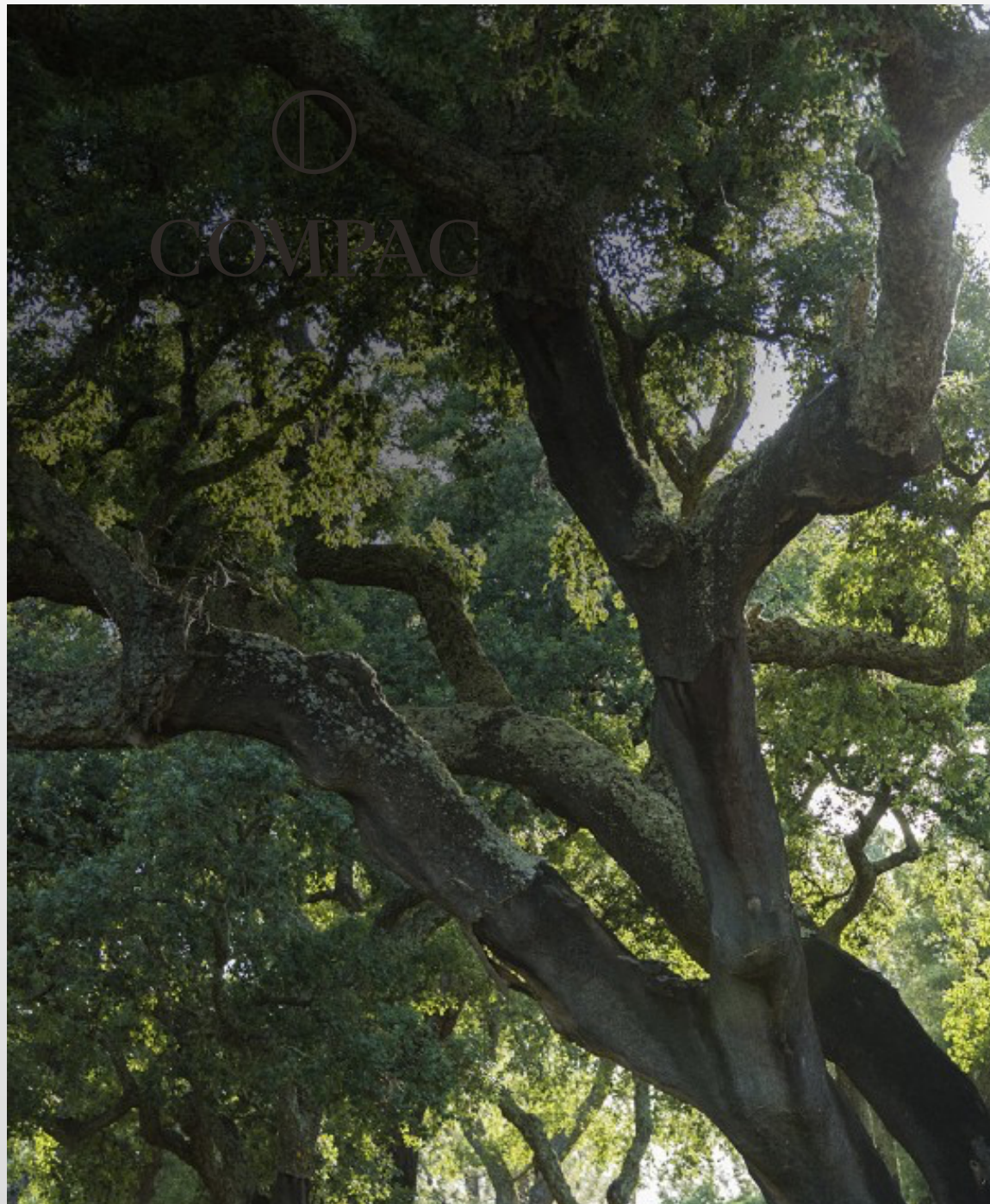




COMPAC

NON-FINANCIAL  
INFORMATION STATEMENT  
2022



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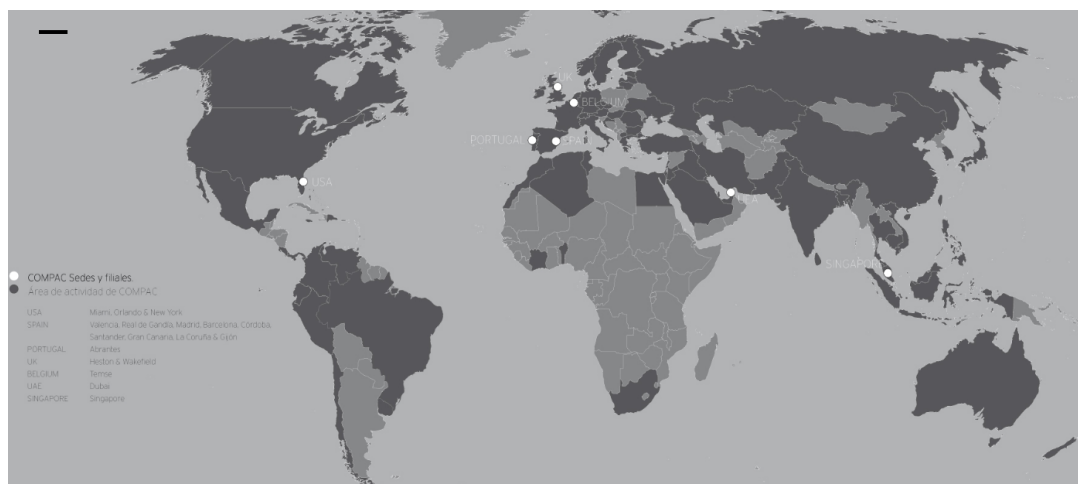
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## 1. COMPAC, the leading Spanish company in high quality decorative surfaces

*COMPAC® was founded in 1975 and became the leading Spanish company specialising in the manufacture and distribution of marble and quartz surfaces. Today we are a multinational company specialising in the manufacture and distribution of technological stone.*

Our 338 company professionals work every day to improve COMPAC® products and offer a more complete and efficient service to our customers. **Our mission is to develop innovative products and services that improve our customers' businesses and enhance consumer satisfaction, generating profitability for all stakeholders who are proud to belong to the COMPAC® brand.**

Our production facilities are located in Gandía (Spain) for the production of terrazzo and obsidian, and in Abrantes (Portugal) for quartz production. We also have subsidiaries and sales offices in the main domestic markets (Spain) and in export markets, mainly the United Kingdom, the United States, China, Singapore, Dubai and Australia.



### 1.1. Our products

At COMPAC®, we are dedicated to creating original and compact designs aimed at facilitating the work of people who use them. In addition, we offer a wide variety of finishes and textures adapted to different formats with lots of flexibility. These designs can be applied to numerous purposes, such as worktops, walls, floors and furniture. This is how we adapt to the needs of each client and satisfy their demands by providing diverse product lines.

Thanks to innovation in technological stone techniques, we have achieved quality levels superior to those of natural stone, while improving the environmental performance of our products. Of particular note is our obsidian line, which uses practically 100% recycled glass. We also strive to introduce materials with recognised quality and environmental certifications.

At present, the product lines we manufacture and market are as follows:

COMPAC quartz products. Technological Quartz is a product of exceptional hardness and beauty. It has the natural look and feel of quartz but offers superior performance thanks to its high level of durability. It also comes in a wide range of colours, designs, sizes, thicknesses and ornamentations. It is an ideal product for kitchen worktops, flooring, wall cladding and all types of interior surfaces which have to withstand intensive use.

Terrazzo products. Our COMPAC Terrazzo High Performance Stone is a material that has been reinvented to offer a wide versatility of applications to provide solutions for all types of surfaces, including exteriors, worktops and shower enclosures. It is easily repairable and re-polishable.

COMPAC Obsidian products. With COMPAC Obsidian, we have reinvented surfaces by creating a new category of sustainable surfaces. And we have done this in the purest COMPAC way, highlighting beauty in our Ethical Beauty philosophy. Obsidiana is the first surface created with almost 100% recycled



glass, offering the same characteristics as our other products with the COMPAC® level of finish and beauty.

## 1.2. Our values

We achieve our objectives thanks to the drive of a committed team, united by our corporate culture and COMPAC® values: passion, clarity, teamwork and respect.



## 1.3. Our structure

COMPAC Corporate S.L. (formerly Silicalia S.L.) is the parent company of the COMPAC Group, and it manufactures and markets all types of marble and quartz agglomerate pieces, as well as carrying out commercial activities directly related to this activity.



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As the group's parent company, COMPAC Corporate provides corporate services to the other companies in order to avoid duplicating structures and thereby increase efficiency. In particular, COMPAC Corporate carries out R&D&I work, the development of special parts for architectural projects around the world, sales and marketing management, supply chain management, human resources management and corporate services such as accounting, taxation, finance, controlling and systems. In addition, COMPAC Corporate has branch offices in Dubai, Singapore and Australia.

With the aim of creating innovative products that exceed the expectations of our clients and expanding our capacity to reach world markets, the Group also comprises the following companies:

*Table 1 – Group Companies*

Company	Country	Activity	% Direct control
<b>COMPAC SP S.L.U.</b> <sup>1</sup>	Spain	This company began activities at the end of 2022. Its main activities include the handling, storage, purchase, sale, import, export, distribution and logistics of all types of marble, quartz and granite agglomerates, as well as similar products and derivatives. This includes both slabs in general and other types of surfaces, tiles, pavings and claddings.	100%
<b>Mármol COMPAC, S.A.U.</b>	Spain	Its main activities are the manufacture and sale of terrazzo and obsidian, which are marketed worldwide through Group companies, and marketing in Spain of quartz pieces manufactured by Silicalia Portugal.	100%
<b>COMPAC Patrimonio, S.L.U.</b>	Spain	Construction, real estate and services.	100%

<sup>1</sup> Compac SP, S.L.U. was incorporated in 2022 in a deed dated 30 September 2023, partially spinning off Mármol Compac, SAU, and creating Compac SP, SLU. This report presents the verified data for 2021, except for Compac SP, S.L.U., which has been newly formed.

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<b>COMPAC Trade S.L.U.</b> <sup>2</sup>	Spain	From January 2023, it will replace Mármol COMPAC in commercial activities.	100%
<b>Silicalia Portugal Industria y Comércio de Aglomerados de Pedra, S.A.</b>	Portugal	Its main activities are the manufacture and sale of technological quartz, which is marketed worldwide through Group companies, and marketing terrazzo pieces in Portugal manufactured by Mármol Compac, S.A.	100%
<b>COMPAC USA, Inc</b> <sup>3</sup>	United States	Marketing in the United States and Canada of terrazzo and technological quartz manufactured by Mármol Compac, S.A. and Silicalia Portugal, S.A.	100%
<b>COMPAC UK, Ltd.</b>	United Kingdom	Marketing in the United Kingdom and Ireland of terrazzo and technological quartz manufactured by Mármol Compac, S.A. and Silicalia Portugal, S.A.	100%
<b>COMPAC Commercial Consulting (Shanghai) Co., Ltd.</b>	China	Sale of agglomerated stone products.	100%

<sup>2</sup> COMPAC Trade, S.L.U. was incorporated on 30 September 2022, although it started activities on 1 January 2023. COMPAC Trade, S.L.U. will be responsible for international distribution activities in locations where the Compac Group has no distribution company of its own.

<sup>3</sup> Compac USA has changed its corporate name from COMPACSTONE USA Inc.

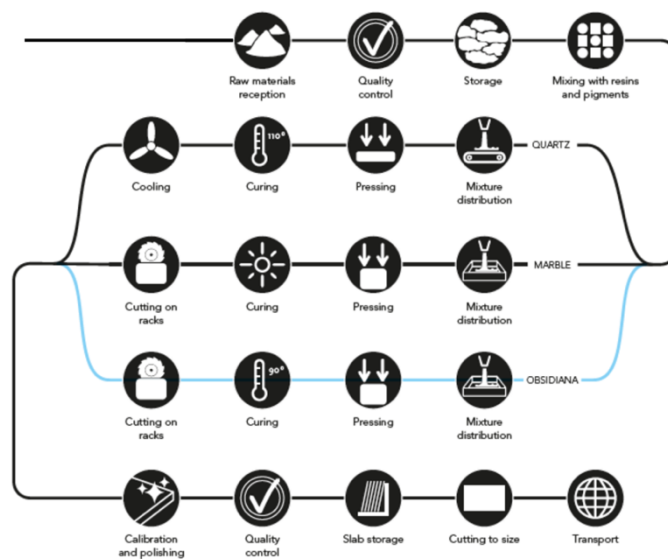
The group is managed by the Board of Directors of COMPAC Corporate S.L., which has two joint administrators since September 2021. To date, the group was managed by the Board of Directors, made up of 5 directors: 2 women and 3 men.

## 1.4. Business Model

Our business model is based on the design, production and distribution of high-quality technological surfaces. To achieve this, we implement innovation, design and architectural and supply chain management from our parent company COMPAC Corporate. We also have two production centres in Gandía (Spain) and Abrantes (Portugal), implementing production processes with the maximum guarantees of quality and excellence.

### PRODUCTION PROGRESS

QUARTZ / MARBLE  
OBSIDIANA



## NON-FINANCIAL INFORMATION STATEMENT 2022

The channels used to reach the market can be summarised as Retail and Contract.

- In the Retail channel we offer service to marble, kitchen and bathroom shops, interior designers and end users.
- In the Contract channel, we target the construction and industrial sectors through a personalised design service for unique pieces and specific products for architectural projects.

### 1.4.1. Distributors

We have two effective forms of distribution: either through our own warehouses and showrooms, or through our distribution partners, who are external companies working with COMPAC® to distribute our products in their respective markets.

To work with external distributors, COMPAC® created the figure of the Associate Distributor, an essential strategic partner for our market implementation model.

**COMPAC® distributors must comply with our Branding Policy: branding, events and communication; M&Q Product Policy: launches and discontinuations; Pricing and Promotion Policy; Service Policy; After-sales Service: guarantees and incidents.**

These distributors enable us to meet our ambitious internationalisation targets in a series of markets: US, Europe and UK.

## 1.5. The keys to continued growth

In recent years, society has been significantly impacted by COVID-19 and geopolitical conflicts. Today, we are in an anomalous situation where trends that were already present on the market have accelerated to a high degree. In

addition, rising commodity prices, energy and production costs are creating uncertainty. This year continues to be characterised by high market volatility. In particular, sectors such as construction are showing an ability to adapt smartly and quickly, proving that even such a multifaceted industry can be flexible and learn to respond to new situations.

Over the last few years, technological stone materials have gained more market share over natural stone due to their ability to enhance the characteristics of real stone. However, this change in consumer demands has led to an increase in production and technological investment by all market players, resulting in increased competition. But the market segment for renewable and environmentally friendly materials has experienced steady growth in recent years, and this trend is expected to continue in the near future.

In a context like this, we continue our ongoing commitment to internationalisation, innovation and sustainability, and place our focus on the circular economy. This approach has helped us to control the business environment by facilitating the reincorporation of materials into the production process. These are the three fundamental pillars of our strategy and have allowed us to target international markets, focusing our efforts on materials with high added value.

#### 1.5.1. Internationalisation

We base our growth on internationalisation. Today we are a multinational company, with 100% Spanish capital, present in more than 90 countries. We have:

- Two modern production centres: one in Spain (terrazzo and obsidian); and another in Portugal (quartz).
- Our own distribution centres in Spain, the United Kingdom and the United States.
- A sales network of over 250 distributors with a presence in more than 90 countries, including among others: Australia, Canada, Chile, Egypt,

Germany, Morocco, New Zealand, Peru, Philippines, Portugal, Singapore, Spain, United Arab Emirates, United Kingdom, United Arab Emirates, United States and Venezuela.

### 1.5.2. Innovation

Innovation plays a crucial role in our ability to provide customers with unique and original products. We partner with leading companies to pinpoint the latest trends, such as renowned design studios and globally recognised colour experts. We also work closely with a number of creative professionals who inspire us and help us to define designs that add exceptional value to our portfolio.

COMPAC® is introducing a revolutionary material called COMPAC Terrazzo High Performance Stone (HPS). This new material improves the strength of traditional terrazzo thanks to its modified composition. Our R&D&I team has developed a material for all types of applications, especially for indoor and outdoor applications requiring greater resistance to external agents. The entire range of this new material is NSF certified, which guarantees product safety and quality.

At the Kitchen & Bath Industry Show (KBIS) 2022, COMPAC®'s collaboration with Elisa Ossino was unveiled—after the creation of the RHEA worktop with shapes that evoke classical elements. Also on display was the abstract installation Exedra, inspired by ancient Greek meeting halls.

