

Sustainability report 2023

Committed to
sustainability



GRUPO
EULEN

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A person is shown from the chest down, holding a large, unfolded map. They are wearing a green and black plaid jacket over a red and white patterned sweater. In their right hand, they hold a yellow and black compass. The background is a blurred outdoor setting with trees and sunlight filtering through the leaves. A semi-transparent white box with a thin blue border is overlaid on the left side of the image, containing the text '01 Letter from the President'.

01

**Letter from the
President**

01 Letter from the President

Dear friends,

We are pleased to once again present our Sustainability Report, highlighting the most important milestones achieved in financial year 2023. This report is an opportunity to connect our stakeholders with our **corporate, sustainable, economic, and social model**, which has defined us as a Group for over 60 years.

I would like to highlight the main **challenges and opportunities** we have faced this year, which, despite being challenging, have been positive and encouraged us to continue on our current path.

We are currently a leading employer in all countries where we operate. In Spain, we rank fifth by number of employees, while in other countries (Europe and South America), we are among the top ten. This situation underscores our responsibility to so many people and families, prompting us to set a key goal for this year: **sustainable growth based on people**.

In this regard, the company is committed to sustainability, seeking to be both profitable and socially and environmentally responsible. This is why the main challenges regarding **social sustainability** involve people, duly addressing inequality and social justice, company diversity policies, and the difficulties in attracting and retaining diverse, enriching talent.

We remain committed to environmental protection, focusing on **environmental sustainability** by developing circular economy solutions to achieve zero waste and implementing decarbonization actions to move towards a net-zero carbon-neutral business model.

In **governance** matters, the challenges focus on improving our internal and external communication channels with stakeholders, bolstering crime prevention and compliance actions, and managing due diligence mechanisms in human rights and the environment.

In summary, our goal is to be recognized as a company that generates trust in society, with transparency and honesty as key values. We are therefore committed to sustainable growth based on people, technology, innovation, digitalization, and environmental protection, always embodying our distinctive values of specialization, experience, responsibility, commitment, ethics, and humanity.

This year, 2023, we have put our **Diversity, Equity, and Inclusion Policy** into practice, resulting in a very positive trend in our indicators. Specifically, we have achieved

gender diversity with 55% of the workforce being women; generational diversity, with 52% of the workforce being under 30 or over 50 years old; and increased diversity among groups at risk of exclusion, with 2,404 employees having some type of disability, representing an increase of 0.80% compared to 2022.

At this point, I would like to highlight the important work carried out by the **Special Employment Centers**. We have 13 centers across Spain aimed at integrating people with disabilities into the labor market by providing paid, productive employment suited to their abilities and adjusted to their personal and social requirements. We believe that a more sensitive, aware society brings significant positive changes in the world around us.

As for **talent and culture management** indicators, we have seen a 10% increase in the number of staff training hours. Moreover, 2,210 people received training in one of these ESG topics in 2023: code of ethics, crime prevention, information security, data protection, equality, environmental awareness and sustainable development.

In terms of governance, we have made significant progress in **human rights, integrity, and compliance**, with the publication of new policies implemented in the Group: Human Rights Policy, Sustainability Policy, and Diversity, Equity, and Inclusion (DEI) Policy. We have also bolstered the crime prevention and data protection management system. In terms of **social and fiscal transparency**, I would like to highlight our 2023 tax contribution of €326 million and our social contribution of €358 million in Social Security payments.

Finally, I would like to highlight the impact of our social footprint; we have allocated a total of €828,840 to **social action**, carrying out 539 social initiatives in collaboration with 483 organizations, mainly in job placement actions; help for families, children, the elderly, and vulnerable groups; and promoting culture, education, sports, and environmental protection. All of this without overlooking the activities of our **David Álvarez - EULEN Foundation**, which are primarily dedicated to education and healthcare, benefiting mainly Grupo EULEN employees and their families.

All these actions are a small example of our contribution to local communities and the economic and social development of our environment, demonstrating our commitment to permanence and long-term engagement. In short, our goal is to achieve a more just, sustainable society for all while preserving the future of coming generations.

“Perseverance in achieving the challenges and opportunities we have faced”



María José Álvarez Mezquiriz
President
Grupo EULEN

A hand is moving a black chess piece on a dark surface with a compass rose. The compass rose has gold-colored lines and letters. A blue oval highlights the piece being moved. The background is dark and out of focus.

02

**Letter from the
Vice President**

02 Letter from the Vice President

Dear all,

In 2023, I joined Grupo EULEN as Executive Vice President. A year of making changes, of new project ideas, and, above all, of getting to know a little more about the great company I joined with such enthusiasm and commitment, having been an advisor since 2018.

I have numerous goals and aspirations for the next four years, which I hope will materialize into achievements we can all accomplish together. All of this in an environment that challenges us daily across all areas of operation –environmental, social, economic, and political–, where the fastest, most competitive, and most adaptable will endure over time.

This Report is another example of the critical role sustainability plays in our company, forming a fundamental part of our Strategic Plan and the key decisions that have defined our responsible business model, always supported by the values that have led us to our current leadership position.

This topic is so relevant that we continue to launch **new services for sustainability**, such as **“Mundo Rural”**, through which we address the demographic challenge and environmental care by incorporating specialized human and technological assets, managing natural resources, and preserving the environmental heritage, popular culture, customs, and traditions of rural communities. The community health service, **Próxima**, is a new care concept that merges our knowledge of the sector with technology and innovation, offering families new interaction channels and underscoring the essential role of social workers in ensuring work-life balance, guidance, and organization; and **EULEN Circular Cleaning**, which holds the Ecolabel ecological certification for environmental excellence in interior cleaning services and promotes the circular economy by reducing waste and CO2 emissions during the cleaning process.

Regarding **sustainable finance**, the syndicated loan agreement was renewed in April 2024 with a commitment to meet two sustainable development KPIs: disability and carbon footprint.

In this regard, 2023 has been a good year in meeting the set goals: being carbon-neutral by 2050 in the Group's total emissions, and reducing scope 1 and 2 emissions by 1.5% in 2024. We achieve this by focusing on the positive results of environmental sustainability with a risk prevention approach. In this regard, over recent years we have continued the positive trend of environmental spending and investment, totaling €5,500,000. As for decarbonization, we are **carbon-neutral** (net-zero) in scope 1 and 2 emissions (tonnes of CO₂ equivalent), thanks to the implementation of **two offset/neutralization projects** in Spain and Peru.

Thanks to the **energy efficiency** measures in our offices and vehicles, along with the implementation of our commitment to renewable energies in our facilities, we have achieved a very positive result in 2023, as it has allowed us to achieve an 8.57%

reduction in Grupo EULEN's total emissions (tonnes of carbon dioxide equivalent per million sales) compared to 2022.

Additionally, we are transforming our **offices** to make them more **sustainable** by installing photovoltaic solar energy systems in Valencia, Barcelona, Badajoz, and Madrid; installing vehicle charging points at the Group's Headquarters in Madrid; and purchasing energy from renewable sources: 100% of the electricity consumed in Grupo EULEN offices in Spain comes from totally renewable energy sources. We have also invested in alternative energy vehicles (€2,000,000 in 2023), as we have been doing since 2018, which continues to be the Group's main environmental investment. We now have 487 vehicles with this type of energy: electric, hybrid, autogas or LPG, representing a 21% increase compared to 2022.

We conclude this section with our **circular economy** actions, where 95.37% of waste sent to plants is recycled, and waste generation has been reduced by 29% compared to 2022.

In social matters we have, **as a large employer**, set up the People, Talent, and Culture Department to improve Human Resources management, allowing us to attract, develop, and retain top talent, create advanced recognition and compensation programs, and foster a growth-oriented corporate culture rooted in the organization's values.

Similarly, I would like to highlight a few data points: type of contracts, where 73% of employees are permanently employed and 70% of the workforce has a full-time contract. Regarding remuneration indicators, the gender pay gap in 2023 decreased by 11% compared to the previous year, now standing at 12%; and in social relations indicators, 99% of employees are covered by collective agreements.

The final data points I would like to highlight pertain to the **value chain**, where, as in 2023, our commitment to local traders is evident, with 99.67% of our purchases being made from local suppliers; a supply chain consisting of 8,675 suppliers; and a total of 1,415 new suppliers have been approved according to ESG requirements (human rights, ethics, anti-corruption, and data protection), signing the acceptance of the Group's Comprehensive Management Policy, Energy Policy, Ethical Behavior Standards, and Environmental and Energy Efficiency Behavior Standards.

2024 is defined by our efforts to enhance competitiveness and improve service efficiency. While it will be a positive year for our activity and we will continue our growth trend, we must intensify our efforts with rigor and boldness, without losing the passion and commitment we bring to our work every day.

“Sustainability is a fundamental part of our Strategic Plan and of the relevant decisions that have helped us define our responsible business model”



Juan Sucunza
Executive Vice-President
Grupo EULEN

03

Business model

- 3.1 Grupo EULEN's history
- 3.2 Corporate governance
- 3.3 Grupo EULEN around the world
- 3.4 Description of the business model
- 3.5 Our brands
- 3.6 R&D&I Service engineering: a driver of innovation
- 3.7 External ESG assessments



Grupo EULEN's history

Grupo EULEN is a family-owned company founded in 1962, by David Álvarez Diez, of 100% Spanish capital, and comprised by a group of corporations with EULEN, S.A. serving as its parent company and whose administration is managed by a Sole Administrator.

With over 60 years' experience, the company now has a direct presence in Spain, Portugal, the United States, Colombia, Costa Rica, Chile, Jamaica, Mexico, Panama, Peru, and the Dominican Republic.

2022

60th Anniversary of its creation and entry into *start-ups*

2007

USA

1987

Chile

1962

SPAIN (Year the company was founded)

2021

USA (Acquisition of USSI)

2015

UAE, (United Arab Emirates); Germany (Acquisition of Ideafm GmbH)

2010

Libya, Qatar and Oman

1979

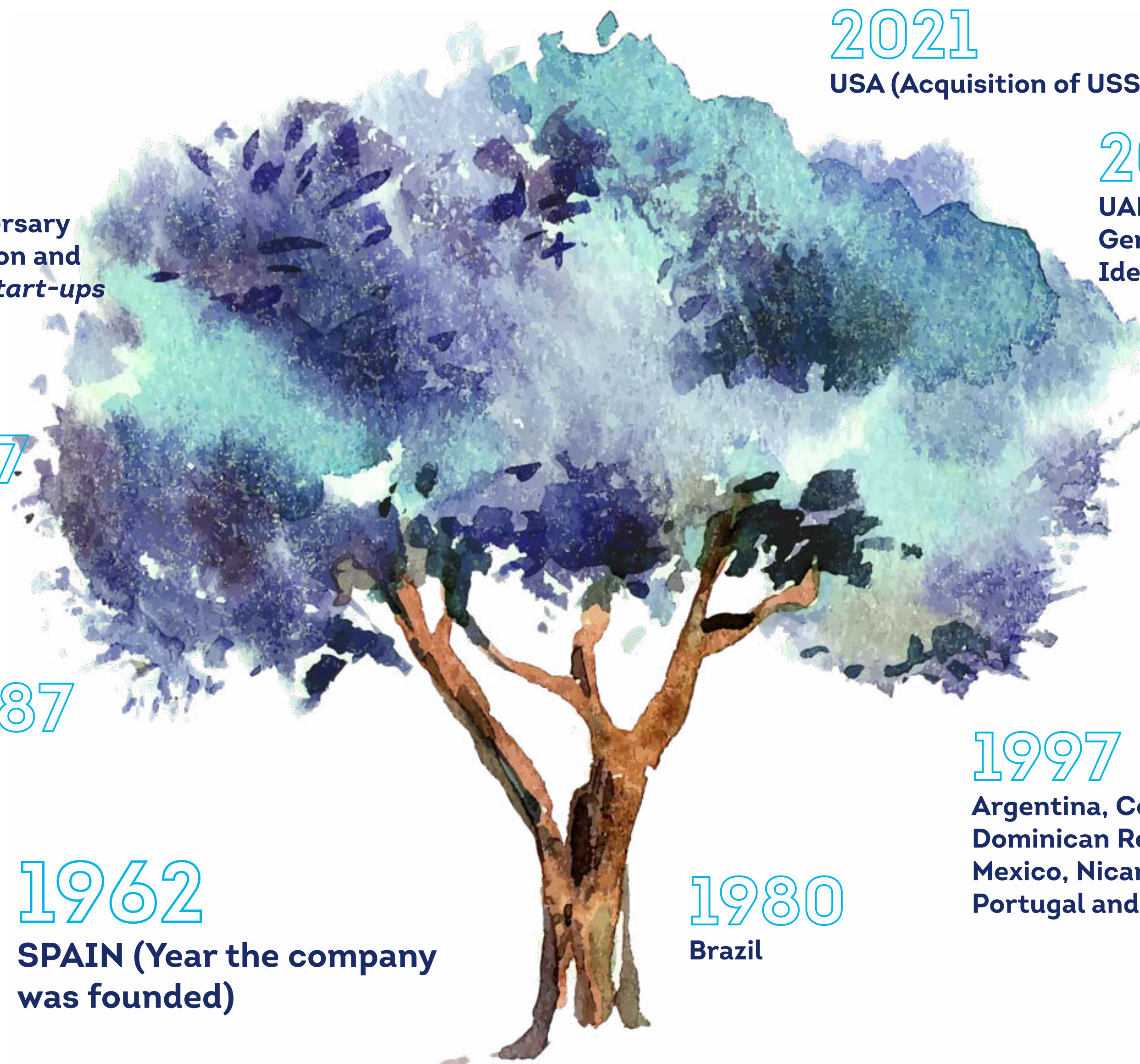
Arabia

1997

Argentina, Colombia, Costa Rica, Dominican Republic, Jamaica, Mexico, Nicaragua, Panama, Peru, Portugal and Uruguay

1980

Brazil



Corporate governance

ETHICS	PURPOSE
CORPORATE MANAGEMENT COMMITTEE	Relevant matters of the Company's Corporate Management in the international arena: Spain, Portugal, USA, Colombia, Costa Rica, Chile, Jamaica, Mexico, Panama, Peru, and Dominican Republic.
MANAGEMENT COMMITTEE SPAIN AND PORTUGAL	Relevant matters of the Company's Management within its scope.
ETHICS COMMITTEE	Body responsible for ensuring compliance with the Code of Ethics.
CRIME PREVENTION COMMITTEE	Body responsible for the periodic supervision of the established risk control and prevention systems.



Corporate Management Committee



M.ª José Álvarez Mezquiriz
President



Juan Sucunza Nicasio
Executive Vice-President



Natalia Roldán Fernández
Corporate Director, Organization, Control and CSR Area



Eva González De Santiago
General Secretary



Juan Ramón Pérez Sancho
General Manager
Spain and Portugal



Emilio García Perulles
General Manager
International:



M. Jesús Murciano Rosado
Human Resources
Area Corporate Director



Álex Bermúdez Lane
Corporate Director Legal
Advice Area



Antonio Salazar Román
Corporate Director Economic-Financial
Area

Grupo EULEN around the world

Since its incorporation, the company has grown steadily, mainly in the Americas, and today, Grupo EULEN is present in Spain, Portugal, the USA, Colombia, Costa Rica, Chile, Jamaica, Mexico, Panama, Peru and Dominican Republic.

SPAIN

EULEN, S.A.
EULEN Seguridad, S.A.
Flexiplán, S.A. E.T.T
EULEN Servicios Sociosanitarios, S.A.
Compañía Internacional de Protección,
Ingeniería y Tecnología, S.A. (Proinsa)
Instituto EULEN de Formación, S.A.
EULEN Integra, S.A.
EULEN Centro Especial de Empleo, S.A.
Corumba Tourism, S.L.

CHILE

Grupo EULEN Chile, S.A.
EULEN Chile, S.A.
EULEN Seguridad, S.A.
Inst. EULEN de Capacitación, S.A.
EULEN Sociosanitarios, Spa
EULEN de Servicios Transitorios, Spa
EULEN de Servicios Auxiliares, Spa

MEXICO

EULEN México de Serv., S.A de C.V.
EULEN Mexico de Servicios, S.A.
EULEN Seguridad Privada, S.A.
de C.V.
EULEN Flexiplán, S.A. de C.V.

PERU

EULEN del Perú, S.A.
EULEN del Perú de Servicios
Complementarios, S.A.
EULEN del Perú de Servicios Generales, S.A.
EULEN del Perú Seguridad, S.A.

COLOMBIA

EULEN Colombia, S.A.

USA

EULEN America, Inc
Asmo Llc

PORTUGAL

EULEN Portugal Segurança, S.A.
Flexiplan Recursos Humanos e Empresa
de Trabalho Temporario, S.A.

DOMINICAN REPUBLIC

EULEN Dominicana de Servicios, S.A.
EULEN Dominicana de Seguridad, S.A.

COSTA RICA

EULEN Costa Rica, S.A.
Seguridad EULEN, S.A.

PANAMA

EULEN Panamá de Servicios, S.A.
EULEN Panamá de Seguridad, S.A.

JAMAICA

Asmo Llc - branch office Jamaica



Description of the business model

A business model with differential value

Grupo EULEN is committed to continuing to maintain its leadership position, focusing on market trends: sustainability, technology, innovation and digitalization; but at the same time applying its differential value, its values: specialization, experience, know-how, responsibility, commitment, ethics and humanity.

Below is a brief description of the company's main activities:

Most notably, Facility Services & Management (FS&M), private security services, social and healthcare services, global HR management services, employment and temporary employment, as well as aviation services.



Facility Services & Management

Grupo EULEN is committed to a single Facility Services & Management model, providing a global vision that integrates, implements and manages all the services that a company or public administration may need, with innovative tailor-made solutions that achieve cost savings and create optimal working conditions.

With an extensive portfolio, the services provided include the operational management of real estate, space management, energy efficiency and industrial maintenance of facilities and soft services, including cleaning, reception, telephone and back office assistance.

In recent years, EULEN FS&FM has made significant commercial efforts, showing customers the highly specialized services they offer.

Security Services

In an environment with new and ever-changing threats, EULEN Seguridad has extensive experience in services aimed at protecting both tangible and intangible assets, as well as processes that guarantee the continuity of customers' business operations.

The company is a leader in the management of comprehensive security solutions, with a clear commitment to technological security combined with traditional physical security services.

Our most notable areas of activity are conventional surveillance, security service maintenance and solutions, consulting services, cybersecurity, protection of critical infrastructures, air surveillance and security operations and logistics services.

Social and Healthcare Services

With more than 30 years' experience, EULEN Sociosanitarios is a leader in the specialised management of social, educational and health services.

Its mission is to educate, support, assist and care for people, respecting ethical principles, to improve their quality of life and life plan. Its range of services, aimed at public and private customers, is oriented towards people and society.

This business area continues to exist thanks to its twin pillars of specialization and diversity. It is therefore committed to the constant innovation, growth and development of its professionals.

HR management services, employment and temporary employment services

EULEN Flexiplán has wide experience in the management of human resources and the search for talent. Its success is based on the identification of the strategic competencies required by each customer and market.

EULEN Flexiplán responds to companies' needs in relation to worker availability, qualified staff recruitment processes, staff training, HR consulting and outsourcing processes within the area of Human Resources.

Services for sustainability

Grupo EULEN, in line with its philosophy of being a company committed to its workforce and society, has launched services that help its "client" companies to be more sustainable.

In this context, the company designs services with a sustainable approach right from their outset, to avoid harmful practices, oriented to the three aspects of sustainability:

- ensuring economic viability, with solvency and efficient management of its resources;
- caring for the environment, with concern and commitment to the fight against climate change;
- and social well-being, ensuring people's health, the integration of those at risk of exclusion, gender equality and employment stability.

We highlight sustainable services including waste management and cleaning, the installation of forest green filters, active forests, electric mobility, the installation and maintenance of solar panels, biomass boilers and new workspaces.

Aviation

Grupo EULEN in the United States has a pioneering and leading business model in the provision of a wide range of ground services at airports across the USA.

Customers include major airlines to which it provides ramp, cabin, passenger, wheelchair and baggage handling services, VIP lounges, cleaning and cargo services at 10 airports, in addition to airport security services through security guards and supervisory staff, with one of the most comprehensive programs in the security services industry.

Our brands

Commercial brands

Grupo EULEN's activity is carried out through four business models that cover the company's different services.

EULEN, S.A.

EULEN, S.A. is Spain's leader in providing services for companies with the aim of offering society innovative services that entail useful, quality and more efficient solutions.

The Group specializes in cleaning, FSM (Facility Services & Management), auxiliary services (logistics, general and telemarketing), comprehensive maintenance and environmental services.

EULEN Seguridad

EULEN Seguridad, a leading company in the sector, has been serving its customers for almost 50 years with the same expertise as when it started its operations. As an innovative and flexible company, it can adapt to new scenarios and risks, while remaining committed to achieving excellence in the provision of services.

EULEN Seguridad is specialised in surveillance, security systems solutions, consultancy, cybersecurity, Intelligence Unit, air surveillance, cash transport, Comprehensive Security Control Centers, critical infrastructure protection and integrated security.

EULEN Sociosanitarios

EULEN Sociosanitarios is a company specialized in providing social, healthcare and educational services to both the public administration and private customers.

EULEN Sociosanitarios, with more than 30 years' experience, currently covers more than 100,000 users in Spain in home help services, Telecare, healthcare services, residential centers, day centers, centers for battered women, nursery schools, services for people with intellectual disabilities, centers for people with serious mental illnesses, etc.

EULEN Flexiplán

EULEN Flexiplán is the Grupo EULEN division specialized in people management, with 3 sub-brands: EULEN Flexiplán Trabajo Temporal, EULEN Flexiplán Selección and EULEN Flexiplán Formación.

EULEN Flexiplán, dedicated to HR and employment solutions, carries out activities in the area of temporary employment, staff selection, outplacement, employee development and training programs and a placement agency that collaborates with the Public Employment Services.

EULEN Aviation

EULEN Aviation is a pioneer and leader in providing a broad spectrum of ground services at airports across the United States. It offers a full range of ground handling and passenger support services for domestic and international carriers.

Its reputation for providing quality, cost-effective services is recognized within the aviation industry in the United States. It currently serves most major airlines at major airports across the United States.



R&D&I Service engineering: a “driver” of innovation

Creating value means creating new services. Grupo EULEN is continuously exploring and developing to improve the effectiveness and efficiency of its companies and administrations.

The “value circle” connects the ideation, design, and commercial acceleration of new service models known as “Designed Services”. Methodology and technology are integrated into this engineering process. “Brainwriting”, “Service Representation Methodology”, “Commercial Circle”, and “Mosaic” are the methodologies and systems developed by Grupo EULEN to generate value through Service Engineering.

The extensive range of services offered by Grupo EULEN is the result of this value dynamic. In 2023:

15 New Designed Services

43 Active sales lines

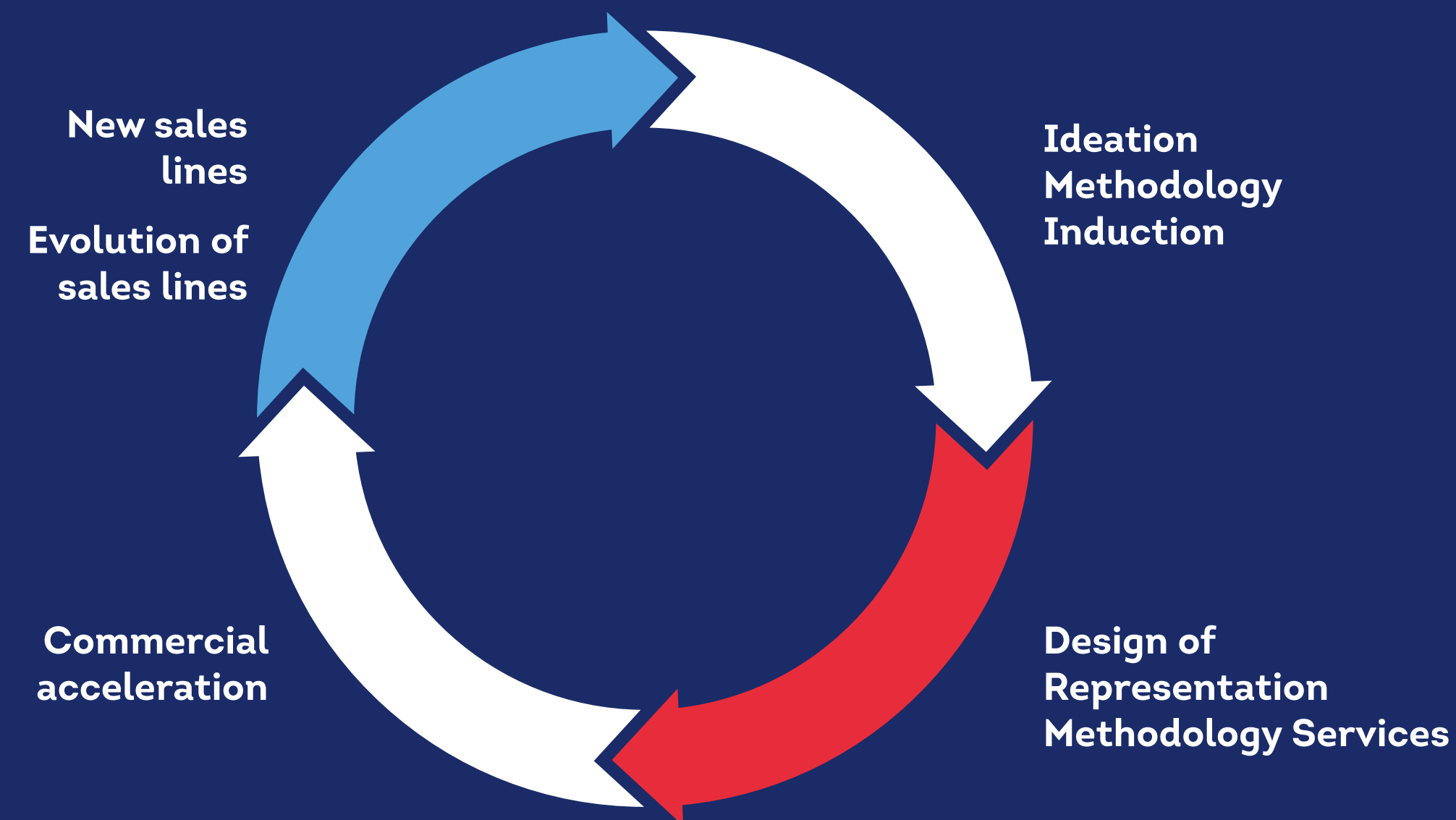
8 Commercial circles

70 Active Designed Services

15,000 Innovation development hours

485 Specialists involved in the innovation network

MRS
La metodología de diseño paramétrico de modelos de servicio del Grupo EULEN



Major projects

Marina services

A good nautical experience requires a safe environment. That is why we ensure that all facilities and boats are in optimal condition for owners and users, contributing to a pleasant and trouble-free sailing experience.



