safety. During the coming year, ZITRO will work towards incorporating health and safety data from the remainder of the ZITRO Group, providing a more comprehensive and global view of its occupational health and safety performance.

Zitro Factory: Data provided by Mutua Universal

Occupational Health and Safety Performance Indicators

January 2025 – December 2025

	Women	Men	Jan 2025 to Dec 2025
Incidence Rate Workplace Accidents	0,0	1.904,3	1.314
Incidence Rate Commuting Accidents	1.059,7	476,1	657
Frequency Rate Workplace Accidents	0,0	10,9	7,5
Severity Rate Workplace Accidents	0,0	0,58	0,40
Average Duration Workplace Accidents (days)	0,0	53,8	53,8
Incidence Rate Occupational Diseases	0,0	0,0	0,0

Relapses are excluded from the calculations. For cases that remained open at the reporting date, the estimated return-to-work date indicated in the Temporary Incapacity (TI) medical certificate has been used

Absenteeism Rate (AR): (Monthly working days lost / (Number of employees × Calendar days in the month)) × 100

Working Days Lost: Total number of days of absence during the reporting period for all Temporary Incapacity cases active within the period.

Total Cases: All Temporary Incapacity cases that were active during the reporting period, regardless of whether they commenced during the reporting period or prior to it.

Zitro Technologies: Data provided by Mutua Universal

Occupational Health and Safety Performance Indicators

January 2025 – December 2025

	Women	Men	Jan 2025 to Dec 2025
Incidence Rate Workplace Accidents	0,0	0,0	0,0
Incidence Rate Commuting Accidents	0,0	0,0	0,0
Frequency Rate Workplace Accidents	0,0	0,0	0,0
Severity Rate Workplace Accidents	0,0	0,0	0,0
Average Duration Workplace Accidents (days)	0,0	0,0	0,0
Incidence Rate Occupational Diseases	0,0	0,0	0,0

Relapses are excluded from the calculations. For cases that remained open at the reporting date, the estimated return-to-work date indicated in the Temporary Incapacity (TI) medical certificate has been used

Absenteeism Rate (AR): (Monthly working days lost / (Number of employees × Calendar days in the month)) × 100

Working Days Lost: Total number of days of absence during the reporting period for all Temporary Incapacity cases active within the period.

Total Cases: All Temporary Incapacity cases that were active during the reporting period, regardless of whether they commenced during the reporting period or prior to it.

Zitro Laboratory: Data provided by Asepeyo

Occupational Health and Safety Statistics

Reporting Period: January 2025 - October 2025

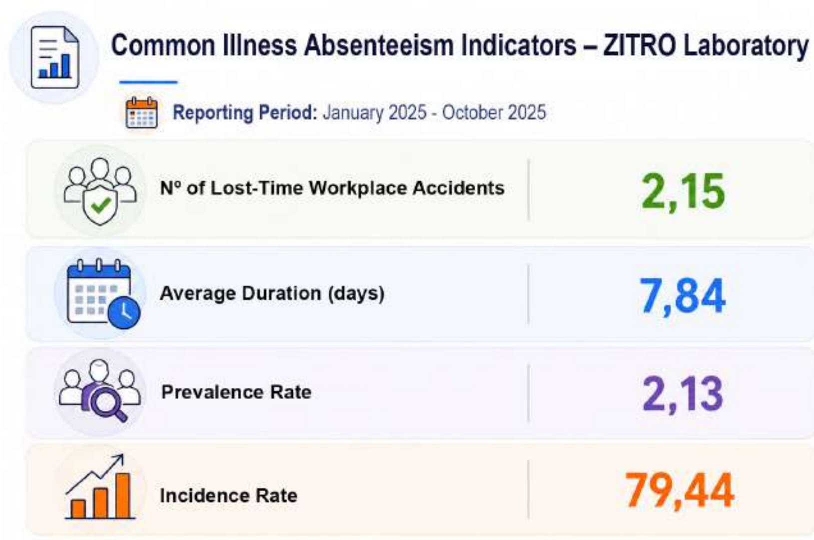
Nº of Lost-Time Workplace Accidents	1
Incidence Rate (IR)*	202.84
Frequency Rate (FR)*	1.16
Severity Rate (SR)*	0.01

Commuting accidents (in itinere) and relapse cases are excluded from the calculation of the occupational health and safety indicators.