Arik Levy also designed new sketches for the ICE of Genesis Quartz Collection made with new IQ Pro technology, which is increasingly being used in our company.

### 1.5.3. Sustainability

Sustainability is a fundamental concept throughout our entire company. From the choice of raw materials to the end of the life cycle, we work to ensure that our materials are environmentally friendly. Our obsidian line is a prime example, as it comprises a material that can contain up to 100% recycled glass.



## NON-FINANCIAL INFORMATION STATEMENT 2022

We always measure the environmental impact of our activities, and one of the tools to achieve this are our Environmental Product Declarations. From 2022, we are proud to announce that all COMPAC® quartz, obsidian and terrazzo products have these assessments. Environmental Product Declarations (EPDs) cover the analysis of the life cycle of all our materials, taking into account the entire process, from extraction of the raw material to final installation (excepting de-installation). This is how we have been able to detect weak points in terms of emissions, which in all cases were lower than expected.

Moreover, we are making progress in introducing recycled raw materials in other product lines such as quartz. Therefore, we offer the market products that meet the expectations of the most demanding types of public in the environmental field, where respect for the environment is a non-negotiable value.

**Our Strategic Sustainability Plan**

At COMPAC® we are committed to developing and leading a sustainable company—a vision that encompasses respect and excellence towards our employees, our activities and our planet. To this end, in 2022 we continued to implement our Strategic Sustainability Plan for 2021-2025.

We integrated sustainability into our business model, focusing on COMPAC®'s ability to innovate in response to current trends and risks in terms of governance, the environment and society. Our commitment to sustainable business development stems from the promotion of a corporate culture of sustainable transformation.

The Strategic Sustainability Plan contains our commitments with BOTH short and long-term visions, articulated in 5 working lines, focusing on the various priority areas in our value chain:

- **Ethical COMPAC:** transparency and ethics in business.
- **Circular COMPAC:** positioning our products on the basis of their sustainability attributes.
- **Diverse COMPAC:** commitment to employees, diversity and sustainable culture.
- **Sustainable COMPAC:** involvement in the fight against climate change and in ensuring sustainable and safe operations.
- **Committed COMPAC:** responsible supply chain management and commitment to society at large.

Our sustainability strategy seeks to drive our commitment by integrating it into our business strategy:

- **Grow:** implementing tools for continuous improvement in the management and day-to-day running of the company, contributing direct value to all elements impacting our profit and loss account.
- **Being unique:** promoting leverage and differentiating elements of the company in terms of sustainability as competitive advantages, both from

a commercial and product perspective, as well as from a brand positioning perspective.

### 1.6. We position ourselves as a company committed to global objectives.

In addition, our Plan is aligned with the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda. We seek to integrate these goals into our corporate culture and promote more ethical, responsible and committed actions within our organisation.

#### **Sustainable Development Goals (SDGs)**

Our sustainability roadmap for 2021-2025 is based on five working pillars related to our value chain and aligned with SDGs.

First, we lay the foundations for ethical, responsible and transparent management of our business. We seek to build a positioning framework for our products based on the circular economy, promoting the reduction, reuse and recycling of resources.

Second, we strive to improve our facilities and the way we work to create safe and sustainable workplaces to combat climate change. This involves implementing measures that reduce our environmental footprint and promote energy efficiency.

Third, we are committed to integrity-based relationships with people and the environment. This involves promoting transparency, social responsibility and respect for human rights in all our activities.

Fourth, we are committed to increasing our corporate responsibility, addressing equality and diversity in our working environment, as well as promoting training and lifelong learning for our employees.

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Our business model and economic activities are focused on a number of Sustainable Development Goals (SDGs) that we consider a priority due to our transformative capacity:

- SDG 6: Clean water and sanitation through our ongoing work and commitment to optimisation in water management.
- SDG 8: Decent work and economic growth, through our contribution to socio-economic development.
- SDG 9: Industry, innovation and infrastructure: we promote innovation and the pursuit of cleaner technologies as pillars of the circular and sustainable model.
- SDG 12: Responsible production and consumption: we implement and apply the circular economy in our value chain.
- SDG 13: Climate action: we take concrete action and reinforce our commitment to fight climate change with our goal to be carbon neutral in production.
- SDG 17: Strategic partnerships to achieve the goals: we establish strategic alliances to align efforts and work towards a sustainable model.

## 1.7. Responsible fiscal policies

COMPAC®'s pre-tax profits in 2022 were distributed as follows:

*Table 2 - Net individual pre-tax profits in 2021 and 2022.*

Net profit before tax (x000)		
Country	2022	2021
<b>Spain</b>	€9,578	€5,196
<b>Portugal</b>	€902	€1,912
<b>United States</b>	€2,039	€4,014
<b>China</b>	€17	-€15
<b>United Kingdom</b>	-€227	-€619

COMPAC® provided the public authorities with a total of €1,666 thousand in corporation tax in 2022 and €2,114 thousand in 2021. In turn, a total of €1,482 thousand in subsidies were granted in 2021 and €26,466.65 in 2022.

## 2. ETHICAL COMPAC

*Our company's transparent and integrated management transmits our ethical culture and guarantees our commitment and responsibility to the countries in which we operate, and throughout our value chain.*

The first core idea of our Strategic Sustainability Plan covers our work methods, establishing good governance and transparency mechanisms that guide us towards excellence and leadership. We have marked out specific and ambitious objectives in this regard:

1. Adopting the good governance recommendations of listed companies, promoting a leading position among family businesses.
2. Evaluating 100% of our purchases with Environmental, Social and Governance (ESG) criteria.
3. Positioning ourselves as an attractive company for earmarking financing with ESG criteria.
4. Promoting transparency in management as a way of highlighting the company's good performance, strengthening our position in the eyes of stakeholders.

### 2.1. Promoting good governance and human rights

COMPAC®'s corporate governance lies at the heart of our company and is reinforced by the principles and rules governing the composition and functioning of our company's governing bodies. Thanks to our good governance practices, COMPAC® encourages the protection of both corporate and employee interests, stimulating the creation of value and promoting the efficient use of resources.

#### 2.1.1. Good governance policies

At COMPAC® we strive to grow in a spirit of respect and sustainable development. In 2021, we launched our **Sustainability Policy and Code of Ethics** with the aim of creating a reference framework to support the



management of social and environmental impacts, as well as promote transparency, ethical management and dialogue with stakeholders.

In order to ensure correct implementation, we have a **Sustainability Committee**, which reports directly to the highest governing body, meeting every two months to monitor the strategic objectives in social, environmental and good governance matters. This Committee is made up of professionals from different areas who have a transversal vision of sustainability throughout the company. Specifically, it comprises the heads of:

- Marketing and Sales
- Corporate Services
- Human Resources
- Operations
- Legal consultancy

Our company governs its behaviour and activities under a set of principles that bring in internal and external benefits. We understand that the conduct of our collaborators and the organisation itself should help us to make decisions that reduce risks for the company and society as a whole. We have therefore developed a **risk control system** together with guidelines for action and mitigation.

**Risk management:**

COMPAC® is no stranger to the risks and impacts of the market in which it operates, which is why we use various tools to identify, assess and adopt measures to identify and manage risks to anticipate them and mitigate their impact.

In our **Strategic Sustainability Plan** we carry out actions to detect and mitigate risks related to ethical, responsible and transparent management, circular economy and product positioning, sustainable management and the fight against climate change, responsible management of the resources human team and the

## NON-FINANCIAL INFORMATION STATEMENT 2022

development of talent and our relationships with the environment and stakeholders.

Risks related to social and personnel issues are analysed in the **Occupational Risk Prevention Plan**, which establishes procedures to mitigate individual and collective physical and psychosocial risks.

COMPAC® also has a **Crisis Manual** which lays out risks that might trigger a crisis in the company including: corporate conflicts, operational accidents, product or service complaints, environmental crises and reputational risks. This manual establishes warning mechanisms, response strategies, principles and guidelines for dealing with such situations.

Table 3 – Types of risks

Risks	Mechanical
<b>Labour conflicts</b>	Code of Ethics and Whistleblowing Channel
<b>Corporate governance crisis</b>	Code of Ethics
<b>Conflict with the local community</b>	Social Partnerships, Business Plan and Code of Ethics
<b>Occupational illnesses</b>	Occupational risk prevention system
<b>Accidents</b>	Occupational risk prevention system
<b>Complaints about products or services</b>	Incident and problem management system
<b>Environmental problems</b>	Environmental damage insurance
<b>Adverse media campaigns</b>	Corporate reputation management through media dialogue and proprietary media channels

### 2.1.2. Code of Ethics

In our Code of Ethics, we take into account behaviours considered to be the guidelines for conduct throughout our activities and in integrating our entire group into our corporate culture.

We conceive our Code of Ethics as a basic document for the entire organisation and its guidelines are placed above specific management policies in specific areas and action procedures. The scope of the Code of Ethics includes all persons carrying out their professional activities under the supervision of the company:

- Members of the Governing Bodies.

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- Management personnel.
- All employees.
- Subcontracted workers.

The 13 ethical commitments to which COMPAC® subscribes are clearly defined and organised around our position for each commitment.

### COMMITMENTS:

- Compliance with the law and ethical behaviour, avoiding conflicts of interest.
- Fight against corruption and bribery.
- Prevention of money laundering and the financing of terrorism.
- Transparency.
- Respect for human rights.
- Promotion of an equal and diverse work environment, free from discrimination and harassment at work.
- Training and professional development.
- Protection of workers and prevention of occupational hazards.
- Privacy and confidentiality.
- Quality and innovation.
- Honesty and transparency in the market.
- Environmental protection.
- Contribution to the development and well-being of society.

COMPAC® has designed training procedures on the Code of Ethics for all staff. This training will begin in 2023 and will gradually be offered to everyone in the group.

### 2.1.3. Code of Ethics and Whistleblowing Channel

The Ethics Committee plays a key role in overseeing compliance with the Code of Ethics, as well as monitoring cases and imposing sanctions for possible breaches of the Code. Rules of Procedure have been established which define the

principles of action and the framework for the composition, organisation and functioning of the Committee.

The distinguishing features of the Committee are its independence in the performance of its duties and its responsibility to report directly to senior management. To facilitate the prevention and reporting of possible irregularities, a Whistleblowing Channel has been set up and will soon be available to all COMPAC® employees. This confidential channel allows employees to report any conduct or suspected behaviour that goes against the organisation's values. All incidents received through this channel are carefully analysed by the Ethics Committee.

#### 2.1.4. Human rights

COMPAC® promotes strict compliance with the internationally recognised human rights set out in the International Bill of Human Rights among its stakeholders, taking into account the principles and provisions issued by the International Labour Organisation (ILO) and the United Nations Global Compact, especially those relating to the effective abolition of child labour.

In this respect, COMPAC® avoids incorporating into our value chain services from organisations that fail to respect human rights. In order to guarantee this commitment, we follow the guidelines established in our Code of Ethics, which clearly define these and other principles.

We are also working on incorporating procedures into our purchasing processes to ensure that human rights are not violated. We are gradually incorporating due diligence processes in this area. As a first step, a strategy to investigate the impact of social issues across the value chain is planned for launch in 2023.

## 2.2. We fuel sustainability in our procurement

Our strategic sustainability plan sets out a clear commitment: to assess 100% of our procurement in environmental, social and governance terms by 2025. At COMPAC®, we strive to promote sustainability throughout our value chain. In this respect, our Code of Ethics establishes that one of the criteria for establishing business relationships with other companies or professionals is that they share principles of behaviour and management similar to those that we also follow.

We work closely with our suppliers to improve their environmental, social and governance (ESG) performance. In addition, we encourage the consumption of raw materials from local suppliers, which helps us to achieve our carbon footprint reduction targets and promote environmentally friendly socio-economic development.

We have carried out a preliminary analysis of our suppliers of primary raw materials used in our production processes to assess the levels of risk of non-compliance in terms of environmental, social and governance commitments as established by COMPAC®. This analysis was updated in 2022 and the purchasing percentages remain similar to those of the previous report: more than 99% of our suppliers are located in Europe, of which more than 85% are Spanish or Portuguese. In addition, more than 37% of our purchases are made in the area surrounding our plants, which boosts local socio-economic development.

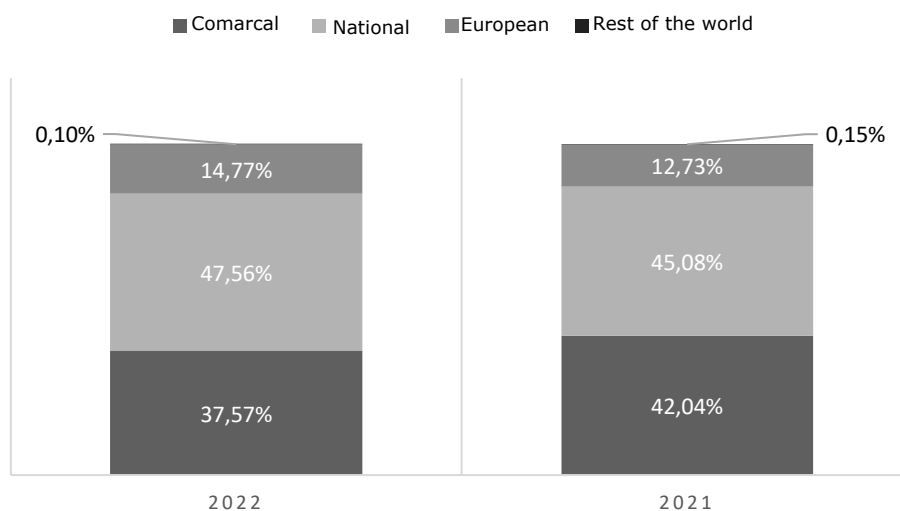
For all these reasons, we describe our supply chain as having a low risk of non-compliance with regulations or ESGs, as these companies are subject to the strict regulatory controls defined by our area of activity.



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Table 4 – Sourcing of suppliers and percentage of amount in 2022

Origin	2022		2021	
	Ton	%/total	Ton	%/total
District	28,804,255	37.57%	35,804,629	42.04%
National	36,465,330	47.56%	38,393,083	45.08%
European	11,323,156	14.77%	10,839,515	12.73%
Asia	74,663	0.10%	125,565	0.15%
USA	400	0	0	0
<b>TOTAL</b>	<b>76,667,804</b>		<b>85,162,792</b>	



Graph 1 - Distribution (in percentage) of suppliers by source in 2021 and 2022

### 2.3. We are building an attractive company for sourcing financing with ESG criteria.

As part of our goal to position ourselves as an attractive company for green finance, in 2021 we were granted a loan based on the *Sustainability Linked Loan Principles* methodology. The aim of these loans is to promote guidelines that incentivise the borrower to meet ambitious environmental targets while preserving the credibility of sustainability-linked financing. COMPAC®'s performance is measured through *Sustainability Performance Targets* (SPTs), which include, in our case, two Key Performance Indicators or KPIs.

#### **KPI 1: Increased use of non-extractive raw materials**

COMPAC® is committed to a 25% annual reduction in the use of extractive raw materials. The commitment path for this indicator was calculated on the basis of data for 2020, when the percentage of non-extractive raw materials reached 6.14%. In 2021, we strengthened our commitment, whereby materials of non-extractive origin accounted for 19.16% of the total stone used in our production process, far exceeding our commitment to reach 7.68%. For this financial year 2022 we established the commitment to reach 9.59%, and the reality was that 24.94% of our raw materials were of non-extractive origin.

Table 5 – KPI1. Tonnes of non-extractive Raw Material / Total Tonnes of Raw Material

Indicator	2020	2021	2022
<b>Commitment</b>	6.14%	7.68%	9.59%
<b>Actual performance</b>	6.14%	19.16%	24.94%

The term “non-extractive material” in this indicator refers to materials that come from reuse or recycling processes and are therefore not obtained from extractive

activities carried out in mines and quarries. Thanks to this type of material, the useful life of certain materials has been increased and the pressure on the natural reserves of others has been reduced. The non-extractive materials identified were: glass and marble cuttings left over from quarrying.

The proportion of non-extractive materials used has been calculated from the total material purchases produced in 2020, with the formula being as follows:

$$\textbf{KPI1} = \textbf{Tons of non-extractive raw material/Total, Tons of raw material}$$

This is a relative indicator that allows the data to be comparable in different years and takes into account possible fluctuations in production. More information on our raw material consumption can be found in section 5.2.3 of this report.