Radon Solutions

Grupo EULEN has developed a radon radiation protection service called “Radon Solutions” that complies with health protection regulations, which includes conducting radiological characterization studies and advising on the design and implementation of action measures, along with their regular monitoring and maintenance.



R&D&I. Technological innovation

Operational Technology (OT) is the digital force behind the services offered by Grupo EULEN. Systematically developing OT is a key goal in technological innovation to create services that are more efficient, better connected to customers, and ultimately more audacious.

The “Technological Sphere” is Grupo EULEN's operational technology governance platform, developed entirely with No Code technology by the R&D+i team, involving a large community of highly qualified operations and systems technicians.

New solutions are continuously explored and incorporated into the services of all Activities and Business Models. The data for 2023 are as follows:

275

Active Technological Solutions in the services

206

Internal partners

71

Technological Projects

1441

Platform users



Technological projects

Dynamic Clean

Use of sensor systems to set up “flexible pattern-based cleaning services”. Also called smart cleaning.



Applied Virtual Reality

Application of virtual reality in maintaining facilities and equipment.

External ESG assessments

We strive to be a trusted, transparent reference point for all our stakeholders, which is why we work with leading sustainability assessment platforms.

Ecovadis

We have participated in the Ecovadis global sustainability rating platform since 2019. In the **2024** assessment, we were awarded the **Silver medal** in recognition of our sustainability achievements. This result places Grupo EULEN among the top 15% of companies assessed by EcoVadis in the past 12 months. We also obtained a Carbon Management Level rating: Advanced.



CDP

Since 2016 we have participated in the non-profit charity, CDP, which manages the global disclosure system for investors, companies, cities, states and regions to manage their CDP environmental impact. Assessment conducted in 2023.



Biosphere

Platform focused on the tourism sector. We have taken part in it since 2023. Based on the Biosphere Sustainable assessment methodology, "sustainable tourism" evaluates the sustainability of tourism companies in terms of their compliance with the United Nations 2030 Agenda. **In 2024**, we obtained an **optimal rating**.



Sedex

Since 2021, we have participated in the SEDEX platform's assessment to store, analyze, share, and inform our stakeholders about sustainable practices. In the evaluation carried out in **2023**, we obtained a score of **4.4 out of 5**, with the environment section obtaining a notable 4.9 out of 5.



Achilles

Grupo EULEN has been audited and evaluated by Achilles since 2019 with the aim of improving our supplier management and optimizing processes related to purchasing and procurement of products and resources. In the **2023** assessment, the Group obtained an ESG score of **76/100**.



Certifications

	ISO 9001:2015	Spain, Portugal, Mexico, Dominican Republic, Colombia, Peru and Chile and Panama	Certified in accordance with UNE-EN ISO 9001 Quality Management System.
	ISO 14001:2015	Spain, Portugal, Mexico, Dominican Republic, Colombia and Peru	Certified in accordance with UNE-EN ISO 14001 Environmental Management System.
	ISO 45001:2018	Spain, Colombia, Peru, Portugal.	Certified in accordance with ISO 45001 Occupational Health and Safety Management System.
	EU ECOLABEL	Spain	Certificate granting the EU Ecolabel license to EULEN Limpieza Circular.
	EFR 1000-1 EDITION 5	Spain.	Certificate of conformity with the efr® (Family Responsible Company) management model.
	ISO 27001:2013	Spain.	Certified in accordance with ISO/IEC 27001 Information Security Management System.
	ISO 13485:2016	Spain.	Certified in accordance with ISO 13485:2016 Quality management system applicable to medical devices.
	ISO 50001: 2018	Spain.	Certified in accordance with ISO 50001:2018 Energy management system.
	UNE 216701	Spain.	Certified in accordance with UNE 216701 Classification of Energy Service Suppliers.
	UNE 1176:2009	Spain.	Certified in accordance with UNE EN 1176-7:2009 Equipment of playground areas and surfaces
	ISO 50001: 2018	Spain.	Certified according to Standard UNE EN 16630_2009 on the Installation, inspection, and maintenance of fixed outdoor fitness equipment.

	ISO 41001:2018	Spain.	Certified in accordance with ISO 41001:2018. Facility Management Services.
	UNE-ISO 18404:2017	Spain.	Certified in accordance with UNE-ISO 18404: 2017. Quantitative methods for process improvement. Seis Sigma.
	AENOR CONFORM Private security	Spain.	AENOR conform certificate of conformity. Private Security. Professional and ethical management system for private security services
	ISO 20000:2018	Spain	Certificate of conformity to ISO/IEC 20000:2018. Information technologies. Service Management.
	ISO 22301:2019	Spain.	Certified in accordance with ISO 22301:2019. Business Continuity Management System.
	EN-UNE 16082:2012	Spain.	Certified in accordance with UNE 16082:2012. Aviation and aviation security services.
	EFQM	Spain.	Recognition of Excellence with the 600+ level, according to the EFQM model (European Foundation for Quality Management).
	UNE 216701	Spain	Certificate of conformity classification of energy service suppliers
	UNE 158101	Spain	Certified according to UNE 158101 standards. Services for the elderly in residential centers and day centers.
	UNE 158201	Spain	Certified according to UNE 158201 standards. Services to promote personal autonomy. Management of day and night care centres.
	UNE 158301	Spain	Certified according to UNE 158301 standards. Services to promote personal autonomy. Home care service management.
	UNE 158401	Spain	Certified according to UNE 158401 standards. Services to promote personal autonomy. Telecare service management.
	BASC	Mexico, Peru, Dominican Republic, Costa Rica	Certified according to the Business Anti-Smuggling Coalition (BASC) standard.

04

Strategy for sustainable development

4.1 Sustainable growth based on people and environmental protection

4.2. Key ESG figures. Our contribution to the SDGs



Strategy for sustainable development

Sustainable growth based on people and environmental protection

Grupo EULEN's goal is to be recognized as a company that generates trust in society, with transparency and honesty as key values.

Commitment to sustainable growth based on people, technology, innovation, and digitalization and environmental protection; applying, in turn, its differential values: specialization, experience, responsibility, commitment, ethics, and humanity.

The Group is convinced that the only way to sustain a successful, sustainable company over time is to grow and generate greater value without compromising future generations.

- In terms of **Social Sustainability**, the Group faces significant challenges related to inequality and social justice, diversity management in the company, and challenges related to attracting and retaining diverse, enriching talent.
- In **Environmental Sustainability**, the major challenges are developing circular economy solutions with the goal of "zero waste" and implementing decarbonization actions that bring us closer to a net-zero carbon-neutral business model.
- Finally, in **governance matters**, the challenges are clearly framed in supply chain management and in implementing due diligence mechanisms in human rights and the environment.

Through research and innovation, Grupo EULEN focuses its efforts on designing services for sustainability in three key areas: energy efficiency, environmental impact, and social factors.

DEVELOPMENT
SOCIO
ECONOMIC
SUSTAINABLE

Grupo EULEN's strategy is based on prosperity and progress, social well-being, creating quality employment, guaranteeing a safe working environment, people's health, managing diversity, social inclusion, and a commitment to talent.

R&D&I
APPLIED
TO PROCESSES
AND SERVICES

ENVIRONMENTAL
PROTECTION

Grupo EULEN is firmly committed to respecting the environment, which is why it focuses its environmental protection and climate action strategy on two core aspects: promoting the circular economy and decarbonization.

Since the very beginning, Grupo EULEN has been clear that the driving force behind the company's sustained growth is its people. With more than 75,000 employees, key issues such as human rights, labor standards, the environment, or the fight against corruption are a priority for the company.

In recent years, we have been experiencing a transformation of the current economic model towards a sustainable one. In this regard, we share our approach to the demand for new service solutions to achieve progress in this transformation with our main stakeholders, employees, customers and supply chain.

Grupo EULEN's success is due to its focus on the customer, providing customized solutions and adapting to the needs of each customer. Through research and innovation, we focus our efforts on designing services for sustainability on three key fronts: energy efficiency, environmental impact and social factor.

Since 2002, Grupo EULEN has been a member of the United Nations Global Compact organization and, therefore, we are firmly committed to the 2030 Agenda and the SDGs for Sustainable Development.

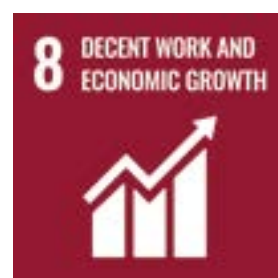
Therefore, each of the actions and initiatives implemented by Grupo EULEN are aligned with and contribute to the achievement of one of the 17 SDGs.

Our commitment extends to all SDGs, as they are all interrelated. However, we are aware that there are certain SDGs in which our contribution is greater and more relevant, due to the very nature of our business model and our activity.

**SUSTAINABLE
DEVELOPMENT GOALS**



Key economic figures and their evolution



	2023	2022	2021
TURNOVER (thousands of euros)			
Sales	1,728,884 €	1,674,927 €	1,532,121 €
SALES BY GEOGRAPHICAL AREA (in %)			
EMEA	79%	80%	81%
America	21%	20%	19%
SALES BY ACTIVITY (%)			
Facility Services & Management	60.79%	59.48%	59.16%
Security Services	20.97%	20.52%	20.51%
Social and Healthcare Services	8.54%	8.53%	8.61%
Temporary Work	9.69%	11.44%	11.69%
Training	0.02%	0.03%	0.03%
OPERATING PROFIT EBITDA (thousands of euros)	32,750	25,356 €	71,236 €
NET PROFIT (thousands of euros)	12,531	12,170 €	44,767 €
TOTAL TAX CONTRIBUTION (thousands of euros)	326,065	327,254 €	309,398 €
TAX CONTRIBUTION EMEA	279,675	280,716 €	267,162 €
Corporate Income Tax	4,364	5,572 €	8,326 €
Indirect taxes	201,833	201,477 €	192,818 €
Other taxes	73,478	73,667 €	66,018 €
TAX CONTRIBUTION AMERICA	46,390	46,538 €	42,236 €
Corporate Income Tax	3,408	5,302 €	6,615 €
Indirect taxes	29,248	26,791 €	23,029 €
Other taxes	13,733	14,445 €	12,592 €
TOTAL SOCIAL CONTRIBUTION (thousands of euros)	357,678	347,784 €	319,340 €
Social contribution EMEA	304,321	298,507 €	278,807 €
Social contribution America	53,357	49,277 €	40,577 €
PURCHASE VOLUME FROM SUPPLIERS (thousands of euros)	249,519	230,005 €	190,164 €
Number of suppliers	8,675	8,577	8,848
Percentage of local purchases with respect to total procurement	99.67%	99.38%	99.61%

Key social figures and their evolution



	2023	2022	2021
PEOPLE: OUR MAIN ASSET			
Number of employees	75,056	74,385	74,925
TYPES OF CONTRACT (in %)			
Permanent	73%	74%	62%
Temporary	27%	26%	38%
Full-time employment	70%	68%	68%
Part-time employment	30%	32%	32%
DIVERSITY, EQUITY AND INCLUSION			
Percentage of women/men	55%	54%	53%
Percentage of employees <30 years or >50 years	52%	52%	51%
Percentage of employees with disabilities	3.20%	3.21%	2.96%
Number of nationalities	97	97	97
TALENT AND CULTURE			
Number of hours of in-house training	749,814	677,734	926,806
Number of people trained in ESG matters	2,210	1,601	2,609
SOCIAL DIALOGUE			
Number of professional/business associations	141	136	141
Investment in social dialogue (in Euros)	695,638 €	679,771 €	682,235 €
SUPPLY CHAIN			
Percentage of suppliers approved based on human rights criteria	67%	73%	74%
Percentage of suppliers approved based on social criteria	68%	73%	74%
SOCIAL FOOTPRINT			
Investment in social programs (in Euros)	828,840 €	855,603 €	828,978 €
Number of non-profit organizations benefited	483	485	351
Number of social initiatives implemented	539	551	362

Key environmental data and its evolution



	2023	2022	2021
ENVIRONMENTAL INVESTMENT/EXPENDITURE			
Environmental investment/expenditure (in euros)	5,526,100 €	3,078,247 €	2,755,863 €
SUPPLY CHAIN			
% New suppliers approved based on environmental criteria	79%	82%	82%
DECARBONIZATION			
Scope 1+2+3 emissions (tCO ₂ eq)	21,201	22,533	21,456
- Scope 1+2 emissions (tCO ₂ eq)	1,946	2,108	2,041
- Scope 3 emissions (tCO ₂ eq)	19,255	20,425	19,415
% Emissions Offsetting - Net Zero - Scope 1+2 (tCO ₂ eq)	100%	100%	0%
Scope 1+2 emissions (tCO ₂ eq per €million sales)	1.19	1.32	1.36
Scope 1+2+3 emissions (tCO ₂ eq per €million sales)	12.92	14.13	14.27
EFFICIENT RESOURCE MANAGEMENT			
Global electric power consumption (GJ)	14,421	14,912	15,137
Relative electric power consumption (kWh/m ²)	54	60	60
% Electricity consumed from renewable energy sources	81	82	85
Total water consumption (m ³)	35,186	39,010	36,956
Relative water consumption (l./employee)	19,712	21,075	20,832
Global paper consumption (t)	70	75	77
Relative paper consumption (t/million Euros sales)	43	47	51
CIRCULAR ECONOMY			
Waste generated (t)	3,055	4,299	3,250
% Waste sent for recycling	95.37%	99.52%	95.37%



05

Governance

- 5.1 Human Rights, Integrity and compliance
- 5.2 Sustainability governance
- 5.3 Social and fiscal transparency
- 5.4 Stakeholder relations

Human rights.

Integrity and compliance

The Group has a strong culture of ethics, integrity, and honesty, placing particular emphasis on identifying and preventing risks associated with potential human rights violations, criminal compliance, corruption, and safeguarding personal data.

Mission

The provision of general services that society demands based on the creation of value, ethical and social commitment, and respect for the environment.

Vision

To provide quality general services with the minimum possible environmental impact, which contribute to improve the development and well-being of people.

Values

Corporate Social Responsibility
Economic results.
Respect for the environment.
Employee development.
Feeling of belonging.

The company has implemented measures to ensure sustainable, responsible management across all its operations. The mandatory policies, internal control mechanisms, communication channels, and training are described below.

1

Corporate policies

- Code of Ethics
- Human Rights Policy
- Sustainability Policy
- Criminal Compliance Policy
- Policy against all forms of harassment
- Equality and Work-Life
- Diversity, Equity and Inclusion Policy
- Anti-corruption policy
- Personal Data Protection Policy
- Information security policy
- Internal Information System Policy

2

Internal control mechanisms

- Corporate Management Committee
- Ethics committee
- Crime Prevention Committee
- Data Protection Officer (DPO)
- Internal audit
- Crime prevention and data protection management system

3

Communication Channels

- Complaints channel

4

Stakeholder training

- Code of Ethics
- Crime prevention
- Information security
- Data protection
- Let's talk about equality
- Sustainable Development
- Environmental awareness.



CORPORATE POLICIES

Code of Ethics: establishes the principles that will guide and direct the professional behavior of Grupo EULEN employees in their activities and professional obligations. Sets out EULEN's commitment to act according to values that ensure responsible behavior and absolute respect for current legislation. Includes measures to prevent corruption and bribery, to respect human and labor rights, to protect the environment, and to promote transparency and accountability.

Human Rights Policy: formalizes Grupo Eulen's commitment to respect human rights and conduct all its activities in a manner respectful of people and society by implementing good practices in all its business models.

Sustainability Policy: establishes the organization's commitment and principles of action in terms of sustainability (environmental, social, and governance), providing guidance on how it develops its activities, provides its services, and engages with stakeholders.

Criminal compliance policy: aims to promote and establish ethical behavior within the Group, based on common principles and values that seek to prevent and avoid any illicit behavior that may occur internally in the organization.

Anti-harassment Policy: sets out the company's commitment to preventing and suppressing all forms of harassment within its organization.

Diversity, Equity, and Inclusion Policy: establishes the commitment to continue advancing the principle of non-discrimination and equal opportunities, and in integrating people with disabilities and other socially excluded groups. Implementing suitable initiatives and training programs to foster a diverse environment that reflects collaboration and respectful communication among individuals.

Equality and Work-Life Balance Policy:sets out the company's commitment to labor relations based on equal opportunities, non-discrimination, work-life balance and respect for diversity. This is part of the organization's core values and its corporate mission.

Anti-corruption policy: aims to prevent and identify behaviors that may result in criminal liability for the legal entity, especially for those crimes related to corruption.

Personal Data Protection Policy: aims to guarantee and safeguard the privacy of natural persons whose personal data is processed by the Group's companies.

Information Security Policy: the purpose of this policy is to define the lines of action for information security and to express the Management's express commitment to its application.

Internal Information System Policy: aims to define the general principles for the Internal Information System and determine the criteria for using and managing the Internal Information Channel (hereinafter, Whistleblower Channel) at Grupo EULEN, to ensure compliance with legislation protecting persons reporting regulatory infringements and fighting corruption.



INTERNAL CONTROL MECHANISMS

Corporate Management Committee: This Committee has appropriate authority and independence, leading and committing itself to the Group's crime prevention system, allocating the necessary resources for its operation. Likewise, one of the main functions it performs is to carry out, at planned intervals, a review of the organization's criminal compliance management system.

Ethics committee: body responsible for ensuring compliance with the Code of Ethics. This committee consists of executives from corporate HR, Corporate Organization, Control, CSR, Legal Advisory Corporate Management, and one executive from Production, all of them renewed annually.

Crime Prevention Committee: this Committee is entrusted with the periodic supervision of the risk control and prevention systems established, so that these are identified, managed and made known internally, in an adequate manner for the prevention of same.

Data Protection Officer (DPO): tasked with supervising, controlling, and coordinating compliance with data protection regulations. These duties are defined in the Corporate Policy on Personal Data Protection, and in the provisions of Article 39 of the General Data Protection Regulation.

Internal auditor: tasked, as the third line of defense, with regularly supervising risk control and compliance in Grupo EULEN, reporting directly to the Corporate Management Committee.

Crime prevention and data protection management system: internal control system designed to mitigate the risk of any potential crimes within the company or in its relations with third parties that may have legal consequences for the legal entity, and to promote a culture of compliance. The Group also has a data protection compliance system. By way of example, the system comprises the following controls:

- **Leadership:** senior management has taken on the role of promoting a culture of ethics and compliance as a fundamental value by establishing an internal structure and providing effective tools for crime prevention and data protection compliance. Any Grupo EULEN employee or third party with a contractual relationship must comply with current legislation and our internal ethical principles, safeguarding the protection and defense of the interests of all companies in the Group.
- **Regulatory systems:** set out a series of management policies and procedures to ensure compliance with criminal compliance regulations and data protection within Grupo EULEN.
- **Criminal risks report:** report identifying the criminal risks Grupo EULEN faces in its daily activities.
- **Monitoring and updating:** regularly verification of the Model and any amendments whenever relevant infractions of its provisions become clear, or when changes in the organization, control structure or developed activity necessitate such changes.
- **Contractual clauses for employees, customers, and suppliers regarding ethical standards, crime prevention, and regulatory compliance in data protection:** all Grupo EULEN contracts include clauses that require regulatory compliance.
- **Supply chain management (suppliers-subcontractors):** supplier-subcontractor approval and assessment systems.
- **Disciplinary measures and incentives:** Grupo EULEN must apply disciplinary measures in response to these illicit behaviors whenever a breach of policies, internal procedures or current legislation is detected.

3

COMMUNICATION CHANNEL

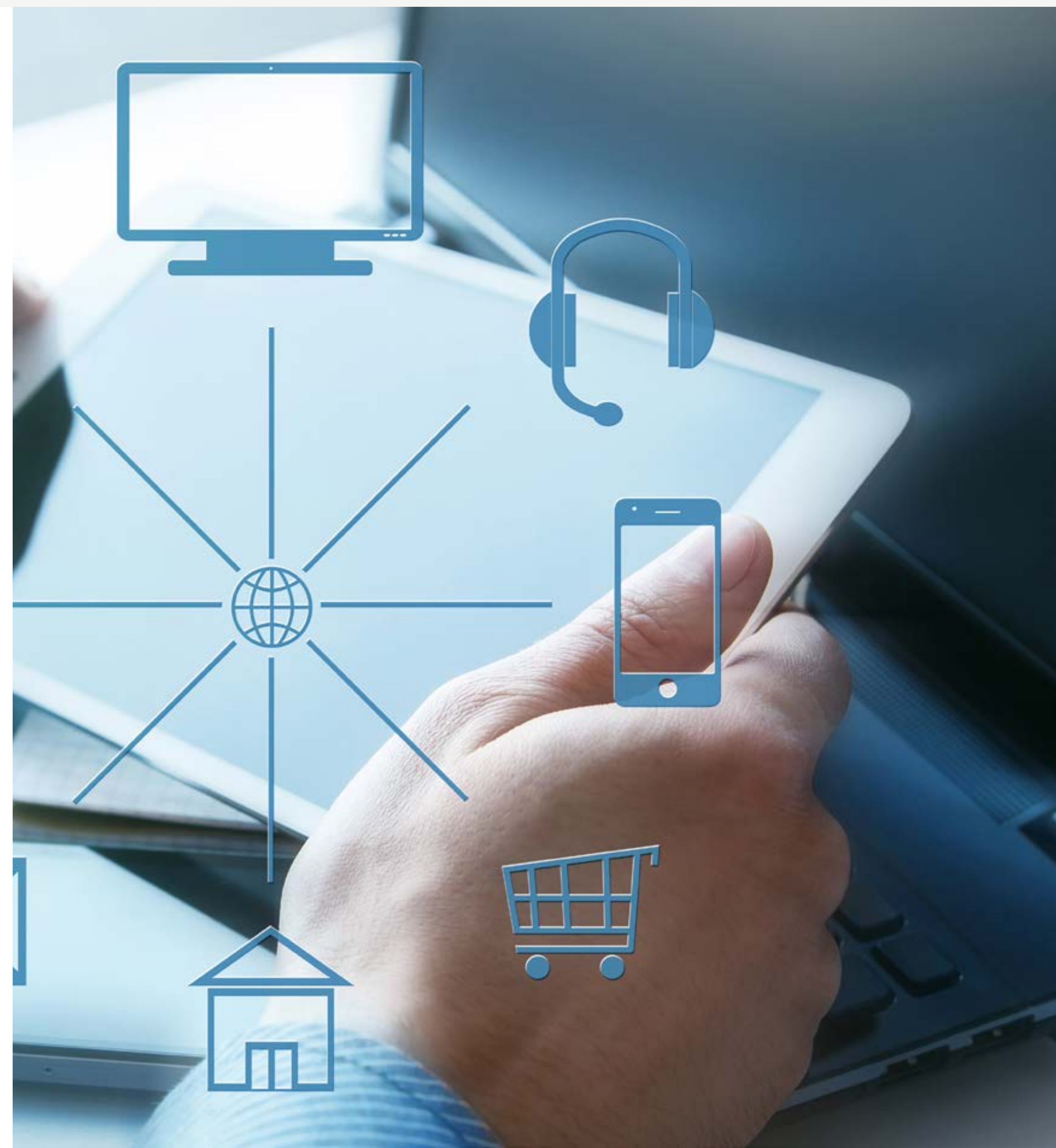
Whistleblower channel: Grupo EULEN maintains a Whistleblower Channel for reporting any actions that could result in crimes, serious or very serious infractions, or breaches of our Code of Ethics and internal regulations. The Whistleblower Channel can be found:

- **On the Grupo EULEN Website:** Whistleblower channel
- **In the EULEN Club and corporate intranet.**
- in documentation and posters, and in Grupo EULEN regional offices.

4

STAKEHOLDER TRAINING

There are different mandatory courses for staff, in all the regions in which the company operates, both face-to-face and online: Code of Ethics, Crime Prevention, Information Security, Data Protection, Let's talk about equality, environmental awareness and sustainable development.



Sustainability governance

Sustainability plays a key role in the company's strategy, as it seeks not only to be profitable but also socially and environmentally responsible.

This was made clear with the approval, in 2022, by the company's Corporate Management Committee, of the Sustainability Master Plan 2022-2025, which provides continuity to the previous plan, 2019-2021, and puts into practice the company's commitment to sustainable development in its three main axes - economic, social and environmental.

The main developments are in the **social sphere**, with actions aimed at managing people, team diversity, work-life balance, knowledge management, talent development, and corporate volunteer actions. In the **environmental sphere**, it significantly advances circular economy solutions to achieve a zero-waste business model, both in internal processes and in the services provided to customers. Meanwhile, we have implemented decarbonization actions to progressively reduce our CO₂ emissions and offset/neutralize the resulting emissions, with the goal of achieving climate neutrality by 2050. And in the **governance sphere**, the company works on improving our internal and external communication channels with stakeholders, bolstering crime prevention and compliance actions, and managing due diligence mechanisms in our supply chain.

The Plan is approved by the company's highest management body, the Corporate Management Committee, and one of the members of this Committee is the Director of the Corporate Area of Organization, Control and CSR, the area responsible for sustainability management in the company.

The company's Corporate CSR Department, which is part of the Organization, Control and CSR Area, is responsible for supervising and coordinating all activities related to sustainability in the company and for evaluating the company's environmental and social performance, as well as for establishing objectives and strategies for continuous improvement.

