

# ZEDIS

# Sustainability Report 2024

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**Grupo ZEDIS**

**Statements of non-financial information 2024**

Year from 1 January to 31 December 2024



We design & build with you  
for a better tomorrow

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# 1. Business model

## 1.1. Business environment

ZEDIS, S.L., hereinafter ZEDIS, is a family company situated in Lliçà d'Amunt, Barcelona, devoted to the design, manufacturing and installation of advertising vehicles and integrated solutions for points of sale since 1979.

The integration of all processes of design, manufacturing, installation and maintenance, the capacity of working with multiple materials with a high quality and the vocation to provide clients with a complete service is what has allowed ZEDIS to position itself as a competitive company and a standard-bearer in its sector, with over 40 years of experience.

In 2017, Proyectos e Instalación de Mobiliario Urbano, S.A.U., hereinafter PRIMUR, joined Grupo ZEDIS. PRIMUR is a company located in Gijón, specialising in the design, manufacturing, installation and maintenance of integrated furniture solutions of large format in urban environments. Its design of products includes canopies, kiosks, toilets, pavilions, modular travellers' stations, beach equipment, among other services, which are customised to the needs of every client.

Grupo ZEDIS is comprised by:

Company	Country	List of centres	Activity	No. of average employees 2024
ZEDIS, S.L.	Spain	Main headquarters, Lliçà d'Amunt	Office and production centre	266
ZEDIS, S.A.	Panama	Commercial Office in the City of Panama	Commercial representation	1
ZEDIS do Brasil comercio e importação de mercadorias para suporte publicitário Ltda.	Brazil	Commercial office in São Paulo	Commercial representation	1
ZEDIS Japón	Japan	n/a <sup>1</sup>	Commercial representation	0
Proyectos e Instalación de Mobiliario Urbano, S.A.U.	Spain	Gijón, Asturias	Office and production centre	62
		Valencia <sup>2</sup>	Store	4
	France	Paris	Commercial representation	0

The perimeter of data reported in this report encompasses the companies ZEDIS and PRIMUR as these are the companies generating industrial activity of manufacturing and sale of products, and this makes them relevant for the materiality analysis<sup>3</sup>.

<sup>1</sup> For the company ZEDIS Japan, there is no permanent physical location.

<sup>2</sup> For the centre in Valencia no data are reported on environmental matters such as the level of consumption of water and electricity.

<sup>3</sup> The companies situated in the centres of Panama, Brazil, Japan and France are not considered relevant for the analysis of materiality given the number of employees and the environmental impact. In forthcoming reports, there will be data reported on these aspects.

## 1.2. Markets

Grupo ZEDIS works for different markets, with the main ones being: cosmetics, tobacco, lottery, retail, electronics and street furniture.

Grupo ZEDIS has a history of having or having had a commercial relationship with the following countries:

Europe		
Albania	Finland	Norway
Andorra	France	Poland
Austria	Germany	Portugal
Belgium	Gibraltar	Romania
Bulgaria	Greece	Slovakia
Belarus	Hungary	Slovenia
Croatia	Ireland	Spain
Cyprus	Italy	Sweden
Czech Republic	Lithuania	Switzerland
Denmark	Luxemburg	The Netherlands
Estonia	Malta	United Kingdom
America		
Argentina	Costa Rica	Panama
Brazil	Ecuador	Peru
Canada	El Salvador	United States
Chile	Mexico	
Colombia	Nicaragua	
Africa		
South Africa		
Asia		
Indonesia	Japan	Malaysia
Middle East		
Saudi Arabia	Kuwait	Oman
United Arab Emirates	Qatar	

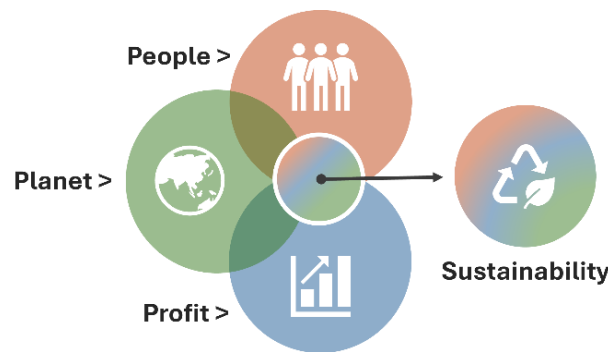
## 1.3. Governance

With the objective of completing a continuous analysis of the management of the impacts of the company on the economy, the environment, people and on the strategy and operations of the organisation, the following structure of government has been defined:

[Board of Directors \(BD\)](#). It supervises the activity of management and its alignment with strategy. One of its main missions is leading the way in the long-term to guarantee the sustainability of the business.

The Department of Quality and Certification – Sustainability QHSE presents periodically to the BD and MC follow-up all of the actions completed in the field of sustainability and the strategic lines of the department in a manner that ensures the alignment with the commitments described in the integrated management policy of Grupo Zedis.

We have taken as a reference the concept of Triple Bottom Line:



Definition of commitments in the scopes:

- Social (*people*)
- Environment (*planet*)
- Good governance (*profit*)

Definition of an integrated policy:

- Environment
- Quality
- Prevention of labour risks

Management Committee (MC). From the Commercial Management and Management of operations of Grupo ZEDIS meetings are led with the people in charge of each area.

The MC completes both consultive and advisory tasks, and it also takes part in decision-taking, establishing control guidelines where it deems fit.

It deals with the following themes:

- Defining a strategic framework
- Creating an efficient organisational structure
- Defining operational strategies, seeking to achieve objectives
- Design of improvement and corrective measures where there are deviations between the objectives established and the results
- Completing proposals for improvement and investments
- Assessment and analysis of the development of certain specific projects and plans that are underway
- Alignment of strategies and actions between the various areas of the company
- Standardisation in project management methodology

We must note that in the period of 2024 we have maintained the same system of periodical meetings carried out in 2023. These meetings guarantee the revision, maintenance and changes both in the processes as well and in the structure as the management of the process of enlarging the productive spaces, a key aspect in the drive of changes, the design of the construction of 3 warehouses annexes to the existing warehouse of Lliçà d'Amunt.

To respond to the commitment in Sustainability, the design of the warehouses was carried out under the certification of construction BREEAM (*Building Research Establishment Environmental Assessment Methodology*).

To do this there was a previous assessment under an initial diagnosis and thus the objectives were set, which in this case were Excellent Level, which oscillates in the range of points of BREEAM obtained in 70 and 84 points.

For the completion of the initial diagnosis of the phase of design and with the purpose of guaranteeing points not only in the development phase but also in the execution of the construction phase, the following categories were analysed:

1. Management
2. Health and wellness
3. Energy
4. Transport
5. Water
6. Materials
7. Waste
8. Use of soil and ecology
9. Pollution
10. Innovation

The result obtained in the BREEAM design phase was Excellent reaching a percentage of points of 75.05%

The MC of Grupo ZEDIS comprises 8 members, with a percentage of representation of women 50%.

Works Committee (WC). The function is representing the working persons before the company and negotiation on the working conditions at the centres located at Lliçà d'Amunt and Gijón.

The WC of ZEDIS comprises 8 legal representatives of workers, with a percentage of representation of women of 25%.

The WC of PRIMUR comprises 5 legal representatives of workers, with a percentage of representation of women of 20%.

In both committees, management procedures are carried out related to the negotiation between the company and the representatives of the workers on new labour conditions, timetables, calendar, overtime, company measures, and the workday, among other subjects of interest.

Committee of Health and Safety at Work (CHSW). It is a joint and collegiate body with its core function being the regular and periodic consultation of the actions of the company concerning risk prevention.

The CHSW is a body that must be created in all companies or work centres with 50 or more workers. It comprises prevention delegates, on the one hand, and the employer and/or its representatives having the same number as prevention delegates, on the other hand. Its meetings are attended with a voice and no vote, by Trade Union Delegates and the technical managers of prevention in the company who are not part of the body.

As to the responsibilities attributed to the CHSW, they are the following in compliance with Article 39.1.1 of the LPRL [Law on Labour Risk Prevention]:

- a) Participating in the creation, putting into practice and assessment of the plans and programmes of prevention of risks at the company.
- b) Promoting initiatives on methods and procedures for the effective prevention of risks, proposing to the company the improvement of conditions or the correction of existing deficiencies.

As to the frequency of the meetings of the CHSW, Article 38.3 LPRL establishes that "The Committee of Health and Safety shall meet every quarter and whenever it is requested by any of the represented parties in the above. The Committee shall adopt its own rules of operation." That is, the quarterly frequency of the meetings of the CHSW is conditioned subject to the request of any of the represented parties.

The CHSW of ZEDIS comprises 3 prevention delegates, 4 representatives of the company and 1 invited member, with a percentage of representation of women of 37.50%. Note: On the basis of the production changes the manager of Processing Engineering joined the meeting.

The CHSW of PRIMUR comprises 2 prevention delegates, 2 representatives and 2 invited members, with a percentage of representation of women of 16.67%.

Each of these bodies analyses the performance results of the processes within their scope of responsibility, taking decisions which are aligned with the strategy and the sustainable development objectives identified. All decisions are escalated and informed to the MC. These decisions are recorded in minutes for their later follow-up.

As a global system, for the various committees indicated, all information and the decision-taking is documented through the computer platform *Dynamics 365* and in *Power Business Intelligence*.

[Compliance Committee \(CC\)](#). It carries out a follow-up of the result of the Ethics Channel implemented in June 2023, with the purpose of complying with the requirements of Law 2/2023, “regulating the protection of persons informing on regulatory breaches and fighting against corruption”.

The CC of Grupo ZEDIS comprises its vice-chairman, the manager of Administration and Finances, the manager of HR and the manager of Quality and Certification – Sustainability QHSE.

Moreover, through the bodies of government it is also ensured that conflicts of interest are prevented and mitigated. For this reason, the organization has a Conduct Handbook and an Ethics Code. It has been in the 1st quarter of 2025 when the meetings of the WC, initiating a review of the GGII and the definition of actions planned, among other things, has updated the documentation, the follow-up of files and indicators.

Note: The organisation chart of Grupo ZEDIS is found in Annex 7.3.

## 1.4. Objectives and strategies

In June 2024, a new Strategic Plan was established for Grupo ZEDIS for the period 2024-2028. Fruit of the work of the MC, updates were established in relation to the Mission, Vision and Values:

### [Mission:](#)

“We work to provide integrated solutions, of quality and innovative reflecting the comprise of the company with excellence, innovation and satisfaction of clients”

### [Vision:](#)

“We wish to be a reference for our clients, leading the progress of its industries with operational excellence”

### [Values:](#)

1. Passion for our clients: We demonstrate empathy with the needs of our clients and provided innovative solutions exceeding their expectations
2. We are integrated: We look for an optimal solution for the products and services of our clients, considering all material and options possible in our processes of design and production and we do it with excellence
3. We are family: We understand the diversity of interests: We recognise that each member of the family has unique interests and perspectives. We value diversity as sources of wealth and growth for our family and our relationships. We seek to understand differences and work together to create a professional environment which is inclusive and respectful
4. We value integrity and honesty: We consider that they are fundamental pillars of our family relationships. We act with transparency and coherence at all times, keeping faith with our values and ethical principles. This allows us to build links of trust over time and foster a spirit of mutual respect
5. Teamwork: We work as a team internally and with our clients. We foster the training of people who can develop professionally within the organisation

Strategic objectives. The strategy is focused on 6 main axes:



To achieve sustainable, scalable and global growth, the following is considered:

- **Sustainable growth**
  - Profitable clients of an important size
- **Diversification to new markets and clients**
  - Extending our client base
  - Growing in new markets:
    - America as a priority
    - Selling existing products to current clients in new geographical areas
- **New products and solutions**
  - Retail
  - Innovation of solutions: of own products to the sale to third parties such as for instance Vending as a services, ZEDIS as a retailer
  - Products to use on a continuous base which are part of the manufacturing capacity to eliminate lower production moments, with the calculation of costs and differentiated margins
- **Operational efficiency**
  - Operational improvement of the factories
  - Extension of the production capacity: new replicable industrial platform
  - Selection and integration with external manufacturing partners
  - Innovation and improvement of processes, digitalisation and automation
  - Optimisation of inventories
- **Team**
  - Feeling of belonging to professional careers and middle management... “Professionalisation”
  - Sizing workloads correctly and the needs of resources by department
- **Environmental sustainability**
  - Responding to the requirements of environmental sustainability of the clients
  - Taking in account the Sustainable Development Goals (SDGs) 2030 of the United Nations

### 1.4.1. Contribution to the Sustainable Development Goals

The strategic link with Sustainable Development Goals and the commitments adopted described in the Integrated Policy of Grupo ZEDIS, has allowed the integration of aspects of ESG in all processes of the company.

#### Environment



- Management of the life cycle in the manufacturing of products
- Principle of prevention of contamination, with the correct segregation of waste
- Decarbonisation process: generation of solar energy
- Optimisation of the consumption of raw materials
- Consumption of materials which are not harmful for the environment and the health of people
- Optimisation of the use of packaging in manufactured products
- Responsible consumption of water. Reduction of the consumption in agreement with the protocol of action due to the risk of a drought

#### Social



- Management of the Equality Plan
- Training plans focused on increasing competencies for the work post
- Minimisation of incidents in health and safety for the workers
- Prioritising close suppliers for purchasing management

#### Gobernanza



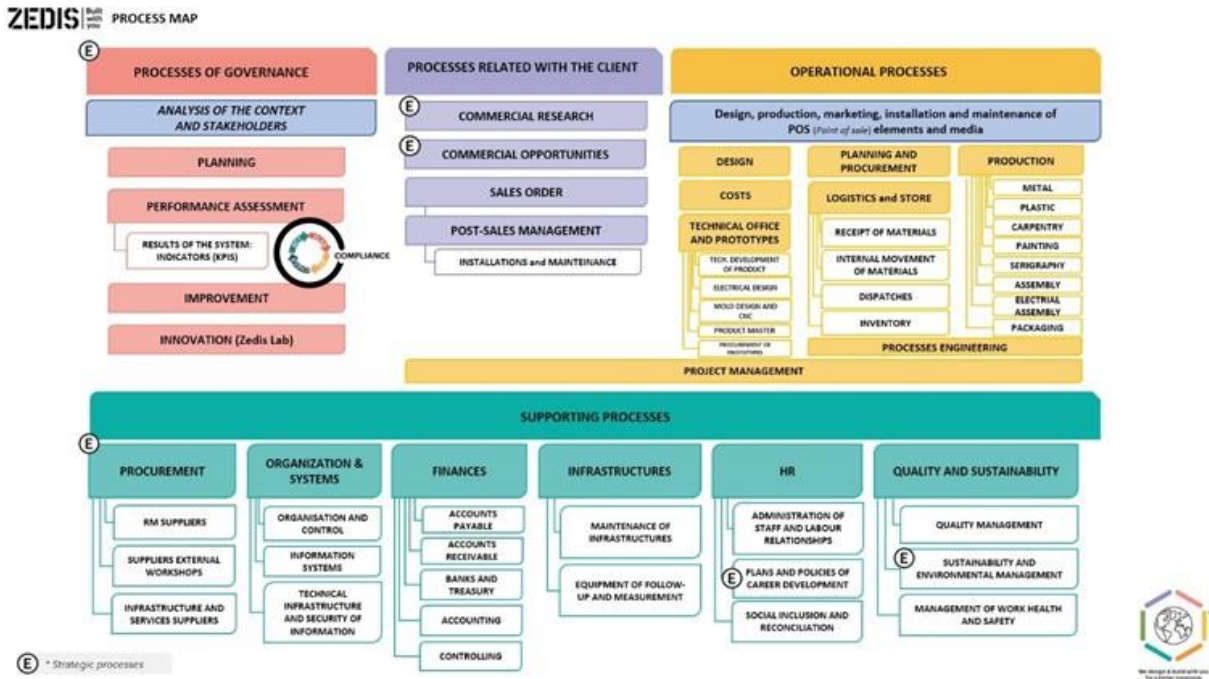
- Management Committees and Committee of Work Health and Safety and the Works Committee
- Generation of strategic alliances by area/department
- Follow-up and control of legal compliance

### 1.5. Risks and opportunities

The risks and opportunities are identified through systematic assessments. Every manager of a process carries out an analysis of their internal and external context identifying such opportunities and risks. According to the points scale obtained for every risk and/or opportunity, concrete actions are identified which are escalated to the MC for their review and follow-up.

Risks and opportunities identified are registered in each of the Process Files, and this is a way to guarantee that this information is transferred to all staff of the organisation, to ensure that the focus is boosted and the objectives set can be reached.

Below you will find the Map of Processes of Grupo ZEDIS:



### 1.6. Analysis of materiality

For each of the stakeholders or parties concerned identified in each process of Grupo ZEDIS, we document:

- Their needs
- Their general expectations
- Their expectations in Work Health and Safety
- Their environmental expectations
- Their requirements

Stakeholders	Needs	General expectations	Expectations in work health and safety	Environmental expectations	Requirements
Clients	Products and services included in our scope	High quality of the product, in addition to a good service (delivery) and a fair price	Strict compliance with all legal requirements to ensure a safe and health workstation	A strict compliance with all legal requirements to ensure appropriate environmental behaviour	Management of the planning of production, Non-conformities and complaints, Constant communication
Shops using the displays/ POS and street furniture of Grupo ZEDIS of our clients	Receiving the furniture of our client at their facilities and assembling them at the defined place	Causing the least possible disruption at their facilities	Not disturbing the systems of health and safety established by the user shops and correctly following all of their recommendations	Integrating our behaviour in environmental management	Coordination of installations

Stakeholders	Needs	General expectations	Expectations in work health and safety	Environmental expectations	Requirements
Users of the products of Grupo ZEDIS installed	Products and services included in our scope	Quality of the product, suitable state of preservation and, where applicable, of cleanliness	Compliance of the conditions of security and ergonomic and hygiene conditions of the products	Protection of the environment without losing benefits	Compliance with the regulations of the product Non-conformities and complaints
Factories surrounding the industrial estate Housing	Development of the activity without incidents	Causing the least possible disturbance	Compliance with safety conditions to avoid accidents that may affect them	Protection of the environment Absence of smells and noise Not throwing away unauthorised waste in public waterways	Compliance with the regulations Complaints
Ownership	Having a leading company in the national and international arenas	Economic profit by satisfying clients	Having a headcount of people with minimum risks of health and safety at work	Integrating well in the aspirations of the local society of maintaining a clean planet	Compliance with regulations Correct use of the facilities Efficient management of the company Versatile staff Innovation
Other group companies	Having a reference for attitudes and behaviour	High quality of the product manufactured	Finding a partner with high aspirations in health and safety	Finding a partner with good environmental performance	Requirements
Competent Authorities including the Council	Regulation and supervision of the activity of the organisation	Complying with current regulations in force and the control of the activity	A good compliance with legal requirements on the Prevention of Labour Risks	Complying with regulations in force and controlling the activity	Compliance with Regulations
Suppliers	Purchase orders and service	Loyalty	Finding support for safe and healthy work positions at their company (leading suppliers by example)	Having an impeccable environmental behaviour	Managing the solvency of the company suitably
Subcontractors	Purchase orders and service	Loyalty	Finding support for safe and healthy work positions	Finding the facilities to carry out the management of their waste at work	Business coordination
Temporary employment agencies	Requests of workers with the skills requested	Loyalty	Material and training resources to execute their work in a safe way	Finding the facilities to carry out the management of their waste at work	Business coordination
Banks	Accounts, financing and credit	Long-term commitment. No competition	A strict compliance with all legal requirements to ensure a safe and healthy workplace	A strict compliance with all legal requirements to ensure suitable social behaviour	Management of the treasury by the Department of Administration

Stakeholders	Needs	General expectations	Expectations in work health and safety	Environmental expectations	Requirements
Staff	Monthly salary Safe and healthy workplaces	Stability, motivation and a good work environment	Material and training resources to execute work in a safe way	Being in conformity with local ambitions on the maintenance of conditions of the planet	Solvency of the company Suitable transfer of information Communication channel for possible improvements Quality, environmental and health and safety management
Committee of Health and Safety at Work	Being duly informed of all strategic efforts in connection with the themes of safety and health	Fluent dialogue with the company	Resolving all concerns about the consultation and participation of the workers in general	Taking part in the efforts for a correct environmental behaviour	Meeting of the CHSW

At Grupo ZEDIS, we are focused on and committed with our clients so that beyond documenting these expectations, we hold regular meetings with them to complete an analysis of the state of their projects and our actions with their requirements for the environment, for work health and safety and in the social arena. With these follow-up meetings we ensure that the projects forecast materialise.

Based on the new European regulations of sustainability corporate information (CSRD) and Sustainability (NEIS/ESRS), there are plans for a new materiality analysis in 2025 to define the list of relevant affairs and to have an approach guaranteeing the own compromise with a circular economy at the same time as paying attention to the social and labour matters.

In 2022 a work group was created with the involvement of the Departments of Design, Quality and Sustainability, Sales and Human Resources where the commitments described above linked to each SDG were detailed.

To reinforce these commitments and concepts, an own logotype was designed to raise awareness in all internal notices sent.



## 1.7. Principles governing this report

The information reported in this report shall accompany the consolidated annual financial statements for financial year 2024. Non-financial information has been verified by AENOR CONFIA, S.A.U., in its capacity as a service for verification, in compliance with Law 11/2018, and Article 49 of the Code of Commerce.

The reporting framework used for the development of this report is the *Global Reporting Initiative*, GRI standards, the international framework of reporting for drafting sustainability reports that contemplate the requirements set forth under Article 49 of Royal Decree of 22 August 1885, publishing the Code of Commerce.

## 2. Policies

### 2.1. Description and result of the policies

The declaration of the maximum organ of government on the importance of sustainable development for Grupo ZEDIS and its strategy of contribution is detailed through the integrated management policy covering all areas on the level of voluntary commitments, management systems implemented, legal requirements and client expectations.