#### **KPI2: Sustainability training**

Our commitment is to train our entire workforce in sustainability. The way forward starts with employees trained in 2020 and sets a target of 96% of our workforce trained in sustainability by 2026. We have set a target below 100% in recognition of the low, but existing, turnover in our workforce.

To date, 213 employees have completed training in Environmental, Social and Governance issues, which is 63% of our workforce. The 130 people participating in training in 2022 are in addition to the 83 who did so in previous years. This training will be rolled out in successive years until it reaches our entire team.

*Table 6– KPI2 Percentage of staff trained in sustainability*

Indicator	2020	2021	2022
<b>Commitment</b>	3%	20%	50%
<b>Actual performance</b>	3%	20.1%	63%

The percentage of trained employees is calculated from the total number of employees, compared to those who have received sustainability training:

$$\text{KPI2} = \text{Employees trained in sustainability} / \text{Total employees}.$$

More information on employees trained in sustainability can be found in section 4.3 of this report.

With these indicators we contribute directly to the following SDGs:



#### **4. Quality education**

4.7. Ensure that the necessary theoretical and practical knowledge and skills are acquired to promote sustainable development.



#### **12. Responsible production and consumption**

12.2. Achieve sustainable management and the efficient use of natural resources.

12.5. Significantly reduce waste generation through prevention, reduction, recycling and reuse activities.

### 3. CIRCULAR COMPAC

*We understand the circular economy as the restorative management of all the life cycles of products and services, where we are not talking about waste, but about new resources, and the ability to recreate something unique and inspiring.*

At COMPAC®, we are committed to the transition towards a circular economy in which waste is treated and reincorporated into production systems. We recognise the importance of making available goods and services in a way that does not deplete the planet's resource renewal capacity, as this is fundamental to promoting sustainable economic growth.

The circular economy is an integral part of our business model and goes beyond the management of raw materials or waste. To achieve our goal of being a fully circular business, we have placed the circular economy at the heart of our product strategy. This approach is the second core idea of our strategic plan, which encompasses the entire organisation and addresses aspects ranging from how we produce sustainable and quality surfaces, all the way through to customer service and marketing and positioning strategy.

In this sense, we have established the following specific objectives:

1. To differentiate COMPAC® products on the market through their sustainability variables.
2. To double investment in innovation for the development of new projects in line with COMPAC®'s sustainability positioning.
3. To achieve 0% waste to landfill in the manufacturing process.
4. To promote a position of excellence in terms of quality and customer service.

We also convey these commitments to our employees, suppliers and partners through training and other initiatives to raise awareness of the importance of the circular economy. In 2021, the first training course on this subject was held for

our staff, which continued this year and is expected to be gradually extended to all COMPAC® employees.

Moving towards a circular economy contributes directly to achieving the Sustainable Development Goals, especially SDG 12 (responsible production and consumption) and SDG 13 (climate action), but also to reducing our water footprint (SDG 6) and promoting innovation (SDG 9).

To achieve this, we are developing the four principles of our Zero Waste philosophy, which allows us to continue to look to nature to transform the way we do things.

- RECYCLE everything that can be recycled.
- REUSE means finding new uses for not discarding things.
- REDUCE the consumption of resources.
- RECONSIDER everything that cannot be recycled or reused.

Furthermore, our circular economy commitments are intrinsically aligned with our action against climate change. The third core idea of the COMPAC Sustainable Strategy defines our actions in this respect and establishes the objective of becoming a carbon neutral company by 2025.

### 3.1. We create sustainable products

Our first Sustainability Strategy focuses on sustainable products. Our aim is to continue to observe nature, admire its forms, its strength and its infinite beauty. During the manufacturing processes, we create stone surfaces that are inspired by nature but acquire a number of new properties, which are better adapted to everyday human needs: impermeability, hardness and resistance.

Reflecting nature means transforming the way we do things and moving towards sustainable production. To this end, all designs in the COMPAC® portfolio are produced in a sustainable way, using 100% renewable electricity and reusing water utilised in the production process. We continue to work towards ambitious

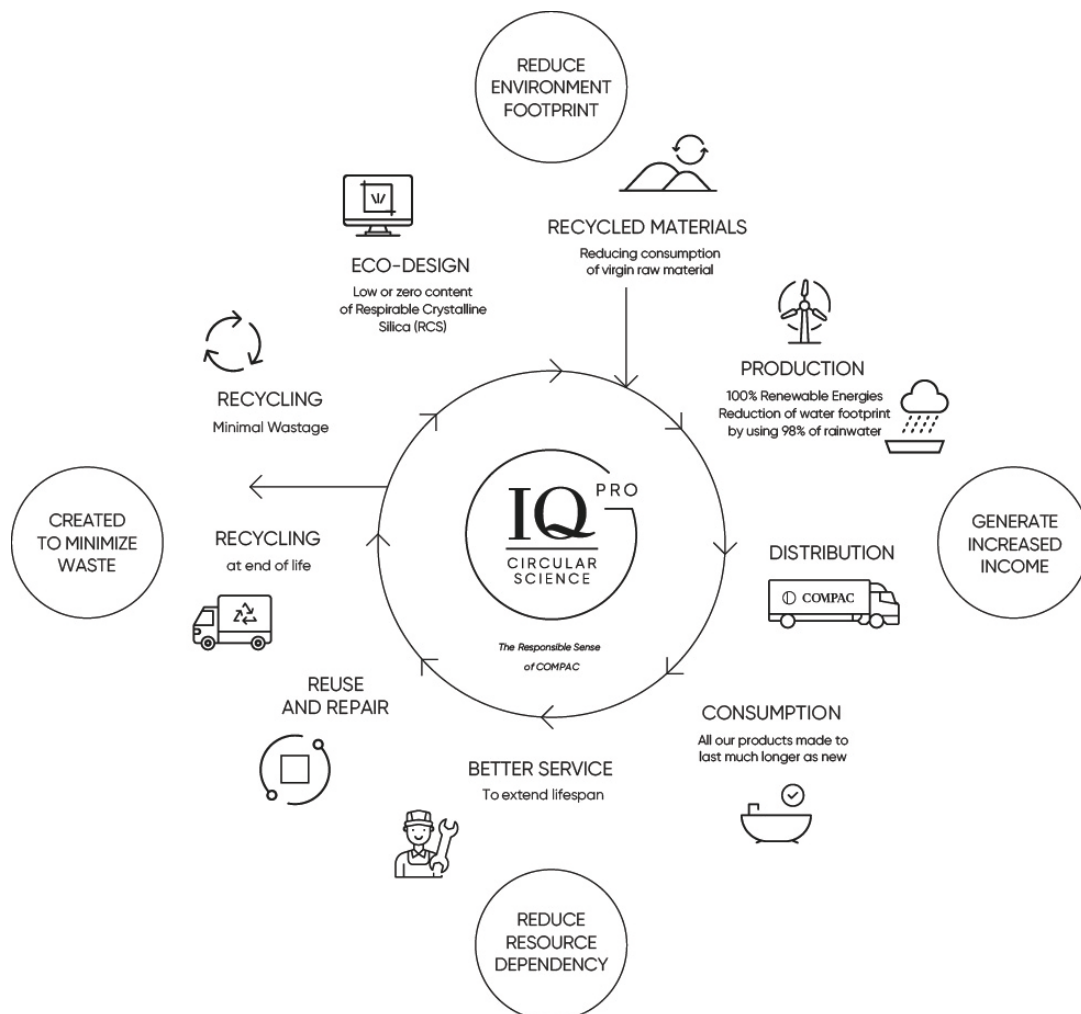


new commitments in our commitment to the circular economy: reducing our use of non-renewable raw materials by 25% per year by 2025.

Our IQ Circular Science concept, and the COMPAC Responsible Sense concept are the latest examples of how we apply this philosophy to our production in order to reduce our environmental footprint and our dependence on raw materials, while promoting the growth of our business and reducing waste generation.

IQ Pro addresses the entire life cycle of our surfaces from the materials we use to how we distribute or reuse them after their useful life. This concept represents the company's global environmental values with the added bonus of incorporating recycled material into our products. Depending on the recycled material added, improvements in product safety can be achieved with designs for low or zero Respirable Crystalline Silica (RCS) content. The percentage of RCS is indicated in the name, from IQ Pro 0%, IQ Pro < 1%, IQ <10%, IQ <40%. Materials are as follows:

- IQ Pro 0= TERRAZZO. These designs are: MICRO BERING™, MICRO TEIDE™, MICRO THASSOS™, MICRO NACARADO™, MICRO MARFIL™
- IQ Pro 1= TERRAZZO. Designs are: HPS CLASSIC PEARL™, HPS CLASSIC MONTBLANC™, HPS CLASSIC ALUMINUM™, HPS CLASSIC BASALT™, HPS PETRA LIOZ™, HPS PETRA BOTTICINO™, HPS PETRA ESTREMOZ™
- IQ Pro 10= TERRAZZO. These designs are: VOLCANO LIGHT™, VOLCANO GREY™, VOLCANO CLOUD™, VOLCANO FOG™, VOLCANO PEARL™, VOLCANO DARK™
- IQ Pro 40= TERRAZZO. These designs are: CARRARA™, UNIQUE ARABESCATO™, UNIQUE VENATINO™, PURE CALACATTA™, PURE CALACATTA MACCHIA VECCHIA™, ICE VIOLA™, ICE GREEN™, ICE GOLD™, ICE INK™, ICE MAX VIOLA™, ICE MAX GREEN™, ICE MAX GOLD™, ICE MAX PURE™



In addition, we are working to obtain a highly durable product with guarantees that extend for 33 years, or their entire life cycle.

- At COMPAC® we are proud to work on the continuous improvement of our materials, their designs, performance and compositions. Thanks to the efforts of our team of engineers, technicians, chemists and, in the spirit of continuous commitment to innovation, we have extended the lifetime guarantee of Obsidiana from 25 to 33 years, thus guaranteeing maximum performance and service to our customers. This disruptive

material is the company's most sustainable material, representing man's inspiration from nature to avoid waste, and it is Cradle to Cradle Bronze certified.

- Quartz, one of COMPAC®'s most resistant materials, offers a 33-year guarantee on all its designs.

Throughout 2022 we received recognition for our commitment to constant innovation and unique designs, further positioning our company in the architecture and design sector.

The Ice of Genesis collection designed by Arik Levy, our "Signature Design" collection, was awarded the RED DOT Best of The Best Award in the Product Design category, the highest award given for innovative design in this collection, reaffirming our company's commitment to creating unique designs and recognising our ongoing work and commitment to the development and mastery of this material. In the words of the jury, "Ice of Genesis is fascinating in its radiant visual appeal and design independence. Born from a confluence of art and design, technological quartz here projects a new statement that challenges the viewer's imagination in each of its possible realisations. This material is suitable for versatile interior use, as it is both highly resistant and captivating with a pleasant feel."

Our SALON COMPAC The Matter Mastering Immersion, located in Real de Gandia, has received international industry recognition for its innovative concept and development. Interior Design's Best of Year Awards 2022 awarded the space with the "Winner" category in the Product Showroom category. These important awards recognise the company as a leader in architecture and the design industry worldwide. Furthermore, they are organised by Interior Design Magazine, one of the most influential media in the American market.

Along with this recognition, SALON COMPAC received a special mention from Architizer Awards 2022, in the Architecture + Experimental Design category. An

award that rewards the best architectural spaces on an international level, reaffirming our commitment to the sector. The Jury dedicated these words to us. "As a recipient of the Architizer A+Awards Special Mention, you have been identified as a leader in the architecture and design industry worldwide. Whether it's retaining existing customers or winning new business, the Architizer A+Awards Special Commendation validates your superior work and gives your team the recognition it deserves."

### 3.2. We innovate to develop products that contribute to our positioning.

Innovation and sustainability are the main drivers of the COMPAC® philosophy, and our steps towards a circular economy are anchored in these two core ideas.

Much of our innovation effort is channelled into driving sustainable production and the circular economy through the development of innovative products and efficient solutions that boost sustainability in housing and construction.

#### 3.2.1. Innovation projects

Thanks to our own Research and Development department, we have become a market leader. In 2022, we invested over €1.7 million in innovation, with a cumulative figure of €2.8 million since 2019.

#### 3.2.2. We innovate in our raw materials

We are making progress in eco-design to develop new technologies that allow us to increase the use of recovered or recycled materials or to introduce raw materials of renewable origin, such as BIOresins.

#### **Obsidiana, the ethical beauty**

The COMPAC® Obsidiana line presents a material designed to enable architects, interior designers and designers to design more sustainable and environmentally friendly kitchens and bathrooms with the same technical performance as other

non-recycled COMPAC® materials. COMPAC Obsidiana's mineral filler is 100% pre- and post-consumer recycled glass, giving a new use to discarded waste, and creating a fully recycled, recyclable, sustainable material with zero Respirable Crystalline Silica (RCS).

The zero silica content allows people to handle the surface more safely, using the same tools they use for other types of material. As a result of our commitment to sustainability, COMPAC Obsidiana has obtained the official and independent Cradle to Cradle Certified™ Bronze certification, which endorses the sustainable characteristics of the material and its contribution to the circular economy.

### **Terrazzo and technological quartz**

Circular economy principles also apply to our terrazzo and technological quartz products, which incorporate pieces and cuttings of material that could not previously be introduced into production systems.

### **BIOResins**

We incorporate raw materials of plant origin, such as high-tech BIOresins, which have 22% of raw materials of bio-renewable origin in their composition. These are created from bio-based unsaturated polyesters for composites. All products in the Unique, Nature or Genesis collections incorporate these resins of renewable origin.

We work with our suppliers to integrate these products into our projects through our approval programme. We promote respect and conservation of the environment on a daily basis, improving and supporting innovative techniques that allow us to reduce our environmental impact as much as possible.

Innovation allows us to keep looking to the future, setting and achieving what were thought to be impossible goals, while transforming not only the materials we work with, but also the lives of the people who interact with them.

### 3.3. Zero Waste philosophy to reach 0% of waste to landfill

We know that in order to promote a production process in accordance with the circular economy model, it is essential to emphasise minimising the impact of waste in our processes. We have established the goal of progressing in waste evaluation until all waste can be recovered, recycled or re-evaluated so that none of it ends up in a landfill.

In line with the standards of quality and commitment that underpin our Zero Waste philosophy, at COMPAC® we aim to facilitate the reduction and recovery of waste products. This process makes it possible to give a new lease on life for our waste and guarantees greater sustainability and efficiency in the life cycle of our products.

Currently, due to the different characteristics of the production processes at the Gandía and Abrantes plants, our generated waste follows different sorting processes at each plant (see tables 7 and 8). Whereas Gandía shows a reduction in waste production with respect to 2021 which is due to a decrease in production, Abrantes accounts for an increase in non-hazardous waste due to changes in slab formats, which have led to an increase in stone cuttings. Similarly, the plant had to change to a denser type of plastic, which resulted in an increase in this kind of waste.

However, the overall waste recovery situation improved considerably in Abrantes due to new agreements with waste management companies that have a greater capacity to recycle hazardous and non-hazardous waste.

## NON-FINANCIAL INFORMATION STATEMENT 2022

Table 7 – Generation of waste in tonnes and by type at the Gandía plant in 2021 and 2022.

GANDÍA		
Waste type	2022	2021
Non-hazardous waste	6,262.35	9,541.46
Hazardous waste	-* <sup>4</sup>	12.20

Table 8 – Generation of waste in tonnes and by type at the Abrantes plant in 2021 and 2022.

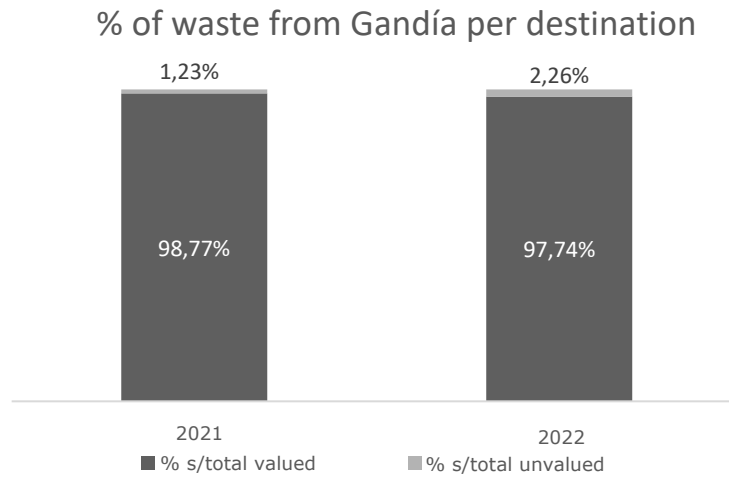
ABRANTES		
Waste type	2022	2021
Non-hazardous waste	23,462.01	20,307.58
Hazardous waste	145.14	167.49

Table 9 – Waste classified according to destination at the Abrantes and Gandía plants in 2021 and 2022.