Incidence Rate (IR): (Number of accidents × 100,000) / Number of employees

Frequency Rate (FR): (Number of accidents × 1,000,000) / Hours worked

Severity Rate (SR): (Working days lost × 1,000) / Hours worked



Common Illness Absenteeism Indicators – ZITRO Laboratory

Reporting Period: January 2025 - October 2025

Nº of Lost-Time Workplace Accidents	2,15
Average Duration (days)	7,84
Prevalence Rate	2,13
Incidence Rate	79,44

Absenteeism Rate (AR): (Monthly working days lost / (Number of employees × Calendar days in the month)) × 100

CY: Current Year = 2025

PY: Previous Year = 2024

7 Human Rights

ZITRO maintains an explicit commitment to preventing human rights violations and to implementing effective measures to avoid abuses across all the jurisdictions in which it operates. This commitment is applied in accordance with the local legislation of each country and internationally recognised standards, reinforcing an internal culture founded on respect, dignity and equal opportunities.

ZITRO strictly prohibits child labour, in accordance with international standards and the local legislation of the countries where it operates. The Company recognises that the eradication of child labour extends beyond inspections or formal compliance and requires proactive measures that contribute to improving the social circumstances of children. Should the involvement of a minor in the manufacture of components or the provision of services for **ZITRO** be identified, the relevant supplier or employer will be required to take immediate corrective action in accordance with applicable legislation and in the best interests of the child.

The Group neither employs nor tolerates any form of forced, compulsory or illegal labour. **ZITRO** recognises that forced labour may take various forms, including the requirement to provide financial deposits or the withholding of identity documents or personal belongings, all of which are strictly prohibited. For foreign workers, the Company does not require continued employment against their will and guarantees the same rights and working conditions as those provided to local employees.

All **ZITRO** employees have the right to freely choose whether to associate, establish organisations of their choice and negotiate collective or individual agreements in accordance with applicable legislation. The Company expressly prohibits any form of retaliation, harassment or adverse treatment arising from the exercise of these rights.

ZITRO values and promotes diversity in all its dimensions, including gender, age, ethnic origin, sexual orientation, disability and beliefs, fostering an inclusive working environment in which every individual is treated with respect and dignity and enjoys equal opportunities for professional development. Accordingly, the Group maintains a zero-tolerance approach towards any form of discrimination or harassment based on race, ethnicity, sexual orientation, gender, religion, age, disability, illness, political opinion, membership of social groups, nationality or any other protected characteristic.

ZITRO extends these principles throughout its value chain by encouraging suppliers and third parties to align with the Group's corporate standards and applicable legal requirements. The Company has implemented risk-based human rights due diligence processes, together with confidential whistleblowing channels through which potential human rights violations or breaches of internal policies may be reported.

During the reporting period, **no complaints or reports relating to human rights violations were received across the Group**.

As part of its commitment to continuous improvement, **ZITRO** will continue to strengthen internal training, supply chain controls and the management of human rights risks, with particular attention to countries and areas of the value chain where the risk of adverse impacts is considered to be higher.

8 Anti-Corruption and Anti-Bribery Matters

For **ZITRO**, the prevention of corruption and bribery is a fundamental pillar of its responsible business management model. Operating across multiple jurisdictions, interacting with a wide range of regulatory authorities, and conducting business in highly regulated markets require a consistent, robust and preventive approach throughout the Group. Accordingly, **ZITRO** embeds compliance as a core element of its corporate culture by strengthening internal control systems, ensuring transparency across all business activities, and safeguarding the integrity of its operations against any risk associated with improper or unethical conduct. This strategic commitment helps protect the Group's reputation, maintain the trust of customers, suppliers and regulators, and support the sustainable and ethical development of its business activities.