Below, you will find the integrated policy in its fourth review on 15/06/2023:

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Grupo ZEDIS is formed by a group of innovative companies, with a strong commitment to sustainability, and therefore it integrates aspects relating to the planet, people and good governance.

To this end, the various objectives and actions are deployed to comply with this environmental, social, product quality commitment, with ethical leadership and good governance applicable to the global processes of the companies of the Group.

The companies of Grupo ZEDIS for which this policy is defined are:

- ZEDIS: for its activities of design, production, marketing, installation and maintenance of POS (Point of Sale) advertising elements and media and furniture for shops in different materials and components.
- PRIMUR: for its activities of design, development, production, installation, maintenance and post-sales service of street furniture.

The scope of application of this integrated policy is for all companies of Grupo ZEDIS (ZEDIS and PRIMUR). Therefore, the Management of Grupo ZEDIS declares and disseminates to all stakeholders this integrated policy (Quality, Environment, Health and Safety at Work, as well as Social Management), which is the framework of reference for its compliance.

#### Quality Management System

With the purpose of guaranteeing the compliance with client expectations, Grupo ZEDIS is certified in compliance with Standard UNE-EN-ISO-9001, assuring a Quality Management System that allows the permanent improvement of its service and the assistance to the requirements of our Clients and the demands of the Company and which can be the basis for continuous improvement. To do this, the following commitments are established:

- Improving the range of products to better cover and satisfy client needs.
- Increasing staff professionalism to assist and advise customers better.
- Developing technology and innovating constantly in our teams, facilities and work processes to assist demands better.

#### Environmental Management System

Grupo ZEDIS is aware of the concerns of Society with the preservation and protection of the Environment. Therefore, it is certified in compliance with Standard UNE-EN-ISO-14001, assuring an Environmental Management System consistent with the need to preserve the Environment and the place where our activities are developed. To do this, the Organisation adopts an active position in the protection of the Environment with the purpose of minimising its deterioration, taking on the following commitments:

- Identifying and assessing environmental effects associated to our activities, products and services on all levels of the organisation throughout the life cycle of the product.
- Introducing, where possible, ecodesign criteria in the development of new products as well as providing information on the above to our clients.
- Focusing environmental management of the organisation on the planning of preventative measures for better management of resources and minimisation of environmental impact.

#### System of Management of Work Health and Safety

Grupo ZEDIS considers that people are the most important asset of our company. Therefore, it undertakes to preserve the safety, health and wellbeing of people working for the organisation in agreement with Standard UNE-EN-ISO-45001, ensuring a System of Management of Health and Safety at Work. With the aim of providing safe and healthy workplaces, the organisation acquires the following commitments:

- Preventing lesions and the deterioration of health related to work, guaranteeing that staff develop their work in safe and healthy places.
- Eliminating the dangers and reducing the risks directly affecting health of workers, improving working conditions and raising the levels of Safety, Health and Wellbeing fostering a model of management of prevention intending to constantly improve working conditions.

#### Social Aspects

At Grupo ZEDIS we value the implication and participation of working people in all those aspects that are of their interest, all of the above through the different work groups created at the company.

- Committee of the Equality Plan: it ensures the compliance with equality principles.
- Committee of Health and Safety: it ensures the compliance with the measures of health and safety for working people.
- Works council: it represents working people before the company and negotiates on working conditions.

In the application of our social commitment:

- We work with suppliers in the vicinity for the positive impact on the nearby geographical surroundings.
- We keep the track record of collaboration with special employment centres.
- We foster equal opportunities among the persons that are part of the company.
- We create plans of development of internal talent.

#### Chain of custody

All products reaching clients have gone through several transformations, many of which have happened outside the doors of the company. From their obtaining in the natural medium (or, in the case of recycled material, from their place of recycling) up to their final delivery to the consumer, the material comprising the products have constantly changed ownership, and the owner is responsible for the transformations applied.

With the objective of contributing to the sustainable management of natural resources, ZEDIS has implemented a System of Management of the Chain of Custody based on PEFC regulations that allows us to secure the origin of all material coming in and going out with a forestry or tree origin, leaving evidence at all times of who is or has been responsible for the transformations of the above.

Therefore, the implementation of the Chain of Custody in compliance with PEFC regulations allows us to give a credible guarantee to clients, companies, public authorities or end consumers that the articles sold at ZEDIS come from forests managed in a sustainable way, as well as fostering the offer and demand of products from forests managed in a sustainable way.

With the purpose of ensuring the compliance with the PEFC Chain of Custody, the Management of ZEDIS, S.L. undertakes to:

- Ensure and demonstrate versus any stakeholders that the products with PEFC Certificates partly or totally come from forests managed in a sustainable way.
- Not marketing forestry or tree materials or products with are suspicious of coming from illegal sources, until the suspicion has been resolved.
- Complying with the labour requirements of work health and safety.

Aspects of ecodesign

In its drive to preserve the Environment, PRIMUR is certified in compliance with standard UNE-EN-ISO 14006, considering that the System of Management of Ecodesign is an integrated part of its process of business management of products and services, establishing the procedures in compliance with the nature, size and significant environmental impact of the products designed and developed by the organisation throughout their life cycle. The scope of the ISO 14006 standard includes the Design of Street Furniture.

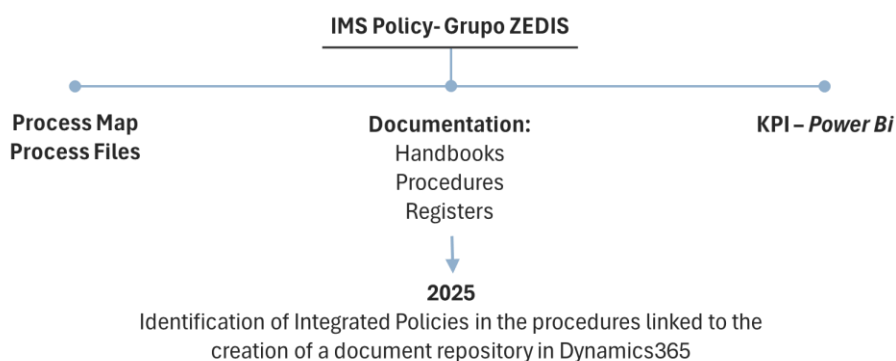
PRIMUR, therefore, adopts the following commitments in connection with ecodesign:

- Constantly improving the environmental performance of the products manufactured, on the basis of the knowledge of the environmental aspects from design and development and throughout its life cycle, avoiding the transfer of adverse environmental impact from one stage to another.
- Fostering the continuous search for new products incorporating techniques or criteria of ecodesign that may improve their performance from the environmental viewpoint.
- Ensuring the compliance with the requirements of environmental legislation related to the environmental aspects of their products that are applicable.

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This policy is made public on the website: <https://www.zedis.com/en/sustainability/>

The integrated management policy is the basis through which the strategy and design of each of the actions is created to ensure that the commitments are transferred to the procedures and conducts of the managers of each process, commercial relations and their stakeholders.



With the objective of ensuring favourable results in respect of the commitments detailed under policy and procedures, projects are deployed in each area on which the strategy is based.

During the 2024 period continuity has been given to the program of internal communication with an impact of 50 information sheets. The program of communication covers themes and projects in the areas of: quality, environment, prevention of labour risks, human resources, systems and management.

We must note that one of the indicators of measurement of performance of the policy is maintaining the certificates arising out of external audits on an annual basis.

## 2.2. Main risks linked to the activities of the Group

### 2.2.1. Commercial relationships

The activities of Grupo ZEDIS are within the industrial sector. Its activity focuses on the manufacturing of customised products through its production areas of machined metal, thermos-set, injection of plastics, painting, serigraphy, carpentry, assembly and installation.

The value chain is precisely not having a catalogue of products and, instead, the design and development of prototypes/renders (high volume consumer goods/street furniture) according to the requirements of the clients in the sectors in which it works. All of the above from the same industrial location as we have stated above each industrial area is located in the same industrial complex currently extended.

For some concrete processes, ZEDIS collaborates with local suppliers integrating social responsibility and the reduction of the carbon footprint. An example of the above are continued collaborations since July 2015 with the *Special Work Centre TEB Vallès Barcelona* for the integration of people in a vulnerability situation and, since October 1998, with the CIRE Penitentiary Centre to facilitate social and labour reintegration.

To complete the manufacturing of products, there are the following internal areas:

- Design
- Technical Office and Prototypes
- Process Engineering
- Production and Maintenance
- Quality, Environment, Prevention of Labour Risks and Sustainability
- Store and Distribution
- Installation and Maintenance, in compliance with the needs of each client and product

The same structure of the core business is replicated in both supply chains and production centres of ZEDIS (Lliçà d'Amunt) and in PRIMUR (Gijón), where they share computer platforms and the same processes with the appropriate particularities, understanding that the Main Headquarters of the company is at the centre located at Lliçà d'Amunt (ZEDIS). The markets served are managed through the sales area and the CRM platform.

To follow, we detail the number of orders served, with the units and/or related services and their line amount.

ZEDIS	2022	2023	2024
Number of sales orders (units)*	5,586	6,069	4,989
Number of units / services (units)*	447,030.50	896,258.56	552,057.00
Number of PV with OF launch (units)**	278	403	624
Economic value -lineamount- (€) *	38,363,399.76	67,518,771.73	38,985,573.77

\* Source of data: Power Business Intelligence: Z20 Sales. Entry of orders.

\*\* Source of data: D365 FSCM. Follow-up of sales orders.

PRIMUR	2022	2023	2024
Number of sales orders (units)*	321	306	355
Number of units / services (units)*	176,106.56	110,453.10	110,470.75
Number of PV with OF launch (units)**	48	85	44
Economic value -lineamount- (€) *	15,152,947.30	7,371,750.28	9,878,889.92

\* Source of data: Power Business Intelligence: Z20 Sales. Entry of orders.

\*\* Source of data: D365 FSCM. Follow-up of sales orders.

### 2.2.2. Management of possible risks

As stated under section 1.5 on *Risks and opportunities*, the company has mechanisms to complete a follow-up and anticipate possible negative situation arising out of non-expected results. To do this there are mechanisms of control, such as a platform with indicators of reference values in compliance with the process sheets implemented in 2023 and 2024, which is in the deployment stage.

During the weekly meetings of the Management Committee which started in January 2023 and have continued during 2024, the results of the various KPIs are dealt with to act in an anticipated way.

Providing information concerning client complaints is a relevant aspect and a reason which could lead to a risk for the reputation and sustainability of the company.

In the section 6.3 *Consumers* of this report there are details on the quality management that is analysed in the MC.

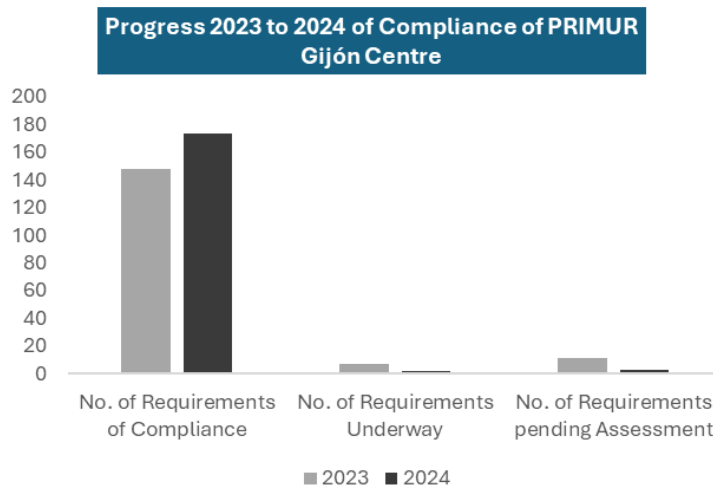
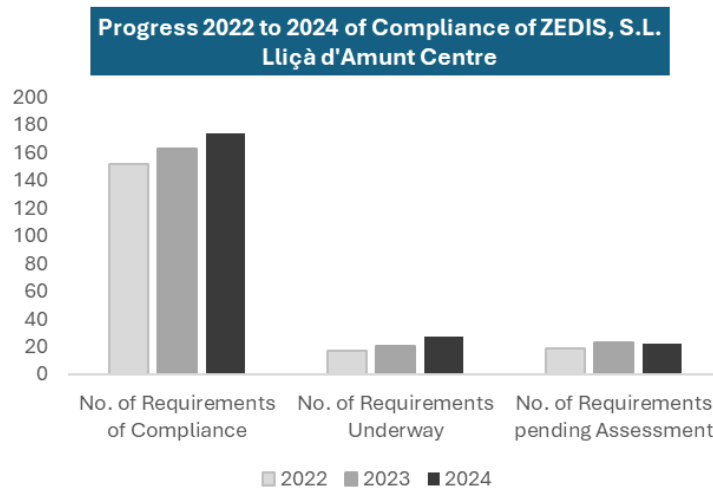
The percentage of claims in respect of the total incidents in the last three years has been 19.7% for ZEDIS and 8% in the final two years for PRIMUR.

Another relevant aspect for the Management is the follow-up and the state of legal compliance. Therefore, there is the procedure: *Legal Requirements and Other Requirements P11.03G*, updated in May 2023.

To be able to guarantee the compliance with all the applicable requirements Grupo ZEDIS has the computer platform DEPLAN, S.L. The *compliance* of the digital platform includes:

Environment	Industrial security	Prevention of risks	Other requirements
<ul style="list-style-type: none"> <li>- Water</li> <li>- Atmosphere</li> <li>- Environmental licences and authorisations</li> <li>- Light pollution</li> <li>- Waste</li> <li>- Environmental responsibility</li> <li>- Noise</li> <li>- Soils</li> </ul>	<ul style="list-style-type: none"> <li>- Storage of chemical products</li> <li>- High voltage</li> <li>- Low voltage</li> <li>- Pressure equipment</li> <li>- Lifting equipment</li> <li>- Explosive atmospheres</li> <li>- Energy and energy efficiency</li> <li>- Fires</li> <li>- Installations of gaseous fuels</li> <li>- Refrigerating installations</li> <li>- Petrol installations</li> <li>- Thermal installations in buildings</li> <li>- Legionella</li> <li>- Self-protection plans</li> <li>- Transport of dangerous goods</li> </ul>	<ul style="list-style-type: none"> <li>- Ergonomics and applied psycho-sociology</li> <li>- Management and planning</li> <li>- Hygiene</li> <li>- Safety at work</li> <li>- Monitoring health</li> <li>- Works</li> </ul>	<ul style="list-style-type: none"> <li>- Statistical surveys</li> <li>- Other requirements</li> <li>- Data protection</li> <li>- Vehicles</li> </ul>

Below we offer the progress of the process of Identification and Assessment of the legal requirements:



For both centres, the new legal requirements have focused on the environmental category: Registration in the Collective System for Extended Responsibility of the Producer (SCRAP – Packaging) of Recyclia.

Those requirements identified in progress are those in the process of implementation and planned, as examples of the above: Assessment of Psychosocial risks and management of the Self-protection Plan.

The Analysis of Environmental Risk (ARMA) is maintained in force, completed in 2023 with the objective of determining the amount of the financial guarantee, considering a hypothesis of an accidental scenario that amounts to €92,366.51

For the costs of prevention and avoidance the minimum percentage set forth under Article 33.3 of Royal Decree 2090/2008 is established. Therefore, these costs are 10% of the total amount of the guarantee (9.236,65 €), giving rise, therefore, to a total amount to cover of €101,603.16

Given that the amount of the compulsory financial guarantee is not greater than 300,000 euros, in compliance with Article 28 of the Law on Environmental Responsibility, it has not been necessary to deposit this financial guarantee.

### 2.2.3. Information on the impacts detected and the time horizon

From the overall set of analysis of client complaints, analysis of legal compliance, internal commitments on sustainability, market trends and the forecast of regulatory changes applying to the company, the decisions for new investments and/or projects to develop are taken.

During 2024, a project was initiated for the construction of a new warehouse in the same location of Lliçà d'Amunt. The new infrastructure was thought to improve and favour the development of all activities of manufacturing, as well as extend the technological investment and machinery, which can guarantee environmental, social and quality of the product manufactured.

As to the investment in machinery and new technologies we highlight the most relevant implementation in ZEDIS, which are the following:

- Metal section:
  - o Tower+ robotic bending machine + laser + small robotic bending machine. Improvements: reducing energy consumption, efficiency and avoiding the movement of the forklift, the organization of material and the improvement of the operator's activity.
  - o Installation of a deposit and distribution of nitrogen
- Section of carpentry:
  - o Automatic store + cutting blades + *nesting*. Improvements: Having the latest technologies on the market. It avoids internal movements with machinery, improves the organization of materials as well as the increase in security and health at the workplace in the workplace in the activity carried out by the operator
  - o Vacuum centre. Improvement: Renovation of the piping ensuring efficiency in the process of vacuuming
  - o Centre of vacuuming edgebenders and laminators<sup>4</sup>
  - o Press + glue machine HPL + paper laminator Improvements: internalisation of the process allowing a reduction in the impact of the carbon footprint avoiding the transport of materials. Better control of the process and efficiency in the process of laminating
- Painting section:
  - o Painting tunnel + Management and control of automatic water baths + Chain of 150 kg + Painting cabin. Improvements: Having the best technologies on the market. This new tunnel replaces the old one and allows lower energy consumption and an improvement in efficiency as it is hybrid technology (connection of city gas, connection with solar panels). System of circulation of water, use of rainwater. Reduction of the waste of liquid allowing the drying of sludge
- Section of serigraphy:
  - o Serigraphy machine. Improvements: lower energy consumption in allowing the regulation of the power of ultraviolet, improvements in ergonomics to complete the tasks of printing and cleaning the machine, improvement of the quality of production
- General facilities:
  - o Extension of photovoltaic panels. Improvements: energy consumption from renewable sources, clean energy and local production used for all activities. Reduction of the carbon footprint
  - o PE recharge points. Improvement: Reduction of the carbon footprint, legal compliance, benefit for the workers

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<sup>4</sup> Planned in 2024, purchase made in 2025

- Motorised sweeper. Improvement: lower energy consumption and emissions. Replacing the old sweeper
- Inserter of nuts and bolts. Improvement: less energy consumption and less emissions

In 2024, as regards the investment in machinery and new technologies, these were the most relevant implementations at PRIMUR:

- Acquisition of two electric pilers
- Acquisition of two metal shelves for storage of plate and tubes
- Acquisition of two computers, one of them for stamping

These actions position the company in the materialisation and constant search for excellence and efficiency of the production capacity guaranteeing the sustainability of the activity, providing an answer to our clients' needs.

The integration of the concept of circular economy in our procedures also directs the company towards the implementation of projects amending the practices of management of linear waste, with an improvement of the segregation of the waste with the objective of generating a recovery and reuse of the above. In this connection, the company gives continuity to the PCR Project started in 2023 with the incorporation of recycled materials in the design and manufacturing of its projects.

The installation of solar panels started working in January 2023 and it involved 27.84% of self-consumption and in 2024 a self-consumption of 22.65 %. As to the total generation of solar energy it reaches around 41% for both periods in respect of the total electric energy consumed.

We note that the design and construction of the extension of warehouses of the centre of Lliçà d'Amunt includes the project of installation of new solar panels.

In relation to the environmental vector of water consumption within the program of reduction and efficiency the substitution of a new painting tunnel is valued, started in the first quarter of 2025.

### 3. Environment

#### 3.1. Current effects on the environment

Among its objectives, the company has a commitment to minimise environmental impact in all of its activities. This commitment is reflected in the Integrated Policy<sup>5</sup>, a document updated in 2023, where the intent is established to protect the environment and constantly improve environmental performance. Through a work group the commitments related to the Sustainable Development Goals (SDG), of the United Nations (UN) Global Compact were defined, so that in their review these commitments were included in the policy as a reaffirmation of the alignment of projects with the SDGs.

The environmental commitments in the Integrated Policy are based on three foundations (examples are given of such commitments):



- Identifying and assessing the environmental aspects associated with our activities, products and services throughout the life cycle of the product. Example: Carbon Footprint Project scope 3
- Introduction to the ecodesign criteria in the development of new products. Example: PCR Project
- Planning preventative activities for better management of resources and the minimisation of environmental impact. For instance: with the installation of photovoltaic panels

As a reinforcement of this policy, the company has the Certification UNE-EN-ISO14001, which annually audits the Environmental Management System. This certification allows environmental aspects to be assessed and controlled, for continuous improvement in all processes.

Certification	Scope	Validity
Grupo ZEDIS ISO 14001:2015  Certificate No: ES152674 - 1	Design, production, commercialization and maintenance of POS (Point of Sales) displays and advertising supports, manufactured in different materials and components, installation and maintenance of stores. Design, development, production, installation, maintenance and servicing of urban furniture.	17/02/2028
ZEDIS Chain of Custody Certificate PEFC  Certificate No: AEN-PEFC-COC-004	Production, commercialization, installation and maintenance of POS (point-of-sale advertising) (110207) and store furniture, manufactured in different materials and components (070100, 070200, 070300, 071200, 071300, 071400, 060101). PEFC Certified and PEFC Controlled Sources. Physical separation method.	13/07/2025
PRIMUR ISO 14006:2020  Certificate No: 137226-1	Design of street furniture.	13/05/2026

<sup>5</sup> See the Integrated Policy in section 2.1 Description and result of the policies.

In addition to the certifications, the company is assessed environmentally by other organisations.

Organisation	Description	Validity
EcoVadis <sup>6</sup>	<p>ZEDIS was awarded the Gold medal for its performance in CSR. This level of classification has been maintained in the years 2020, 2021 and 2022. In 2023, the entity EcoVadis has modified its measurement system, and a Silver medal was obtained for being among the top 15%.</p>  <p>New assessment system:                      Platinum, top 1% (percentile of 99 or higher)                      Gold, top 5% (percentile of 95 or higher)                      Silver, top 15% (percentile of 85 or higher)                      Bronze (Bronze), top 35% (percentile of 66 or higher)</p>	Annual
ZEDIS CDP - Carbon Disclosure Project <sup>7</sup>	 <p>2022: report in the water arena (C) and climate (D)                      2023: report in the climate arena (D)                      2024: report in all areas: water, (-B), climate (C), forests (C), plastics and biodiversity.</p>	Annual

### 3.2. Precautionary principle

#### 3.2.1. Management of provisions and guarantees for environmental risks

The regulatory compliance of applicable legislation is a priority for Grupo ZEDIS. With the aim of adapting to regulatory changes the company uses the tool of legal compliance of DEPLAN<sup>8</sup>, where regulations can be controlled through a system of alerts allowing the assurance of the compliance in an appropriate manner.