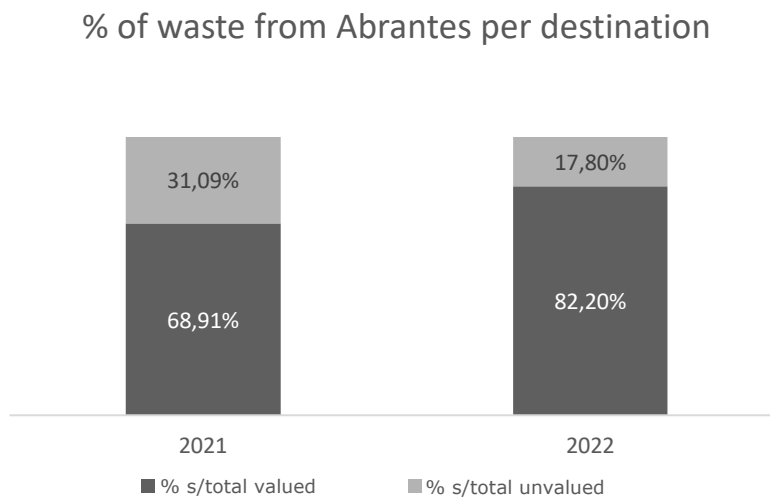
	Gandía		Abrantes	
	2022	2021	2022	2021
Valued	6,120.95	9,435.76	19,404.25	14,108.46
Unvalued	141.40	117.90	4,202.90	6,366.61
<b>Total</b>	<b>6,262.35</b>	9,553.66	<b>23,607.15</b>	20,475.07
% Valued	<b>97.74%</b>	98.77%	<b>82.20%</b>	68.91%
% Unvalued	<b>2.26%</b>	1.23%	<b>17.80%</b>	31.09%

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<sup>4</sup> In 2022, the volume of hazardous waste could not be accounted for.



Graph 2 – Percentage of waste in 2021 and 2022 according to destination at the Gandía plant.



Graph 3 - Waste percentage in 2021 and 2022 according to destination at the Abrantes plant.

Both plants are working to increase sustainability in their performance. In the case of Portugal, all our waste managers are licensed by the Portuguese Environment Agency. This means that over 82% of our waste is sent for



recycling, and almost 18% is subject to environmentally friendly disposal operations in accordance with European regulations. In addition, we adhere to the Novo Verde management system for packaging waste. In the case of Gandía, we are also a member of Ecoembes and have been declared a Green Dot.

### 3.4. We pursue excellence in quality and customer service

We work daily to achieve excellence in all our products and services. We adhere to the strictest quality standards worldwide, adapting to our customers' needs and improving customer service expectations.

#### 3.4.1. Quality and sustainability certifications

We are committed to the most rigorous quality and sustainability certifications in the market, which allow us to identify opportunities to improve our products and increase our competitive capacity, while moving forward and ensuring the conservation of our environment.

As part of our commitment to the highest quality standards, our Quality Management System at the Gandía plant is ISO 9001 certified.

We also have product-specific certifications:

#### **Cradle to Cradle**

Obsidiana is Cradle to Cradle Certified™, a registered trademark of Cradle to Cradle Products Innovation Institute. This is the world's most advanced multi-stakeholder standard for designing and manufacturing products for the circular economy. This standard is key to transforming the traditional linear economic model of production and consumption into a circular economy driven by products that have a positive impact on people and the planet.

**Greenguard & Greenguard Gold**

This certificate granted by the Greenguard Environmental Institute guarantees that COMPAC® products comply with indoor air quality standards as regards Volatile Organic Compounds (VOCs) The seals we have been awarded are Greenguard Indoor Air Quality Certified and Greenguard Children & Schools Certified. The latter is one of the strictest standards in the industry.

**NSF**

The NSF certification, from a recognised US organisation that issues health, hygiene and environmental certificates, considers COMPAC® products to be safe for direct contact with all types of foodstuffs.

**Building certifications: LEED, WELL & BREEAM**

COMPAC® quartz, terrazzo and obsidiana have these three building certifications:

- **LEED certification** awarded by the U.S. Sustainable Building Council,  
Green Building Council, USGBC®, an independent non-profit association for sustainability and construction stakeholders that promotes the implementation of excellence in sustainable design and construction practices.
- **WELL Building Standard**, a tool for assessing the impact of buildings on the health of occupants.
- **BREAAM** promotes more sustainable construction methods that result in economic, environmental and social benefits for all people involved in the life of a building (tenants, users, developers, owners, managers, etc.) while transferring the company's Corporate Social Responsibility to society and the market in an unequivocal and easily perceptible way.

**EPD: Environmental Product Declaration**

COMPAC® quartz, obsidiana and terrazzo are certified in accordance with ISO 14025 and EN 15804:2012+A2:2019. The Environmental Declaration of our products is based on Life Cycle Assessment (LCA), which includes information on the consumption of resources required for their production, emissions, discharges (to water and air), as well as hazardous and non-hazardous waste produced. This is one of the most complete tools showing our environmental performance based on the analysis of each product.

**OU Kosher**

Kosher certification is the kosher seal of approval from a Rabbinical Agency, which verifies that raw materials, production facilities and production ensures that all ingredients, derivatives, tools and machinery have no traces of non-kosher substances. The certificate symbol assures consumers that the end product and its production comply with all the requirements of the Kosher Law.

**HPD**

A standardised specification for accurate, reliable and consistent reporting of product content and associated health information for products used in the construction environment. HPDs are harmonised with programmes such as International Living Future Institute, Cradle-to-Cradle Product Innovation Institute, Clean Production Action, BIFMA, LEED, WELL and many others.

### 3.4.2. Customer service system

To understand our customers' needs and measure their level of satisfaction, we have developed an effective complaints system, as well as a satisfaction measurement system which is independent of the complaints channel itself.

COMPAC® therefore aims to exceed customer expectations and improve their experience through quality service and a product adapted to the needs and demands of the market.

## NON-FINANCIAL INFORMATION STATEMENT 2022

We have a Customer Service and After-Sales Quality team in different markets to provide support in resolving incidents and all other technical aspects.

In 2022, we were able to implement an automatic email system that gives customers information on the status of their complaint, keeping them informed at all times, from registration to resolution.

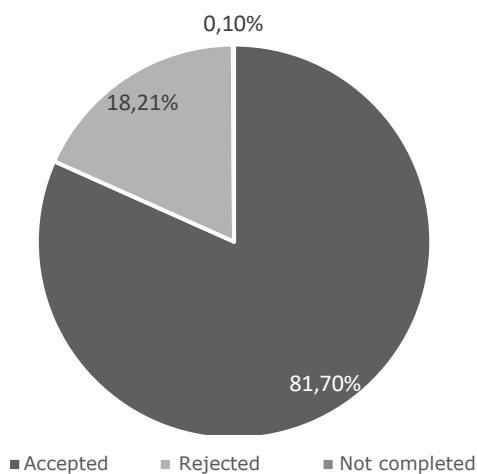
Throughout 2022 we continued with internal training on incident management in order to provide faster and more effective technical solutions, discovering the root cause of defects and improving our manufacturing process, so as to guarantee the finest quality in all our products.

In 2022, 1,037 incidents were recorded, of which 81.70% were accepted and resolved, 18.21% were rejected, and 0.10% are still in process.

## NON-FINANCIAL INFORMATION STATEMENT 2022

Table 10. Number of incidents in 2021 and 2022.

Incidents		
Status	2022	2021
Accepted	848	722
Rejected	189	231
Not completed	1	14
<b>Total incidents</b>	<b>1,038</b>	967



Graph 3 – Incidents 2022 as percentage of total.

Our complaints system allows us to improve the efficiency of responses and decrease the percentage of uncompleted incidents year on year.

## 4. DIVERSE COMPAC

*We promote a diverse and talent-based work climate and culture that responds to the needs, expectations and aspirations of our professionals.*

One of the core ideas of our corporate culture is caring for our professionals through deploying a pro-active and differential commitment to people. We provide them with the working tools necessary for their individual and professional growth.

The specific objectives established within the framework of this core idea are:

1. Positioning ourselves as an attractive company for professional development.
2. Guaranteeing equality and diversity throughout the company.
3. Training 100% of employees in sustainability.

COMPAC® is a company that is concerned about and involved with our employees, which is why we offer stable, quality employment, with 85% of contracts classed as permanent by 2022. Our internal promotion system supports our commitment to people's professional growth within the company.

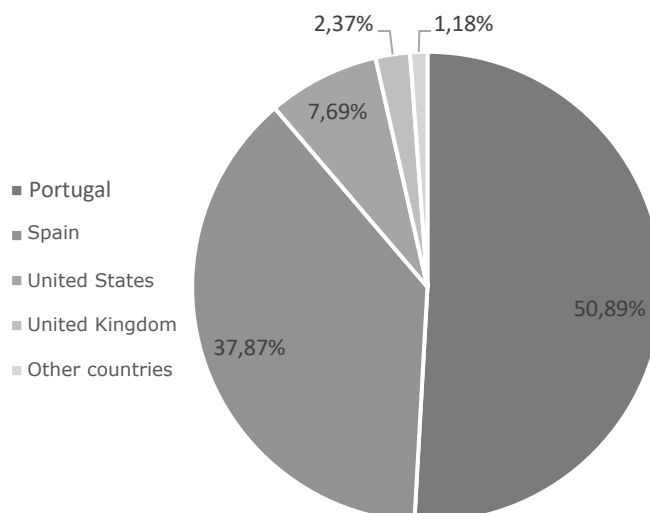
### 4.1. We are an attractive company for professional development

Our corporate culture is adapted to the needs of each employment area and each geographical area. We strive to offer quality employment and the best working and personal conditions, and to this end, we have implemented measures such as the development of the Recruitment and Selection Policy, approved in 2022. In addition, we continue to work on the development of an Integration and Training Policy and a Remuneration Policy, which are expected to be approved in the coming years. We also maintain a fluid dialogue with our employees in order to identify opportunities for improvement.

## NON-FINANCIAL INFORMATION STATEMENT 2022

Table 11. Number of employees by country at 31 December 2021 and 2022.

No. OF EMPLOYEES (31 December)				
COUNTRY	2022		2021	
	Number	% /total	Number	% /total
<b>Spain</b>	<b>128</b>	37.87%	163	39.56%
<b>Portugal</b>	<b>172</b>	50.89%	206	50.00%
<b>United States</b>	<b>26</b>	7.69%	31	7.52%
<b>Singapore</b>	<b>1</b>	0.30%	1	0.24%
<b>Dubai</b>	<b>1</b>	0.30%	1	0.24%
<b>Australia</b>	<b>1</b>	0.30%	1	0.24%
<b>United Kingdom</b>	<b>8</b>	2.37%	8	1.94%
<b>China</b>	<b>1</b>	0.30%	1	0.24%
<b>TOTAL</b>	<b>338</b>	100%	412	39.56%



## NON-FINANCIAL INFORMATION STATEMENT 2022

Below are the tables prepared for the presentation of the workforce, per professional category, age and gender.

*Table 12 – Distribution of employees by age, gender and professional category.*

DISTRIBUTION OF TOTAL STAFF Annual average		2022		2021	
By professional category	By age	Male	Female	Male	Female
<b>Management team</b>	<b>&lt; = 30</b>	0.00	0.00	0.00	0.00
	<b>31 - 50</b>	0.00	3.00	0.92	1.75
	<b>&gt; = 51</b>	1.25	0.00	2.75	0.75
<b>Dept heads and managers</b>	<b>&lt; = 30</b>	3.00	0.83	1.00	1.00
	<b>31 - 50</b>	54.99	11.14	43.58	11.50
	<b>&gt; = 51</b>	14.56	1.92	5.92	2.00
<b>Technicians</b>	<b>&lt; = 30</b>	7.08	10.04	8.92	9.17
	<b>31 - 50</b>	25.15	20.27	32.50	23.17
	<b>&gt; = 51</b>	13.48	5.92	13.08	4.25
<b>Marketing</b>	<b>&lt; = 30</b>	2.36	3.03	2.83	5.08
	<b>31 - 50</b>	12.11	14.66	14.42	15.17
	<b>&gt; = 51</b>	6.27	2.10	8.50	2.25
<b>Operators</b>	<b>&lt; = 30</b>	33.69	7.67	31.08	4.67
	<b>31 - 50</b>	75.44	15.46	68.42	8.75
	<b>&gt; = 51</b>	26.72	3.30	30.92	1.17
<b>Subtotal per gender</b>		<b>276.09</b>	<b>99.34</b>	265.83	89.83
<b>Total</b>		<b>375.43</b>		353.67	



## NON-FINANCIAL INFORMATION STATEMENT 2022

Distribution of the workforce per employment contract, gender, age and professional category:

*Table 13 – Total number and distribution of employment contract modalities per gender.*

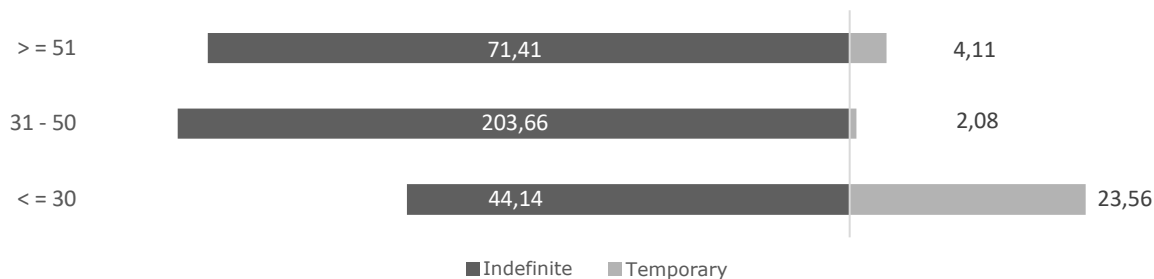
DISTRIBUTION OF TOTAL CONTRACTS						
Annual Average						
Contract duration		Indefinite		Temporary		Total
Workday duration		Comp	Part	Comp	Part	
2022	Male	239.72	1.51	34.86	0.00	276.09
	Female	76.30	1.67	21.37	0.00	99.34
Total		316.03	3.18	56.23	0.00	375.43
2021	Male	240.33	0.00	23.50	0.00	263.83
	Female	75.92	2.00	11.92	0.00	89.83
Total		316.25	2.00	35.42	0.00	353.67



*Graph 4 - Distribution of annual employment contracts by gender in 2022.*

Table 14 - Total number and distribution of employment contracts by age.

DISTRIBUTION OF TOTAL CONTRACTS						
Annual Average						
Contract duration		Indefinite		Temporary		Total
Workday duration		Comp	Part	Comp	Part	
2022	<=30	43.04	1.09	23.56	0.00	<b>67.69</b>
	31-50	201.58	2.08	28.56	0.00	<b>232.22</b>
	> = 51	71.40	0.00	4.11	0.00	<b>75.51</b>
Total		<b>316.03</b>	<b>3.18</b>	<b>56.23</b>	<b>0.00</b>	<b>375.43</b>
2021	<=30	45.75	0.00	17.17	0.00	62.92
	31-50	202.42	2.00	15.75	0.00	220.17
	> = 51	68.08	0.00	2.50	0.00	70.58
Total		316.25	2.00	35.42	0.00	353.67

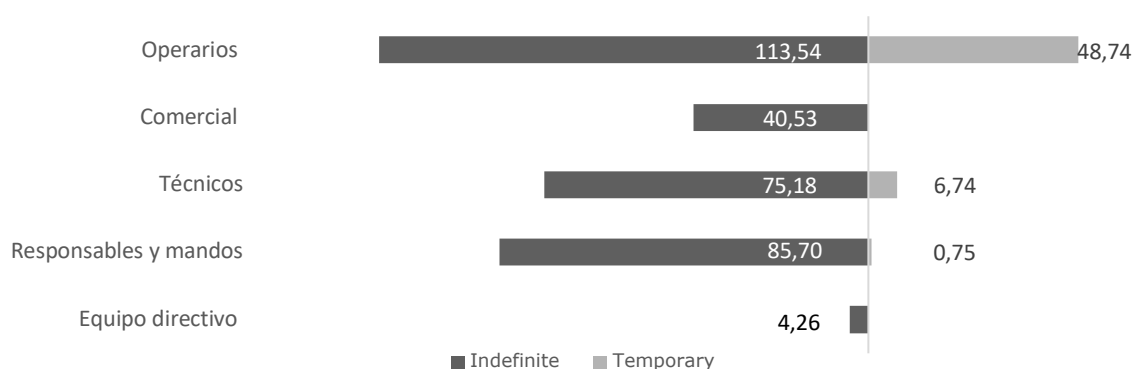


Graph 5 - Distribution of employment contracts by age in 2022.