8.1 Principal Risks Related to Corruption and Bribery

ZITRO continuously identifies, assesses and monitors risks associated with conduct classified as **corruption** or **bribery**. This process is overseen by the **Compliance Committee**, with the support of the **Legal Department**, in accordance with the provisions of the **Corporate Compliance Manual**. The control framework applies to all activities involving **Public Authorities** and also incorporates specific controls governing transactions conducted exclusively within the private sector, addressing risks associated with **private-sector bribery**.

As part of its compliance monitoring framework, the Company assesses potential indicators and risks relating to the following offences, as well as their equivalent offences in the jurisdictions where the Group operates:

a) Bribery

b) Trading in influence

c) Misappropriation of public funds

d) Misconduct in public office

e) Prohibited negotiations involving public officials

f) Any other unlawful conduct of a similar nature

The Group has also implemented controls designed to detect and prevent activities that could give rise to **money laundering, terrorist financing** or the **proliferation of weapons of mass destruction**. These controls apply across all jurisdictions in which **ZITRO** operates, meaning that all interactions with Public Authorities fall within the scope of the Group's compliance framework.

With respect to transactions conducted exclusively in the private sector—namely those that do not involve Public Authorities—internal procedures also address conduct that could constitute **private-sector bribery**, as defined under **Article 286 bis of the Spanish Criminal Code**, with the objective of identifying early warning signs and mitigating associated risks.

The management of corruption and bribery risks is supported by a risk control framework that first assesses each identified risk based on internationally recognised methodologies considering both **likelihood** and **potential impact**. Appropriate control and mitigation measures are then implemented to ensure that residual risk remains at a low level. Where the assessed level of **residual risk** in any jurisdiction is considered unacceptable, additional controls are introduced until the risk is reduced to an acceptable level.

From an operational perspective, monitoring activities focus on the areas of greatest exposure within the Group's operations, including the certification and approval of gaming products by Public Authorities, customs authorisations for the import and export of gaming machines, and any interactions with Public Authorities. All such interactions, except those of a purely administrative nature, must be declared and are subject to centralised oversight. The same governance framework applies to the recruitment of individuals with links to Public Authorities and to the Group's internal policies governing gifts and hospitality.

In jurisdictions with specific regulatory requirements, such as the USA, the Group ensures compliance with all applicable legislation, including relevant federal regulations.

During the reporting period, **no incidents or high-risk situations** were identified in any of these areas.

8.2 Actions

ZITRO manages corruption and bribery risks through a comprehensive risk management cycle encompassing the stages of **risk identification, assessment, management and monitoring**. During the identification phase, the Group analyses and maps the business and operational activities that may be exposed to unlawful conduct. The level of inherent risk is then assessed using a dual methodology based on **likelihood** and **potential impact**, taking into account the specific characteristics of each jurisdiction in which the Group operates.

Following this initial assessment, the identified risks (**inherent risks**) are evaluated against the Group's general and specific control measures. These include policies, procedures and internal controls designed to ensure that **residual risk** remains consistently at a low level. The control framework is subject to ongoing monitoring to verify that all activities—particularly those involving Public Authorities or other higher-risk transactions—remain within the risk tolerance thresholds established by **ZITRO**.

During the reporting period, **ZITRO did not receive any reports or complaints relating to corruption or bribery**. The Company maintains an **internal Whistleblowing Channel**, which is available to all employees for the confidential reporting of potential misconduct.

As part of its preventive framework, ZITRO applies specific controls to both financial and recruitment processes. In relation to financial transactions, payments are authorised only after verifying that they are ordinary in nature and directly related to the Company's normal business activities. Any exceptional payments are subject to enhanced review procedures to ensure their legitimacy and compliance with applicable requirements. In recruitment processes, ZITRO has established procedures that prevent the hiring of individuals who maintain active direct links with Public Authorities where such relationships could create compliance risks. In addition, members of senior management are required to submit **annual declarations of conflicts of interest**.

The Group also uses screening procedures to assess counterparties and minimise third-party risks. Furthermore, specific protocols have been established to address emerging risks, including attempts to execute payments using **virtual assets**, which are expressly prohibited under the Group's internal policies.