During 2023 a report of Analysis of Environmental Risks, ARMA, was carried out in the factory situated in Lliçà d'Amunt, by the consultant DEPLAN. This report was carried out with the objective of complying with Law 7/2022, of 8 de April, on waste and contaminated soils for a circular economy and in accordance with Law 26/2007 of environmental responsibility and using as a procedure for the determination of the amount of the financial guarantee the parameters of Royal Decree 183/2015. As a result of the assessment of environmental risks, the report concludes that the company is not obliged to deposit a financial guarantee<sup>9</sup>.

Additionally in relation to the compliance of *Royal Decree 208/2022, of 22 March, on the financial guarantees in the matter of waste*, Grupo ZEDIS has a policy supplement CR-G-185.000.071 of Guarantee of Civil Liability of €3,000,000 in relation to the following clause:

<sup>6</sup> EcoVadis; is a tool of assessment of the management of environmental behaviour and compliance in ESG. The results allow the measurement of the degree of progress in CSR matters and motivate the company to improve performance. <https://ecovadis.com/>

<sup>7</sup> CDP platform which has the objective of disseminating in a standardised way information on climate change, water security and deforestation. <https://www.cdp.net/>

<sup>8</sup> DEPLAN Legislation, a tool for the assessment of legal compliance applicable to the company. <https://www.deplan.es/>

<sup>9</sup> For more details see the section 2.2.2 *Management of possible risks*.

“u) derived from processes of extraction, treatment or transformation, bottling, storage or deposit and distribution or transport of gas, waste, inflammable materials, fuels, which are toxic or corrosive or, in general, considered as hazardous by the applicable legislation on the matter.”

Save what is applicable to waste collected under RD 208/2022, of 22 March, solely and exclusively as to the coverage of CL of Accidental Pollution and always in excess of the policy of the subcontractors hired by the Policyholder and/or the Insured to complete the tasks of transport and management of the waste indicated in the aforementioned RD.

The environmental management system also anticipates any risk that could occur in respect of the environment through the assessment of environmental aspects. For this reason, the procedure P11.04G of Assessment and identification of environmental aspects, currently in the second review stage, of February 2024, was created to conduct an assessment of environmental aspects and find the significant aspects.

The analysis of the reviews of the state of environmental compliance are documented and these are escalated to the Management, for it to take the relevant measures.

The significant Environmental Aspects according to the results of the assessment of 2024 aspects are the following:

ZEDIS - Significant environmental aspects				
Environmental Aspect	Activity	Note	Variation <sup>10</sup> 2023 - 2024	Variation 2023 - 2024 in respect of manufacturing
<b>Waste</b>				
Non-recyclable wood	Completion of displays and pallets	Increase of the magnitude criterion	38.54%	95.70%
Cardboard and paper	Completion of packaging and internal materials	Increase of the magnitude criterion This waste is 100% recyclable	52.34%	115.20%
Used oil	Maintenance, metal, paint, compressors	Increase of the magnitude criterion and importance	3.24%	45.83%
Fluorescents, light bulbs, LEDs	Completion of exhibitors and factory installations	Increase of the magnitude criterion	100%	100%
Packaging contaminated by dangerous substances	Handling, workshop, maintenance, painting, serigraphy, lacquering	Increase of the magnitude criterion and importance	19.20%	68.38%
Solid urban waste (Ordinary)	To all activities, products and/or services	Increase of the magnitude criterion	0.98%	42.64%
Phosphated Rinsing Water	Paint tunnel and serigraphy	Frequency and incidence (legal requirement)	-1.54%	39.08%
Powder paint	Paint tunnel	Increase of the magnitude criterion	38.91%	96.22%
<b>Consumption of Resources <sup>11</sup></b>				
Vehicle fuel <sup>12</sup>	Vehicles of storage and logistics	Frequency and incidence	4.32%	47.36%

<sup>10</sup> Absolute date, not considering invoicing

<sup>11</sup> Figure of consumption based on the purchases made

<sup>12</sup> Figure of consumption of petrol of the vehicles of storage and logistics

ZEDIS - Significant environmental aspects				
Environmental Aspect	Activity	Note	Variation <sup>10</sup> 2023 - 2024	Variation 2023 - 2024 in respect of manufacturing
Consumption of paper	Material for exhibitors and internal material	Increase of the magnitude criterion <sup>13</sup>	140.43%	239.62%
Consumption of wood	Completion of displays and pallets	Increase of the magnitude criterion	10.41%	55.96%

PRIMUR – Significant environmental aspects				
Environmental Aspect	Activity	Note	Variation <sup>14</sup> 2023 - 2024	Variation 2023 - 2024 in respect of manufacturing
<b>Air Pollution</b>				
Combustion gases emissions	Paint tunnel (degreasing points, washing and polymerising)	Frequency and incidence (legal requirement)	0	0
Emission of solid particles	Welding section	Frequency and incidence (legal requirement)	0	0
<b>Generation of Waste<sup>15</sup></b>				
Empty aerosols	Welding section	Increase of the magnitude criterion	135.18%	63.23%
Phosphate sludge	Paint tunnel	Increase of the magnitude criterion	100%	100%
Non-Hazardous Industrial Waste	To all activities, products and/or services	Increase of the magnitude criterion	78.21%	23.68%
Powder paint	Paint tunnel	Increase of the magnitude criterion	242.06%	137.40%
<b>Consumption of Resources<sup>16</sup></b>				
Consumption of water	Paint tunnel	Increase of the magnitude criterion	94.82%	35.21%

### 3.2.2. Resources devoted to environmental risks

The investments to reduce environmental risks have concentrated on maintaining the ISO 14001 management system and the achievement of its objectives.

At Grupo ZEDIS we highlight the following actions in 2024:

- Maintenance of the Environmental Management System, internal and external audits
- Annual assessments of environmental aspects
- Segregation and management of waste generated

<sup>13</sup> Based on the regulation UNE-EN IEC60598-1, all products manufactured including a source of electric light must be accompanied by a printed handbook on paper. In 2023 handbooks were printed for 46 productions, whilst in 2024 they were printed for 65 productions. (Handbooks in force and revised)

<sup>14</sup> Figures for 100 hours of production not considering manufacturing

<sup>15</sup> Figures relative to 100 hours worked, not considering invoicing

<sup>16</sup> Figures relative to 100 hours worked, not considering invoicing

- Technological investment in the updating and modernisation of old machinery

Note: For more information on environmental investments, see section 2.2.3. Information on impacts detected and time horizon

In 2024, at ZEDIS the following training was carried out relating to environmental aspects:

- Awareness day, visit to a waste manager CIRERA (7 employees, 2 hours)
- Internal training, waste management (26 employees, 30 minutes)
- Training on Law 7/2022 of Waste and Polluted Soils for a Circular Economy (3 employees, 2 hours)
- PEFC Training (30 employees, 4 hours)
- Training Climate Ambition Accelerator IV 2024, United Nations Global Compact (1 employee, 6 months)

As a strategy of environmental awareness, the following communications were published, projected on the screen of the rest area:

- Internal communication (code 005) on Sustainable Development Goals
- Internal communication (code 011) on measures of energy saving
- Internal communication (code 012) on the results of ECOVADIS
- Internal communication (code 013) on the results of CDP
- Internal communication (code 023) on the SDGs of the month
- Internal communication (code 025) on the regulations of 2024 on the consumption of water
- Internal communication (code 031) on the visit to the waste manager
- Internal communication (code 035) on the 10 principles of the global compact
- Internal communication (code 038) on the world water week
- Internal communication (code 040) on the week of sustainable mobility and the launch of the Carbon Footprint project scope 3 category 7
- Internal communication (code 041) on the results of the carbon footprint of ZEDIS

### 3.3. Pollution

#### 3.3.1. Measures to prevent, reduce or repair carbon emissions

The calculation<sup>17</sup> of the emissions is completed with the objective of mitigating the environmental impact and completing an adjustment to the challenges that climate change presents.

Some noteworthy actions on the prevention level of pollution that the organisation is focusing on are the following:

- Prioritization in the purchasing process in the selection of material not damaging for the environment and health according to the criteria set by the Department of Quality and Sustainability. Example: increasing the information on risks of using chemical products
- Investment in training and resources for the optimisation of materials and the correct segregation of waste generated. For instance: the review of locations of containers of segregation of waste in the plant
- Internal communications on the carbon footprint
- Technological investment for the update and modernisation of old machinery

<sup>17</sup> Calculation of emissions of greenhouse gases in section 3.6.1 Emissions of GHGs.

### 3.3.2. Pollution due to noise and light

Periodically there is an assessment of sound emissions outdoors, considering the sources of the greatest incidence of noise. The latest report<sup>18</sup>, completed in 2023 concludes that the measures taken comply with the values established in the regulations. New measures are expected to be taken in 2025.

At PRIMUR there are tests of the levels of noise in the outside environment every 3 years. The last one, completed in 2024, concludes that all measures adopted comply with the values established by the regulations<sup>19</sup>.

Light pollution is not a relevant aspect arising out of the production activity of Grupo ZEDIS.

## 3.4. Circular economy

### 3.4.1. Measures of prevention, recycling, reusing, recovery and elimination of waste

In line with the Environmental Policy and the incorporation of the Sustainable Development Goals, for some time Grupo ZEDIS has been implementing measures to reduce waste generation and it has been creating alliances with suppliers and management company transforming waste into raw materials. The recyclable waste can be:

- *Post Industrial Recycled (PIR)*: industrial waste used as a raw material within manufacturing processes, for instance: cutouts from the moulding machine which, after being correctly segregated can be transformed again into raw materials
- *Post Consumer Recycled (PCR)*: post consumer waste obtained by the manufacturer and used to create new raw materials
- Wood: Pallets
- Metals: aluminium, steel, stainless steel
- Some plastics: PS Polystyrene, PMMA Polymethylmethacrylate, PC Polycarbonate, ABS Acrylonitrile-Butadiene-Styrene
- Paper and cardboard

At ZEDIS, within the procurement strategy it is defined that the purchase of materials with a recycled percentage is prioritised. To do this, in 2023 the PCR project was implemented, which allowed to obtain an index of sustainable purchases in 2023 at 22.18% and in 2024 of 18.69%<sup>20</sup> in the categories of metal, plastic and packaging.

### 3.4.2. Waste

The management of waste is one of the most important environmental aspects for ZEDIS, and it is a priority to update the associated documents including: the procedures, the instructions and annexes of the process of segregation, transport and collection of waste, in addition to the importance arising out of legal compliance.

During 2024 the following actions have been carried out at ZEDIS:

- Updating of the labels for the identification of segregation systems according to Law 7, 2022, of 8 April, on waste and contaminated soils

<sup>18</sup> Informe de mesures de nivells d'immissió sonora a l'ambient exterior. ZEDIS, S.L., DEPLAN

<sup>19</sup> Municipal ordinance of noise in the Council of Gijón (B.O.P.A. of 26 January 2006)

<sup>20</sup> Economic value in purchases of PCR products without considering the real recycled contents

- Identification of the areas of segregation of waste and decision-taking on the distribution of containers to thus cover the critical points
- Rental and purchasing of new containers
- Training to employees on systems of segregation of the company
- Visit of the waste management plant with a group of workers during the first quarter of 2024

During 2024 the following actions have been carried out at PRIMUR:

- Environmental awareness of the staff at the workshop on the segregation of waste: drawing up of the informational document: "Segregation of waste in the workshop"
- Internal training / education on the functioning of purifying plant for the painting staff
- Replacement of containers to house the waste in the workshop prior to its final storage

Both at ZEDIS and at PRIMUR, in 2024 we have used the application Nästa Coach in the areas of segregation in the dining room, which allows that with a QR code workers can consult how to segregate correctly any type of waste in the dining room and outside the company.

At ZEDIS, in 2024, there has been an increase of 10% of waste in respect of the former year. The management of waste reflects that 48.60% of the waste is ordinary and 48.17% are recyclable waste and 3.23% are special waste requiring treatment.

In 2024, of the total of ordinary waste under the code 200301, 46.62% is recycled as CSR *recovered solid fuel* to generate energy, and the remaining percentage goes to landfill sites<sup>21</sup>.

ZEDIS - Ordinary waste B (t)	2022	2023	2024	Variation 2023-2024%
Solid urban waste (ordinary)	162.50	225.62	222.11	-1.56
Waste of milling machine collection pit	19.18	11.58	17.42	50.43
Non-recoverable wood waste	134.02	193.40	267.94	38.54
Total	315.7	430.60	507.47	17.85
Ratio (tonne of waste*1000000 / headquarters' turnover)	10.08	7.17	11.94	66.47

ZEDIS -Recyclable / recoverable waste V (t) (Not used for elimination)	2022	2023	2024	Variation 2023-2024%
ABS	1.31	0.00	0.00	0.00
Aluminium	7.30	8.12	11.19	37.76
Paper and cardboard	33.44	59.72	90.98	52.34
Ferrous metals	304.06	349.74	327.60	-6.33
Wood	39.85	50.35	58.30	15.79
Stainless steel	0.98	4.02	1.54	-61.70
PMMA	4.99	3.49	2.61	-25.13
PC	0.00	0.43	0.22	-47.79
PS	16.99	15.56	10.48	-32.67
Total	408.91	491.42	502.92	2.34
Ratio (tonne of waste*1000000 / headquarters' turnover)	13.06	8.19	11.84	44.56

ZEDIS - Special/hazardous waste E (t)	2022	2023	2024	Variation 2023-2024%
Absorbents contaminated by dangerous substances	0.20	0.37	0.36	-1.63
Aerosols	0.13	0.15	0.13	-12.67

<sup>21</sup> Document: *Certificado de gestión de residuos ZEDIS Año 2024 INURA*

ZEDIS - Special/hazardous waste E (t)	2022	2023	2024	Variation 2023-2024%
Phosphated rinse water / sludge	9.14	11.66	9.10	-21.96
Solvents	0.59	0.00	0.64	100
Packaging contaminated by dangerous substances	0.59	0.88	1.05	19.20
Watery fluid from serigraphy washing	2.61	0.00	2.38	100
Used oil	0.06	0.68	0.70	2.93
Powder paint	6.18	10.38	14.42	38.91
WEEEs Electrical and electronic equipment	1.32	3.01	4.92	63.31
Total	20.80	27.13	33.70	24.22
Ratio (tonne of waste*1000000 / headquarters' turnover)	0.66	0.45	0.79	75.46

As to contaminated waters from the process of serigraphy and solvents, in 2024 there has been 100% in the variation as in 2023 there was no collection of this waste.

As concerns PRIMUR during 2024, there has been a 13% increase of waste in respect of the former year. The management of waste reflects that 30% of the waste is ordinary, 68% are recyclable waste and 2% are special waste requiring treatment.

PRIMUR - Ordinary waste B (t)	2022	2023	2024	Variation 2023-2024%
Non-hazardous industrial waste	64.06	39.24	44.6	13.66
Total	64.06	39.24	44.60	13.66
Ratio (tonne of waste*1000000 / headquarters' turnover)	5.76	4.20	5.20	23.68

PRIMUR - Recoverable / recyclable waste V (t) (Not used for elimination)	2022	2023	2024	Variation 2023-2024%
Aluminium	1.3	3.92	5.92	51.02
Paper and cardboard	0.00	0.00	0	0
Ferrous metals	163.45	50.57	65.22	28.97
Wood	0.00	0.00	0	0
Stainless steel	6.89	37.16	31.21	-16.01
Total	171.64	91.65	102.35	11.67
Ratio (tonne of waste*1000000 / headquarters' turnover)	15.45	9.82	11.93	21.52

PRIMUR - Special/hazardous waste E (t)	2022	2023	2024	Variation 2023-2024%
Absorbents contaminated by dangerous substances <sup>22</sup>	0.25	0.07	0.066	1.54
Aerosols	0.08	0.004	0.006	50.00
Phosphated rinse water / sludge <sup>23</sup>	0.076	0.00	0.234	100.00
Packaging contaminated by dangerous substances <sup>24</sup>	0.59	0.49	0.433	-11.63
Powder paint <sup>25</sup>	4.82	1.20	2.618	118.17
Remains of paints and varnishes	0.89	0.00	0.00	0.00
WEEEs Electrical and electronic equipment	0.21	0.22	0.00	-100.00

<sup>22</sup> Included as waste generated in 2024 are those withdrawn by the manager on 04/07/24 and 07/01/25

<sup>23</sup> Included as waste generated in 2024 are those withdrawn by the manager on 07/01/25

<sup>24</sup> Included as waste generated in 2024 are those withdrawn by the manager on 04/07/24 and 07/01/25

<sup>25</sup> Included as waste generated in 2024 are those withdrawn by the manager on 04/07/24 and 07/01/25

PRIMUR - Special/hazardous waste E (t)	2022	2023	2024	Variation 2023-2024%
Printing toner	0.00	0.00	0.061	100
Total	6.91	1.98	3.42	118.17
Ratio (tonne of waste*1000000 / headquarters' turnover)	0.62	0.21	0.40	0.00

### 3.4.3. Actions to combat waste of food

Waste of food is not a significant environmental aspect, nor is it considered in the assessment of environmental aspects as it is not a relevant element within the activities of Grupo ZEDIS.

Both work centres have areas reserved for rest and food. Although there is no restaurant activity, within the internal communication programme of ZEDIS staff are informed on SDGs 1 and 2 (No poverty and Zero hunger) for a greater awareness of staff inside and outside the facilities. In both cases we have the corresponding containers of segregation of waster (ordinary, paper/cardboard and plastic).

## 3.5. Sustainable use of resources

### 3.5.1. Water, consumption and supply

In the plant of Lliçà d'Amunt actions are being developed for the reduction of the consumption of water due to the drought affecting the territory.

According to the Traffic Light of the Drought<sup>26</sup>, in 2024 the company was situated in phase 5 of emergency, obliging the industrial sector to reduce the consumption of water by 25% in respect of the previous year.

During 2023 the consumption of water was considered a significant environmental aspect, and therefore in 2024 the following actions were carried out:

- Reduction of the rate of entry of water into the factory
- Internal communication through the screen of the dining room to inform about the drought and raise awareness of all staff on the consumption of water:
  - Internal communication (code 025) on the regulations of 2024 of consumption of water
  - Internal communication (code 038) on the world week of water

ZEDIS - Consumption of water (m3)	2022	2023	2024	Variation 2023-2024%
Total consumption in m3	2,174.00	3,500.00	2,179.00	-37.74
Ratio (consumption*1000000 / headquarters' turnover)	69.44	58.32	51.29	-12.06

There is proof of the reduction of the consumption of water in respect of 2023, complying with the protocol of drought (reduction of consumption by 25%), achieving a reduction of 37.74% of the consumption of water in respect of 2023 and 12.06% in respect of the manufacturing.

At PRIMUR, in 2024 the consumption of water was not a significant aspect.

<sup>26</sup> The Protocol of action for drought in Barcelona comprises a series of stages: 0 Normal, 1 Pre-alert, 2 Alert, 3 Exceptionality, 4 Pre-emergency, 5 Emergency, 6 Recovery

PRIMUR - Consumption of water (m3)	2022	2023	2024	Variation 2023-2024%
Total consumption in m3	1,555.00	973.00	1,209	24.25
Ratio (consumption*1000000 / headquarters' turnover)	139.94	104.22	140.92	35.21

PRIMUR, Valencia warehouse (storage) Consumption of water(m3) *	2022	2023	2024	Variation 2023-2024%
Total consumption of water in m3 of the Warehouse in Valencia (store)	n/d	212	37	-82.55
Ratio (consumption*1000000 / headquarters' turnover)	n/d	22.71	4.31	-81.01

\* Source of the data: invoices

### 3.5.2. Consumption of raw materials and efficiency measures

One of the objectives of ZEDIS is the reduction of raw materials and the optimisation of resources in the road towards a circular economy. This is why actions have been carried out to optimise the consumption of packaging and recyclable and/or recycled materials have been sought to reduce their impact.

ZEDIS - Consumption of materials and raw materials *	2022	2023	2024	Variation 2023-2024%
<b>Renewables</b>				
Cardboard (boxes and sheets for packaging)	128.34	340.26	241.75	-28.95
Wood (pallets and bases for packaging)	225.44	259.43	286.42	10.40
Total	353.78	599.69	528.18	-11.93
Ratio (consumption*1000000 / headquarters' turnover)	11.30	9.99	12.43	24.41
<b>Non-renewables</b>				
Plastic (film, strips, sacks, coils and plastic bags)	29.47	46.29	28.28	-38.91
Ratio (consumption*1000000 / headquarters' turnover)	0.94	0.77	0.67	-13.70

\* Purchases made. Unit of the figures: tonnes

PRIMUR - Consumption of materials and raw materials *	2022	2023	2024	Variation 2023-2024%
<b>Renewables</b>				
Cardboard (boxes and sheets for packaging)	n/a	n/a	0.00	0.00
Wood (pallets and bases for packaging)	8.03	8.23	6.12	-25.64
Total	8.03	8.23	6.12	-25.64
Ratio (consumption*1000000 / headquarters' turnover)	0.72	0.88	0.71	-19.08
<b>Non-renewables</b>				
Plastic (film, strips, sacks, coils and plastic bags)	0.82	0.49	0.27	-44.90
Ratio (consumption*1000000 / headquarters' turnover)	0.07	0.05	0.03	-40.04

\* Purchases made. Unit of figures: tonnes

### Materials of a sustainable forestry source

Since 2020, ZEDIS has the PEFC certificate in the Chain of Custody, allowing it to prove the legal and sustainable source of the raw forestry materials used in manufactured products.