SUSTAINABILITY GOVERNANCE AND MANAGEMENT

Corporate Management Committee



2022-2025 Strategic Plan



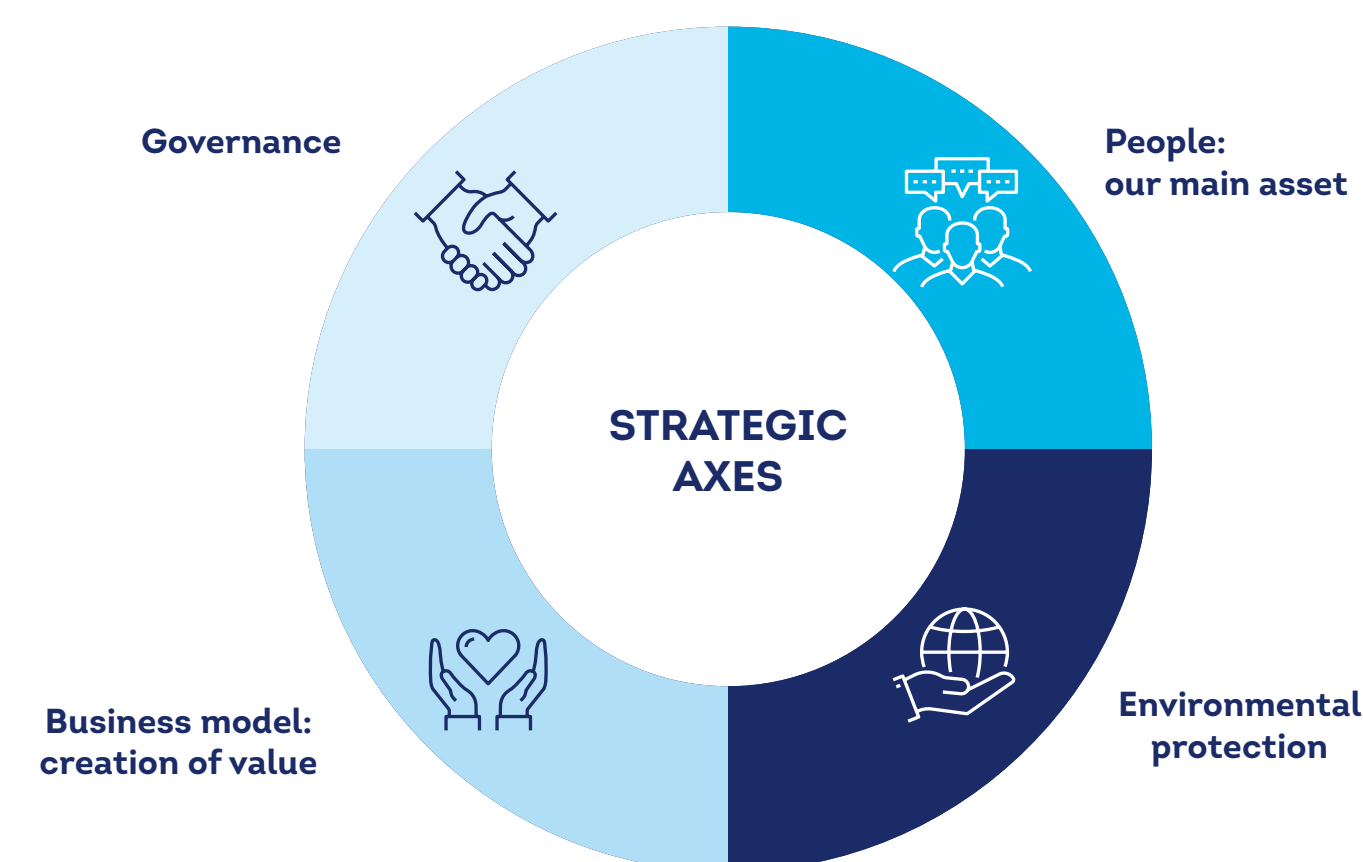
Quality and CSR Management



2022-2025 Sustainability Master Plan

Organization, Control and CSR
Corporate Area

Corporate Quality Department
and CSR



Communication and training in CSR

Social footprint

Management of risks and opportunities

Risk management in the Group is a strategic priority, a process driven by Senior Management with the responsibility of each and every member of the Group, which aims to respond effectively to the possible eventualities that the company may face, determining the possible impacts and their recurrence, with the objective of implementing the necessary measures to provide reasonable security, minimizing the impact and providing all stakeholders with an adequate level of guarantees.

In this context, the Group's Risk Management system establishes the basic principles, key risk factors and the general framework for managing and controlling the risks affecting the Group. This management system has a company-wide scope of application.

The risk management system is developed and complemented through specific internal policies or regulations in relation to certain units or areas of the Group and present in each of the stages of this process.

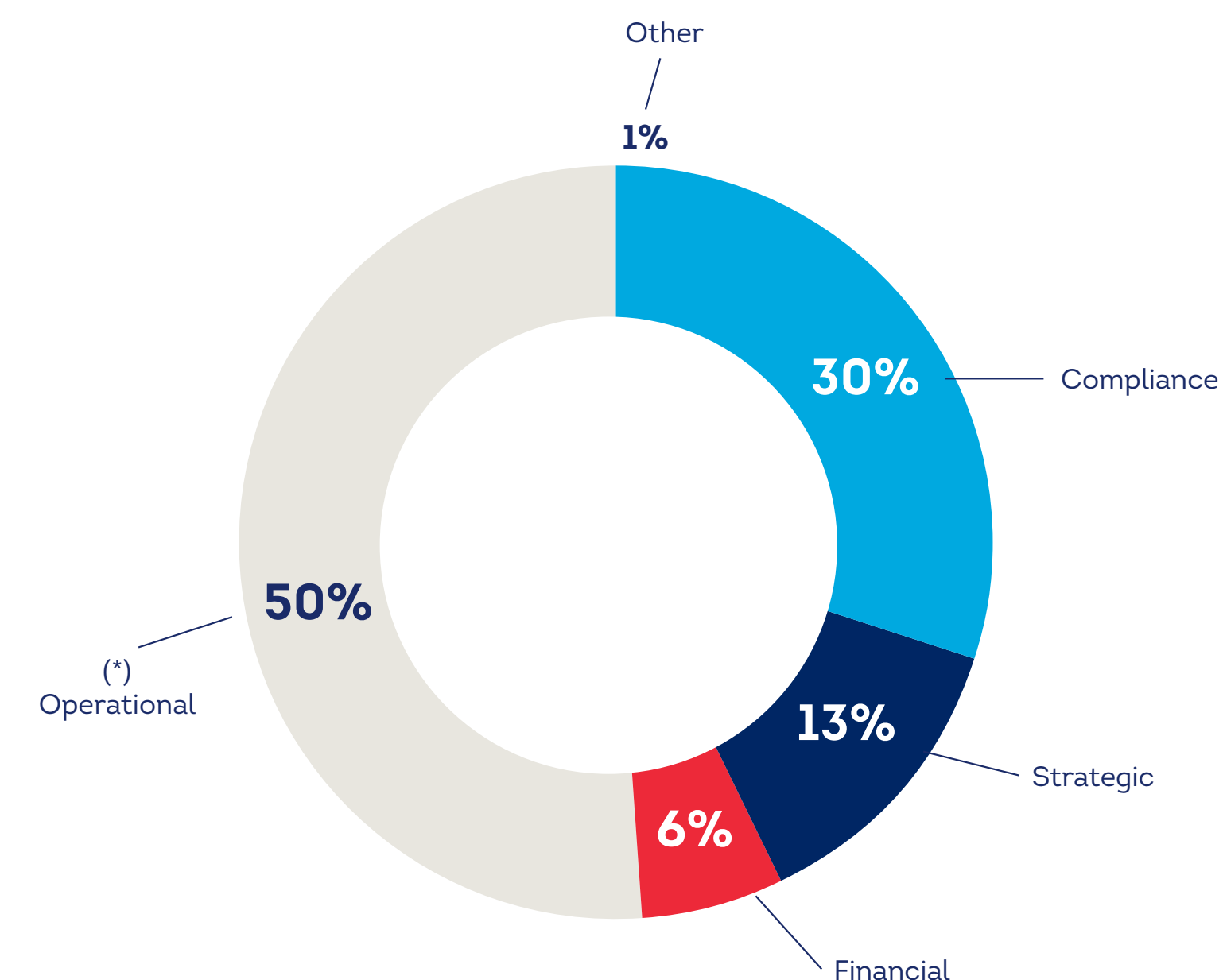
Risk management process

The company has a defined risk management process that allows it to identify, measure, evaluate, prioritize, control and manage the risks to which it is exposed, and thus decide how to assume, mitigate or avoid them.

The stages contemplated in the risk assessment process are:

404 risks were identified in 2023, of which 9 were classified as significant.

As a result of the classification by type of risk (compliance, strategic, financial, operational, and others), the chart below shows:



(*) Operating risks (50%) arise from the natural course of the company's economic activity.



Materiality assessment

As a sign of our commitment to sustainability and using it as a strategic tool, we have updated our latest materiality assessment.

The goal of this assessment is to identify and prioritize the most relevant for the company, based on the analysis of the impacts that affect its environmental and socioeconomic circumstances. These issues have been classified according to the ESG (environmental, social and governance) perspective.

The analysis has been carried out using as a reference the Global Reporting Initiative (GRI) standard “GRI 3: Material Topics 2021”, as well as that defined in the drafts of the ESRS (European Sustainability Reporting Standards) regarding the materiality analyses of companies.

This exercise lays the groundwork for a future dual materiality assessment, which will be addressed in future years, incorporating the financial perspective. An initial identification of Risks and Opportunities has also been carried out as proposed in the dual materiality methodology described in the ESRS.

The involvement in the analysis of the company’s main stakeholders is proposed as a key part of a process that has been structured as follows:

1. SECTOR CONTEXT AND BUSINESS MODEL ANALYSIS

In the first stage of the work, a context analysis of the sector in which EULEN operates, and of the company’s business model, was carried out. This enabled an **initial approximation of the most relevant impacts, risks and opportunities**.

Among the issues analyzed, the following stand out:

- Trends in the business model and sustainability, through the analysis of sectoral reports or other sources.
- Benchmarking of competitors in the sector.
- Prescriber analysis (MSCI, SASB, etc.)
- Internal meetings with those responsible for the company’s most relevant business lines.

In order to achieve a complete identification of the company’s impacts, considering the diversity of its activities, the focus has been placed on each of the business lines individually. Understanding the particularities of each of the company’s activities has allowed for greater precision in the analysis. The areas analyzed are indicated below.



Healthcare services



Temporary Work



Environment



Facility Management



Maintenance



Cleaning



Auxiliary Services



Security

2. IDENTIFICATION OF MATERIAL IMPACTS AND TOPICS

ENVIRONMENTAL TOPICS (E)



Adaptation to climate change



Energy efficiency and reduction of emissions



Environmental pollution



Water management



Resource use and management



Waste management and Circular Economy

SOCIAL TOPICS (S)



Talent management and working conditions



Health and safety



Labor conditions of workers in the value chain



Equality, diversity and inclusion



Contribution to society and relationship with local communities



Relationship with customers and users

GOVERNANCE TOPICS (G)



Business ethics and governance



Corruption, bribery and money laundering



Digitalization and innovation



Cybersecurity and data processing



Business risk management

3. PRIORITIZATION OF IMPACTS

As an essential part of the process, the company’s main stakeholders, both internal and external, have been involved through interviews and questionnaires.

Internal stakeholders



Directors

Prioritization of topics through interviews and questionnaires.

Business lines consulted

- Cleaning
 - Maintenance
 - Environment
 - Security
- Facility Management
 - Healthcare
 - Temporary Work
 - Auxiliary services

External stakeholders



Foundations

Prioritization of topics through interviews.



Customers

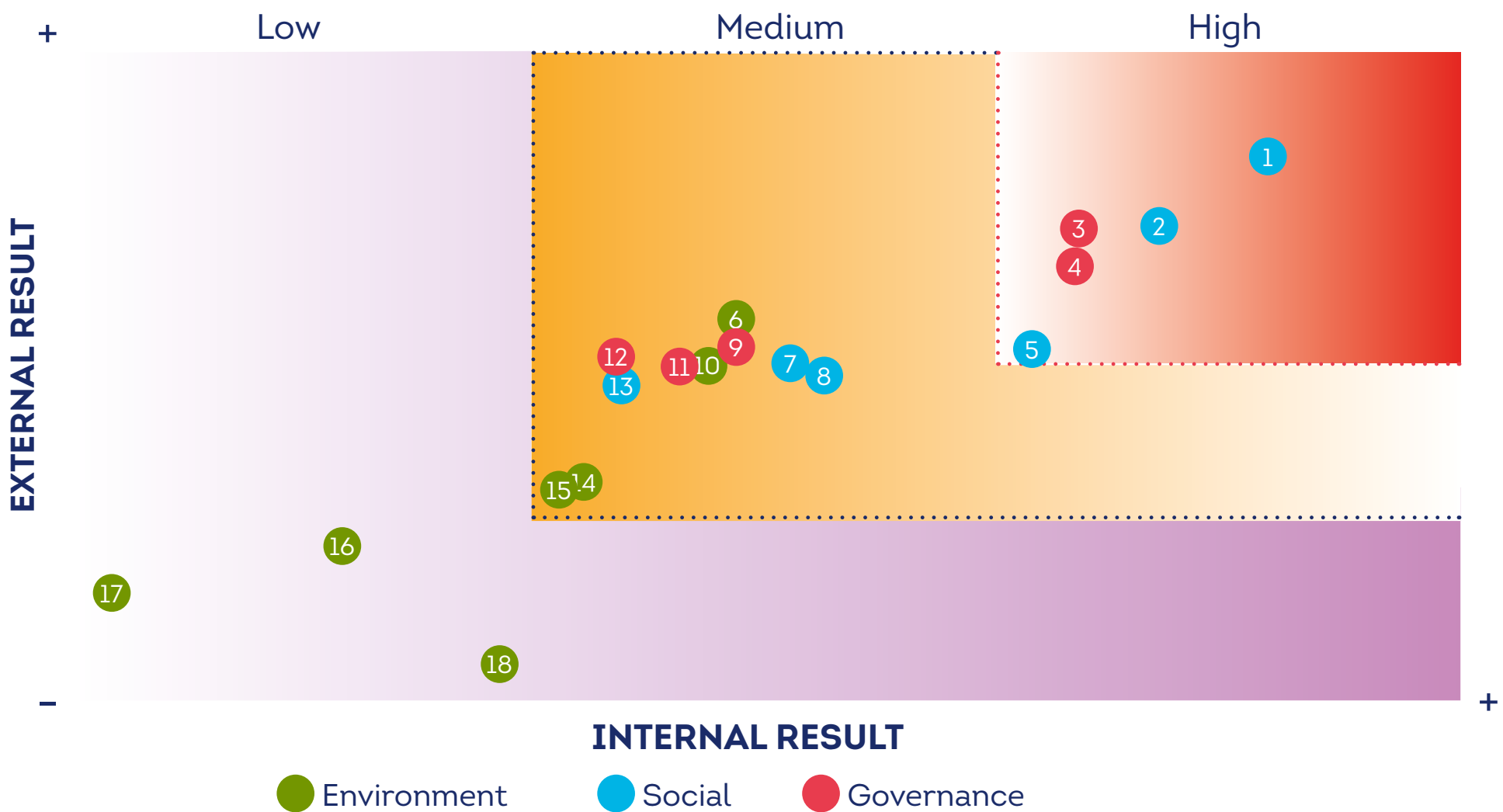
Prioritization of topics through interviews.



Suppliers

Prioritization of topics through interviews.

4. DATA PROCESSING AND RESULTS



18 MATERIAL TOPICS

HIGH IMPORTANCE	
1. Equality, diversity and inclusion	
2. Talent management and working conditions	
3. Business risk management	
4. Digitalization and innovation	
5. Relationship with customers and users	
MEDIUM IMPORTANCE	
6. Energy efficiency and reduction of emissions	
7. Contribution to society and relationship with local communities	
8. Occupational health and safety	
9. Corruption, bribery and money laundering	
10. Resource use and management	
11. Cybersecurity and data processing	
12. Business ethics and governance	
13. Labor conditions of workers in the value chain	
14. Water management	
15. Waste management and Circular Economy	
LOW IMPORTANCE	
16. Adaptation to climate change	
17. Environmental pollution	
18. Biodiversity and natural capital	

Social and fiscal transparency

Grupo EULEN's services have a significant positive impact on society, becoming an important economic and social agent of change. Grupo EULEN therefore wishes to highlight its social and fiscal contribution, not only directly, by paying taxes and social contributions, but also indirectly, by collecting taxes and social contributions borne by third parties in economic relations.

Grupo EULEN demonstrates its formal commitment to fiscal and social matters across all jurisdictions it operates in, evidenced by a social contribution of €358 million and a total fiscal contribution of €326 million in 2023.

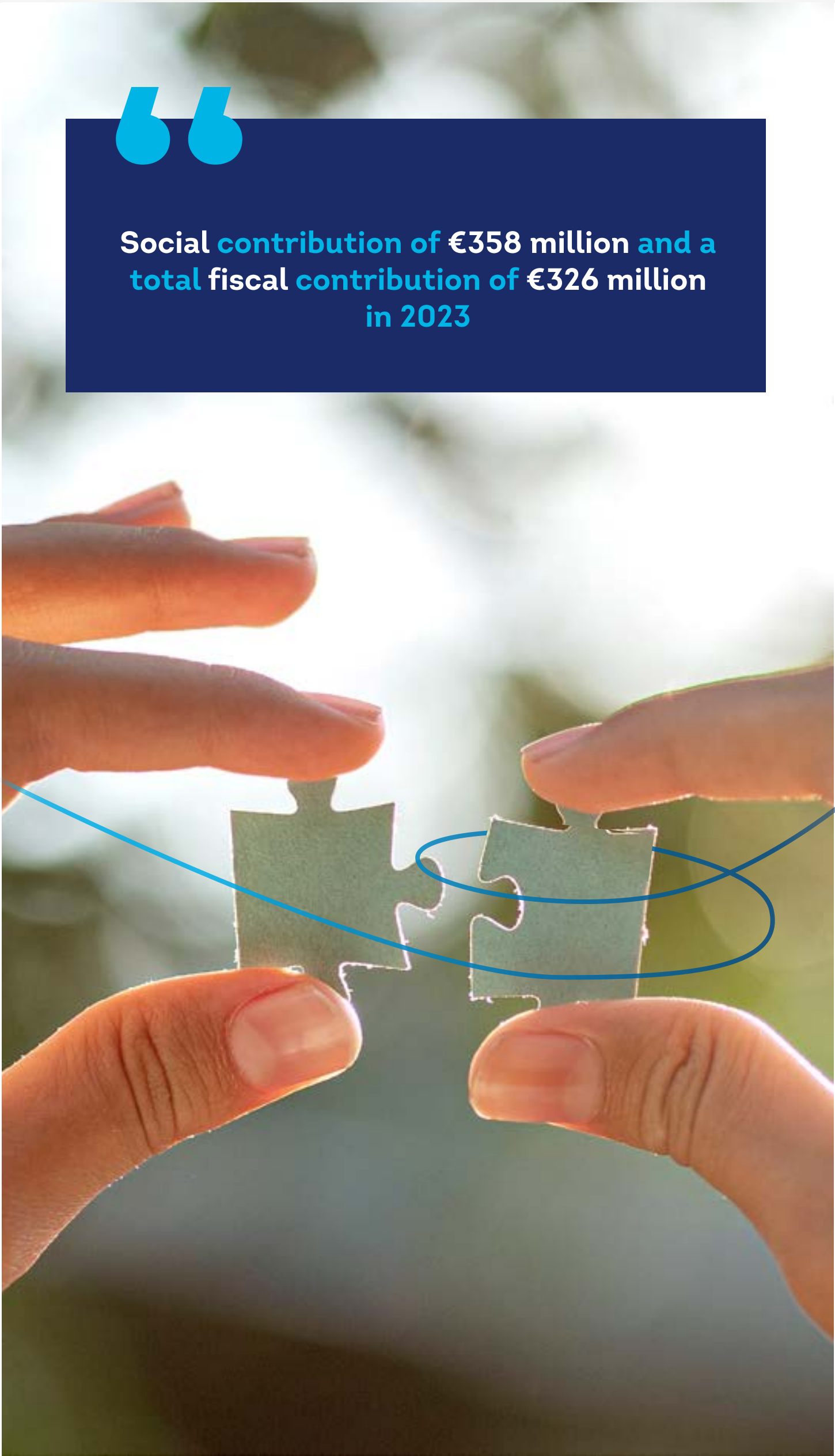
Taxation is a key element in Grupo EULEN's sustainability strategy. In line with the Sustainable Development Goals (SDGs) and GRI standards, the Global Sustainability Standard Board (GSSB) has published a mapping of 17 SDGs identifying SDG 1, 10, and 17 (No poverty, Reduced inequalities, and Partnerships for the goals), with goals linked to GRI recommendation 207 on taxes.

Grupo EULEN complies with these SDGs in fiscal matters, contributing economic wealth and generating employment in all the jurisdictions it operates in.

Grupo EULEN has implemented internal procedures, action protocols, and technological tools, with the aim of controlling and minimizing the social and fiscal risk of its businesses. Grupo EULEN's adherence to its social and fiscal obligations, as well as its relationships with social and tax administrations, is founded on integrity, prudence, and transparency, which is why it has implemented internal procedures, action protocols, and technological tools to control and minimize the social and fiscal risks of its businesses.

Grupo EULEN puts significant effort into training all its employees on the social and fiscal implications of their services across different areas, which it sees as essential for identifying and reducing related risks, thus fostering a CULTURE OF COMPLIANCE.

LINES OF ACTION	2023 MILESTONES	SDGS
CO-RESPONSIBILITY AND TRANSPARENCY	Grupo EULEN makes a direct contribution to the economic and social development of all the communities where it operates, becoming an important economic and social agent of change.	7 AFFORDABLE AND CLEAN ENERGY 10 REDUCED INEQUALITIES 17 PARTNERSHIPS FOR THE GOALS



Social contribution of €358 million and a total fiscal contribution of €326 million in 2023

Global contribution: social and fiscal

Regarding fiscal matters, the Group pays taxes on profits earned in the markets in which it operates, complies with the tax obligations of different jurisdictions, and is responsible for ensuring all taxes are correctly managed and collected.

By geographic areas, 85% of the taxes paid by Grupo EULEN in 2023 went to the Spanish Treasury, a percentage higher than Spain's share in the company's turnover.

EMEA is the main operating territory and has the highest sales volume, contributing 85.77% of the total global tax contribution in 2023, while 14.23% is attributed to activities in American jurisdictions in 2023.

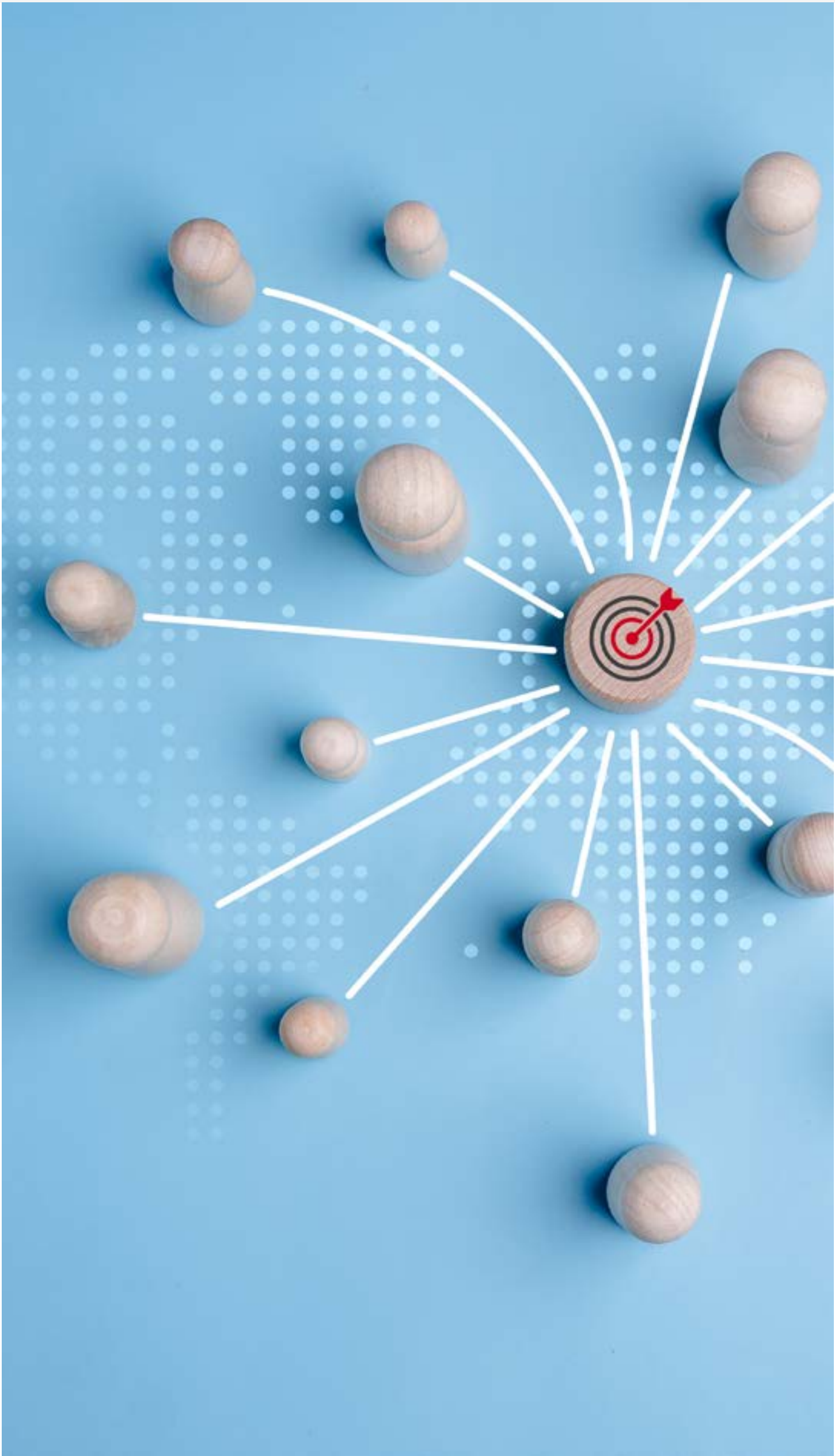
In social matters, Grupo EULEN, as a job-generating entity, pays and collects a total of €347 million –€278 million for itself and €80 million on behalf of its employees. These amounts are paid into the public coffers of each competent body in the local jurisdictions and/or those entities that cover the social obligations corresponding to the generation of employment.

	Global Social Contribution	
	Year 2023 (in thousands of euros (*))	% Total global contribution
EMEA (Spain and Portugal)	304,321,410	85.08%
AMERICA	53,357,569	14.92%
TOTAL	357,678,979	100%

(*) Includes: company and worker social contributions.

	Global Tax Contribution	
	Year 2023 (in thousands of euros (*))	% Total global contribution
EMEA (Spain and Portugal)	279,675,187	85.77%
AMERICA	46,389,873	14.23%
TOTAL	326,065,060	100%

(*) Includes: Taxes on profits, Service taxes, Other tax figures +withheld personal income tax.