8.3 Commitments

ZITRO is committed to ensuring that its **residual exposure to corruption and bribery risks** remains consistently at a low level by strengthening its control framework whenever the risk assessment identifies the need for enhanced measures in a particular jurisdiction or business activity. The Group undertakes to review, update and enhance its control mechanisms whenever necessary, embedding a process of continuous improvement to ensure regulatory compliance and safeguard the integrity of its operations.

In addition, **ZITRO** is committed to ensuring that all of the Group's activities—both in the public and private sectors—are conducted in accordance with its internal policies and the ethical principles that underpin its corporate culture. Through this approach, the Company promotes a preventive, transparent and accountable management framework aligned with the highest international standards of business ethics and corporate compliance.

8.4 Measures to Combat Money Laundering

ZITRO has established a **Corporate Compliance Manual** that sets out policies and procedures designed to prevent **money laundering** and **terrorist financing**. Although the Company is not classified as a regulated entity for anti-money laundering purposes in most of the jurisdictions in which it operates, it voluntarily applies standards equivalent to those required under applicable legislation to ensure a high level of control and compliance. This internal framework defines the principles and procedures necessary to prevent the Group's operations from being used for illicit purposes.

The Manual includes detailed protocols for **customer due diligence**, the identification of **beneficial owners**, and the assessment of country and jurisdictional risk in the territories where **ZITRO** operates. These assessments are reviewed periodically to ensure they remain up to date. The framework also incorporates screening procedures for customers and counterparties, ensuring that all business relationships fall within the Company's acceptable risk thresholds.

In addition, the Company has implemented specific procedures governing **document retention**, analysis and reporting, ensuring the integrity, traceability and proper preservation of information relevant to the prevention of money laundering and terrorist financing.

Finally, **ZITRO** regularly reviews its cash flows and financial transactions to verify that all transactions relate exclusively to genuine commercial activities conducted at contractually agreed prices, thereby preventing any irregularities that could indicate money laundering or the financing of illicit activities.

8.5 Contributions to Industry Associations and Sponsorship Activities

ZITRO actively collaborates with a number of gaming industry associations, providing financial contributions to support the representation and promotion of the sector's interests.

The table below presents the **industry associations** to which **ZITRO** contributed, together with the **sponsorship activities** undertaken by the Group during the **2025 reporting period**.

Contributions to Industry Associations and Organisations

Association / Organisation	Description	Amount (€)
ASEJU	Asociación Empresarial de Juego Autorizado	18.442,32 €
Plataforma para el Juego Sostenible	Asociación española plataforma para el juego sostenible	12.150,00 €
Club de Convergentes	Asociación Española Club de Convergentes	12.000,00 €
EXPOJOC	Patrocinio Congreso Expojoc 2025	17.695,00 €
Congreso ANESAR	Patrocinio Congreso Anesar 2025	4.425,00 €
ASAEBIN	Asociación Andaluza de Empresarios de Bingo	3.600,00 €
ASOBING	Asociación Andaluza de Pequeñas y Medianas Empresas de Bingo	1.800,00 €
ANESAR	Asociación Española de Empresarios de Salones de Juego y Recreativos	3.000,00 €
CEO	Asociación Cántabra de Empresas Operadoras	2.100,00 €
Comida Empresarial Azemar 2025	Patrocinio Comida Empresarial Azemar 2025	1.363,64 €
ACODISA	Asociación Andaluza de Comercializadores y Distribuidores de Máquinas Recreativas	720,00 €

Total annual contributions 77.295,96 €

11
Supported organisations and associations

77.295,96 €
Total annual contributions

Committed to supporting the development of the gaming industry and responsible gaming

9 Social Matters

For **ZITRO**, engagement with society is a fundamental element of its sustainable business model. The Company recognises that its operations generate both economic and social value in the communities where it operates and is therefore committed to making a positive contribution to local development, promoting quality employment, and maintaining transparent and constructive dialogue with its stakeholders.

Through responsible business practices, **ZITRO** seeks to create value beyond its commercial activities by supporting social cohesion, contributing to initiatives that promote the gaming industry, and collaborating with organisations that strengthen the economic and institutional fabric of the communities in which it operates.