In addition to the PEFC certificate, the commitment continues with the purchase of FSC certified cardboard. Within the processes of manufacturing, as set forth in the paragraph above, in 2023 a new machine has been installed to internally produce the packaging of the products manufactured at ZEDIS. The FSC certificate is one of the environmental requirements of the process of purchasing cardboard sheet raw materials.

ZEDIS - Consumption of certified raw materials *	2022	2023 <sup>27</sup>	2024	Variation 2023-2024%
PEFC	858.00	172,218.30	155,469.17	-9.73
Ratio (consumption*1000000 / headquarters' turnover)	27.41	2,869.54	3,659.22	27.52
FSC	30,457.00	332,662.94	264,404.64	-20.52
Ratio (consumption*1000000 / headquarters' turnover)	972.87	5,542.91	6,223.19	12.27
Total compras de materia prima certificada PEFC+FSC	31,315.00	504,881.24	419,873.81	-16.84
Ratio (consumption*1000000 / headquarters' turnover)	1,000.27	8,412.46	9,882.40	17.47

\* Data: unit of purchasing, module of purchases, *Dynamics 365 Power Business Intelligence*

### 3.5.3. Energy

Within the environmental objectives at ZEDIS there is the improvement of energy efficiency and the consumption of green energies.

ZEDIS - Consumption of energy*	2022	2023 <sup>28</sup>	2024	Variation 2023-2024%
Electricity (kWh)	1,332,566	1,113,155	946,830	-14.94
Ratio (consumption*1000000 / headquarters' turnover)	42,565.21	18,547.67	22,285.16	20.15
Natural gas (m <sup>3</sup> ) <sup>29</sup>	117,696	168,872	140,934	-16.54
Ratio (consumption*1000000 / headquarters' turnover)	3,759.48	2,813.79	3,317.11	17.89
Fuel <sup>30</sup> (L)	28,240	31,094	31,986.60	3.32
Ratio (consumption*1000000 / headquarters' turnover)	902.05	518.09	756.13	45.94

\* Source of the data: invoices

ZEDIS - Photovoltaic panels*	2022	2023	2024
Self-consumption (kWh)	n/a	429,495.10	277,250.52
Self-consumption vs total energy consumption (%)	n/a	27.84%	22.65%
Generation (kWh)	n/a	638,686.12	511,741.36
Generation vs total energy consumption (%)	n/a	41.40%	41.81%

\* Source of the data: ITR 2.0 LACECAL

<sup>27</sup> Revised data from the previous report

<sup>28</sup> Revised data from the previous report

<sup>29</sup> Revised data: the figure provided is changed from kWh to m<sup>3</sup>. The period of invoices goes from 22/12/2023 to 18/12/2024

<sup>30</sup> Fuel: gasoline + gasoil in all the vehicles of the company

ZEDIS - Total consumption of renewable energy *	2022	2023	2024	Consumption %
Total consumption of non-renewable sources (kWh)	n/a	851,675	678,214	55.41%
Total consumption of renewable sources (kWh)	n/a	690,975	545,865	44.59%

\* Data: mix of invoices of the energy bought + self-consumption of generation of photovoltaic energy

PRIMUR - Consumption of energy *	2022	2023	2024	Variation 2023-2024%
Electricity (KwH)	589,870.00	344,831.10	285,373	-17.24
Ratio (consumption*1000000 / headquarters' turnover)	53,083.77	36,936.98	33,263.30	-9.95
Natural gas (m <sup>3</sup> ) <sup>31</sup>	70,977	64,903	41,294	-36.38
Ratio (consumption*1000000 / headquarters' turnover)	6,387.39	6,952.16	4,813.27	-30.77
Fuel <sup>32</sup> (L)	23,304.00	21,697.00	16,375	-24.53
Ratio (consumption*1000000 / headquarters' turnover)	2,097.18	2,324.10	1,908.69	-17.87

\* Source of the data: invoices

PRIMUR, Valencia warehouse (store) Consumption of energy*	2022	2023	2024	Variation 2023-2024%
Electricity (KwH)	n/d	5,545	5,289	-4.62
Ratio (consumption*1000000 / headquarters' turnover)	n/d	593.96	616.49	3.79

\* Source of the data: invoices

## 3.6. Climate change

### 3.6.1. Emissions of GHGs

For the control of the carbon footprint, scopes 1 and 2, the tool used is the calculator of MITECO, *Ministry for Environmental Transition and the Demographic Challenge*<sup>33</sup>.

ZEDIS - Carbon footprint by sources (tCO <sub>2</sub> eq) <sup>34</sup> *	2022	2023	2024	Variation 2023-2024%
<b>Scope 1</b>				
Consumption of fuel at fixed installations, vehicles and machinery	419.95	619.13	426.43	-31.12
<b>Scope 2</b>				
Consumption of electricity	363.79	287.22	267.63	-6.82
<b>Total</b>	<b>783.74</b>	<b>906.35</b>	<b>694.06</b>	<b>-23.42</b>
Ratio (consumption*1000000 / headquarters' turnover)	25.03	15.10	16.34	8.17

\* The data for 2022 were completed with the calculator V.28 del MITECO, and the data for 2023 with calculator V.29, and the data for 2024 with calculator V.30.

Following the tests of different tools for scope 3, in 2024 a licence was purchased for the calculation of the carbon footprint of the products manufactured, during the year various tests of the tool were carried out with prototypes and products manufactured. In parallel a procedure was created to describe the system of internal work which is currently under review.

<sup>31</sup> Revised data: the figure provided is changed from kWh to m<sup>3</sup>. The period of the last invoice received is up to 18/12/2024

<sup>32</sup> Fuel: gasoline + gasoil

<sup>33</sup> <https://www.miteco.gob.es/es/cambio-climatico/temas/mitigacion-politicas-y-medidas/calculadoras.html>

<sup>34</sup> All the data of the table have been corrected in respect of the data reported last year

As to other categories of scope 3, during 2024 the inventory of categories 6, business travel and 7, travel of employees was carried out. For category 6, a form was activated for travel from September to December whilst for category 7 a questionnaire was sent to all employees active in September, taking advantage of the day of the week on European mobility to obtain the first data under this category. The results were communicated via email and on the screen in the dining room.

ZEDIS - Carbon footprint, scope 3 (tCO <sub>2</sub> eq)	2022	2023	2024
Category 6: business travel <sup>35</sup>	n/d	n/d	7.04
Category 7: travel by employees	n/d	n/d	339.14

PRIMUR - Carbon footprint (tCO <sub>2</sub> eq)	2022	2023*	2024	Variation 2023-2024%
Scope 1				
Consumption of fuel at fixed installations, vehicles and machinery	69.87	65.30	48.34	-25.97
Scope 2				
Consumption of electricity	150.42	87.93	78.48	-10.75
Total	220.29	153.23	126.82	-17.24
Ratio (consumption*1000000 / headquarters' turnover)	19.82	16.41	14.78	-9.94

\* The data of the table are the result of the calculation performed with the MITECO V.30 calculator.

PRIMUR - Carbon footprint, scope 3 (tCO <sub>2</sub> eq)	2022	2023	2024
Category 6: business travel	n/d	n/d	n/d
Category 7: travel by employees	n/d	n/d	64.05

### 3.6.2. Measures adopted

In 2024 various initiatives have been started with a view to reduce emissions of greenhouse gases, such as:

Measures at ZEDIS:

- Objective of BREEAM certificate for the new warehouse<sup>36</sup>
- Purchase of photovoltaic for the new warehouse to extend the capacity of generation of solar energy used in all the processes
- Investments in new technologies and machines reducing environmental impact

Note: For more information on investments, see section 2.2.3. Information on impacts detected and time horizon

In addition to the new measures adopted, the control continues in the following way:

- Periodic control of the meters installed that measure the consumption of machines
- Periodic control of invoices of supplies
- Periodic control rounds on the environment
- Internal communications to raise awareness

<sup>35</sup> Date of the start of the calculation: October. The figure includes solely data from October to December 2024

<sup>36</sup> Additional information on the BREEAM certificate in section 1.3, page 7

Measures at PRIMUR:

- At PRIMUR, we continued with the replacement polycarbonates on the cover of the roof, providing greater light and the subsequent energy saving in the workshop.
- Reuse of cloths and absorbent by renting cloths through the MEWA company
- Maintenance of the treatment plant and calibration of the pH electrode

### 3.6.3. Mid- to long-term reduction goals

At Grupo ZEDIS we are working to improve the standard identification of scope 3. As to scopes 1 and 2, the objective is to continue with the programme of renewing the machinery pool as this will allow a reduction of impact in the mid- to long-term.

2024, ZEDIS created the *Strategic environmental plan for ZEDIS 2024-2030 (aligned with SBTi)*<sup>37</sup> with the purpose of defining environmental objectives. This plan bases its strategy on three objectives:

**Objective 1:** Being a referent in the sector of sustainable production through transformation

**Objective 2:** Improving environmental performance through the measurement and management of the impact on activities

**Objective 3:** Fostering actions and alliances promoting the protection of the environment including preventing pollution

Each of these objectives is supported by the Sustainable Development Goals, specifically:

7 Affordable and and clean energy, 9 Industry, innovation and infrastructure, 12 Responsible consumption and production, 13 Climate action, 15 Life of land and 17 Partnerships for the goals.

To achieve the objectives, 9 goals were planned based on 3 scopes:

#### **Climate change** (atmosphere emissions)

- Goal 1: Inventory of GHG emissions (scopes 1 and 2 and relevant categories of 3)
- Goal 2: Reduction of the carbon footprint of the organisation → reduction based on SBTi
- Goal 3: Compensation of emissions of scopes 1 and 2

The goals of climate change are based on the *Science Based Targets Initiative*. ZEDIS sets its objectives in the reduction of 42% of emissions of scopes 1 and 2 in respect of the base year (2022), in the period from 2024 to 2030.

#### **Protection of biodiversity** (environmental licence and BREEAM certificate)

- Goal 4: Assessing environmental risks and complying with the regulations
- Goal 5: Complying with the requirements of the BREEAM certificate (new works)
- Goal 6: Alliances and actions of awareness for the care of the environment

The goals are based on planned environmental control, the results of performance in the BREEAM certificate and the actions of awareness

#### **Efficiency in the use of resources** (water, energy and raw materials)

- Goal 7: Obtaining relevant information on the environmental management of suppliers
- Goal 8: Completing strategies for the circular economy of projects and the waste generated
- Goal 9: Monitoring consumptions and complying with the regulations

<sup>37</sup> Objectives based on the *Science Based Target Initiative*. Although the company is formally adhered to the initiative as we do not have an inventory of emissions of scope 3, ZEDIS bases its objectives on science to reaffirm its environmental commitment. We hope to reach the inventory to commit officially

For compliance with these goals specific KPIs were created for the control of the use of resources, for instance:

- Increasing the percentage of recycled waste by 2030
- Reduction of the consumption of water by 40% in respect of the base year or the legislation
- Consumption of 100% of renewable energy by 2030

At PRIMUR:

**Goal 1:** Reducing the environmental impact of waste with a view to achieve a reduction of the volume of waste withdrawn by at least 5% in respect of the prior period

**Goal 2:** design and/or manufacturing at least one product that reduces the emissions of CO<sub>2</sub> during the phase of use by at least 15%

### 3.7. Protection of biodiversity

#### 3.7.1. Measures to preserve or restore

In May 2023, the headquarters of Lliçà d'Amunt carried out an analysis of environmental risks (AER) to find out the impact on the close environment (flora, fauna, air, soils, underground water, etc.) and the following information was obtained:

##### Areas of special environmental interest

There are no natural parks, SPAs, municipal nature sites, protected landscapes or buffer areas of natural monuments on the parcel or in its surroundings. However, the facilities are within a range of 3 and 7 km of distance from the following sites included in the Natura 2000 Network and in the Plan of Space of Natural Interest in Catalonia:

- Ranges of the Northern Coast
- Gallecs
- La Conreria-Sant Mateu-Céllecs
- Congost River (it is also a Site of Community Interest)

In the case of PRIMUR, considering the Regional Network of Protected Nature Sites which includes various categories of protection (National Parks, Natural Parks, Nature Reserves, Protected Landscapes and Natural Monuments), there are no protected sites on the parcel nor in its surroundings.

The protected sites which are the closest to the facilities of the PRIMUR are the following:

- Special Area of Protection for Birds, SPA: Reservoir of los Tacones, at 5 km
- Place of Community Interest, PCI: Carbayera El Tragamón: at 7 km
- Natural Monuments: Carbayón de Lavandera at 8 km

## 4. Human resources

### 4.1. Information relating to employees

ZEDIS has maintained in 2024 a headcount similar to 2023 with a minimum reduction of 10 employees as the number of projects has been similar to the previous year. Although in 2023 the company experienced important growth driven by the increase of projects, in 2024 the workload stability has allowed it to consolidate its structure without significant changes in the team.

Breakdown of the headcount by age groups at ZEDIS:

ZEDIS 2024 - Age groups*					
Range	Women	% women o/total	Men	% men o/total	Total
a. From 0 to 25	10	13.33	17	8.59	18
b. From 26 to 34	10	13.33	39	19.70	58
c. From 35 to 44	19	25.33	34	17.17	53
d. From 45 to 54	25	33.33	67	33.84	92
e. From 55 onwards	11	14.67	41	20.71	52
<b>General total</b>	<b>75</b>	<b>100</b>	<b>198</b>	<b>100</b>	<b>273</b>
ZEDIS 2023					
Range	Women	% women o/total	Men	% men o/total	Total
a. From 0 to 25	12	4.24	22	7.77	34
b. From 26 to 34	15	5.30	33	11.66	48
c. From 35 to 44	19	6.71	46	16.25	65
d. From 45 to 54	17	6.01	68	24.03	85
e. From 55 onwards	6	2.12	45	15.90	51
<b>General total</b>	<b>69</b>	<b>24.38</b>	<b>214</b>	<b>75.62</b>	<b>283</b>
ZEDIS 2022					
Range	Women	% women o/total	Men	% men o/total	Total
a. From 0 to 25	1	0.5	10	5.03	11
b. From 26 to 34	8	4.02	18	9.05	26
c. From 35 to 44	14	7.04	35	17.59	49
d. From 45 to 54	17	8.54	55	27.64	72
e. From 55 onwards	3	1.51	38	19.1	41
<b>General total</b>	<b>43</b>	<b>21.61</b>	<b>156</b>	<b>78.39</b>	<b>199</b>

\* Data provided: effective staff in 2024

Breakdown of the headcount by age groups at PRIMUR:

PRIMUR 2024 - Age groups*					
Range	Women	% women o/total	Men	% men o/total	Total
a. From 0 to 25	0	0	1	1.15	1
b. From 26 to 34	4	4.60	9	10.34	13
c. From 35 to 44	5	5.75	17	19.54	22
d. From 45 to 54	1	1.15	27	31.03	28

e. From 55 onwards	3	3.45	20	22.99	23
<b>General total</b>	<b>13</b>	<b>14.94</b>	<b>74</b>	<b>85.06</b>	<b>87</b>
<b>PRIMUR 2023</b>					
Range	Women	% women o/total	Men	% men o/total	Total
a. From 0 to 25	0	0	1	1.47	1
b. From 26 to 34	3	4.41	7	10.29	10
c. From 35 to 44	3	4.41	15	22.06	18
d. From 45 to 54	2	2.94	19	27.94	21
e. From 55 onwards	1	1.47	17	25	18
<b>General total</b>	<b>9</b>	<b>13.24</b>	<b>59</b>	<b>86.76</b>	<b>68</b>
<b>PRIMUR 2022</b>					
Range	Women	% women o/total	Men	% men o/total	Total
a. From 0 to 25	0	0	3	4	3
b. From 26 to 34	2	2.67	8	10.67	10
c. From 35 to 44	2	2.67	20	26.66	22
d. From 45 to 54	2	2.67	19	25.33	21
e. From 55 onwards	3	4	16	21.33	19
<b>General total</b>	<b>9</b>	<b>12.00</b>	<b>66</b>	<b>88.00</b>	<b>75</b>

\* Data provided: effective staff in 2024

#### Type of contracts at ZEDIS:

ZEDIS Contracts	2023			2024		
	Women	Men	Total	Women	Men	Total
<b>Temporary</b>	<b>31</b>	<b>71</b>	<b>102</b>	<b>13</b>	<b>43</b>	<b>56</b>
Part-time	1	10	11	1	7	8
Full-time	30	61	91	12	36	48
<b>Permanent</b>	<b>45</b>	<b>136</b>	<b>181</b>	<b>62</b>	<b>155</b>	<b>217</b>
Part-time	0	0	0	0	0	0
Full-time	45	136	181	62	155	217

ZEDIS Contracts by professional category	2023		2024	
	Women	Men	Women	Men
<b>Temporary</b>	<b>31</b>	<b>71</b>	<b>13</b>	<b>43</b>
<b>a) &lt; 30</b>	<b>13</b>	<b>17</b>	<b>3</b>	<b>10</b>
Group 02	5	9	3	5
Group 03	1	5	0	1
Group 04	7	2	0	4
Group 05	0	1	0	0
<b>b) 30-50</b>	<b>15</b>	<b>34</b>	<b>7</b>	<b>22</b>
Group 02	13	21	7	16
Group 03	0	9	0	3
Group 04	2	4	0	3
Group 05	0	0	0	0
Group 06	0	0	0	0
<b>c) &gt; 50</b>	<b>3</b>	<b>20</b>	<b>3</b>	<b>11</b>

ZEDIS Contracts by professional category	2023		2024	
	Women	Men	Women	Men
Group 02	2	6	2	4
Group 03	1	5	1	2
Group 04	0	5	0	4
Group 05	0	3	0	0
Group 06	0	1	0	1
Group 07	0	0	0	0
<b>Permanent</b>	<b>45</b>	<b>136</b>	<b>62</b>	<b>155</b>
<b>a) &lt; 30</b>	<b>9</b>	<b>10</b>	<b>15</b>	<b>19</b>
Group 02	0	2	0	3
Group 03	2	1	2	6
Group 04	6	7	12	10
Group 05	1	0	1	0
<b>b) 30-50</b>	<b>23</b>	<b>72</b>	<b>29</b>	<b>83</b>
Group 02	2	7	7	8
Group 03	3	13	5	21
Group 04	7	30	9	32
Group 05	8	14	6	15
Group 06	2	6	1	5
Group 07	1	2	1	2
<b>c) &gt; 50</b>	<b>13</b>	<b>54</b>	<b>18</b>	<b>53</b>
Group 02	0	2	4	2
Group 03	2	6	2	9
Group 04	5	22	6	21
Group 05	3	10	3	10
Group 06	2	7	2	5
Group 07	1	7	1	6
<b>General total</b>	<b>76</b>	<b>207</b>	<b>75</b>	<b>198</b>

## Type of contract at PRIMUR:

PRIMUR Contracts	2023			2024		
	Women	Men	Total	Women	Men	Total
<b>Temporary</b>	<b>3</b>	<b>37</b>	<b>40</b>	<b>3</b>	<b>32</b>	<b>35</b>
Part-time	0	0	0	0	0	0
Full-time	3	37	40	3	32	35
<b>Permanent</b>	<b>1</b>	<b>6</b>	<b>7</b>	<b>5</b>	<b>3</b>	<b>8</b>
Part-time	0	0	0	1	0	1
Full-time	1	6	7	4	3	7

PRIMUR Contracts by professional classification	2023		2024	
	Women	Men	Women	Men
<b>Temporary</b>	<b>3</b>	<b>37</b>	<b>3</b>	<b>32</b>
<b>a) &lt; 30</b>	0	3	0	2
Group 06	0	2	0	1
Group 07	0	1	0	1
<b>b) 30-50</b>	<b>3</b>	<b>22</b>	<b>3</b>	<b>16</b>
Group 06	1	16	1	8
Group 07	2	6	2	8
<b>c) &gt; 50</b>	<b>0</b>	<b>12</b>	<b>0</b>	<b>14</b>
Grupo 05	0	2	0	0
Grupo 06	0	9	0	8
Grupo 07	0	1	0	6
<b>Permanent</b>	<b>1</b>	<b>6</b>	<b>5</b>	<b>3</b>
<b>a) &lt; 30</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>1</b>
Group 05	1	1	0	0
Group 06	0	1	0	1
<b>b) 30-50</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>2</b>
Group 04	0	0	2	1
Group 05	0	0	0	0
Group 06	0	1	0	1
Group 07	0	1	1	0
<b>c) &gt; 50</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>
Group 05	0	1	0	0
Group 06	0	0	1	0
Group 07	0	1	1	0
<b>General total</b>	<b>4</b>	<b>43</b>	<b>8</b>	<b>35</b>

## Dismissals at ZEDIS:

ZEDIS – Dismissals*						
Group	2022		2023		2024	
	Women	Men	Women	Men	Women	Men
<b>Group 3</b>						
a) < 30	0	0	0	0	1	0
b) 30-50	0	0	1	0	0	0
<b>Group 4</b>						
b) 30-50	0	0	1	2	0	0
<b>Group 5</b>						
b) 30-50	0	0	0	1	0	0
<b>Group 6</b>						
a) < 30	0	0	0	0	0	0
b) 30-50	1	1	0	0	0	0
c) > 50	0	0	0	0	0	2
<b>Group 7</b>						
c) > 50	0	0	0	1	0	0
<b>General total</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>2</b>

\* Data provided: by age and professional category

Dismissals at PRIMUR:

PRIMUR – Dismissals*						
Group	2022		2023		2024	
	Women	Men	Women	Men	Women	Men
<b>Group 1</b>						
b) 30-50	0	0	0	0	0	1
<b>Group 3</b>						
b) 30-50	0	0	0	0	0	1
<b>Group 4</b>						
b) 30-50	0	1	0	0	0	0
<b>Group 5</b>						
c) > 50	0	0	1	0	0	2
<b>Group 6</b>						
a) < 30	0	1	0	1	0	0
b) 30-50	0	9	0	1	0	2
c) > 50	0	4	0	1	0	0
<b>Group 7</b>						
a) < 30	0	2	0	0	0	0
b) 30-50	0	1	0	1	1	1
c) > 50	0	1	1	0	0	0
General total	0	19	2	4	1	7

\* Data provided: by age and professional category

#### 4.1.1. Remunerations

The working persons at ZEDIS regulate their labour relationship with the company following the guidelines of the *XXI General Collective Agreement of the Chemical Industry*. In Article 32, it regulates the table of minimum salaries guaranteed by professional group.