## NON-FINANCIAL INFORMATION STATEMENT 2022

Table 15 – Total number and distribution of employment contract modalities by professional category.

DISTRIBUTION OF TOTAL CONTRACTS					
Annual Average					
Contract duration		Indefinite		Temporary	
Workday duration		Comp	Part	Comp	Part
2022	Management team	4.25	0.00	0.00	0.00
	Dept heads and managers	85.69	0.00	0.75	0.00
	Technicians	73.10	2.08	6.74	0.00
	Marketing	40.53	0.00	0.00	0.00
	Operators	112.44	1.09	48.74	0.00
Total		316.03	3.18	56.23	0.00
2021	Management team	6.17	0.00	0.00	0.00
	Dept heads and managers	64.00	0.00	1.00	0.00
	Technicians	86.58	1.00	2.67	0.00
	Marketing	44.00	0.00	3.25	0.00
	Operators	115.50	1.00	28.50	0.00
Total		316.25	2.00	35.42	0.00



Graph 6 - Distribution of employment contract modalities by professional category in 2022.

Table 16 – Distribution of employment contracts by country.

DISTRIBUTION OF TOTAL CONTRACTS Annual Average										
	2022				Total	2021				Total
Contract duration	Indefinite		Temporary			Indefinite		Temporary		
Workday duration	Comp	Part	Comp	Part		Comp	Part	Comp	Part	
Portugal	164.00	0.00	8.00	0.00	172.00	127.25	0.00	29.92	0.00	157.17
Spain	124.00	3.00	1.00	0.00	128.00	153.25	2.00	5.50	0.00	160.75
United States	26.00	0.00	0.00	0.00	26.00	23.00	0.00	0.00	0.00	23.00
United Kingdom	8.00	0.00	0.00	0.00	8.00	8.75	0.00	0.00	0.00	8.75
China	1.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00
Dubai	1.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00
Australia	1.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00
Singapore	1.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00
Total	326.00	3.00	9.00	0.00	338.00	316.25	2.00	35.42	0.00	353.67

## NON-FINANCIAL INFORMATION STATEMENT 2022

In 2022, due to a restructuring of the workforce in our Spanish companies, 28 of newly hired people correspond to employees who have changed companies within the group.

*Table 17 – Distribution of new hirings by age, gender and professional category.*

TOTAL NEW HIRES		2022		2021	
Professional categories	Age	Male	Female	Male	Female
Management team	< = 30	0	0	0	0
	31 - 50	0	0	1	0
	> = 51	0	0	0	0
Dept heads and managers	< = 30	0	0	0	0
	31 - 50	7	1	1	0
	> = 51	2	0	1	0
Technicians	< = 30	4	3	4	10
	31 - 50	12	4	15	13
	> = 51	3	1	5	1
Marketing	< = 30	2	3	2	3
	31 - 50	3	6	4	5
	> = 51	5	0	0	1
Operators	< = 30	6	1	28	10
	31 - 50	4	0	22	14
	> = 51	1	0	5	1
Subtotal per gender		49	19	88	58
Total		68		146	

## NON-FINANCIAL INFORMATION STATEMENT 2022

The table below shows the dismissals processed during the years 2021 and 2022. As in the previous table, the increase in dismissals is due, among other reasons, to the adjustment of the various group companies. In this respect, 28 employees were reinstated in other COMPAC® companies.

*Table 18 – Number of dismissals by age, gender and professional category.*

TOTAL DISMISSALS PER COUNTRY		2022		2021	
Prof. categories	Age	Male	Female	Male	Female
Management team	< = 30	0	0	0	0
	31 - 50	0	0	1	1
	> = 51	1	0	1	1
Dept heads and managers	< = 30	0	0	0	0
	31 - 50	8	3	2	1
	> = 51	4	0	1	0
Technicians	< = 30	4	3	2	5
	31 - 50	19	13	6	5
	> = 51	7	2	1	0
Marketing	< = 30	1	2	2	4
	31 - 50	7	13	4	1
	> = 51	5	1	1	0
Operators	< = 30	11	5	6	1
	31 - 50	14	5	3	0
	> = 51	5	3	2	2
Subtotal per gender		86	50	33	21
Total		136		54	

#### 4.1.1. Work organisation

The organisation of working time varies according to specific functions. While industrial functions are usually organised in shifts (morning-afternoon-night) to allow continuous 24-hour production, corporate and commercial functions are usually organised in split-shifts.

We publish the work calendar for all employees on bulletin boards throughout our facilities and on the COMPAC® intranet. All the entries and exits of the daily workday are registered by clock-in.

The organisation of work and rest time for employees in the COMPAC® Group in Spain is determined by the two labour agreements, as well as the applicable labour legislation. COMPAC® has two agreements in Spain, which cover 37.87% of the group's employees worldwide and 100% of the employees in this country:

- *Convenio de Oficinas y Despachos para la Provincia de Valencia* (Collective Bargaining Agreement for Offices & Officeworkers in Valencia Province).
- *Convenio Colectivo de Trabajo de Canteros, Marmolistas y Granitos Naturales de la Provincia de Valencia* (Collective Bargaining Agreement for Stonemasons, Marbleworkers and Natural Granite Workers in Valencia Province).

#### 4.1.2. Remuneration

As regards remuneration practices, we strive to offer our staff equitable remuneration that meets their needs, allows us to attract talent and facilitates COMPAC®'s competitiveness throughout the world.

## NON-FINANCIAL INFORMATION STATEMENT 2022

Table 19 - Average remunerations per age, gender and professional classification.<sup>5</sup>

Average remunerations <sup>6</sup> (€)	Men		Women	
	2022	2021	2022	2021
<b>Age</b>	<b>Average pay</b>			
< = 30	€ 18,659.24	€ 18,430.87	€ 21,866.62	€ 18,388.03
30-50	€ 25,967.78	€ 24,359.90	€ 27,825.72	€ 27,752.41
> = 51	€ 31,324.30	€ 28,875.39	€ 33,056.87	€ 29,642.87
<b>Professional categories<sup>7</sup></b>	<b>Average pay</b>			
Management team	€ 56,297.96	€ 68,329.00	€ 66,676.64	€ 44,593.30
Dept heads and managers	€ 33,049.84	€ 29,648.26	€ 33,522.82	€ 32,742.34
Technicians	€ 28,182.38	€ 24,352.87	€ 21,786.32	€ 21,432.63
Marketing	€ 45,469.51	€ 40,927.62	€ 42,123.34	€ 32,369.21
Operators	€ 17,362.24	€ 17,800.09	€ 14,677.15	€ 14,372.52

### 4.1.3. Training

In 2022 we provided a total of 1,260.88 hours of training in different subjects. Among these were courses for specific training depending on the characteristics of the positions; for example, specific courses for operator positions, risks and preventive measures in the use of forklifts. Training was given to introduce human resources, the 5S Kaizen model, prevention and control measures for COVID-19 and, more generally without being job-specific, Safety, Hygiene and the Environment

<sup>5</sup> To calculate average remuneration, Annual Gross Salary is used, which includes, for employees in Portugal: Base salary, seniority, shift allowances and per diems; for employees in Singapore, Shanghai, Australia and the United Kingdom: base salary agreed between the company and employees; and for employees in Spain: Base salary plus supplements per company. Therefore, this calculation excludes payment for overtime, production awards and variable remuneration.

<sup>7</sup> Directors do not receive remuneration for their position as directors.



## NON-FINANCIAL INFORMATION STATEMENT 2022

Among other courses, we want to highlight training in Corporate Brand identity, training in Personnel Evaluation, Formulation of Objectives and Incident Management.

In addition, training in Sustainability was carried out, aligned with the COMPAC® strategic plan, described below.

*Table 20 – Training hours broken down by country and gender.*

TRAINING (hours)	2022			2021		
	Men	Women	Total	Men	Women	Total
<b>Portugal</b>	<b>464.88</b>	<b>177.50</b>	<b>642.38</b>	625.50	202.50	828.00
<b>Spain</b>	<b>372.50</b>	<b>116.00</b>	<b>488.50</b>	236.00	135.00	371.00
<b>United States</b>	<b>57.00</b>	<b>28.00</b>	<b>85.00</b>	88.10	90.00	178.10
<b>Singapore</b>	-	<b>3.00</b>	<b>3.00</b>	-	-	-
<b>Dubai</b>	<b>3.00</b>	-	<b>3.00</b>	-	-	-
<b>Australia</b>	<b>15.50</b>	-	<b>15.50</b>	-	-	-
<b>United Kingdom</b>	<b>14.50</b>	<b>6.00</b>	<b>20.50</b>	-	-	-
<b>China</b>	-	<b>3.00</b>	<b>3.00</b>	-	-	-
<b>TOTAL hours</b>	<b>927.38</b>	<b>333.50</b>	<b>1,260.88</b>	949.60	427.50	1,377.10

*Table 21 – Training hours broken down by professional category.*

TRAINING	Hours	
Professional category	2022	2021
Management team	12.50	7.00
Dept heads and managers	350.82	330.00
Technicians	272.50	244.50
Marketing	113.50	151.60
Operators	511.56	644.00
<b>Total</b>	<b>1,260.88</b>	1,377.10

#### 4.1.4. Conciliation and digital disconnection

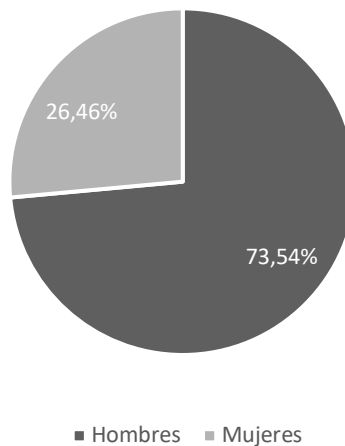
We are building a pathway to ensure that our employees can enjoy a solid balance between working life and family life. Our goal is to develop a overall policy for disconnection from work, and currently we are striving to establish deadlines for a general study which will allow us to define this policy in upcoming years.

### 4.2. We guarantee equality and diversity

In view of the characteristics of our company's industry type, we have a higher proportion of men in our workforce than women. In 2022, men represented 73.54% of the workforce. In order to guarantee a more equitable environment, we work to attract and incorporate more female talent, in order to promote diversity in line with our values.

*Table 22 – Distribution of the workforce by gender.*

Subtotal per gender	2022		2021	
	No.	%	No.	%
<b>Men</b>	276.09	73.54%	263.83	74.60%
<b>Women</b>	99.34	26.46%	89.83	25.40%
<b>Total</b>	<b>375.43</b>	100%	353.67	100%



*Graph 7 – Percentage of men and women over the average total workforce.*

In 2022 we were busy preparing our Equality Plan and Harassment Protocol for COMPAC Corporate S.L. and Mármol Compac S.A.U. This seeks to respond to the requirements of the regulatory framework on equality, as well as define our position as an organisation that defends equal opportunities between women and men. With this aim, the respective Negotiating Commissions were established in accordance with the provisions of Royal Decree 901/2020.

This year the necessary meetings have been convened and held for the constitution of the Commission in accordance with the provisions of Royal Decree 901/2020, for negotiations on a diagnosis of the situation and the Equality Plan, as well as for our Protocol on Sexual Harassment for each of our organisations.

In compliance with the provisions of RD 902/2020, the situation diagnosis includes the main conclusions obtained from the corresponding audit and the remuneration record.

Among the priorities of the Equality Plan of COMPAC Corporate S.L. and Mármol COMPAC S.A.U., we are striving to ensure that the current remuneration system is aligned with the principle of equal opportunities between men and women.

## NON-FINANCIAL INFORMATION STATEMENT 2022

Furthermore, measures have been included with the aim of improving reconciliation conditions between family and work life for employees, raising awareness of and training in equal treatment and opportunities for the workforce, and especially personnel related to company organisation, promoting the presence of women in positions of responsibility, and establishing measures focused on guaranteeing the rights of victims of gender violence, among others.

We made a diagnosis of our remunerations to obtain the total salary gap, the result of which was a difference of 9.56% in favour of men's salary with respect to women's. In calculating the weighted gap, categories and age ranges were taken into account<sup>8</sup>.

Diversity of people is an intrinsic value of our company. Thanks to our Code of Ethics, we have defined rules and behaviours that promote equal opportunities and reject all types of discrimination. In this sense, we also strive to incorporate people with disabilities into our workforce.

*Table 23 – Number of employees with disabilities by gender.*

Employees with disabilities	2022		2021	
	Male	Female	Male	Female
	4	0	3	0
<b>TOTAL</b>	<b>4</b>		3	

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<sup>8</sup> However, the professional category "Management Team" could not be broken down by age range.

#### 4.3. We train our employees in sustainability

To achieve our objective of 100% of employees trained in sustainability, we are developing a training programme in this area. The design of the training programme is complete, based on continuous learning and progress in terms of sustainability.

Sustainability Training Programme:

- This is based on the Strategic Sustainability Plan. We have taken into account the core ideas, objectives and goals of our Plan to ensure that the programme includes all the necessary content for advancement.

We used the Strategic Sustainability Plan as the basis of our programme, meaning that all contents being taught are related and can be practically applied in the company. Different formats will be established to facilitate the task and achieve our objectives. Programme mechanics are adapted to each position and area of responsibility in each work group, meaning that we can involve the entire organisation and promote horizontal training throughout the Group.

## NON-FINANCIAL INFORMATION STATEMENT 2022

In 2021, a sustainability training plan was prepared, and a first module was given as an approach to COMPAC®'s sustainability culture, which continued in 2022, promoting awareness of COMPAC®'s commitment amongst the entire workforce. The number of workers trained was as follows:

*Table 24 - Number of workers trained in sustainability.*

Company	2022
Portugal	57
Spain	51
United States	13
United Kingdom	6
Singapore	1
Dubai	1
Australia	1
China	1
<b>Total</b>	<b>131</b>

## 5. SUSTAINABLE COMPAC

*The beauty of nature surrounding us inspires COMPAC to improve the way we design and produce our materials, making them environmentally and people-friendly and guaranteeing the sustainability and safety of our operations and products.*

We strive to improve our workplaces and operations with the aim of applying the best practices in terms of sustainability and health and safety. Sustainable COMPAC involves the broadest possible vision of sustainability, which in our facilities combines the efficient use of resources, care for our environment and the fight against climate change, with the utmost respect and care for people. We guarantee a safe workplace and environment within the company, favouring optimal performance and the well-being of the people who form the essence of our company: our workers.

For COMPAC® we prioritise ensuring that our activities have a positive impact on society, while promoting a production model compatible with the environment. Through our strategic sustainability plan, we define specific objectives to help us move towards this model.

Our main objectives are:

- To become a carbon-neutral company in production in 2024 and for our entire value chain in 2025.
- To guarantee efficient, safe and respectful operations with the environment.

In addition, our Strategic Sustainability Plan establishes actions and initiatives that demonstrate our commitment to nature.

With these actions, COMPAC® contributes to the achievement of Sustainable Development Goals (SDG), especially: SDG 6 (clean water), SDG 9 (innovation for a circular and sustainable model), SDG 12 (responsible production and consumption) and SDG 13 (climate action). In addition, we also work on SDG 3

(health and well-being) by promoting best practices among our employees and throughout our value chain. This plan guarantees the alignment of our sustainability policies with the United Nations 2030 Agenda.

Finally, our Code of Ethics, which acts as a basic guideline in our decision-making and activity, involves all of us as part of the company with a firm commitment to the environment. Therefore, all people forming part of COMPAC are committed to minimising environmental impacts with responsible management of resources used for production, the fight against climate change and the protection of biodiversity. At the same time, we are committed to our responsibility to promote a safe work environment.

### 5.1. We fight climate change and strive to become a carbon-neutral company

Climate change has become a priority for business and for society in general. It urges companies to be capable of providing solutions to face this global challenge. At COMPAC® we are committed to reducing our emissions in line with the Paris Agreement, which seeks to keep the increase in global temperature below 2°C compared to the pre-industrial stage. We have made a firm commitment to reduce our emissions to reach carbon neutrality in scope 1 and 2 in 2024 and throughout our value chain (scope 3) in 2025.

With this objective, our Strategic Sustainability Plan addresses actions such as:

- Corporate carbon footprint measurement and management strategy.
- Investment in renewable energy and maintenance of 100% renewable energy in our operations.
- Consolidation of projects and initiatives to offset our carbon footprint.