9.1 Principal Risks

ZITRO's management model is founded on ethical principles and a commitment to responsible business practices aimed at creating sustainable, long-term value. The Company maintains a strong and ongoing commitment to society by contributing to economic and social development through the creation of quality employment, supporting shared growth, and ensuring the fair distribution of the value generated by its business activities.

The principal risks identified by **ZITRO** in relation to its impact on society include those arising from **social, economic and regulatory changes** that may affect the normal development of its operations. The Company also recognises as significant risks potential changes in the regulatory framework governing the gaming industry, evolving stakeholder expectations, and external events—including economic, public health, geopolitical and environmental developments—that may affect the communities in which it operates and, consequently, employment generation, the stability of its value chain and the continuity of its services.

9.2 Actions and Commitments

ZITRO maintains an active policy of stakeholder engagement based on continuous dialogue and open communication. The Company uses a range of communication channels to share relevant information about its business activities and to foster transparent and constructive relationships with its customers. As part of this approach, **ZITRO** operates a **free Customer Service Centre**, specifically designed to support its business customers by providing responsive and effective assistance.

As part of its commitment to sustainable development, **ZITRO** promotes initiatives that generate a positive impact on the communities in which it operates. The Group makes a significant contribution to employment creation, both directly and indirectly, fostering job opportunities across different regions and strengthening local economic development.

These actions reflect **ZITRO's commitment** to acting as a responsible corporate citizen by supporting productive economic activity, promoting shared and sustainable growth, and making a lasting contribution to the economic and social development of the communities in which it operates.

9.3 Supply Chain and Suppliers

For **ZITRO**, suppliers are a fundamental pillar of its value chain due to their direct impact on the quality, safety and performance of the Company's products. **ZITRO** applies a **risk-based supplier management approach**, under which the level of oversight and due diligence required is determined according to each supplier's criticality. This assessment is based on two criteria: **financial impact** and **operational materiality**, including suppliers that are considered strategically essential to the Group's business model.

Based on this assessment, **ZITRO** classifies suppliers into **three risk categories**, with each category subject to specific control requirements and policy acceptance obligations. This framework applies to suppliers managed by the **Supply Department** and engaged in product development activities.

During 2025, **ZITRO** conducted **eight supplier audits**, focusing on operational processes, product quality, responsible business conduct and ESG performance. These audits were undertaken to assess compliance, manage third-party risks and strengthen the Group's control framework. At the same time, the Company further enhanced its supplier assessment and monitoring systems by reviewing procedures, defining performance indicators and improving supply chain traceability. These initiatives support the gradual integration of sustainability criteria into supplier management while increasing transparency and oversight across the supply chain.

The Company maintains procurement and supplier selection procedures that are reviewed periodically to ensure transparent, objective and conflict-free purchasing processes. **ZITRO** prioritises long-term relationships that generate mutual value while ensuring compliance with contractual obligations, delivery schedules and quality standards.

Supplier Expectations and Requirements.

ZITRO requires its suppliers to:

(i) Comply with all applicable laws and regulations,

(ii) Adhere to internationally recognised principles, including the **Universal Declaration of Human Rights**, the **ILO Core Conventions**, and the **United Nations Global Compact**,

(iii) Protect the environment and ensure safe and healthy working conditions,

(iv) Prevent corruption and bribery and

(v) Respect human rights and provide safe, fair and healthy working environments.

In addition, all products and services supplied must meet the Group's high quality standards, and any non-conformities identified must be remedied without delay. These obligations are formally accepted by suppliers through the **Purchase Order** and the supplier evaluation forms. Suppliers may also consult the applicable corporate policies through **ZITRO's corporate website**.

Monitoring, Audits and Corrective Measures.

ZITRO carries out periodic supplier assessments and reserves the right to conduct audits and inspections to verify compliance with its internal policies, applicable legislation and contractual obligations. Where non-compliance is identified, the Company seeks to implement appropriate corrective actions. If a satisfactory resolution cannot be achieved, **ZITRO** may apply contractual sanctions, including termination of the business relationship.

At the same time, the Company encourages suppliers to propose continuous improvement initiatives that strengthen commercial relationships and enhance the resilience of the value chain.

Sustainable Production and Circular Economy.