ZEDIS - Remuneration*				
Group	2021	2022	2023	2024
<b>Group 1</b>	€ 16,197.71	€ 16,521.67	€ 16,852.10	€ 18,587.86
<b>Group 2</b>	€ 17,331.54	€ 17,678.17	€ 18,031.74	€ 19,889.01
<b>Group 3</b>	€ 18,789.36	€ 19,165.14	€ 19,548.45	€ 21,561.94
<b>Group 4</b>	€ 20,895.07	€ 21,312.97	€ 21,739.23	€ 23,978.37
<b>Group 5</b>	€ 23,809.93	€ 24,286.13	€ 24,771.85	€ 27,323.36
<b>Group 6</b>	€ 27,860.10	€ 28,417.30	€ 28,985.65	€ 31,971.17
<b>Group 7</b>	€ 33,853.21	€ 34,530.27	€ 35,220.88	€ 38,848.63
<b>Group 8</b>	€ 42,923.92	€ 43,782.40	€ 44,658.05	€ 49,257.82

\* Minimum salaries regulated in *XXI General Collective Agreement of the Chemical Industry 2024-2026*.

Following the organisation of the hierarchical structure of the company, ZEDIS distributes the collective of working persons as follows:

- Group 2 and 3: for operating staff, especially in the assembly section

- Group 4: for persons with functions of team head, and trade staff in the sections of: painting, metal, carpentry, etc. or administrative staff in offices
- Group 5: technical staff in departments
- Group 6: managers of departments
- Group 7: management positions

Following the classification by professional groups assigned to working people of the company the salary remuneration for 2024 is the following:

ZEDIS - Remuneration *	2023							2024						
Age	a) < 30		b) 30-50		c) > 50		Total	a) < 30		b) 30-50		c) > 50		Total
Gender *	F	M	F	M	F	M		F	M	F	M	F	M	
<b>Group 2</b>														
a. Up to €20,000	5	9	12	19	0	6	51	1	2	2	3	0	2	10
b. €20,001 and €30,000	0	2	1	10	4	2	19	2	6	12	21	6	4	51
<b>Group 3</b>														
a. Up to €20,000	0	1	0	1	0	3	5	0	0	0	0	1	2	3
b. Between €20,001 and €30,000	3	4	3	20	4	5	39	2	7	5	21	2	7	44
c. Between €30,001 and €40,000	0	0	0	1	0	3	4	0	0	0	3	0	2	5
<b>Group 4</b>														
a. Up to €20,000	0	0	0	0	4	0	4	0	0	0	0	0	4	4
b. Between €20,001 and €30,000	13	4	4	17	2	3	43	8	9	6	12	1	2	38
c. Between €30,001 and €40,000	1	0	5	0	0	0	6	4	5	2	22	5	17	55
d. Between €40,001 and €50,000	0	0	1	1	0	0	2	0	0	1	1	0	2	4
<b>Group 5</b>														
a. Up to €20,000	0	0	0	0	0	3	3	0	0	0	0	0	0	0
b. Between €20,001 and €30,000	0	0	1	1	0	0	2	0	0	0	0	0	0	0
c. Between €30,001 and €40,000	0	1	7	10	0	4	22	0	0	3	11	2	4	20
d. Between €40,001 and €50,000	0	0	0	2	1	3	6	0	0	4	3	1	3	11
e. More than €50,001	0	0	0	0	0	3	3	0	0	0	1	0	3	4
<b>Group 6</b>														
b. Between €20,001 and €30,000	0	0	0	0	0	1	1	0	0	0	0	0	1	1
d. Between €40,001 and €50,000	0	0	1	4	1	1	7	0	0	0	1	1	0	2
e. More than €50,001	0	0	1	2	1	5	9	0	0	1	4	1	5	11
<b>Group 7</b>														
e. More than €50,001	0	0	1	2	1	7	11	0	0	1	2	1	6	10
<b>General total</b>	<b>22</b>	<b>21</b>	<b>37</b>	<b>90</b>	<b>18</b>	<b>49</b>	<b>237</b>	<b>17</b>	<b>29</b>	<b>37</b>	<b>105</b>	<b>21</b>	<b>64</b>	<b>273</b>

\* Data provided: effective staff

\* Gender: M: women, H: men

Note: The data are grouped by salary ranges for confidentiality reasons as, in some professional groups there are few people and therefore revealing their salary would involve explicitly making their annual salary public.

The working people at PRIMUR regulate their labour relationship with the company following the guidelines of the Collective Agreement for the Metal Industry of the Principality of Asturias of year 2024 for the period 2024-2026). In annex 2 it defines the 15 salary levels and in the final annex it regulates the table of minimum salaries per level.

PRIMUR - Remuneration*				
Level	2021	2022	2023	2024
<b>Level 1</b>	€ 29,648.94	€ 30,244.10	€ 30,921.98	€ 34,664.12
<b>Level 2</b>	€ 27,969.70	€ 28,527.94	€ 29,171.16	€ 32,702.90
<b>Level 3</b>	€ 26,436.03	€ 26,965.03	€ 27,568.09	€ 30,904.36

PRIMUR - Remuneration*				
Level	2021	2022	2023	2024
Level 4	€ 24,970.23	€ 25,473.13	€ 26,042.86	€ 29,195.30
Level 5	€ 23,356.15	€ 23,826.02	€ 24,358.39	€ 27,309.82
Level 6	€ 22,501.66	€ 22,954.53	€ 23,469.54	€ 26,313.80
Level 7	€ 21,739.26	€ 22,175.94	€ 22,670.77	€ 25,416.18
Level 8	€ 21,137.92	€ 21,562.03	€ 22,044.07	€ 24,716.32
Level 9	€ 20,611.99	€ 21,027.34	€ 21,500.40	€ 24,105.62
Level 10	€ 20,478.78	€ 20,890.08	€ 21,359.03	€ 23,946.84
Level 11	€ 20,288.47	€ 20,699.15	€ 21,163.73	€ 23,729.48
Level 12	€ 20,146.33	€ 20,553.00	€ 21,017.18	€ 23,562.06
Level 13	€ 19,527.02	€ 19,918.02	€ 20,366.27	€ 22,834.70
Level 14	€ 13,510.00	€ 14,000.01	€ 14,313.75	€ 16,945.14
Level 15	€ 13,510.00	€ 14,000.01	€ 14,313.75	€ 16,945.14

\* Minimum salaries regulated by the collective agreement.

Following the criteria established under Annex 3 of the Collective Agreement, PRIMUR distributes the collective of working persons as follows:

- Group 1: graduates
- Group 2: medium-level graduates
- Group 3: administration technicians and draughtsmen designers
- Group 4: heads of sections (stamping, assembly, welding)
- Group 5: draughtsmen and first- and second-class officials
- Group 6: auxiliary administrative staff and third-class officials
- Group 7: specialists and cleaning staff

Following the classification by professional groups assigned to working people of the company the salary remuneration for 2024 is the following:

PRIMUR - Remuneration *	2023							2024						
	a) < 30		b) 30-50		c) > 50		Total	a) < 30		b) 30-50		c) > 50		Total
Age	F	M	F	M	F	M		F	M	F	M	F	M	
<b>Group 1</b>														
Between 30,000 and 40,000	0	0	0	3	0	0	3					1		1
Between 40,000 and 50,000												1		1
More than 50,000	0	0	0	0	0	3	3							2
<b>Group 3</b>														
Between 20,000 and 30,000	0	0	0	1	1	1	3					1	1	1
Between 30,000 and 40,000	0	0	2	1	0	0	3			2	1			3
<b>Group 4</b>														
Between 20,000 and 30,000	0	0	0	0	0	2	2	1	1	2	2			6
Between 30,000 and 40,000	0	0	0	0	0	3	3							4
Between 40,000 and 50,000														1
<b>Group 5</b>														
Up to 20,000	0	0	0	1	0	1	2					1		1
Between 20,000 and 30,000	1	1	0	12	1	10	25				10			4
Between 30,000 and 40,000	0	0	0	0	0	4	4							8
Between 40,000 and 50,000	0	0	0	0	0	0	0							1
<b>Group 6</b>														

Between 20,000 and 30,000	0	2	2	19	0	5	28		2	2	15	1	5	25
Up to 20,000	0	0	0	1	0	0	1				1			1
Group 7														
Between 20,000 and 30,000	0	1	1	7	2	3	14		2	2	6	1	3	14
Between 30,000 and 40,000	0	0	1	0	0	0	1			1				1
Up to 20,000	0	1	1	0	0	0	2						1	1
General total	1	5	7	45	4	32	94	1	5	9	39	3	30	87

\* Data provided: effective staff

\* Gender: F: female, M: men

Note: The data are grouped by salary ranges for confidentiality reasons as, in some professional groups there are few people and therefore revealing their salary would involve explicitly making their annual salary public.

In 2023 the new Equality Plan of ZEDIS for the period from 2023 to 2027 has been published. It includes the corresponding register of salaries following the provisions of Royal Decree 902/2020, of 13 October of equal remuneration among men and women and there has also been an audit of the register of salaries where the following salary averages are reflected:

Salary averages at ZEDIS							
<b>2023</b>							
Women (No.)	Men (No.)	Average W (€)	Average M (€)	BR (%)	BA (%)	BN (%)	BE (%)
42	154	29,893.47	35,077.37	14.78	9.19	14.38	8.80
<b>2024</b>							
Women (No.)	Men (No.)	Average W (€)	Average M (€)	BR (%)	BA (%)	BN (%)	BE (%)
75	198	30,737.75	35,281.54	12.88	n/d	n/d	n/d

Below you will find details of the conclusion of the remuneration audit of 2023:

- There is currently an underrepresentation of women in management positions, middle management, coordination and management of areas, who are additionally the people with the greatest salary peaks, and this also has an impact on the differences found.
- It was found that where remuneration is compared with full-time and full years worked, the differences disappear, and therefore they are totally objective.

As to financial year 2024, we explain the following:

- During the 1st quarter of 2025, a salary review has been carried out due to the increase established following the update of the agreement XXI General Bargaining Agreement of the Chemical Industry published in 2025, which will be reflected in the next non-financial report, as the salary corresponds to 2025.
- We note that there is a positive trend in the indicator of the salary gap between men and women.

We add that, with the purpose of guaranteeing internal equality within the organisation, ensuring remuneration equality and avoiding any discrimination due to sex or age in work positions with the same functions and responsibilities, a remuneration career plan has been implemented.

Average salaries at PRIMUR							
<b>2023</b>							
Women (No.)	Men (No.)	Average W (€)	Average M (€)	BR (%)	BA (%)	BN (%)	BE (%)
12	82	24,922.00	26,434.54	5.72	n/d	n/d	n/d
<b>2024</b>							
Women (No.)	Men (No.)	Average W (€)	Average M (€)	BR (%)	BA (%)	BN (%)	BE (%)
13	74	28,888.84	28,526.03	-1.27	n/d	n/d	n/d

A positive trend emerges in the indicator of the salary gap between men and women.

### 4.1.2. Policies of labour disconnection

At Grupo ZEDIS we promote the balance between family life, personal and professional life, work and rest with the objective of improving the development of people under healthy and effective criteria. With an integrated perspective of health in the social, physical and mental arenas following the recommendations of the *World Health Organisation*.

This is why ZEDIS has a proposal for a protocol of digital disconnection presented to the legal representatives of working people. This proposal was drawn up in 2023. It defines the rules of good use of the technology tools placed by the company at the disposal of workers and the establishment of limits to avoid overuse and protect working people in exercising this right. At the same time, it complies with current regulations in force.

For the moment, there is no model of telework, with the development of the labour activity being 100% on site at the facilities in Lliçà d'Amunt (Barcelona). The work schedule is monitored at terminals of attendance monitoring installed at these same facilities.

We must note that in the labour calendar, on an annual basis, the work schedules of the various types of work shifts and office staff are established. This is presented to and agreed with the legal representatives of working people.

At PRIMUR the right to digital disconnection is informed to all workers when they join the company through the handover of the document "Confidentiality Commitment", which in section 13 establishes that PRIMUR shall guarantee the digital disconnection in the labour environment from electronic devices with geolocation systems, except those installed in vans, which shall always remain active. The extension of the protocol of ZEDIS to PRIMUR is still to be done.

No system of telework has been established and work is carried out on-site at the facilities of Avenida los Campones in Gijón, where the work schedule is registered with a terminal of attendance monitoring at the same facilities. As to the staff providing services of maintenance in Spain, the workday is registered with an app installed on their mobiles.

## 4.2. Organisation of work

### 4.2.1. Time of work

The labour relationship of the headcount of ZEDIS is regulated on the basis of the provisions established in the XXI General Agreement of the Chemical Industry valid for 2024-2026. All matters related to working times are regulated under Chapter VI: "Working times and their organisation" including Articles 42 to 46.

The annual labour schedule of the headcount is 1,752 hours, distributed from Monday to Friday following the labour calendar of the company. As to the labour calendar, we have three groups of distribution of the workday based on the profile of the working people:

- Labour calendar of offices
- Labour calendar of the continuous working day
- Labour calendar of the split shift

Annually the various labour calendars in charge of encompassing the 3 methods of distribution of the workday are negotiated and agreed with the legal representatives of employees at the work centre.

Subsequently, each one of the labour calendars is published on the bulletin board of the company and sent by email to the working persons and, at the same time it is published on the channel of *Microsoft Teams* for employees.

The labour relationship of the headcount at PRIMUR is regulated on the basis of the provisions of the *Collective Agreement of Metal for the Principality of Asturias*. Everything regarding work times is regulated under articles 4 to 13 within the section called *Workday, vacations, permits and leave of absence*.

The annual work schedule of the staff is 1,736 hours, generally distributed from Monday to Friday following the labour calendar of the company. As to the labour calendar, we have five groups of distribution of the work schedule based on the location of the work positions of the working people:

- Labour calendar of offices
- Labour calendar of factories
- Labour calendar of Barcelona
- Labour calendar of Valencia
- Labour calendar of Irún

Annually, the various labour calendars in charge of encompassing the 5 methods of distribution of the workday are negotiated and agreed with the legal representatives of employees at the work centre.

Subsequently, each of the labour calendars is published on the bulletin board of the company.

#### **4.2.2. Reconciliation**

Chapter VII: "Leave of absence, unpaid leave, suspensions of contracts, reductions and adjustments of the work schedule" of the XXI General Collective Agreement of the Chemical Industry sets forth all those measures regulated to facilitate the reconciliation of the staff at ZEDIS.

In PRIMUR they are set forth in the section "Workday, holidays, permits and leave of absence" of the Collective Agreement for Metal for Asturias between Articles 4, 8, 9 and 10.

En At ZEDIS, as additional measures of the company to allow reconciliation, there are continuous shifts in the morning and the afternoon, the part-time shift in the factory, and flexible hours for the start and end of the workday for staff working in offices.

On a weekly basis for the staff of the assembly section (workshop) the work shifts for the following week are published on the bulletin board of the plant. In sections, shifts are fixed for all working people except for 5 people in the metal section who rotate every 15 days as it is their personal interest to do so.

At PRIMUR, the morning and afternoon shifts rotate every week automatically.

We must note that Grupo ZEDIS adapts to all changes in legislation arising with new times for training purposes, leave for illness, marriage or civil union, etc.

The new leave for birth of a child of 16 days for both parents is enjoyed by working people in compliance with the personal needs of each person, and the company is totally flexible with the enjoyment in a continuous way, partially or fractioned manner on the basis of the requirements established by the leave for birth permit.

#### **4.2.3. Absenteeism**

In the following table the total hours of absenteeism are provided, which for 2022 and 2023 only provide absenteeism derived from temporary incapacity of common contingencies (ITCC) and labour accidents (ITAT). For 2024 the following categories have been broken down understood with the concept of absenteeism (work hours not worked):

ZEDIS - Absenteeism*	2022	2023	2024
Total hours	13,616	12,969	33,571
ITAT	n/d	n/d	3,167
ITCC	n/d	n/d	23,187
Unjustified absenteeism	n/d	n/d	296
Accumulated Breastfeeding	n/d	n/d	79
Visits to the Doctor (Daughter/Son)	n/d	n/d	111
Visits to the Doctor	n/d	n/d	1,129
Various Leave of Absence	n/d	n/d	261
Exams	n/d	n/d	3
Inexcusable Duty	n/d	n/d	66
Courses	n/d	n/d	6
External Courses	n/d	n/d	84
Urgent Family Reason	n/d	n/d	0
Day of Transfer	n/d	n/d	54
Family Death	n/d	n/d	110
Illness	n/d	n/d	83
Family Hospital Admission	n/d	n/d	1,920
Maternity/Paternity (birth and looking after a minor)	n/d	n/d	1,645
Marriage/Civil Union	n/d	n/d	345
Labour Accident (Visit to the Mutual Society)	n/d	n/d	108
Trade Union Hours	n/d	n/d	917
Index	5.08%	3.98%	7.02%

\* Source of data: Spec

PRIMUR - Absenteeism*	2022	2023	2024
Total hours	7,362	8,246	19,973
ITAT	n/d	n/d	3,219
ITCC	n/d	n/d	15,090
Unjustified Absences	n/d	n/d	0
Accumulated Breastfeeding	n/d	n/d	63
Visit to the Doctor (Daughter/Son)	n/d	n/d	17
Visit to the Doctor	n/d	n/d	475
Various Leave of Absence	n/d	n/d	21
Exams	n/d	n/d	0
Inexcusable Duty	n/d	n/d	2
Course	n/d	n/d	0
External Course	n/d	n/d	12
Urgent Family Reason	n/d	n/d	0
Day of Transfer	n/d	n/d	4
Family Death	n/d	n/d	7
Illness	n/d	n/d	18
Family Hospital Admission	n/d	n/d	524
Maternity/Paternity (birth and looking after a minor)	n/d	n/d	228

Marriage/Civil Union	n/d	n/d	87
Labour Accident (Visit to the Mutual Society)	n/d	n/d	28
Trade Union Hours	n/d	n/d	179
Index	4.13%	5.98%	17.28%

\* Source of data: Spec

### 4.3. Health and safety

#### 4.3.1. Conditions of health and safety at work

Grupo ZEDIS has a strong commitment with the health and safety of working people, therefore, on the basis of what it established under Article 31 of the Law on the Prevention of Labour Risks, and in article 16 of Royal Decree 39/1997 on the Regulation of Prevention Services ZEDIS and PRIMUR have agreed the development of all preventative activities externally with the scope of the staff at both work centres.

In turn, a specific file has been described for the Process of Prevention of Labour Risks.

Prevenció n y Salud Laboral PRESAL, S.L., a service accredited by the Department of Work of the Government of Catalonia, with number SP-033-B, hired at the ZEDIS work centre.

QUIRÓN PREVENCIÓN, S.L.U., accredited as an external prevention service on a national level, with number Ref.CM4/1997, hired at the PRIMUR work centre.

Both prevention services cover the specialties of:

- Security
- Industrial hygiene
- Ergonomics and applied psycho-sociology
- Monitoring health

Their function in the company is:

- Assessing the conditions of work and detecting possible dangers not detected
- Informing and training all working persons on the risks associated to their work positions, as well as the preventative measures implemented for their control and minimisation
- Advising both the company and working persons of everything surrounding prevention of labour risks and compliance with the regulations
- Safeguarding the health of all working persons through annual medical reviews
- Completing investigations of work accidents happening

Grupo ZEDIS has the Certificate ISO 45001:2018, of the system of management of work safety.

Certification	Scope	Validity
ZEDIS and PRIMUR ISO 45001:2018  Certificate No.: ES152675 - 1	Design, production, commercialization and maintenance of POS (Point of Sales) displays and advertising supports, manufactured in different materials and components, installation and maintenance of stores. Design, development, production, installation, maintenance and servicing of urban furniture.	17/02/2028

The documentation on which the system of management of health and safety at work is based is through prevention plans at each centre, whose objective is boosting the policy of prevention in the company and

servicing as a guideline for the development and implementation of the preventative actions needed, which are established in a specific annual programme.

- Prevention Plan of Labour Risks of ZEDIS, dated November 2024
- Prevention Plan of Labour Risks of PRIMUR dated November 2024

Legal requirements managed:

- Assessment of risks at workplaces
- Assessment of risks at workstations
- Assessment of risks in work equipment
- Implementation of corrective measures
- Conditioning of the installations and workplaces
- Conditioning of work equipment
- Conditioning of the workstation
- Delivery of the relevant factsheets on the workstation and individual protective gear, IPG, in compliance with the assessments of risk of the workstation
- Coordination of business activities as provided under RD 171/2004
- Communication, investigation and register of work accidents and professional illnesses
- Treatment of pregnant workers, minors and persons with special needs
- Delivery and register of individual protective gear
- Training plan for workers
- Plan of review and periodic and preventative maintenance of work equipment
- Assessment of legal compliance; industrial security

An annual planning of prevention activities, Prevention and Labour Health of PRESAL, S.L., January 2024 and QUIRÓN PREVENCIÓN, S.L.U., May 2024.