06

People, our main asset

- 6.1 Employment
- 6.2 Diversity, equity and inclusion
- 6.3 Talent y culture
- 6.4 Health, security and well-being
- 6.5 Social relations



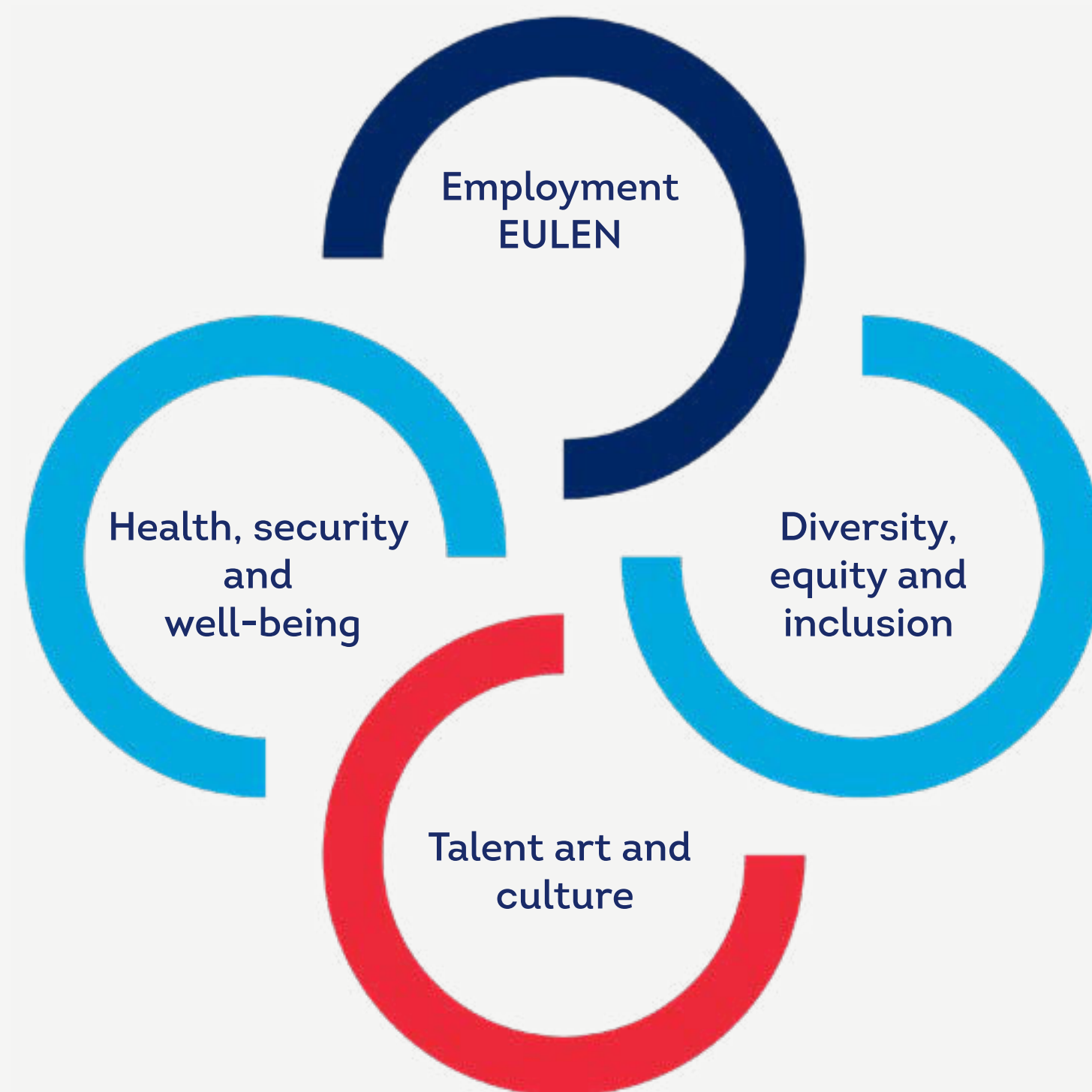
People, our main asset

The company's main asset is its people, which is why our growth begins with their development; our primary goal is to create diverse teams, foster an inclusive corporate culture, and fulfill our commitment to society.

With more than 75,000 employees, social responsibility has always been very present, guaranteeing essential issues such as human rights, labor standards, the environment and the fight against corruption.

Understanding human capital as the sum of employees' diverse talents is fundamental to achieving the sustainable model that the Group is pursuing.

Four key areas underpin the Group's principles regarding people: our culture and values, which are reflected in our employment policies; diversity, equity and inclusion; our commitment to talent and culture, and also health, safety, and well-being in the workplace.



2023 Milestones

EMPLOYMENT

We help improve quality of life for our employees

74,385 employees across the world.

Type of contract

- 73% Permanent.
- 70% Full-time

Full-time contract

70% of the workforce

Collective agreements

99% of employees

DIVERSITY, EQUITY AND INCLUSION

Diversity

- 97 nationalities
- 55% of the workforce are women
- 52% of the workforce are people under 30 years or over 50 years of age.

Inclusion

2,404 employees have some type of disability.
0.80% increase compared to 2022.

TALENT AND CULTURE

Training

10% increase in the number of staff training hours.

ESG Training

2,210 people received training in one of these topics: Code of ethics, Crime prevention, Information security, Data protection, Equality, environmental awareness and sustainable development.

Mentoring

35 active mentors and 45 mentoring processes.

Talent Program

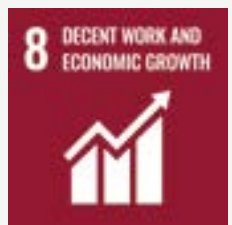
3rd edition. 52 people have taken part.

Discover the Conoce Program

New program in 2023 to identify and establish competencies.

Competency-based performance assessment

Yearly 180º competency-based performance assessments for all Grupo EULEN employees in 10 countries.

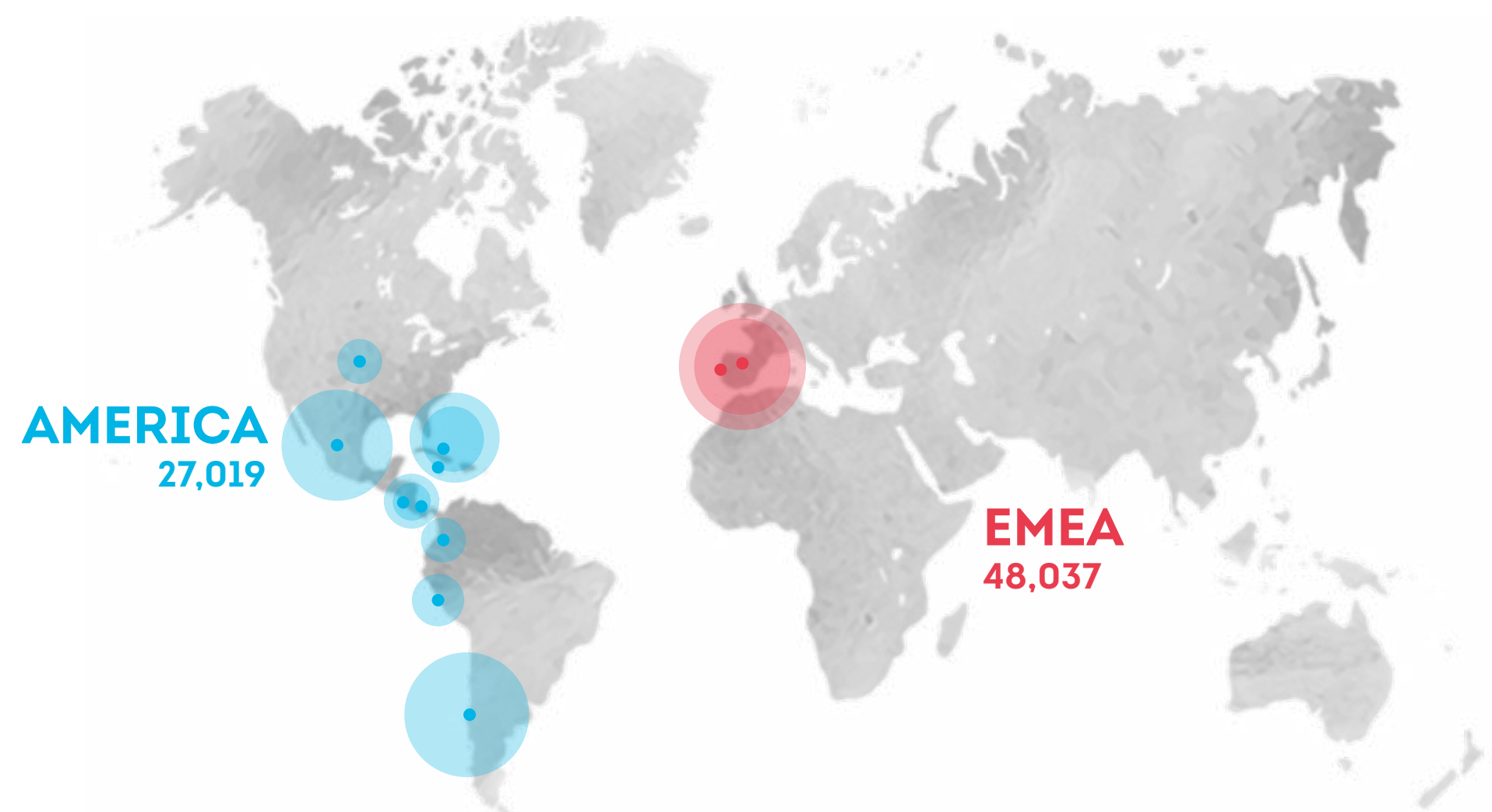


Employment

Distribution of people

Total people:

75,056



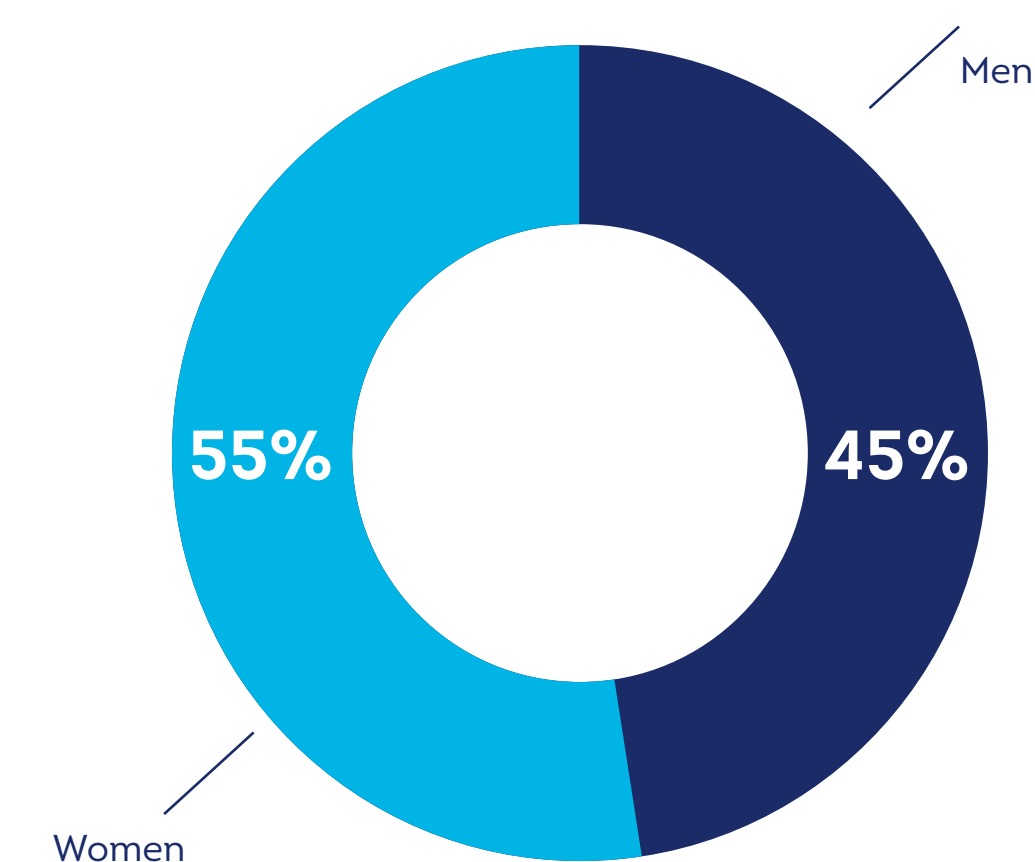
EMEA: Spain and Portugal.
AMERICA: Chile, Colombia, Peru, Costa Rica, USA
Jamaica, Mexico, Panama, Dominican Republic.

Distribution of the workforce by country (in total figures)

TOTAL WORKFORCE BY COUNTRY 2023	
Spain	47,214
Chile	7,018
Mexico	4,377
Peru	5,565
Colombia	3,093
United States	2,837
Dominican Republic	1,942
Portugal	823
Panama	963
Costa Rica	821
Jamaica	403
TOTAL	75,056

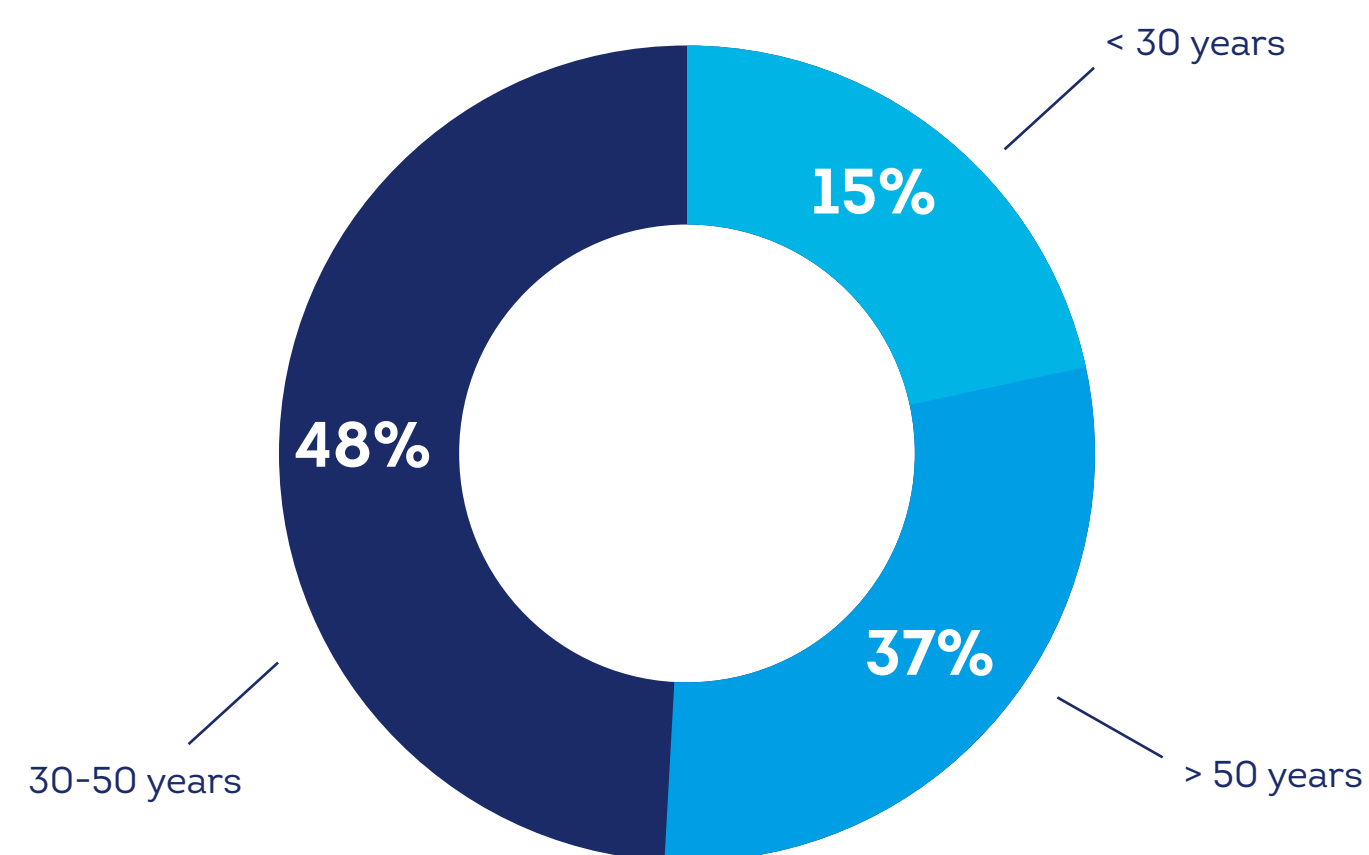
Distribution of the workforce by gender (in total figures)

Total workforce	Total as of December 31, 2023
No. employees - Women	41,112
No. employees - Men	33,944
TOTAL	75,056

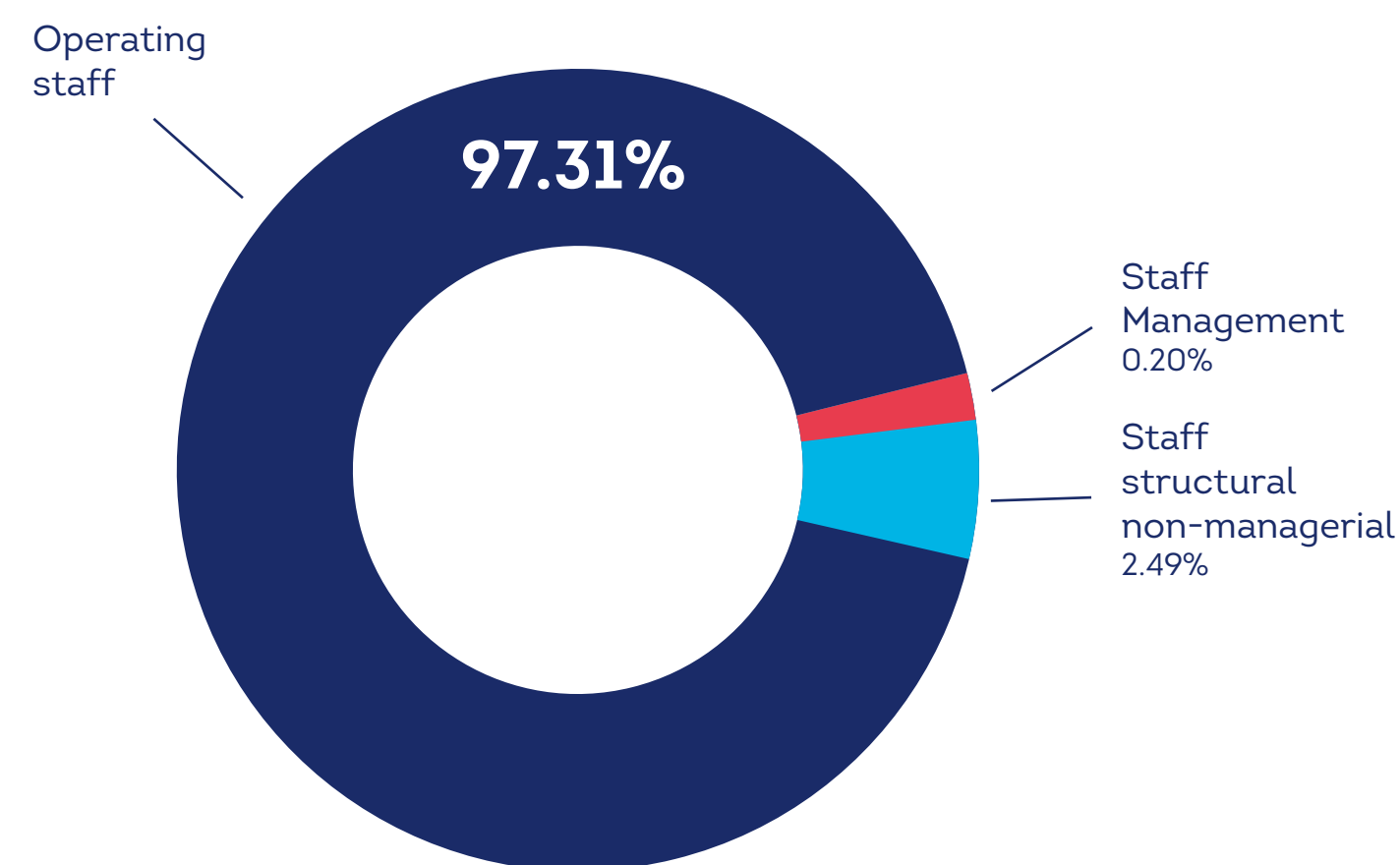


Distribution of the workforce by age (in total figures)

No. employees < 30 years	11,626
No. employees between 30-50 years	35,710
No. employees > 50 years	27,720
TOTAL	75,056



Distribution of the workforce by professional category



Workforce distribution by type of contract

TYPE OF CONTRACT	Indefinite	73%
	Temporary	27%
TYPE OF WORKING DAY	Full-time	70%
	Part-time	30%

Distribution of the workforce by professional category and gender

	Women	Men
Management staff	37%	63%
Non-managerial structural staff	60%	40%
Operating staff	55%	45%

Diversity, equity and inclusion

Diversity, equity and inclusion is one of our fundamental principles. We strive to create a diverse, inclusive environment that fosters respectful collaboration and communication, promoting the integration of individuals and groups at risk of social exclusion.

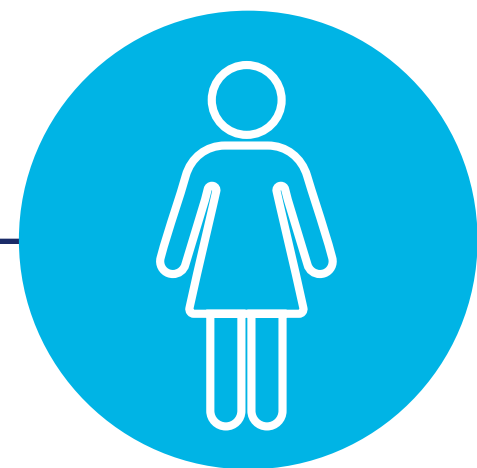
Our employees represent 97 different nationalities; women constitute 55% of our workforce; 52% are under 30 or over 50 years old; and, as of 2023, we have 2404 employees with some form of disability, marking a 0.80% increase from 2022.

Having a diverse workforce, with different experiences, skills and perspectives is essential to us, as it ensures a work environment where all people are valued and respected equally, and where they are accepted as they

are, regardless of their race, ethnicity, gender or gender identity, sexual orientation, age, religion, nationality or any other characteristic.

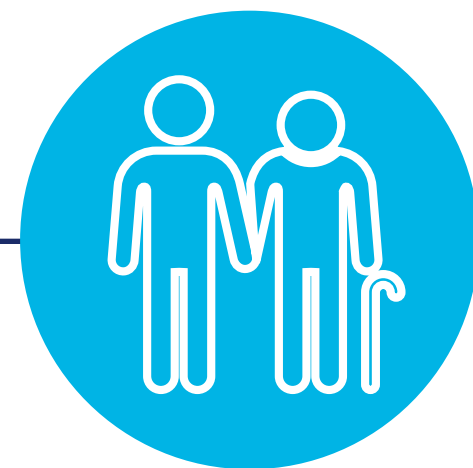
These principles are put into practice through the company's human resources policies and strategies, fostering a diverse, inclusive work environment,

and establish the framework that promotes the values of diversity, multiculturalism, acceptance, and integration throughout our company, governing all our actions around people.



GENDER

55% women



GENERATIONAL

52% are people under 30 or over 50 years of age



DISABILITY

2,404 employees with some type of disability.



CULTURAL

97 different nationalities

Talent and culture

Talent management is another of Grupo EULEN's strategic pillars, as we firmly believe that our growth and evolution are closely linked to that of our employees. To this end, the company implements various specific talent development programs that promote professional growth.

Talent management has three main goals:

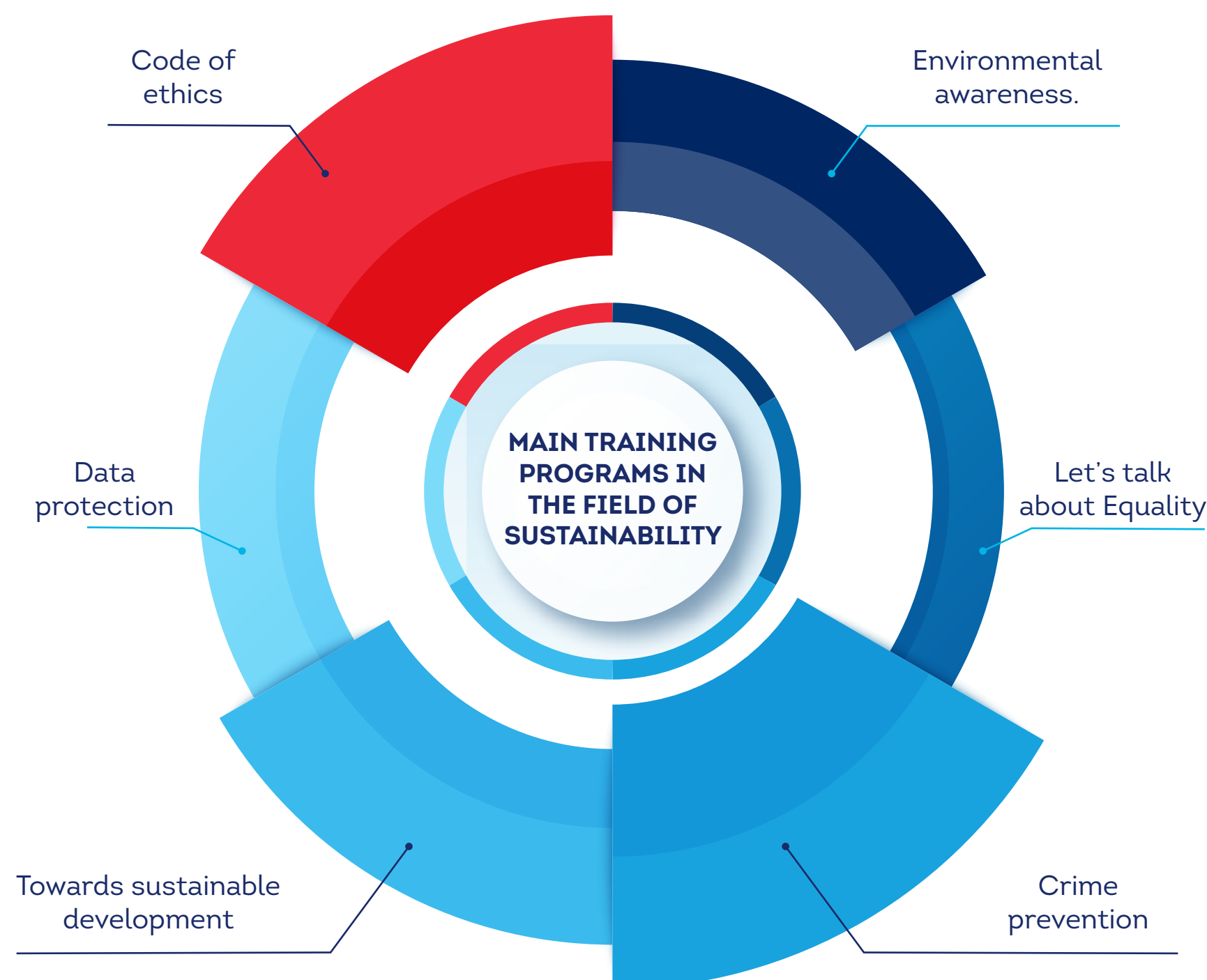
- To promote the attraction of the best talent to work with us.
- To identify the best that our employees have and promote their growth through skills development and training.
- To offer a safe and enriching work environment, with attractive conditions that help us retain talent.