### 5.1.1. Carbon footprint

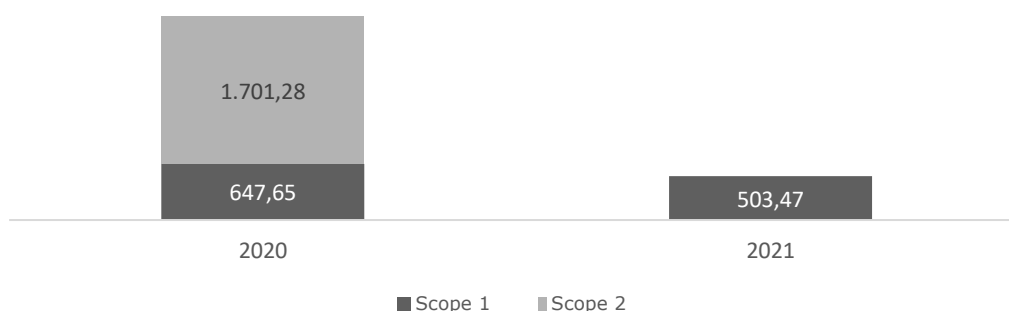
As part of our commitment to transparency and the management of our carbon footprint, in 2020 we started a project to measure this for the first time in scope 1 and 2, according to the methodology of the GHG Protocol Corporate Accounting and Reporting Standard, prepared by the World Resources Institute and the World Business Council for Sustainable Development.

This process will allow us to more precisely define actions to reduce emissions as much as possible and invest in offset projects to counterbalance the effect of unavoidable emissions. In addition, in 2023, we will be working to register and certify our carbon footprint and extend the measurement to scope 3, which measures indirect emissions not dependent on the organisation itself. A more exhaustive calculation of the carbon footprint in 2022 will be updated in the next Non-Financial Information Statement, since we are currently in the process of collecting quantitative calculation data.

The results obtained since the beginning of the report can be summarised in the following table:

*Table 25– Carbon footprint in Ton CO2 eq.*

Carbon footprint (Ton CO2 eq.)	2021			2020		
	Scope 1	Scope 2	Scope (1+2)	Scope 1	Scope 2	Scope (1+2)
<b>Spain</b>	58.34	0	58.34	49.84	0	49.84
<b>Portugal</b>	445.12	0	445.12	597.81	1,701.28	2,299.09
<b>Total</b>	<b>503.47</b>	<b>0</b>	<b>503.47</b>	<b>647.65</b>	<b>1,701.28</b>	<b>2,348.93</b>



Graph 8. Carbon footprint in Ton CO2 eq. (scope 1+2)

The carbon footprint for the year 2022 has been calculated using the emission factors of the Ministry for Ecological Transformation and the Demographic Challenge, whose latest update of the values corresponds to the year 2022.

Based on this calculation, the company's scope 1 and 2 carbon footprint has been obtained:

Carbon footprint (Ton CO2 eq.)	2022		
	Scope 1	Scope 2	Scope (1+2)
<b>Spain</b>	58.51	0	58.51
<b>Portugal</b>	826.99	0	826.99
<b>Total</b>	<b>885.50</b>	<b>0</b>	<b>885.50</b>

During 2022 the consumption of propane increased due to the use of two furnaces in the production process, thereby increasing carbon footprint.

### 5.1.1. Energy efficiency

At COMPAC® we strive to promote the efficient use of production resources, including the power required to drive operations in our two production plants. To this end, we implement energy efficiency measures based on the principles of technological innovation and sustainability. More information on power management carried out at COMPAC® is available in the "Energy" section of this report.

### 5.1.2. Renewable energy

Our firm commitment to renewable energy has been maintained. In 2021, a grid of 880.00 kWca nominal power solar panels was installed in Portugal, and we continue working to expand installations to the Gandía warehouse. In addition, we are in the process of readjusting machinery and investing in new equipment with the aim of achieving machinery and equipment that is less polluting, less noisy and with reduced electricity consumption. In 2022 no changes in machinery were necessary, as good maintenance and care of systems allowed us to maintain and prolong the useful life of all equipment.

### 5.1.3. Compensation projects

Part of COMPAC®'s strategy to reduce its impact on the environment is based on compensation projects, whose objective is to mitigate the negative impact of CO<sub>2</sub> emissions from the production process. Since 2003 at COMPAC® we have been running a reforestation project around our Abrantes plant. The intended result is to plant a sufficient number of trees so that the amount of CO<sub>2</sub> they absorb during the photosynthesis process allows them to offset the emissions from our production process that cannot be eliminated through efficiency measures and new decarbonisation technologies. This is how we intend to make COMPAC® carbon neutral.

## NON-FINANCIAL INFORMATION STATEMENT 2022

Tree planting and CO<sub>2</sub> absorption projects began in 2003 and are still ongoing. In the next financial year 2023, we plan to continue increasing our Abrantes forest so that the emission absorption capacity of this project continues to grow.

*Table 26 – Result of the compensation projects proposed for 2003 and 2022.*

	2003	2022
<b>A Anticipated absorptions at the end of the permanence period (Tm CO<sub>2</sub>)</b>	18,159.32	682.06
<b>B Useful recorded absorptions = 20% X A</b>	<b>3,631.86</b>	<b>136.41</b>

## 5.2. We promote efficient and environmentally friendly operations

As regards favouring efficient activities and compatibility with sustainability, we are guided by four main initiatives:

- We are committed to energy efficiency and the use of 100% renewable energy.
- We apply circular economy principles in the use of water, with a system that recirculates part of the water used in the production phase.
- We promote the efficient management of resources, increasing the use of recycled and recyclable raw materials.
- We are concerned to ensure our biodiversity through our reforestation projects.

### 5.2.1. Energy

Generating and producing energy is, after the use of motorised means of transport, the main source of greenhouse gas emissions. The Gandía industrial building alone consumed 3,268.20 MWh in 2022, which is almost 5% less than in 2021 (3,430.37 MWh). Although this amount corresponds to our level of production, the impact that energy consumption has on the planet cannot be ignored. To mitigate this impact, two factors must be taken into account: the total amount of energy consumed and the way it is generated. Thus, at COMPAC®, we not only strive to reduce electricity consumption in proportion to production, but we also guarantee that all the energy used comes from renewable sources, thereby collaborating in the fight against climate change.

## Direct and indirect energy consumption.

Table 27 - Global energy consumption in 2021 and 2022 for the Gandía and Abrantes plants.

		GANDÍA		ABRANTES	
	Unit	2022	2021	2022	2021
<b>Fuel consumption</b>					
Diesel	L	15,114.00	12,735.00	9,000.00	8,995.00
Autogas or LPG	Kg	2,124.00	3,312.00		-
Butane	Kg	12.50	37.50		-
Propane	Kg	3,959.00	4,552.00	271,180.00	140,320.00
<b>Power consumption</b>					
Electric power	Mkw	3,268.20	3,430.37	13,658.07	14,556.24
% of renewable electrical energy	%		100%	100%	100%

The increase in propane consumption in Abrantes compared to 2021 is due to the start-up of two drying ovens in the production process line that were not operational in the Abrantes plant during 2021.

### 5.2.2. Water

Water is the most abundant natural resource of all, but at the same time its availability is highly variable and depends on different factors, both environmental and anthropic. Due to these characteristics, despite being a technically renewable resource, its use must be regulated in accordance with its fundamental role for both human development and the planet. At COMPAC®, we are committed to responsible water management, and we ensure that the amount used is strictly necessary throughout the entire production process.

To guarantee care for this resource, we have made modifications to the treatment plant facilities that allow us to avoid unnecessary water leaks.

We have also implemented a water recirculation system: all water from phases in the production process is treated in industrial water treatment plants (WWTP) and reintroduced into our production system. Thanks to this innovation, we have

managed to reuse a large amount of water that we use in the production process. Reused water allows us to be closer to our objective of reducing the consumption of water from public systems and aquifers. The remaining percentage not recirculated is used for sanitary use and to compensate for system losses due to evaporation or other causes. In addition, at the Abrantes plant we have two water reserve tanks with a total capacity of 300m<sup>3</sup>, with which we have a surplus of water available to the factory in case of emergency.

In 2022, at the Gandía plant, water consumption was reduced by 9%, while at the Abrantes factory the reduction was more than 10% compared to the previous year.

During the production process at the Gandía plant, showering systems at polishing machine outlets were replaced by dispersers, which brought about lower water consumption per cubic metre. In addition, an automatic shutdown was also installed to prevent the sprinkler system from being left open, and these measures also resulted in lower water consumption compared to the previous year.

In the case of Abrantes, the reduction in water consumption was directly related to improvements in water re-capture during the cutting and polishing phase for products. The processing line was also improved, giving us a further 10% reduction. Water is a very precious resource for our production process and this reduction is quite an achievement for us.

In addition to reducing consumption, it is important to avoid contamination, and for this reason, since 2021 we are working on a study to improve recirculated water, with which, based on preliminary results obtained, we will be able to take the necessary measures to improve this resource.

*Table 28 - Water consumption in m<sup>3</sup> at the Gandía and Abrantes plants in 2021 and 2022.*

WATER CONSUMPTION	GANDÍA		ABRANTES	
	2022	2021	2022	2021
Public mains	12,556.00	13,367.00	3,170.00	4,556.00
Aquifer	838.20	1,354.00	8,151.00	8,074.00
<b>Total consumption</b>	<b>13,394.20</b>	14,721.00	<b>11,321.00</b>	12,630.00

### 5.2.3. Raw materials

Within our vision of the production system inspired by natural cycles and the circular economy, where everything is regenerated, we are promoting the use of sustainable raw materials, as well as efficiency in their use. We are striving to encompass all raw materials we use in and for our products, all the way through to packaging materials used to protect them and which also reach the end consumer.

#### **1. Raw materials:**

Guaranteeing good management of raw materials is the first step towards a sustainable management model. This is why, at COMPAC®, we implement a series of measures to guarantee ecological efficiency from phase one of the value chain for all our products. It is especially relevant for us to comply with these measures, given the characteristics of our raw materials, which are, to a greater extent, of mineral origin.

By participating indirectly in the extractive industrial sector, its responsible use is crucial in favouring ecological transition. Through our policies we strive to anticipate the implementation of the "Roadmap for the sustainable management of Mineral Raw Materials" approved in August 2022, which is articulated as the regulations corresponding to the European Long-Term Strategy 2050. This new regulation seeks to promote a more sustainable and efficient use of mineral resources and the approach of the extractive industry to a more circular model,



establishing a series of standards and measures with which companies such as COMPAC® will have to comply.

Our strategies are therefore based on two main lines of action:

- **Consumption reduction:** designing products that require fewer components for their production, using more efficient materials (eg reformulation of abrasives so that less quantity is needed) and reconditioning machinery (eg improving cutting precision in slab cutting machines so that less material is left over).
- **El Increase in the use of materials of non-extractive origin:** increasing the proportion of non-extractive content by 25% per year, until it exceeds 20% in our total production in 2026. Our goal is to increase the proportion of recycled materials of post-consumer origin, thereby avoiding the extraction of new materials.
- **We innovate to incorporate other sustainable elements, such as bio resins:** We are working on the approval of partially recycled resins and gravel made entirely with waste gravel from quarries.

Our efforts to promote the circular economy are offering results. Year by year we are increasing the percentage of raw materials of sustainable origin, including non-extractive materials, recycled materials and bio-resins.

### Raw material consumption

We mainly consume materials of mineral origin. Materials of non-extractive origin now account for 24.94% of the total stones used in the production process.

Table 29 – Quantity of stones and stone products per extractive/non-extractive origin.

	2022		2021	
Stone and similar materials	Quantity of raw material (Kg)	% raw material over total	Quantity of raw material (Kg)	% raw material over total
<b>Extractive origin</b>	<b>49,247.32</b>	<b>75.06%</b>	59,041.83	80.84%
Cristobalite	16,038.48	32.57%	19,782.37	27.08%
Quartz	8,814.04	17.90%	7,694.50	10.53%
Iberian quartz	4,726.32	9.60%	6,744.73	9.23%
Dolomite	2,787.89	5.66%	3,781.46	5.18%
Feldspar	2,425.53	4.93%	2,633.79	3.61%
Marble	3,591.23	7.29%	4,531.35	6.20%
Pebbles	327.18	0.66%	165.80	0.23%
Silica	10,497.64	21.32%	13,696.60	18.75%
Others	39.00	0.08%	11.23	0.02%
<b>Non-extractive origin</b>	<b>16,366.73</b>	<b>24.94%</b>	<b>13,996.75</b>	<b>19.16%</b>
Marble	11,874.01	72.55%	9,703.29	13.29%
Glass	4,492.72	27.45%	4,293.46	5.88%
<b>General total</b>	<b>65,614.05</b>	<b>100.00%</b>	73,038.57	100.00%

With a percentage of almost 36.7% of our bio-certified organic resins, we are reinforcing our commitment to sustainability and continue working so that the percentages of organic raw materials grow each year.

Table 30 – Quantity of resins per type.

Resins	2022		2021	
	Quantity of raw material (Kg)	% raw material over total	Quantity of raw material (Kg)	% raw material over total
<b>Non-renewable resin</b>	4,413.96	63.43%	4,819.93	61.97%
<b>Renewable resin</b>	2,545.05	36.57%	2,957.54	38.03%
<b>General total</b>	<b>6,959.01</b>	<b>100.00%</b>	<b>7,777.47</b>	<b>100.00%</b>

In addition, we use other materials such as pigments in the production of our surface coverings.

Table 31 – Amount of chemicals and pigments.

Chemicals and pigments	2022		2021	
	Quantity of raw material (Kg)	% raw material over total	Quantity of raw material (Kg)	% raw material over total
<b>Chemical products</b>	481.66	45.39%	609.86	46.46%
<b>Pigments</b>	579.46	54.61%	702.72	53.54%
<b>Other raw materials</b>	<b>1,061.12</b>	<b>100.00%</b>	<b>1,312.58</b>	<b>100.00%</b>

## **2. Containers and packaging**

Plastic is a material that has a chemical composition with slow degradability, and a great dispersion capacity, being especially harmful to the environment. However, it is also a light and resistant material that allows us to protect our products and reduce overall weight and therefore the emissions associated with their transport.

Containers and packaging mostly made from plastic materials must be taken into account when designing responsible management measures. At COMPAC®, we look beyond our products and implement strategic policies for them. Specifically, we focus our efforts on reducing the use of film, which is widely used both for production and for protecting our slabs.

For raw materials management, we rely on the principles of reduction and recycling:

- **Reduction of film used:** our work system has been modified so that no film is applied to slabs that present defects at the end of the polishing line.
- **Promotion of the use of recycled film:** for slab protection, we apply a new 33 micron film whose composition is 30% recycled. Our goal is a minimum content of 30% recycled for the entire batch of film used in the production and packaging process. An application project is also under way to recondition our equipment for electrostatic film adhesion instead of being applied with glue. This will result in the remaining film being more easily recycled and reintroduced as a secondary raw material in the product value chain.

**Other packaging elements**

For slab protection and distribution, we use other materials such as wooden boards, storage stands, bags, boxes and pallets. In this area, we are prioritising the use of more sustainable materials such as wood or cardboard.

**5.2.4. Protection of the natural environment and biodiversity**

At COMPAC® we are committed to working in harmony with nature, which implies the implementation of preventive measures to avoid possible environmental risks derived from our activities. We are fully aware of our responsibility as a company, and we do our best to minimise the impact that our activity may have on ecosystems. For this reason, none of our headquarters or factories are located in protected areas.

At our plant in Portugal, where 62.68% of our production takes place, we apply strict environmental safety measures in all company sections. All our employees receive training in these guidelines by the Department of Environment and Safety at Work, which is in charge of managing the environmental risks associated with our activities. Likewise, a specific budget is allocated to cover previously estimated environmental needs. These needs are identified in collaboration with a consulting company specialising in safety and the environment, which also considers opportunities for improvement.

In order to guarantee compliance with strategies being implemented, we have developed a control system that includes the following:

- Monitoring of gas emissions into the atmosphere: carried out by an accredited laboratory and with the frequency as defined by Portuguese law. In addition, we have a supplier dedicated to the maintenance and cleaning of equipment producing greenhouse gases.

- Water quality control: For our domestic wastewater treatment plant, we have a supplier who analyses and controls all physical, chemical and biological parameters on a monthly basis. This water is returned to the Tagus River with the necessary level of quality to guarantee minimum impact on river ecosystems.