The technician of the external prevention centre creates together with the manager of the centre the coordination of the Annual Plan of Preventative Activities considering the following:

- The assessments of labour risks (general and specific)
- Hygiene measurements
- The monitoring of the actions in the document of corrective measures
- The emergencies
- The information
- The training of staff
- Monitoring health
- Consultation and participation

Grupo ZEDIS has a technical resource from each prevention service under the outsourcing system working one day per week (on site) at ZEDIS and half a day per week at PRIMUR. This allows operation control to take place weekly and routes of monitoring, the update of assessment, follow-up of actions, investigation of accidents, communication with the prevention delegates, among other technical functions assigned.

#### **4.3.2. Identification of dangers, assessment of risks and investigation of incidents and mitigation**

Grupo ZEDIS carries out periodical assessments with the purpose of identifying potential situation of danger and taking the corrective or mitigation actions applicable in each case, and this has emerged as a highly effective preventative technique when it is done systematically. In this connection, the planned

inspections are oriented towards the knowledge of deficiencies of equipment, installations, workplaces and workstations, in addition to the compliance with procedures of work and the adoption of safe methods of behaviour.

The CHSW has agreed to complete these inspections and control their execution within its scope of action, leaving a documentary record of its performance, of the anomalies detected, of the corrective actions to develop and the responsible person and the term of execution within a maximum of 4 years and every time this is required due to changes, the introduction of new machinery, work positions or the investigation of accidents.

To ensure the technical competence of risk assessments, these are carried out by technical staff of the external prevention services: Prevención y Salud Laboral PRESAL, S.L., and QUIRÓN PREVENCIÓN, S.L.U.

The procedure P11.05G Rev.1 of Risk Assessment has been revised in June 2024 to unify methodologies between the companies of Grupo ZEDIS (ZEDIS and PRIMUR) in compliance with the methodology of INSST.

The system of assessment of risks defined is the following:

Valuation of the risk		Consequences		
		Slightly damaging	Damaging	Extremely damaging
Probability	Low	Trivial	Tolerable	Moderate
	Medium	Tolerable	Moderate	Important
	High	Moderate	Important	Intolerable

At ZEDIS, given the detection of a risk, as provided in the FIR, there are specific fields of systems of action: “Behaviour measures” and “Emergency procedures”.

At PRIMUR they have the document “Rules of Action in Case of Emergencies” and in the welcoming process the external prevention service carries out information sessions.

For the process of investigation of accidents, the following procedures have been determined:

- ZEDIS: PR-RH-01 Protocol of Action with Incidents and Labour Accidents
- PRIMUR: P33.02P Procedure of Investigation of Accidents and Incidents

During the 2024 period the centre at ZEDIS had a PPE machine installed, where the following 15 collectives were identified: General ZEDIS, Assembly, Electrical Assembly, Serigraphy, Metal, Plastic, Moulds, Storage, Cardboard, Carpentry, Painting, Models-Prototypes, Maintenance, Lacquerer and Cleaning furniture for the delivery of PPE depending on the assessment of the corresponding risks. Allowing to ensure the availability of Personal Protective Equipment in each shift as well as the sheet of acceptance of the correct use and storage of the same.

The system of participation of workers, consultations and communication on work health and safety is carried out through the CHSW, as detailed in the section 1.3. *Governance*.

The documented minutes of the CHSW resulting from the meetings maintained are available both on the digital platform *Dynamics 365*, as well as on the bulletin boards of the centre with the objective of facilitating information and communication to all workers.

All workers are included within the scope of the system of management of health and safety of workers. In the case of subcontractor companies, there is a system of control of Coordination of Business Activities to ensure the information on and training about risks applicable in each case prior to accessing the facilities.

#### 4.3.3. Training of workers on work health and safety

ZEDIS – Training activities 2024	No. of employees	Duration (hours)
Operator of mobile lifting platforms of staff	1	8
Safe use of forklift trucks of maintenance	27	12.5
Training in fire extinguishing	15	4
First aid training	8	4
Training on emergency measures for evacuation equipment	23	1.5
Training on emergency measures: centre of communications	4	1.5
Training on the Prevention of Labour Risks (Assembly Section / Carpentry / Metal / Injection /Cardboard)	67	2
Training on the Prevention of Labour Risks (Offices)	14	2

PRIMUR – Training activities 2024	No. of employees	Duration (hours)
Initial PLR training	8	2
Specific theoretical and practical course on the handling of bridge cranes	3	2
Specific theoretical and practical course in the handling of forklifts	6	2
Specific theoretical and practical course in the handling of elevator platforms	1	2
Handling of band saws	2	2
Master LRP: Superior course in techniques and management of LRP	1	40
Master PRL: legal area and management of LRP	1	160
Training on the collective agreement of office staff	2	6

#### 4.3.4. Promotion of the health of the workers

In application of the provisions of the Law on Labour Risk Prevention (Law 31/1995) and the Regulation of Prevention Services (R.D. 39/1997), Grupo ZEDIS has reached an agreement for the development of preventative activities relating to Health Monitoring with the external prevention services: Prevención y Salud Laboral PRESAL, S.L., and QUIRÓN PREVENCIÓN, S.L.

The Medical Assessment of Risks and Planning of Preventative Action in Health Monitoring is carried out for the workers of ZEDIS and PRIMUR under the following protocol and distribution:

ZEDIS 2024		
Medical protocols	Completed	Distribution by gender
196	Specific periodical check-up	138 Men (70%) 58 Women (30%)
121	Manual handling of loads	
122	Awkward postures	
95	Noise	
75	Data viewing screen	
89	Chemical products	
118	Thermal stress	
87	Driving vehicles	
25	Labour asthma / Bronchopulmonary	
11	Work at heights	
8	Exposure to wood dust	
65	Repetitive movements	

PRIMUR 2024		
Medical protocols	Completed	Distribution by gender
42	Manual handling of loads	39 Men (86.36%) 6 Women (13.63%)
39	Awkward postures	
42	Noise	
5	Data viewing screen	
24	Chemical risk	
37	Driving vehicles	
38	Labour asthma	
37	Work at heights	
37	Vibrations	
27	Repetitive movements	
40	Dermatosis	
5	Non-ionising radiation	
3	Chrome	
2	Biological agents	
1	Shift/night work	
1	Thermal stress	

The specialty of Health Monitoring includes the set of individual and collective health activities that have the object of assessing the state of health of labour population in relation to the risks of their work positions. In this connection, at the ZEDIS company, we have the retrospective epidemiological study for 2024 intending to determine the magnitude of risks and the pathologies which could arise.

#### 4.3.5. Lesions due to work accidents. Frequency and seriousness

The objective of implementing a management system based on international standard ISO 45001 of Work Health and Safety has the final objective of guaranteeing the health of people working at the company so the accident rate is at zero accidents. The indicators of accidents are the rate of frequency and seriousness, aspects that allow the measurement of the level of performance of the safety measures adopted throughout the year.

There is a follow-up of actions related to:

- Completing an analysis, control and follow-up of the frequency and accident rates at the committees of health and safety
- Implementing preventative measures arising from the specific accidents and incidents registered (training, information, consultation, communication and participation of workers)
- Carrying out the control and follow-up of preventive actions with the APS, Follow-up of the Preventative Programming
- Carrying out internal audits of conditions of health and safety at work
- Verifying the assessment of legal compliance
- Prioritising activities of review of the conditions of safety at the plant

To follow, we provide the indicators used to value the level of performance.

ZEDIS - Accident rate *	2022		2023		2024	
	Women	Men	Women	Men	Women	Men
Collective agreement hours	1752		1752		1752	
Average of workers	34	120	42	145	73	193
No. of work accidents with and without medical leave	4	10	8	19	5	19
No. of work accidents with medical leave	2	4	2	11	3	13
No. of work accidents without medical leave	2	6	6	8	2	6
Duration of the leave (in days)	125	174	276	376	145	235
Index of frequency	33.57	19.02	27.17	43.30	23.46	38.44
Index of seriousness	2.10	0.82	3.75	1.48	1.13	0.69
% Absenteeism WAs	1.75		3.27		2.27	

PRIMUR - Accident rate *	2022		2023		2024	
	Women	Men	Women	Men	Women	Men
Collective agreement hours	1736		1736		1736	
Average of workers	9	79	8	62	10	56
No. of work accidents with and without medical leave	0	21	0	16	1	28
No. of work accidents with medical leave	0	7	0	9	0	19
No. of work accidents without medical leave	0	14	0	7	1	9
Duration of the leave (in days)	0	453	0	290	0	543
Index of frequency	0	50.80	0	83.10	0,00	195.44
Index of seriousness	0	3.29	0	2.68	0,00	5.59
% Absenteeism WAs	5.71		4.65		8.23	

\* No professional illnesses have occurred with the data provided.

Source of the data used for ZEDIS: Centre of Analysis of Business (ERP SAGE), EGARSAT (WAs s/c Leave 2022).

Source of the data used for PRIMUR: Report on Accident Rate (FREMAP).

Note: the information on the number of average source employees (SSSS) and information on the No. of WAs (Mutual Society EGARSAT / Mutual Society FREMAP).

Formulas used for the calculation:

- Frequency rate: (No. of WAs with leave/average of workers x collective agreement hours) x 1,000,000
- Seriousness rate: (duration of WAs leave/average of workers x collective agreement hours) x 1,000
- Index of absenteeism: Days of absenteeism WAs (year underway + accumulated in prior years)/average workers

## 4.4. Labour relationships

Grupo ZEDIS has different mechanisms of communication to foster participation, information and consultation of working people, with the purpose of providing improvements in the professional activity of our daily work.

### 4.4.1. Organisation of labour dialogue

ZEDIS has different options and/or alternatives as a method of communication between working people, and for collaborators of the company:

- Reporting channel: implemented in 2023 with access for both internal and external staff of the company through our website ([www.zedis.com](http://www.zedis.com)).
- Channel of the Equality Committee: implemented in 2023 to foster initiatives, information and proposals relating to equality and social inclusion
- Information screen: implemented in 2023 and situated in the rest place (dining room) of the staff. It projects transversal information of interest for different arenas or areas of the company
- Information screen implemented in 2024 in the reception area projecting transversal information and information of interest for the different scopes or areas of the company
- Information triptychs: implemented in 2023 to raise awareness and send reminders of aspects of interest for the whole staff
- Bulletin board: information is posted by the company and the legal representatives of working people on legal aspects of interest for working people.
- Channel of *Microsoft Teams* 'ZEDIS HR Employees': all documentation that may be important or necessary to consult by the staff is posted here
- Human Resources Email: direct communication with the HR department to resolve doubts related to labour aspects ([rrhh@zedis.com](mailto:rrhh@zedis.com))

Additionally, the company has other work groups or teams, with representatives of the company and of working people, to improve and work on aspects of common interest including:

- Committee of the Equality Plan: it ensures the follow-up and application of the measures of the Equality Plan, ([comision.igualdad@zedis.com](mailto:comision.igualdad@zedis.com))
- Committee of Health and Safety at Work: it ensures compliance in health and safety in the company. Joint representation between the company and the legal representatives of working people
- Works Committee: its function is representing all working persons before the company and negotiating on working conditions at the work centre situated in Lliçà d'Amunt

PRIMUR has different options and/or alternatives as a method of communication between working people and for collaborators of the company:

- Reporting channel: implemented in 2023 and with access both for internal and external staff through our website, ([www.primur.es](http://www.primur.es))
- Channel of the Equality Committee: implemented in 2023 to foster initiatives, information and proposals relating to equality and social inclusion
- Information triptychs: implemented in 2023 to raise awareness and send reminders of aspects of interest for the whole staff
- Bulletin board: information is posted by the company and the legal representatives of working people on legal aspects of interest for working people.
- Human Resources Email: direct communication with the HR department to resolve doubts related to labour aspects ([jmenendez@zedis.com](mailto:jmenendez@zedis.com))

Additionally, the company has other work groups or teams, with representatives of the company and of working people, to improve and work on aspects of common interest including:

- Committee of the Equality Plan: it ensures the follow-up and application of the measures of the Equality Plan
- Committee of follow-up for cases of sexual harassment and due to sex: with the purpose of establishing a mechanism that sets how to work in an integrated and effective way with any behaviour that could be sexual harassment or sex-based harassment ([nomasacoso@primur.es](mailto:nomasacoso@primur.es))

- Committee of Health and Safety at Work: it ensures compliance in health and safety in the company. Joint representation between the company and the legal representatives of working people
- Works Committee: its function is representing working people before the company and negotiating on work conditions at the work centre situated in Avenida los Campones in Gijón

**4.4.2. Collective agreement**

The collective agreement in charge of regulating those aspects relating to labour relationships at Zedis is the *XXI General Collective Agreement of the Chemical Industry*. It is valid from 2024 to 2026, and it applies to all working people at the company.

The collective agreement in charge of regulating those aspects relating to labour relationships at Primur is the *Collective Agreement of Metal for the Principality of Asturias*. It is valid from 2024 to 2026, and it applies to all working people at the company.

**4.5. Training**

The Training and Development Plan includes all the training actions completed by the people of the headcount of Grupo ZEDIS with the purpose of updating their competencies, skills and knowledge in all matters relating to their professional development and the improvement of the achievement of the business objectives.

The Human Resources Department is entrusted with channelising all the training needs through the manager of each area and/or department of the company.

In compliance with the business model, the training plan stays open during the entire year, as most of the training actions continue to arise from needs created by the projects created and the different audits and certifications faced during the calendar year.

The training plan protects equal opportunities among the staff of the company and the selection criteria to complete the training actions is based on the work position it applies to.

There are three main areas of development:

- Talent: all training activities relating to the functions of the work position
- Prevention of labour risks: training activities relating to compliance in the area of health and safety at work
- Languages: training actions in English with different levels to improve communication skills in a foreign language. These are done with a teacher who is a native speaker of English

In 2024 the following training activities have been carried out:

ZEDIS	
Intermediate B1 (English)	Languages
Level A2 (English)	Languages
Operator of elevation platforms for staff	PLR
Safe handling of forklifts for maintenance	PLR
Training on fire extinguishing	PLR
First Aid Training	PLR
Training on emergency measures: Evacuation teams	PLR
Training on emergency measures: Communications centre	PLR
Training on prevention of labour risks (Sections: Assembly / Carpentry / Metal / Injection / Cardboard)	PLR

ZEDIS	
Initial training PLR offices	PLR
PEFC training	Talent
Design of unions by clips in pieces of plastic	Talent
Workshop on deviations, claims and non-conformities	Talent
Law 7/2022 on waste	Talent
Training Power BI	Talent
Incoterms 2020	Talent
Triangular operations	Talent
Customs management program	Talent
Negotiation, communication and persuasion	Talent
MBA technological and industrial companies	Talent
Control of management and reporting	Talent

PRIMUR	
Initial PLR Training	PLR
Specific theory and practice course in handling Bridge Cranes	PLR
Specific theoretical-practical course in handling forklifts	PLR
Specific theoretical-practical course in handling platforms	PLR
Handling band saws	PLR
PLR Master's Degree: Superior course of PLR techniques and management	PLR
PRL Master's Degree: legal arena and management of PLR	PLR
Training on the collective agreement for office staff	PLR
International Welding Inspector	Talent

#### 4.5.1. Statistics

The training actions delivered in 2024 have involved the following investment in training:

ZEDIS - Investment in training	2022	2023	2024
Total	€25,820.83	€28,699.80	€48,459.97

PRIMUR - Investment in training	2022	2023	2024
Total	€9,240.98	€5,979.16	€2,208.50

With a total of hours and participants as follows:

ZEDIS - Total of hours and participants	2022	2023	2024
Effective staff in 2024	172	225	273
Hours of training	426	529	2,996
Participants	64	130	216
Average hours per participant	6.65	4.10	13.87
Hours of training by group			
Group 1	n/d	0	0
Group 2	n/d	5	126.5
Group 3	n/d	15	605
Group 4	n/d	61	854.5

Group 5	n/d	28	870.5
Group 6	n/d	9	539.5
Group 7	n/d	0	0
Total hours of training	426	533.5	2,996

PRIMUR - Total of hours and participants	2022	2023	2024
Effective staff 2024	75	68	87
Hours of training	191	641	350
Participants	252	66	25
Average hours by participant	3,98	12.97	14
Hours of training by group			
Group 1	227.4	30	0
Group 2	0	0	0
Group 3	148	630	200
Group 4	22.6	24	116
Group 5	194.8	112	0
Group 6	310.4	42	24
Group 7	100.4	18	10
Total hours of training	1003.6	856	350

## 4.6. Equality

### 4.6.1. Equality plans

ZEDIS has an Equality Plan in force approved by the negotiating committee on 31 January 2023. In addition to the retribution audit as established by the rules in force.

The document reflects the various measures or actions to take during a validity period of 4 years. It was published for all working staff on 8 March 2023, that is to say, International Women's Day. Additionally, it is also available on the *Microsoft Teams* channel of employees for its consultation.

The Equality Committee, with the purpose of ensuring such equality, works on the implementation of various measures and actions selected, as well as on the various consultations and opinions of working people which are analysed and assessed to include as aspects for improvement in the company.

Likewise, on 12 July 2024, an LGTBI+ plan was developed that shall be rolled out gradually over the next 4 years. The plan's objective is to foster an inclusive environment and guarantee equal opportunities for all working people, fostering measures in diversity, training and awareness.

PRIMUR has an Equality Plan in force that was approved on 22 September 2022 and registered on 14 October that same year; on the same date it was sent by email to all the staff.

The document reflects the various measures or actions to adopt during a validity term of 4 years.

The current buildings do not have universal accessibility to all spaces, but this has been taken into consideration for future refurbishments and new buildings.

### 4.6.2. Protocols against sexual and gender-based harassment

As to the prevention of sexual harassment and gender-based harassment, the Equality Plans of ZEDIS and PRIMUR contemplate as an annexed document the protocol of action and prevention.

In 2023 no reports were presented concerning situations of sexual and/or gender-based harassment in the company.

We note that of the 5 reports received during 2024 through the ethics channel none were related to cases of sexual and/or gender-based harassment See section 5.1.3 of Incidents on corruption confirmed and the measures taken.

### 4.6.3. Policy against all kinds of discrimination

Grupo ZEDIS has a strong commitment to respect and equal opportunities, not only of the headcount of the company but also with the external suppliers it works with. Additionally, it rejects any type of behaviour involving a situation of discrimination and fosters the integration of working people with a degree of disability.

In line with this commitment, we believe in employing people in situations of difficulty of access to employment arising from any type of disability.

ZEDIS - Contracts with a disability	2022	2023	2024
Permanent	3	2	4
Temporary	2	3	3

PRIMUR - Contracts with a disability	2022	2023	2024
Permanent	2	2	1
Temporary	0	0	0

\* Data provided: contracts in force during the year

When it needs to hire people due to an unexpected situation of high production, ZEDIS collaborates with the company ILUNION S.L., specialising in professional profiles with disabilities to cover the positions of operative staff in the production plant. The main functions to perform consist of furniture assembly tasks and electrical installations. In 2024, there have been no temporary contracts due to the fact that there was not a significant increase in the production plant.

ZEDIS - Contracts with a disability*	2022	2023	2024
Temping Agency	0	1	0

\* Data provided: contracts in force during the year

PRIMUR - Contracts with a disability*	2022	2023	2024
Temping Agency	0	0	0

\* Data provided: contracts in force during the year

It also works with various special employment centres collaborating with persons with intellectual disabilities to facilitate and foster the labour inclusion of this collective. Specifically, with Taller Escola Barcelona SCCL (TEB Vallés), whose workers complete assembly tasks of some products. This activity is development in its facilities with its usual work staff.

Additionally, ZEDIS collaborates with the public centre CIRE (*Centre d'Iniciatives per a la Reinserció*) of the Department of Justice in Catalonia. This body intends to facilitate social and labour reintegration of people serving time at penitentiary institutions. With this collaboration, inmates develop tasks of handling and small assemblies fostering their reintegration in the world of work and in their daily lives.

Note: See results in section 6.1.1 *Impact of the activity of the company*.

#### 4.7. Human rights

Compliance with human rights is completed by the Legal Representatives of Workers, LRWs (i.e. the Works Committee), with whom everything affecting the labour conditions of working people at ZEDIS is negotiated, following what is established under current work regulations in force.

2023, Grupo ZEDIS implemented a Reporting Channel complying with the requirements of Law 2/2023, regulating the protection of people informing about regulatory breaches and fighting against corruption. This channel is available on the website of ZEDIS (<https://canaletico.es/en/grupozedis>), in such a way that both workers and external people can access.

Noteworthy is the fact that of the 5 reports received in 2024 through the ethics channel none of them were related to a violation of Human Rights. See section 5.1.3 on Incidents of corruption confirmed and the measure taken.

## 5. Fighting corruption and bribery

### 5.1. Measures to fight against corruption, bribery and money laundering

The leadership and dimension of the activities of Grupo ZEDIS and the complexity of its commercial and personal relationships among all the agents that take part in the processes makes it recommendable to have a system through a document of *Code of business Conduct of Grupo ZEDIS v.2 of 15/12/2020* including the set of good practices to make the philosophy apparent to serve as a referent for the conduct to be enforced for all persons and companies who have or intend to have a relationship with the companies of Grupo ZEDIS.

Likewise, there is also a *Code of Conduct* governing the principles of labour conduct, dated April 2019, to ensure that no situations of corruption, bribery and/or money laundering arise beyond the existing control mechanisms.

The commitment of the items detailed in the project of computer security based on ISO 27001 completed in 2023 to assure and guarantee that there are no cases of corruption, bribery or money laundering among other aspects of continuity of business affecting the systems of information of the company.

In this connection, planned for 2025 there will be a review of this documentation, the planning of training actions and internal audits of control as well as the implementation of new technologies required fruit of this analysis.

An example of the above is the internal audit completed by the Department of Organisation and Systems in the month of November 2024 in each of the workstations available at the centre of Lliçà d'Amunt, also ensuring the compliance of general rules of conduct.

Prior to the commercial relationship with the clients with whom we work, agreements are generated and among them we find the clauses and requirements of good practices, which are revised in the contract process with the clients.