In order to have the best professionals in the sector, training is essential. The company has defined a clear, differentiated training strategy for the next few years in the form of two organizations that will govern training in the future: Universidad Corporativa EULEN (EULEN Corporate University, UCE) and Instituto EULEN de Formación (EULEN Training Institute, IEF).

Digital training strategy: the digital transformation the company is immersed in also affects training channels. At Grupo EULEN, we promote online learning through three proprietary platforms:

- @prende.
- UCE virtual campus (uce.eulen.com).
- Open learning that allows us to develop our own resources; a collaborative space to share knowledge through our knowledge drivers.

ESG TRAINING PROGRAMS



PEOPLE DEVELOPMENT PROGRAMS

DISCOVER THE CONOCE PROGRAM

This program is committed to experiential learning, in a collaborative environment of maximum trust, in which colleagues share their own point of view on the cases worked on, always in a confidential manner.

DEVELOPMENT PROGRAM MENTORING COMMUNITY

For Grupo EULEN, the best way to convey knowledge, motivate the employee and help them become more productive, is through the example of people who have stimulated learning in their teams.

COMPETENCY PERFORMANCE ASSESSMENT

The performance assessment process is a fundamental lever in the Group's people management. It is the system used to determine the level of compliance with the competencies required by the position held by each of the Group's structural employees.

TALENT PROGRAM

This is a talent identification and development program for middle management and operating staff. It is a strategic people development program, in which participants rediscover their talents and how to apply them by creating new personal development initiatives and business ideas (Big Idea).

EULEN Corporate University

It was set up in 2017 in response to continuous changes in the environment: digital transformation, innovation, and above all, people.

Over 1000 m² of on-site campus and a virtual campus for students, with the aim of training and professionally developing the company's employees.

Over recent years, the focus has been on digital transformation and research.

EULEN Training Institute

Manages training for Grupo EULEN employees and carries out the annual training plans.



Total training hours in 2023

749,814

Health, security and well-being

For Grupo EULEN, the health and safety of all its members is paramount.

Our Corporate Occupational Health and Safety Policy clearly sets out our commitment to eliminating hazards and reducing risks that may affect people's health in our workplaces. We are also firmly committed to the core aspects of the European Strategic Framework on Health and Safety at Work 2021-2027, and particularly to the goal of anticipating risks arising from the digital, ecological, and demographic transition.

That is why prevention management is fully integrated into all the company's processes and hierarchical lines, using a continuous improvement management system based on international standards to ensure optimal health and safety conditions (ISO 45001:2018).

1. MANAGEMENT SYSTEM ISO 45001



Grupo EULEN Spain, Portugal, Colombia and Peru: we have ISO 45001 certificates, the highest current international standard for Prevention Management Systems.

2. HEALTH AND SAFETY AWARENESS AND TRAINING



Awareness campaigns for employees: Various campaigns are launched every year, addressing aspects such as:

- Prevention of Musculoskeletal Disorders.
- Mental Health.
- Healthy Lifestyle Habits and Emotional Well-being.
- First Aid.
- Road Safety.

We also count on the active participation of workers, either directly or through their representatives, in developing our prevention plans and designing preventive activities. Furthermore, we periodically gather safety and health needs and expectations from various customers and suppliers through different channels.

Additionally, we promote health through various programs to improve the overall well-being of our employees, recognizing it as a state of mental, physical, and social wellness, not just the absence of illness or disease.

Accident rates

Absenteeism OA	2023	
No. of hours of absenteeism due to occupational accident	622,910	
% of absenteeism due to occupational accident (No. hours of absenteeism due to occupational accidents/No. hours worked)*100	0.59%	
Health and safety	2023	
	Men	Women
Accident Frequency rate (%) (No. occupational accidents with sick leave*1,000,000 hours worked)	28.66	30.44
Severity Rate (No. days absent due to occupational accidents *1,000 hours worked)	0.63	0.67
Annual incidence rate (No. occupational accidents with sick leave *1,000 workers)	51.88	42.96

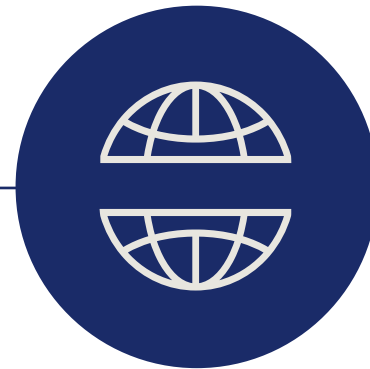
Social Relations

Grupo EULEN bases its employment and social relations with employees on the universal principle of protecting human rights. This commitment is set out in the Code of Ethics, which includes the principles and general rules of conduct that govern Grupo EULEN’s stakeholder relations, as well as the commitment to act in accordance with values that guarantee ethical and responsible behavior that respects current legislation.

The company is present in the main business associations and has close ties with trade union organizations. Through its HR department, the company participates in collective bargaining, looking after the interests of the company and the entire workforce. The Group also participates in sectoral observatories in collaboration with business associations and the most representative trade union organizations in the defense of people’s rights and respect for collective bargaining agreements.

Collective Bargaining Agreements Spain	2023
Number of employees within the collective bargaining agreement	46,848
% Employees within the agreement	99%

Professional/business association actions	2023
No. of professional/business associations	141
Dues paid by professional/business associations (amount in Euros)	695,638



UNITED NATIONS
UNIVERSAL DECLARATION
OF HUMAN RIGHTS

UNITED NATIONS
GUIDING PRINCIPLES
ON BUSINESS
AND HUMAN RIGHTS

ILO
DECLARATIONS ON
FUNDAMENTAL PRINCIPLES
AND RIGHTS AT WORK

THE 10 PRINCIPLES
OF THE UN
GLOBAL COMPACT

OECD PRINCIPLES
FOR
MULTINATIONALS

UNITED NATIONS
INTERNATIONAL COVENANT
ON CIVIL AND POLITICAL
RIGHTS

UNITED NATIONS
INTERNATIONAL COVENANT
ON ECONOMIC, SOCIAL AND
CULTURAL RIGHTS

The Group works continuously to contribute to the improvement of our employees' quality of life, working conditions and, ultimately, to meet their expectations. Our aim is to provide the most enriching and attractive working environment possible, and to this end we have a series of policies and measures that have been implemented over the years and that will continue to be implemented and continuously improved in response to our goal of sustainable socio-economic growth.

PRINCIPLES THAT GOVERN OUR HIRING POLICY

- To promote the mission, vision and values of Grupo EULEN,
- To select the most suitable candidate,
- To promote effective equality between men and women,
- To promote the hiring of workers from social groups that are underrepresented,
- To prohibit the hiring of minors,
- To review the hiring of family members, relatives and/or referrals of Group employees,
- To optimize human resources to improve the company's competitiveness,
- To consolidate quality employment and facilitate labor flexibility,
- To prioritize internal promotion.

The aforementioned principles are fully aligned with our human rights policy and the general rules of conduct and principles of action of the code of ethics. In accordance with these principles and values, we make special mention of the rejection of forced labor and/or child labor.

HIRING POLICY

Published at the end of 2016, the policy contains the general principles and criteria that govern Grupo EULEN's hiring policy in the different countries in which it operates, from the existence of a vacancy until the employee joins the company. The policy aims to ensure non-discrimination in access to employment, guaranteeing the use of professional criteria regarding the suitability of the candidate for each job, in accordance with the requirements of the commitment to corporate responsibility in the provision of services to its customers.

DIVERSITY, EQUITY AND INCLUSION POLICY

It establishes our commitment to continue advancing in the principle of non-discrimination and equal opportunities, as well as in integrating people with disabilities and other socially excluded groups. Implementing suitable initiatives and training programs to foster a diverse environment that reflects collaboration and respectful communication among individuals.

EQUALITY AND WORK-LIFE BALANCE POLICY

It reflects the company's commitment to the development of labor relations based on equal opportunities, non-discrimination, work-life balance and respect for diversity. This is part of the organization's core values and its corporate mission.

EQUALITY PLANS

In Spain, equality plans have been negotiated and implemented for more than 12 years, with the aim of promoting equality across all levels of the organization. These plans have become increasingly relevant in the workplace over recent years and are continuously monitored and renewed to adapt their goals and measures to changing needs and the Group's evolution and maturity, with special attention to protecting the rights of female victims of gender-based violence. The "codes of good conduct", the Group's code of ethics, and all policies referring to the equality of the people who are part of the company apply in the rest of the countries Grupo EULEN operates in.

POLICY AGAINST ALL FORMS OF HARASSMENT

This reflects the company's commitment to the prevention and suppression of all forms of harassment within its organization. In this regard, the Group has implemented procedures against all forms of harassment, including sexual and gender-based; these procedures aim to establish a protocol for preventing and resolving potential cases of workplace and sexual harassment, in accordance with the Group's regulatory system. Any possible harassment situation will be dealt with promptly, confidentially and impartially. Grupo EULEN's regulatory system empowers everyone, regardless of the country in which they work, to report any act of harassment in the workplace to the competent internal bodies.

PEOPLE COMMITTEE

Its purpose is to make decisions about the employees who are part of Grupo EULEN's structure. The committees deal with issues related to promotions, succession plans, development plans, training, remuneration, incentives, bonuses, terminations and other issues related to people management.

DIGITAL DISCONNECTION POLICY

Published in 2020, its purpose is to guarantee, outside the legally or conventionally established working hours, respect for rest, leave and vacation time, as well as personal and family privacy.

PROCEDURE FOR RESOLVING CONFLICTS IN INTERPERSONAL RELATIONS

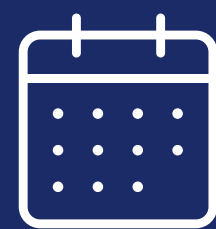
Published in 2021, its purpose is to establish a protocol to favor the resolution of labor incidents that may arise in interpersonal relationships in the workplace, guaranteeing an objective, effective and confidential process for the affected parties. The procedure will be processed through mediation between the parties involved. The mediator will be selected from the existing group of workers in the company who have the necessary skills to carry out these functions. The procedure will comply in all cases with the due confidentiality and duty of secrecy, always bearing in mind the prerogatives in these matters that must be followed in this type of matters.

BALANCING WORK, PERSONAL AND FAMILY LIFE

Measures to promote the balance of work, personal, and family responsibilities, thereby ensuring higher levels of well-being and quality of working life, are incorporated as objectives and values in Grupo EULEN's regulations and code of ethics.



Flexible
schedule



Compressed
work week



Intensive workday
during the
summer season



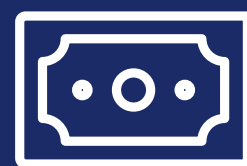
Flexible
vacations



Sabbatical
period



Life insurance



Loans and
advances
policy



Accumulation
of breastfeeding
hours



Healthy
lifestyle
campaigns



Temporary
reduction of
working hours



Acquisition
(purchase)
of additional
vacation days



Cardiovascular and
cerebrovascular disease
prevention campaigns
focused on healthy
habits



EULEN Club



University for the
elderly

fundación
másfamilia
www.masfamilia.org

efr

Since 2018, at Grupo EULEN in Spain, we have been certified as a family-responsible company (efr®) for structural staff, granted by the MásFamilia Foundation, which is endorsed by the Ministry of Labor, Migration and Social Security. This certificate is renewed annually.



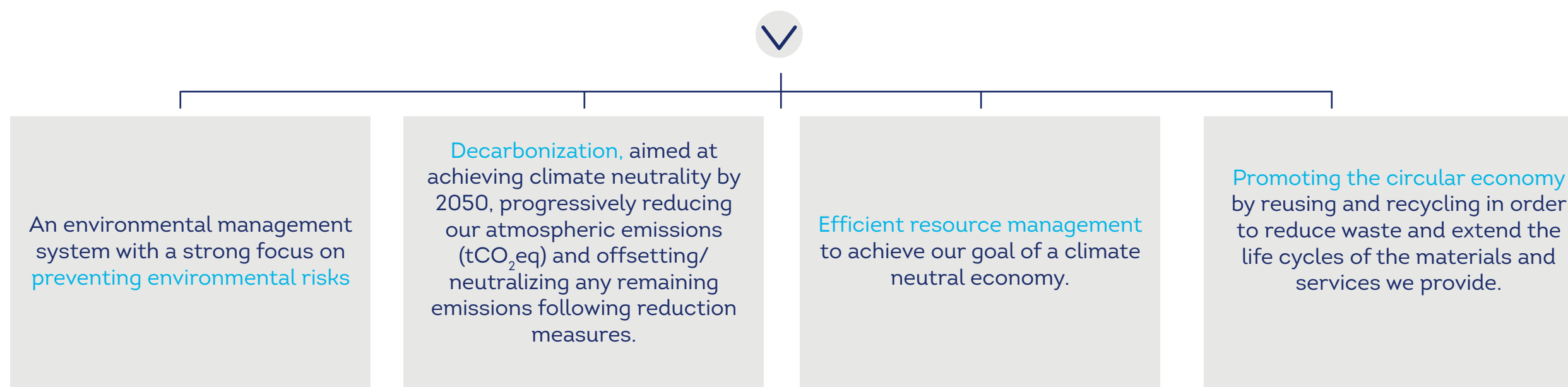
07

Protection of the environment

- 7.1 Decarbonization
- 7.2 Efficient resource management
- 7.3 Circular Economy

Environmental protection

FOUR LINES OF ACTION FORM THE BASIS FOR OUR ENVIRONMENTAL GOALS



- **Preventing environmental risks:** environmental management at Grupo EULEN places special emphasis on preventing environmental risks. This approach not only benefits the environment, but also helps towards the well-being of the communities where we are present and supports the company's sustainable development.
- **Decarbonization:** by implementing actions that allow us to, firstly, progressively reduce our atmospheric emissions (tCO₂eq), and, secondly, offset/neutralize the emissions (tCO₂eq) resulting from our reduction actions. All within the framework of achieving climate neutrality (net zero) by 2050.
- **Efficient resource management:** we aim to achieve a climate-neutral economy by implementing innovative measures and environmental awareness programs for our employees, with a view to conserving natural resources and promoting responsible practices in our corporate activities.
- **Circular economy:** Grupo EULEN advocates for the circular economy by implementing practices of reuse, recycling, and renewal in all its operations. We develop circular economy solutions with the goal of achieving a zero-waste business model.



2023 Milestones

PREVENTING ENVIRONMENTAL RISKS

Environmental expenditure and investment
5,526,100 €

Sustainable vehicles
€2,000,000, a 21% increase

Sustainable machinery
€1,800,000 euros, a 42% increase

Concentrated and eco-friendly chemicals
€690,000, an increase of 18%

Environmental audits and certifications
Significant 53% increase in this expenditure

Environmental associations and organizations
55% increase in expenditure

DECARBONIZATION -NET ZERO-

GHG emissions reduction
8.57% reduction in Grupo EULEN's total emissions (tCO2eq) compared to 2022

Offsetting/neutralization
We are carbon-neutral in scope 1 and 2 emissions (tCO2eq): two offsetting/neutralization projects in Spain and Peru

Sustainable offices
Renewable energy consumption: 100% of the Group's offices in Spain
Photovoltaic Solar Energy: Valencia, Barcelona, Extremadura and Madrid offices.
Installation of electric vehicle charging points at the Group's offices in Madrid

Sustainable mobility
487 Sustainable vehicles: Electric, hybrid, autogas or LPG. 21% increase compared to 2022

Digitalization project
Very positive impact on the company's decarbonization process, which has resulted in a 9% reduction in paper consumption, a trend that began in 2021.

EFFICIENT RESOURCE MANAGEMENT

Electricity
10% reduction

Diesel in facilities and vehicles
9% and 8% decrease, respectively

Paper consumption
9% decrease

Water consumption
6% decrease

CIRCULAR ECONOMY

Waste recycling
95.37%

Waste generation
29% reduction

Reduced packaging
18% increase in the consumption of concentrated and eco-friendly chemicals



Preventing environmental risks

Grupo EULEN's environmental management system bases its policies on an environmental risk prevention approach, the pillars of which are based on the Integrated Management Policy (Environmental, Quality and Occupational Health and Safety Management) and ISO 14001:2015 certification.

Technical staff specializing in environmental management. The Group has a corporate quality and CSR department in Spain and quality and environmental management departments in each of the countries covered by this report.

In recent years, Grupo EULEN has made an important effort in environmental management, through environmental expenditure/investment of approximately 18,500,000 Euros since 2015.

In 2023, the Group has continued with this trend, and the environmental expenditure and investment dedicated to this section amounted to 5,526,100 Euros.

Environmental expenditure and investments (€)	2021	2022	2023
Environmental expenditure	1,869,662 €	2,172,943 €	4,030,466 €
Environmental investments	886,201 €	905,304 €	1,495,634 €
TOTAL	2,755,863 €	3,078,247 €	5,526,100 €

In 2023, this environmental investment allowed us to launch or continue initiatives and projects to drive forward our environmental protection and climate action strategy.

The main resources dedicated to preventing environmental risks are:

- **Environmental audits and certifications:** significant increase of 53% compared to 2023. As has been the case since 2018, there continues to be an increase in expenditure on these types of internal and external controls.
- Grupo EULEN in Spain has a **provision for environmental risks** through an environmental liability insurance policy.
- There is continued growth (54% compared to 2022) in spending dedicated to **participation in international environmental associations and organizations**, including the United Nations Global Compact and Forética.
- **Purchase energy from renewable sources:** 100% of the electricity consumed in Grupo EULEN offices in Spain comes from renewable energy sources.
- **Purchase carbon-offset credits (net zero)** scope 1 and 2 of Grupo EULEN's carbon footprint.
- **Photovoltaic panels:** supply and installation in the Group's offices in Barcelona, Valencia, and Extremadura. This solar energy investment complements to the one made in 2022 at the Group's headquarters in Madrid.
- Installation of electric vehicle **charging points** at the Group's offices in Madrid.
- **Sustainable vehicles:** this investment (€2,000,000 in 2023) continues to be the Group's main environmental investment, as has been the case since 2018. The Group has 487 vehicles with this type of energy: electric, hybrid, autogas or LPG, a 21% increase compared to 2022.
- **Sustainable machinery:** a significant 42% increase in this investment in 2023 (€1,800,000), compared to 2022.

Decarbonization

TOTAL EMISSIONS REDUCTION (tCO2EQ)

In 2023, the result has been very positive. Thanks to energy efficiency measures in our offices and vehicles, and our commitment to renewable energies in our facilities, we have reduced Grupo EULEN's total emissions (tCO2eq) by 8.57% compared to 2022.

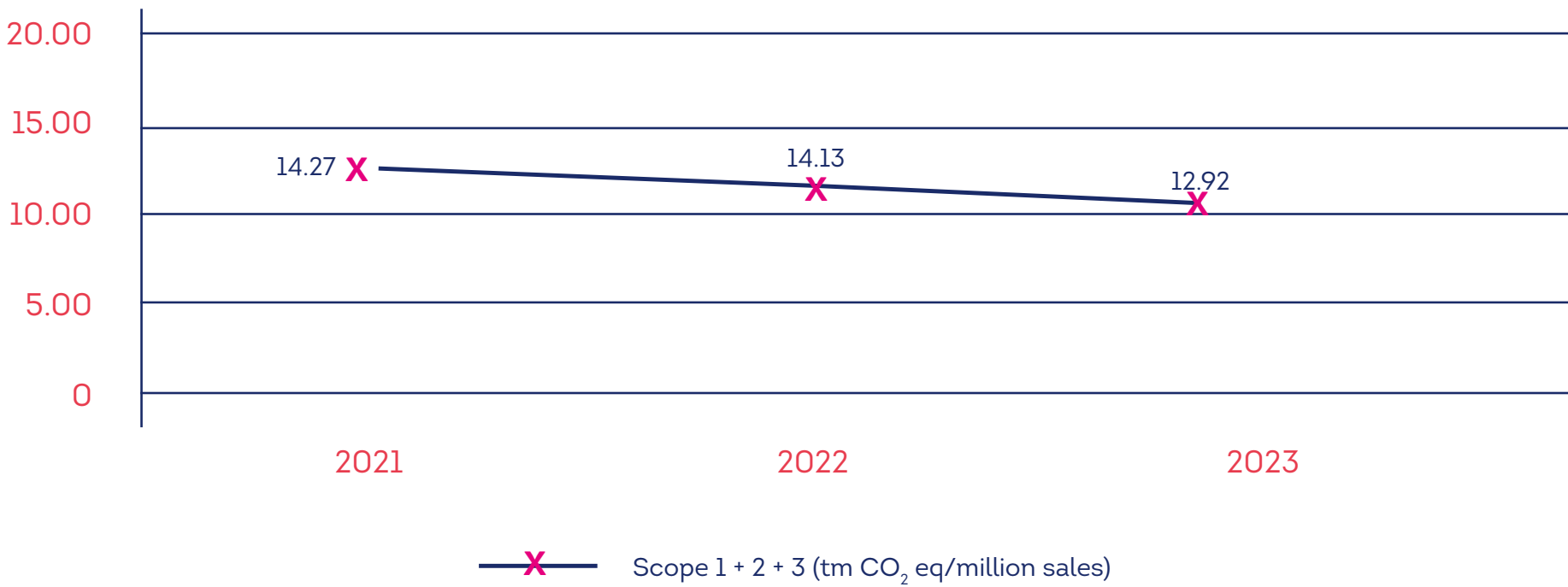
DECARBONIZATION PLAN 2022-2025 GRUPO EULEN

Goal: climate neutrality - Net Zero - 2050

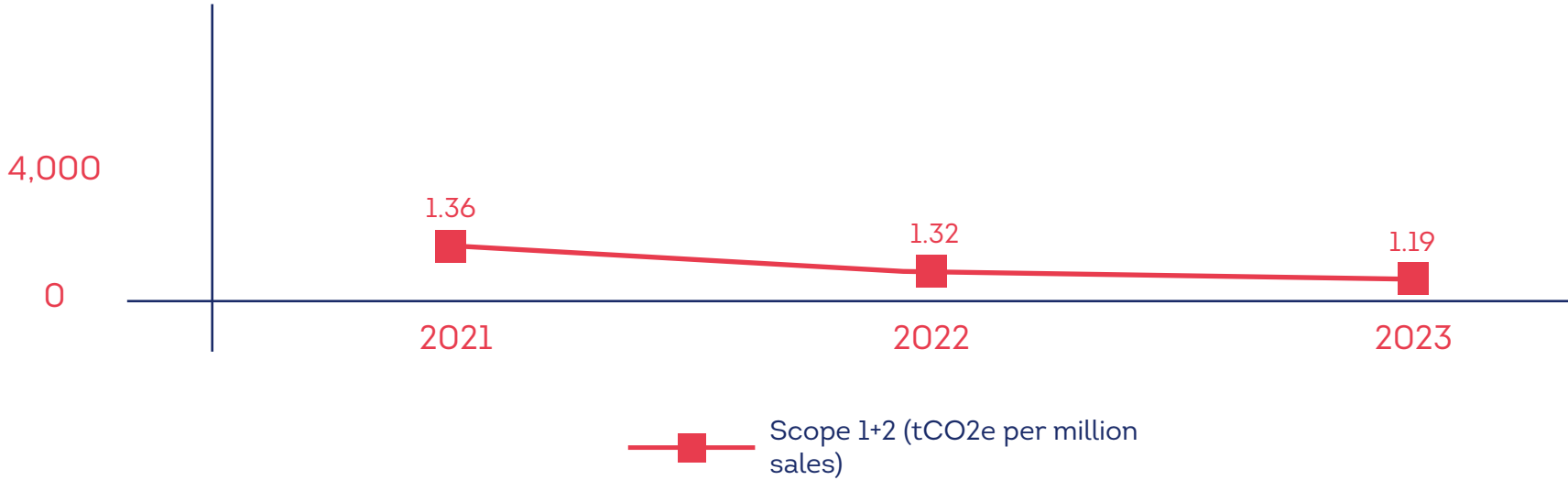
Calculation of emissions → Reduction of emissions → Offsetting/Neutralization of emissions

Our **decarbonization plan** is based on implementing actions that allow us to, firstly, progressively reduce our atmospheric emissions (tCO2eq) and, secondly, offset/neutralize the emissions (tCO2eq) resulting from the reduction actions. All within the framework of achieving climate neutrality (net zero) by 2050.

EVOLUTION EMISSIONS (t CO₂ EQ/million sales)



SCOPE 1+2 (tCO₂e per million sales)



Decarbonization

WE ARE CARBON-NEUTRAL -NET ZERO- (SCOPE 1 AND 2 EMISSIONS tCO2EQ)

This achievement was made possible by the Group's investment in two offset/neutralization projects in Spain and Peru in 2023.

In 2023, as part of the 2022-2025 Decarbonization Plan, Grupo EULEN offset all scope 1 and 2 emissions by purchasing certified carbon credits in two neutralization projects: The **Amazon Forests project** in Peru, where Grupo EULEN has a strong presence, and the **Forest Reforestation project** in Palencia, Spain.

These projects will not only offset Grupo EULEN's scope 1 and 2 emissions, but also help achieve five United Nations Sustainable Development Goals (SDGs): SDG 3 Good health and well-being, SDG 7 Affordable and clean energy, SDG 8 Decent work and economic growth SDG 9 Industry, innovation, and infrastructure, SDG 13 Climate action, SDG 15 Life on land.

AMAZON FORESTS - PERU



The Amazon Forests Project (BAM) has formed a long-term partnership with Madre de Dios Federation of Brazil Nut Concession Holders (FEPROCAMD) to prevent deforestation and preserve environmental integrity in 300,000 hectares of high-quality tropical forest concession areas. The project is helping to establish initiatives that will increase both the value of healthy forests and the income generated through sustainable nut harvesting, empowering concession holders to protect and maintain their forests. Illegal deforestation in concession areas has increased due to the new Inter-oceanic Highway, which passes through Madre de Dios, leading to significant increases in illegal and unsustainable small-scale agriculture and logging. This project aims to put an end to these practices and promote a forestry project that boosts the local economy.



REFORESTATION - SPAIN

Reforestation in the town of Tarilonte de la Peña (Palencia), on a plot traditionally used for livestock farming in the Alto Pisuerga region. The implemented actions improve soil water conditions and mitigate erosion. The local economy has been boosted by manually planting Atlas cedar, which the IUCN has classified as an endangered species; promoting it within the Iberian Peninsula will ensure its continuity in the territory and enhance its distribution in the Mediterranean area, as it is a species with high carbon absorption capacity. The action area is a 2.9 Ha plot with an initial density of 1100 trees per hectare. The project incorporates additional benefits such as the production of quality timber and improvements in hunting management.