The plant located in Gandía, Spain, has all environmental control systems as established by local regulations. Thanks to our risk management and control systems implemented in 2022, there have been no fines or economic sanctions for non-compliance with environmental laws or regulations.

Furthermore, we have a Crisis Manual that provides us with guidelines for identifying situations that entail environmental risks, guiding us in adopting effective measures for addressing these issues. Likewise, we maintain our Civil Liability, Multi-Risk and Material Damage insurance policies. We also have Environmental Liability and Civil Liability for Pollution policies, as well as Work Accident Risk insurance specifically designed for Silicalia Portugal S.A. in compliance with local regulations.

### **A new forest in Abrantes, our reforestation project**

Our environmental commitment goes even further, as we consider it a priority to be in tune with the environment and develop projects to restore biodiversity. For this reason, in 2003, we began a process of reforestation on the plot of the Abrantes plant, projected up to 2050, to enhance the absorption of polluting emissions. In the first planting in 2003, we selected trees of the species *Eucalyptus globulus* and *Pinus pinea* and *pinaster*, widely used in revegetation initiatives due to their rapid development, as well as *Quercus suber* and *Olea europaea*, which are emblematic species of Iberian ecosystems.

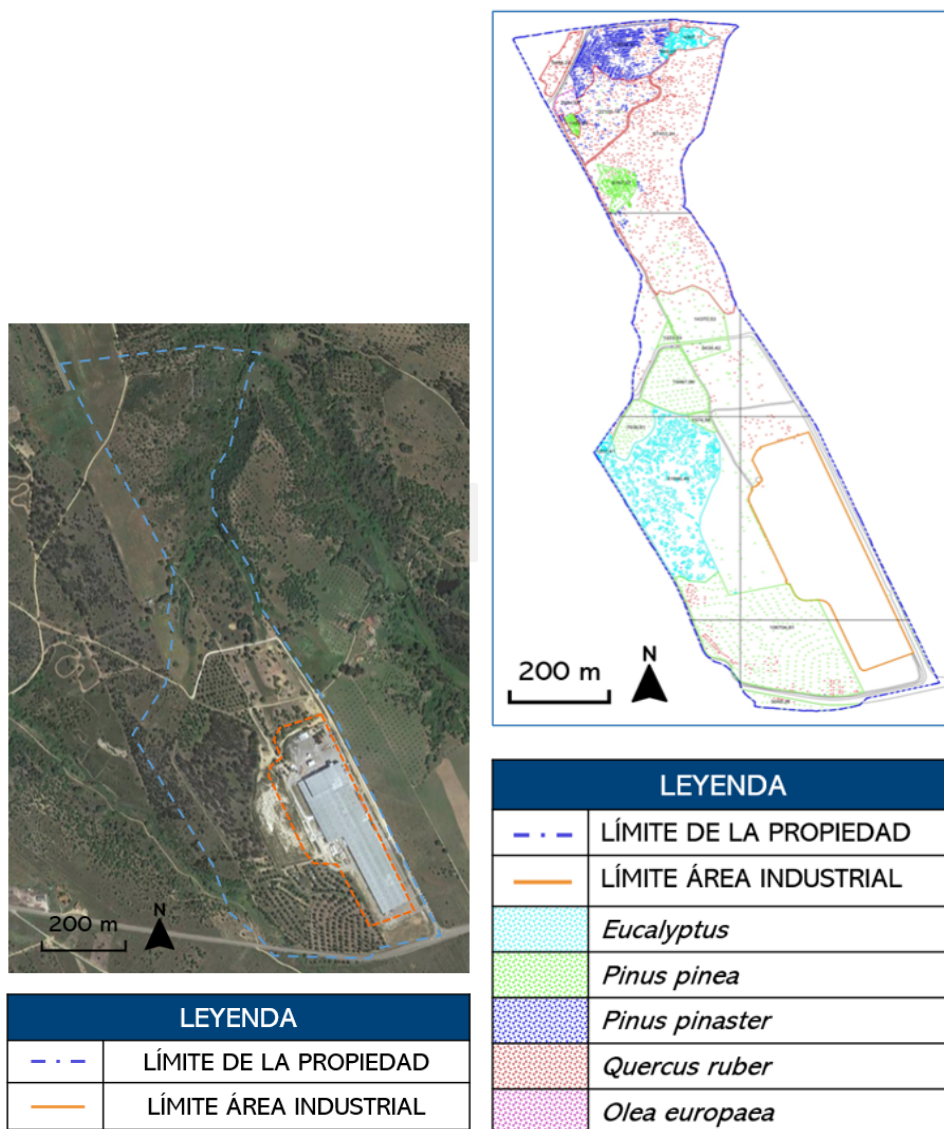
Table 32 - Target number of trees for 2050 per species.

Species planted:	Occupied area target for 2050 (No. trees)
<i>Eucalyptus globulus</i>	2,918
<i>Pinus pinea</i>	1,269
<i>Pinus pinaster</i> (remainder)	1,847
<i>Quercus suber</i>	1,304
<i>Olea europaea</i>	18

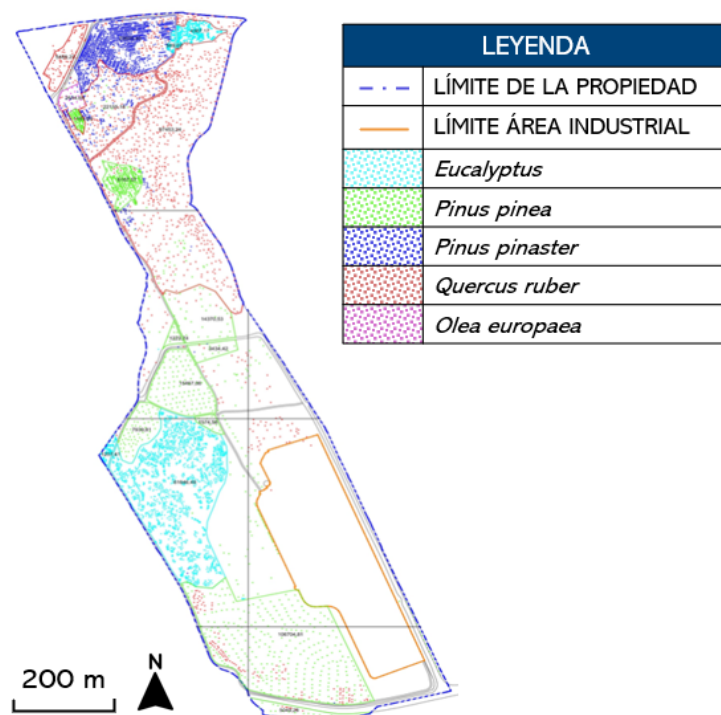
This revegetation action is intended to create a new forest area. These ecosystems have many positive effects on the environment, among which are their role as habitats for animal species, their action as captures areas for greenhouse gases such as carbon dioxide, and the reduction of the albedo effect and local temperature.



LEYENDA	
- - -	LÍMITE DE LA PROPIEDAD
— — —	LÍMITE ÁREA INDUSTRIAL







Throughout 2023, we will be carrying out another reforestation task, this time with individuals of *Pinus pinea* and *Quercus suber*. Both species are an essential component of Mediterranean forest ecosystems and their presence favours the recovery of the area, increasing local biodiversity and protecting soils from degradation.

Specifically, at the end of 2022, 3,000 trees were acquired, to be planted in the areas designated for this purpose in the project.

Table 33 - Target number of trees for 2050 per species.

Species planted:	Occupied area target for 2050 (No. trees)
<i>Pinus pinea</i>	3,578
<i>Quercus suber</i>	543

### 5.3. We promote a safe and healthy work environment

Our dedication to sustainability combines the search for a positive impact on the environment with our commitment to people. We strive to ensure that our operations promote the improvement of the occupational health and safety of our employees, and we encourage innovation to ensure the highest possible safety in our products.

#### 5.3.1. Occupational health and safety

COMPAC®'s strategic priority is to guarantee the health and safety of all people forming part of our organisation. We approach this issue from a preventive perspective, reinforcing the practices established by current regulations and focusing on risk control and the promotion of innovation.

#### **Risk assessment and measurement systems**

At COMPAC®, we have implemented technology in our production centres to identify and prevent potential health risks for our professionals. In particular, we have installed acoustic soundproofing booths in machines generating the most noise, with the aim of reducing both the noise level to which our workers are exposed and environmental noise.

In addition, we have developed systems to measure the concentration of Respirable Crystalline Silica (RCS) in all areas and workstations. We are also carrying out a project to study the concentration of dust and/or organic vapours.

**Health care for our employees**

COMPAC® has a Prevention and Health Service System that combines internal resources and external services. In Portugal, we have a doctor and a nurse who are regularly present at the plant. In addition, we have a medical clinic at the factory where workers perform admission, periodic and occasional medical examinations, as well as complementary tests such as spirometry and electrocardiograms.

In Spain, we have contracted an External Prevention Service, which provides advice and support to the company in the design of the Occupational Risk Prevention Plan in areas such as safety, hygiene, ergonomics and occupational psychosociology, as well as health surveillance.

The functions of the Prevention Service include periodic control visits to identify, evaluate and propose corrective measures, planning of preventive activities based on the evaluation of occupational risks, training activities, drafting rules of action in case of emergencies, participation in the investigation and analysis of serious accidents and occupational diseases, hygiene measurements by workplace (noise, lighting, chemical agents), initial and periodic medical examinations, and specific controls according to risk assessments.

In all our operations, we emphasise hygiene measures to guarantee the well-being of our employees and prevent the accumulation of dust or vapours derived from the production process. In addition, we have implemented a water chlorination system for human consumption, subjected to monthly analysis to prevent the proliferation of Legionella.

### Innovation to reduce RCS content in our products and processes

In terms of innovation, at COMPAC® we believe that it is essential to develop safer products. We are working on the creation of quartz products with a minimum content of Respirable Crystalline Silica (RCS). A low silica content allows our surfaces to be handled more safely throughout our entire value chain. Our IQNet Circular Science Pro concept is an example of improving the design of our products to ensure low or zero RCS content.

Our latest launch, COMPAC Obsidiana, is a clear example of a sustainable product that is free from Respirable Crystalline Silica.

Thanks to these initiatives, we have been able to offer our employees a safer work environment and reduce accident rates.

### Main accident rates

The initiatives we have implemented allow us to offer our employees a safer work environment and reduce accident rates.

Table 34 - Number of accidents by gender in Spain and Portugal.

No. accidents	SPAIN				PORTUGAL			
	2022		2021		2022		2021	
	w/ sick leave	w/o sick leave	w/ sick leave <sup>9</sup>	w/o sick leave	w/ sick leave	w/o sick leave	w/ sick leave	w/o sick leave
<b>Men</b>	3	3	6	8	20	6	15	4
<b>Women</b>	0	0	0	0	3	0	2	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>8</b>	<b>22</b>	<b>6</b>	<b>17</b>	<b>5</b>

<sup>9</sup> Of accidents with sick leave registered in 2021 in Spain, 2 were *in itinere*.

## NON-FINANCIAL INFORMATION STATEMENT 2022

Table 35 – Accident indicators in Spain and Portugal.

Accident indicators	SPAIN			PORTUGAL		
2022	Male	Female	Total	Male	Female	Total
Frequency rate	35.52	0	35.52	65.44	10.33	75.77
Severity rate	1.094	0	1.094	1.26	0.06	1.32
2021	Male	Female	Total	Male	Female	Total
Frequency rate	35.7	0	35.7	56.40	7.5	63.90
Severity rate	2.0	0	2	2.00	0.1	2.10

During 2022, at the Abrantes plant 3 men developed work-related illnesses, one of which resulted in sick leave.

Table 36 – Absenteeism by country.

Absenteeism	Hours lost <sup>10</sup>	
	2022	2021
<b>Portugal</b>	<b>36,320.96</b>	<b>32,238.35</b>
<b>Spain</b>	<b>19,948.91</b>	<b>13,695.84</b>
Mármol Compac S.A.U.	11,928.48	11,373.48
COMPAC Corporate S.L.	7,786.43	2,322.36
COMPAC SP	234.00	-
<b>Others</b>	<b>1,050.00</b>	<b>430.50</b>
Australia	-	38.50
UK	880.00	-
USA	170.00	392.00
<b>Total</b>	<b>57,319.87</b>	<b>46,364.69</b>

<sup>10</sup> Hours lost are calculated as the difference between the total hours of the working day minus the hours actually worked.

### 5.3.2. Health and safety in our value chain

We extend our commitment to safety to the activity of our installers and customers. COMPAC® makes health and safety material available to installers and customers to guarantee that the installation and handling of our surfaces is carried out with health and safety guarantees. Specifically, we have a safety guide for technological marble and quartz and a second linked to the installation of Obsidiana.

The recommendations contained in these practical guides integrate the entire cutting, finishing, polishing and installation process.

#### Main recommendations contained in the COMPAC® safety guides

- Access to the work area.
- Manual machines and tools with water supply systems.
- Localised extraction and filtration systems.
- General ventilation of workplaces.
- Maintenance and periodic control.
- Cleaning methods.
- Dust measurements.
- Other risks: cuts, projections, noise, loads.
- Hygiene norms.
- Personal protective equipment.
- Installation of countertops.
- Training and information to workers.
- Health surveillance.

## 6. COMMITTED COMPAC

*We respond to the needs of our interest groups through active listening, communication, integration and participation in the challenges of the environment and in social initiatives in which we can play a transforming role.*

Our Strategic Sustainability Plan encompasses a series of actions and initiatives that are aligned with our company's strategy of being a driving force for development in the communities where we operate. Both through our main activity and through collaborations with society, we seek to generate employment and wealth, promoting the community development and growth wherever we operate.

As regards this core concept, we have established the following strategic objectives:

1. Position ourselves as a company committed to global objectives.
2. Aligning social collaborations with our business model.
3. Implementing active listening procedures with stakeholders for their integration into strategic decision-making processes.

Building a company adapted to the customer and society as a whole through good relationships with the environment and interest groups.

### 6.1. Collaboration in the achievement of Global Goals

We are happy to announce that we are part of the Observatory 2030 initiative, as CSCAE sponsors for the 2023 Architecture Awards. This initiative led by the Higher Council of the Architects' Associations of Spain was created to promote the implementation of the Sustainable Development Goals (SDG) in our country.

As collaborators, we have exclusive access to dissemination channels and unique reference framework on the situation of the construction sector in Spain. During 2023 we will attend workshops such as "Presentes Energéticos": Decarbonising

the building trade in Spain. Promotion of rehabilitation. Thanks to this, we keep informed on the activities being carried out, attending presentations and information talks being offered as listeners.

This project has been consolidated thanks to a variety of public and private agents, representing and leading the field of sustainability in the construction and building sector in Spain.

## 6.2. We align our social collaborations with the COMPAC business model

We are firmly committed to actively participating in the economic, social and environmental development of the territories where we carry out our operations. We are involved in various areas, such as social assistance, job placement and education, with the aim of contributing to the progress and well-being of communities.

Our goal is to establish ourselves as leaders in promoting a more sustainable society and environment. We recognise the fundamental importance of promoting well-being and development in the communities in which we operate, as this is essential to furthering our corporate mission and making a positive impact on the world around us.

For all these reasons, during 2022, we worked on the development of a Community Investment Policy which is expected to be approved in 2023. This policy will act as a reference framework for the development of responsible management initiatives with society, as the tool from which to deploy the company's commitment to generating a positive impact on society and the environment.

During 2022 we invested €8,761.68 in society in collaborations with tertiary sector entities and helping associations and organisations promoting projects related to our values.



Table 37 - Donations 2021 and 2022.

DONATIONS	Contributions (€)
<b>2022</b>	<b>€ 8,761.68</b>
2021	€ 15,894.07

### 6.3. Support to the architecture and design sector

Our commitment is fundamentally based on two core ideas. On the one hand, to guarantee the sustainable development of the surface manufacturing sector by supporting avant-garde and innovative projects and, on the other, the creation of value, understood as supporting organisations and institutions that ensure the protection of the sectors in which COMPAC® products are used, as well as supporting the growth of leading current professionals and promoting future generations.

#### CSCAE Architecture Awards

Once again, COMPAC® reaffirmed its commitment to the world of architecture by sponsoring the second edition of the CSCAE Architecture Awards. For the second year in a row, we joined forces to continue our close support of the architecture sector and reinforce its ability to respond to current challenges through design, creativity and new techniques.

One of our distinctive features is contributing to prestigious architects, designers and artists, helping them to undertake customisation and achieve the best solutions for each specific case, and acting as leaders in relationships between industry and architecture. We maintain our objective of reinforcing the commitment to innovation, sustainability and the need to bring architecture and urbanism closer to the public.