#### 5.1.1. Operations assessed depending on risks relating to corruption

Although there is no risk assessment system documented, discretionally and for each order issued to a client, the applicable requirements are analysed, considering possible situations of risk in the scope of possible actions of corruption, bribery and/or money laundering.

Pending the assessment of its inclusion in the Strategic Plan 2024-2028 is an analysis of scenarios of risks of corruption, bribery and money laundering with the objective of reviewing the handbooks of the code of business conduct, labour conduct and the applicable procedures, therefore to include as performance the indicator of the total amount and percentage of operations where assessments of risk of corruption were included.

These are the current systems and methods of prevention established:

**Scope of clients.** All commercial transactions are carried out through the computer system D365 FSCM by entering a purchase order and once the manufacturing and/or service is carried out, the delivery notes are generated, the later invoice and bank controls. To guarantee the system, there is the User Handbook of Accounting and Finances (ERP Dynamics 365 FSCM Management System).

**Scope of suppliers.** There is a procedure to register suppliers establishing the form and method of payment and requesting a certificate of a bank account.

Any amendments made later need to be authorised by the financial department on the basis of the initial approval and validation of the supplier.

To guarantee the system, we have drafted the User Handbook of Purchases and Procurement (ERP Dynamics 365 FSCM Management System).

### 5.1.2. Communication and training on anti-corruption policies and procedures

Of the programme of internal communication started in 2023, based on the SDGs, as detailed in the section 2.1 of the “Description and result of policies” a triptych was drafted on the *Advice of computer security for Grupo ZEDIS*, copies of which were distributed and communicated during the first quarter of 2024. It focuses on minimising vulnerabilities that may lead to suspicious actions in the scope of corruption, bribery and money laundering.

Based on the project mentioned above of a risk analysis following the ISO 27001 system, the profile of Systems Technician has carried out training on cybersecurity for office employees with a duration of 60 hours. Within the priorities of Grupo ZEDIS, it is expected that there is going to be training in cybersecurity for all the office staff.

For all economic offenses in the scope of corruption, bribery and money laundering that can originate as a consequence of the bad practice related, in 2024 we have worked with controls of access to information.

For 2025, work will be carried out on the following indicators and actions needed to be accountable for the following:

- The total number and percentage of members of the board of directors who have been informed about the anti-corruption policies and procedures of the organisation, broken down by region.
- The total number and percentage of employees who have been informed about the anti-corruption policies and procedures of the organisation, broken down by labour category and by region.
- The total number and percentage of business partners who have been informed about the anti-corruption policies and procedures of the organisation, broken down by type of business partner and region. We will describe whether the anti-corruption policies and procedures of the organisation have been reported to any other person or organisation.
- The total number and percentage of members of the governing body receiving training on anti-corruption, broken down by region.
- The total number and percentage of employees receiving training on anti-corruption, broken down by labour category and region.

### 5.1.3. Confirmed corruption incidents and measures taken

Grupo ZEDIS has implemented an Ethics Channel, complying with the requirements of Law 2/2023, regulating the protection of people informing about breaches of the regulations and fighting corruption.

The initial management of communications and the receipt of the above is performed by an external and independent company to guarantee the confidentiality of the identity of the informer, the processing of the communication and any possible conflicts of interest. Thereafter, the external company informs the Compliance Committee of Grupo ZEDIS.

During 2024, 5 reports were received (3 of the type of “Conflicts of interest and other unethical conduct, 1 of the type of “Actions related with suppliers” and 1 of “labour conflict”) all of which have been closed with 0 consultations and 1621 visits to the website of the ethics channel. In 2025, the system of functioning between the members of the ethics channel of ZEDIS and the external company has been formalised to ensure actions as applicable.

## 5.2. Contributions to foundations and not-for-profit entities

Grupo ZEDIS has made the following contributions:

ZEDIS - Contributions	2022	2023	2024
Sponsorship of the Major Festivity of Lliçà d'Amunt	€4,000	€4,000	€4,000
Programme of Child Vaccination Gavi Alliance	--	--	€500

## 6. Society

### 6.1. Impacts of the activity on society

#### 6.1.1. Impacts

As set forth in the data concerning the behaviour within scope 3 of the Carbon and Social Footprint in the economic arena by geographical origin of suppliers (section 6.2.1. on the Procurement policy), the percentage of purchases in the national environment is above 59.99% in ZEDIS and 80.17% in PRIMUR, impacting directly on a win-win between the company and society.

One of the noteworthy factors of both work centres is the integration of all processes needed for the manufacturing of a product in the value chain itself, together with relations of proximity with the suppliers and/or subcontractors it operates with.

Beyond the usual relationships with local stakeholders, whenever the delivery of the process allows this, long-term alliances are established with special work centres, such as: *Taller Escola Barcelona* SCCL (TEB Vallès), and the penitentiary centre, *Centre d'Iniciatives per a la Reinserció* CIRE of Catalonia for the handling and assembly of small formats ensuring their inclusion or reintegration in the world of work and their daily lives.

Invoicing of ZEDIS suppliers	2022	2023	2024
Taller Escola Barcelona SCCL (TEB Vallès)	€3,553	€49,779	€9,953
Centre d'Iniciatives per a la Reinserció (CIRE)	€3,902	€2,607	€1,709
Total	€7,455	€52,386	€11,662
Ratio (Invoicing * 100 / invoicing of the headquarters)	2.38%	8.72%	2.75%

#### 6.1.2. Relationships

Grupo ZEDIS is in constant contact with the different players in local communities, and that goes for suppliers, authorities, associations and any stakeholders.

The company manages alliances with strategic entities with the objective of constantly improving its processes, its knowledge and its legal compliance. An example of this are the associations ECOASIMELEC (management of waste of electrical and electronic devices), Recyclia (SCRAP packaging), EcoVadis (CSR self-assessment) DEPLAN, S.L., (regulatory control), IMQ TECNOCREA, S.L., (regulatory consultancy), CDP (*Carbon Disclosure Project*), POPAI (Sustain®), etc.

### 6.2. Subcontracting and suppliers

#### 6.2.1. Procurement policy

Grupo ZEDIS has the objective that the suppliers with which it has a commercial relationship operate on the basis of compliance with guidelines, procedures and ethical criteria directly related to sustainability.

We understand that this is part of the Corporate Social Responsibility included in the integrated policy of Grupo ZEDIS (commitment with social and environmental criteria):

- Complying with the legal and regulatory framework, mitigating reputational risk, clearly including the position of the company against labour exploitation, gender-based discrimination and environmental damage.
- Fostering innovation and competitiveness through the search for more sustainable solutions to stimulate innovation for a differentiation and greater competitiveness in the long term.
- Reducing costs efficiently with the hiring of suppliers in the vicinity of the production centres of Lliçà d'Amunt and Gijón, which generates socially-responsible and sustainable procurement policies boosting greater operational efficiency and savings in the costs due to the optimisation of available resources, the reduction of waste and the improvement of the management of the supply chain.

With the objective of improving the process of access and control of visits, suppliers and subcontractors, during the second semester of 2024 at the centre of Lliçà d'Amunt their application *Sign in* was implemented, which allows not only self-registration and internal notice to the staff accessing the centre, it also communicates the applicable regulations on intellectual property and the regulations on the prevention of labour and environmental risks for visits in general and subcontractor companies.

In turn, the organisation has established a File for the Purchasing Process, with the objective of defining purchasing needs of the company, proposing the strategy, carrying out the sourcing, analysing market offers and, through negotiation, reaching contract agreements to be introduced in the ERP, as well as performing the follow-up and assessment of suppliers.

This purchasing processes file has a scope giving coverage to all needs of purchasing of raw material, subcontracting works (external workshops - production) and suppliers of infrastructure and services for the entire ZEDIS Group.

We have also defined procedures on the management of procurement and suppliers which are currently in the review stage:

- User Handbook of Purchasing and Procurement (ERP D365 FSCM Management System FSCM)
- P23.01, 02 and 03 on the Process of Procurement, Assessment of Suppliers and Control of Subcontractors

There is a planned review of the strategic plan 2024-2028 to install the following information on environmental and social indicators in GRI-308.2 and GRI-414.2:

- a) The number of suppliers assessed in connection with environmental and social impacts.
- b) The number of suppliers identified as suppliers with significant potential and real negative environmental impact.
- c) The potential and real negative environmental and social impacts identified in the supply chain
- d) The percentage of suppliers identified as suppliers with significant negative environmental impacts - potential and real - with which improvements have been agreed as a consequence of an assessment

The percentage of suppliers identified as suppliers with significant negative environmental impact with which the relationship has been terminated as a consequence of the assessment, indicating the reason.

Currently a control of environmental criteria (chain of custody) and labour criteria (prevention of labour risks) is being carried out for the suppliers of ZEDIS working in compliance with the chain of custody of forestry products in compliance with what is established in document PEFC ST 2002:2020 Chain of Custody of forestry and tree products.

The requirements of supervision of subcontractors of handling of PEFC material with a programme of audits completed during 2024 which encompasses environmental criteria and social criteria in relation to health and safety of workers of such companies working on behalf of ZEDIS.

As to the social part related to Health and Safety of workers 100% of the subcontractors are filtered before going to both work centres, through a process called CAE, Coordination of Business Activities.

The new process of assessment of the Procurement department of ZEDIS was validated and implemented in 2024, the year in which the assessments to four of the main suppliers was carried out. The criteria of assessment are based on the following aspects: 1: Payment, 2: Quality, 3: Social/Workers/Ethics and 4: Organisation/Services.

As to the Assessment of suppliers of PRIMUR, there is a continuous assessment of 2024: it is based on 100 points and it notes demerits based on Quality criteria (No. of NCs and seriousness, environment (No. of environmental incidents) and PLR (No. of incidents, No. of work accidents).

We note that beyond the assessment of aspects such as the availability of the product by a supplier, the level of quality and the level of environmental aspects, during 2023 the project *Post Consumer Recycled* was implemented with the objective of introducing recycle material in the product manufactured by ZEDIS, a project which has been consolidated in 2024.

As to the requirement of GRI on new suppliers which have passed selection criteria, it is noteworthy that based on the PCR Project in 2024 the number of suppliers which can supply material with a percentage recycled has increased 31.25% (16 out of 21 suppliers).

In this connection, we have defined a work instruction IT-MA-MP-02 Coding and identification of PCR material Rev05.

Below we detail the following values of achievement in 2022 to 2024:

ZEDIS <sup>38</sup> PCR raw materials*	2022		2023		2024	
	% with PCR	% with real PCR	% with PCR	% with real PCR	% with PCR	% with real PCR
Metal	47.30%	11.10%	52.95%	11.30%	62.69%	12.59%
Plastic	42.74%	7.81%	40.91%	7.14%	31.85%	9.79%
Packaging	4.42%	30.00%	8.41%	2.71%	4.37%	2.40%

\* Source of the data *Power Business Intelligence*, data taken on 15/01/2025

We intend to implement the same system of PCR for PRIMUR suppliers in the categories of metal, plastic and packaging.

In March 2024, ZEDIS attended the fair of Plastics & Rubber in Barcelona in its first edition, being the main point of reunion of the plastic and rubber industries where the main aspects commented with our suppliers continue to be the needs of supply of recycled material together with the quality in its functional parameters.

Below we detail the indicator of behaviour with environmental impact in the general concept of carbon footprint in the economic arena by geographical origin of the suppliers:

ZEDIS – Distribution by economic value *	2022	2023	2024
National	61.21%	63.64%	59.99%
International	18.03%	27.28%	25.10%
EU	2.74%	2.51%	4.64%
Intercompany	18.02%	6.57%	10.27%

\*Data: purchase orders

<sup>38</sup> Revised data from the previous report

PRIMUR - Distribution by economic value *	2022	2023	2024
National	99.45%	99.43%	80.17%
International	0.18%	0.14%	19.40%
EU	0.37%	0.43%	0.44%
Intercompany	n/a	n/a	n/a

\* Data: purchase orders

### 6.2.2. Systems of supervision, audits and results

The systems of supervision and control are generated through the review of the indications of the purchasing process of *Power Business Intelligence* and through the completion of internal audits. The last audit report of the process of purchasing is dated 17 December 2024.

With the inclusion of ERP D365 FSCM we have established certain parameters of control serving as an object of analysis for the good functioning of the Department of Procurement and decision-taking, for instance, the indicator of PCR products issued (*Power Business Intelligence*).

### 6.3. Consumers

#### 6.3.1. Measures for the health and safety of consumers

With the purpose of complying with aspects that can affect health and safety of people, the organisation works on two lines of action:

- a) System of certification of products according to what the destination market requires

To ensure the necessary measures of compliance of products manufactures, we have a contract of external advice (IMQ TECNOCREA, S.L.) with ZEDIS. In turn, the electronic technical department describes the electrical diagrams required by each product.

The electrical diagrams are included in the corresponding manufacturer manuals. There is an instruction IT-OTP-01 on the Creation of handbooks of instructions of end products. Edition 01 May 2024 to assure the updating and availability of the manufacturer handbooks edited which include the respective paragraph of *Instructions of Security and Management of Risks*.

- b) System of control (Security Test) on the assembly lines of ZEDIS

Once the production lines are defined, in compliance with the planning of the above, electrical security tests of 100% of the furniture are carried out. We have a label called “electrical test verified” which is attached next to the electrical source of the furniture piece. This control ensures that the installation of protective earth has been done correctly.

With the objective of improving the performance in the information that can be generated on measures of health and safety of workers, we will consider reviewing the Strategic Plan 2024-2028 as to the implementation of the indicators GRI 416.1 and 2:

- Assessment of the impacts of the categories of products and services on health and safety
- Percentage of categories of significant products and services for which impacts on health and safety are assessed to achieve improvements
- Cases of non-compliance concerning the impacts of categories of products and services on health and safety

### 6.3.2. Systems of complaining, complaints and resolution

At Grupo ZEDIS we have implemented a methodology to register incidents, which may be internal, of the suppliers or of the client. The resolution of each non-conformity is registered in the files of the incident itself, generated digitally on D356.

Below we detail the indicators in respect of the percentage of complaints of clients:

ZEDIS - Type of Incident	2022	2023	2024
No. of Complaints	22	46	50
% over total incidents	21.15%	17.22%	20.74%

PRIMUR - Type of Incident	2022	2023	2024
No. of Complaints	n/d	2	5
% over total incidents	n/d	3.17%	12.82%

### 6.4. Tax information

#### 6.4.1. Profits, taxes and subsidies

ZEDIS – Spain	2022	2023	2024
Turnover in €	€31,306,462.22	€60,015,899.23	€42,391,010.39
(EBT) Earnings before Tax	€2,551,345.31	€4,644,674.95	€1,030,125.25
Tax on Profit	€-396,947.66	€-1,005,744.81	€-151,769.34
(NR) Earnings after Tax	€2,154,397.65	€3,638,930.14	€878,355.91
Other receivables with Public Authorities	€619,320.10	€3,146,456.24	€926,446.35
Other payables with Public Authorities	€350,906.03	€793,823.99	€686,478.87
Subsidies*	€10,755.20	€9,880.00	€314,715.70
Average no. of employees	154	187	266
Days worked/year	222	223	224
No. hours of the production process	1,752	1,752	1,752

\* It relates to training credits (FUNDAE).

PRIMUR – Spain	2022	2023	2024
Turnover in €	€10,597,599.50	€8,691,504.87	€8,071,474.05
(EBT) Earnings before Tax	€-1,042,008.37	€-530,114.19	€416,550.42
Tax on Profit	€321,177.13	€79,760.03	€-10,356.71
(NR) Earnings after Tax	€-720,831.24	€-450,354.16	€406,193.71
Other receivables with Public Authorities	€10,932.43	€10,932.43	€14,462.01
Other payables with Public Authorities	€325,245.40	€187,139.42	€130,317.05
Subsidies*	€6,715.14	€3,789.90	€2,128.50
Average no. of employees	88	70	66
Days worked/year	221	221	222
No. hours of the production process	1,736	1,736	1,736

\* It relates to training credits (FUNDABE)

<b>PRIMUR – France</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Turnover in €	€514,458.76	€486,628.52	€357,113.80
(EBT) Earnings before Tax	€142,271.07	€115,436.20	€92,471.83
Tax on Profit	€0.00	€0.00	€0.00
(NR) Earnings after Tax	€142,271.07	€115,436.20	€92,471.83
Other receivables with Public Authorities	€0.00	€0.00	€0.00
Other payables with Public Authorities	€0.00	€0.00	€0.00
Subsidies*	€0.00	€0.00	€0.00
Average no. of employees	0	0	0
Days worked/year	n/a	n/a	n/a
No. hours of the production process	n/a	n/a	n/a

\* It relates to training credits (FUNDABE)

## 7. Annexes

### 7.1. Table of contents required by Law 11/2018 of non-financial information and diversity

Requirement of the Law		GRI	Table of contents
Scope	Content		
Description of the business model	Business environment	GRI 2.1 2.2 2.9 405-1	1. Business model 1.1. Business environment 1.2. Markets 1.3. Governance 1.4. Objectives and strategies 1.4.1. Contribution to the Sustainable Development Goals 1.5. Risks and opportunities (Main factors and trends that can affect its development) 1.6. Analysis of materiality 1.7. Principles governing this report
	Markets on which it operates	GRI 2.6	
	Objectives and strategies	GRI 2.22 2.23 2.24	
	Main factors and trends that can affect its evolution	GRI 2.25	
	Reporting framework used	GRI	
	Principle of materiality	GRI 3	
Description of the policies	Procedures for the identification, assessment, prevention and attenuation of significant risks and impacts.	GRI 2.22 2.23 2.24	2. Policies 2.1. Description and results of the policies
Results of the policies	Key indicators of pertinent non-financial results in respect of the concrete business activity, meeting the criteria of comparability, materiality, relevance and reliability	2.25	
	Omissions		
Main risks related to group activities	Commercial relationships	GRI 2.6	2. Policies 2.2. Main risks linked to the activities of the Group 2.2.1. Commercial relationships 2.2.2. Management of possible risks 2.2.3. Information on impacts detected and the time horizon
	Products or services that may have negative effects	2.25 2.27	
	Management of these risks		
	Information on impacts detected and time horizon		
Management focus	Detailed information on current and expectable effects of the activities of the company on the environment. Process of assessment or environmental certification	GRI 2.23	3. Environment 3.1. Current effects on the environment 3.2. Precautionary principle 3.2.1. Management of provisions and guarantees for environmental risks 3.2.2. Resources devoted to environmental risks
	Application of the precautionary principle.		
	Quantity of provisions and guarantees for environmental risks	GRI 2.25	
	Resources devoted to environmental risks		
Pollution	Measures to prevent, reduce or repair carbon emissions	GRI 305-5	3. Environment 3.3. Pollution 3.3.1. Measures to prevent, reduce or repair carbon emissions 3.3.2. Pollution due to noise and light
	Pollution due to noise and light pollution		
Circular economy and prevention and management of waste	Measures of prevention, recovery, and elimination of waste.	GRI 306	3. Environment 3.4. Circular economy 3.4.1. Measures of prevention, recycling, reuse and eliminating waste. 3.4.2. Waste
	Actions to combat the waste of food	GRI 3.3	

Requirement of the Law		GRI	Table of contents
Scope	Content		
		306	3.4.3. Actions to combat waste of food
Sustainable use of resources	Consumption of water and supply of water	GRI 303-5	3. Environment 3.5. Sustainable use of resources 3.5.1. Water, consumption and supply 3.5.2. Consumption of raw materials and efficiency measures 3.5.3. Energy
	Consumption of raw materials and measures adopted to improve the efficiency of their use	GRI 301-1	
	Direct and indirect energy consumption	GRI 302-1	
	Use of renewable energies	GRI 302-1	
Climate change	Important elements of emissions of GHGs	GRI 305-1 305-2 305-3	3. Environment 3.6. Climate change 3.6.1. Emissions of GHGs 3.6.2. Measures adopted 3.6.3. Mid- to long-term reduction goals
	Measures adopted to adapt to the consequences of climate change	GRI 3-3	
	Targets of reduction of GHGs in the mid-to-long term and means	GRI 305-5	
Biodiversity	Measures taken to preserve or restore biodiversity	GRI 304	3. Climate change 3.7. Protection of biodiversity 3.7.1. Measures to prevent or restore
	Impacts caused by the activities or operations on protected areas		
Employment	Total no. and distribution of employees by gender, age, country and professional classification	GRI 2-7	4. Human resources 4.1. Information relating to employees 4.1.1. Remunerations 4.1.2. Policies for labour disconnection
	Total no. and distribution of the methods of contract of employment		
	Annual average of permanent and temporary contracts and part-time by gender, age and professional classification		
	No. of dismissals by gender, age and professional classification		
	Average remuneration and progress broken down by gender, age and professional classification	GRI 2-19 2-20 2-21	
	Salary gap		
	Remuneration of equal work positions or average of the company	GRI 202-1 405-2	
	Average remuneration of members of the board of directors and managers, including variable remuneration, compensation, payment to systems of pensions in the long term and any other salary item broken down by gender	GRI 2-19 2-20	
	Policies of labour disconnection	GRI 3-3	
Employees with disability	GRI 405-1		
Organisation of work	Organisation of working times	GRI 402-1 401-3	4. Human resources 4.2. Organisation of work 4.2.1. Time of work 4.2.2. Reconciliation 4.2.3. Absenteeism
	Reconciliation measures		
	Number of hours of absenteeism	GRI 403-9 403-10	
Health and safety	Conditions of health and safety at work		4. Human resources