Carbon footprint calculation detail

Type of emission	2021	2022	2023
Emissions from fuel consumption at our facilities	153	130	94
Emissions from owned vehicles	1,319	1,206	1,250
Emissions from owned machinery	365	410	425
Fluorinated gas emissions from refrigeration equipment	70	218	21
SCOPE 1: Direct emissions (T CO₂eq)	1,905	1,964	1,789
Emissions from electricity consumption at our facilities	136	144	157
SCOPE 2: Indirect GHG emissions from imported energy (T CO₂eq)	136	144	157
SCOPE 1+2 EMISSIONS (T CO₂eq)	2,041	2,108	1,946
Emissions from the use of the organization's products: paper consumption	71	69	63
Emissions from business travel	925	1,300	1,399
Emissions from traveling to the office	2,461	2,378	2,237
Emissions from leased assets: rented vehicles	15,229	15,877	14,644
Emissions from leased assets: rented machinery	730	801	912
SCOPE 3: Indirect emissions (T CO₂eq)	19,415	20,425	19,255
TOTAL SCOPE 1+2+3 EMISSIONS (tCO₂eq)	21,456	22,533	21,201
Scope 1+2 emissions (tCO ₂ e per million sales)	1.36	1.32	1.19
Scope 1+2+3 emissions (tCO ₂ e per million sales)	14.27	14.13	12.92
Total tCO ₂ e per unit of CH ₂	17,517	18,141	17,103
Total tCO ₂ e per unit of CH ₄	2,649	2,879	3,225
Total tCO ₂ e per unit of N ₂ O	558	586	518
tNO _x emissions	59.33	60.86	56.33
tSO _x emissions	0.07	0.07	0.07

During 2023, we have continued to improve the system for capturing and calculating indicators.

The chart shows the breakdown of our greenhouse gas emissions (CO₂) and other atmospheric pollutants (NO_x, SO_x), along with other greenhouse gases (CO₂, CH₄, N₂O) linked to the company's activities, using the GHG Protocol and ISO 14064 Standard methodology as a reference, which allows direct and indirect emissions across scopes 1, 2 and 3 to be calculated.

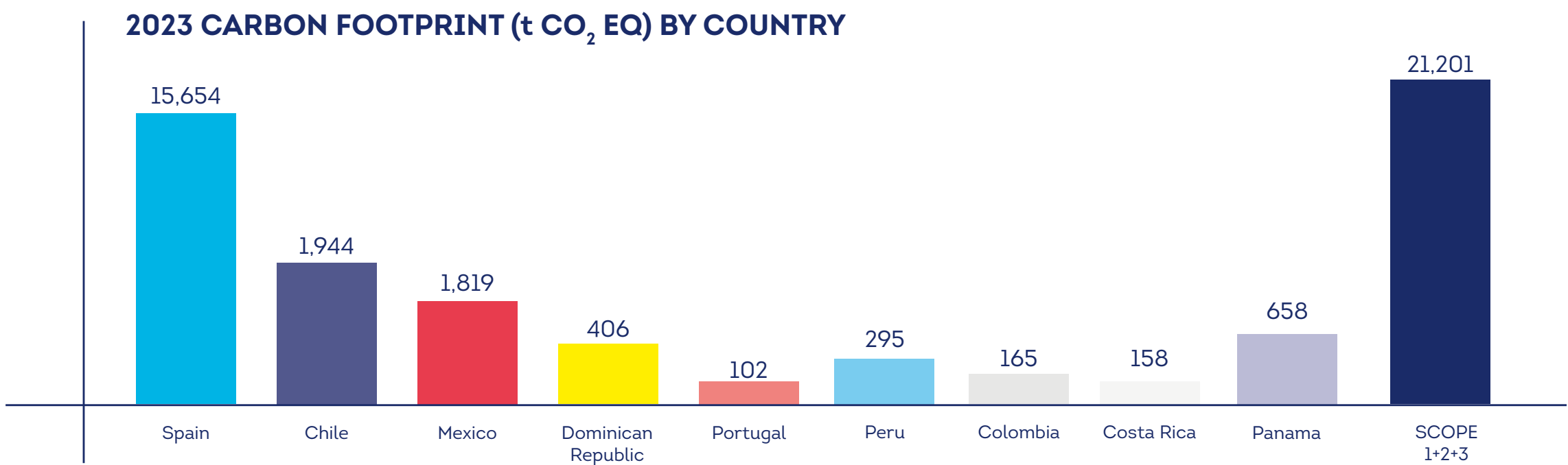


Grupo EULEN has the MITERD CO₂ seal (Ministry for Ecological Transition and the Demographic Challenge).

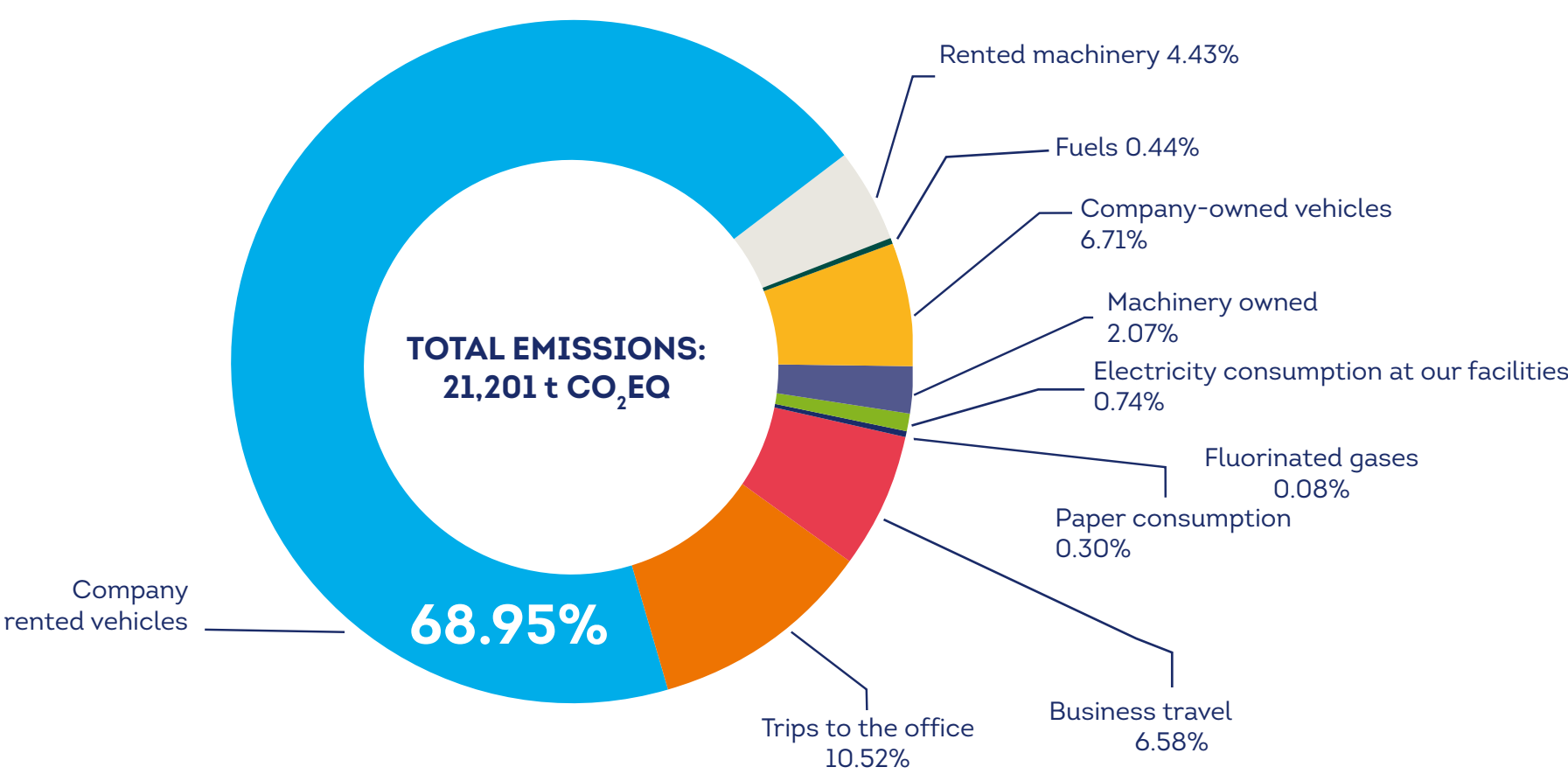
This certification is awarded to organizations that voluntarily calculate, reduce and offset their carbon footprint. During 2022, Grupo EULEN has achieved the three objectives of calculating, reducing and offsetting our carbon footprint in the company's direct emissions (scope 1 and 2).



GHG emissions by country



Distribution of GHG emissions by source



Efficient resource management

Energy

In its commitment to sustainability and decarbonization, Grupo EULEN has implemented various actions and projects to improve energy efficiency within the company and for its customers. Decarbonization –a core part of its Sustainability Master Plan– has been addressed by reducing energy consumption, reusing water, and recycling material in all operations.

EULEN's value chain is being transformed towards decarbonization through a comprehensive approach covering everything from production to final service delivery. Reducing energy consumption and carbon emissions not only helps mitigate climate change but also positively impacts biodiversity and the environment in general.

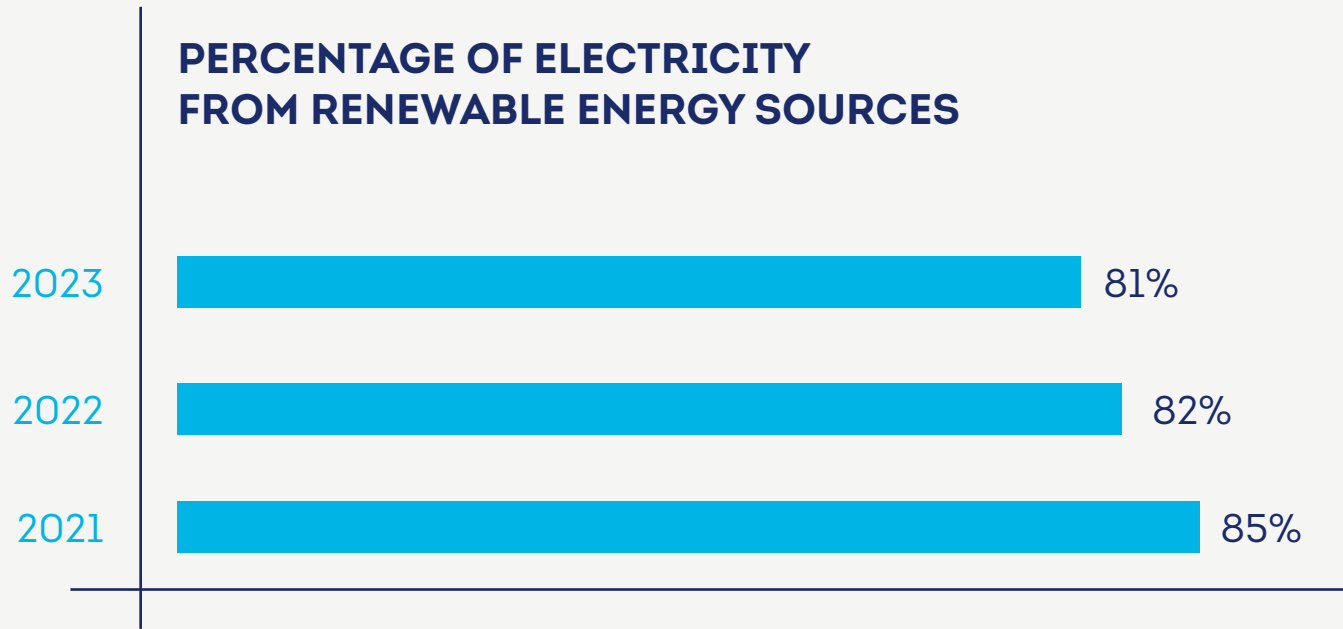
Circularity is essential in the decarbonization process, promoting resource reuse and recycling, reducing dependence on raw materials, and minimizing waste generation. By adopting circular practices, EULEN is moving towards a more sustainable, resilient economy while actively helping to mitigate the effects of global warming.

Trend analysis in energy, fuel, and refrigerant gas consumption in our offices.

In 2023, the trend is very positive compared to 2022, impacting the Carbon Footprint indicator (Scope 1+2).

There has been a reduction in both electricity and fuel consumption, as shown in the table:

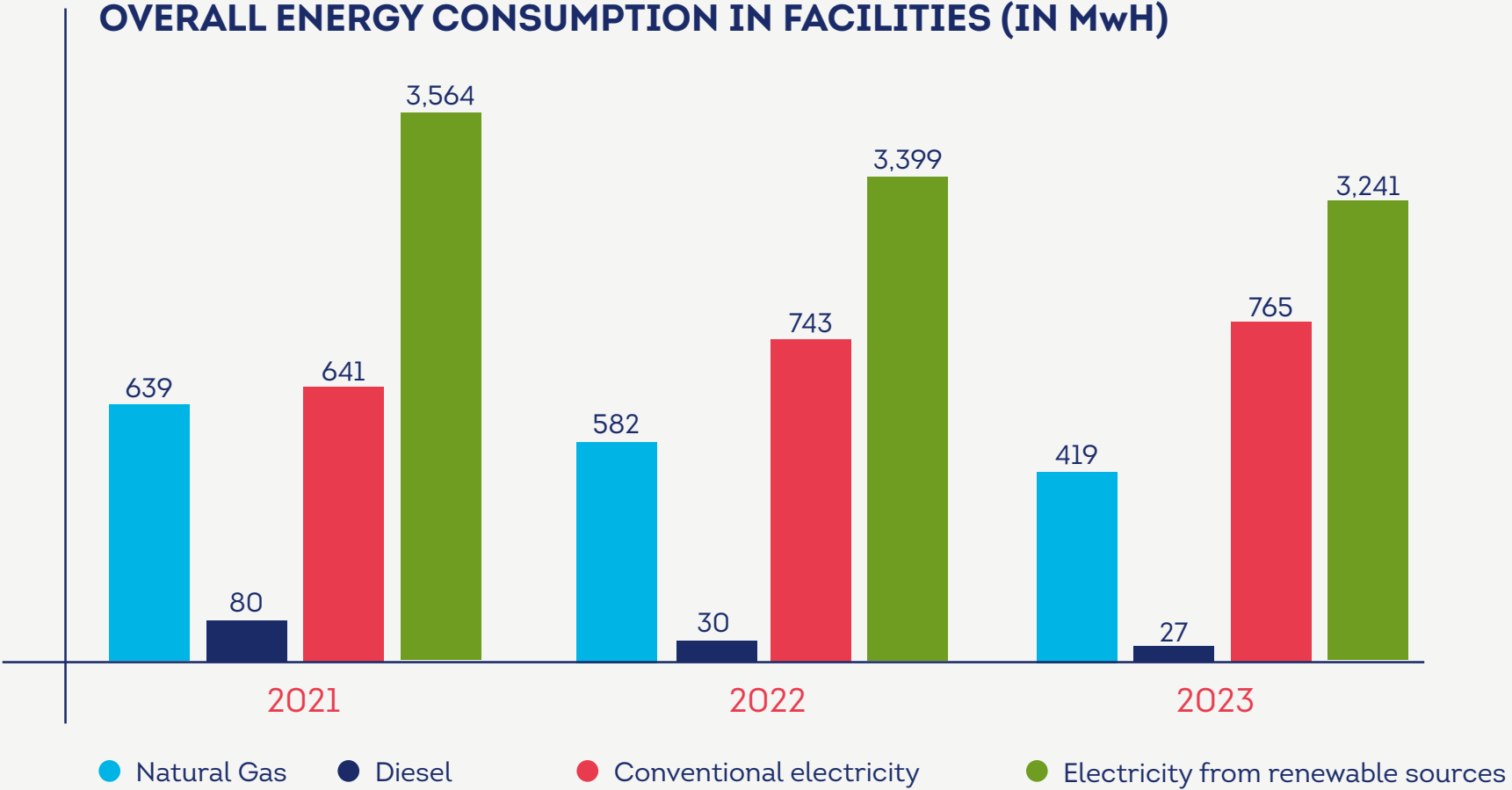
- Electricity consumption in our offices: 3.3% decrease compared to 2022.
- Significant decrease of 28% in natural gas consumption and 9.5% in diesel consumption compared to 2022, positively impacting the company's decarbonization process, particularly in measuring Scope 1 greenhouse gas emissions.
- Very significant decrease (92% compared to 2022) in the use of refrigerant gases in our facilities. These gases are much more efficient and less harmful to the environment, positively impacting the company's decarbonization process, particularly in measuring Scope 1 greenhouse gas emissions.



RENEWABLE ENERGIES IN GRUPO EULEN'S OFFICES IN SPAIN

Since 2018, 100% of the electricity consumed in Grupo EULEN offices in Spain has come from renewable energy sources accredited by the Guarantee of Origin (GoO) document. Globally, this means that 81% of the total electrical power consumed by Grupo EULEN comes from renewable sources, which has a very positive impact on the Group's CO₂ emissions.

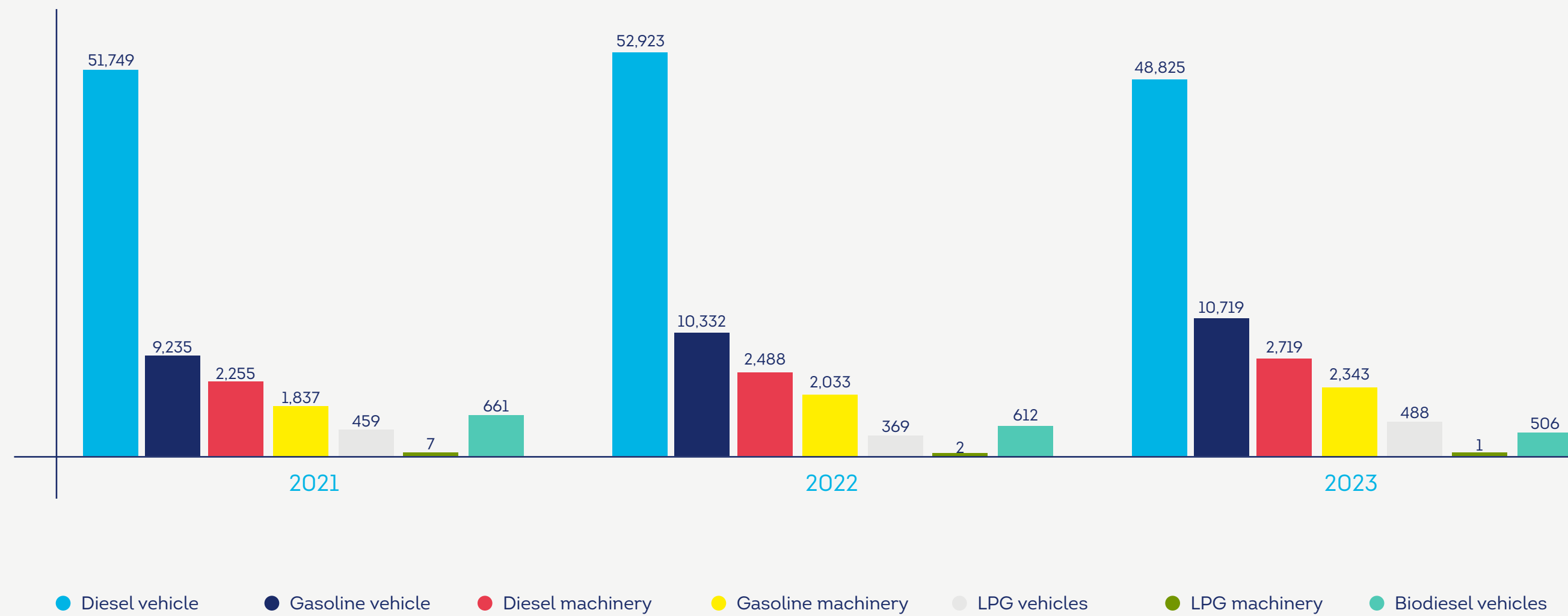
OVERALL ENERGY CONSUMPTION IN FACILITIES (IN MWh)



SUSTAINABLE MOBILITY

Sustainable vehicles: in 2023, Grupo EULEN has 487 vehicles with this type of energy: electric, hybrid, autogas or LPG, a 21% increase compared to 2022.

Sustainable machinery: a significant 42% increase in this investment in 2023 (€1,800,000), compared to 2022.

OVERALL ENERGY CONSUMPTION OF VEHICLES AND MACHINERY (IN MWh)

Paper

Sustainability is a core value that guides all our operations and decisions. In line with this commitment, we are taking concrete steps to reduce our environmental impact, including the implementation of paper-saving strategies and a commitment to digitalization.

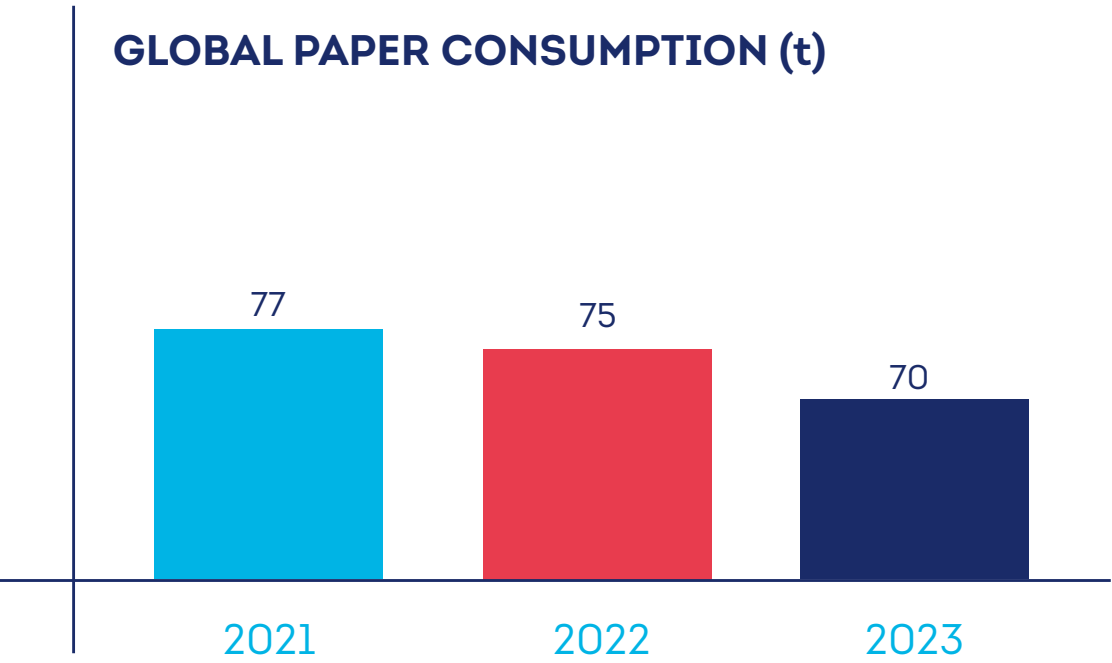
For this reason, at Grupo EULEN we are working to reduce our paper consumption, through measures such as double-sided printing and reducing the amount of paper used in our offices. We are also promoting the use of digital formats in our internal and external communication.

At Grupo EULEN, we believe that the commitment to digitalization and paper savings are essential measures to ensure the sustainability of our company and contribute to the care of the planet. For this reason, we continue to work along these lines and seek new ways to improve our practices and reduce our environmental impact.

COMMITMENT TO DIGITALIZATION

Digitalization also allows us to optimize our processes and improve our efficiency, which in turn enables us to offer better products and services to our customers. In 2023, following the same trend as in previous years, the decrease in this indicator compared to 2022 (9%) is noteworthy.

GLOBAL PAPER CONSUMPTION (t)



Water

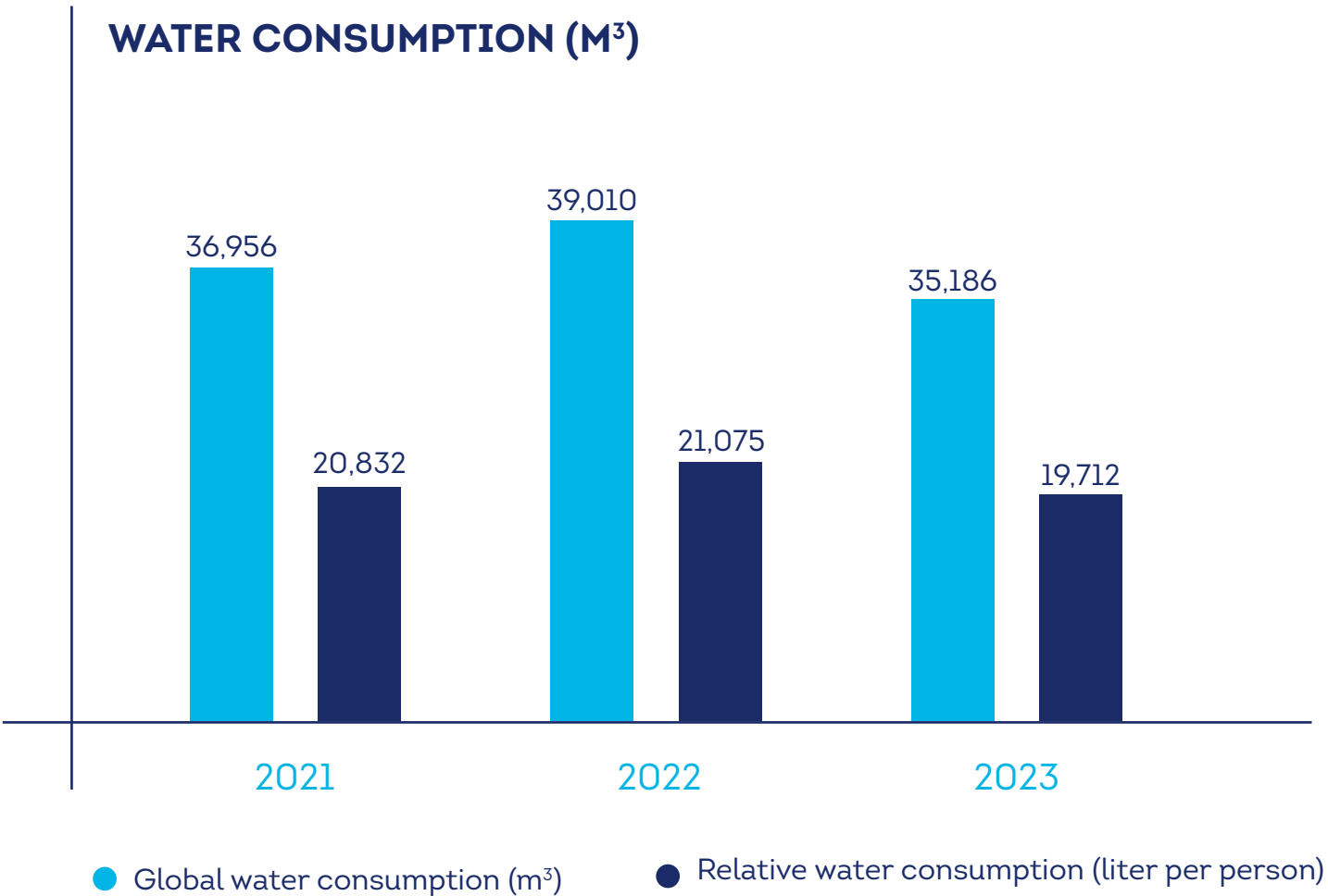
At Grupo EULEN, we are committed to sustainability and environmental protection. Water is a vital resource, and proper management is essential to ensure its long-term availability, especially in a global context where access to clean water is increasingly challenging.