In line with its ESG strategy, **ZITRO** promotes sustainable and socially responsible production practices throughout its supply chain by encouraging the efficient use of resources, reducing environmental impacts, and fostering the adoption of **circular economy** principles among its suppliers.

9.4 Consumers

For **ZITRO**, safeguarding the health, safety and protection of those who interact with its products is a fundamental element of its commitment to responsible business practices. Although the Company does not engage directly with end consumers, it recognises its responsibility throughout the value chain by ensuring that the products supplied to operators and distributors meet the highest standards of quality, safety and performance. This preventive approach strengthens confidence across the gaming industry, reduces risks associated with the use of its products, and contributes to a safe and responsible gaming experience in all the markets where **ZITRO** operates.

As **ZITRO** markets its products exclusively through a **business-to-business (B2B)** model, supplying operators and distributors rather than end users, the Company does not maintain a direct relationship with consumers. Consequently, its measures to protect the health and safety of end users focus on ensuring that all products supplied to customers comply with stringent technical, regulatory and safety requirements throughout their manufacturing, distribution and installation.

Similarly, as there is no direct interaction with end consumers, **ZITRO** does not operate a dedicated consumer complaints mechanism. All communications, complaints and incidents are managed through the Company's business customers, who act as intermediaries in the operation of the gaming equipment. Through this channel, **ZITRO** investigates and resolves any technical or commercial issues that may arise, providing specialised support and an effective response through its established customer service channels.

9.5 Tax Information

ZITRO did not receive any public grants or subsidies during the reporting period. The following section presents the Company's profit before tax and the income tax expense accrued for the reporting period.

Profit and Income Taxes by Country

Total Profit Before Tax
100.229.630 €

Total Income Tax Expense
-17.907.523 €

Country	Profit Before Tax (€)	Income tax Expense (€)
Argentina	5.575.839	-1.468.200
Colombia	1.994.516	-744.800
India	94.014	-80.334
Luxembourg	66.457.986	-7.708.369
Malta	35.180	-
Mexico	13.020.726	-3.908.769
Spain	15.151.765	-2.901.489
Peru	3.635.299	-1.088.795
USA	-5.735.695	-6.767
Total	**100.229.630**	**-17.907.523**

1 ANNEX: Index of Contents Required under Law 11/2018 on Non-Financial Information and Diversity

Index of Contents Required under Law 11/2018			
Information Required under Law 11/2018	**Material Topic**	**Page(s) in the Report**	**Reporting Standard (GRI Standards, latest version unless otherwise indicated)**
GENERAL INFORMATION			
Brief description of the business model, including its business environment, organisation and structure	Material	8-10	GRI 2-6
Markets in which the Company operates	Material	8-10	GRI 2-1 GRI 2-6
Organisational objectives and strategy	Material	11	GRI 2-1
Principal factors and trends that may affect the Company's future development	Material	16-17	GRI 3-3 (Policies and Commitments)
Reporting framework applied	Material	6-14	GRI 1
ENVIRONMENTAL MATTERS			
Management approach: Description and outcomes of policies relating to these matters, together with the principal risks associated with them and linked to the Group's activities	Material	14-18,19	GRI 3-3 (Policies and Commitments)
Detailed General Information			
Detailed information on the current and foreseeable effects of the Company's activities on the environment and, where applicable, on health and safety	Material	19	GRI 3-3 (Policies and Commitments)
Environmental assessment or certification procedures	Material	28	GRI 3-3 (Policies and Commitments)
Resources dedicated to the prevention of environmental risks	Material	19	GRI 3-3 (Policies and Commitments)
Application of the precautionary principle	Material	14-18	GRI 2-23
Amount of provisions and guarantees for environmental risks	Material	19	GRI 3-3 (Policies and Commitments)