Requirement of the Law		GRI	Table of contents
Scope	Content		
	Labour accidents, in particular their frequency and seriousness	GRI 403	4.3. Health and safety 4.3.1. Conditions of health and safety at work 4.3.2. Identification of danger, assessment of risks and investigation of incidents and mitigation 4.3.3. Training of workers on work health and safety for 2023. 4.3.4. Promotion of the health of the workers 4.3.5. Lesions due to work accidents. Frequency and seriousness
	Professional illnesses; broken down by gender		
Labour relations	Organisation of labour dialogues including procedures to inform and consult staff and negotiate with them	GRI 2-30	4. Human resources 4.4. Labour relationships 4.4.1. Organisation of labour dialogue 4.4.2. Collective agreement
	Percentage of employees covered by collective agreement by country		
	Result of the collective agreements, particularly in the field of work health and safety		
Training	Policies implemented in the scope of training	GRI 404-1	4. Human resources 4.5. Training 4.5.1. Statistics
	Total amount of hours of training by professional categories	404-2 404-3	
Accessibility	Integration and universal accessibility of people with disabilities	GRI 405-1	4. Human resources 4.6.3. Policy against all kinds of discrimination
Equality	Measures adopted to foster equal treatment and opportunities between women and men	GRI 405	4. Human resources 4.6. Equality 4.6.1. Equality plans 4.6.2. Protocols against sexual and gender-based harassment
	Equality plans		
	Measures adopted to foster employment		
	Protocols against sexual and gender-based harassment		
	Policy against any type of discrimination and, where applicable, the management of diversity		
	Procedures of due diligence concerning human rights	GRI 2-23	
	Prevention of the risks of violation of human rights and, where applicable, measures to mitigate, manage and repair possible abuse committed		
Information on the respect of human rights	Reports for cases of violation of human rights	GRI 406-1	4. Human resources 4.7 Human rights  Child work is not considered a risk factor in the company as any hiring requires the certification of the legal age of staff.
	Fostering and Compliance with the provisions of the main conventions of the International Labour Organisation related with the respect for freedom of association and the right to collective bargaining		
	Elimination and discrimination in employment and occupation		
	Elimination of forceful or compulsory work		
	Effective abolishment of child work		
Information concerning the fight against corruption and bribery	Measures adopted to prevent corruption and bribery	GRI 205	5. Fighting corruption and bribery 5.1. Measures to fight against corruption, bribery and money laundering 5.1.1. Operations assessed depending on risks relating to corruption 5.1.2. Communication and training on anti-corruption policies and procedures 5.1.3. Confirmed corruption incidents and measures taken 5.2. Contributions to foundations and not-for-profit entities
	Measures to fight against money laundering		
	Contributions to foundations and not-for-profit entities		

Requirement of the Law		GRI	Table of contents
Scope	Content		
Commitments of the company with sustainable development	Impact of the activity of the company on employment and local development	GRI 413-1	6. Society 6.1. Impacts of the activity on society 6.1.1. Impacts 6.1.2. Relationships
	Impact of the activity of the company on local population and on the territory	GRI 413-2	
	Relationships maintained with players of local communities and methods of dialogue with them		
	Actions of association or sponsorship		
Subcontracting and suppliers	Inclusion in the purchasing policy of social issues, gender equality and the environment	GRI 308-1	6. Subcontracting and suppliers 6.2.1. Procurement policy 6.2.2. Systems of supervision, audits and results
	Consideration in the relationships with suppliers of their social and environmental responsibility	GRI 414-1	
	Systems of supervision and audits and the result of the above	GRI 308-2 414-2	
Consumers	Measures for the health and safety of consumers	GRI 416-1	6. Society 6.3. Consumers 6.3.1. Measures for health and safety of consumers 6.3.2. Systems of complaining, complaints and resolution
	Complaints systems, complaints received and the resolution of the above	GRI 416-2	
Tax information	Profits obtained by country	GRI 201-1	6. Society 6.4. Tax information 6.4.1. Profits, taxes and subsidies
	Tax on profits paid	GRI 207-1	
	Public subsidies received	GRI 201-4	

## 7.2. List of abbreviations

- ABS: Acrylonitrile-Butadiene-Styrene
- BA: Salary gap equated to a full year
- BD: Board of Directors
- BE: Total equated salary gap
- BN: Salary gap equated and standardised to a full-time schedule
- BR: Real or effective salary gap
- CAE: Coordination of Business Activities
- CHSW: Committee of Health and Safety at Work
- CRM: *Customer Relationship Management*
- CSR: Corporate Social Responsibility
- CSRD: Corporate Sustainability Reporting Directive
- D365 FSCM: Dynamics 365 - *Financial Supply Chain Management*
- EBT: Earnings before tax
- ERP: *Enterprise resource planning*
- ESG: *Environmental, Social, Governance*
- FIR: Risk information sheet
- GHG: Greenhouse gases
- GGII: Interest groups / stakeholders
- GRI: *Global Reporting Initiative*
- IMS: Integrated Management System (Including: ISO 14001, ISO 9001, ISO 45001, PEFC, etc.)
- INSST: National Institute of Health and Safety at Work
- IPG: Individual protective gear
- LPRL: Law 31/95 on the Prevention of Labour Risks
- MC: Management Committee
- MITECO: Ministry for Environmental Transition and the Demographic Challenge
- NEIS/ESRS: European Sustainability Reporting Standards/ European Rules on Sustainability
- OF: Manufacturing order
- PA: Public Authority
- PC: Polycarbonate
- PCR: Post Consumer Recycled
- PIR: Post Industrial Recycled
- PLV: Point of sale advertising
- PMMA: Highly transparent thermoplastic polymer
- POS: Point of sale
- PS: Polystyrene
- RN: Tax after profits
- SBTi: *Science Based Targets Initiative*
- SDG: Sustainable Development Goal
- SPA: External prevention service
- SRF: Solid recovered fuel
- SSSS: Social Security
- WC: Works Committee
- n/a: not applicable
- n/d: not available

### 7.3. Organisation Chart 2024

ZEDIS			
ALBERT HERNANDEZ LORENTE President MANAGING DIRECTION	SILVIA DE PABLOS Management Secretary MANAGING DIRECTION		
LLUIS HERNANDEZ LORENTE Vice-President MANAGING DIRECTION			
LLUIS HERNANDEZ LORENTE Corporate Services Director CORPORATE SERVICES DIRECTION	SONIA TORAL Finance & Administration Manager FINANCE	DOLORES ZARCERO. Treasury Technician, FINANCE MARIA EUG. GALEAS. Accounts Payable Technician, FINANCE ASCENSION ACEDO. Administrative, FINANCE ALEIX BALAGUE. Administrative, FINANCE	
	DAVID PARRILLA Organisation & Systems Manager ORGANISATION & SYSTEMS	JUAN C AGUILERA ORGANISATION & SYSTEMS	HECTOR CANET. System & Adm. Technician, ORGANISATION & SYSTEMS
	MIREIA CASAS Human Resources Manager HUMAN RESOURCES	EVA NIETO. Human Resources Technician, HUMAN RESOURCES MARTA CABALLERO. Human Resources Technician Jr, HUMAN RESOURCES OLGA MALDONADO. Receptionist, HUMAN RESOURCES	
	ROSA BANET Quality & Certifications Manager SUSTAINABILITY & QHSE	ALBERT BASSONS. Quality and Certifications Technician, SUSTAINABILITY & QHSE DIANA SACHICA. Administrative Sustainability, SUSTAINABILITY & QHSE LAIA VOLART. Administrative Quality, SUSTAINABILITY & QHSE VICTOR JAIMEZ. Administrative Health and safety, SUSTAINABILITY & QHSE ANA RODRIGÁNEZ. Quality Operator, SUSTAINABILITY & QHSE	
ALBERT HERNANDEZ LORENTE Business Development Director BUSINESS DEVELOPMENT DIRECTION	VANESSA LOPEZ Account Manager Special Projects COMMERCIAL	AIDA LASO. Administrative, COMMERCIAL IRCIA VASQUEZ. Administrative, COMMERCIAL ESTHER REYES. SAC	
	ORIO L HERNANDEZ Key Account Manager Special Accounts COMMERCIAL	JAVIER FERNADEZ. Project Manager, PROJECT MANAGEMENT	
	KONSTANTINA SAMOILI Key Account Manager Retail COMMERCIAL	MIQUEL PAULI. Project Manager Jr, PROJECT MANAGEMENT MARIA HERNANDO. Project Manager Jr, PROJECT MANAGEMENT	
	YOLANDA CUERVO Key Account Manager Cosmetics COMMERCIAL	SAMANTHA DE MINGO. Account Manager, COMMERCIAL M <sup>a</sup> JESUS FERNANDEZ. Account Manager, COMMERCIAL CARLOS SERVENT. Project Manager Jr, PROJECT MANAGEMENT ARNAU BORRAS. Project Manager Jr, PROJECT MANAGEMENT	
	ADRIANA ENE Key Account Manager BAT COMMERCIAL	SORINA SIMION. Account Manager, COMMERCIAL PETRICA PANAIT. Account Manager, COMMERCIAL JAUME CARBALLO. Account Manager Jr, COMMERCIAL DANIEL RODRIGUEZ. Project Manager, PROJECT MANAGEMENT BERTA VIDIELLA. Project Manager Jr, PROJECT MANAGEMENT ARNAU MIRÓ. Project Manager Jr, PROJECT MANAGEMENT	
	JOSE LUIS RAGA Costs Manager COSTS		
	CESAR PORRAS Desing Manager DESIGN	GUSTAVO ANELLI. Designer, DESIGN JULIA CIURANA. Designer Jr, DESIGN MARIA SOLANS. Designer Jr, DESIGN	
	XAVIER CUENCA Electrical Engineer I+D+I	ANTONIO GONZALEZ. Electronic Engineer, I+D+I MARÇAL ALFONSO. Electronic Technician, I+D+I DANIEL ESTEVEZ. Electronic Designer, I+D+I	
	MAURO ICARDO Business developer & Commercial coordinator	YANN TONNEAU. Key Account Manager FRANCISCO HUERTA. SAC	
	JOSE GABRIEL BENAVIDES Account Manager		

ZEDIS			
	COMMERCIAL - ZEDIS, S.A.		
	CARLOS FRANCO Account Manager COMMERCIAL - ZEDIS do Brasil comercio e importação de mercadorias para suporte publicitário Ltda.		
LUIS HERNANDEZ LORENTE Industrial & Projects Director INDUSTRIAL & PROJECTS DIRECTION	JUAN MARTINEZ Technical Office & Prototypes Manager TECHNICAL OFFICE & PROTOTYPES	DAVID FERNANDEZ. Technical Office Technician, TECHNICAL OFFICE & PROTOTYPES JOSE ALEJO. Technical Office Technician, TECHNICAL OFFICE & PROTOTYPES SEBASTIAN SERAS. Technical Office Technician, TECHNICAL OFFICE & PROTOTYPES DANIEL MORALES. Technical Office Technician, TECHNICAL OFFICE & PROTOTYPES JAUME MARTINEZ. Office Technician Jr., TECHNICAL OFFICE & PROTOTYPES ROGER GASCÓN. Product Engineer. TECHNICAL OFFICE & PROTOTYPES MIGUEL ALCARAZ. Mould Designer. TECHNICAL OFFICE & PROTOTYPES MAGDALENA GOMILA. Office Technician Jr, TECHNICAL OFFICE & PROTOTYPES Mª JESUS DE POUPLANA. Office Technician Jr, TECHNICAL OFFICE & PROTOTYPES MANUEL SILVA. Prototypes Operator, PROTOTYPES JONATAN SANCHEZ. Prototypes Operator, PROTOTYPES ROGER BARBERA. Prototypes Operator, PROTOTYPES DEBORAH CARRASCOSA. Prototypes Operator, PROTOTYPES	
	JOSE A VELASCO Purchasing Manager PURCHASING	GUILLEM SERRA. Purchasing Technician Jr, PURCHASING ALBA CAYUELA. Purchasing Administrative, PURCHASING	
	JAVIER MORON Process Engineer Manager PROCESSES	LEIRE GONZALEZ. Process Engineer Jr, PROCESSES SALMA NAKI. Process Engineer Jr, PROCESSES SERGIO ALBA. Process Engineer Jr, PROCESSES	
		VICTOR CENA. Process Optimization Technician, PROCESSES DAVID CIBEIRA. Milling programmer, PROCESSES MARC LASHERAS. Process Optimization Technician, PROCESSES IBAI MADRID. Robotic Technician, PROCESSES SERGI VILLA. Process Optrimization Jr, PROCESSES	
	JOAN BERNADES Production Planning Manager PLANNING	MIREIA MOÑINO. Production Planning Technician, PLANNING ASUNCION HINOJOSA. Supply, PLANNING DAVID GOMEZ. Supply, PLANNING ESTHER RUSIÑOL. Supply, PLANNING	
	MANUEL MERINO Maintenance Manager MAINTENANCE	ANTONIO VAZQUEZ. Maintenance Worker, MAINTENANCE ADRIAN ROMERO. Maintenance Worker, MAINTENANCE	
	ALEJANDRO MORALES Head of Warehouse WAREHOUSE	WALTER VIERA. Assistant Warehouse, WAREHOUSE ENRIQUE CARMONA. Warehouse Operator, WAREHOUSE ANDRES RODRIGAÑEZ. Warehouse Operator, WAREHOUSE ANGEL SANCHEZ. Warehouse Operator, WAREHOUSE LASZLO ALBERT. Warehouse Operator, WAREHOUSE BRIAN AYALA. Warehouse Operator, WAREHOUSE JUAN MANUEL POZO. Warehouse Operator, WAREHOUSE DAVID TUXUERA. Warehouse Operator, WAREHOUSE DANIEL PORTA. Warehouse Operator, WAREHOUSE ANDREW HUICHALAO. Warehouse Operator, WAREHOUSE ANA GABRIELA GARCIA. Administrative warehouse, WAREHOUSE DAYANA GALINDEZ. Administrative warehouse, WAREHOUSE MARTIN LOSADA. Truck driver, WAREHOUSE	
	JAVIER MORON Process Engineer Manager PROCESSES - ANDRES RAMIREZ Production Assistant FACTORY	CARLES UCLES Head of Assembly, ASSEMBLY - ELENA SANCHEZ Head of Assembly, ASSEMBLY - ADOLFO RODRIGUEZ Head of assembly ASSEMBLY - CRISTIAN PEREZ Head of Plastic, PLASTIC	MELCHOR CAÑADAS. Team Leader AGUSTIN JUAN. Team Leader JOSE CARRASCO. Team Leader FRANCISCO BEDMAR. Team Leader - INMA ORTIZ. Team Leader LUCIA HERNANDEZ. Team Leader ESTEFANÍA SANCHEZ. Team Leader MARI CARMEN CANETE. Team Leader - ROSA MATOS. Team Leader CRISTINA CAPUTTO. Team Leader MARIA JOSE LOPEZ. Team Leader MANEL MELERO. Team Leader - 14 Plastic Workers

ZEDIS	
	JOSE MARIA BLANCO Head of Metal, METAL 20 Metal Workers
	JORDI LUCEA Head of Carpentry, CARPENTRY 15 Carpentry Workers
	ANTONIO ML LOPEZ Head of Painting, PAINTING 8 Painting Workers
	LEONARDO BORRELLI Head of Serigraphy, SERIGRAPHY 2 Serigraphy Worker
	FRANCISCO J. MARTOS Head of Electricity, ELECTRICITY 5 Electricity Workers

PRIMUR	
<i>Pending joining</i> MANAGING DIRECTOR	BUSINESS DEVELOPMENT DIRECTOR
	JORGE BUSTO Commercial Director NATACHA NAUDON. Key Account Manager France, COMMERCIAL LUIS ARIAS. Account Manager, COMMERCIAL <i>Pending joining</i> . Account Manager, COMMERCIAL WANDA BARRETO. Design Manager, DESIGN BARBARA GONZALEZ. Cost Manager
	JOSE LUIS MENENDEZ Controller/HR Manager MARTA PEREZ. Administrative, ADMINISTRATION SARA VILLAR. Administrative, ADMINISTRATION
<i>Pending joining</i> INDUSTRIAL PROJECT DIRECTOR	JOSE VELASCO Purchasing Manager PURCHASING SAMUEL GARCÍA. Supply, PURCHASING DANIEL FERNANDEZ. Supply, PURCHASING WAREHOUSE, 1 worker
	JUAN JOSE GONZALEZ Production Manager PRODUCTION <i>Pending joining</i> PROCESS ENGINEER
	JESUS BULNES Factory Coordinator, FACTORY MANUEL PEREZ Factory Coordinator, FACTORY 3 Electrics Operator 21 Assembly Operator
	JUAN LANDERA Metal / Welder Coordinator METAL 5 Welder Operator 4 Painter
	MANUEL SIERRA Bending Coordinator, METAL 2 Laser Operator 4 Bending Operator
	IRENE FERNANDEZ Office Technician Manager TECHNICAL OFFICE IVAN ARIAS. Office Technician, TECHNICAL OFFICE JENNIFER MARTINEZ. Office Technician, TECHNICAL OFFICE
	ROSA BANET Quality Manager QUALITY <i>Pending joining</i> QUALITY TECHNICIAN
	VANESSA LOPEZ Maintenance Manager MAINTENANCE 8 Maintenance Operators



## Non-Financial Information Verification Disclosure

AENOR verification Disclosure for

**ZEDIS, S.L.**

concerning the consolidated disclosure of non-financial information

**ZEDIS, MEMORIA DE SOSTENIBILIDAD 2024**

according to law 11/2018

for the period ending on December 31, 2024

In Madrid July 11, 2025

Rafael García Meiro  
CEO



# AENOR

ZEDIS, S.L. (hereinafter the organization) with registered office at: CL DE LA METAL·LÚRGIA, 1-13. 08186 - LLIÇÀ D'AMUNT (BARCELONA) has commissioned AENOR to carry out a verification under a limited level of assurance of its Disclosure of Non-Financial Information (hereinafter NFIS) in accordance with Law 11/2018 amending the Commercial Code, the revised text of the Law on Corporations approved by Royal Legislative Decree 1/2010 of 2 July and Law 22/2015 of 20 July on the Auditing of Accounts, with regard to non-financial information and diversity (hereinafter Law 11/2018).

As a result of the verification carried out, AENOR issues this Disclosure, of which the verified NFIS forms part. The Declaration is only valid for the purpose entrusted and reflects only the situation at the time it is issued.

The purpose of the verification is to provide the interested parties with a professional and independent opinion about the information and data contained in the organization's NFIS, prepared in accordance with Law 11/2018.

**Responsibility of the organization.** The organization was responsible for reporting its non-financial information status in accordance with Law 11/2018. The formulation and approval of the NFIS, as well as its content, is the responsibility of its Governing Body. This responsibility also includes designing, implementing and maintaining such internal control as is deemed necessary to ensure that the NFIS is free from material misDisclosure due to fraud or error, as well as the management systems from which the information required for the preparation of the NFIS is obtained. The organisation, in accordance with the commitment formally undertaken, has informed AENOR that no events have occurred, from the date of the close of the financial year reported in the non-financial report until the date of verification, that might require corrections to be made to the report.

**Verification program in accordance with ISO/IEC 17029:2019** AENOR, in accordance with the aforementioned Act, has carried out this verification as an independent provider of verification services. The verification has been developed under the principles of "evidence-based approach, fair presentation, impartiality, technical competence, confidentiality, and accountability" required by the international standard ISO/IEC 17029:2019 "Conformity assessment - General principles and requirements for validation and verification bodies".

Likewise, in the verification program, AENOR has considered the international requirements of accreditation, verification or certification corresponding to the information matters contemplated in the Law:

- European Regulation EMAS (Environmental Verification)

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- SA 8000 (international labour principles and rights in accordance with the ILO (International Labour Organization), the Universal Declaration of Human Rights and the Convention on the Rights of the Child. SAAS Procedure 200)
- Environmental Management System (ISO 14001).
- Social Responsibility Management System, IQNet SR 10 and SA8000 schemes
- Quality Management System (ISO 9001).
- Energy Management System (ISO 50001).
- Occupational Health and Safety Management System (ISO 45001).

Additionally, the criteria and information that have been taken into account as a reference to carry out the Verification Program have been:

- 1) Law 11/2018 of 28 December, which amends the Commercial Code, the revised text of the Companies Act approved by Royal Legislative Decree 1/2010 of 2 July, and Law 22/2015 of 20 July on the Auditing of Accounts, with regard to non-financial information and diversity.
- 2) Directive 2014/95/EU of the European Parliament and Council of 22 October 2014 amending Directive 2013/34/EU as regards the disclosure of non-financial information and diversity reporting by certain large companies and certain groups.
- 3) Communication of the European Commission 2017/C 215/01, Guidelines on non-financial reporting (methodology for non-financial reporting)
- 4) the international standard ISO/IEC 17029:2019 Conformity assessment - General principles and requirements for validation and verification bodies
- 5) The criteria established by the global sustainability reporting initiative in the GRI standards where the organisation has opted for this recognised international framework for disclosure of information relating to its corporate social responsibility performance

AENOR expressly disclaims any liability for decisions, investment or otherwise, based on this Declaration.

During the verification process carried out, under a limited level of assurance, AENOR conducted interviews with the personnel in charge of compiling and preparing the Report and reviewed evidence relating to:

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- Activities, products and services provided by the organization.
- Consistency and traceability of the information provided, including the process followed to collect it, sampling information about the reported.
- Completion and content of the disclosure of non-financial information in order to ensure the completeness, accuracy and veracity of its content.
- Letter of Disclosures from the Administrative Body.

The conclusions are therefore based on the results of this sample process, and do not absolve the Organization of its responsibility for compliance with applicable legislation.

The personnel involved in the verification process, the review of findings and the decision to issue this Disclosure have the knowledge, skills, experience, training, supporting infrastructure and capacity to effectively carry out these activities.

## CONCLUSION

Based on the foregoing, in our opinion, there is no evidence to suggest that non-financial information included in the statement ZEDIS, MEMORIA DE SOSTENIBILIDAD 2024, published as a separate document from annual Financial Directors´ report and for information concerning the reporting period, year ended December 31, 2024, does not provide accurate information on the performance of ZEDIS S.L. and subsidiaries consolidated in the non-financial report, in terms of social responsibility content required by Law 11/2018 regarding environmental, social and personnel issues, including the management of equality, non-discrimination and universal accessibility, human rights, the fight against corruption and bribery, and diversity.