Optimizing water use in facilities and reducing consumption are key steps to sustain and conserve this natural resource. Ensuring that the water is properly discharged into municipal sanitation networks is essential to prevent environmental pollution and protect water quality.

Grupo EULEN's commitment to responsible water management demonstrates its concern for global environmental issues and its readiness to take concrete actions to address them. This approach demonstrates responsible corporate leadership and significantly contributes to environmental protection and the well-being of the communities in which it operates.

Particularly worthy of note is the significant decrease in this indicator in 2023, compared to 2022 (9.8%).

WATER CONSUMPTION (M³)



More sustainable offices

Each year, Grupo EULEN works to reduce environmental impacts by converting its offices into sustainable spaces while creating a positive experience for the workers who occupy them. These are some of the measures carried out:

- **Sustainable mobility:** installation of 6 recharging points for electric vehicles at the company's headquarters in Madrid.
- **Sustainable green areas:** application of mulching technology (recycling of mowing residues), drip irrigation to optimize water consumption, and use of alternatives to phytosanitary products.
- **Air conditioning measures:** installation of efficient and sectorized air conditioning systems.
- **Lighting efficiency:** installation of energy-efficient lights and motion detectors.
- Incorporation of **motion detection sensors** (outside working hours) to improve the energy efficiency of buildings.
- Waste has been removed from all individual waste garbage cans and **clean points** have been installed with selective waste separation garbage cans (paper, organic and inorganic waste, packaging, batteries...), which favor the circularity of all these materials, as they improve separation and reduce waste.
- **Control of domestic water consumption through the installation of timers.**
- Replacement of plastic cups for paper cups in drinking water dispensers to avoid plastic, which implies the disappearance of these plastic materials.
- **Canteen** in our main offices with selective waste separation containers (**paper, organic and inorganic waste, packaging, batteries...**).
- In vending we are committed to healthy and environmentally responsible food.
- **In our warehouses** annexed to our offices, we have established circuits of **selective waste collection containers**, which facilitate separation and collection and thus improve the circularity of these products.



USE OF SOLAR ENERGY

In 2023, a Photovoltaic Solar Energy system was installed on the roofs of Grupo EULEN office buildings in Valencia, Barcelona, and Extremadura. The investment in solar energy complements the one made in 2022 at the head offices in Madrid.

This is intended to supply part of the facilities' electricity requirements, thus reducing power consumption from the grid.



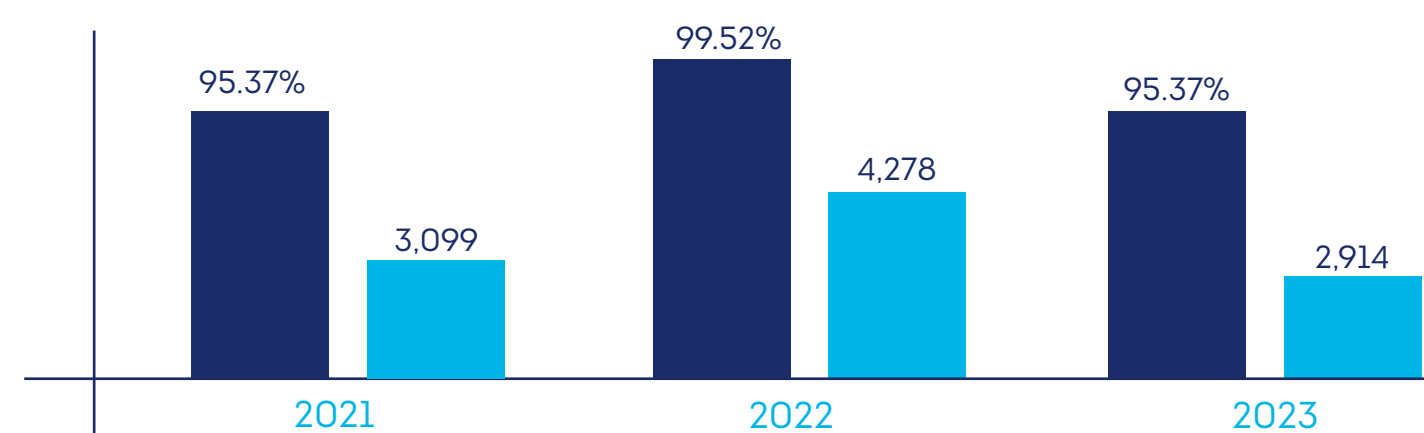
Circular Economy

The circular economy is an essential aspect in the move towards decarbonization of the value chain. Optimization in the use of the resources we employ, efficiency and the extension of product life cycles are fundamental principles for Grupo EULEN.

The aim is to transform the concept of waste, so that it is considered a valuable resource that can be recovered and reintroduced as raw material in production systems to maximize its useful life and minimize its environmental impact. In this way, we seek to reduce the extraction of natural resources, the emission of greenhouse gases and environmental pollution. By transforming waste into resources and closing material cycles, it is possible to achieve a more efficient use of resources and reduce the environmental footprint.

TOWARDS ZERO WASTE

The company's main strategy, in line with its commitment to the circular economy and sustainability, is to achieve zero waste through waste prevention and recovery (reuse, recycling or energy recovery). A system for separating waste into different categories has been established to facilitate recycling.



● Waste sent for recycling as a percentage of total waste

● Waste sent for recycling (t)

Services designed for sustainability Energy efficiency environmental impact - social factor



**SUSTAINABLE
DEVELOPMENT
GOALS**

We are experiencing a transformation of the current economic model towards a sustainable one. In this regard, we share our approach to the demand for new service solutions to achieve progress in this transformation with our main stakeholders, employees, customers and supply chain.

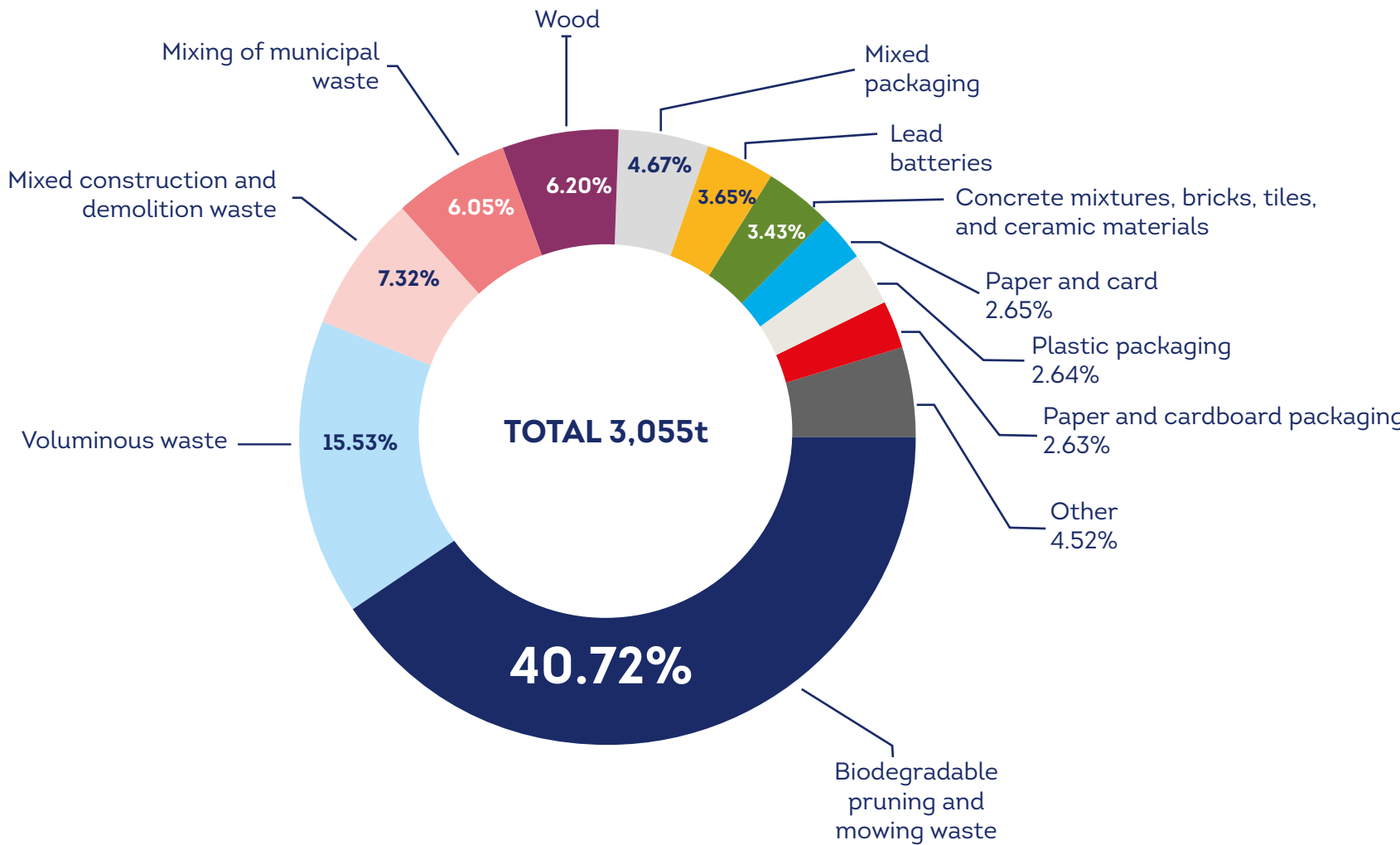
Through research and innovation, we focus our efforts on designing services for sustainability on three key fronts: energy efficiency, environmental impact and social factor.

Waste

As shown in the graph, the main waste generated is non-hazardous waste, which accounts for 95% of total waste: pruning and mowing waste, construction and demolition debris, mixed packaging, wood and plastic. Practically all of the waste generated was sent for recycling, 95.37%.

The main lines of action on which we are continuing to work in 2023 are:

- Considerable decrease of 29% in waste generation indicators compared to 2022, mainly due to the reduction in non-hazardous waste, which constitutes 95% of the total waste (including vegetable residues, paper and cardboard, construction and demolition debris, etc.).
- 68% increase in hazardous waste (making up 5% of total waste: batteries, packaging, and lighting fixtures). However, 95% of this hazardous waste was sent for recycling.
- Reduced packaging: in the chemical product section, in 2023 the company spent €690,000 on ecological and concentrated chemical products, which represents an 18% increase compared to 2022. Particularly worthy of note is the 53% increase in ecological products. Using sustainable cleaning machinery (one of the Group's main environmental investments) optimizes the doses of chemical products used.



“
In 2023, practically all of the waste generated was sent for recycling, 95.37%.”

Waste generated (t):	2021	2022	2023
	3,250	4,299	3,055

In 2023, there have been no environmental emergencies in which we have acted according to our instructions, managing to minimize the environmental impact they could have caused.

Environmental Contingencies	2021	2022	2023
Number of significant spills	0	0	0
Volume of significant spills (m3)	0	0	0

A photograph of a rowing team in a boat, with several rowers visible. They are wearing blue long-sleeved shirts and are pulling on their oars. The oars are black with yellow handles. The boat is on a body of water, and the background is slightly blurred. A blue line is drawn across the image, starting from the top right and curving down towards the bottom left, passing over the oars.

08

Value chain

- 8.1 Customer experience
- 8.2 Responsible purchasing

Value chain



Customer experience

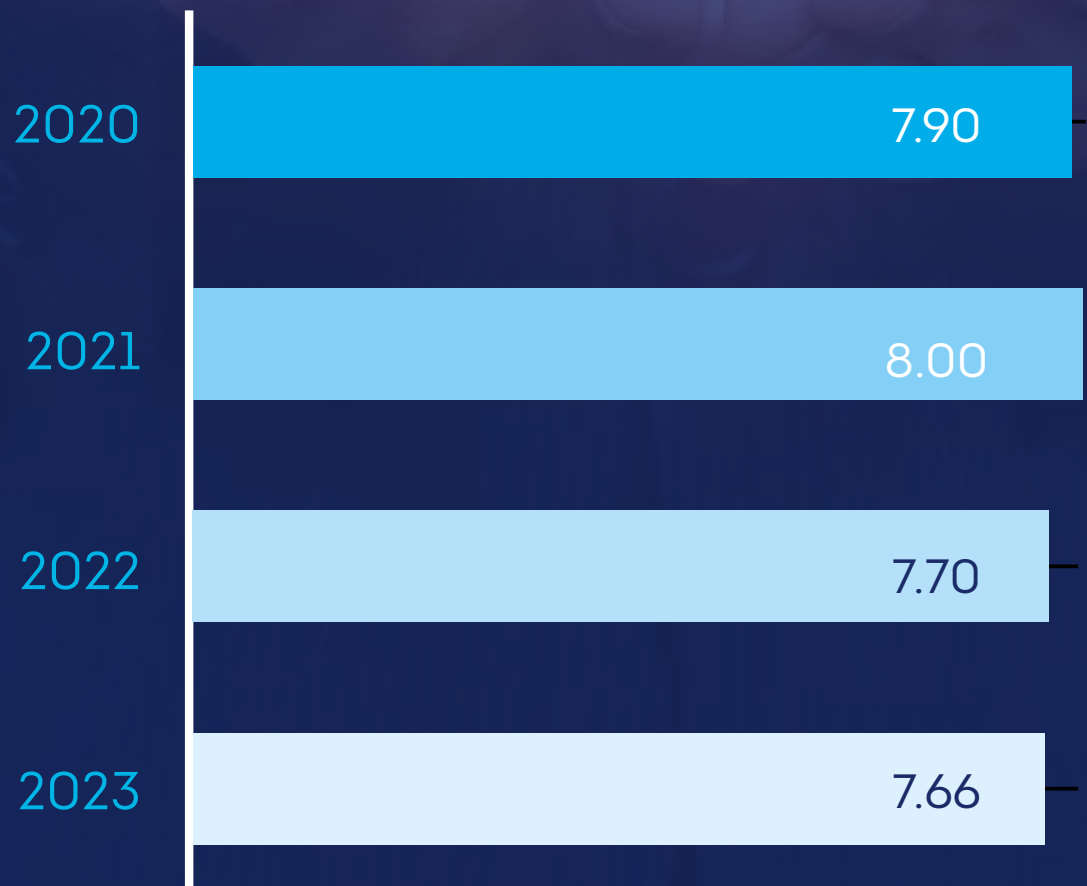
Grupo EULEN aims to continue to be the first choice for its public and private sector customers by providing excellent and innovative services that exceed their needs and expectations.

Our goal is to be recognized as a company that generates trust in society, with transparency and honesty as key values, playing an important role in developing people and demonstrating concern for preventing impacts on customer safety and health and respect for the environment.

Given that service quality is a strategic pillar of Grupo EULEN, customer satisfaction is a key indicator for the company, as it directly influences the evolution of the business and the continuity of the company over time.

The Group's Customer Satisfaction Index (CSI) for 2023 was 7.66. This rating continues to be very high, given that it is the average rating of the Group's activities in 10 countries (Spain, Portugal, Mexico, Peru, Chile, Colombia, Dominican Republic, Panama, USA and Costa Rica), as shown in the table below:

Customer Satisfaction Index (CSI):



Responsible purchasing

Integrating responsible practices in our supply chain is a fundamental part of our corporate approach. We are committed to extending these responsible practices to all our suppliers and subcontractors, ensuring that each stage of production reflects our commitment to sustainability. We strive to uphold high quality, environmental, social, and ethical standards, from material selection through to final delivery of our products and services. This dedication is reflected in the quality and positive impact we generate in the world around us.

To achieve our goal, we are committed to continuously improving and reviewing responsible procurement practices. This allows us to ensure that, in addition to high-quality principles, we integrate sustainability at every stage of our supply chain, promoting a responsible production and consumption model that minimizes our environmental and social impact.

We strive to promote sustainability among our suppliers and collaborators, ensuring that they are aligned with our values and principles, and that they adopt sustainable practices in their own operations.

In 2023, our supply chain consisted of a network of 8675 suppliers. Every year we reaffirm our commitment to local commerce. In 2023, 99.67% of our suppliers are local. We have approved 1518 new suppliers and incorporated new ESG requirements, including human rights, ethics, anti-corruption, and data protection compliance.

Commitment to local commerce

Grupo EULEN is committed to local commerce as a way of promoting the economic and social development of its community. In line with this commitment, the company promotes and prioritizes purchasing products from local suppliers, contributing to the development of their communities.

The Group also ensures that its local suppliers meet the quality, sustainability, and social responsibility standards defined in its supplier approval process. The company therefore supports local suppliers and ensures the quality and sustainability of all products it acquires.

By working with local suppliers, the company not only supports its environment, but can also benefit from greater flexibility and adaptability in its supply chain, reduced transportation costs and lower associated emissions.

Practically all purchases from suppliers (99.67%) are made from companies physically located in each country. In

this way, we benefit from greater contact with the environment and the possibility of creating an extensive network of reliable suppliers.

Responsible management of the supply chain

Purchases from suppliers

249,519,278 €

Suppliers in 2023

8,675

new suppliers approved

1,415

Local vendors. Commitment to local commerce

99.67%

% New suppliers approved based on environmental criteria

79%

% New suppliers approved based on human rights criteria

67%

% New suppliers approved based on social criteria

68%

Supplier evaluations

872

ESG assessment of suppliers

9%



Initial approval and assessment: stages in supply chain management

Grupo EULEN believes that approving suppliers is crucial to ensuring the quality of acquired products and services and guaranteeing compliance with the company's sustainability and social responsibility standards. The company therefore has an approval and assessment system that defines the procurement criteria, enabling it to verify and monitor responsible performance by companies within the supply chain.

In order to approve its suppliers, Grupo EULEN has a well-defined procedure that includes a series of criteria and requirements that suppliers must meet in order to work with the company. These criteria align with corporate needs and current regulations on quality, environment, safety, and health, among other relevant aspects.

APPROVAL AND EVALUATION PROCESS

Start of the approval procedure

- Supplier approval requirements

- Approval of the product or service, procedures, processes and equipment.
- Staff requirements.
- Compliance with current labor provisions.
- External accreditations and/or internal policies on:
 - » Health, security and well-being
 - » Quality Management
 - » Environmental management
 - » Energy management
 - » Corporate Social Responsibility
 - » Code of Conduct
 - » Data Protection

Approved suppliers

- Documentation requested from approved suppliers

- Acceptance of the Grupo EULEN Comprehensive Management Policy (environmental, quality and occupational health and safety management).
- Acceptance of the Energy Policy_Groupo EULEN
- Acceptance and signature of Grupo EULEN Ethical Behavior Standards (human rights, child labor, collective bargaining, discrimination, health and safety, whistleblowing mechanism, crime prevention, fair competition, anti-corruption).
- Acceptance and signature of Grupo EULEN's Environmental Performance and Energy Efficiency Standards.

Start of activity with Grupo EULEN

- Annual assessments to critical suppliers (volume and activity)

- Adaptation to company standards.
- Compliance with delivery deadlines.
- After-sales service.
- Delivery of requested quantities.
- Overall Satisfaction with Supplier.
- Price.

- Audits to approved suppliers

- Internal Audit Department
- Grupo EULEN customers

Sustainable procurement assessment

Assessing Grupo EULEN's supply chain from an ESG (environmental, social, and governance) perspective is crucial for promoting sustainable procurement within the company. This assessment helps us identify risks and opportunities, ensure product transparency and traceability, promote ethical business relationships, reduce environmental impact, and comply with standards and regulations.

By identifying the most sustainable practices and promoting suppliers committed to environmental and social responsibility, we are strengthening our supply chain and building strong relationships with our key stakeholders. This assessment also helps us optimize use of resources, reduce waste, and meet the expectations of a society increasingly aware of the importance of sustainability.

Assessing Grupo EULEN's supply chain in ESG matters is crucial for advancing towards a more sustainable business model and promoting responsible procurement.

By integrating environmental, social, and corporate governance considerations into our operations and business relationships, we are committed to the well-being of people and the planet while ensuring long-term sustainable economic growth.

ESG ASSESSMENT PROCEDURE

(E) ENVIRONMENTAL SUSTAINABILITY

- Environmental management systems.
- CSR policies, sustainability, etc.
- Identify and assess environmental risks.
- Calculate and reduce carbon footprint.

(S) SOCIAL SUSTAINABILITY

- Analyze salary gaps.
- Equality and/or diversity policies and plans.
- Respect for human rights.
- Training schemes.

(G) GOVERNANCE

- Availability of a Code of Ethics
- Internal and external whistleblower channels
- Data Protection Act Compliance
- Human rights audits

Classify suppliers, CSR policies, sustainability, etc.

- Economic factor: annual procurement volume
- Geographic factor.

Assess suppliers for ESG by type of risk

- ESG assessment platforms.
- Grupo EULEN's internal questionnaire.

ESG supply chain training

- Grupo EULEN internal training.
- External training. In 2023, we provided our suppliers with free access to the second edition of the Training Program. Sustainable Suppliers organized by the UN Global Compact Spain.





09

Social footprint

- 9.1 Investment in the community
- 9.2 Key programs

Social footprint

Grupo EULEN is firmly committed to the development of social initiatives that help to positively influence the development of the environment and communities, especially in the geographical areas in which it operates.

Given our activity and values, the company is aware of its role as an employer and diligently assumes responsibility for the fulfillment of the Sustainable Development Goals (SDGs) in the implementation of its different lines of action and social commitment.

LINES OF ACTION	2023 MILESTONES	SDGS
LABOR INTEGRATION AND TRAINING FOR PEOPLE AT RISK OF EXCLUSION	- Many of the social projects supported by Grupo EULEN seek to indirectly reduce poverty through the creation of jobs and opportunities for all people, with special attention to groups of high vulnerability and at risk of exclusion. - People are a priority for Grupo EULEN. The Group develops multiple programs in all countries promoting employment contracts that improve the conditions established in the applicable regulations and legislation. This way, the employee has all the benefits guaranteed by the social structure of each country. - Grupo EULEN participates in partnerships in order to achieve synergies between the different agents with which it interacts in the development of its activity. The objective of these partnerships is to adopt measures to guarantee the fulfilment of the Sustainable Development Goals.	7 AFFORDABLE AND CLEAN ENERGY 8 DECENT WORK AND ECONOMIC GROWTH 17 PARTNERSHIPS FOR THE GOALS
SUPPORT TO FAMILIES, CHILDREN, ELDERLY PEOPLE AND VULNERABLE GROUPS	- Grupo EULEN focuses its efforts on the reduction of inequality, generating employment in groups at risk of exclusion, allowing them to provide a decent way of life through work. - The majority of the people who work at Grupo EULEN are women, and the Group's equality policies are focused on all levels of the company. - Grupo EULEN wishes to raise awareness among its employees in the fight against hunger and malnutrition of people in need, through initiatives with organisations that want to combat the lack of food and water in disadvantaged communities.	2 ZERO HUNGER 5 GENDER EQUALITY 10 REDUCED INEQUALITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
PROMOTION OF CULTURE, EDUCATION, SPORTS AND ENVIRONMENTAL PROTECTION	- Grupo EULEN develops different training programmes for those with fewer resources. These programmes aim to promote employability, self-esteem and satisfaction, preferably in Latin American countries where Grupo EULEN his present. - Grupo EULEN seeks not only to ensure a healthy life and well-being among its employees, but also to support projects that promote access to clean water and sanitation, i.e. initiatives that seek to improve people's health and hygiene conditions and protect the environment.	3 GOOD HEALTH AND WELL-BEING 4 QUALITY EDUCATION 12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Investment in the community

Our investment in the community exceeded €828,840 in 2023. We developed 539 social initiatives and collaborated with 483 organizations or associations with social purposes.

Grupo EULEN contributes to the community by focusing its efforts on three key action areas: job placement and training of people at risk of social exclusion; promoting culture, education, sports, and environment; and, finally, support for families, children, older people, and vulnerable groups.

COMMITMENT TO SOCIETY



Labour integration and training of people at risk of social exclusion.



Promotion of culture, education, sports and environmental protection



Support to families, children, elderly people and vulnerable groups.

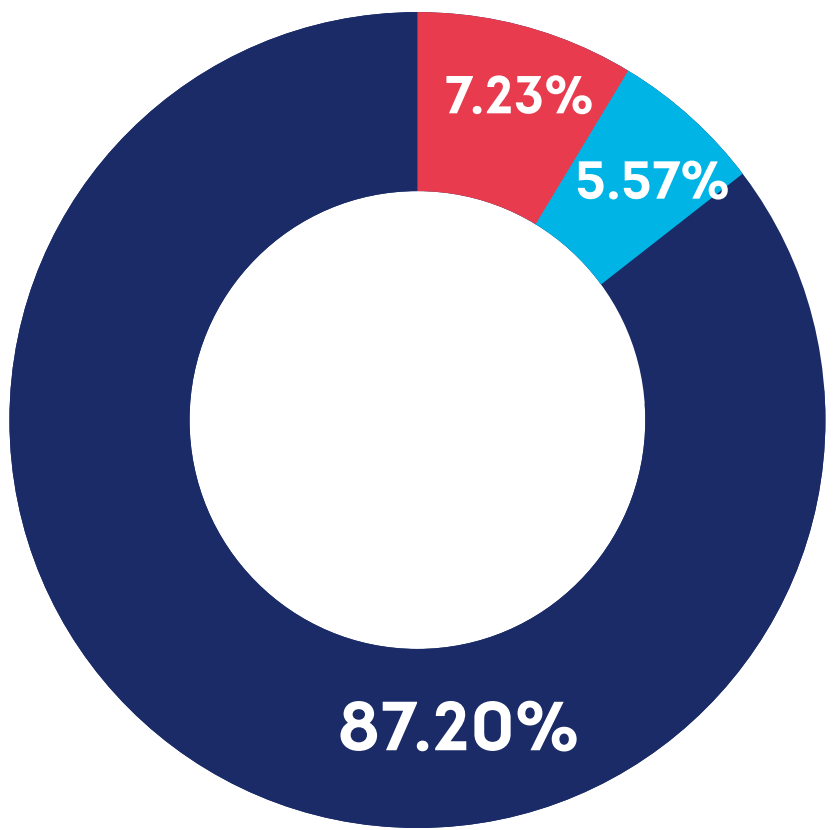
Labor integration and training of people at risk of exclusion: we maintain a clear commitment to the most disadvantaged groups, whether they are people with disabilities, migrants, people at risk of social exclusion, young people or the elderly unemployed. The company currently collaborates and has agreements with more than 483 organizations that work for the reintegration and comprehensive development of these groups at risk of exclusion.