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Information Required under Law 11/2018	**Material Topic**	**Page(s) in the Report**	**Reporting Standard (GRI Standards, latest version unless otherwise indicated)**
Pollution			
Measures to prevent, reduce or remediate emissions that significantly affect the environment, taking into account any specific form of atmospheric pollution generated by the Company's activities, including noise and light pollution	Material	N/A	N/A
Circular Economy and Waste Prevention and Management			
Measures for the prevention, recycling, reuse, other recovery operations and disposal of waste	Material	25-29	GRI 306-1 GRI 306-2 GRI 306-3 a 306-5
Measures to combat food waste	No Material	N/A	N/A
Sustainable Use of Resources			
Water consumption and water supply in accordance with local constraints	Material	27	GRI 303-1 a 303-3 GRI 303-5
Consumption of raw materials and measures adopted to improve the efficiency of their use	No material	N/A	N/A
Direct and indirect energy consumption	Material	28	GRI 302-1
Measures adopted to improve energy efficiency	Material	29	GRI 3-3 (Policies and Commitments)
Use of renewable energy	Material	28-29	GRI 302-1

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Information Required under Law 11/2018	**Material Topic**	**Page(s) in the Report**	**Reporting Standard (GRI Standards, latest version unless otherwise indicated)**
Climate Change			
Greenhouse gas (GHG) emissions generated as a result of the Company's activities, including the use of the goods and services it produces	Material	28-29	GRI 305-1 GRI 305-2
Measures adopted to adapt to the impacts of climate change	Material	28-29	GRI 3-3 (Policies and Commitments)
Voluntary medium- and long-term greenhouse gas (GHG) emissions reduction targets and the measures implemented to achieve them	Material	30-34	GRI 3-3 (Policies and Commitments)
Biodiversity Protection			
Measures adopted to preserve or restore biodiversity	No Material	N/A	N/A
Impacts caused by activities or operations in protected areas	No material	N/A	N/A
SOCIAL AND EMPLOYEE MATTERS			
Management approach: Description and outcomes of policies relating to these matters, together with the principal risks associated with them and linked to the Group's activities	Material	35	GRI 3-3 (Policies and Commitments)
Employment			
Total number and distribution of employees by country, gender, age group and professional category	Material	N/A	GRI 405-1 (Employee diversity by professional category, gender and age group)
Total number and distribution of employment contracts, and average annual workforce by contract type (permanent and temporary), working time arrangement (full-time and part-time), gender, age group and professional category	Material	38-43	GRI 2-7 (Employees by employment contract, working time arrangement and gender)
Number of employee dismissals by gender, age group and professional category	Material	44	GRI 3-3 (Policies and Commitments)
Average remuneration and its year-on-year evolution, broken down by gender, age group and professional category, or by equal-value work	Material	45	GRI 3-3 (Policies and Commitments)
Gender pay gap, remuneration for equal-value work and average remuneration of the Company	Material	45	GRI 3-3 (Policies and Commitments)

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Information Required under Law 11/2018	**Material Topic**	**Page(s) in the Report**	**Reporting Standard (GRI Standards, latest version unless otherwise indicated)**
Average remuneration of directors and senior executives, including variable remuneration, attendance fees, severance payments, contributions to long-term savings schemes and any other remuneration, broken down by gender	Material	45	GRI 3-3 (Policies and Commitments)
Implementation of the Right to Digital Disconnection Policy	Material	46	GRI 3-3 (Policies and Commitments)
Number of employees with disabilities	Material	46	GRI 3-3 (Policies and Commitments)
Labour Practices			
Working time arrangements	Material	47	GRI 3-3 (Policies and Commitments)
Number of hours lost due to absenteeism	Material	48	GRI 3-3 (Policies and Commitments)
Measures to facilitate work-life balance and promote the shared exercise of parental responsibilities	Material	47	GRI 3-3 (Policies and Commitments)
Occupational Health and Safety			
Occupational health and safety conditions	Material	52	GRI 3-3 (Policies and Commitments)
Workplace accidents, particularly their frequency and severity, as well as occupational diseases, broken down by gender	Material	53-55	GRI 403-9 (Work-related injuries); GRI 403-10 (Work-related ill health)
Labour Relations			
Organisation of social dialogue, including procedures for informing, consulting and negotiating with employees	Material	49	GRI 3-3 (Policies and Commitments)
Mechanisms and procedures implemented to promote employee involvement in the management of the Company through information, consultation and participation	Material	49	GRI 3-3 (Policies and Commitments)
Percentage of employees covered by collective bargaining agreements, by country	Material	49	GRI 2-30
Balance of collective bargaining agreements, particularly in relation to occupational health and safety	Material	49	GRI 3-3 (Policies and Commitments)