#### Architecture Week

Within the framework of Architecture Week and, coinciding with Valencia World Capital of Design 2022, we joined together with the Official Association of

Architects of the Valencian Community (COACV) to sponsor and carry out the act of awarding of prizes to architects with 25 and 50 years of membership.

### **Spanish Biennial of Architecture and Urban Planning**

The Spanish Biennial of Architecture and Urban Planning is an event that aims to reward architecture and urban planning projects carried out by national professionals over a two-year period. In addition, it is a space for debate created to address current problems related to these issues. The 16th edition of this event sought, on the one hand, to develop adaptation strategies for a planet increasingly affected by industrial activities, and, on the other hand, to redirect our lifestyle in order to minimise any negative impacts being produced. Both challenges are interconnected and require our ability to imagine a different kind of world for the future.

In the previous edition of the event, we also participated as sponsors. On that occasion, the theme focused on two territorial realities of Spain: a dense, dynamic and inhabited Spain, and another Spain with less density, more immobile and unpopulated. Within the framework of the 15th edition, exhibitions were organised during the year 2022 in other countries around the world.

COMPAC® actively participates in the present of our sector and in reflecting on the future of it through multiple initiatives such as participation in the 15th Architecture Biennial, the AHA Forum, and the Architecture Awards of the Higher Council of Associations of Architects of Spain.

## 6.4. We implement active listening procedures with stakeholders

Our commitment to sustainability implies understanding and managing the expectations that our stakeholders have in relation to COMPAC®. We seek to be transparent and establish open and fluid dialogue channels that strengthen trust

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in our brand. Transparency is a fundamental concept of our sustainability strategy, and it is also reflected in our Sustainability Policy.

As a sign of our honesty and business transparency, in 2021 we published our first Statement of Non-Financial Information, and for the current year we are presenting data on both periods to allow for proper comparison. We strive to constantly improve our communications with our stakeholders, to generate trust, attraction and loyalty towards our company. In addition, we promote awareness and carry out actions and initiatives that involve all members of our organisation in our transparent approach.

Our main stakeholders and dialogue channels are:

- **Employees:** internal communication through direct contact, training, e-mail and bulletin boards.
- **Distributors:** communication through e-marketing and Key Account Managers, who have a direct relationship with our main distributor partners, with whom at least one monthly meeting is held.
- **Collaborators from the world of architecture and design:** communication via email, communication campaigns and through joint collaboration projects.
- **End customers:** Direct attention in our own centres and showrooms and complaints and claims channel.
- **Suppliers:** direct attention with our purchasing managers and through email campaigns and other channels.

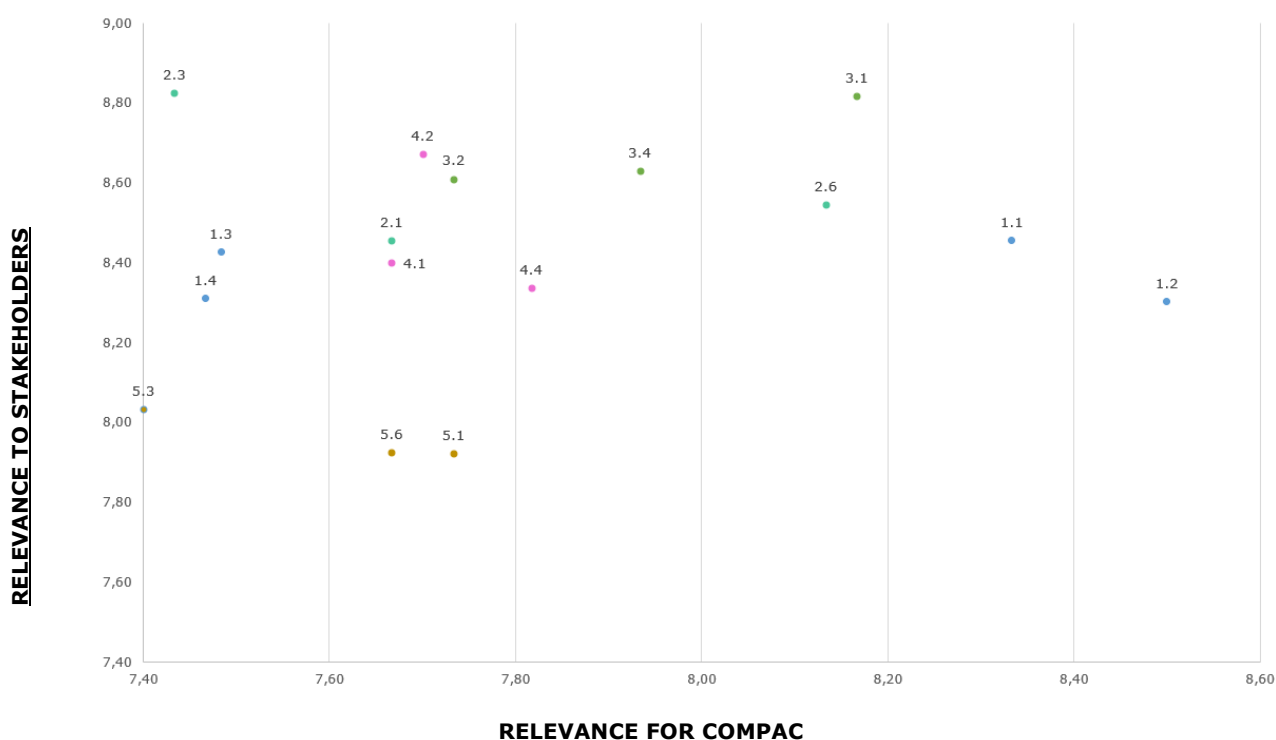
### 6.4.1. Materiality analysis

In 2021 we carried out our first Materiality Analysis, in which we integrated all the priorities of our stakeholders. In order to make this analysis as representative as possible, all our employees, distributors and suppliers participated. This materiality study was reviewed in 2022 on the basis of European and national regulatory trends, which have continued to grow since last year, meaning it had

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to take into account both the external vision of our company and the impact of trends on our company's business model.

The periodic review and update of our Materiality Analysis allows us to identify emerging issues and anticipate their management.



### Ethical COMPAC

- 1.1 Responsible and sustainable economic performance, including access to sustainable financing.
- 1.2 Ethics, compliance, transparency and good governance.
- 1.3 Information security. Data protection and cyber-security.

- 
- 1.4 Strategic alliances with industry and collaborators, including alliances with ESG commitments.

### Circular COMPAC

- 2.1 Reputation and positioning of the brand COMPAC®

- 
- 2.3 Product quality and customer satisfaction.

- 
- 2.6 Circular economy and ecodesign for the development of sustainable products.

### Sustainable COMPAC

- 3.1 Occupational and product health and safety throughout the value chain.

- 
- 3.2 Sustainable management of resources (raw materials, energy, water) and operations.

- 
- 3.4 Climate change and air quality (actions to reduce emissions in Scope 1, 2 and 3).
-

### Diverse COMPAC

4.1 Corporate culture and commitment to employees.

4.2 Quality employment, responsible management and talent development.

4.4 Diversity, equality and inclusion, including the promotion of less represented groups.

### Committed COMPAC

5.1 Actions with suppliers to guarantee compliance and improve their environmental and social performance.

5.3 Community development: employment, social and economic impact.

5.6 Integration of environmental, social and good governance issues in our strategy.

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As a result of our review of the materiality analysis, we can conclude that the material issues that have increased their intensity and probability of impact for the company are:

- 1.1 Responsible and sustainable economic performance, including access to sustainable financing.
- 1.2 Ethics, compliance, transparency and good governance.
- 2.6 Circular economy and ecodesign for the development of sustainable products.
- 3.1 Occupational and product health and safety throughout the value chain.
- 3.2 Sustainable management of resources (raw materials, energy, water) and operations.
- 3.4 Climate change and air quality (actions to reduce emissions in Scope 1, 2 and 3).
- 4.1 Corporate culture and commitment to employees.
- 4.2 Quality employment, responsible management and talent development.
- 4.4 Diversity, equality and inclusion, including the promotion of less represented groups.

After the review of new regulations and regulatory horizons, certain relevant issues have been identified to be taken into account in the next comprehensive materiality update, including sustainable operations, impact control and environmental protection.

## 7. Annexes

Data for 2021 and 2022 are included in this report.

Correspondence table with Law 11/2018

Block	Reportable information	Comments	Page/s
<b>General information</b>	<b>Description of the group's business model</b>		
	<i>(This will include business environment, organisation and structure, the markets in which the company operates, objectives and strategies, and the main factors and trends that may affect future evolution).</i>	Item 1: -Business model (Item 1.4) -Structure (Item 1.3) -Objectives (Item 1.2) -Strategies (Item 1.5)- Business environment (Item 1.5)	3, 4, 5, 6-10
	<b>Application policies</b>	-Good Governance Policies (Item 2.1.1 and 2.1.2)	16-18
	<b>Main risks</b>	Good Governance Policies (Item 2.1.1): types of risks and their management	16-18
<b>I. Environmental information</b>	<b>General information</b>	-Environmental Policies (Item 1.5.3)  -Protection of the natural environment and biodiversity (Item 5): procedures for environmental assessment and prevention of environmental risks.	10, 59, 63-64, 73-77
	<i>(Current and foreseeable effects of the company's activities on the environment and, where appropriate, health and safety, environmental evaluation or certification procedures; resources dedicated to the prevention of environmental risks; application of the precautionary principle, quantity of provisions and guarantees for environmental risks).</i>		



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Block	Reportable information	Comments	Page/s
I. Environmental information	Pollution		
	Measures to prevent, reduce or repair carbon emissions that seriously affect the environment; taking into account any form of air pollution specific to an activity, including noise and light pollution.	-Carbon emissions: sections (Item 5.1) -Noise pollution: occupational health and safety section  Light pollution is not considered a relevant impact.	60, 61, 63-66, 78
	Circular economy and waste prevention and management		
	Prevention measures, recycling, reuse, other forms of recovery and disposal of waste.	Section 3: Circular COMPAC, (Item 3.3)	26, 33-36
	Actions to combat food waste.	Food waste is not mentioned.	
	Sustainable use of resources		
	Water consumption and water supply according to local limitations.	Water Section (Item 5.2.2)	66-68
	Consumption of raw materials and the measures adopted to improve the efficiency of their use.	Raw Materials Section (Item 5.2.3)	23-24, 68-72
	Direct and indirect consumption of energy, measures taken to improve energy efficiency and the use of renewable energy.	Energy Section (Item 5.2.1, 5.1.2, and 5.1.3)	63-64, 65
	Climate change		
	Significant elements of greenhouse gas emissions generated from the company's activities, including the use of the goods and services it produces.	Section 5: Sustainable COMPAC (Item 5.1)	60-61
	Measures taken to adapt to the consequences of climate change.		
	Reduction goals established voluntarily in the medium and long term to reduce greenhouse gas emissions and the measures implemented for this purpose.		
	Biodiversity protection		
	Measures taken to preserve or restore biodiversity.	Section 5: Sustainable COMPAC (Item 5.1.4)	63-64
	Impacts caused by activities or operations in protected areas.		
Block	Reportable information	Comments	Page/s

## NON-FINANCIAL INFORMATION STATEMENT 2022

II. Social information	Application policies	Section 4: Diverse COMPAC (Item 4.1)	14-15, 36
	Main risks		
	Employment		
	Total number and distribution of employees by sex, age, country and professional classification.	Section 4: Diverse COMPAC (Point 4.1)	42-54
	Total number and distribution of employment contract modalities, annual average of permanent contracts, temporary contracts and part-time contracts by sex, age and professional classification.		
	Number of dismissals by sex, age and professional classification.		
	Average remuneration and its evolution broken down by sex, age and professional classification.	Section 4: Diverse COMPAC (Item 4.1.2)	51-52
	Salary gap, the remuneration of equal or average jobs in society.	Section 4: Diverse COMPAC (Item 4.2)	56
	Average remuneration of directors and managers, broken down by gender.	Section 4: Diverse COMPAC (Item 4.1.2)	52
	Implementation of labour disconnection policies.	Section 4: Diverse COMPAC (Item 4.1.4)	54
	Employees with disabilities.	Section 4: Diverse COMPAC (Item 4.2)	56
	Work organisation		
	Organisation of working time.	Section 4: Diverse COMPAC (Item 4.1.1)	51
	Number of absentee hours.	Section 5: Sustainable COMPAC (Item 5.3.1)	81
	Measures designed to facilitate the enjoyment of reconciliation and promote the jointly responsible exercise of these by both parents.	Section 4: Diverse COMPAC (Item 4.1.4)	54-56
	Health and safety		
	Health and safety conditions at work.	Section 5: Sustainable COMPAC (Item 5.3.1)	78-81
	Work accidents, in particular their frequency and severity, as well as occupational diseases. By gender.		

## NON-FINANCIAL INFORMATION STATEMENT 2022

Block	Reportable information	Comments	Page/s
II. Social information	Social relationships		
	Organisation of social dialogue (including procedures for informing and consulting staff and negotiating with them)	Section 2: Ethical COMPAC (point 2.1.2 and 2.1.3) Section 6: Committed COMPAC (Item 6.3)	18-19, 87-88
	Percentage of employees covered by collective agreement by country	Section 4: Diverse COMPAC (Item 4.1)	42-53
	Balance of collective agreements, particularly in the field of health and safety at work		
	Training		
	Policies implemented in the field of training	Section 4: Diverse COMPAC (Item 4.3)	49, 52
	Total number of training hours by professional category		
	Accessibility		
	Universal accessibility for people with disabilities	Section 4: Diverse COMPAC (Item 4.2)	56
	Equality		
	Measures adopted to promote equal treatment and opportunities between women and men.	Section 4: Diverse COMPAC (Item 4.2)	54-56
	Equality plans (Chapter III of Organic Law 3/2007, of 22 March, for the effective equality of women and men), measures adopted to promote employment, protocols against sexual and gender-based harassment, integration and universal accessibility for people with disabilities.		
	Policy against all types of discrimination and, where appropriate, diversity management		
III. Human Rights Information	Application policies	Section 2: Ethical COMPAC (point 2.1 and 2.1.4)	16-20
	Main risks		
	Application of due diligence procedures in the field of human rights.	Section 2: Ethical COMPAC (points 2.1.2 and 2.1.4)	16-20
	Prevention of risks of violation of human rights and, where appropriate, measures to mitigate, manage and repair possible abuses committed.		

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Block	Reportable information	Comments	Page/s
III. Human Rights Information	Complaints for cases of violation of human rights.	There are no complaints for violation of human rights	
	Promotion and compliance with the provisions of the fundamental conventions of the International Labour Organisation related to respect for freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupation; the elimination of forced or compulsory labour; the effective abolition of child labour.	Section 2: Ethical COMPAC (Item 2.1.4)	20
IV. Anti-corruption information	Application policies	Section 2: Ethical COMPAC (Point 2.1.2)	16-20
	Main risks		
	Measures adopted to prevent corruption and bribery.		
	Measures to combat money laundering.		
	Contributions to foundations and non-profit entities.	Section 6: Committed COMPAC (Item 6.2)	84-85
V. Company information	Application policies	Section 2: Ethical COMPAC (Item 2.1.2)	19, 84-86
	Main risks	Section 6: Committed COMPAC	
	Company commitments to sustainable development		
	Impact of the company's activity on employment and local development.	Section 1.5.3. and 1.6: Sustainability Section 6: Committed COMPAC (point 6.1 and 6.1.2)	10-13, 83-86
	Impact of the company's activity on local populations and the territory.		
	Relationships maintained with local community actors and the modalities of dialogue with them.		
	Association or sponsorship actions.	Section 6: Committed COMPAC (Item 6.2)	84-85
	Subcontracting and suppliers		
	Inclusion in the purchasing policy of social, gender equality and environmental issues.	Section 2: Ethical COMPAC (Item 2.2) No supplier auditing is done.	21-22
	Consideration in relations with suppliers and subcontractors of their social and environmental responsibility		
Supervision systems and audits and their results.			
Block	Reportable information	Comments	Page/s

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<b>V. Company information</b>	<b>Consumers</b>		
	Measures for consumer health and safety.	Section 3: Circular COMPAC (Item 3.4.1)	37-39
	Complaint systems, complaints received and their resolution.	Section 3: Circular COMPAC (Point 3.4.2)	39-41
<b>VI. Tax information</b>	Profits obtained country by country.	Section 1: Item 1.7 Responsible fiscal policies	14
	Taxes on profits paid.		
	Public subsidies received.		