Support for families, children, the elderly and vulnerable groups: we collaborate with multiple non-profit associations and foundations (in 2023 there were a total of 28 organizations), by supporting social projects that aim to improve the conditions of the communities where the company carries out its activities.

Promotion of culture, education, sports and environmental protection: we firmly believe that culture defines the identity traits of society and its promotion allows us to move forward in strengthening its values. For this reason, we allocate economic resources and show our commitment through the establishment of partnerships in the promotion of local culture, education and sports and environmental protection. In 2023, it partnered up with a total of 40 organizations.

Resources allocated to Social Action	2023	2022	2021
Investment/expenditure in Euros	828,840	855,603	828,978

In accordance with the purposes of the social action, the distribution of social programs carried out in 2023 is detailed below:
(1) Labor integration, (2) promotion of culture, education, sports and environmental protection, and (3) assistance to families, children, the elderly and vulnerable groups.



- (1) Labor integration

7 AFFORDABLE AND CLEAN ENERGY

8 DECENT WORK AND ECONOMIC GROWTH

17 PARTNERSHIPS FOR THE GOALS
- (2) Promotion of culture, education, sports and environmental protection

3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

12 RESPONSIBLE CONSUMPTION AND PRODUCTION
- (3) Help to families, children, elderly people and vulnerable groups

2 ZERO HUNGER

5 GENDER EQUALITY

10 REDUCED INEQUALITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Key programs

Labor integration and training of people at risk of social exclusion



EULEN Chile

Fundación Descubreme; Coanil; Omil; Kosmo Fundación

Collaboration projects with these organizations for the labor inclusion of people with some type of disability.



EULEN Costa Rica

Ageco

Job placement project for people over the age of 45. The company received recognition for the second consecutive year for hiring 347 individuals over the age of 45.



EULEN Peru

Cámara Oficial de Comercio de España en el Perú

Labor integration project for women victims of violence.

Support to families, children, the elderly and vulnerable groups



EULEN Spain

During the year 2023, Fundación David Álvarez-EULEN carried out several social initiatives, among which we would highlight:
Project to support soup kitchens in different parts of Spain: Majorca, Madrid, León, A Coruña. The objectives of these soup kitchens are: provision of basic food coverage, coverage of basic housing needs, promotion and integration of the most disadvantaged groups and normalized integration of migrant individuals and families at risk.



EULEN Panamá

SITECODI

Agreement with this association to help people with Down syndrome.

Culture, research, education, local sports and environmental protection



EULEN Mexico

Banco de Tapitas A.C

Project for the collection of plastic lids to help associations of children with cancer.



EULEN Colombia

Asociación de Recicladores Puerta de Oro

Recycling project to recover recyclable waste and donation of work clothes without logos.



EULEN Portugal

Portuguese association supporting women with breast cancer

Collaboration project with this association to raise funds and increase awareness among as many women as possible about the importance of preventing and detecting breast cancer in the early stages.



EULEN Peru

Ministry of Education

Project to promote schooling: the company organizes recruitment activities to attract participants during the school year. Provides facilities for basic education classes: primary and secondary. Covers the costs of materials, participation in two educational events per year, and the end-of-year school ceremony.



Annexes

About this report
Independent and external verification report
GRI Content Index

About this report

The purpose of this Sustainability Report (SR) is to present the progress and achievements of Grupo EULEN in terms of social, environmental and governance sustainability during the 2023 financial year, and to respond to the expectations of information on the relevant issues of our stakeholders, identified in the materiality assessment.

This report will highlight the main actions and measures implemented to reduce our environmental impact, promote gender equality, diversity and inclusion, ensure fair and safe

working conditions for our employees, and ensure transparency and accountability in our corporate governance practices.

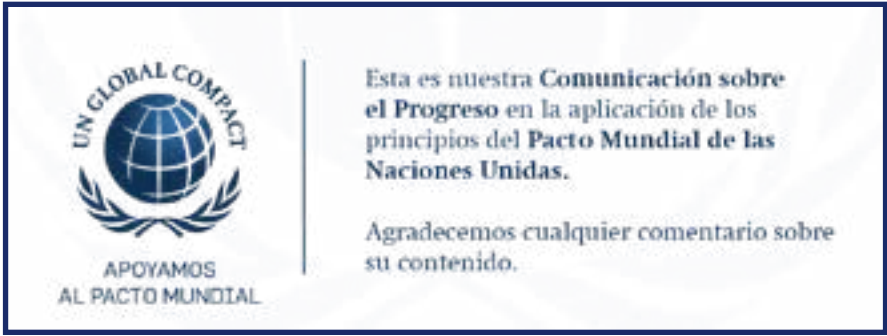
Grupo EULEN has been a member of the United Nations Global Compact since 2002. The SR is a Progress Report on the 10 principles and 17 Sustainable Development Goals (SDGs) of the Global Compact.

Each year we reaffirm our commitment to the 10 Universal Principles of the United Nations Global Compact in the field of Human Rights, labor

standards, the environment and the fight against corruption.

Most of the performance indicators included in this Report are global, covering all countries where the group operates.

In this sense, to make the report easier to read and understand, the scope corresponding to each item of data is indicated in the corresponding section, table or graph, as are the necessary reformulations of information from previous years.



PRINCIPLES UNDERLYING GRUPO EULEN's SUSTAINABILITY REPORT	
GRI SUSTAINABILITY REPORTING STANDARDS	UNITED NATIONS GLOBAL COMPACT PRINCIPLES
• This SR has been prepared in accordance with GRI Standards. • Grupo EULEN has been following GRI standards since 2012.	• The SR is a Progress Report on the 10 principles and 17 SDGs of the Global Compact. • Grupo EULEN has been a member of the Global Compact since 2002.

External verification

The verification of the SR has been carried out by an accredited external entity in accordance with the revised version of the ISAE 3000 Standard, Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standard Board (IAASB), and with

the Performance Guide No. 47 on verification engagements of the Statement of Non-Financial Information, issued by the ICJCE (Instituto de Censores Jurados de Cuentas de España). This SR has been prepared in accordance with GRI Standards.

Independent and external verification report



KPMG Asesores, S.L.
Pº de la Castellana, 259 C
28046 Madrid

Independent Limited Assurance Report on the 2023 Sustainability Report of Eulen, S.A.

(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)
To the Directors of Eulen, S.A.

Pursuant to our engagement letter dated 10 June 2024, we have performed an independent limited assurance review of the accompanying 2023 Sustainability Report (hereinafter the “Report”) of Eulen, S.A. (hereinafter the “Company”) for the year ended 31 December 2023.

The 2023 Sustainability Report of Eulen, S.A. includes information in addition to that required by the Global Reporting Initiative Sustainability Reporting Standards (hereinafter the “GRI Standards”), which has not been the subject of our limited assurance work. In this respect, our work was limited exclusively to reviewing the information identified in the “GRI Content Index” table of the accompanying 2023 Sustainability Report.

Responsibilities of Eulen, S.A.

The Directors of Eulen, S.A. are responsible for preparing the 2023 Sustainability Report with reference to the GRI Standards.

This responsibility also encompasses the design, implementation and maintenance of relevant internal control to ensure that the 2023 Sustainability Report is free from material misstatement, whether due to fraud or error.

The Directors of the Company are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the 2023 Sustainability Report was obtained.

Our Responsibilities

Our responsibility consists of examining the 2023 Sustainability Report prepared by Eulen, S.A. and reporting thereon in the form of an independent limited assurance conclusion based on the evidence obtained. We conducted our engagement in accordance with ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). That standard requires that we plan and perform our procedures to obtain limited assurance about whether the 2023 Sustainability Report has been prepared, in all material respects, with reference to the GRI Standards.

Our firm applies International Standard on Quality Management 1 (ISQM 1), which requires us to design, implement and maintain a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

2

(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international independence standards) issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Procedures Applied

The procedures selected depend on our knowledge of the 2023 Sustainability Report and other circumstances of the engagement, and our consideration of areas where it is probable that material misstatements will arise.

In developing our understanding of the 2023 Sustainability Report and other engagement circumstances, we have considered the process used to prepare the 2023 Sustainability Report in order to design assurance procedures that are appropriate in the circumstances, but not for the purpose of expressing a conclusion on the effectiveness of Eulen, S.A.’s process or internal control relevant to the preparation and presentation of the 2023 Sustainability Report.

Our work consisted of making inquiries of management, as well as of the different units and areas of the Company that participated in the preparation of the 2023 Sustainability Report, reviewing the processes for compiling and validating the information presented in the 2023 Sustainability Report and applying certain analytical procedures and sample review tests, which are described below:

- Meetings with the Company’s personnel to gain an understanding of the business model, policies and management approaches applied, the principal risks related to these matters and to obtain the information necessary for the external review.
- Analysis of the scope, relevance and completeness of the content of the 2023 Sustainability Report based on the materiality analysis performed by the Company and described in section “5.2. Sustainability Governance”, considering the content required by current commercial legislation.
- Analysis of the processes for compiling and validating the data presented in the 2023 Sustainability Report.
- Review of the information relative to the risks, policies and management approaches applied in relation to the material aspects presented in the 2023 Sustainability Report.
- Corroboration, through sample testing, of the information relative to the content of the 2023 Sustainability Report and whether it has been adequately compiled based on data provided by the information sources.
- Procurement of a representation letter from the Directors and management.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The engagement team was comprised of professionals specialised in reviews of non-financial information and, specifically, in information on economic, social and environmental performance.

3

(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the 2023 Sustainability Report has not been prepared, in all material respects, with reference to the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards).

Restrictions on Use and Distribution of our Report

In accordance with the terms of our engagement, this independent limited assurance report has been prepared for Eulen, S.A. solely in relation to its 2023 Sustainability Report and for no other purpose.

KPMG Asesores, S.L.

(Signed on original in Spanish)

Marta Contreras Hernández

1 July 2024

GRI Content Index

This report has been prepared in accordance with GRI Standards. Grupo EULEN has been a member of the United Nations Global Compact since 2002. The GRI Index of this SR, which also serves as a Progress Report on the 10 principles of the Global Compact, indicates the different parts of the document that relate to each of the Global Compact Principles.

The following reporting principles contained in the GRI 2 General Disclosures 2021 standard have been used to establish the content of the report:

- **Participation of Stakeholders:** Grupo EULEN identifies and maintains a constant dialogue with stakeholders in order to be able to subsequently describe how it responds to their expectations and interests.
- **Sustainability context:** Grupo EULEN contributes, or intends to contribute in the future, to the improvement of economic, environmental and social trends, progress and conditions at a local, regional or global level, all of which are interconnected.
- **Materiality:** Grupo EULEN intends to focus the SR on those topics and contents that reflect the most significant social, environmental and economic impacts of the organization or those that could have a substantial influence on the assessments and decisions of its stakeholders. In this regard, the company conducts an annual materiality assessment.
- **Completeness:** The coverage of the material topics that Grupo EULEN handles and the definition of the coverage of the information must be sufficient to reflect the significant social, economic and environmental impacts and to allow stakeholders to assess the Group's performance during the year.

A selection of GRI content identified in the materiality assessment has been reviewed by KPMG Asesores, S.L., in accordance with the requirements established in the International Standard on Assurance Engagements 3000 in force, Assurance Engagements other than Audits and Reviews of Historical Financial Information" (NIEA 3000 Revised) issued by the International Auditing and Assurance Standards Board

(IAASB) of the International Federation of Accountants (IFAC) and with the Performance Guide on Assurance Engagements on Non-Financial Information issued by the Instituto de Censores Jurados de Cuentas de España (ICJCE). Said content can be found in the GRI index highlighted with the following symbol: ✓

United Nations Global Compact Principles

- Principle 1.** Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence.
- Principle 2.** Businesses should make sure that they are not complicit in human rights abuses.
- Principle 3.** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- Principle 4.** Businesses should uphold the elimination of all forms of forced and compulsory labor.
- Principle 5.** Businesses should uphold the effective abolition of child labor.
- Principle 6.** Businesses should uphold the elimination of discrimination in respect of employment and occupation.
- Principle 7.** Businesses should support a precautionary approach to environmental challenges.
- Principle 8.** Businesses should undertake initiatives to promote greater environmental responsibility.
- Principle 9.** Businesses should encourage the development and diffusion of environmentally friendly technologies.
- Principle 10.** Businesses should work against corruption in all its forms, including extortion and bribery.



GRI Content Index

Grupo EULEN has prepared the report in accordance with the GRI Standards for the period from 01/01/2023 to 31/12/2023.



2024

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.

GRI STANDARD	CONTENT	PAGE NUMBER(S) AND/OR DIRECT RESPONSE	OMISSION	EXTERNAL VERIFICATION	Global Compact 10 Principles 17 SDGs
GRI 1: Foundations 2021					
General contents					
GRI 2: General contents 2021	ORGANIZATIONAL PROFILE				
	2-1 Organizational details	8.11		✓	
	2-6 Activities, value chain and other business relationships	12-13		✓	
	2-7 Employees	37-39		✓	
	2-8 Workers who are not employees	62-65		✓	
	2-28 Association memberships	43		✓	
	STRATEGY				
	2-22 Sustainable Development Strategy Statement	18-20		✓	
	2-23 Commitments and Policies	19		✓	
	2-24 Incorporation of commitments and policies	19		✓	
	2-25 Processes to remedy negative impacts	29 - Identification and prevention of environmental risks associated with the company's activities, applying the precautionary principle when identifying and managing environmental risks.		✓	
	ETHICS AND INTEGRITY				
	2-26 Mechanisms for seeking advice and raising concerns	25-27		✓	

GRI STANDARD	CONTENT	PAGE NUMBER(S) AND/OR DIRECT RESPONSE	OMISSION	EXTERNAL VERIFICATION	Global Compact 10 Principles 17 SDGs
General contents					
GRI 2: General contents 2021	GOVERNMENT				
	2-9 Governance structure and composition	This content is not reported due to confidentiality restrictions preventing the disclosure of sensitive information, in accordance with our internal policies, as we are not subject, in principle, to legal restrictions for reporting this information.	✓	✓	
	2-10 Appointment and selection of the highest governing body	This content is not reported due to confidentiality restrictions regarding the designation of the Corporate Management Committee, in accordance with our applicable internal policies.	✓	✓	
	2-11 President of the highest governing body	10		✓	
	2-12 Function of the highest governing body in overseeing the management of impacts.	9		✓	
	2-13 Delegation of responsibility for impact management	28		✓	
	2-14 Function of the highest governing body in sustainability reporting	10.28		✓	
	2-15 Conflicts of interest	The bylaws contain the provision for submitting disputes between the company and its shareholders to arbitration, without prejudice to the fact that company resolutions that prejudice the rights and interests of third parties, whether shareholders, suppliers, employees, etc., may be taken by the affected parties to the competent jurisdictional bodies.		✓	
	2-16 Communication of critical concerns	34: Section 2-16-a is complied with; Omitted for GRI 2-16-b due to confidentiality restrictions preventing the disclosure of sensitive information, in accordance with our internal policies, as we are not subject, in principle, to legal restrictions for reporting this information.	✓	✓	
	2-17 2-17 Collective knowledge of the highest governing body	9-10		✓	
	2-18 Evaluation of performance of the highest governing body	41: Section 2-18-a is complied with; Omitted for sections 2-18-b and 2-18-c due to confidentiality restrictions preventing the disclosure of sensitive information, in accordance with our internal policies, as we are not subject, in principle, to legal restrictions for reporting this information.	✓	✓	
	2-19 Remuneration policies	This content is not reported due to confidentiality restrictions preventing the disclosure of sensitive information, in accordance with our internal policies, as we are not subject, in principle, to legal restrictions for reporting this information.	✓	✓	
	2-20 Process for determining remuneration	This content is not reported due to confidentiality restrictions preventing the disclosure of sensitive information, in accordance with our internal policies.		✓	
	2-21 Total annual compensation ratio	Consolidated Annual Accounts Report (in the EINF- Non-financial information statement block) 2023. Pag. 145		✓	
	2-27 Compliance with laws and regulations	Consolidated Annual Accounts Report (in the EINF- Non-financial information statement block) 2023. Pag. 135-146		✓	
	REPORTING PRACTICES				
	2-2 Entities included in sustainability reporting	11		✓	
	2-3 Reporting period, frequency and point of contact	71		✓	
	2-4 Information update	71		✓	
	2-5 External verification	71-73		✓	
	STAKEHOLDER PARTICIPATION				
	2-29 Approach to stakeholder participation	34		✓	
	2-30: Collective bargaining agreements.	43		✓	

GRI STANDARD	CONTENT	PAGE NUMBER(S) AND/OR DIRECT RESPONSE	OMISSION	EXTERNAL VERIFICATION	Global Compact 10 Principles 17 SDGs
Material topics					
GRI 3: Material topics 2021	3-1 Process for determining material topics	30-31		✓	
	3-2 List of material topics	31		✓	
1. EQUALITY, DIVERSITY AND INCLUSION					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 405. Diversity and equal opportunities 2016	405-1 Diversity in governing bodies and employees	10,37-39		✓	
	405-2 Ratio of base salary and remuneration of women vs. men	Consolidated Annual Accounts Report (in the EINF- Non-financial information statement block) 2023. Pag. 146		✓	
2. TALENT MANAGEMENT AND WORKING CONDITIONS					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 202: Market presence 2016	202-1 Ratio of standard entry level salary by sex vs. local minimum salary	Consolidated Annual Accounts Report (in the EINF- Non-financial information statement block) 2023. Pag. 134		✓	
GRI 401. Employment 2016	401-1 New employee hires and employee turnover	Consolidated Annual Accounts Report (in the EINF- Non-financial information statement block) 2023. Pag. 141		✓	
	401-2 Benefits for full-time employees that are not available for temporary or part-time employees	45		✓	
	401-3 Parental leave	Grupo EULEN does not currently have the systems to calculate this content in all countries. Next year, the company will work to report this information.		✓	
GRI 402: Worker-company relations 2016	402-1 Minimum notice periods for operational changes	44		✓	
GRI 404: Education and training 2016	404-2 Programs to improve employees' skills and transition assistance programs	41		✓	
	404-3 Percentage of employees receiving regular performance and career development reviews	41		✓	
3. BUSINESS RISK MANAGEMENT					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 2: General contents 2021	2-25 Processes to remedy negative impacts	29		✓	
4. DIGITALIZATION AND INNOVATION					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	

GRI STANDARD	CONTENT	PAGE NUMBER(S) AND/OR DIRECT RESPONSE	OMISSION	EXTERNAL VERIFICATION	Global Compact 10 Principles 17 SDGs
5. RELATIONSHIP WITH CUSTOMERS AND USERS				✓	
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 416: Customer health and safety 2016	416-1 Assessment of the impact of product and service categories on health and safety	34		✓	
GRI 417: Marketing and labeling 2016	417-1 Product and service information and labeling requirements	13.34		✓	
	417-2 Cases of non-compliance with information and labeling of products and services	No. Non-compliance with the contractual relationship with the customer: 0		✓	
	417-3 Cases of non-compliance related to marketing communications	No. Non-compliance with laws and regulations related to marketing communications in 2023: 0			
6. ENERGY EFFICIENCY AND REDUCTION OF EMISSIONS					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 302: Energy 2016	302-3 Energy intensity	46-57		✓	
	302-4 Reduction of energy consumption	46-57		✓	 
	302-5 Requirements for energy reduction in products and services	46-57		✓	
GRI 305: Emissions 2016	305-1 Direct GHG emissions (scope 1)	50-53		✓	 
	305-2 Indirect GHG emissions from energy generation (scope 2)	50-53		✓	 
	305-3 Other indirect GHG emissions (scope 3)	50-53		✓	 
	305-4 Intensity of greenhouse gas emissions	50-53		✓	
	305-5 Reduction of GHG emissions	50-53		✓	 
	305-6 Emissions of ozone-depleting substances	50-53		✓	 
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX) and other significant air emissions	52		✓	 

GRI STANDARD	CONTENT	PAGE NUMBER(S) AND/OR DIRECT RESPONSE	OMISSION	EXTERNAL VERIFICATION	Global Compact 10 Principles 17 SDGs
7. CONTRIBUTION TO SOCIETY AND RELATIONSHIP WITH LOCAL COMMUNITIES					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 202: Market presence 2016	202-2 Proportion of senior management hired from the local community	Information not available or incomplete: Grupo EULEN does not currently have the systems to calculate this content in all countries. Next year, the company will work to report this information.		✓	
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	21		✓	
	201-3 Defined benefit and other pension plan obligations	Information not available or incomplete: Grupo EULEN does not currently have the systems to calculate this content in all countries. Next year, the company will work to report this information.		✓	
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Information not available or incomplete: Grupo EULEN does not currently have the systems to calculate this content in all countries. Next year, the company will work to report this information.		✓	
	203-2 Significant indirect economic impacts	29		✓	
GRI 204: Sourcing practices 2016	204-1 Proportion of expenditure on local suppliers	62-63		✓	
GRI 413. Local Communities 2016	413-1 Operations with local community participation, impact assessments and development programs	66-69		✓	
	413-2 Operations with significant actual or potential negative impacts on local communities.	No operations have been identified that have had a negative impact on local communities.		✓	 
8. OCCUPATIONAL HEALTH AND SAFETY					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	42		✓	
	403-2 Hazard identification, risk assessment and incident investigation	42		✓	
	403-3 Occupational healthcare services	42		✓	
	403-4 Worker involvement, consultation and communication on occupational health and safety	42		✓	
	403-5 Occupational health and safety training of workers	42		✓	
	403-6 Promotion of workers' health	42		✓	
	403-7 Prevention and mitigation of impacts on the health and safety of workers directly linked to commercial relations	42		✓	
	403-8 Coverage of occupational safety and health management system	42		✓	
	403-9 Work-related injuries	42		✓	
	403-10 Occupational diseases and illnesses	42		✓	

GRI	CONTENT	PAGE NUMBER(S) AND/OR DIRECT RESPONSE	OMISSION	EXTERNAL VERIFICATION	Global Compact 10 Principles 17 SDGs
9. CORRUPTION, BRIBERY AND MONEY LAUNDERING					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for corruption-related risks	25-27		✓	
	205-2 Communication and training on anti-corruption policies and procedures	25-27		✓	
	205-3 Confirmed corruption cases and actions taken	No confirmed cases of corruption in 2023.		✓	
GRI 206: Unfair competition 2016	206-1 Legal actions related to unfair competition and monopolistic practices and against free competition	No cases in 2023.		✓	
GRI 408: Child labor 2016	408-1 Operations and suppliers with significant risk of child labor cases	63-65		✓	
GRI 409: Forced or mandatory labor 2016	409-1 Operations and suppliers with significant risk of forced or mandatory labor	63-65		✓	
GRI 410: Security Practices 2016	410-1: Security staff trained in human rights policies or procedures	25-27,37,41		✓	
GRI 411: Rights of indigenous peoples 2016	411-1: Cases of violations of the rights of indigenous peoples	There are no known cases of violations of the rights of indigenous peoples		✓	
10. RESOURCE USE AND MANAGEMENT					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	56		✓	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	54-55		✓	 
	302-2 Energy consumption outside the organization	54-55		✓	
11. CYBERSECURITY AND DATA PROCESSING					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 418: Customer privacy 2016	418-1 Substantiated complaints regarding violations of customer privacy and loss of customer data	25-27		✓	

GRI	CONTENT	PAGE NUMBER(S) AND/OR DIRECT RESPONSE	OMISSION	EXTERNAL VERIFICATION	Global Compact 10 Principles 17 SDGs
12. BUSINESS ETHICS AND GOVERNANCE					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 207: Taxation 2019	207-1 Fiscal approach	32-33		✓	
	207-2 Fiscal governance, control and risk management	32-33		✓	
	207-3 Stakeholder engagement and management of tax-related concerns	32-33		✓	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that have passed evaluation and selection filters in accordance with environmental criteria	63		✓	
	308-2 Negative environmental impacts on supply chain and actions taken	No negative environmental impacts have been identified on the supply chain		✓	
GRI 414: Social evaluation of suppliers 2016	414-1 New suppliers that have passed selection filters in accordance with social criteria	63		✓	
	414-2 Negative social impacts on supply chain and actions taken	No negative social impacts have been identified on the supply chain		✓	
GRI 415: Public Policy 2016	415-1 Contributions to political parties and/or political representatives	No contributions have been made to political parties and/or political representatives in 2023		✓	
13. LABOR CONDITIONS OF WORKERS IN THE VALUE CHAIN					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 2: General contents 2021	2-6 Activities, value chain and other business relationships	25-27,61-65		✓	
	2-8 Workers who are not employees	61-65		✓	
14. WATER MANAGEMENT					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 303: Water and effluents 2018	303-1 Interaction with water as a shared resource	56		✓	
	303-2 Management of impacts related to water discharges	56		✓	
	303-3 Water extraction	56		✓	
	303-5 Water consumption	56		✓	

GRI	CONTENT	PAGE NUMBER(S) AND/OR DIRECT RESPONSE	OMISSION	EXTERNAL VERIFICATION	Global Compact 10 Principles 17 SDGs
15. WASTE MANAGEMENT AND CIRCULAR ECONOMY					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	58-59		✓	
	306-3 Waste generated	58-59		✓	
	306-4 Waste not destined for disposal	58-59		✓	
	306-5 Waste destined for disposal	58-59		✓	
16. ADAPTATION TO CLIMATE CHANGE					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 201: Economic performance 2016	201-2 Financial implications and other risks and opportunities arising from climate change	28		✓	
17. ENVIRONMENTAL POLLUTION					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	
GRI 303: Water and effluents 2018	303-4 Water discharges	56		✓	
GRI 306: Waste 2020	306-2 Management of significant impacts related to waste	58-59		✓	
18. BIODIVERSITY AND NATURAL CAPITAL					
GRI 3: Material topics 2021	3-3 Management of material topics	30-31		✓	