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Information Required under Law 11/2018	**Material Topic**	**Page(s) in the Report**	**Reporting Standard (GRI Standards, latest version unless otherwise indicated)**
Training			
Training policies implemented	Material	50	GRI 404-2
Total number of training hours by professional category	Material	50	GRI 3-3 (Policies and Commitments); GRI 404-1 (Total training hours by professional category)
Universal Accessibility			
Universal accessibility for persons with disabilities	Material	51	GRI 3-3 (Policies and Commitments)
Equality			
Measures adopted to promote equal treatment and equal opportunities for women and men	Material	51	GRI 3-3 (Policies and Commitments)
Equality plans, measures adopted to promote employment, and protocols against sexual and gender-based harassment	Material	51	GRI 3-3 (Policies and Commitments)
Policy against all forms of discrimination and, where applicable, diversity management	Material	51	GRI 3-3 (Policies and Commitments)
HUMAN RIGHTS			
Management approach: Description and outcomes of policies relating to these matters, together with the principal risks associated with them and linked to the Group's activities	Material	56	GRI 3-3 (Policies and Commitments)
Human Rights Due Diligence			
Implementation of human rights due diligence procedures and measures to prevent, mitigate, manage and remedy potential human rights impacts	Material	56	GRI 2-23 GRI 2-26
Reports of human rights violations	Material	56	GRI 3-3 (Policies and Commitments) GRI 406-1
Measures implemented to promote and ensure compliance with the ILO Core Conventions relating to freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupation; the elimination of forced or compulsory labour; and the effective abolition of child labour	Material	56	GRI 3-3 (Policies and Commitments)

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Information Required under Law 11/2018	**Material Topic**	**Page(s) in the Report**	**Reporting Standard (GRI Standards, latest version unless otherwise indicated)**
ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS			
Management approach: Description and outcomes of policies relating to these matters, together with the principal risks associated with them and linked to the Group's activities	Material	57-58	GRI 3-3 (Policies and Commitments)
Measures adopted to prevent corruption and bribery	Material	59-60	GRI 3-3 (Policies and Commitments) GRI 2-23 GRI 2-26
Measures to combat money laundering	Material	60	GRI 3-3 (Policies and Commitments) GRI 2-23 GRI 2-26
Contributions to foundations and non-profit organisations	Material	61	GRI 2-28
SOCIETY			
Management approach: Description and outcomes of policies relating to these matters, together with the principal risks associated with them and linked to the Group's activities	Material	62	GRI 3-3 (Policies and Commitments)
Company Commitments to Sustainable Development			
Impact of the Company's activities on employment and local development	Material	62	GRI 3-3 (Policies and Commitments)
Impact of the Company's activities on local communities and the surrounding area	Material	62	GRI 3-3 (Policies and Commitments)
Relationships maintained with local community stakeholders and the forms of dialogue established with them	Material	63	GRI 2-29
Memberships and sponsorship activities	Material	61	GRI 3-3 (Policies and Commitments)
SUPPLY CHAIN AND SUPPLIERS			
Integration of social, gender equality and environmental considerations into the procurement policy	Material	64	GRI 3-3 (Policies and Commitments)
Consideration of suppliers' and subcontractors' social and environmental responsibility in business relationships	Material	64	GRI 2-6
Supplier monitoring and audit systems and their results	Material	64	GRI 2-6

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Information Required under Law 11/2018	**Material Topic**	**Page(s) in the Report**	**Reporting Standard (GRI Standards, latest version unless otherwise indicated)**
Consumers			
Measures to protect consumers' health and safety	No Material	N/A	N/A
Consumer complaints management systems, complaints received and their resolution	No Material	N/A	N/A
Tax Information			
Profit earned on a country-by-country basis	Material	66	GRI 3-3 (Policies and Commitments)
Income taxes paid	Material	66	GRI 3-3 (Policies and Commitments)
Public grants received	Material	66	GRI 201-4 en lo que respecta a subvenciones